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ABSTRACT

This report summarizes information relating to the financing of operations of Illinois public community colleges for the fiscal year 1973. Some information is also included on fiscal year 1974 financing. The basic purposes are: (1) to provide officials of individual colleges with summary and comparative information; (2) to provide the Illinois Community College Board staff with data relevant to the development of statewide planning and budgeting; and, (3) to provide often-requested financial information to the many state agencies, boards, commissions, and committees which are concerned with the financing of higher education. The report is divided into four separate parts and contains the following data: Part I-Summary and Overview; Part II-Revenue Data; Part III-Expenditure Data; and Part IV-Appendixes. (Author)

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# OPERATING FINANCE REPORT

FOR

## ILLINOIS PUBLIC COMMUNITY COLLEGES

FOR

1973-74



JC 740161

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Data and Characteristics  
Volume 11, Number 5, April, 1974



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PREFACE

This report summarizes information relating to the financing of operations of Illinois public community colleges for the fiscal year 1973. Some information is also included on fiscal year 1974 financing. The basic purposes of the report are:

1. to provide officials of individual colleges with summary and comparative information, thereby assisting them in their individual evaluative and planning processes;
2. to provide the Illinois Community College Board and its staff with data relevant to the development of statewide planning and budgeting; and,
3. to provide often-requested financial information to the many state agencies, boards, commissions, and committees which are concerned with the financing of higher education.

This report is divided into four separate parts and contains the following data:

Part I - Summary and Overview - audited statewide revenue, expenditure, and unit cost summary data for the three most recent fiscal years

Part II - Revenue Data - detailed audited revenue data for each individual community college district for fiscal year 1973, along with summary data for comparative purposes for the previous two fiscal years; and budgeted

revenue data for each college--by source--  
for fiscal year 1974;

Part III - Expenditure Data - detailed audited expenditure data for each individual community college district for fiscal year 1973, along with summary data for comparative purposes, for the previous two fiscal years; and budgeted expenditure data for each college--by object and function--for fiscal year 1974.

Part IV - Appendices - Back-up information which is necessary for validating calculations of many figures contained in Parts I, II, and III.

The tables, figures, and pages are numbered consecutively throughout the report and are identified in the Table of Contents on the following page.

JAMES M. HOWARD, Associate Secretary for Budgets  
BERNARD L. WARREN, Deputy Secretary for Finance  
FRED L. WELLMAN, Executive Secretary

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PART I

SUMMARY AND OVERVIEW

History of Operating Finance

In July, 1964, the Illinois Board of Higher Education (IBHE) published its first Master Plan. Among other things, this Master Plan set forth the basic framework for development of a public junior college system in Illinois. Its recommendations for financing the operations of the colleges within this system were:

1. "(The) State share (shall) be approximately 50% of average operating costs of the . . . system"
2. "Shares for individual institutions (shall) be determined by a flat grant of aid and/or an equalization grant based on the relative financial capabilities of the several junior college districts"
3. "Tuition (shall) not be charged to any Illinois resident"

In early 1965, Governor Kerner appointed a committee which included legislators of both parties, members of the IBHE, and lay representatives, to make recommendations to the General Assembly relative to the implementation of the Master Plan. The essence of their recommendations concerning the financing of public junior colleges was that, initially, only flat grants should comprise apportionment funding and that tuition should be optional.

The public junior college system came into existence by legislative enactment on July 15, 1965. This legislation set flat grant funding at the rate of \$11.50 per semester credit hour for Class I<sup>1</sup> junior colleges and \$9.50 per semester credit hour for Class II<sup>2</sup> junior colleges. These levels of funding and this method of distribution were used during the 74th and 75th biennia (fiscal years 1966 through 1969).

<sup>1</sup>Public junior colleges which were either formed under the Illinois Public Junior College Act of 1965 or were in existence at that time and met certain minimal population and assessed valuation criteria and which levied a separate tax for junior college purposes.

<sup>2</sup>Public junior colleges not meeting Class I criteria and not levying a separate tax for junior college purposes. Class II colleges no longer exist.



Prior to development of a fiscal year 1970 budget request, an increase in the flat rate grant was recommended by the Illinois Junior College Board (IJCB). budget request was to be developed on the basis of a \$15.50 per semester credit hour flat rate grant. The IBHE agreed to recommend the total amount generated by the \$15.50 flat rate but requested that the IJCB develop a formula for distributing this amount both as flat rate grants and equalization.

Several equalization formulas were developed by the IJCB staff. After a series of hearings, one was selected and recommended by the Executive Secretary of the IJCB. The Governor agreed to recommend a flat rate grant increase from \$11.50 to \$15.50 but asked that equalization be deferred and given further study. The \$15.50 per semester credit hour was enacted for distribution in fiscal year 1970. (Since Class II junior colleges no longer existed, the flat grant rate for such colleges was no longer applicable.) The \$15.50 rate was maintained for fiscal year 1971. No equalization funding plan was adopted.

During the fall of 1969 the IBHE formed the Advisory Committee on Financing Junior Colleges to give further consideration to financing plans. The Committee's official report was presented to the IBHE in September, 1970. Included in the report was a recommendation to amend the apportionment method and include equalization along with flat grant funding. The IBHE agreed to the concept of a combination flat grant and equalization funding but altered the amounts and the equalization funding method.

The funding plan actually adopted by the 77th General Assembly for fiscal year 1972, although slightly different from both that of the Advisory Committee and the IBHE, maintained a flat rate grant (\$15.50 per semester credit hour) and added \$1.05 million total equalization funding to be apportioned to certain qualifying districts.

In fiscal year 1973 the flat rate grant was increased to \$16.50 per semester credit hour and an additional \$2.50 was funded for each credit hour in non-business occupational programs. Equalization funding was retained and increased to a total of \$1.4 million. Grants were also provided for approved Public Service and Disadvantaged Student projects (\$.75 and \$1.4 million respectively).

During the current fiscal year (1974), flat grants are paid at a rate of \$18.50 per semester credit hour and supplemental non-business occupational grants have increased to \$5.00 per semester credit hour. A small amount, \$78,600, has been appropriated for the first time for instruction of inmates at correctional institutions. Equalization funding (\$2.22 million) and special categorical funding for Disadvantaged Students (\$.75 million) and Public Service (\$1.4 million) continue, although the funding bases have been altered somewhat (see pages 24-26, 28, and 30).

A budget has been proposed for fiscal year 1975 which is based on (1) an increase in the flat grant to a \$19.20 rate, (2) an increase in the supplemental non-business occupational grant to a \$5.80 rate, (3) an increase in equalization funding to \$2.85 million, (4) an increase in funding to correctional institutions to \$100,000, and (5) funding for Public Service and for Disadvantaged Students at the same level appropriated for fiscal years 1973 and 1974.

A complete history of appropriations to the Illinois Community College Board, both for expenses of the central office and for distribution to the colleges in the system, is summarized in Table 1.



TABLE 1

Illinois Community College Board

SUMMARY OF STATE APPROPRIATIONS TO THE ILLINOIS COMMUNITY COLLEGE BOARD FOR THE OPERATION OF ILLINOIS PUBLIC COMMUNITY COLLEGES AND THE CENTRAL OFFICE 1965-1974

Budget Items	Biennial	Biennial	Annual	Annual	Annual	Annual	Budget
	Appropriation FY 1966 & 1967	Appropriation FY 1968 & 1969	Appropriation FY 1970	Appropriation FY 1971	Appropriation FY 1972	Appropriation FY 1973	for FY 1975
ICCB:							
Personal Services	\$130 000	\$300 000	\$182 600	\$217 100	\$262 737	\$277 486	\$351 455
Contractual Services	75 000	88 500	47 000	53 400	70 000	49 300 <sup>a</sup>	52 784
Travel	25 000	45 000	21 000	21 000	25 000	25 000	15 000
Commodities	17 000	9 000	6 000	7 000	10 000	8 000	6 000
Printing	3 000	10 000	6 000	10 000	15 000	10 000	1 000
Equipment	---	8 000	3 500	3 500	5 000	1 500	2 000
Telecommunications	---	---	---	4 700	5 000	5 000	7 000
Retirement	---	2 200	9 710	11 400	9 400	9 400	14 800
Contingencies	47 000	10 000	5 000	---	---	---	---
						SB 1188	---
						MIS	80 000
							46 700
							Data Proc.
Sub-Total (ICCB Office)	\$297 000	\$472 700	\$280 810	\$328 100	\$402 137	\$385 636	\$576 800

Ill. Pub. Community Colleges:

Appropriation Grants:	24 719 970	40 863 844	34 809 500	42 281 900	48 200 000	54 202 500	63 825 000
Fiat Race	---	---	---	---	1 050 000	1 400 000 <sup>a</sup>	2 220 000
Equalization	---	---	---	---	---	1 250 000 <sup>a</sup>	3 000 000
Supplemental Non-Bus. Occ.	---	---	---	---	---	---	---
Project Grants:							
Public Service	---	---	---	---	---	750 000	750 000
Disadvantaged Students	---	---	---	---	---	1 400 000	1 400 000
Special Grants:							
Correctional Institutions	---	---	---	---	---	---	100 000
New College Formation	1 300 000	Not Available	Not Available	Not Available	300 000	200 000 <sup>a</sup>	500 000
Sub-Total (Grants to Colleges)	\$26 019 970	\$40 863 844	\$34 809 500	\$42 281 900	\$49 550 000	\$59 202 500	\$76 594 700
Retirement Contributions	---	6 000 000	3 172 500	4 093 400	3 200 000	3 200 000	2 409 800
SCC at E. St. Louis	---	---	750 000	2 131 300	2 396 900	2 879 500	3 205 800 <sup>b</sup>
IBA Rentals	---	20 701 740	19 154 170	20 896 365	23 385 995	14 121 770	12 607 110
Sub-Total (College Funding)	\$26 019 970	\$67 565 584	\$57 886 170	\$69 402 965	\$78 532 895	\$79 402 770	\$94 817 410
Total Appropriations for System Operations	\$26 316 970	\$68 038 284	\$58 166 980	\$69 731 065	\$81 335 032	\$82 189 456	\$95 394 210

<sup>a</sup>These figures changed to \$69,300, \$1,200,000, \$1,530,000, and \$100,000 respectively via passage of SB 1184 (transfer bill).  
<sup>b</sup>Includes \$237,000 for leasing, insuring, and equipping a physical facility.  
<sup>c</sup>Special appropriation for equipment at Malcolm X College.  
<sup>d</sup>Special appropriation for equipment at Kennedy-King College.

Explanation of Current Operating Finance

Illinois public community<sup>3</sup> colleges receive their revenue from a variety of sources, but principally through state apportionment, local taxes, and student tuition. Table 2 is intended to summarize all significant sources of revenue for community colleges. The table identifies the source of the revenue, the form in which the revenue is distributed, the agency through which the funds are distributed, an explanation of or basis for distribution of the funds, and an approximate amount that each source contributed for fiscal year 1973. The sources of revenue are arranged in order from the largest to the smallest contributor to the community college system during fiscal year 1973.

<sup>3</sup>The term "community" replaced "junior" by legislative enactment beginning with the fiscal year 1974 (July 1, 1973).

TABLE 2

Illinois Community College Board

SOURCES OF REVENUE USED TO FINANCE ILLINOIS PUBLIC COMMUNITY COLLEGE OPERATIONS  
(Listed in order from largest to smallest source in FY 1973)

Source of Revenue	Form of Revenue	Agency Responsible for Distribution	Explanation of Basis for Distribution of Revenue	Amount of Revenue Contributed in FY 1973 (in millions)
Local districts	Property taxes	(Direct to college)	Payments by county treasurers directly to the districts	\$ 71.9
State appropriation	Flat rate apportionment grant	Illinois Community College Board (ICCB)	\$16.50 <sup>b</sup> /semester credit hour or equivalent carried through mid-term for courses leading to a degree or certificate	54.2
Students <sup>a</sup>	Tuition	(Direct to college)	Individual districts determine amounts, if any	25.2
State and federal appropriations	Reimbursement for approved Vo-Tech programs & for Vo-Tech equipment	Division of Vocational & Technical Education (DVTE)	\$7.50, 4.50, or 2.25/semester credit hour or equivalent for approved Vo-Tech courses, depending upon the priority category in which the program is placed; also some supplemental funding is possible which varies according to the relative wealth of the district; also funding for approved Vo-Tech equipment	6.9
High school dists., unit dists., & local common college dists.	Chargebacks	(Direct to college)	Reimbursement by common school dist. in non-community college territory or by another community college dist. for students not residing in but attending a community college dist. (See Appendix E for amounts and method of calculation)	5.8
State appropriation	Reimbursement for tuition & fee waivers	Ill. State Scholarship Commission (ISSC)	Tuition and fee waivers are reimbursed to colleges for approved regular & veteran students (See Appendix D for amounts)	5.4
State appropriation	Reimbursement for tuition & fee waiver & for some other minor expenses	Office of the Superintendent of Public Instruction (OSPI)	Generally speaking, this funding is for students in adult education and for welfare recipients to reimburse tuition and fees waived by the college. Also paid are certain transportation, child care, etc., costs for welfare recipients	3.0
Federal appropriation	Project grants	Various federal agencies	For approved programs dealing with environment, manpower training, etc.	1.8
Students <sup>a</sup>	Instructional fees	(Direct to college)	Individual districts determine amounts, if any	1.5
State appropriation	Supplemental non-business Vo-Tech apportionment grants	ICCB	\$2.50 <sup>c</sup> /semester credit hour or equivalent carried through mid-term for non-business Vo-Tech courses leading to a degree or certificate— given in addition to regular (\$16.50) flat grants	1.5
State appropriation	Disadvantaged student project grants <sup>d</sup>	ICCB	For approved projects which were designed to remediate problems inherent with disadvantaged students	1.4
State appropriation	Equalization apportionment grants	ICCB	Given to districts whose tuition & fees plus a figure obtained by multiplying its equalized assessed valuation per in-district FTE student by 17.45 <sup>c</sup> (.001745) does not produce \$750 (in that amount)	.9
State appropriation	Public service <sup>d</sup> project grants	ICCB	For approved projects which were designed to provide non-instructional types of educational & cultural experiences for community citizens, i.e., concerts, tours, lectures, etc.	.7

<sup>a</sup> A portion of these funds actually come from the ISSC and OSPI for scholarships

<sup>b</sup> Increased to \$18.50 for FY 1974

<sup>c</sup> Increased to \$5.00 for FY 1974

<sup>d</sup> Distributed on both a formula and project basis during FY 1974

<sup>e</sup> Changed to 12C for FY 1974

Summary of Fiscal Year 1973 Audited Revenues

The various sources and amounts of total statewide revenue for the past three fiscal years are summarized in Table 3 and Figure 1.

Revenue from all sources for all Illinois public community colleges totaled nearly \$171 million during fiscal year 1973. This compares with \$130.5 million, \$139 million, and \$144 million for the fiscal years 1970, 1971, and 1972 respectively. The major sources of revenue for fiscal year 1973 were local taxes, including chargebacks, at \$77.7 million (45.5%), all state funds at \$59.5 million (34.8%), and student tuition and fees at \$26.7 million (15.6%). The remaining sources contributed \$7 million (4.1%). Local taxes, state funds, and student tuition and fees have been the major sources of revenue since the public community college system was created, and the percentages contributed by each have not differed appreciably during the three most recent years.

It should be noted that approximately \$5.4 million of the \$26.7 million contributed in the form of student tuition and fees actually was appropriated through the Illinois State Scholarship Commission and therefore did not come directly out of the students' pockets. An undetermined amount also came through the Office of the Superintendent of Public Instruction. be considered "state" funds.

Some shift from governmental revenue (state and local taxes) to student tuition and fees as a source of revenue was evident during the four fiscal years. However, this trend is not expected to continue, since an increasing proportion of revenue is projected to come from state sources during fiscal year 1974.

TABLE 3

Illinois Community College Board

STATEWIDE TOTAL AUDITED REVENUES FOR ILLINOIS PUBLIC COMMUNITY COLLEGES  
 FOR THE FISCAL YEARS 1970 THROUGH 1973

Revenues	FY 1970 Audited Revenue	% of Total	FY 1971 Audited Revenue	% of Total	FY 1972 Audited Revenue	% of Total	FY 1973 Audited Revenue	% of Total
Local Taxes Including Chargebacks	\$ 66 698 058	51.1%	\$ 65 529 272	47.2%	\$ 61 904 883	43.1%	\$ 77 658 049	45.5%
State Funds	37 678 220	28.8%	45 725 728	35.8	51 787 527	36.0	59 515 992	34.8
Federal Funds	5 858 067	4.5	2 996 987	2.2	3 201 074	2.2	3 963 417	2.3
Student Tuition and Fees*	13 755 648	10.5	18 124 553	13.0	24 366 217	17.0	26 724 222	15.6
Other Sources	6 583 326	5.1	2 539 507	1.8	2 451 235	1.7	3 069 953	1.8
Total	\$130 573 319	100.0%	\$138 916 047	100.0%	\$143 710 936	100.0%	\$170 931 633	100.0%

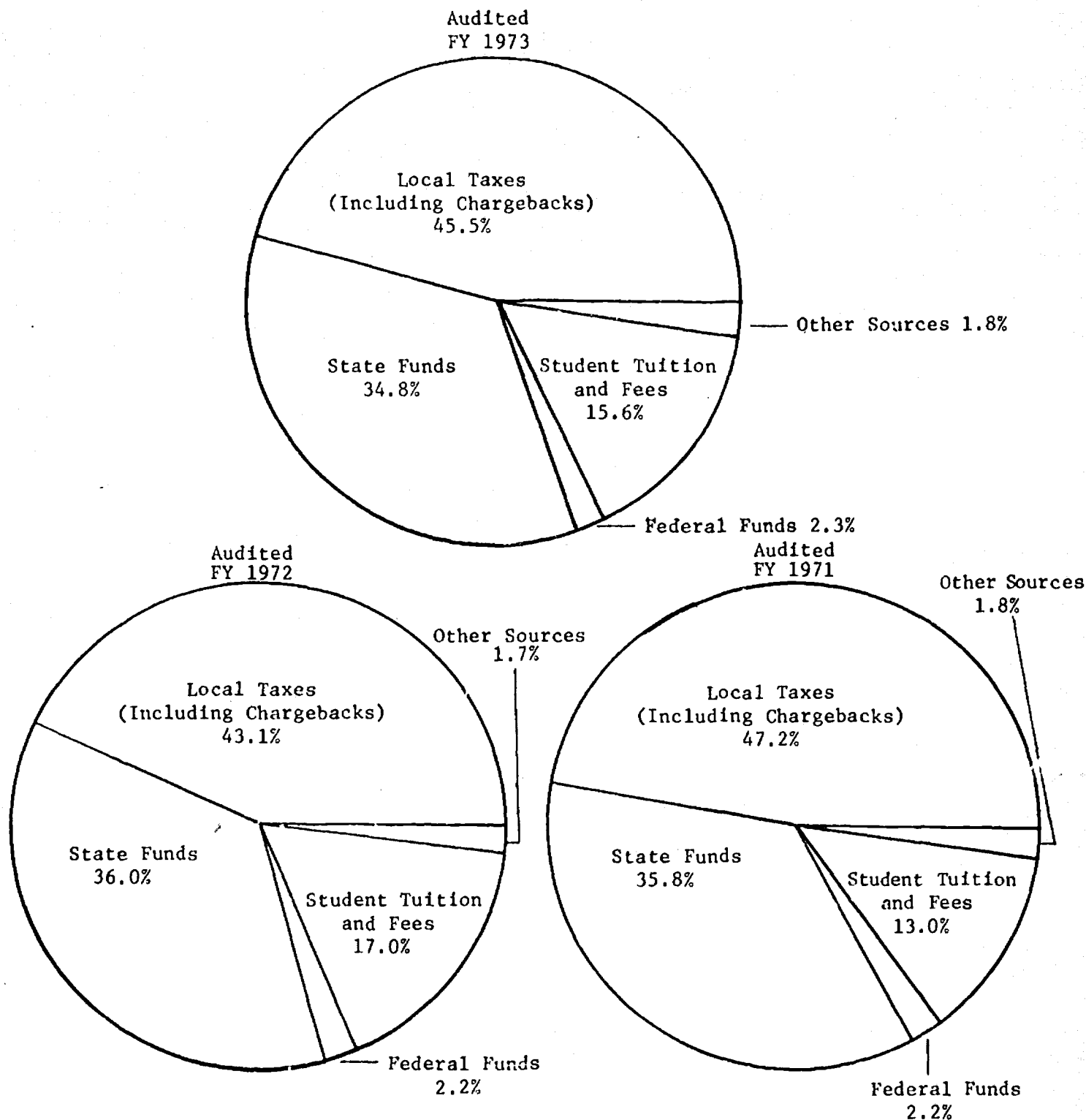
\*Some of this money actually comes through the Illinois State Scholarship Commission, and to a lesser degree, the Office of the Superintendent of Public Instruction, and could therefore be categorized as "State Funds".

Source of Data: Illinois public community college audits submitted to the ICCB

FIGURE 1

Illinois Community College Board

STATEWIDE TOTAL AUDITED REVENUES FOR ILLINOIS PUBLIC  
COMMUNITY COLLEGES FOR THE FISCAL YEARS 1971 THROUGH 1973





Summary of Fiscal Year 1973 Audited Expenditures

The largest portion of the \$162.6 million in total statewide expenditures for the fiscal year 1973 was for the category "Instruction". It is also noteworthy that the percentage of funds spent for instruction has steadily decreased during the three fiscal year period, i.e., from 60.1% in fiscal year 1971 to 58.2% in fiscal year 1972 to 57.7% during fiscal year 1973, although this trend is not expected to continue.

Comparisons between expenditure categories for the fiscal years 1971 and 1972 would be invalid, since the scope of certain categories was modified, while other categories were simply renamed.

Comparisons between fiscal years 1972 and 1973 are more valid. Of particular note are a decrease from 8.5% to 6.6% in "General Administration" and an increase from 10.5% to 12.0% in "Operation and Maintenance". However, direct comparisons should be tempered with the knowledge that some discretion still exists with college officials in terms of allocating costs.

There may be a temptation to infer from a comparison of Tables 3 and 4 that the colleges spent nearly \$8.5 million less than they received during fiscal year 1973, thereby creating a surplus of funds. Such is not the case. An apparent surplus one year is almost certain to be counter-balanced by an apparent deficit the next year. This is because expenses incurred in any one fiscal year are not always paid from funds received during that same fiscal year, e.g., Illinois Board of Vocational Education and Rehabilitation funds are often received during the fiscal year following the one in which the expense was incurred. Also contributing to the reported excess of revenues over expenditures are (1) chargeback revenue figures are inflated because of the duplication resulting when districts pay chargebacks to each other and the gross--not net--chargeback revenues are reported, and (2) revenue is often accumulated in the Building Maintenance Fund and transferred to a Site and Construction Fund for deferred, rather than immediate, expenditure.

