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ABSTRACT

An analysis is presented of the Illinois Public Community College Unit Cost Study for Fiscal Year (FY) 1980, an annual study using basic enrollment and cost data supplied by college for each instructional area offered. After introductory material, including study highlights and a glossary of terms, district and school data are provided on net instructional cost, full instructional cost (including building repair and depreciation), and total institutional cost (including instructional, research, and public service costs) per student credit hour. Information is then provided on unit costs for educational support services and other indirect costs under seven categories; i.e., academic administration and planning, learning resources, student services, data processing, general administration, auxiliary services, and general institutional support. Next, net instructional cost per student credit hour is analyzed by district for the following instructional categories: general academic and baccalaureate, business and public services technologies, technical occupations, health technologies, remedial development, adult basic/secondary education, and general studies. Finally, instructional costs for FY 1980 are compared with costs for the previous ten years and sample unit costs are provided by instructional area and cost category. Appendices offer data on total cost per college by functions and cost category and instructions for completing the 1980 unit cost study. (HB)

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FY 1980 UNIT COST ANALYSIS
FOR THE
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Illinois Community College Board
 FY 1980 UNIT COST ANALYSIS FOR THE
 PUBLIC COMMUNITY COLLEGES OF ILLINOIS

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PREFACE

This report consists of an analysis of the Illinois Public Community College Unit Cost Study for FY 1980. The Illinois public community colleges have been engaged in a uniform statewide Unit Cost Study since 1969. This cost study is uniform from college to college primarily because all community colleges use the ICCB Uniform Accounting Procedures Manual and the cost study procedures in the ICCB Unit Cost Manual. The data submitted by the colleges are end-of-year financial data and mid-term enrollments. The Unit Cost Study is processed by computer programs at the ICCB Office. The parts of the Unit Cost Study which pertained to the detailed aspects of the various cost areas of each community college were distributed to each of the colleges earlier this year and are not included in this analysis. The unit cost data in this report provide an analysis of each of the cost areas and instructional disciplines by state averages, by community college districts, and by community colleges.

A brief explanation of each of the various tables is provided within this report.

Ivan J. Lach
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Planning, Research and MIS Services

HIGHLIGHTS OF THE FY 1980 COMMUNITY COLLEGE UNIT COST ANALYSIS

1. The state average unit cost measures used in this study for FY 1980 were \$65.89 for net instructional cost, \$68.19 for full instructional cost, and \$72.01 for total institutional cost. (See pages 7 and 8 for details.)
2. The FY 1980 state average instructional cost of \$65.89 per semester credit hour in the 51 public community colleges of Illinois was an increase of \$3.34 (5.5%) from the FY 1979 state average of \$62.45 (see pages 13 and 14 for details).
3. The state average costs per semester credit hour for educational support services in the public community colleges of Illinois during FY 1980 were as follows: academic administration and planning (\$3.26), learning resources (\$2.79), student services (\$5.67), data processing (\$2.10), general administration (\$4.35), auxiliary services (\$1.31) and general institutional (\$3.38). (See pages 9 and 10 for a detailed report by college.)
4. The FY 1980 community college cost study analyzed unit costs by the seven instructional categories which are utilized for state funding purposes. The differential funding for these seven categories is based on the differential unit costs. The state average unit costs, without State Community College of East St. Louis, for each of these areas were: General Academic and Baccalaureate (\$69.51); Business & Public Services Technical (\$64.78); Technical Occupations (\$77.75); Health Technical (\$101.42); Remedial Developmental (\$65.21); Adult Basic Education and Adult Secondary Education (ABE/ASE) (\$43.77); General Studies (\$49.25); all instructional areas (\$65.71). (See pages 11 and 12 for details.)
5. This report shows the unit cost data for each community college in Illinois for each year from FY 1970 through FY 1980. The ICCB unit cost study which has been conducted for eleven years for all public community colleges in Illinois is the most comprehensive cost study that is available for any community college system in the nation. (See pages 13 and 14 for details.)

BASIC UNIT COST DEFINITIONS

ALLOCATED COSTS: These are indirect costs which cannot be assigned to a particular instructional area by the college and, hence, must be allocated to each of the instructional areas by the Unit Cost Program. Examples of allocated costs are building rental and general administration.

CREDIT HOUR: This is the basic output measure used in the Unit Cost Study. It is defined to be one student taking one semester credit hour of course work. Colleges using the quarter system convert quarter credit hours to semester credit hours by using a factor of two-thirds.