Operating Finance Report  
April, 1974

TABLE 4

## Illinois Community College Board

STATEWIDE TOTAL AUDITED EXPENDITURES FOR ILLINOIS PUBLIC COMMUNITY COLLEGES  
FOR THE FISCAL YEARS 1971 THROUGH 1973

<u>Expenditures</u>	<u>FY71 Audit</u>	<u>% of Total</u>	<u>FY72 Audit</u>	<u>% of Total</u>	<u>FY73 Audit</u>	<u>% of Total</u>
Instruction	\$ 76 570 458	60.1%	\$ 82 981 161	58.2%	\$ 93 793 523	57.7%
Learning Resource Center (formerly Academic Support)	6 636 411	5.2	7 487 622	5.2	8 045 748	4.9
Student Services	10 141 012	8.0	10 952 326	7.7	13 209 202	8.1
Public Services	219 705	.2	435 856	.3	925 365	.6
Data Processing*	---		4 064 892	2.8	4 014 248	2.5
General Administration	14 297 846	11.2	12 138 004	8.5	10 756 325	6.6
Auxiliary Services (formerly Independ. Oper.)	897 061	.7	964 832	.7	1 182 092	.7
Operation & Maintenance	17 833 605	14.0	14 948 273	10.5	19 443 461	12.0
General Institutional* (formerly Instit. Support)	781 442	.6	8 675 163	6.1	11 214 616	6.9
Total	\$127 377 540	100.0%	\$142 648 129	100.0%	\$162 584 580	100.0%

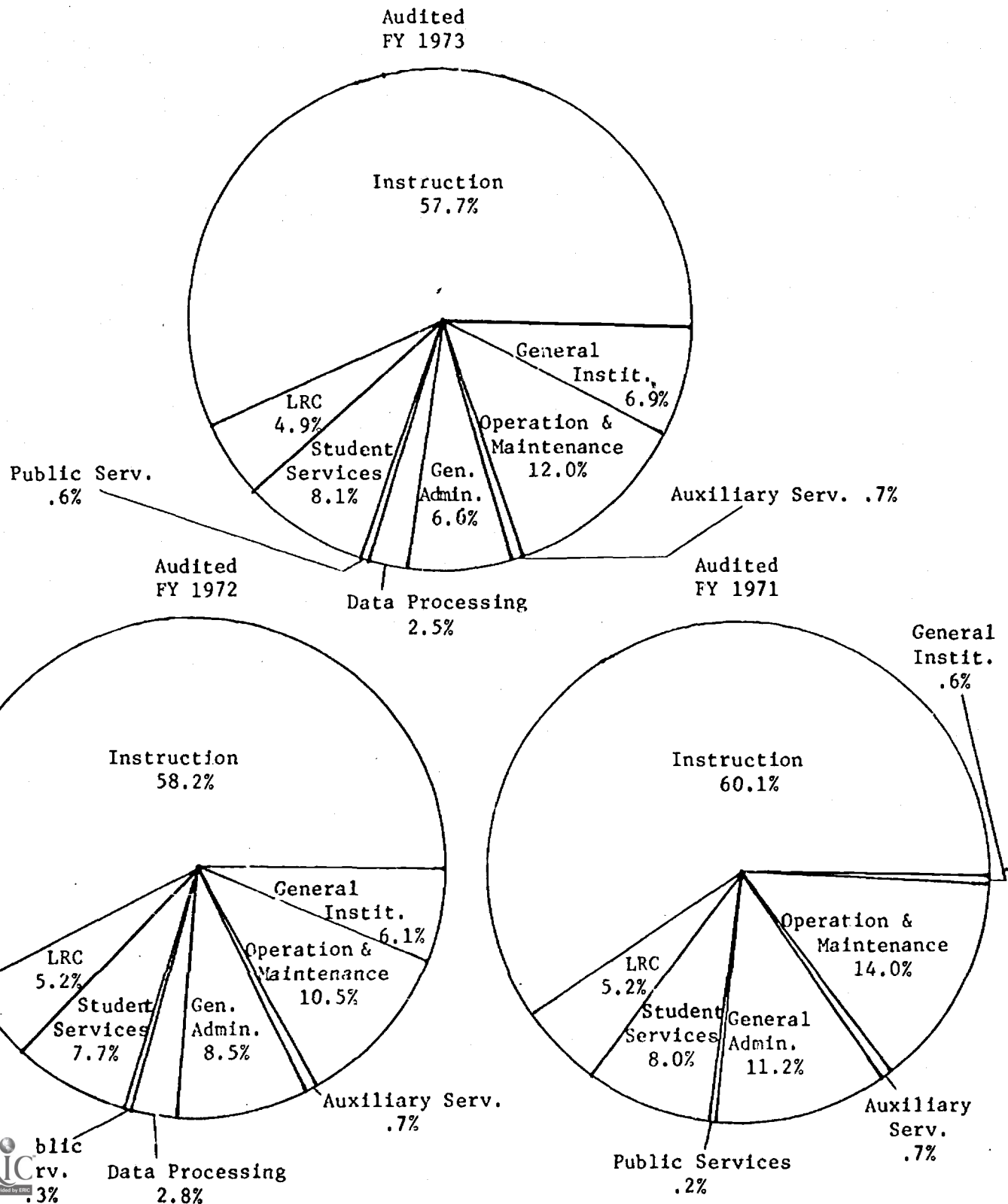
\*Expense Classifications were modified in FY72

Source of Data: Illinois public community college audits submitted to the ICCB

Figure 2

Illinois Community College Board

STATEWIDE TOTAL AUDITED EXPENDITURES FOR ILLINOIS PUBLIC  
 COMMUNITY COLLEGES FOR THE FISCAL YEARS 1971 THROUGH 1973



Summary of Fiscal Year 1973 Unit Costs for Instruction

A statewide summary of unit costs is presented in Table 5.

The average instructional cost per semester credit hour for all instructional areas and all programs therein increased from \$48.07 in fiscal year 1972 to \$50.61 in fiscal year 1973 after decreasing from \$48.82 to \$48.07 between the fiscal years 1971 and 1972. When individual instructional areas are considered, one unit cost decreased, one increased, and two were reclassified in fiscal year 1973. "General Studies" decreased from \$50.03 to \$45.59, "Baccalaureate" increased from \$45.02 to \$48.33, "Occupational" was subdivided into "Business" and "Non-Business", and "Adult and Continuing Education" was discontinued. The overall increase in unit cost in fiscal year 1973 is undoubtedly tied to an inflationary economic situation; however, inflation was also operating in fiscal year 1972, when a decrease took place. It seems apparent, therefore, that unit costs are as much a function of funds available as they are of economic fluctuations. This is not to suggest that colleges will spend additional funds needlessly--it does suggest that programs and services are determined by educational prudence as well as fiscal prudence. In other words, when funds are available, desired educational practices are utilized--when funds are not available, less desirable educational practices must often be utilized. Educators and people controlling revenue allocations have always disagreed as to where these two opposing forces should strike a balance.

Also included in Table 5 are data on statewide average unit costs of the various programs within instructional areas. Since a number of the programs were reclassified in fiscal year 1973, comparison is somewhat limited.

Illinois Community College Board

STATEWIDE AVERAGE INSTRUCTIONAL UNIT COSTS--BY INSTRUCTIONAL AREA AND PROGRAM--  
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES FOR THE FISCAL YEARS 1971 THROUGH 1973

Fiscal Year 1973 Classification				Fiscal Years 1972 & 1971 Classification		
Instruc. Area/ Program	Total Instruc. Cost	Total Stu. Credit Hours	FY 1973 Cost Per Credit Hour	Instruc. Area/ Program	FY 1972 Cost Per Credit Hour	FY 1971 Cost Per Credit Hour
<b>Baccalaureate</b>				<b>Baccalaureate</b>		
Agriculture	\$ 168 885	2 612	\$ 64.66	Agriculture Sciences	\$ 56.30	\$ 59.77
Architecture	133 223	2 148	62.02	Biological Sciences	49.06	49.72
Area Studies	85 446	1 615	52.91	Mathematical Sciences	43.73	45.27
Biol. Sciences	9 229 940	177 665	51.95	Physical Sciences	53.61	56.07
Business & Mgt.	3 220 430	76 452	42.12	Engineering Sciences	66.72	64.82
Communication	549 098	9 712	56.54	Social Sciences	39.06	39.36
Comput.-Info. Sci.	38 825	631	61.53	Humanities	44.50	45.60
Education	4 980 142	80 039	62.22	Fine Arts	56.07	52.39
Engineering	400 486	5 229	76.59	Architecture	75.73	66.46
Fine & Appl. Arts	7 851 558	136 929	57.34	Business	41.57	39.36
Foreign Lang.	3 479 499	58 465	59.51	Education	42.00	39.13
Health Prof.	98 664	1 820	54.21	Home Economics	46.51	45.52
Home Economics	283 033	5 212	54.30	Journalism	61.06	60.78
Law	64 460	1 602	40.24	Social Work	31.61	91.74
Letters	23 154 032	487 771	47.47	Other Profess.	48.52	49.39
Library Science	907	18	50.39	Vocational Services	58.37	57.61
Mathematics	9 795 296	208 227	47.04			
Physical Sciences	8 135 096	144 616	56.25			
Psychology	7 235 465	183 183	39.50			
Public Affairs & Serv.	37 056	553	67.01			
Social Sciences	18 995 663	439 130	43.26			
New Disc. Code	1 413	27	52.33			
New Disc. Code	23 068	315	73.23			
Interdiscip.	2 567 137	56 165	45.71			
<b>Total/Ave.-Baccal.</b>	<b>\$100 528 822</b>	<b>2 080 136</b>	<b>\$ 48.33</b>	<b>Ave.-Baccalaureate</b>	<b>\$45.02</b>	<b>\$45.32</b>
<b>Occupational-Business</b>				<b>Occupational (All)</b>		
Business Technology	16 641 333	343 426	48.46	Agriculture	62.16	63.07
<b>Total/Ave.-Occ.-Bus.</b>	<b>\$16 641 333</b>	<b>343 426</b>	<b>\$48.46</b>	Distrib. Ed.	47.50	44.56
<b>Occupational-Non-Bus.</b>				Health Occup.	72.78	71.45
Commerce Tech.	1 584 472	23 661	66.97	Home Economics	49.92	58.47
Data Process. Tech.	4 273 881	69 586	61.42	Office Occup.	50.67	54.22
Health Serv. & Para.	10 932 475	150 218	72.78	Technical	58.16	61.32
Mech. & Engineering	11 005 776	163 596	67.27	Trades & Indus.	56.67	61.95
Natural Sci. Tech.	3 061 003	48 425	63.21			
Pub. Serv. & Rel.	6 726 562	141 800	47.44			
<b>Total/Ave.-Occ.-Non-Bus.</b>	<b>\$37 584 169</b>	<b>597 286</b>	<b>\$62.92</b>	<b>Ave.-Occup. (All)</b>	<b>\$55.53</b>	<b>\$58.81</b>
<b>General Studies</b>				<b>General Studies</b>		
New Discipline Code	16 922 541	371 207	45.59			
<b>Total/Ave.-Gen. Studies</b>	<b>\$16 922 541</b>	<b>371 207</b>	<b>\$45.59</b>	<b>Ave.-Gen. Studies</b>	<b>\$50.03</b>	<b>\$49.33</b>
				<b>Adult &amp; Contin. Educ.</b>	<b>48.48</b>	<b>45.59</b>
				<b>Ave.-Adult &amp; Cont. Ed.</b>	<b>\$48.48</b>	<b>\$45.59</b>
<b>Total/Ave.-All Inst Areas</b>	<b>\$171 676 865*</b>	<b>3 392 055</b>	<b>\$50.61</b>	<b>Ave.-All Inst. areas</b>	<b>\$48.07</b>	<b>\$48.82</b>

\*This number does not relate precisely to the total expenditure figure listed in Table 4

Source of Data: Unit Cost Analysis Summaries--FY 1971 through 1973

PART II

REVENUE DATA

Introduction

This section of Operating Finance Report presents detailed audited revenue data, by district, for fiscal year 1973 and one summary table of budgeted revenue data, by district, for fiscal year 1974. The general format of this section is that data are presented in summary form initially and the scope is narrowed in each subsequent table by providing increasingly detailed data. For example, initially all revenue is summarized; following this is a summary of all state sources of revenue; then detail is provided on flat rate grant state apportionment revenue.

Several limitations should be noted concerning data in this section. For example, several districts did not submit the required Uniform Financial Statement along with their audits. Therefore, "blanks" appear in some tables and several column totals are necessarily incomplete. An attempt was made to obtain the missing data for some districts from other sources, and in some cases a reasonable estimate was made.

Another problem which could not be satisfactorily resolved was the matter of duplication of chargeback revenue between districts, which amounts to at least several hundred thousand dollars. For example, if District "A" pays \$10,000 in chargebacks for their students attending District "B" and District "B" pays \$5,000 in chargebacks for their students attending District "A", the total chargeback revenue for the two districts would be reported in this section as \$15,000. Since the present reporting system does not provide a method of identifying the precise amount of duplication, no attempt was made to subtract that amount. Therefore, total chargeback revenue reported as being \$5,777,699 in Table 6 is gross, not net, revenue.

Analysis of Fiscal Year 1973 Audited Revenues  
for Operations--By Source--in Illinois Public Community Colleges

Table 6 provides a detailed breakdown of revenue sources for each individual community college district. It should again be noted that several colleges did not submit the required Uniform Financial Statement with their audits; therefore, some figures used in this table were either estimated or omitted entirely. This situation also resulted in disagreement among figures appearing in different tables, e.g., the Division of Vocational-Technical Education (DVTE) reports total reimbursements to community colleges of approximately \$6.9 million (see Table 16), whereas the combined DVTE (vocational education) figures in Table 6 total only about \$4.4 million. However, total revenue figures do represent an accurate picture of the gross revenue available to each district during the fiscal year 1973.

It should be noted that the City Colleges of Chicago were in the process of converting from a January 1-December 31 to a July 1-June 30 fiscal year during this reporting period. As a result, they reported revenue for an 18-month period--January 1, 1972-June 30, 1973. Since no breakout was provided as to the amount of revenue received during the period of January 1-June 30, 1972 nor during the regular July 1, 1972-June 30, 1973 fiscal year, the staff simply allocated two-thirds of the total revenue for the 18-month period to the regular fiscal year.

Audited revenues for fiscal year 1973 totaled approximately \$171 million. Nearly one-half (45.5%) of this amount was raised locally, either through direct taxation or through chargebacks received for students attending, but not living in, the district. Another one-third of the revenue came directly from distribution through the Illinois Community College Board, primarily in the form of flat rate grants. Another one-sixth of the revenue is received in the form of student tuition and fee charges. The remaining amount was obtained from federal or other state sources.

TABLE 6

Illinois Community College Board

ANALYSIS OF FISCAL YEAR 1973 AUDITED REVENUES FOR OPERATIONS--BY SOURCE--IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Local Taxes	Charge-backs	Student Tuition	Student Fees	ICCB Apport. and Grants	State		Federal		Other	Total
							Voc-Ed.	Other	Voc-Ed.	Other		
501	Kaskaskia	\$ 664 634	\$ 152 210	\$ 157 218	\$ 23 452	\$ 658 412	\$ 49 450	\$ 47 759	\$ 6 353	\$ 1 814 872		
502	DuPage	3 184 066	102 267	2 543 836	34 694	2 956 999	88 225	98 979	149 102	9 149 534		
503	Black Hawk	1 177 945	134 463	1 239 604	47 988	1 685 201	97 169	98 979	31 694	4 642 389		
504	Triton	4 421 142	430 937	1 981 137	70 176	2 902 024	196 542	196 542	115 397	10 409 937		
505	Parkland	1 946 207	258 414	994 942	1 897	1 487 720	37 320	31 093	124 490	4 882 345		
506	Sauk Valley	657 628	133 636	446 347	18 489	649 509	37 319	83 634	34 124	2 038 006		
507	Danville	465 216	303 414	487 836	67 537	918 505	69 350	13 562	158 617	2 557 913		
508	Chicago City <sup>a,b</sup>	23 544 731	306 313	--	--	15 060 416 <sup>c</sup>	--	931 709 <sup>d</sup>	456 378	40 269 550		
509	Elgin	1 156 017	165 934	530 582	79 537	896 641	74 264	68 719	21 173	4 875 448		
510	Thornton	1 336 372	36 573	1 805 956	19 889	1 441 451	64 642	5 535	33 476	4 379 692		
511	Rock Valley	1 029 863	40 367	1 452 536	74 312	1 521 518	111 042	5 535	102 373	8 003 694		
512	Wm. R. Harper	2 671 005	480 482	1 947 608	161 936	2 638 480	30 357	43 240	119 996	2 919 514		
513	Illinois Valley	1 369 073	205 907	1 307 213	23 536	833 076	223 755	43 240	226 838	7 509 630		
514	Illinois Central	3 114 922		1 350 538	84 157	2 242 424	62 813	49 511	49 511	3 021 458		
515	Prairie State	775 672	21 305	967 632	7 390	1 075 057	81 036	4 324	139 625	2 802 914		
516	Kaibonsee	1 038 985	69 832	432 438	43 532	898 651	31 036	6 880	61 149	2 610 583		
517	Lake Land	604 155	431 993	320 255	45 143	1 076 841	84 091	6 880	139 625	2 802 914		
518	Carl Sandburg	555 575	172 101	232 297	21 321	512 997	51 248	564	9 182	1 715 822		
519	Highland	1 133 976	138 163	267 555	28 633	510 003	41 972	82 801	82 801	2 245 075		
520	Kankakee	877 077	50 416	394 662	35 775	561 413	89 744	564	41 232	2 232 299		
521	Rend Lake	532 719	73 292	68 263	2 071	597 367	113 911	15 403	26 948	1 316 063		
522	Belleville	740 476	353 133	634 584	170 295	1 774 376	37 729	21 649	24 033	3 945 368		
523	Kishwaukee <sup>b</sup>	858 562	69 038	293 594	38 126	555 654	124 851	6 747	61 118	1 938 297		
524	Moraine Valley	2 769 217	50 550	1 101 370	8 818	1 703 522	81 490	2 577	56 964	5 942 720		
525	Joliet	1 538 187	161 882	944 136	24 405	1 597 744	41 176	110 698	35 295	4 943 856		
526	Lincoln Land	1 434 977	296 315	690 120	19 691	1 261 518	37 081	98 485	43 559	3 939 267		
527	Morton	1 536 336	49 601	445 267	116 661	720 531	37 080	195 381	195 381	3 137 938		
528	McHenry	508 420	21 724	334 328	2 000	402 367	8 966	10 459	97 383	1 482 860		
529	Illinois Eastern	1 047 988	122 286	--	50 786	1 423 695	116 740	8 872	25 120	2 527 349		
530	John A. Logan	680 925	39 416	94 273	47 069	782 448	14 700	9 958	9 958	1 712 704		
531	Shawnee <sup>b</sup>	374 996	15 857	111 275	6 897	474 581	25 531	12 632	12 632	1 047 299		
532	Lake County	2 153 928	152 965	730 763	3 642	1 350 574	84 331	55 627	61 978	4 674 458		
533	Southeastern	408 326	19 897	77 222	26 687	425 847	25 533	5 769	13 263	1 032 841		
534	Spoon River	344 798	236 704	167 029	26 687	334 617	27 475	13 520	67 153	1 245 458		
535	Oakton	3 022 934	229 364	968 325	39 380	1 223 031	22 515	33 938	71 418	5 616 396		
536	Lewis & Clark <sup>b</sup>	1 641 492	154 791	534 940	48 005	881 165	42 165	47 959	47 959	3 448 474		
537	Decatur	561 808	96 140	174 530	34	286 451	6 055	30 404	12 576	1 174 053		

Total-Class I Dists. \$71 880 350 \$5 777 699 \$25 230 261 \$1 493 961 \$56 322 824 \$979 897 \$2 213 271 \$2 213 271 \$1 750 146 \$3 069 553 \$170 931 633

601 SCC E. St. Louis 100% State Funded

Total-All Dists. \$71 880 350 \$5 777 699 \$25 230 261 \$1 493 961 \$56 322 824 \$979 897 \$2 213 271 \$2 213 271 \$1 750 146 \$3 069 953 \$170 931 633

These figures represent two-thirds of the actual reported revenues since the reporting period was 18 months long  
 Preliminary audit figures; required Uniform Financial Statements were not submitted  
 This figure includes all state revenues; no breakdown was provided  
 This figure includes all federal revenues; no breakdown was provided



Total Revenue from State Sources  
for Illinois Public Community Colleges--Fiscal Year 1973

Table 7 provides more detailed information on all sources of state revenue received by the community colleges during fiscal year 1973. It can be seen that revenue is available to community colleges through state appropriations to four separate agencies--the Illinois Community College Board, the Illinois Board of Vocational Education and Rehabilitation, the Illinois State Scholarship Commission, and the Office of the Superintendent of Public Instruction.

Of the total of \$70.4 million from all state sources, the ICCB distributed approximately \$58.6 million. The majority of this was in the form of flat rate grant apportionment funding (\$54.2 million). During fiscal year 1973, flat rate grant apportionment funding was based on \$16.50 per semester credit hour. This rate has been increased to \$18.50 for the fiscal year 1974 and is proposed at \$19.20 for the fiscal year 1975.

Non-business occupational apportionment funding was based on \$2.50 per semester credit hour in fiscal year 1973, the first year in which such grants were provided. The funding rate has increased to \$5.00 during fiscal year 1974 and is proposed at \$5.80 for fiscal year 1975.

Equalization apportionment grants were based on a tax rate of 17.45¢ and a "foundation" level of \$510 in fiscal year 1973. These qualifying rates were changed to 12¢ and \$440 in fiscal year 1974 and proposed at 12¢ and \$460 in fiscal year 1975. (See pages 24-26 for a further explanation of equalization funding.)

Two funding methods are being utilized during fiscal year 1974 that were not utilized in fiscal year 1973: (1) \$7.50 is funded for each community education unit, i.e., 30 contact hours (in addition to community service project grants), and (2) an amount is funded for approved disadvantaged student projects which is determined on a pro rata basis according to past district participation in federally financed disadvantaged student programs. (An additional amount may be obtained for certain projects on an individual basis as in the past.)

Illinois Community College Board

TOTAL REVENUE FROM STATE SOURCES FOR ILLINOIS PUBLIC COMMUNITY COLLEGES--FISCAL YEAR 1973

Dist. No.	District Name	Appropriation to the ICCB <sup>a</sup>				Disadvantaged Students	Appropriation to ISSCB <sup>b</sup>	Appropriation to ISSCB <sup>b</sup> per student	Appropriation to OSFP <sup>c</sup>	Total	
		Flat Grants	Non-Business Occupational	Qualification	Public Service						
501	MacKaskia	\$ 554,532	\$ 26,405	\$ 77,475	\$ *	\$ -0-	\$ 33,249	\$ 19,136	\$ 61,502	\$ 774,662	
502	Quincy	2,876,775	81,270	-0-	28,355	-0-	142,152	350,220	131,691	4,417	
503	Black Hawk	1,619,581	55,620	-0-	19,689	-0-	263,941	392,719	107,314	271,529	
504	Princeton	2,782,532	105,130	-0-	6,919	10,182	91,073	176,310	187,322	110,193	
505	Rock Island	1,253,571	51,223	-0-	13,500	10,270	221,752	116,376	61,529	14,238	
506	Rock Valley	610,955	24,323	-0-	5,462	9,800	87,945	55,211	46,427	1,917	
507	Shelby	738,522	27,400	141,842	-0-	6,987	52,041	47,065	74,832	492,299	
508	Union City	15,480,655	298,948	-0-	297,931	511,707	21,360	63,030	810,935	969,730	
509	Union	595,931	26,810	-0-	9,206	-0-	57,090	63,032	107,680	11,788	
510	Warren	1,468,007	35,828	-0-	20,342	17,550	247,573	148,330	70,521	156,940	
511	West Valley	1,472,951	41,568	-0-	*	-0-	187,102	259,488	66,189	33,659	
512	West Wabash	2,341,350	52,643	-0-	40,993	12,555	78,125	141,966	122,234	30,566	
513	Williamson Valley	832,034	16,788	-0-	6,919	12,202	25,547	26,236	29,770	4,309	
514	York	2,215,509	79,215	-0-	-0-	93,605	62,609	158,520	189,020	1,536	
515	Yorkville	1,035,335	35,823	-0-	2,500	25,060	89,050	112,617	72,000	134,890	
516	Yuba	822,393	19,895	-0-	41,593	46,650	27,597	66,968	42,030	46,267	
517	Yuba	1,030,226	46,812	-0-	25,311	25,000	80,318	40,267	74,870	606	
518	York	693,328	21,020	-0-	-0-	-0-	45,997	39,561	54,641	101,170	
519	Yorkville	435,267	12,675	-0-	54,350	20,000	29,311	30,894	46,253	96,944	
520	Yorkville	565,227	21,423	-0-	5,228	47,500	43,073	58,133	61,756	174,480	
521	Yorkville	429,512	14,928	95,307	-0-	12,131	8,104	4,906	40,951	1,649	
522	Yorkville	1,650,435	44,233	73,133	12,000	-0-	56,741	81,747	92,091	4,882	
523	Yorkville	534,729	21,368	-0-	*	-0-	23,667	61,946	53,953	3,892	
524	Yorkville	1,611,060	32,729	-0-	37,640	19,351	77,938	93,247	81,988	-0-	
525	Yorkville	1,224,584	51,815	-0-	34,800	45,600	76,009	119,372	133,625	179,468	
526	Yorkville	1,223,821	27,693	-0-	10,510	24,904	69,898	160,404	75,803	381	
527	Yorkville	724,286	16,245	-0-	-0-	-0-	32,010	56,665	39,299	-0-	
528	Yorkville	393,327	9,040	-0-	-0-	36,500	22,506	44,356	(734)	56,873	
529	Yorkville	1,609,223	43,090	212,286	65,220	37,800	17,382	4,425	147,750	22,398	
530	Yorkville	655,170	12,013	122,934	8,435	9,842	8,435	8,643	35,730	9,389	
531	Yorkville	307,647	15,602	61,031	*	-0-	11,375	7,533	40,990	4,126	
532	Yorkville	1,214,436	26,125	-0-	452	26,200	38,530	93,751	87,960	13,670	
533	Yorkville	373,911	13,415	73,521	*	-0-	5,175	5,246	35,337	3,178	
534	Yorkville	318,639	15,928	-0-	-0-	-0-	27,726	13,386	27,558	-0-	
535	Yorkville	1,207,094	15,933	-0-	2,755	18,286	36,810	31,602	31,602	-0-	
536	Yorkville	897,093	24,973	-0-	-0-	103,200	59,736	126,289	53,092	8,949	
537	Yorkville	272,399	3,153	-0-	-0-	3,213	12,460	34,354	-	2,159	
Total--Class I Districts		\$94,129,604	\$1,482,230	\$857,429	\$732,660	\$1,258,750	\$2,315,204	\$3,050,221	\$3,401,806	\$2,971,985	\$70,258,829
501	St. Louis	100% State Funded <sup>e</sup>				120,000	155	39,903			160,058
Total--All Districts		\$54,188,604	\$1,482,230	\$857,429	\$732,660	\$1,378,750	\$2,315,359	\$3,050,221	\$3,441,709	\$2,971,985	\$70,418,947

Illinois Community College Board  
 Illinois State Scholarship Commission  
 Illinois Board of Vocational, Education and Rehabilitation  
 Office of the Superintendent of Public Instruction  
 St. Louis receives \$1,570,500 in direct state financing plus the individual project and program amounts indicated on this line  
 \* Anticipated in an inter-institutional consortium project

Note: Some figures are rounded on this table and disagree slightly with those on other tables where figures were not rounded

Source of Data: ICCB records; also the ISSC, IBEW, and OSFP

Flat Rate Grant Apportionment Claims Paid by the ICCB  
 During Fiscal Year 1973 to Illinois Public Community Colleges

Table 8 summarizes flat rate grant apportionment funding--by term and in total for fiscal year 1973 and in total only for the two previous years.

Flat rate grant apportionment funding has increased steadily from \$41.9 million in fiscal year 1971 to \$47.6 million in fiscal year 1972 to \$54.2 million in fiscal year 1973. A portion of this increase is due to increased enrollments, but the increase between fiscal years 1972 and 1973 of \$6.5 million was also due in part to a rate increase from \$15.50 per semester credit hour to \$16.50. Flat rate grant apportionment funding has been increased to \$18.50 for fiscal year 1974 and is proposed at \$19.20 for fiscal year 1975.

The following is a summary of Table 8 and presents information for the most recent three-year period during which audited data were available.

A Three-Year Summary of Flat Grant Funding

	<u>Fiscal Year 1971</u>	<u>Fiscal Year 1972</u>	<u>Fiscal Year 1973</u>
Total Funding	\$ 41,925,251	\$ 47,638,799	\$ 54,188,598
Flat Grant Rate	\$15.50	\$15.50	\$16.50

Operating Finance Report  
April, 1974

TABLE 8

Illinois Community College Board

FLAT RATE GRANT APPORTIONMENT CLAIMS PAID BY THE ICCB  
DURING FISCAL YEARS 1971 THROUGH 1973 TO ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Summer, 1972		Fall, 1972		Winter, 1973		Spring, 1973		Total- Fiscal Year 1972		Total- Fiscal Year 1971										
		Term	\$	Term	\$	Term	\$	Term	\$	Fiscal Year	\$	Fiscal Year	\$									
501	Kaskaskia	29	881.50	270	864.00	854	848.50	253	786.50	554	532.00	548	111									
502	DuPage	247	104.00	959	310.00			815	512.50	2	876	775.00	2	575	170							
503	Black Hawk	94	693.50	801	714.38			733	173.37	1	629	581.25	1	467	463							
504	Triton	191	053.50	1	308	078.75				2	761	382.25	2	558	291							
505	Parkland	58	756.50	415	305.00			385	291.50	1	258	570.50	1	152	906							
506	Sauk Valley	44	566.50	292	974.50			282	414.00	619	955.00	560	186	534	626							
507	Danville	51	942.00	365	524.50			341	055.00	758	521.50	740	637	663	253							
508	Chicago City	1	338	133.50	6	912	972.00	7	229	549.25	15	480	654.75	10	549	980						
509	Elgin	48	543.00	423	868.50			397	419.00	869	830.50	776	744	698	058							
510	Thornton	85	321.50	654	076.50			708	609.00	1	445	007.00	1	319	500							
511	Rock Valley	131	059.50	699	699.00			649	192.50	1	479	951.00	1	326	614							
512	Wm. R. Harper	156	040.50	1	136	734.50			1	048	575.00	2	341	350.00	1	909	701					
513	Illinois Valley	53	394.00	409	084.50			370	507.50	832	986.00	865	644	883	500							
514	Illinois Central	176	343.75	1	094	395.50			990	569.25	2	261	308.50	1	828	334						
515	Prairie State	74	101.50	485	529.00			475	604.25	1	035	234.75	992	561	921	398						
516	Waubensee	47	924.25	403	730.25			370	738.50	822	393.00	741	512	667	415							
517	Lake Land	99	198.00	337	029.00			306	933.00	1	030	326.00	1	046	498							
518	Carl Sandburg	34	138.50	163	102.50			144	490.50	493	927.50	471	996	446	323							
519	Highland	30	492.00	239	179.87			225	695.25	495	367.12	437	379	432	004							
520	Kankakee	54	714.00	247	244.25			263	269.05	565	227.30	544	236	459	498							
521	Rend Lake	23	215.50	205	078.50			201	217.50	429	511.50	417	462	416	919							
522	Belleleville	143	253.00	779	509.50			727	732.50	1	650	495.00	1	548	116							
523	Kishwaukee	41	250.00	244	744.50			248	754.00	534	748.50	514	616	474	223							
524	Moraine Valley	120	631.50	772	431.50			717	977.50	1	611	060.00	1	384	445							
525	Joliet	127	314.00	713	361.00			683	908.50	1	524	583.50	1	411	415							
526	Lincoln Land	59	301.00	417	714.00			373	213.50	1	233	820.50	1	144	303							
527	Morton	37	636.50	349	701.00			316	948.50	704	286.00	737	661	797	398							
528	McHenry	25	608.00	184	494.75			183	244.25	393	327.00	319	269	342	845							
529	Illinois Eastern	87	483.00	388	690.50			340	213.50	1	169	223.00	1	162	748							
530	John A. Logan	44	385.00	197	620.50			176	236.50	615	169.50	530	457	539	075							
531	Shawnee	37	537.50	128	782.50			114	856.50	397	947.00	314	402	327	050							
532	Lake County	127	017.00	604	675.50			582	763.50	1	314	456.00	1	160	315							
533	Southeastern	28	215.00	160	281.00			150	315.00	338	811.00	338	970	323	214							
534	Spoon River	16	747.50	155	991.00			145	950.75	318	689.25	319	695	350	843							
535	Oakton	98	917.50	557	221.50			550	959.75	1	207	098.75	881	320	260	850						
536	Lewis & Clark	64	416.00	392	980.50			399	696.00	857	092.50	582	242	171	802							
537	Decatur	-0-		96	690.00			88	737.00	272	398.50											
Total-Class I Dists.		\$4	130	329.50	\$23	970	383.75	\$2	832	291.00	\$23	255	594.17	\$54	188	598.42	\$47	638	799	\$41	925	251
601 SCC E. St. Louis 100% State Funded																						
Total-All Dists.		\$4	130	329.50	\$23	970	383.75	\$2	832	291.00	\$23	255	594.17	\$54	188	598.42	\$47	638	799	\$41	925	251

\*Based on \$15.50 per semester credit hour in FY 1971 and 1972, and \$16.50 in FY 1973

Supplemental Non-Business Occupational Apportionment Claims  
Paid by the ICCB During Fiscal Year 1973  
to Illinois Public Community Colleges

The 77th General Assembly, in appropriating \$1.25 million in supplemental grants for non-business occupational courses, recognized that higher unit costs are involved in providing such courses. These courses were reimbursed at a rate of \$16.50 (regular flat rate grant) plus an additional \$2.50 for supplemental grants, for a total of \$19.00 per semester credit hour. The fiscal year 1974 supplemental rate has increased to \$5.00 per semester credit hour and \$5.80 is being proposed for fiscal year 1975.

It will be noted that the \$1.25 million appropriation for FY1973 was not sufficient to cover all non-business occupational claims, since such claims totaled nearly \$1.5 million. Therefore, an additional amount had to be transferred from other ICCB appropriation line items to cover the additional claims. It would appear at this time that the \$3 million appropriated for FY1974 will also be insufficient to pay all claims. Approximately \$300,000 will probably be requested for transfer from other ICCB appropriation line items to cover the deficit. One purpose of providing supplemental payments for non-business occupational courses was to increase enrollment in such courses and it appears that such an increase has been realized.

The following is a summary of supplemental non-business occupational funding for FY1973.

Summary of FY1973 Non-Business Occupational Funding

	<u>Summer</u> <u>1972</u>	<u>Fall</u> <u>1972</u>	<u>Winter</u> <u>1973</u>	<u>Spring</u> <u>1973</u>	<u>Total</u>
Total Funding	\$102,940	\$614,310	\$92,242	\$642,728	\$1,482,220
Supplemental Funding Rate	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50

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TABLE 9  
Illinois Community College Board

SUPPLEMENTAL NON-BUSINESS OCCUPATIONAL APPORTIONMENT CLAIMS  
PAID BY THE ICCB DURING FISCAL YEAR 1973 TO ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Summer, 1972 Term	Fall, 1972 Term	Winter, 1973 Term	Spring, 1973 Term	FY 1973 Total
501	Kaskaskia	\$ 735.00	\$ 13 867.50	\$	\$ 11 802.50	\$ 26 405.00
502	DuPage	4 502.50	26 942.50	24 607.50	25 217.50	81 270.00
503	Black Hawk	2 630.00	27 222.50		25 767.50	55 620.00
504	Triton	7 160.00	49 677.50		48 262.50	105 100.00
505	Parkland	1 060.00	16 692.50	17 172.50	16 297.50	51 222.50
506	Sauk Valley	2 027.50	11 922.50		10 372.50	24 322.50
506	Danville	2 432.50	12 040.00		12 927.50	27 400.00
508	Chicago City	24 462.50	132 320.00		142 165.00	298 947.50
509	Elgin	70.00	13 885.00		12 855.00	26 810.00
510	Thornton	1 332.50	14 910.00		19 585.00	35 827.50
511	Rock Valley	3 860.00	19 985.00		17 722.50	41 567.50
512	Wm. R. Harper	2 010.00	26 037.50		24 615.00	52 662.50
513	Illinois Valley	90.00	8 645.00		8 032.50	16 767.50
514	Illinois Central	4 527.50	37 867.50		36 826.00	79 215.00
515	Prairie State	1 555.00	19 017.50		19 250.00	39 822.50
516	Waubensee	382.50	10 162.50		9 350.00	19 895.00
517	Lake Land	7 227.50	13 395.00	13 017.50	13 172.50	46 812.50
518	Carl Sandburg	892.50	6 492.50	6 742.50	6 892.50	21 020.00
519	Highland	1 095.00	6 210.00		5 370.00	12 675.00
520	Kankakee	2 110.00	8 890.00		10 422.50	21 422.50
521	Rend Lake	1 200.00	7 280.00		6 447.50	14 927.50
522	Belleville	5 432.50	20 412.50		18 387.50	44 232.50
523	Kishwaukee	1 600.00	8 970.00		10 797.50	21 367.50
524	Moraine Valley	2 890.00	13 985.00		15 915.00	32 790.00
525	Joliet	4 050.00	22 920.00		24 845.00	51 815.00
526	Lincoln Land	1 217.50	10 427.50	8 010.00	8 042.50	27 697.50
527	Morton	440.00	7 997.50		7 807.50	16 245.00
528	McHenry	417.50	4 362.50		4 260.00	9 040.00
529	Illinois Eastern	5 025.00	13 455.00	13 040.00	11 570.00	43 090.00
530	John A. Logan	732.50	4 427.50	3 750.00	3 102.50	12 012.50
531	Shawnee	2 325.00	4 975.00	4 490.00	3 812.50	15 602.50
532	Lake County	1 902.50	15 895.00		18 317.50	36 115.00
533	Southeastern	1 422.50	5 897.50		6 095.00	13 415.00
534	Spoon River	1 347.50	7 972.50		6 607.50	15 927.50
535	Oakton	732.50	7 292.50		7 907.50	15 932.50
536	Lewis & Clark	2 042.50	11 130.00		10 900.00	24 072.50
537	Decatur	-0-	727.50	1 412.50	1 012.50	3 152.50
Total-Class I Dists.		\$102 940.00	\$644 310.00	\$92 242.50	\$642 727.50	\$1 482 220.00
601	SCC E. St. Louis	100% State Funded				
Total-All Dists.		\$102 940.00	\$644 310.00	\$92 242.50	\$642 727.50	\$1 482 220.00

Note: Fiscal year 1973 was the first year such grants were paid

Source of Data: ICCB Records

Equalization Apportionment Claims Paid by the ICCB  
 During Fiscal Year 1973 to Illinois Public Community Colleges

The 77th General Assembly appropriated \$1.4 million for special assistance (equalization) funding to qualifying districts for fiscal year 1973. In actuality, only \$.86 million was paid, since two districts scheduled to receive large payments received reduced amounts because of their failure to raise the qualifying local contribution (local taxes and student tuition and fees). The 78th General Assembly appropriated \$2.22 million for equalization funding for fiscal year 1974, while more than \$2.8 million is being requested for fiscal year 1975.

The concept of equalization recognizes that not all districts have the same relative ability to obtain revenue from local sources (primarily local taxation). It further recognizes that some districts are sufficiently less capable of obtaining local revenue so that students in such districts are denied equal access to educational opportunity. It is therefore perceived to be the duty of the state to at least partially "equalize" this access through higher per-student funding to low-access districts. An actual example of inequitable access should illustrate:

	Equalized Assessed Valuation (EAV)	No. of In-District Full-Time Equivalent Students (FTE)	EAV/FTE	Operating Tax Rate	Operating Funds Raised Locally Per FTE
Dist. X	\$1,584,769,000	2,134	\$742,628	20¢	1,485
Dist. Y	427,031,000	2,211	193,139	25¢	483

It can be seen that District "X" has nearly four times as much assessed valuation behind each student as does District "Y" and by levying at a lower operating tax rate can still raise more than three times as much revenue per student. In fact, District "X" would need a tax rate of only 6.5¢ to raise the same amount of revenue raised by District "Y" at a rate of 25¢.

It would be difficult to justify equal state support (on a per student basis) to each of these districts if one subscribes to the "equal access" theory, even granting that differing assessment practices among districts could be partially responsible for the inequity.

The equalization formula is based on the principle that if each district were to levy at the same operating tax rate (exert equal "effort"), each should be guaranteed at least a minimum amount of revenue per student (sometimes called the "foundation" level) and that this guaranteed foundation, plus student charges, should provide one-half the statewide average operating cost per student.

Eligibility (and the amount for which a district is eligible) was calculated as follows for fiscal year 1973:

$$EG = [C/2 - (LR + T \text{ and } F)] E$$

where:

EG = equalization grant

C = statewide average operating cost per FTE student

LR = local revenue (tax rate X EAV/in-district FTE)

T and F = tuition and fees

E = enrollment (in-district FTE students)

An example should illustrate:

given:

EAV of District X	= \$400,000,000
In-district FTE students	= 2,000
EAV/in-district FTE	= \$200,000
Projected in-district FTE	= 2,100
Statewide average yearly operating cost per student	= \$1,500
Qualifying tax rate	= 17.45¢
Qualifying student tuition and fees	= \$240

then:

$$EG = [C/2 - (LR + T \text{ and } F)] E$$

$$EG = [1500/2 - (.001745 \times 200,000 + 240)] 2100$$

$$EG = [750 - (349 + 240)] 2100$$

$$EG = [750 - 589] 2100$$

$$EG = 161 \times 2100$$

$$EG = \$338,000$$



A more common method of calculation is to subtract the \$240 from the \$750 first, which yields a "foundation" tax revenue figure of \$510. A district's EAV/in-district FTE is then multiplied by .001745 and any deficiency below \$510 per student is funded in the form of equalization grants. The formula allows tax revenue beyond that obtained at a 17.45¢ rate to be substituted for tuition and fees below \$240 and, conversely, for tuition and fees above \$240 to be substituted for tax money obtained at a rate below 17.45¢. If a district does not raise the full qualifying amount (\$750) in the manner indicated, its equalization will be reduced by the amount of the difference between the actual local revenue raised per student and the full qualifying amount.

The formula remains basically the same for fiscal year 1974 and is proposed to remain basically the same for fiscal year 1975 except that certain qualifying rates have changed. The 17.45¢ was lowered to 12¢ for both fiscal year 1974 and 1975 and the "foundation" tax revenue figure changed from \$510 to \$440 in fiscal year 1974 and \$460 for fiscal year 1975. Examples of calculations for fiscal year 1974 and 1975 follow.

given:

EAV of District X	= \$400 000 000
In-district FTE students	= 2 000
EAV/In-district FTE	= \$200 000
Projected in-district FTE	= 2 100
Statewide average yearly operating cost per student	= \$1 360 (74); \$1 500 (75)
Qualifying tax rate	= 12c
Qualifying student tuition and fees	= \$240 (74); \$290 (75)

FY 1974

then:

$$\begin{aligned}
 EG &= [C/2 - (LR + T \& F)] E \\
 EG &= [1360/2 - (.0012 \times \$200,000 + 240)] 2100 \\
 EG &= [680 - (240 + 240)] 2100 \\
 EG &= [680 - 480] 2100 \\
 EG &= 200 \times 2100 \\
 EG &= \$420 000
 \end{aligned}$$

FY 1975

then:

$$\begin{aligned}
 EG &= [C/2 - (LR + T \& F)] E \\
 EG &= [1500/2 - (.0012 \times 200,000 + 290)] 2100 \\
 EG &= [750 - (240 + 290)] 2100 \\
 EG &= [750 - 530] 2100 \\
 EG &= 220 \times 2100 \\
 EG &= \$462 000
 \end{aligned}$$

TABLE 10

Illinois Community College Board

EQUALIZATION APPORTIONMENT CLAIMS PAID BY THE ICCB  
 DURING FISCAL YEAR 1973 TO ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Summer, 1972 Term	Fall, 1972 Term	Winter, 1973 Term	Spring, 1973 Term	Total- Fiscal Year 1973	Total- Fiscal Year 1972
501	Kaskaskia	\$ 4 579.74	\$ 37 375.51	\$	\$ 35 519.97	\$ 77 475.22	\$ 44 072
507	Danville	10 251.40	67 324.68		64 266.39	141 842.47	111 465
521	Rend Lake	4 625.79	44 467.15		46 214.54	95 307.48	89 900
522	Belleville	3 788.10	17 438.76		51 905.96	73 132.82*	--
529	Illinois Eastern	16 008.56	69 940.28	63 000.92	63 336.02	212 285.78*	480 951
530	John A. Logan	.8 714.55	38 710.26	39 808.98	35 600.49	122 834.28	137 672
531	Shawnee	5 727.92	19 779.54	17 639.16	17 884.57	61 031.19	97 579
533	Southeastern	6 104.70	34 332.69		33 083.20	73 520.59	51 232
Totals		\$59 800.76	\$329 368.87	\$120 449.06	\$347 811.14	\$857 429.83	\$1 012 871

\*Received reduced amounts because of tax rate and/or tuition charges being below qualifying rates

Note: Equalization grants were not made prior to fiscal year 1972

Source of Data: ICCB Records

Public Service Project Grants Awarded  
to Illinois Public Community Colleges During Fiscal Year 1973

Funds for public service grants were appropriated in the amount of \$750,000 for fiscal year 1973. These funds were distributed to districts on the basis of approved project applications. An actual total of \$732,660 was allocated to such projects. Public service funds were again appropriated at the \$750,000 level for fiscal year 1974 and are recommended at that same level for fiscal year 1975.

Current (FY 1974) public service funding has been divided into two parts: (1) Community Education apportionment grants, distributed at the rate of \$7.50 per Community Education unit (30 contact hours), which are estimated to cost approximately \$450,000, and (2) Community Service project grants, distributed on an approved project basis, which are estimated to cost approximately \$300,000. A similar funding mechanism is being proposed for fiscal year 1975.

Public service grant funding is an outgrowth of a change in program philosophy which essentially divided the former instructional area category of Adult and Continuing Education into either General Studies (credit courses eligible for flat grant apportionment funding) or Public Service (non-credit courses and activities which are not eligible for flat grant funding). The Public Service category was then subdivided into the two categories named above: Community Education, which consists of instructional or classroom-like activities of a non-credit nature, and Community Service, which consists of activities of a non-instructional nature, such as concerts and tours.

TABLE  
 Illinois Community College Board

PUBLIC SERVICE PROJECT GRANTS AWARDED TO ILLINOIS PUBLIC COMMUNITY  
 COLLEGES DURING FISCAL YEAR 1973

<u>Dist. No.</u>	<u>District Name</u>	<u>Number of Projects</u>	<u>Number of Participants Served</u>	<u>Total ICCB Public Service Project Grants</u>
501	Kaskaskia*	--	--	\$ *
502	DuPage	3	2 615	28 355
503	Black Hawk	4	9 492	19 689
504	Triton	--	--	--
505	Parkland	2	--	13 500
506	Sauk Valley	1	112	3 462
507	Danville	--	--	--
508	Chicago City	15	12 782	297 931
509	Elgin	1	1 500	9 200
510	Thornton	3	3 069	20 342
511	Rock Valley*	--	--	*
512	Wm. R. Harper	2	1 710	40 993
513	Illinois Valley	1	1 292	6 919
514	Illinois Central	--	--	--
515	Prairie State	1	--	2 500
516	Waubensee	2	1 200	41 503
517	Lake Land	2	1 735	25 311
518	Carl Sandburg	--	--	--
519	Highland	2	172	54 350
520	Kankakee	1	666	5 228
521	Rond Lake	--	--	--
522	Belleville	1	--	12 000
523	Kishwaukee*	--	--	*
524	Moraine Valley	3	1 875	37 640
525	Joliet	3	1 300	34 800
526	Lincoln Land	1	480	10 510
527	Morton	--	--	--
528	McHenry	--	--	--
529	Illinois Eastern*	2	--	65 220
530	John A. Logan*	--	--	*
531	Shawnee*	--	--	*
532	Lake County	1	15	452
533	Southeastern*	--	--	*
534	Spoon River	--	--	--
535	Oakton	1	714	2 755
536	Lewis & Clark	--	--	--
537	Decatur	--	--	--
Total-Class I Dists.		52	41 619	\$732 660
601	SCC E. St. Louis	--	--	--
Total-All Dists.		52	41 619	\$732 660

\*Participated in an inter-institutional consortium project

Note: Fiscal year 1973 was the first year these grants were awarded

Source of Data: ICCB Records

Disadvantaged Student Project Grants Awarded  
to Illinois Public Community Colleges During Fiscal Year 1973

Disadvantaged student grants received an appropriation amounting to \$1.4 million for fiscal year 1973. These funds were distributed on an approved project basis. Another \$1.4 million was appropriated for fiscal year 1974 and is being likewise proposed for fiscal year 1975.

The current (FY 1974) disadvantaged student project funds are divided into two categories:

(1) those which are apportioned on a pro rata basis (when projects are approved), depending upon the district's receipt of federal program monies for disadvantaged student projects during fiscal year 1973, which is estimated to cost approximately \$1 million, and

(2) those which are awarded on an additional approved project basis, estimated to cost about \$400,000.

A similar division and allocation of funds is proposed for fiscal year 1975.