DIRECT COSTS: These are costs which are directly assigned to each instructional area by the college. These costs include instructional salary and cost of supplies and other materials used in that area.

DISCIPLINE AREA: This is an instructional category which is identified by a two-digit HEGIS coding. For example, a HEGIS Code of 1700 identifies the mathematics discipline area.

EDUCATIONAL SUPPORT SERVICES COSTS: These are costs for educational services such as the library, student services, and data processing which are reported in the Unit Cost Study as indirect costs and are allocated to the various instructional areas by the Unit Cost Study Program.

FUNCTION: In the Unit Cost Study, the basic functions of a community college are divided into instruction, organized research, and public service. A unit cost is calculated for each of these basic functions.

HEGIS: This is a coding system utilized nationally for the Higher Education General Information Survey which identifies sources by instructional discipline and subject areas.

INDIRECT COSTS: These are costs which cannot be directly assigned to a particular instructional area by the college and are reported in total amount and then allocated by a Unit Cost Study Program. Examples of indirect costs are: student services, operation/maintenance, and general administration.

SUBFUNCTION: In the Unit Cost Study, a subfunction refers to a subcategory of the instructional function. The subfunctions are: baccalaureate, occupational, remedial/developmental, general studies, and review of vocational skills.

SUBJECT AREA: This is a classification of courses based on the four-digit HEGIS coding. For example, a HEGIS Code of 1702 identifies statistics within the mathematics discipline.

UNIT COST: In the cost study, the term "unit cost" is used to mean the cost in dollars per student semester credit hour of instruction within a given function, subfunction or discipline area or for a given cost category.

INTRODUCTION

The Unit Cost Study is an annual project involving the direct participation of all public community colleges in Illinois. Each college provides basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with apportionment claims and financial reports and then compile the various reports of the Unit Cost Study via computer programs.

The Unit Cost Study provides the Illinois Board of Higher Education and the Illinois Community College Board with information necessary to carry out the planning and coordination functions and serves the individual community colleges as a tool in local planning, evaluation, and management. The study also provides basic cost information for determining the credit hour rates, which are the basis for state financial support to public community colleges in Illinois. In addition, the Unit Cost Study is an accountability report to the citizens of Illinois as well as the citizens of each public community college district.

Every effort was made in the design of the Unit Cost Study to reflect comparability among the colleges. The effective implementation of the Uniform Accounting Procedures Manual by the colleges establishes reasonable consistency within classifications. In addition, the ICCB developed a Unit Cost Study Manual which explains the detailed procedures to be followed in conducting the Unit Cost Study. Detailed descriptions and definitions of the basic functions and costs are contained in the ICCB Unit Cost Study Procedures Manual and are used by each community college. Nevertheless, caution must be exercised in making direct comparisons between colleges. Environmental characteristics and variances among the public community colleges are great and must be taken into consideration when comparing costs. Examples of some factors which contribute to higher unit costs are higher faculty salaries, a high proportion of vocational curricula, and lower enrollments.

The Unit Cost Study makes use of basic enrollment and cost data supplied by each college for each instructional area offered. These data include mid-term enrollment, course credit in semester hours, and direct cost for instruction and other departmental costs such as contractual services, supplies, travel, and capital outlay. These data are furnished by each community college on 80 column punch cards.

The indirect costs are also reported by each college on punch cards in total dollar amounts. The Unit Cost Study computer program then allocates these indirect costs to each function on the basis of FTE personnel and to each instructional area on the basis of the proportion of student credit hours generated in the given instructional area to the total student credit hours generated by the college.

The Unit Cost Study for the Illinois public universities has several significant differences from the Unit Cost Study used in the Illinois public community colleges, which make comparisons between unit costs at the public universities and community colleges difficult and often invalid. The public universities use "10th-day" enrollments in their Unit Cost Study which are higher (thereby making the unit costs lower) than the mid-term enrollments in the community colleges.

It is estimated that "10th-day" enrollments in the community colleges would be from 4% to 7% more than "mid-term" enrollments. This additional (10th-day) enrollment would reduce the unit costs per student credit hour by almost the same percentage. Several other differences exist in the allocations, definitions, and unit cost procedures. For example, only state appropriated funds are used in the unit cost study at the universities, and the procedure of allocating costs between the lower division and upper division courses at the universities introduces some gross inequities for comparison of costs at the lower division level. In addition, the community colleges and the public universities have significantly different missions and serve a significantly different student clientele. Hence, a direct comparison of unit costs between the community colleges and the public universities would tend to be inaccurate because of the many limitations and the number of differences which would have to be taken into account.