TABLE 12

Illinois Community College Board

DISADVANTAGED STUDENT PROJECT GRANTS AWARDED TO  
 ILLINOIS PUBLIC COMMUNITY COLLEGES DURING FISCAL YEAR 1973

<u>Dist. No.</u>	<u>District Name</u>	<u>Number of Projects</u>	<u>Number of Students Served</u>	<u>Total ICCB Disadvantaged Student Project Grants</u>
501	Kaskaskia	--	--	\$ --
502	DuPage	--	--	--
503	Black Hawk	--	--	--
504	Triton	2	440	19 182
505	Parkland	5	20 230	101 270
506	Sauk Valley	1	175	9 800
507	Danville	1	75	6 987
508	Chicago City	16	11 693	511 707
509	Elgin	--	--	--
510	Thornton	1	--	17 550
511	Rock Valley*	--	--	--
512	Wm. R. Harper	2	900	12 656
513	Illinois Valley	2	88	12 202
514	Illinois Central	3	2 050	93 605
515	Prairie State	1	100	25 000
516	Waubensee	3	346	40 650
517	Lake Land	1	1 200	25 000
518	Carl Sandburg*	--	--	--
519	Highland	1	1 445	20 000
520	Kankakee	2	1 535	47 500
521	Rend Lake	1	100	12 131
522	Belleville*	--	--	--
523	Kishwaukee*	--	--	--
524	Moraine Valley	1	50	19 351
525	Joliet	2	225	45 600
526	Lincoln Land	4	1 066	24 804
527	Morton	--	--	--
528	McHenry	2	205	36 500
529	Illinois Eastern	4	444	37 800
530	John A. Logan	1	84	9 842
531	Shawnee	--	--	--
532	Lake County	1	200	26 200
533	Southeastern	--	--	--
534	Spoon River*	--	--	--
535	Oakton	--	--	--
536	Lewis & Clark*	1	600	100 200
537	Decatur	1	25	3 213
Total-Class I Dists.		59	33 876	1 258 750
601	SCC E. St. Louis	1	1 200	120 000
Total-All Dists.		60	35 076	\$1 378 750

\*Participated in an inter-institutional consortium project

Note: Fiscal year 1973 is the first year these grants were awarded

Source of Data: ICCB Records

Illinois State Scholarship Commission Disbursement  
to Illinois Public Community Colleges for the Fiscal Years  
1971 Through 1973--Regular Monetary Awards

Table 13 summarizes the disbursement of funds to colleges by the Illinois State Scholarship Commission for tuition and certain instructional fees for qualifying students. These funds are not appropriated to the ICCB, nor does the ICCB process such claims.

The total amount of funding has increased steadily during the three-year period from \$.96 million to \$2.3 million. An even larger amount is anticipated for the fiscal year 1974 because of (1) increased enrollments, and (2) eligibility for the first time of half-time students.

The Regular Monetary Award Program of the ISSC has been developed to provide financial assistance to students showing financial need. Monetary awards are designated for students but are actually provided to the colleges in the form of reimbursement for waived tuition and fees when confirmation of the student's enrollment is received.

The following is a summary of Table 13 and indicates total ISSC funding for Regular Monetary Awards and number of participants for the fiscal years 1971-1973.

Three-Year Summary of ISSC Regular Monetary Award Funding

	<u>FY 1971</u>	<u>FY 1972</u>	<u>FY 1973</u>
Total Funding	\$960 070	\$1 573 393	\$2 315 359
No. of participants	4 404	6 368	8 604

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TABLE 13  
Illinois Community College Board

ILLINOIS STATE SCHOLARSHIP COMMISSION DISBURSEMENT  
TO ILLINOIS PUBLIC COMMUNITY COLLEGES FOR THE FISCAL YEARS 1971 THROUGH 1973  
REGULAR MONETARY AWARDS

Dist. No.	District Name	FY 71		FY72		FY 73	
		Number of Students	Amount	Number of Students	Amount	Number of Students	Amount
501	Kaskaskia	126	\$ 16 780	179	\$ 28 921	197	\$ 33 249
502	DuPage	213	59 759	292	106 779	372	142 152
503	Black Hawk	366	84 181	462	150 322	632	207 941
504	Triton	119	23 585	209	49 431	321	91 073
505	Parkland	164	41 857	231	76 616	371	121 752
506	Sauk Valley	131	44 382	177	57 984	240	87 945
507	Danville	110	26 476	167	41 417	204	52 041
508	Chicago City	286	6 485	471	19 143	604	21 363
509	Elgin	87	24 973	127	36 083	205	57 090
510	Thornton	209	51 299	313	136 546	530	247 573
511	Rock Valley	193	73 453	261	108 051	462	187 102
512	Wm. R. Harper	114	29 963	183	57 814	237	78 135
513	Illinois Valley	138	19 288	192	25 728	202	35 547
514	Illinois Central	190	38 954	285	53 104	326	62 609
515	Prairie State	125	45 376	179	68 771	234	89 058
516	Waubensee	74	17 804	94	21 355	116	27 597
517	Lake Land	193	36 969	312	60 479	390	80 318
518	Carl Sandburg	118	20 096	161	30 078	203	45 097
519	Highland	103	26 468	111	27 437	114	29 311
520	Kankakee	90	29 143	108	32 356	144	43 073
521	Rend Lake	21	472	37	1 162	81	8 104
522	Belleville	148	26 803	216	39 255	301	56 741
523	Kishwaukee	60	14 800	79	19 066	105	33 867
524	Moraine Valley	107	23 830	160	45 541	277	77 938
525	Joliet	173	40 555	254	76 819	252	76 009
526	Lincoln Land	170	35 069	273	52 115	297	69 898
527	Morton	91	19 722	88	27 811	104	32 010
528	McHenry	51	17 850	61	19 804	68	22 506
529	Illinois Eastern	95	9 148	175	15 679	201	17 382
530	John A. Logan	56	4 018	73	5 361	101	8 435
531	Shawnee	47	2 589	46	7 893	69	11 375
532	Lake County	81	22 372	137	33 137	152	38 530
533	Southeastern	27	816	31	1 899	59	5 175
534	Spoon River	102	20 988	88	17 693	102	27 726
535	Oakton	9	2 486	32	8 958	66	18 286
536	Lewis & Clark	11	1 225	86	12 647	202	58 736
537	Decatur	---	---	---	---	53	12 400
Total-Class I Dists.		4 401	\$960 052	6 359	\$1 573 324	8 594	\$2 315 204
601	SCC E. St. Louis	3	18	9	69	10	155
Total-All Dists.		4 404	\$960 070	6 368	\$1 573 393	8 604	\$2 315 359

Source of Data: Illinois State Scholarship Commission



Illinois State Scholarship Commission Disbursement  
to Illinois Public Community Colleges for the Fiscal Years  
1971 Through 1973--Veterans Scholarships

In addition to the Monetary Award Program, the Illinois State Scholarship Commission also provides reimbursement for tuition and certain fees of military veterans. The colleges will receive funds from the ISSC (processed through the ICCB) for tuition and fee waivers for all eligible military veterans. This funding has increased from \$2.6 million in fiscal year 1972 to \$3 million in fiscal year 1973.

Veterans scholarship funding is not based on financial need of the recipient, but rather upon the recipient's completion of qualifying service in the armed forces of the United States. Such funds can be and are used to supplement G.I. Bill benefits.

The following is a summary of Table 14 and indicates total ISSC funding for Military Veterans Scholarships for the most recent audited three-year period.

Three-Year Summary of ISSC  
Veterans Military Scholarship Funding

	<u>FY 1971</u>	<u>FY 1972</u>	<u>FY 1973</u>
Total Funding	\$1 734 710	\$2 606 037	\$3 050 221

Illinois Community College Board

ILLINOIS STATE SCHOLARSHIP COMMISSION DISBURSEMENT  
TO ILLINOIS PUBLIC COMMUNITY COLLEGES FOR THE FISCAL YEARS  
1971\* THROUGH 1973--VETERANS' SCHOLARSHIPS

Dist. No.	District Name	Summer, 1972 Term	Fall, 1972 Term	Winter, 1973 Term	Spring, 1973 Term	Total-Fiscal Year 1973	Total-Fiscal Year 1972
501	Kaskaskia	\$ 1 101	\$ 8 447	\$	\$ 9 587	\$ 19 136	\$ 13 746
502	DuPage	39 270	102 565	101 450	107 035	350 320	319 294
503	Black Hawk	8 642	84 432		89 645	182 719	166 171
504	Triton	12 103	79 759		82 448	174 310	141 364
505	Parkland	7 821	33 995	38 123	36 437	116 376	102 894
506	Sauk Valley	2 476	21 818		30 917	55 211	43 216
507	Danville	3 341	21 716		22 030	47 086	50 456
508	Chicago City	-0-	-0-		4 630	4 630	-0-
509	Elgin	4 516	28 104		30 412	63 032	62 839
510	Thornton	6 749	62 882		78 699	148 330	130 177
511	Rock Valley	26 845	113 418		119 425	259 688	258 866
512	Wm. R. Harper	9 110	63 018		69 868	141 996	134 946
513	Illinois Valley	1 500	10 919		13 817	26 236	11 792
514	Illinois Central	12 034	71 247		75 240	158 520	136 983
515	Prairie State	8 127	50 683		54 807	113 617	100 657
516	Waubensee	3 192	30 682		33 094	66 968	62 738
517	Lake Land	4 446	12 099	10 980	12 843	40 367	46 599
518	Carl Sandburg	2 473	11 312	13 372	12 404	39 561	28 178
519	Highland	1 512	14 197		15 185	30 894	29 471
520	Kankakee	5 548	24 354		28 212	58 113	33 038
521	Rend Lake	84	1 712		3 111	4 906	1 444
522	Belleville	6 500	33 093		42 154	81 747	66 146
523	Kishwaukee	3 234	27 545		31 167	61 946	46 872
524	Moraine Valley	7 080	39 915		46 252	93 247	78 572
525	Joliet	10 651	50 781		57 941	119 373	97 389
526	Lincoln Land	6 160	45 675	53 238	55 332	160 404	146 346
527	Morton	2 785	25 704		28 176	56 665	73 744
528	McHenry	1 826	19 285		23 275	44 386	34 849
529	Illinois Eastern	565	1 020	1 340	1 500	4 425	3 825
530	John A. Logan	684	2 518	2 672	2 769	8 643	6 725
531	Shawnee	386	1 808	2 451	2 889	7 533	4 624
532	Lake County	8 057	40 061		45 634	93 751	84 224
533	Southeastern	381	2 235		2 630	5 246	1 776
534	Spoon River	378	5 790		7 218	13 386	12 084
535	Oakton	3 072	15 454		18 284	36 810	33 080
536	Lewis & Clark	7 300	49 992		68 997	126 289	40 915
537	Decatur	-0-	9 174	11 918	13 261	34 354	--
Total-Class I Dists.		\$219 948	\$1 217 409	\$235 544	\$1 377 320	\$3 050 221	\$2 606 037
601	SCC E. St. Louis	--	--	--	--	--	--
Total-All Dists.		\$219 948	\$1 217 409	\$235 544	\$1 377 320	\$3 050 221	\$2 606 037

\*Only a total figure was available for FY 1971--\$1 734 710

Illinois Board of Vocational Education and Rehabilitation  
Total Reimbursements and Reimbursements for Programs  
for the Fiscal Years 1971 Through 1973

Community colleges received a total of \$6.1 million from the Illinois Board of Vocational Education and Rehabilitation--Division of Vocational Technical Education, for courses in approved occupational programs in fiscal year 1973. Funding totaled \$5.0 million in fiscal year 1971 and \$4.6 million in fiscal year 1972. Approximately 50% of the funds for distribution by IBVER were received from federal appropriations and the other 50% from state appropriations.

Funding by the IBVER to community colleges is similar to apportionment funding by the ICCB in that colleges receive a flat rate grant for programs (which is on a sliding scale depending upon a need priority) and may receive an additional amount based on their relative wealth or "ability to pay" (really an equalization concept). Generally speaking, a "highest priority" program receives a flat grant of \$7.50 per semester credit hour, "above average priority" programs receive \$4.50 per semester credit hour, and "average priority" programs receive \$2.25 per semester credit hour. Additional funds may be received for programs depending upon the equalized assessed valuation per in-district FTE student of the district (certified by the ICCB). Other factors, such as the extent to which disadvantaged students and handicapped persons are involved, are also considered when funding levels are determined.

Operating Finance Report  
April, 1974

TABLE 15

Illinois Community College Board  
ILLINOIS BOARD OF VOCATIONAL EDUCATION AND REHABILITATION REIMBURSEMENTS FOR PROGRAMS  
FOR THE FISCAL YEARS 1971 THROUGH 1973

Dist. No.	District Name	Appl. Biol. and Agric.	Health Occupations	Business, Marketing, & Management	Pers. and Publ. Serv.	Industrial and Oriented Occupations	Other Programs	Prog. Audit Adjustment + or (-)	FY 1973 Total For Programs	FY 1972 Total For Programs	FY 1971 Total For Programs
501	Kaskaskia	\$ 1 689.26	\$ 47 131.12	\$ 21 608.49	\$ 6 077.65	\$ 30 864.13	\$ --	\$(1 729.00)	\$ 105 644	\$ 94 134	\$ 46 701
502	DuPage	2 039.80	27 892.92	95 951.05	7 661.15	96 206.20	--	10 872.00	240 623	192 155	248 898
503	Black Hawk	9 699.85	54 817.33	48 391.02	26 819.93	73 988.65	479.89	(676.00)	213 521	147 491	169 882
504	Triton	5 315.82	161 530.92	63 086.94	15 504.60	129 204.82	--	--	374 643	285 531	355 273
505	Parkland	6 271.08	43 184.64	31 600.74	3 061.25	28 790.54	--	--	112 908	95 685	108 259
506	Sauk Valley	3 236.54	43 550.58	12 838.41	877.24	21 445.17	--	5 674.00	87 623	72 999	105 671
507	Danville	42 457.79	25 173.54	42 371.78	3 096.85	19 269.09	--	(267.00)	132 102	109 710	108 061
508	Chicago City	2 661.92	437 880.80	514 560.84	144 718.29	380 662.66	4 637.19	--	1 485 122	1 063 844	1 113 438
509	Elgin	49 992.67	52 843.66	34 220.98	9 155.72	32 225.68	955.69	--	179 100	97 394	107 417
510	Thornton	--	63 471.87	30 110.01	3 485.10	26 679.61	--	--	123 747	101 281	145 130
511	Rock Valley	--	29 846.48	45 189.58	2 772.11	62 363.72	--	--	132 378	96 859	113 134
512	Wm. R. Harper	--	76 102.39	71 880.18	19 274.08	77 210.05	--	(7 794.00)	244 467	170 041	210 846
513	Illinois Valley	2 276.90	18 827.41	14 284.36	--	29 987.15	--	--	56 376	48 034	68 142
514	Illinois Central	11 311.60	131 930.84	105 928.97	10 929.07	95 920.18	(2 314.00)	(2 314.00)	353 707	266 263	250 535
515	Prairie State	325.45	52 541.00	29 465.18	24 400.86	31 150.59	--	--	137 882	128 550	160 807
516	Kaibensee	--	15 725.31	21 066.80	--	35 352.38	--	423.00	72 567	60 154	46 579
517	Lake Land	14 166.12	39 862.77	24 508.58	14 643.29	63 824.53	--	(15 967.00)	141 039	133 833	164 165
518	Carl Sandburg	5 854.66	34 277.36	35 119.49	5 346.21	22 590.11	--	(628.00)	102 560	102 301	126 077
519	Highland	14 958.01	14 196.48	14 608.52	697.73	15 910.35	--	(1 604.00)	58 769	37 180	49 854
520	Kankakee	3 009.77	33 304.08	17 313.94	253.13	34 120.92	--	(314.00)	87 688	78 125	68 150
521	Reed Lake	12 581.15	26 150.34	8 704.07	6 618.43	12 190.85	--	(7 947.00)	58 298	52 708	56 992
522	Belleville	7 233.75	86 574.82	57 316.80	68.71	57 910.88	566.12	(16 465.00)	193 204	218 770	187 921
523	Kishwaukee	23 605.66	12 477.88	23 112.61	493.93	10 221.80	--	.77.00	69 989	53 680	61 266
524	Morraine Valley	1 882.35	58 760.89	32 264.81	6 052.54	25 083.36	--	--	124 044	125 782	60 100
525	Joliet	13 906.66	27 551.55	23 035.05	8 323.09	53 918.01	--	--	126 734	76 058	110 227
526	Lincoln Land	6 329.25	27 342.29	31 980.11	9 335.08	35 009.08	--	--	109 332	70 143	114 562
527	Morton	--	32 457.74	21 284.96	191.75	15 284.34	--	--	69 759	49 860	57 066
528	McHenry	1 043.79	1 174.18	6 337.87	--	7 980.71	--	(18 005.00)	(1 468)	25 309	25 309
529	Illinois Eastern	13 419.30	68 844.09	42 393.16	34 022.12	87 390.83	--	9 897.00	255 967	195 076	164 495
530	John A. Logan	111.46	18 359.64	19 868.68	10 053.97	17 969.72	435.37	(818.00)	65 981	46 309	52 742
531	Shawnee	12 141.99	18 813.55	15 953.03	6 598.71	13 443.93	--	--	66 951	33 627	33 869
532	Lake County	2 833.11	55 086.08	36 309.90	7 031.55	42 814.40	--	(1 551.00)	142 524	96 265	174 768
533	Southeastern	4 932.58	26 594.19	6 804.58	6 635.46	14 324.73	--	(549.00)	58 743	50 162	57 730
534	Spoon River	14 615.07	17 721.98	7 985.02	--	12 964.24	--	(501.00)	52 785	45 580	49 730
535	Oakton	--	22 410.25	18 677.82	5 522.08	3 406.97	--	--	50 017	18 245	--
536	Lewis & Clark	537.27	--	27 959.59	479.40	29 575.28	--	--	85 475	42 338	8 555
537	Decatur	--	--	--	--	--	--	--	--	--	--
Total-Class I Distrs.		\$290 440.63	\$1 931 336.35	\$1 654 093.92	\$400 201.08	\$1 738 796.86	\$7 072.26	\$(51 144.00)	\$5 970 800	\$4 568 602	\$4 982 107
601	SCC E. St. Louis	--	7 521.60	22 502.46	--	49 782.08	--	--	79 806	50 540	9 377
Total-All Distrs.		\$290 440.63	\$1 938 857.95	\$1 676 596.38	\$400 201.08	\$1 788 578.94	\$7 072.26	\$(51 144.00)	\$6 050 606	\$4 619 142	\$4 991 484

Source of Data: Illinois Board of Vocational Education and Rehabilitation, Division of Vocational and Technical Education

Illinois Board of Vocational Education and Rehabilitation  
Total Reimbursements to Illinois Public Community Colleges  
for Fiscal Years 1971 Through 1973

Total reimbursement by the IBVER to the community colleges totaled \$6.9 million in fiscal year 1973. This represents an increase from \$5.8 million in fiscal year 1972 and from \$6.4 million in fiscal year 1971.

"Total" reimbursement includes funding for programs (Table 15), special contracts, and equipment.

The following are summaries of (1) IBVER funding by type, and (2) total IBVER funding for the most recent three-year period as presented in Table 16.

Summary of IBVER Types of Funding for FY 1973

<u>Type of Funding</u>	<u>Amount of Funding</u>
Programs	\$ 5 970 800
Special Contracts	243 189
Equipment	589 622
Total	\$ 6 883 417

Three-Year Summary of Total IBVER Funding

	<u>FY 1971</u>	<u>FY 1972</u>	<u>FY 1973</u>
Total Funding	\$ 6 425 115	\$5 819 817	\$6 883 417

TABLE 16

Illinois Community College Board

ILLINOIS BOARD OF VOCATIONAL EDUCATION AND REHABILITATION  
TOTAL REIMBURSEMENTS TO ILLINOIS PUBLIC COMMUNITY COLLEGES  
FOR THE FISCAL YEARS 1971 THROUGH 1973

Dist. No.	District Name	Total For Programs	Special Contracts	Equipment Purchased	Equipment Adjustment + or (-)	Total FY 1973 IBVER Reimbursement	Total FY 1972 IBVER Reimbursement	Total FY 1971 IBVER Reimbursement
501	Kaskaskia	\$ 105 642	\$ 2 870	\$ 14 492	\$ --	\$ 123 004	\$ 113 385	\$ 182 085
502	DuPage	240 623	--	22 759	--	263 382	202 170	275 181
503	Black Hawk	213 521	1 107	--	--	214 628	149 411	170 441
504	Triton	374 643	--	--	--	374 643	276 406	375 218
505	Parkland	112 908	--	10 150	--	123 058	159 626	195 870
506	Sauk Valley	87 623	5 232	--	--	92 855	81 399	113 402
507	Danville	132 102	9 581	7 981	--	149 664	146 384	131 047
508	Chicago City	1 485 122	17 352	120 589	(1 154)	1 621 909	1 208 299	1 337 039
509	Elgin	179 100	499	35 761	--	215 360	137 685	183 754
510	Thornton	123 747	11 960	5 536	--	141 243	147 961	191 724
511	Rock Valley	132 378	--	--	--	132 378	96 859	121 063
512	Wm. R. Harper	244 467	--	--	--	244 467	171 457	210 844
513	Illinois Valley	56 376	471	2 694	--	59 541	50 339	82 391
514	Illinois Central	353 707	--	25 000	(668)	378 039	275 622	284 514
515	Prairie State	137 883	4 600	1 517	--	144 000	129 872	191 144
516	Waubensee	72 567	--	11 493	--	84 060	127 891	61 280
517	Lake Land	141 039	1 860	6 972	(130)	149 741	165 898	224 774
518	Carl Sandburg	102 560	1 343	5 378	--	109 281	111 227	134 043
519	Highland	58 769	2 572	31 165	--	92 506	58 955	63 235
520	Kankakee	87 689	1 784	34 040	--	123 512	101 623	89 895
521	Rend Lake	58 298	21 605	2 000	--	81 903	54 804	68 329
522	Belleville	193 204	--	4 977	--	198 181	253 387	273 101
523	Kishwaukee	69 989	15 876	20 262	--	106 127	59 505	93 322
524	Moraine Valley	124 044	--	39 932	--	163 976	261 724	98 798
525	Joliet	126 734	115 636	25 000	--	267 370	284 111	197 272
526	Lincoln Land	109 332	--	42 283	--	151 615	87 925	159 617
527	Morton	69 759	--	8 839	--	78 598	61 611	75 687
528	McHenry	(1 468)	--	--	--	(1 468)	36 659	29 425
529	Illinois Eastern	255 967	9 716	29 818	--	295 501	266 060	259 692
530	John A. Logan	65 981	--	5 479	--	71 460	54 101	75 936
531	Shawnee	66 951	13 622	1 407	--	81 980	34 421	41 451
532	Lake County	142 524	--	33 396	--	175 920	135 329	256 030
533	Southeastern	58 743	5 503	6 427	--	70 673	61 750	71 696
534	Spoon River	52 785	--	2 331	--	55 116	55 832	70 206
535	Oakton	50 017	--	13 187	--	63 204	30 345	--
536	Lewis & Clark	85 475	--	21 854	(1 145)	106 184	68 706	8 555
537	Decatur	--	--	--	--	--	--	--
Total-Class I Dists.		\$5 970 800	\$243 189	\$592 719	\$(3 097)	\$6 803 611	\$5 769 277	\$6 398 061
601	SCC E. St. Louis	79 806	--	--	--	79 806	50 540	27 054
Total-All Dists.		\$6 050 606	\$243 189	\$592 719	\$(3 097)	\$6 883 417	\$5 819 817	\$6 425 115

Source of Data: IBVER, Division of Vocational-Technical Education

Monies Expended to Illinois Public Community Colleges  
by the Office of the Superintendent of Public Instruction  
During Fiscal Year 1973

The community colleges receive funding for certain programs from the Office of the Superintendent of Public Instruction. These funds totaled nearly \$3 million in fiscal year 1973, which is nearly three times the amount received in fiscal year 1971. The funds are basically for adult education and welfare recipient training. They are most often in the form of reimbursement for tuition and fees of approved adult and/or welfare students but also include some reimbursement for travel, child care, and similar expenses of welfare recipients.

The following is a summary of Table 17 and shows OSPI funding for the most recent three-year period.

Three-Year Summary of OSPI Funding

	<u>FY 1971</u>	<u>FY 1972</u>	<u>FY 1973</u>
Total Funding	\$1 026 408	\$2 305 408	\$2 971 984

TABLE 17

Illinois Community College Board

MONIES EXPENDED TO ILLINOIS PUBLIC COMMUNITY COLLEGES  
BY THE OFFICE OF THE SUPERINTENDENT OF PUBLIC INSTRUCTION DURING FISCAL YEAR 1973

Dist. No.	District Name	Americanization and GED	Adult Basic Education	Welfare Recipient Training	Total-Fiscal Year 1973	Total-Fiscal Year 1972	Total-Fiscal Year 1971
501	Kaskaskia	\$ -0-	\$ -0-	\$ 2 362.91	\$ 2 362.91	\$ 2 723.08	\$ 1 087.90
502	DuPage	-0-	-0-	4 416.66	4 416.66	2 443.88	745.64
503	Black Hawk	49 119.64	88 590.34	133 818.92	271 528.90	305 675.64	67 757.18
504	Triton	8 881.00	72 697.25	28 525.07	110 103.32	72 579.54	12 559.79
505	Parkland	-0-	-0-	14 257.93	14 257.93	16 011.29	17 979.33
506	Sauk Valley	-0-	-0-	1 916.58	1 916.58	943.30	116.30
507	Danville	2 008.10	122 579.48	368 711.55	493 299.13	493 637.53	392 647.03
508	Chicago City	613 003.42	45 177.74	311 548.98	969 730.14	628 989.22	137 821.44
509	Elgin	-0-	10 041.63	1 746.40	11 788.03	14 537.62	1 173.50
510	Thornton	8 271.71	22 004.81	126 663.53	154 940.05	149 208.94	179 281.84
511	Rock Valley	-0-	-0-	33 659.10	33 659.10	39 350.14	13 367.95
512	Wm. R. Harper	1 254.07	29 311.65	-0-	30 565.72	32 145.38	-0-
513	Illinois Valley	-0-	3 494.50	814.79	4 309.29	170.09	-0-
514	Illinois Central	-0-	-0-	1 535.54	1 535.54	6 519.29	7 495.25
515	Prairie State	-0-	35 223.48	99 666.18	134 889.66	52 626.52	80 386.80
516	Waubensee	-0-	45 179.02	1 088.11	46 267.13	25 704.54	188.70
517	Lake Land	-0-	-0-	606.15	606.15	1 850.07	1 239.00
518	Carl Sandburg	-0-	29 509.00	71 660.72	101 169.72	95 400.94	888.11
519	Highland	1 081.28	46 991.74	48 871.44	96 944.46	34 730.21	3 306.28
520	Kankakee	17 952.48	66 612.54	89 915.24	174 480.26	126 780.66	65 450.76
521	Rend Lake	231.70	-0-	1 417.14	1 648.84	1 089.18	777.55
522	Belleville	-0-	-0-	4 881.55	4 881.55	9 397.55	5 040.75
523	Kishwaukee	-0-	2 931.92	960.44	3 892.36	906.01	391.60
524	Moraine Valley	-0-	-0-	-0-	-0-	-0-	130.41
525	Joliet	51 161.65	24 856.11	103 450.38	179 468.14	82 309.14	497.25
526	Lincoln Land	-0-	-0-	381.20	381.20	21.00	34.50
527	Morton	-0-	-0-	-0-	-0-	-0-	-0-
528	McHenry	3 046.48	19 489.40	34 337.15	56 873.03	56 056.25	2 567.75
529	Illinois Eastern	3 196.66	4 366.32	15 034.65	22 597.63	22 842.17	21 450.02
530	John A. Logan	-0-	4 628.63	4 760.12	9 388.75	12 620.76	400.80
531	Shawnee	-0-	-0-	4 126.47	4 126.47	7 945.67	2 971.81
532	Lake County	-0-	-0-	13 669.59	13 669.59	4 007.09	1 192.38
533	Southeastern	-0-	1 808.27	1 369.48	3 177.75	3 380.13	2 540.70
534	Spoon River	-0-	-0-	-0-	-0-	527.40	933.17
535	Oakton	-0-	-0-	-0-	-0-	-0-	-0-
536	Lewis & Clark	-0-	-0-	8 949.28	8 949.28	2 277.85	-0-
537	Decatur	-0-	-0-	2 158.80	2 158.80	--	-0-
Total-Class I Dists.		\$759 208.19	\$675 493.83	\$1 537 282.05	\$2 971 984.07	\$2 305 408.08	\$1 026 407.62
601	SCC E. St. Louis	--	--	--	--	--	--
Total-All Dists.		\$759 208.19	\$675 493.83	\$1 537 282.05	\$2 971 984.07	\$2 305 408.08	\$1 026 407.62

Source of Data: Office of the Superintendent of Public Instruction



Illinois Public Community Colleges--Revenue Received  
From Local Sources During Fiscal Year 1973

Table 18 presents information on the amount and percentage of "local" involvement in financing operations in the community colleges. Just over three-fifths of all revenue comes from local sources (taxes, chargebacks, student tuition, and student fees). This varies by district from a high of 75.8% to a low of 41.7%, with the average being around 60%. Examination of Table 3 will confirm that, although the amount of funds raised locally has increased markedly during the past three years, the statewide average has held nearly constant at approximately 60%.

Two limitations should be noted in Table 18. First, there is the duplication of chargeback revenue problem previously explained on page 15. Secondly, the student tuition and fee revenue does not all come directly from the student. Approximately \$5.4 million comes in the form of scholarships through the Illinois State Scholarship Commission, and another undetermined amount comes in the form of scholarships through the Office of the Superintendent of Public Instruction. It would be misleading, therefore, to assume that student tuition and fee revenue had as its source only the student.

The following summary of Table 18 presents information on sources of "local" revenue.

Local Revenue Sources for FY 1973

<u>Revenue Source</u>	<u>Revenue Amount</u>
Local Taxes	\$ 71 880 350
Chargebacks	5 777 699
Student Tuition	25 230 261
Student Fees	1 493 961
Total	\$104 382 271

TABLE 18

Illinois Community College Board

ILLINOIS PUBLIC COMMUNITY COLLEGES--REVENUE RECEIVED FROM LOCAL SOURCES  
DURING FISCAL YEAR 1973

Dist. No.	District Name	Local Taxes	Charge-Backs	Student Tuition	Student Fees	Total Local Revenue	Total--All Revenue	Ratio of Local to Total Revenue	Rank
501	Kaskaskia	\$ 664 634	\$ 152 219	\$ 157 218	\$ 23 452	\$ 997 523	\$ 1 814 872	55.0	28
502	DuPage	3 184 066	102 267	2 543 836	34 694	5 864 863	9 149 534	64.1	14
503	Black Hawk	1 177 945	134 463	1 239 604	47 988	2 600 000	4 642 389	56.0	27
504	Triton	4 421 142	430 937	1 981 137	70 176	6 903 392	10 409 937	66.3	6
505	Parkland	1 946 207	258 414	994 942	1 897	3 201 460	4 883 345	65.6	9
506	Sauk Valley	657 628	133 636	446 347	18 489	1 256 100	2 098 006	59.8	20
507	Danville	465 216	303 414	487 836	67 537	1 324 003	2 557 913	51.8	30
508	Chicago City <sup>a,b</sup>	23 544 731	306 318	--	--	23 851 049	40 299 550	59.2	23
509	Elgin	1 156 017	165 934	530 582	79 537	1 932 070	3 232 087	59.8	21
510	Thornton	1 336 372	365 573	1 805 956	19 889	3 198 790	4 875 448	65.6	9
511	Rock Valley	1 029 853	40 367	1 452 536	74 312	2 597 078	4 379 692	59.3	22
512	Wm. R. Harper	2 671 005	480 482	1 947 608	161 936	5 261 031	8 003 684	65.7	8
513	Illinois Valley	1 369 073	205 907	307 213	23 536	1 905 729	2 919 514	65.3	11
514	Illinois Central	3 114 922	--	1 350 588	84 157	4 549 667	7 509 680	60.6	19
515	Prairie State	775 672	21 305	967 632	7 390	1 771 999	3 022 498	58.6	24
516	Waubonsee	1 038 985	69 832	432 438	43 532	1 584 787	2 610 983	60.7	18
517	Lake Land	604 155	431 993	320 255	45 143	1 401 546	2 802 914	50.0	34
518	Carl Sandburg	555 575	172 101	232 297	21 321	981 294	1 715 822	57.2	26
519	Highland	1 133 976	138 163	267 555	28 633	1 568 327	2 245 075	69.9	3
520	Kankakee	877 077	50 416	394 662	35 775	1 357 930	2 232 299	60.8	17
521	Rend Lake	532 719	73 292	68 263	2 071	676 345	1 316 063	51.4	31
522	Belleville	740 476	353 133	634 584	170 295	1 898 488	3 946 368	48.1	36
523	Kishwaukee <sup>b</sup>	858 562	69 038	293 594	38 126	1 259 320	1 958 297	64.3	13
524	Moraine Valley	2 769 217	50 550	1 101 370	8 818	3 929 955	5 942 720	66.1	7
525	Joliet	1 538 187	154 882	944 136	24 405	2 668 610	4 943 806	54.0	29
526	Lincoln Land	1 434 977	296 315	690 120	19 691	2 441 103	3 939 267	62.0	16
527	Horton	1 536 336	49 601	445 267	116 661	2 147 865	3 137 938	68.4	5
528	McHenry	508 420	21 724	334 328	2 000	866 472	1 482 860	58.4	25
529	Illinois Eastern	1 047 988	122 286	--	50 786	1 221 060	2 927 349	41.7	37
530	John A. Logan	680 925	39 419	94 273	47 069	861 686	1 712 704	50.3	32
531	Shawnee <sup>b</sup>	374 996	15 857	111 275	6 897	509 025	1 047 799	48.6	35
532	Lake County	2 153 928	152 965	730 763	--	3 037 656	4 674 498	65.0	12
533	Southeastern	408 326	19 897	77 222	3 642	509 087	1 012 841	50.3	32
534	Spoon River	344 798	236 704	167 029	26 687	775 218	1 245 458	62.2	15
535	Oakton	3 022 934	229 364	968 325	39 380	4 260 003	5 616 396	75.8	1
536	Lewis & Clark <sup>b</sup>	1 641 492	154 791	534 940	48 005	2 379 228	3 448 474	69.0	4
537	Decatur	561 808	96 140	174 530	34	832 522	1 174 053	70.9	2
Total-Class I Dists.		\$ 71 880 350	\$ 5 777 699	\$ 25 230 261	\$ 1 493 961	\$ 104 382 271	\$ 170 931 633	61.1	
601	SCC E. St. Louis	--	--	--	--	--	--	--	
Total-All Dists.		\$ 71 880 350	\$ 5 777 699	\$ 25 230 261	\$ 1 493 961	\$ 104 382 271	\$ 170 931 633	61.1	
								Low	41.7
								Median	60.6
								High	75.8

<sup>a</sup>These figures represent two-thirds of the actual reported revenues since the reporting period was 18 months long  
<sup>b</sup>Preliminary audit figures--required Uniform Financial Statements were not submitted

Source of Data: Illinois public community college audits

Local Taxes and Chargebacks Received by Illinois Public  
Community Colleges During the Fiscal Years 1971 Through 1973

Two forms of "local" revenue (excluding student tuition and fees) are (1) the taxes collected on local property in the community college district, and (2) "chargebacks" received for students attending--but not living in--the district. These amounted to \$71.9 million and \$5.8 million respectively in fiscal year 1973.

Chargeback revenue comes from two sources: (1) common school districts (either high school or unit districts) not located in a community college district, and (2) other community college districts. At the present time, there are a large number of common school districts which are either located totally, or in part, outside community college district boundaries. Students living in these areas are permitted to attend public community colleges and the common school district from which they come must pay their "chargeback" (the amount of money which the community college would receive in taxes if that student were living in the district--see Table 36 for the method of computing such charges). This funding may decrease significantly for fiscal year 1975 since all territory within the State is required to be assigned to a community college district at that time (they may vote to remain out). However, this loss should be countered by an increase in local taxes because of annexed territory.

The other source of "chargeback" revenue is from community college districts which send students to another community college district. (This is permissible if programs not available in the home district are offered in another district.) The fact that this \$5.8 million is not net revenue has been discussed on page 15.

TABLE 19

Illinois Community College Board

LOCAL TAXES AND CHARGEBACKS RECEIVED BY  
ILLINOIS PUBLIC COMMUNITY COLLEGES DURING THE FISCAL YEARS 1971 THROUGH 1973

Dist. No.	District Name	FY1973 Local Taxes	FY1973 Charge-Backs	Total FY1973 Taxes and Chargebacks	Total FY1972 Taxes and Chargebacks	Total FY1971 Taxes and Chargebacks
501	Kaskaskia	\$ 664 634	\$ 152 219	\$ 816 853	\$ 895 221	\$1 187 248
502	DuPage	3 184 066	102 267	3 286 333	3 141 281	2 582 556
503	Black Hawk	1 177 945	134 463	1 312 408	1 399 657	1 128 179
504	Triton	4 421 142	430 937	4 852 079	2 834 863	2 765 295
505	Parkland	1 946 207	258 414	2 204 621	1 205 025	1 766 734
506	Sauk Valley	657 628	133 636	791 264	782 629	765 886
507	Danville	465 216	303 414	768 630	768 207	661 217
508	Chicago City	23 544 731 <sup>a</sup>	306 318 <sup>a</sup>	23 851 049 <sup>a</sup>	16 645 797	21 959 067
509	Elgin	1 156 017	165 934	1 321 951	922 065	729 446
510	Thornton	1 336 372	36 573	1 372 945	1 317 265	1 165 838
511	Rock Valley	1 029 863	40 367	1 070 230	1 101 198	989 768
512	Wm. R. Harper	2 671 005	480 482	3 151 487	2 715 833	2 654 588
513	Illinois Valley	1 369 073	205 907	1 574 980	1 254 959	1 236 495
514	Illinois Central	3 114 922	--	3 114 922	3 319 135	3 337 267
515	Prairie State	775 672	21 305	796 977	1 140 746	370 849
516	Waubensee	1 038 985	69 832	1 108 817	714 870	837 642
517	Lake Land	604 155	431 993	1 036 148	1 232 711	926 331
518	Carl Sandburg	555 575	172 101	727 676	581 892	685 372
519	Highland	1 133 976	138 163	1 272 139	541 211	822 011
520	Kankakee	877 077	50 416	927 493	547 554	866 705
521	Rend Lake	532 719	73 292	606 011	628 622	527 287
522	Belleville	740 876	353 133	1 093 609	1 199 205	1 004 404
523	Kishwaukee	858 562	69 038	927 600	272 098	378 894
524	Moraine Valley	2 769 217	50 550	2 819 767	2 745 822	2 381 460
525	Joliet	1 538 187	161 832	1 700 069	1 430 326	595 720
526	Lincoln Land	1 457 977	296 315	1 731 292	1 388 583	2 147 272
527	Morton	1 536 336	49 601	1 585 937	1 660 575	1 485 426
528	McHenry	508 420	21 724	530 144	482 868	447 122
529	Illinois Eastern	1 047 988	122 286	1 170 274	900 495	1 004 639
530	John A. Logan	680 925	39 419	720 344	738 846	642 902
531	Shawnee	374 996	15 857	390 853	394 044	388 934
532	Lake County	2 153 928	152 965	2 306 893	2 063 183	1 877 428
533	Southeastern	408 326	19 897	428 223	420 010	422 859
534	Spoon River	344 798	236 704	581 502	398 714	319 722
535	Oakton	3 022 934	229 364	3 252 298	3 204 781	3 021 315
536	Lewis & Clark	1 641 492	154 791	1 796 283	1 727 351	1 445 394
537	Decatur	561 808	96 140	657 948	--	--
Total-Class I Dists.		\$71 880 350	\$5 777 699	\$77 658 049	\$62 725 642	\$65 529 272
601	SCC E. St. Louis	100% State Funded				
Total-All Dists.		\$71 880 350	\$5 777 699	\$77 658 049	\$62 725 642	\$65 529 272

<sup>a</sup>These figures represent two-thirds of the total reported revenues since the reporting period was 18 months long.

Source of Data: ICCB Records

Student Tuition and Fees Received by Illinois Public  
Community Colleges During the Fiscal Years 1971 Through 1973

Table 20 presents "local" revenue received in the form of direct charges to students for tuition and fees. By statute, tuition may not exceed one-third of "per capita costs". The term "tuition" is used in two different ways in the statutes, and some distinction should be made between the two. As defined in Section 106-2 of the Illinois Public Community College Act, "tuition" is really synonymous with "chargebacks"--the responsibility of governmental units (school districts). As defined in Section 106-4, "tuition" refers to direct charges to students, which has the one-third of per capita cost limitation just mentioned. The latter is the "tuition" being considered in Table 20. (Also see Table 35 for a district breakdown of student tuition and fee charges.)

Perhaps as much as \$8 million of the total of \$25.2 million received in tuition during FY 1973 did not come directly from the student. Reimbursement to colleges for student tuition and fee waivers are a primary responsibility of the Illinois State Scholarship Commission. Such reimbursement is for regular students proving financial need and for military veterans. Also providing reimbursement to colleges for student tuition and fee waivers is the Office of the Superintendent of Public Instruction. This reimbursement is primarily for the tuition and fees of adult and/or welfare recipient students.

Illinois Community College Board

STUDENT\* TUITION AND FEES RECEIVED BY ILLINOIS PUBLIC COMMUNITY COLLEGES  
DURING THE FISCAL YEARS 1971 THROUGH 1973

Dist. No.	District Name	FY 1973 Student Tuition	FY 1973 Student Fees	Total FY 1973 Tuition & Fees	Total FY 1972 Tuition & Fees	Total FY 1971 Tuition & Fees
501	Kaskaskia	\$ 157 218	\$ 23 452	\$ 180 670	\$ 202 970	\$ 161 488
502	DuPage	2 543 836	34 694	2 578 530	2 412 642	1 758 918
503	Black Hawk	1 239 604	47 988	1 287 592	1 213 895	838 238
504	Triton	1 981 137	70 176	2 051 313	1 691 859	1 224 688
505	Parkland	994 942	1 897	996 839	966 036	797 505
506	Sauk Valley	446 347	18 489	464 836	424 737	438 484
507	Danville	487 836	67 537	555 373	593 969	365 832
508	Chicago City	-0-	-0-	-0-	138 385	138 385
509	Elgin	530 582	79 537	610 119	635 510	665 369
510	Thornton	1 805 956	19 889	1 825 845	1 657 696	783 435
511	Rock Valley	1 452 536	74 312	1 526 848	1 464 586	1 201 631
512	Wm. R. Harper	1 947 608	161 936	2 109 544	1 943 890	1 481 933
513	Illinois Valley	307 213	23 536	330 749	248 474	219 632
514	Illinois Central	1 350 588	84 157	1 434 745	1 354 973	1 250 806
515	Prairie State	967 632	7 390	975 022	975 480	685 699
516	Waubonsee	432 438	43 532	475 970	455 235	344 808
517	Lake Land	320 255	45 143	365 398	471 710	408 038
518	Carl Sandburg	232 297	21 321	253 618	213 338	-0-
519	Highland	267 555	28 633	296 188	273 355	256 821
520	Kankakee	394 662	35 775	430 437	461 044	403 033
521	Rend Lake	68 263	2 071	70 334	11 709	18 750
522	Belleville	634 584	170 295	804 879	734 002	598 181
523	Kishwaukee	293 594	38 126	331 720	301 501	276 588
524	Moraine Valley	1 101 370	8 818	1 110 188	968 678	507 991
525	Joliet	944 136	24 405	968 541	1 001 839	651 179
526	Lincoln Land	690 120	19 691	709 811	578 582	482 002
527	Morton	445 267	116 661	561 928	619 997	602 112
528	McHenry	334 328	2 000	336 328	293 328	292 958
529	Illinois Eastern	-0-	50 786	50 786	59 330	82 799
530	John A. Logan	94 273	47 069	141 342	133 630	121 095
531	Shawnee	111 275	6 897	118 172	82 645	1 071
532	Lake County	730 763	-0-	730 763	723 876	621 073
533	Southeastern	77 222	3 642	80 864	43 238	45 939
534	Spoon River	167 029	26 687	193 716	201 867	179 104
535	Oakton	968 325	39 380	1 007 705	581 414	173 574
536	Lewis & Clark	534 940	48 005	582 945	230 797	45 394
537	Decatur	174 530	34	174 564	--	--
Total-Class I Dists.		\$25 230 261	\$1 493 961	\$26 724 222	\$24 366 217	\$18 124 553
601	SCC E. St. Louis	--	--	--	--	--
Total-All Dists.		\$25 230 261	\$1 493 961	\$26 724 222	\$24 366 217	\$18 124 553

\*A portion of this revenue comes through the ISSC (see Tables 13 & 14) and, to a lesser degree, the OSPI (see Table 17)

Analysis of Fiscal Year 1974 Budgeted Operating Revenues  
--By Source--in Illinois Public Community Colleges

Community college officials have developed budgets for fiscal year 1974 totaling \$180 million statewide. However, these budgets were developed on the basis of an anticipated flat rate grant funding level of \$17.61 per semester credit hour rather than the \$18.50 rate which is currently in effect. (The flat grant rate was in question until legislative action in the late fall-- after budgets had been developed.) Therefore, whereas budgets in the past have been somewhat in excess of actual revenue received, they may well be below actual revenue receipts for fiscal year 1974. For example, an underestimation is evident in the column labeled "ICCB Apportionment and Grants" where revenue is estimated at \$62 million. ICCB calculations show that approximately \$71 million should be available in this category.

A summary of Table 21--budgeted revenue, by source--follows.

Summary of Budgeted Revenue for FY 1974 By Source

<u>Source</u>	<u>Amount</u>
Local Taxes	\$ 72 660 348
Chargebacks	5 152 740
Student Tuition	26 259 352
Student Fees	2 685 584
ICCB Appor. & Grants	62 048 980
Special ICCB Grants	177 800
Other State Sources	955 233
State Voc-Ed.	2 940 936
Federal Voc-Ed.	2 940 936
Other Federal	1 504 144
Other	2 839 544
Total	\$180 165 597

TABLE 21

Illinois Community College Board

ANALYSIS OF FISCAL YEAR 1974 BUDGETED OPERATING REVENUES--BY SOURCE--IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Local Taxes	Charge-backs	Student Tuition	Student Fees	ICCB Apport. & Grants	Special ICCB Grants	Other State Sources	State Voc.-Ed.	Federal Voc.-Ed.	Other Federal	Total
501	Kaskaskia	\$ 691 100	\$ 173 750	\$ 172 500	\$ 34 500	\$ 775 617	--	\$--	\$ 62 000	\$ 62 000	\$ 55 000	\$ 2 032 467
502	DuPage	3 115 300	--	2 673 000	25 000	3 429 500	--	160 000	145 000	145 000	395 000	10 114 300
503	Black Hawk	1 172 350	129 499	1 379 460	48 400	2 190 151	--	82 369	99 154	99 153	115 838	5 340 334
504	Triton	2 650 500	395 000	1 962 000	69 650	3 305 000	--	32 000	175 000	175 000	291 000	9 297 850
505	Parkland	2 203 483	290 000	1 111 688	1 700	1 472 500	--	169 689	62 500	62 500	63 864	5 409 076
506	Sauk Valley	652 680	71 000	512 100	500	758 397	--	--	28 875	28 875	88 460	2 175 537
507	Danville	467 000	305 960	443 190	68 500	1 100 185	--	--	75 000	75 000	--	2 568 835
508	Chicago City	24 879 332	125 000	200 000	1 227 138	14 394 392	--	--	603 341	603 342	--	42 738 926
509	Elgin	1 300 000	155 000	541 000	83 000	1 087 000	--	--	82 500	82 500	--	3 350 000
510	Thornton	1 365 277	30 000	1 530 000	52 810	1 710 390	--	14 000	50 000	50 000	77 765	5 222 396
511	Rock Valley	1 396 500	27 000	1 460 000	70 000	1 584 900	--	83 000	70 050	70 050	3 000	4 934 500
512	Wm. R. Harper	2 518 000	420 000	2 237 000	177 000	2 622 000	--	--	100 000	100 000	--	8 252 000
513	Illinois Valley	1 285 000	120 000	306 000	25 000	841 509	--	--	35 000	35 000	--	2 764 500
514	Illinois Central	3 255 000	300 000	1 050 000	60 000	2 486 715	--	--	135 000	135 000	--	7 591 715
515	Prairie State	796 910	80 000	933 670	38 000	1 237 975	--	--	51 810	51 810	--	3 238 575
516	Kewanee	1 143 074	44 000	435 200	42 400	997 701	--	500	34 800	34 800	25 500	2 818 975
517	Lake Land	625 809	420 125	312 455	119 268	1 122 771	--	55 325	77 880	77 880	17 500	2 891 513
518	Carl Sandburg	412 962	152 755	205 240	18 700	481 902	--	79 000	17 582	17 581	5 000	1 396 322
519	Highland	829 347	82 491	317 200	13 700	572 010	--	--	41 048	41 049	--	1 935 153
520	Kankakee	1 205 800	57 750	453 910	39 000	734 533	--	150 300	50 000	50 000	91 868	2 886 861
521	Rend Lake	532 720	65 000	70 000	2 000	572 660	--	--	30 000	30 000	2 000	1 327 650
522	Belleville	737 700	267 410	880 000	97 000	2 395 000	--	--	115 000	115 000	26 000	4 669 210
523	Kishwaukee	422 275	68 000	315 000	40 950	619 219	--	--	30 338	30 338	16 537	1 557 281
524	Moraine Valley	2 893 085	40 000	1 097 400	14 500	1 919 880	--	37 000	103 357	103 356	8 000	6 258 578
525	Joliet	1 598 810	160 000	1 056 290	25 000	2 157 489	--	--	240 158	240 158	5 000	5 505 005
526	Lincoln Land	1 451 400	325 000	760 000	18 000	1 430 000	--	12 530	44 700	44 700	48 830	4 165 660
527	Morton	1 501 500	8 000	430 000	56 500	704 400	--	--	37 500	37 500	--	2 844 900
528	McHenry	538 000	--	300 000	--	430 000	--	--	10 000	10 000	25 000	1 320 000
529	Illinois Eastern	990 000	83 500	--	7 800	1 744 903	--	300	41 500	41 500	--	2 951 803
530	John A. Logan	680 925	40 500	104 805	37 368	1 020 785	177 800	--	20 000	20 000	16 622	2 133 805
531	Shawnee	382 670	16 000	111 344	4 700	529 815	--	21 000	25 000	25 000	10 860	1 158 744
532	Lake County	2 125 000	153 000	842 000	2 500	1 836 350	--	--	75 000	75 000	40 000	5 207 000
533	Southeastern	412 705	14 000	70 000	3 000	426 350	--	6 500	26 850	26 850	5 000	999 055
534	Spoon River	885 800	198 000	132 000	16 500	308 550	--	--	20 000	20 000	--	1 590 950
535	Oakton	3 136 500	150 000	1 011 000	55 500	1 455 300	--	5 000	69 643	69 644	11 500	6 090 187
536	Lewis & Clark	1 841 334	175 000	590 000	50 000	1 632 990	--	46 720	44 250	44 250	51 000	3 980 544
537	Decatur	558 500	100 000	253 900	--	500 500	--	--	11 100	11 100	8 000	1 445 300

Total--Class I Dists. \$72 660 348 \$5 152 740 \$26 259 352 \$2 685 584 \$62 048 980 \$177 800 \$955 233 \$2 940 936 \$2 940 936 \$1 504 144 \$2 839 544 \$180 165 597

601 SCC E. St. Louis 100% State Funded

Total--All Dists. \$72 660 348 \$5 152 740 \$26 259 352 \$2 685 584 \$62 048 980 \$177 800 \$955 233 \$2 940 936 \$2 940 936 \$1 504 144 \$2 839 544 \$180 165 597

Percent of Total 40.3% 2.9% 14.6% 1.5% 34.5% .1% .5% 1.6% 1.6% 1.6% 1.6% 1.6% 100.0%

Source of Data: Fiscal year 1974 district budgets submitted to the ICCB



### PART III

#### EXPENDITURE DATA

##### Introduction

Part III of this report presents detailed audited expenditure data for each district, by object and function, as well as a summary of unit cost data for each district, by instructional area, for fiscal year 1973. Also included are budgeted expenditure data for each district, by object and function, for fiscal year 1974.

Audited fiscal year 1973 expenditure data, like some of the revenue data in this report, are somewhat limited in that (1) not all colleges completed the required Uniform Financial Statement, and (2) the City Colleges of Chicago audit was based on 18 months rather than the 12-month fiscal year, since they were in the process of converting their fiscal year from a January 1-December 31 basis to a July 1-June 30 basis. Concerning the former limitation, an attempt was made to extract information from other college financial documents to fill in the "blanks". Concerning the latter limitation, the ICCB staff arbitrarily inserted figures which represented two-thirds of those provided for each expenditure function and object.

The unit cost data included in this section provide further detail (by district) to the summary of unit costs presented in Table 5.

Audited Fiscal Year 1973 Operating Expenditures  
--By Function and By Object--in Illinois Public Community Colleges

A total of \$162.6 million was expended for community college operations during fiscal year 1973. Comprising the major portion of these expenditures was the "Instructional" function, which accounted for nearly three-fifths of all expenditures. The only other category comprising more than 10% of the total expenditures was "Operation and Maintenance" at 12%.

The accuracy of Tables 22 and 23 was somewhat impaired by the failure of several colleges to provide the Uniform Financial Statement and because of the need to convert City Colleges of Chicago figures to a 12-month fiscal year basis.

Column totals and percentages in Table 23 would not be very useful if they were related to the total expenditures of \$162.6 million, since the Chicago object classifications were not provided. (Chicago spends nearly one-fourth of all funds expended by the entire community college system). However, some useful estimates can be made by excluding Chicago from the "Total" column and by assuming that each Chicago object classification breakout would be approximately at the same ratio as for the state as a whole.

Excluding Chicago, the classification "Academic Salaries" is clearly the largest single expenditure object, at 53.8%. This, along with "Non-Academic Salaries", at 19.5%, yields a percentage for all salaries of 73.3%, or nearly three-fourths of all expenditures. Adding "Employee Benefits" (which are really fringe benefits or supplements to salaries) at 1.8%, does bring total compensation for employees to a three-fourths level. If "Travel", at 1%, and "Contractual Services", at 2.7%, are considered as payments or benefits to individuals, the total monies paid for all personnel nears 80%. The remaining 20% is for equipment, supplies, and various expenses of keeping the physical plant open and in good operating condition.



TABLE 22

Illinois Community College Board  
 AUDITED FISCAL YEAR 1973 OPERATING EXPENDITURES--BY FUNCTION--IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Instructional	Academic Support	Student Services	Public Services	Data Processing	General Admin.	Independent Operation	Operation & Maintenance	Institutional Support	Total
501	Kaskaskia	\$ 972 837	\$ 108 059	\$ 97 619	\$ 4 167	\$ 50 485	\$ 129 210	\$ 13 974	\$ 126 270	\$ 275 889	\$ 1 778 510
502	DuPage	5 011 515	597 402	593 425	--	392 780	465 221	--	848 226	823 429	8 731 998
503	Black Hawk	2 839 548	252 448	321 418	10 809	135 378	258 655	--	740 912	163 307	4 742 475
504	Triton	5 076 226	452 681	792 595	--	348 246	417 891	77 998	1 269 686	682 824	9 118 147
505	Parkland	2 683 112	276 987	387 580	--	60 067	224 886	--	377 723	574 493	4 584 448
506	Sauk Valley	993 759	98 838	209 119	43 661	134 624	414 067	--	414 067	70 027	2 035 122
507	Danville	1 250 303	136 183	264 396	8 551	110 934	417 783	--	275 137	104 510	2 631 522
508	Chicago City <sup>a,b</sup>	24 870 836	1 179 297	3 348 043	111 096	307 900	2 172 137	100 176	4 130 675	2 468 574	38 754 335
509	Elgin	1 691 335	148 943	192 092	--	85 135	230 470	184 792	338 269	256 284	3 127 320
510	Thornton	2 308 610	61 669	362 035	211 050	240 491	371 171	--	591 038	552 938	4 669 502
511	Rock Valley	2 320 876	174 434	280 345	61 844	148 087	402 761	54 656	643 830	293 738	4 350 571
512	Wm. R. Harper	3 850 194	603 737	870 428	--	63 224	115 285	141 744	1 166 134	574 532	7 622 740
513	Illinois Valley	1 514 397	160 892	206 976	16 031	298 840	267 384	--	395 398	113 702	2 731 645
514	Illinois Central	3 937 714	258 256	514 125	--	148 436	182 439	47 003	1 168 599	326 342	6 751 460
515	Prairie State	1 848 074	162 944	187 143	42 892	171 513	183 768	22 830	366 251	69 482	2 756 029
516	Waubesaee	1 483 766	175 882	193 005	21 270	93 442	173 990	--	325 298	89 335	2 944 873
517	Lake Land	1 917 145	131 388	118 601	--	66 845	100 638	75 468	191 800	123 836	1 482 073
518	Carl Sandburg	796 641	83 712	156 331	--	76 986	186 154	--	300 486	110 526	2 026 672
519	Highland	1 027 791	92 930	101 398	171 457	125 226	182 449	--	226 299	209 179	2 062 206
520	Kankakee	912 950	133 248	170 486	2 018	94 032	94 032	--	171 486	131 212	1 374 462
521	Bend Lake	821 959	68 800	78 955	--	75 050	211 699	--	383 810	80 978	4 091 250
522	Belleville	2 847 960	215 383	276 370	27 355	30 231	121 926	--	121 569	14 134	1 474 954
523	Kishwaukee <sup>b</sup>	1 019 012	53 709	87 058	27 355	30 231	121 926	--	121 569	14 134	1 474 954
524	Moraine Valley	2 726 525	504 785	517 447	11 943	284 699	532 594	--	703 573	368 620	5 676 186
525	Joliet	3 045 743	184 932	320 781	4 825	270 237	270 237	--	553 537	594 795	4 574 850
526	Lincoln Land	2 320 715	324 718	400 427	19 820	100 135	186 484	--	311 914	122 468	3 863 681
527	Morton	1 497 522	129 477	256 170	18 385	158 549	216 686	111 405	314 712	75 103	2 777 809
528	McHenry	812 211	75 894	76 458	--	47 762	299 234	89 473	27 740	64 998	1 493 770
529	Illinois Eastern	1 664 144	110 961	220 142	25 858	363 558	363 558	8 667	132 445	333 379	2 878 954
530	John A. Logan	934 593	92 601	170 486	--	166 889	166 889	--	191 516	50 313	1 556 085
531	Shawnee <sup>b</sup>	580 631	39 469	148 110	29 023	14 253	104 934	--	87 214	375 411	1 053 947
532	Lake County	2 400 324	275 421	282 445	12 878	167 604	225 866	--	311 889	375 411	4 051 836
533	Southeastern	602 653	60 234	69 216	--	24 299	81 724	21 751	43 507	78 897	1 022 281
534	Spoon River	782 489	59 671	101 133	6 087	64 149	77 977	76 130	83 744	115 956	1 327 336
535	Oakton	2 433 432	322 554	401 079	2 051	14	264 411	42 000	1 216 092	262 711	4 943 344
536	Lewis & Clark <sup>b</sup>	1 495 034	115 774	283 113	62 294	21 128	268 319	--	443 344	208 036	2 897 242
537	Decatur	501 947	121 435	151 467	--	8 333	95 324	--	142 054	292 674	1 293 234
Total--Class I Distcs.		\$93 793 523	\$8 045 748	\$13 209 206	\$925 365	\$4 014 248	\$10 756 325	\$1 182 092	\$19 443 461	\$11 214 616	\$162 584 581
601	SCC E. St. Louis	--	--	--	--	--	--	--	--	--	--
Total--All Distcs.		\$93 793 523	\$8 045 748	\$13 209 206	\$925 365	\$4 014 248	\$10 756 325	\$1 182 092	\$19 443 461	\$11 214 616	\$162 584 581
Percent of Total		57.7%	4.9%	8.1%	.6%	2.5%	6.6%	12.0%	.7%	6.9%	100.0%

<sup>a</sup>These figures represent two-thirds of the actual expenditures reported since the reporting period was 18 months long  
<sup>b</sup>Preliminary figures from audit report--required Uniform Financial Statements were not submitted

Source of Data: Illinois public community college audits

Illinois Community College Board

AUDITED FISCAL YEAR 1973 OPERATING EXPENDITURES--BY OBJECT--IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Salaries--			Salar.es--			Employee Benefits	Contractual Services	General Supplies	Travel	Fixed Charges	Plant Utilities	Capital Outlay	Other	Total
		Academic	Non-Academic		Academic	Non-Academic										
501	Kaskaskia	\$ 986 759	\$ 273 390	\$ 47 274	\$ 41 371	\$ 114 523	\$ 18 561	\$ 92 659	\$ 105 547	\$ 49 520	\$ 48 906	\$ 1 778 510				
502	DuPage	466 346	2 047 195	201 256	136 175	448 534	71 550	193 490	205 389	185 804	775 841	8 731 998				
503	Black Hawk	2 169 517	1 379 224	126 382	141 736	306 425	38 306	179 217	256 945	84 546	40 197	4 722 475				
504	Triton	4 559 690	2 277 806	178 117	167 613	613 132	87 316	331 904	233 956	524 384	144 342	9 118 147				
505	Parkland	2 593 743	762 559	57 376	75 687	210 832	46 100	292 018	129 762	266 456	150 315	4 584 848				
506	Sauk Valley	1 168 400	330 323	27 518	30 642	169 772	15 343	57 338	126 931	19 157	112 698	2 058 122				
507	Duval	1 180 638	796 033	52 229	60 691	260 170	29 151	93 202	95 379	74 536	39 781	2 681 822				
508	Chicago Citya	--	--	--	--	--	--	--	--	--	--	38 709 335 <sup>b</sup>				
509	Elgin	1 394 780	711 221	66 297	39 474	102 504	31 343	127 912	158 324	193 233	302 231	3 127 320				
510	Thornton	3 272 753	--	53 378	237 293	206 316	35 331	268 639	181 419	361 154	82 829	4 699 002				
511	Rock Valley	2 069 087	1 007 669	98 635	228 493	276 106	25 300	194 272	255 940	165 450	59 359	4 380 571				
512	Wm. R. Harper	4 098 594	1 650 465	193 636	186 394	560 908	94 350	50 500	251 072	227 199	309 213	7 622 740				
513	Illinois Valley	1 625 123	326 046	54 137	80 281	314 374	30 350	102 181	126 633	14 999	57 486	2 731 649				
514	Illinois Central	3 271 075	2 105 712	157 522	91 744	353 214	60 337	193 923	223 864	250 285	43 989	6 751 660				
515	Prairie State	1 985 380	310 402	34 380	95 989	139 370	14 051	194 884	60 210	19 057	15 511	2 869 266				
516	Waubesaee	1 638 186	342 466	48 677	53 469	212 279	30 300	120 805	110 768	128 278	70 801	2 756 029				
517	Lake Land	1 719 056	570 196	39 100	39 293	216 955	37 001	121 265	91 105	54 596	56 246	2 944 873				
518	Carl Sandburg	714 852	318 512	17 854	23 036	76 531	19 308	170 573	30 049	57 328	53 950	1 482 073				
519	Highland	1 167 118	228 347	48 366	37 351	158 953	19 011	204 574	77 030	21 678	64 242	2 026 672				
520	Kankakee	1 083 313	324 913	80 506	80 506	169 239	35 311	186 502	93 987	38 727	49 072	2 062 206				
521	Rand Lake	743 552	307 565	22 436	41 267	59 714	16 316	29 313	59 151	49 685	44 903	1 374 462				
522	Bellefonte	2 545 263	783 769	62 913	200 055	203 840	33 100	130 262	62 140	59 683	9 625	4 091 250				
523	Kishwaukee	1 107 961	--	21 610	14 078	106 810	14 311	64 270	48 709	69 904	26 835	1 474 934				
524	Moraine Valley	2 022 689	2 147 454	112 482	164 270	427 215	44 415	285 731	191 535	148 647	125 738	5 670 186				
525	Joliet	2 815 923	1 072 065	219 942	133 881	296 152	41 310	74 113	151 871	37 204	130 760	4 974 850				
526	Lincoln Land	2 993 745	--	33 768	73 216	294 513	38 300	129 279	120 402	58 126	121 802	3 863 681				
527	Morton	1 723 079	206 810	38 524	76 544	81 428	12 041	327 554	24 123	105 199	182 501	2 777 809				
528	McHenry	773 080	292 796	22 622	53 768	67 156	15 340	127 956	10 995	8 605	120 943	1 493 770				
529	Illinois Eastern	1 521 765	626 627	28 148	72 712	206 993	65 400	43 921	83 443	143 391	86 525	2 878 954				
530	John A. Logan	934 157	233 539	11 476	77 428	89 136	34 300	21 340	54 710	72 173	27 276	1 556 085				
531	Shawnee	814 298	--	1 561	22 803	73 071	21 008	51 282	29 276	2 637	37 251	1 053 947				
532	Lake County	1 707 360	1 317 288	60 204	30 358	228 158	44 317	217 196	90 818	200 405	95 179	4 051 838				
533	Southeastern	675 009	75 122	12 220	29 415	74 533	18 600	38 239	38 102	38 186	22 826	1 022 281				
534	Speen River	933 231	49 683	12 850	6 422	150 151	16 300	86 868	28 964	16 651	25 937	1 327 336				
535	Oakton	1 792 689	962 675	41 730	260 818	240 757	26 316	605 950	86 852	720 114	205 243	4 943 344				
536	Lewis & Clark	2 062 333	--	56 802	80 634	180 083	34 300	65 799	115 205	177 727	124 055	2 897 242				
537	Decatur	259 922	360 875	8 914	149 215	108 553	9 303	117 224	14 088	166 657	98 493	1 293 234				
Total-Class I Dists. \$66 591 454 \$24 198 747 \$2 270 336 \$3 394 119 \$7 798 420 \$1 230 000 \$5 592 155 \$4 024 724 \$4 811 411 \$3 962 901 \$162 584 581																
601	SCC E. St. Louis	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Total-All Dists. \$66 591 454 \$24 198 747 \$2 270 336 \$3 394 119 \$7 798 420 \$1 230 000 \$5 592 155 \$4 024 724 \$4 811 411 \$3 962 901 \$162 584 581																

<sup>a</sup> Object classification breakdowns were not provided via the required Uniform Financial Statement which was to be submitted with the Audit. This figure represents two-thirds of the actual expenditures reported since the reporting period was 18 months long.

Source of Data: Illinois public community college audits

Fiscal Year 1973 Cost Per Credit Hour for Instructional Areas  
in Illinois Public Community Colleges

Table 24 summarizes unit costs for each instructional area and for all areas combined, by district, for fiscal year 1973. It has been noted before (see page 13) that instructional area classifications have been amended so that a breakdown of occupational programs into Business and Non-Business is provided for the first time. Also, the Adult and Continuing Education area has been eliminated, and the courses formerly contained therein are now either in General Studies or Public Service. (The latter costs were not considered in this unit cost study.)

Unit costs for all instructional areas combined have increased in fiscal year 1973 to an average of \$50.61 per semester credit hour from \$48.07 in fiscal year 1972. Fiscal year 1972 had shown a decrease from the previous year's \$48.82 figure.

There has always been a temptation to compare unit costs in community colleges, particularly for baccalaureate programs, to those of senior institutions at the lower division (freshman and sophomore) level. Any such comparison should be tempered with the knowledge that (1) community college unit costs are not developed in exactly the same manner, e.g., some allocated costs are handled differently, some capital expenditures are not amortized in community colleges, and the universities base their unit cost calculations on tenth-day enrollments, whereas community colleges use mid-term enrollments, and (2) the method of delivering services is often vastly different, e.g., the universities frequently have large lecture classes of several hundred students or have low-salaried graduate student teaching assistants teaching courses at the lower division level.

TABLE 24

Illinois Community College Board

FISCAL YEAR 1973 COST PER CREDIT HOUR FOR INSTRUCTIONAL AREAS IN ILLINOIS PUBLIC COMMUNITY COLLEGES

<u>Dist. No.</u>	<u>District Name</u>	<u>Baccalau- reate</u>	<u>Occupational Business</u>	<u>Occupational Non-Business</u>	<u>General Studies</u>	<u>FY1973 Total</u>	<u>FY1972 Total</u>	<u>FY1971 Total</u>
501	Kaskaskia	\$49.98	\$55.28	\$63.84	\$52.23	\$53.94	\$51.75	\$60.05
502	DuPage	46.56	43.89	54.32	66.48	48.21	49.43	44.16
503	Black Hawk	42.77	41.72	60.84	46.55	46.39	44.45	42.31
504	Triton	47.76	48.36	59.97	47.36	50.57	45.28	44.69
505	Parkland	46.12	55.69	68.49	65.20	53.18	51.34	49.58
506	Sauk Valley	50.46	51.72	59.73	55.33	53.17	55.99	57.91
507	Danville	46.74	56.59	65.22	50.36	52.33	49.87	46.29
508	Chicago City	51.87	52.55	62.94	41.13	51.46	48.44	55.91
509	Elgin	55.01	53.56	81.38	52.96	59.82	53.05	55.72
510	Thornton	51.08	49.34	56.70	42.16	50.27	49.83	43.93
511	Rock Valley	41.31	44.43	59.46	44.05	45.14	45.30	42.83
512	Wm. R. Harper	47.44	45.55	70.15	48.66	50.60	49.32	48.75
513	Illinois Valley	50.49	42.90	71.51	50.32	52.95	49.24	48.95
514	Illinois Central	45.49	38.77	63.09	47.84	48.78	42.60	42.38
515	Prairie State	41.18	37.04	53.54	55.00	45.20	46.08	48.04
516	Waubonsee	46.24	53.42	72.87	47.87	51.09	49.92	45.82
517	Lake Land	43.77	47.62	53.60	37.63	46.19	43.21	47.26
518	Carl Sandburg	41.81	44.77	51.72	62.37	47.42	52.94	44.07
519	Highland	58.55	52.47	76.77	45.09	58.42	64.12	57.21
520	Kankakee	42.46	52.72	55.47	47.12	47.31	44.55	48.51
521	Rend Lake	51.18	58.87	60.58	56.71	54.13	47.45	44.28
522	Belleville	37.51	38.17	64.21	35.86	41.96	39.16	38.93
523	Kishwaukee	41.94	41.06	57.48	55.04	46.60	43.47	44.10
524	Moraine Valley	55.21	56.91	80.67	46.88	58.08	53.67	40.68
525	Joliet	49.51	44.73	60.03	53.36	51.47	43.96	43.54
526	Lincoln Land	47.05	45.30	77.43	62.53	51.94	48.33	41.37
527	Morton	64.59	56.81	72.11	57.67	64.09	60.31	61.76
528	McHenry	54.43	51.85	107.65	66.63	63.06	58.17	53.28
529	Illinois Eastern	38.64	38.20	48.47	34.40	40.04	37.02	38.42
530	John A. Logan	37.40	45.31	49.39	51.29	40.92	39.14	44.90
531	Shawnee	40.94	44.86	48.80	52.89	44.07	53.22	67.90
532	Lake County	44.95	43.53	60.07	51.64	48.06	46.42	49.23
533	Southeastern	45.37	47.34	61.72	46.80	49.60	42.95	38.55
534	Spoon River	59.60	52.14	70.41	65.96	63.34	57.66	58.41
535	Oakton	46.36	63.91	70.38	68.62	53.00	46.94	84.56
536	Lewis & Clark	49.60	45.09	77.12	54.24	54.26	73.92	--
537	Decatur	72.45	76.08	83.05	76.68	73.72	--	--
601	SCC E. St. Louis	45.88	52.18	64.22	--	50.72	--	--
	State Averages	\$48.34	\$48.46	\$62.93	\$45.58	\$50.61	\$48.07	\$48.82

Source of Data: Fiscal Year 1973 Unit Cost Study

Fiscal Year 1974 Budgeted Operating Expenditures  
--By Function and Object--in Illinois Public Community Colleges

Tables 25 and 26 show budgeted expenditures for fiscal year 1975 totaling \$190 million, or approximately \$10 million more than anticipated revenues for that same year. However, as has been pointed out on page 48, total budgeted revenues were probably underestimated. Therefore, the ICCB staff is not anticipating a statewide deficiency of total funds--at least certainly not in the amount of \$10 million. (However, there could be deficiencies at any given college or in a given program statewide, as was the case with Supplemental Non-Business Occupational claims for fiscal year 1973.)

Because function and object classification breakouts were not fully provided by the City Colleges of Chicago, it is difficult to determine where increases and decreases in total system costs are expected to occur.

Tables 25 and 26 are summarized below.

Budgeted Operating Expenditures for FY 1974

<u>Function*</u>	<u>Amount</u>	<u>Object</u>	<u>Amount</u>
Instruction	\$ 76 888 318	Salaries	\$132 962 440
Academic Support	7 968 580	Employee Benefits	4 018 006
Student Services	11 522 443	Contractual Serv.	8 918 186
Public Services	1 240 917	General Materials	11 707 406
Data Processing	2 282 949	Travel	2 128 194
Independent Operations	876 845	Fixed Charges	6 310 177
Operation & Maintenance	19 111 069	Utilities	4 879 905
General Administration	10 450 358	Capital Outlay	12 647 089
Institutional Support	13 087 787	Other	4 063 876
		Contingency	2 170 452
Total*	\$189 805 731	Total	\$189 805 731

\*Chicago figures only appear in "Total", not by "Function"

Operating Finance Report  
April, 1974

TABLE 25

Illinois Community College Board

FISCAL YEAR 1974 BUDGETED OPERATING EXPENDITURES--BY FUNCTION--IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Intruction	Academic Support	Student Services	Public Services	Data Processing	Independent Operations	Operation & Maintenance	General Admin.	Institutional Support	Total
501	Kaskaskia	\$ 1 048 085	\$ 149 662	\$ 105 279	\$ 5 000	\$ 54 265	\$ 13 900	\$ 147 930	\$ 146 520	\$ 336 600	\$ 2 007 602
502	DuPage	5 813 200	704 800	731 400	--	--	--	1 327 400	709 300	638 100	10 124 200
503	Black Hawk	3 200 726	288 788	429 560	30 155	--	--	816 568	337 329	245 908	5 349 034
504	Triton	5 643 251	580 945	811 841	--	319 047	144 013	1 391 316	447 263	868 545	10 226 212
505	Parkland	2 992 548	379 548	431 671	--	--	--	648 099	292 759	960 132	5 704 757
506	Sauk Valley	1 076 532	107 010	225 683	44 000	98 055	--	476 515	194 055	128 195	2 350 045
507	Danville	1 598 264	167 016	301 763	--	--	--	252 334	595 649	33 218	2 948 444
508	Chicago City <sup>a</sup>										46 786 194
509	Elgin	2 005 500	144 000	223 000	--	--	--	399 200	180 300	368 000	3 350 600
510	Thornton	2 420 850	120 310	364 261	85 260	200 650	--	646 874	427 493	958 698	5 222 376
511	Rock Valley	2 509 185	190 970	310 530	77 420	159 755	47 050	822 350	441 690	375 550	4 954 300
512	Wm. R. Harper	4 800 000	685 000	1 072 000	--	--	--	1 410 000	640 000	777 000	9 534 000
513	Illinois Valley	1 565 361	158 368	209 019	17 260	99 695	145 728	464 500	106 509	153 179	2 915 599
514	Illinois Central	4 234 106	281 992	592 721	--	320 842	--	1 303 141	364 158	361 513	7 458 473
515	Prairie State	2 014 551	134 177	232 853	44 650	115 867	--	115 867	289 849	300 593	3 180 788
516	Waubesaee	1 523 150	180 100	207 200	78 300	148 248	39 650	462 000	187 100	316 300	2 993 803
517	Lake Land	1 909 691	114 000	228 109	22 000	--	--	418 048	174 008	205 390	3 071 306
518	Carl Sandburg	777 817	100 406	134 448	--	--	288 438	--	111 420	238 765	1 651 294
519	Highland	915 847	101 299	169 590	84 735	--	--	268 700	158 882	231 567	1 930 619
520	Kankakee	1 330 489	189 489	152 438	255 807	--	--	426 940	233 647	298 051	2 885 661
521	Rond Lake	1 700 731	181 380	69 147	37 706	--	--	261 432	80 189	161 141	1 491 716
522	Belleville	3 121 934	244 319	335 404	--	95 335	--	443 764	243 646	206 224	4 692 516
523	Kishwaukee	1 051 428	60 136	90 160	50 587	--	--	120 163	118 551	66 256	1 557 281
524	Moraine Valley	2 902 872	543 988	756 859	15 400	259 235	--	615 093	733 961	390 907	6 258 315
525	Joliet	3 498 360	212 368	388 445	6 050	--	--	641 815	315 110	627 245	5 689 373
526	Lincoln Land	2 613 782	326 988	484 036	81 550	--	--	511 740	252 520	295 355	4 565 971
527	Morton	1 360 969	119 348	239 165	128 880	156 372	--	451 000	317 967	94 900	2 844 900
528	McHenry	1 708 047	119 348	116 988	18 250	11 132	62 502	154 000	137 448	85 000	1 432 715
529	Illinois Eastern	1 659 869	111 294	208 527	--	--	20 283	230 749	380 417	333 253	2 944 372
530	John A. Logan	1 321 918	118 248	205 271	--	--	--	430 224	188 362	--	2 263 923
531	Shamook	585 383	31 881	168 496	41 076	12 500	--	119 443	96 132	59 991	1 114 852
532	Lake County	2 609 891	341 095	361 948	58 456	234 322	--	626 264	626 264	5 148 288	5 148 288
533	Southwestern	625 530	59 785	75 400	17 425	--	19 575	89 540	94 665	131 570	1 113 450
534	Spoon River	880 911	61 173	102 523	3 500	--	18 891	68 000	91 410	187 724	1 414 132
535	Oakton	3 187 690	414 182	484 988	--	--	45 810	2 353 805	316 160	410 565	7 213 230
536	Lewis & Clark	1 822 500	133 789	322 870	--	73 496	31 005	590 519	263 665	473 739	3 731 583
537	Decatur	765 350	135 200	178 850	37 500	--	--	72 000	115 700	344 400	1 649 000
Total-Class I Lists.		\$76 888 318	\$7 968 580	\$11 522 443	\$1 240 917	\$2 282 949	\$876 845	\$19 111 069	\$10 450 358	\$13 087 787	\$189 805 731
601	SCC E. St. Louis	--	--	--	--	--	--	--	--	--	--
Total-All Districts.		\$76 888 318	\$7 968 580	\$11 522 443	\$1 240 917	\$2 282 949	\$876 845	\$19 111 069	\$10 450 358	\$13 087 787	\$189 805 731

<sup>a</sup>Functional classification expenditure breakouts were not provided

Source of Data: Illinois public community college budgets for fiscal year 1974



FISCAL YEAR 1974 BUDGETED OPERATING EXPENDITURES--BY OBJECT--IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Salaries	Employee Benefits	Contractual Services	General Materials	Travel	Fixed Charges	Utilities	Capital Outlay	Other	Prov. for Contingency	Total
501	Kankaskia	\$ 1 397 861	\$ 53 000	\$ 47 570	\$ 130 670	\$ 20 350	\$ 91 300	\$ 113 000	\$ 40 350	\$ 113 500	\$ --	\$ 2 037 601
502	LePage	7 583 800	217 600	324 800	673 900	109 600	432 600	281 000	189 300	64 800	246 800	10 124 200
503	Black Hawk	3 969 654	158 906	187 791	390 954	46 884	176 730	291 631	54 834	26 450	45 000	5 349 034
504	Writon	7 416 566	230 500	272 311	728 768	127 182	316 738	235 000	553 000	118 156	--	10 226 221
505	Rockland	3 823 140	83 485	202 909	293 468	80 110	170 446	312 900	554 300	134 635	29 364	5 704 757
506	Sauk Valley	1 770 320	29 000	35 975	193 105	21 075	15 500	152 500	22 000	89 800	20 770	2 350 045
507	Marquette	2 242 129	41 100	56 750	174 574	30 911	103 030	86 100	155 300	42 550	16 000	2 948 444
508	Chicago City	31 176 291	1 219 000	4 068 248	2 178 278	450 086	148 900	173 000	6 775 842	918 359	--	46 786 104
509	Plain	2 375 570	72 000	69 300	214 680	34 900	401 044	211 575	209 450	52 200	--	3 350 030
510	Abraham	3 393 436	72 500	416 092	247 905	39 661	209 050	258 000	64 043	334 307	126 863	5 222 396
511	Rock Valley	3 235 050	108 000	300 230	320 975	35 970	305 000	272 000	187 025	229 200	--	4 934 500
512	Wm. B. Harper	7 037 020	337 000	221 000	680 000	119 000	305 000	272 000	98 000	159 000	356 000	9 584 000
513	Illinois Valley	2 039 312	47 700	92 700	329 158	37 921	120 625	140 000	20 524	46 650	25 000	2 519 590
514	Illinois Central	5 932 400	188 320	162 599	492 870	72 480	203 781	269 000	7 135	109 888	--	7 458 473
515	Prairie State	2 514 386	31 215	121 475	145 645	16 245	187 392	62 560	33 370	32 000	36 500	3 180 788
516	Knox	2 081 800	65 400	64 750	251 950	37 900	149 050	136 500	33 970	71 080	51 400	2 993 800
517	East Land	2 287 246	46 529	57 770	214 591	43 347	127 805	123 000	60 918	55 000	55 000	3 071 306
518	Carl Sandburg	1 009 974	24 800	32 306	155 198	22 992	187 129	41 575	44 200	22 120	21 000	1 651 294
519	Rockland	1 265 532	60 571	42 693	124 149	25 907	83 577	121 213	5 190	52 939	28 849	1 930 653
520	Franklin	1 851 482	29 500	214 940	202 133	52 920	121 492	155 178	111 100	58 116	90 000	2 886 861
521	Levi Lake	1 004 751	26 800	30 477	92 782	16 200	18 850	107 000	21 828	53 038	30 000	1 491 726
522	Yellowville	3 635 955	70 865	278 965	220 591	52 159	149 175	70 524	148 980	10 000	55 312	4 692 526
523	Wisconsin	1 148 288	22 362	18 704	125 076	21 056	54 268	54 684	76 904	26 506	9 433	1 557 281
524	North Valley	4 625 044	125 600	173 252	442 881	52 875	285 339	179 000	174 821	124 503	75 000	6 258 315
525	Illier	4 340 675	220 300	154 789	347 173	62 722	124 190	178 635	79 741	91 969	80 000	5 689 393
526	Lincoln Land	3 535 316	50 630	124 500	319 646	75 080	141 275	140 400	--	123 624	52 500	4 565 971
527	Morton	1 809 423	41 910	112 575	94 469	20 475	395 728	27 000	62 613	110 500	81 207	2 844 900
528	McHenry	1 030 016	25 677	68 310	66 692	15 970	147 600	--	--	88 450	--	1 432 715
529	Illinois Eastern	2 175 514	27 873	176 493	157 623	50 033	29 634	111 020	7 750	208 452	--	2 944 392
530	John A. Logan	1 508 575	20 434	108 634	133 185	51 443	25 199	123 430	132 316	36 032	34 675	2 263 923
531	Shawnee	813 239	1 540	42 046	77 955	27 000	50 757	35 000	--	15 810	31 505	1 114 852
532	Rock County	3 225 567	71 000	160 745	389 632	77 540	223 623	92 250	580 856	30 450	196 605	5 148 268
533	Northwestern	767 989	14 035	35 130	72 795	21 895	21 060	38 900	34 270	22 950	54 475	1 113 490
534	South River	1 027 681	9 160	15 613	123 068	32 080	87 580	43 030	41 420	10 000	24 500	1 414 132
535	Illiana	3 603 651	83 233	37 397	526 658	55 600	739 976	105 000	1 729 115	182 600	100 000	7 213 230
536	Lewis & Clark	2 515 646	75 411	125 648	242 209	55 675	91 134	123 000	237 724	87 442	177 694	3 731 583
537	MacArthur	944 900	15 050	212 700	132 000	14 950	173 600	17 300	48 900	70 600	19 000	1 649 000

Total-Class I Distrs. \$132 962 440 \$4 018 006 \$8 918 186 \$11 707 406 \$2 128 194 \$6 310 177 \$4 879 905 \$12 647 089 \$4 063 876 \$2 170 452 \$18 805 731

601 SAC E. St. Louis -- -- -- -- -- -- -- -- -- -- -- -- -- -- -- --

Total-All Distrs. \$132 962 440 \$4 018 006 \$8 918 186 \$11 707 406 \$2 128 194 \$6 310 177 \$4 879 905 \$12 647 089 \$4 063 876 \$2 170 452 \$189 805 731

Source of Data: Illinois public community college budgets for fiscal year 1974

PART IV

APPENDICES

Introduction

The appendices contain "backup" data which are useful in substantiating calculations of data presented in the body of the report. For example, summary data on student tuition and fees are presented in the body of the report (Table 20)--Appendix D shows the cost per credit hour for student tuition and fees at each institution. Also included are more detailed data on enrollments, assessed valuations, tax rates, chargebacks, and equalization funding.

Some of the data in the appendices relate to fiscal year 1973, while other will relate more specifically to the current fiscal year (fiscal year 1974) or even to proposed fiscal year 1975 funding.

TABLE 27

Illinois Community College Board

CREDIT HOURS FOR WHICH FLAT RATE GRANT APPORTIONMENT WAS PAID  
DURING FISCAL YEAR 1973

Dist. No.	District Name	Summer, 1972 Term	Fall, 1972 Term	Winter, 1973 Term	Spring, 1973 Term	Total FY1973 Credit Hours
501	Kaskaskia	1 811	16 416		15 381	33 608
502	DuPage	14 976	58 140	51 809	49 425	174 350
503	Black Hawk	5 739	48 589		44 435	98 763
504	Triton	11 579	79 278		76 500	167 357
505	Parkland	3 561	25 170	24 195	23 351	76 277
506	Sauk Valley	2 701	17 756		17 116	37 573
507	Danville	3 148	22 153		20 670	45 971
508	Chicago City	81 099	418 968		438 155	938 222
509	Elgin	2 942	25 689		24 086	52 717
510	Thornton	5 171	39 641		42 946	87 758
511	Rock Valley	7 943	42 406		39 345	89 694
512	Wm. R. Harper	9 457	68 893		63 550	141 900
513	Illinois Valley	3 236	24 793		22 455	50 484
514	Illinois Central	10 688	66 327		60 035	137 050
515	Prairie State	4 491	29 426		28 825	62 742
516	Waubensee	2 995	24 469		22 469	49 843
517	Lake Land	6 012	20 426	17 404	18 602	62 444
518	Carl Sandburg	2 069	9 885	9 224	8 757	29 935
519	Highland	1 848	14 496		13 679	30 023
520	Kankakee	3 316	14 985		15 956	34 257
521	Rend Lake	1 407	12 429		12 195	26 031
522	Belleville	8 682	47 243		44 105	100 030
523	Kishwaukee	2 500	14 833		15 076	32 409
524	Moraine Valley	7 311	46 814		43 515	97 640
525	Joliet	7 716	43 234		41 449	92 399
526	Lincoln Land	3 594	25 316	23 248	22 619	74 777
527	Morton	2 281	21 194		19 209	42 684
528	McHenry	1 552	11 182		11 105	23 839
529	Illinois Eastern	5 302	23 557	21 384	20 619	70 862
530	John A. Logan	2 630	11 977	11 935	10 681	37 283
531	Shawnee	2 275	7 805	7 077	6 961	24 118
532	Lake County	7 698	36 647		35 319	79 664
533	Southeastern	1 710	9 714		9 110	20 534
534	Spoon River	1 015	9 454		8 846	19 315
535	Oakton	5 995	33 771		33 392	73 158
536	Lewis & Clark	3 904	23 817		24 224	51 945
537	Decatur	--	5 860	5 378	5 271	16 509
Total-Class I Dists.		250 324	1 452 753	171 654	1 409 434	3 284 165
601	SCC E. St. Louis	--	--	--	--	--
Total-All Dists.		250 324	1 452 753	171 654	1 409 434	3 284 165

Source of Data: Apportionment claims submitted to the ICCE

TABLE 28

Illinois Community College Board

FULL-TIME EQUIVALENT STUDENTS FOR WHICH FLAT RATE GRANT APPORTIONMENT WAS PAID  
DURING FISCAL YEAR 1973

Dist. No.	District Name	Summer, 1972	Fall, 1972	Winter, 1973	Spring, 1973	Total FY1973
		Term	Term	Term	Term	Annual FTE
501	Kankaskia	121	1 094		1 025	1 120
502	DuPage	998	3 876	3 454	3 295	5 812
503	Black Hawk	383	3 239		2 962	3 292
504	Triton	772	5 285		5 100	5 579
505	Parkland	237	1 678	1 613	1 557	2 543
506	Sauk Valley	180	1 184		1 141	1 253
507	Danville	210	1 477		1 379	1 533
508	Chicago City	5 407	27 932		29 210	31 275
509	Eigin	196	1 713		1 606	1 758
510	Thornton	345	2 643		2 863	2 926
511	Rock Valley	530	2 827		2 624	2 991
512	Wm. R. Harper	630	4 593		4 236	4 730
513	Illinois Valley	215	1 653		1 497	1 683
514	Illinois Central	713	4 421		4 002	4 568
515	Prairie State	304	1 962		1 922	2 094
516	Waubensee	194	1 631		1 498	1 662
517	Lake Land	401	1 362	1 159	1 240	2 081
518	Carl Sandburg	138	659	616	583	998
519	Highland	123	966		912	1 001
520	Kankakee	221	999		1 063	1 142
521	Rend Lake	94	829		813	868
522	Belleville	579	3 150		2 940	3 335
523	Kishwaukee	167	989		1 005	1 081
524	Moraine Valley	487	3 121		2 901	3 255
525	Joliet	514	2 882		2 764	3 080
526	Lincoln Land	240	1 688	1 550	1 508	2 493
527	Morton	152	1 413		1 282	1 424
528	McHenry	103	745		740	794
529	Illinois Eastern	353	1 571	1 425	1 374	2 362
530	John A. Logan	179	799	796	712	1 243
531	Shawnee	152	520	472	464	804
532	Lake County	513	2 443		2 354	2 655
533	Southeastern	114	547		607	684
534	Spoon River	68	630		590	644
535	Oakton	400	2 251		2 226	2 439
536	Lewis & Clark	260	1 587		1 615	1 731
537	Decatur	--	391	359	351	551
Total-Class 1 Dists.		16 693	96 850	11 444	93 961	109 484
601	SCC E. St. Louis	--	--	--	--	--
Total-All Dists.		16 693	96 850	11 444	93 961	109 484

Source of Data: Apportionment claims submitted to the ICCB

TABLE 29

Illinois Community College Board

CREDIT HOURS FOR WHICH NON-BUSINESS OCCUPATIONAL APPORTIONMENT WAS PAID  
DURING FISCAL YEAR 1973

Dist. No.	District Name	Summer, 1972 Term	Fall, 1972 Term	Winter, 1973 Term	Spring, 1973 Term	Total FY1973 Credit Hours
501	Kaskaskia	294	5 547		4 721	10 562
502	DuPage	1 801	10 777	9 843	10 087	32 508
503	Black Hawk	1 052	10 889		10 307	22 248
504	Triton	2 864	19 871		19 305	42 040
505	Parkland	424	6 677	6 869	6 519	20 489
506	Sauk Valley	811	4 769		4 149	9 729
507	Danville	973	4 816		5 171	10 960
508	Chicago City	9 785	52 928		56 866	119 579
509	Elgin	28	5 554		5 142	10 724
510	Thornton	533	5 964		7 834	14 331
511	Rock Valley	1 544	7 994		7 089	16 627
512	Wm. R. Harper	804	10 415		9 846	21 065
513	Illinois Valley	36	3 458		3 213	6 707
514	Illinois Central	1 811	15 147		14 728	31 686
515	Prairie State	622	7 607		7 700	15 929
516	Waubensee	153	4 065		3 740	7 958
517	Lake Land	2 891	5 358	5 207	5 269	18 725
518	Carl Sandburg	357	2 597	2 697	2 757	8 408
519	Highland	438	2 484		2 148	5 070
520	Kankakee	844	3 556		4 169	8 569
521	Rend Lake	480	2 912		2 579	5 971
522	Belleville	2 173	8 165		7 355	17 693
523	Kishwaukee	640	3 588		4 319	8 547
524	Moraine Valley	1 156	5 594		6 366	13 116
525	Joliet	1 620	9 168		9 938	20 726
526	Lincoln Land	487	4 171	3 204	3 217	11 079
527	Morton	176	3 199		3 123	6 498
528	McHenry	167	1 745		1 704	3 616
529	Illinois Eastern	2 010	5 382	5 216	4 628	17 236
530	John A. Logan	293	1 771	1 500	1 241	4 805
531	Shawnee	930	1 990	1 796	1 525	6 241
532	Lake County	761	6 358		7 327	14 446
533	Southeastern	569	2 359		2 438	5 366
534	Spoon River	539	3 189		2 643	6 371
535	Oakton	293	2 917		3 163	6 373
536	Lewis & Clark	817	4 452		4 360	9 629
537	Decatur	--	291	565	405	1 261
Total-Class I Dists.		41 176	257 724	36 897	257 091	592 888
601	SCC E. St. Louis	--	--	--	--	--
Total-All Dists.		41 176	257 724	36 897	257 091	592 888

Source of Data: Apportionment claims submitted to the ICCB

TABLE 30

Illinois Community College Board

FULL-TIME EQUIVALENT STUDENTS FOR WHICH NON-BUSINESS OCCUPATIONAL APPORTIONMENT WAS PAID  
DURING FISCAL YEAR 1973

Dist. No.	District Name	Summer, 1972	Fall, 1972	Winter, 1973	Spring, 1973	Total FY1973
		Term	Term	Term	Term	Annual FTE
501	Kaskaskia	20	370		315	353
502	DuPage	120	718	656	673	1 084
503	Black Hawk	70	726		686	741
504	Triton	191	1 325		1 287	1 402
505	Parkland	28	446	458	434	683
506	Sauk Valley	54	318		277	325
507	Danville	65	321		344	365
508	Chicago City	652	3 530		3 790	3 986
509	Elgin	2	370		344	358
510	Thornton	36	398		522	478
511	Rock Valley	103	533		473	555
512	Wm. R. Harper	54	694		656	702
513	Illinois Valley	2	231		214	224
514	Illinois Central	121	1 010		982	1 057
515	Prairie State	42	507		513	531
516	Waubesaee	10	271		250	266
517	Lake Land	193	357	347	351	624
518	Carl Sandburg	24	174	180	184	281
519	Highland	29	166		143	169
520	Kankakee	56	237		278	286
521	Rend Lake	32	194		172	199
522	Belleville	145	545		490	590
523	Kishwaukee	43	239		288	285
524	Moraine Valley	77	373		424	437
525	Joliet	108	611		663	691
526	Lincoln Land	32	278	214	215	370
527	Morton	12	213		208	217
528	McHenry	11	116		114	121
529	Illinois Eastern	134	358	348	309	575
530	John A. Logan	19	118	100	83	160
531	Shawnee	62	133	120	102	209
532	Lake County	51	424		487	481
533	Southeastern	38	157		163	179
534	Spoon River	36	213		176	213
535	Oakton	20	194		211	213
536	Lewis & Clark	54	297		291	321
537	Decatur	--	20	38	27	43
Total-Class I Dists.		2 746	17 185	2 461	17 139	19 774
601	SCC E. St. Louis	--	--	--	--	--
Total-All Dists.		2 746	17 185	2 461	17 139	19 774

Source of Data: Apportionment claims submitted to the ICCP

TABLE 31

Illinois Community College Board

CREDIT HOURS FOR WHICH EQUALIZATION APPORTIONMENT WAS PAID  
 DURING FISCAL YEAR 1973

Dist. No.	District Name	Summer, 1972		Fall, 1972		Winter, 1973		Spring, 1973		Total FY1973 Credit Hours
		Term	Term	Term	Term	Term	Term	Term	Term	
501	Kaskaskia	1 782	14 543					13 821		30 146
507	Danville	2 424	15 916					15 193		33 533
521	Rend Lake	1 227	11 795					12 259		25 281
522	Belleville	7 015	32 294					33 705		73 014
529	Illinois Eastern	5 066	22 133			19 937		20 043		67 179
530	John A. Logan	2 665	11 838			12 174		10 887		37 564
531	Shawnee	2 264	7 818			6 972		7 069		24 123
533	Southeastern	1 710	9 617					9 267		20 594
Total-Class I Dists.		24 153	125 954			39 083		122 244		311 434
601	SCC E. St. Louis	---	---			---		---		---
Total-All Dists.		24 153	125 954			39 083		122 244		311 434

Source of Data: Apportionment Claims submitted to the ICCB

TABLE 32

Illinois Community College Board

FULL-TIME EQUIVALENT STUDENTS FOR WHICH EQUALIZATION APPORTIONMENT WAS PAID  
DURING FISCAL YEAR 1973

Dist. No.	District Name	Summer, 1972		Fall, 1972		Winter, 1973		Spring, 1973		Total FY1973 Annual FTE
		Term	Term	Term	Term	Term	Term	Term	Term	
501	Kaskaskia	119	970					921		1 005
507	Danville	162	1 061					1 013		1 118
521	Rend Lake	82	786					817		843
522	Belleville	468	2 153					2 247		2 434
529	Illinois Eastern	338	1 476			1 329		1 336		2 240
530	John A. Logan	177	789			812		726		1 252
531	Shawnee	151	521			465		471		804
533	Southeastern	114	641					618		687
Total-Class I Dists.		1 611	8 397			2 606		8 149		10 383
601	SCC E. St. Louis	--	--			--		--		--
Total-All Dists.		1 611	8 397			2 606		8 149		10 383

Source of Data: Apportionment Claims submitted to the ICCB





## Illinois Community College Board

ESTIMATED TAX RATES FOR ILLINOIS PUBLIC COMMUNITY COLLEGES FOR FISCAL YEAR 1974  
(c/\$100 ASSESSED VALUATION)

Dst. No.	District Name	Education		Building Maintenance		Total Operating		Bond & Interest		Total All Funds	
		Fund	Rank	Fund	Rank	Funds	Rank	Fund	Rank	Funds	Rank
501	Kaskaskia	17.5*	5	7.5*	3	25.0*	1	7.0	18	32.0	8
502	DuPage	8.0*	33	3.1*	24	11.1*	35	5.0	25	16.1	35
503	Black Hawk	12.0*	22	2.0*	36	14.0*	29	6.3	21	20.3	27
504	Triton	13.0*	19	2.0*	36	15.0*	24	9.3	14	24.3	17
505	Parkland	8.0*	33	10.0*	1	18.0*	18	4.5	29	22.5	23
506	Sauk Valley	12.0*	22	3.0*	25	15.0*	24	9.7	13	24.7	16
507	Danville	10.0	27	7.5*	3	17.5	20	0.0	35	17.5	34
508	Chicago City	17.5*	5	3.1	33	20.6	12	3.7	31	24.3	17
509	Elgin	14.2	16	6.0	8	20.2	11	8.9	16	29.1	11
510	Thornton	10.0*	27	5.0*	10	15.0*	24	9.75	12	24.75	15
511	Rock Valley	7.5	35	3.0	25	10.5	36	2.8	33	13.3	37
512	Wm. R. Harper	11.0*	26	4.0*	19	15.0*	24	3.4	32	18.4	33
513	Illinois Valley	13.0*	19	4.0*	19	17.0*	21	9.0	15	26.0	14
514	Illinois Central	14.8	15	4.5	18	19.3	14	4.8	28	24.1	19
515	Prairie State	9.0*	32	3.0*	25	12.0*	34	10.7	9	22.7	22
516	Waubensee	10.0*	27	3.0*	25	13.0*	30	6.5	20	19.5	30
517	Lake Land	10.0*	27	2.5*	34	12.5*	31	7.0	18	19.5	30
518	Carl Sandburg	12.0*	22	3.0*	25	15.0*	24	6.3	21	21.3	24
519	Highland	17.5*	5	7.5*	3	25.0*	1	11.2	8	36.2	6
520	Kankakee	14.0*	17	4.0*	19	18.0*	18	10.7	9	28.7	12
521	Kend Lake	20.0*	1	5.0*	10	25.0*	1	16.65	2	41.55	2
522	Belleville	13.2*	18	2.8*	31	16.0*	22	4.9	27	20.9	25
523	Kishwaukee	10.0**	27	2.5**	34	12.5**	31	7.1	17	19.6	29
524	Moraine Valley	17.5*	5	5.0*	10	22.5*	10	9.9	11	32.4	7
525	Joliet	7.5*	35	5.0*	10	12.5*	31	11.6	7	24.1	19
526	Lincoln Land	11.9	25	3.5	23	15.4	23	5.5	24	20.9	25
527	Morton	17.5*	5	7.5*	3	25.0*	1	6.3	21	31.3	10
528	McHenry	7.0*	37	3.0*	25	10.0*	37	5.0	25	15.0	36
529	Illinois Eastern	17.5*	5	7.5*	3	25.0*	1	11.7	6	36.7	5
530	John A. Logan	20.0*	1	5.0*	10	25.0*	1	12.0	5	37.0	4
531	Shawnee	20.0*	1	5.0*	10	25.0*	1	18.0	1	43.0	1
532	Lake County	13.0*	19	6.0*	8	19.0*	16	4.0	30	27.0	21
533	Southeastern	20.0*	1	5.0*	10	25.0*	1	15.3	3	40.3	3
534	Spoon River	16.5	11	2.8	31	19.3	14	12.5	4	31.8	9
535	Oakton	15.0	12	5.0*	10	20.0	13	0.0	35	20.0	28
536	Lewis & Clark	15.0*	12	10.0*	1	25.0*	1	2.4	34	27.4	13
537	Decatur	15.0*	12	4.0*	19	19.0*	16	0.0	35	19.0	32
601	100% State Funded										
	Low	7.0		2.0		10.0		0.0		13.3	
	Median	13.0		4.0		18.0		7.0		24.1	
	High	20.0		10.0		25.0		18.0		43.0	
	No. at max. auth. rate	29		30		28					

\*Maximum authorized rate

\*\*Maximum authorization has been raised, by referendum, to 17.5c, 5.0c, and 22.5c respectively

Source of Data: Fiscal 1974 Illinois community college district budgets

APPENDIX D

TABLE 35

Illinois Community College Board

TUITION AND FEES CHARGED BY ILLINOIS PUBLIC COMMUNITY COLLEGES  
DURING FISCAL YEAR 1974

Dist. No.	District Name	--Tuition--		Total Annual Tuition	Rank	Student Fees Per Term <sup>a</sup>	Total Annual Student Fees	Rank	Total Annual Tuition & Student Fees	Rank
		Per Credit Hour	Per Term <sup>a</sup>							
501	Kaskaskia	\$ 5	\$ 80	\$ 160	30	\$ 11.20	\$22.40	21	\$182.40	31
502	Q DuPage	9	144	432	6	16	48	5	480	3
503	Black Hawk	12.50	200	400	8	16	32	9	432	8
504	Triton	9	144	288	19	10	20	22	308	19
505	Q Parkland	8.50	136	408	7	12	36	7	444	7
506	Sauk Valley	14	224	448	3	-0-	-0-	33	448	6
507	Danville	8	128	256	22	15	30	13	286	22
508	Chicago City <sup>b</sup>	-0-	-0-	-0-	36	20	40	6	40	37
509	Elgin	10	160	320	11	10	20	22	340	16
510	Thornton	17	272	544	1	8	16	30	560	1
511	Rock Valley	15	240	480	2	16	32	9	512	2
512	Wm. R. Harper	14	224	448	3	11.50	23	19	471	4
513	Illinois Valley	6	96	192	29	10	20	22	212	29
514	Illinois Central	7	112	224	28	-0-	-0-	33	224	28
515	Prairie State	14	224	448	3	9	18	28	466	5
516	Waubensee	8	128	256	22	10	20	22	276	26
517	Q Lake Land	3.25	52	156	31	17	51	4	207	30
518	Q Carl Sandburg	5	80	240	27	5.50	15.50	29	256.50	27
519	Highland	8	128	256	22	12	24	14	280	23
520	Kankakee	11	176	352	10	16	32	9	384	10
521	Rend Lake	2.50	40	80	34	11.50	23	19	103	33
522	Belleville	8	128	256	22	12	24	14	280	23
523	Kishwaukee	10	160	320	11	27	54	3	374	12
524	Moraine Valley	10	160	320	11	-0-	-0-	33	320	18
525	Joliet	10	160	320	11	17.25	34.50	8	354.50	13
526	Q Lincoln Land	5.50	88	264	21	5	15	31	279	25
527	Morton	10	160	320	11	30	60	2	380	11
528	McHenry	12.50	200	400	8	-0-	-0-	33	400	9
529	Q Illinois Eastern	-0-	-0-	-0-	36	31	93	1	93	35
530	Q John A. Logan	1.50	24	72	35	4	12	32	84	36
531	Q Shawnee	3.25	52	156	31	8	24	14	180	32
532	Lake County	10	160	320	11	12	24	14	344	14
533	Southeastern	3	48	96	33	-0-	-0-	33	96	34
534	Spoon River	8	128	256	22	16	32	9	288	21
535	Oakton	10	160	320	11	10	20	22	340	16
536	Lewis & Clark	10	160	320	11	12	24	14	344	14
537	Q Decatur	6	96	288	19	6.40	19.20	27	307.20	20
High		17	272	544		31	93		560	
Mdn.	Class I Dist.'s Charging	10	160	320		12	24		308	
Mdn.	All Class I Districts	9	144	288		11.50	23		308	
Low		0	0	0		0	0		40	
601	Q SCC E. St. Louis	1	16	48		2	6		54	

<sup>a</sup>Term figures were calculated on the basis of 16 credit hours

<sup>b</sup>Has authorization for a charge of up to \$5 per credit hour in tuition beginning with the fall term, 1974

Source of Data: Illinois State Scholarship Commission

APPENDIX D (CONT.)

TABLE 36

Illinois Community College Board

FALL TUITION CHARGES FOR STUDENTS IN ILLINOIS PUBLIC COMMUNITY COLLEGES  
FISCAL YEARS 1966 AND 1970 THROUGH 1973

Dist. No.	District Name	Fiscal Year 1966	Fiscal Year 1970	Fiscal Year 1971	Fiscal Year 1972	Fiscal Year 1973	Rank FY 1973
501	Kaskaskia	\$ 2.00	\$ 3.00	\$ 4.00	\$ 5.00	\$ 5.00	30
502	Q DuPage	-----	9.00	13.50	13.50	13.50	6
503	Black Hawk	5.50	8.00	11.50	11.50	12.50	8
504	Triton	5.00	5.00	7.00	9.00	9.00	19
505	Q Parkland	-----	8.25	11.25	11.25	12.75	7
506	Sauk Valley	8.50	10.00	11.00	12.00	14.00	3
507	Danville	6.00	8.00	8.00	8.00	8.00	22
508	Chicago City	-0-	-0-	-0-	-0-	-0-	36
509	Elgin	5.00	10.00	10.00	10.00	10.00	11
510	Thornton	5.00	6.00	14.00	17.00	17.00	1
511	Rock Valley	3.60	12.50	15.00	15.00	15.00	2
512	Wm. R. Harper	-----	10.00	12.00	12.00	14.00	3
513	Illinois Valley	3.00	4.00	4.00	5.00	6.00	29
514	Illinois Central	-----	7.00	7.00	7.00	7.00	28
515	Prairie State	5.00	12.00	14.00	14.00	14.00	3
516	Waubonsee	-----	8.00	8.00	8.00	8.00	22
517	QLake Land	-----	4.88	4.88	4.88	4.88	31
518	Carl Sandburg	-----	6.00	6.00	7.50	7.50	27
519	Highland	9.00	8.00	8.00	8.00	8.00	22
520	Kankakee	-----	11.00	11.00	11.00	11.00	10
521	Rend Lake	-0-	-0-	-0-	2.50	2.50	34
522	Belleville	-0-	5.00	5.00	5.00	8.00	22
523	Kishwaukee	-----	8.00	8.00	8.00	10.00	11
524	Moraine Valley	-----	6.50	10.00	10.00	10.00	11
525	Joliet	10.50	7.00	10.00	10.00	10.00	11
526	QLincoln Land	-----	6.75	6.75	8.25	8.25	21
527	Morton	-0-	6.00	10.00	10.00	10.00	11
528	McHenry	-----	12.50	12.50	12.50	12.50	8
529	QIllinois Eastern	-0-	-0-	-0-	-0-	-0-	36
530	QJohn A. Logan	-----	2.25	2.25	2.25	2.25	35
531	QShawnee	-----	-0-	3.75	4.88	4.88	31
532	Lake County	-----	9.00	9.00	9.00	10.00	11
533	Southeastern	-0-	-0-	-0-	3.00	3.00	33
534	Spoon River	4.00	6.00	6.00	6.00	8.00	22
535	Oakton	-----	10.00	10.00	10.00	10.00	11
536	Lewis & Clark	-----	5.00	5.00	10.00	10.00	11
537	QDecatur	-----	-----	-----	9.00	9.00	19

Low (Districts Charging)	\$ 2.00	\$ 2.25	\$ 2.25	\$ 2.25	\$ 2.25
High	10.50	12.50	15.00	17.00	17.00
Mean (Districts Charging)	5.55	7.57	8.70	8.86	9.30
Mean (All Districts)	3.79	6.52	7.73	8.38	8.79
Median (Districts Charging)	5.00	8.00	8.50	9.00	10.00
Median (All Districts)	4.00	6.88	8.00	9.00	9.00

601 QSCC E. St. Louis 100% State Funded

----- College Not Open

-0- No Tuition Charged

Q Figures for colleges on quarter hour system are converted to semester hour equivalents

TABLE 37

Illinois Community College Board

COMPUTATION OF CHARGEBACKS IN ILLINOIS PUBLIC COMMUNITY COLLEGES  
FOR FISCAL YEAR 1973

Dist. No.	District Name	Cost Per. Sem. Hour <sup>a</sup>	Tuition	Flat Rate Grant	Non-Cap. State Funds	Non-Cap. Fed. Funds	Charge-Back Per. Sem. Hour	Rank
501	Kaskaskia	\$58.35	\$ 5.00	\$18.50	\$2.05	\$2.64	\$30.16	15
502	DuPage	54.15	13.50	18.50	1.49	--	20.66	31
503	Black Hawk	52.90	12.50	18.50	2.82	1.00	18.08	35
504	Triton	57.19	9.00	18.50	1.84	1.34	25.51	22
505	Parkland	55.43	12.75	18.50	2.43	.32	21.43	30
506	Sauk Valley	61.22	14.00	18.50	2.77	2.22	23.73	26
507	Danville	58.35	8.00	18.50	2.19	1.80	27.86	20
508	Chicago	50.66	-0-	18.50	1.36	.63	30.17	14
509	Elgin	58.96	10.00	18.50	1.63	.88	27.95	19
510	Thornton	58.67	17.00	18.50	.19	.81	22.17	29
511	Rock Valley	50.92	15.00	18.50	1.24	.84	15.34	36
512	Wm. R. Harper	55.15	14.00	18.50	2.09	.01	20.55	33
513	Illinois Valley	62.04	6.00	18.50	.61	.60	36.33	6
514	Illinois Central	55.39	7.00	18.50	1.71	1.72	25.35	24
515	Prairie State	57.97	14.00	18.50	1.68	1.05	22.74	28
516	Waubonsee	60.60	8.00	18.50	1.64	1.36	31.10	11
517	Lake Land	52.18	4.88	18.50	.95	.96	26.89	21
518	Carl Sandburg	56.53	7.50	18.50	7.14	.02	23.27	27
519	Highland	76.69	10.00	18.50	.95	.95	46.29	1
520	Kankakee	55.46	11.00	18.50	4.62	1.58	20.65	32
521	Rend Lake	57.99	2.50	18.50	2.16	.10	34.73	7
522	Belleville	43.46	8.00	18.50	1.24	1.46	14.26	37
523	Kishwaukee	48.73	10.00	18.50	.89	.89	18.45	34
524	Moraine Valley	66.88	10.00	18.50	--	--	38.38	5
525	Joliet	62.67	10.00	18.50	2.69	1.24	30.24	13
526	Lincoln Land	57.20	8.25	18.50	1.18	.47	28.80	16
527	Morton	72.78	10.00	18.50	2.01	--	42.27	3
528	McHenry	68.17	12.50	18.50	4.80	--	32.37	10
529	Illinois Eastern	50.81	--	18.50	2.05	1.59	28.67	17
530	John A. Logan	52.50	1.50	18.50	1.50	.50	30.50	12
531	Shawnee	60.43	4.88	18.50	1.77	1.06	34.22	9
532	Lake County	56.50	10.00	18.50	1.35	.42	26.23	23
533	Southeastern	58.21	3.00	18.50	2.15	.78	34.28	8
534	Spoon River	75.83	8.00	18.50	2.22	1.41	45.70	2
535	Oakton	57.79	10.00	18.50	.85	--	28.44	18
536	Lewis & Clark	53.99	10.00	15.50	.46	.17	24.86	25
537	Decatur	71.13	9.00	18.50	1.09	1.84	40.70 <sup>b</sup>	4
601	SCC E. St. Louis	100% State Funded				High	46.29	
						Median	27.86	
						Low	14.26	

<sup>a</sup>These costs do not coincide with unit cost figures reported in Table 24 since a 12½% depreciation allowance for equipment and a 2% depreciation allowance for buildings are included

<sup>b</sup>Reduced by Decatur Board of Trustee action to \$32.25

Method of Calculation: Col. 1 - (Cols. 2+3+4+5) = Col. 6

Source of Data: Chargeback certificates submitted to the ICCB

Illinois Community College Board

PROPOSED EQUALIZATION FUNDING FOR FISCAL YEAR 1975

Dist. No.	District Name	1972 EAV Per		Equalization		Projected		Total District Equalization
		FY1973 In-Dist. Appor. FTE	Local Rev. \$460/12c	Per FTE/Per Cr. Hr.		FY1975 In-Dist. Appor. FTE		
501	Kaskaskia	\$ 301 513	\$362	\$ 98	\$3.27	1 200	\$117 600	
502	DuPage	530 686	638	--	--	6 200	--	
503	Black Hawk	294 720	354	106	3.53	3 500	371 000	
504	Triton	364 570	437	23	.77	5 750	132 250	
505	Parkland	561 166	673	--	--	2 700	--	
506	Sauk Valley	398 923	479	--	--	1 275	--	
507	Danville	242 789	291	169	5.63	1 300	219 700	
508	Chicago City	436 947	524	--	--	33 000	--	
509	Elgin	396 273	476	--	--	1 900	--	
510	Thornton	349 965	420	.40	1.33	2 900	116 000	
511	Rock Valley	467 843	561	--	--	3 200	--	
512	Wm. R. Harper	462 471	555	--	--	4 700	--	
513	Illinois Valley	570 902	685	--	--	1 750	--	
514	Illinois Central	418 898	503	--	--	4 500	--	
515	Prairie State	370 273	444	16	.53	1 950	31 200	
516	Waubensee	518 061	622	--	--	1 950	--	
517	Lake Land	379 781	456	4	.13	2 000	8 000	
518	Carl Sandburg	413 400	496	--	--	1 200	--	
519	Highland	365 037	438	22	.73	1 000	22 000	
520	Kankakee	484 452	581	--	--	1 300	--	
521	Rend Lake	287 470	345	115	3.83	870	100 050	
522	Belleville	209 294	251	209	6.97	3 300	689 700	
523	Kishwaukee	391 685	470	--	--	1 100	--	
524	Moraine Valley	417 817	501	--	--	3 500	--	
525	Joliet	485 059	582	--	--	3 100	--	
526	Lincoln Land	450 943	541	--	--	3 000	--	
527	Morton	478 751	575	--	--	1 250	--	
528	McHenry	653 415	784	--	--	950	--	
529	Illinois Eastern	193 139	232	228	7.60	2 400	547 200	
530	John A. Logan	237 533	285	175	5.83	1 250	218 750	
531	Shawnee	201 474	242	218	7.27	750	163 500	
532	Lake County	485 867	583	--	--	2 800	--	
533	Southeastern	275 057	330	130	4.33	675	87 750	
534	Spoon River	637 820	765	--	--	600	--	
535	Oakton	742 628	891	--	--	2 500	--	
536	Lewis & Clark	452 014	542	--	--	1 800	--	
537	Decatur	748 136	898	--	--	1 400	--	

Total-Class I Dists.

114 520 2 824 700

601 SCC E. St. Louis

Total-All Dists.

114 520 \$2 824 700

UNIVERSITY OF CALIF.  
LOS ANGELES

JUN 14 1974

CLEARINGHOUSE FOR  
JUNIOR COLLEGE  
INFORMATION

## ILLINOIS PUBLIC COMMUNITY COLLEGES

Bellefonte Area College, 522  
2500 Carlyle Road  
Bellefonte, Illinois 62221  
Phone: 618-225-2700

Black Rock College, 503  
6000 - Van Avenue  
Moline, Illinois 61265  
Phone: 309-754-1331

Black Rock College East  
P.O. Box 480  
Kewanee, Illinois 61443  
Phone: 309-851-3181

Carl Sandburg College, 518  
P.O. Box 1407  
Caledonia, Illinois 61401  
Phone: 309-433-6101

City Colleges of Chicago, 503  
150 North Michigan Avenue  
Chicago, Illinois 60601  
Phone: 312-769-8000

Kennedy-King College  
6800 South Westmoreth  
Chicago, Illinois 60621  
Phone: 312-962-3200

Loop College  
64 East Lake Street  
Chicago, Illinois 60601  
Phone: 312-263-8000

Malcolm X College  
1900 West Van Buren  
Chicago, Illinois 60612  
Phone: 312-942-3000

Mayfair College  
4626 North Knox Avenue  
Chicago, Illinois 60630  
Phone: 312-236-1323

Oliver-Harvey College  
10001 South Woodlawn  
Chicago, Illinois 60628  
Phone: 312-568-3700

Southwest College  
7500 South Leishan Road  
Chicago, Illinois 60652  
Phone: 312-735-3000

The William L. Dawson  
Chicago Skill Center  
3901 South State Street  
Chicago, Illinois 60609  
Phone: 312-624-7300

Wilbur Wright College  
3400 North Austin Avenue  
Chicago, Illinois 60634  
Phone: 312-777-7000

College of LaSalle, 502  
Lambert Road & 22nd Street  
Glen Ellyn, Illinois 60137  
Phone: 312-838-2800

College of Lake County, 532  
19351 East Washington Street  
Grayslake, Illinois 60030  
Phone: 312-223-6661

Community College of Decatur, 537  
100 North Water Street  
Decatur, Illinois 62563  
Phone: 217-422-8367

Deuville Junior College, 507  
100 East Main Street  
Mills, Illinois 61832  
Phone: 217-443-3811

Elgin Community College, 509  
1700 Spartan Drive  
Elgin, Illinois 60120  
Phone: 815-697-1000

Highland Community College, 519  
Fossil City Road  
Freeport, Illinois 61032  
Phone: 815-253-6121

Illinois Central College, 514  
P.O. Box 2400  
East Peoria, Illinois 61611  
Phone: 309-694-5011

Illinois Eastern Junior Colleges, 529  
233 East Chestnut Street  
Olny, Illinois 62450  
Phone: 618-393-2382

Lincoln Trail College  
Rural Route #1  
Robinson, Illinois 62454  
Phone: 618-544-8657

Olny Central College  
305 North West Street  
Olny, Illinois 62450  
Phone: 618-395-4351

Wabash Valley College  
2200 College Drive  
Mt. Carmel, Illinois 62863  
Phone: 618-262-8541

Illinois Valley Community College, 513  
Rural Route #1  
Oglesby, Illinois 61348  
Phone: 618-224-6011

John A. Logan College, 530  
Carterville, Illinois 62918  
Phone: 618-985-3741

Joliet Junior College, 525  
1216 Houbolt Avenue  
Joliet, Illinois 60436  
Phone: 815-729-9020

Kankakee Community College, 520  
Box 858  
Kankakee, Illinois 60901  
Phone: 815-933-9311

Kaskaskia College, 501  
Shattuck Road  
Centralia, Illinois 62801  
Phone: 618-522-1981

Nishwaukee College, 523  
Malta, Illinois 62150  
Phone: 815-825-2086

Lake Land College, 517  
Mattoon, Illinois 61928  
Phone: 217-235-3131

Lewis & Clark Community College, 536  
Godfrey Road  
Godfrey, Illinois 62035  
Phone: 618-466-3411

Lincoln Land Community College, 526  
3865 South 6th Street  
Springfield, Illinois 62703  
Phone: 217-829-7111

McHenry County College, 528  
6200 Northwest Highway, Box 415  
Crystal Lake, Illinois 60014  
Phone: 815-459-8900

Moraine Valley Community College, 524  
10900 South 83th Avenue  
Palos Hills, Illinois 60465  
Phone: 312-974-4300

Morton College, 527  
2500 South Austin Boulevard  
Cicero, Illinois 60550  
Phone: 312-656-2300

Oakton Community College, 535  
7900 North Eagle Avenue  
Morton Grove, Illinois 60053  
Phone: 312-967-5120

Parkland College, 505  
2400 West Bradley Street  
Champaign, Illinois 61820  
Phone: 217-351-2200

Prairie State College, 515  
197th and Halsted Streets  
Chicago Heights, Illinois 60411  
Phone: 312-756-3110

Reid Lake College, 521  
R.F.D. #1  
Tua, Illinois 62846  
Phone: 618-637-5321

Rock Valley College, 511  
3301 North Mulford Road  
Rockford, Illinois 61101  
Phone: 815-226-2600

Sauk Valley College, 506  
Route #1  
Dixon, Illinois 61021  
Phone: 815-288-5511

Shawnee College, 531  
Shamee College Road  
Ullin, Illinois 62992  
Phone: 618-634-2242

Southeastern Illinois College, 533  
Rural Route #4  
Harrisburg, Illinois 62946  
Phone: 618-252-4411

Spoon River College, 534  
Rural Route #1  
Canton, Illinois 61520  
Phone: 309-647-4645

State Community College of  
East St. Louis, 601  
417 Missouri Avenue  
East St. Louis, Illinois 62201  
Phone: 618-875-9100

Thornton Community College, 510  
50 West 162nd Street  
South Holland, Illinois 60473  
Phone: 312-596-2000

Triton College, 504  
2000 5th Avenue  
River Grove, Illinois 60171  
Phone: 312-456-6300

Waubesaee Community College, 516  
Route 47 at Harter Road  
Sugar Grove, Illinois 60554  
Phone: 312-466-4811

William Rainey Harper College, 512  
Algonquin & Roselle Roads  
Palatine, Illinois 60067  
Phone: 312-397-3000