UNIT COSTS SHOWING FULL INSTRUCTIONAL COST
AND TOTAL INSTITUTIONAL COST BY DISTRICT

The most common measure of unit cost used in this report is Net Instructional Cost. This is the measure used in the state funding formula as well as for most comparative analyses. However, two other important unit cost measures are calculated in the cost study. These two measures are Full Instructional Cost and Total Institutional Cost.

Table 2 on page 3 shows these costs in addition to net instructional cost for each community college district. The columns to the right of Net Instructional Cost show "Other Costs," which include the chargeback costs for sending students to other community colleges and the 80% federal share of workstudy students, building remodeling and renovation costs, and building depreciation costs. These three costs added to Net Instructional Costs generate Full Instructional Cost. Full Instructional Cost represents the total cost of the function of instruction within each district. In addition to the function of instruction, community colleges have two other major functions, those being public service and organized research. It must be pointed out that organized research is generally a very minor function in the community colleges. However, public service is generally a very major function. The unit costs for each of these two functions are shown. The Total Institutional Costs in the last column represents the sum of the Full Instructional Costs, organized research costs and the public service costs. Although these costs are shown per student semester credit hour, it must be noted that organized research and public service functions do not produce any student credit hours. The unit "student credit hour" is an output measure of instruction used in this report and is defined as one student taking one semester credit of coursework. (Colleges on the quarter system convert quarter hours to semester hours by using a factor of 2/3.) Total dollar costs for each of these categories are shown in Table 10 in Appendix A of this report.

Table 1

COMPARISON OF THE AVERAGE STATEWIDE COMMUNITY COLLEGE COSTS PER STUDENT CREDIT HOUR BY TYPE OF COST AND FUNCTION (FY 1980)

| <u>Type of Cost</u> | <u>Statewide Average Cost Per Student Credit Hour For All Community Colleges</u> | <u>Statewide Average Cost Per Student Credit Hour Without SCC</u> |
|--------------------------|--|---|
| NET INSTRUCTIONAL COST | \$65.89 | \$65.71 |
| Other Cost | 1.29 | 1.21 |
| Building Repair | 0.17 | 0.17 |
| Building Depreciation | .82 | .83 |
| FULL INSTRUCTIONAL COST | \$68.19 | \$67.93 |
| Organized Research | 0.07 | 0.07 |
| Public Service | 3.75 | 3.73 |
| TOTAL INSTITUTIONAL COST | \$72.01 | \$71.73 |



Illinois Community College Board
Table 2
FY 1980 UNIT COST ANALYSIS --- TOTAL COST PER STUDENT CREDIT HOUR BY COLLEGE

| Dist. No. | College | Total Student Credit Hours | Net Instruction Costs | Other Costs | Building Repair Costs | Building Depreciation Costs | Full Instruction Costs | Organized Research Costs | Public Service Costs | Total Institution Costs |
|-----------|---|----------------------------|-----------------------|-------------|-----------------------|-----------------------------|------------------------|--------------------------|----------------------|-------------------------|
| 501 | Kankaskia | 41,279 | \$78.99 | \$ 2.46 | \$0.00 | \$0.72 | \$ 82.18 | \$0.00 | \$ 1.59 | \$ 83.77 |
| 502 | Osage | 250,246 | 74.88 | 0.56 | 0.00 | 0.90 | 76.35 | 0.00 | 3.51 | 79.86 |
| 503 | Black Hawk | (149,601) | (70.06) | (1.13) | (0.00) | (0.00) | (71.19) | (0.00) | (8.33) | (79.53) |
| | Black Hawk Q. C. | 129,107 | 68.35 | 1.24 | 0.00 | 0.00 | 69.60 | 0.00 | 9.07 | 78.67 |
| | Black Hawk East | 20,494 | 80.78 | 0.46 | 0.00 | 0.00 | 81.25 | 0.00 | 3.71 | 84.97 |
| 504 | Triton | 250,350 | 74.54 | 0.83 | 0.00 | 0.32 | 75.69 | 0.00 | 4.48 | 80.18 |
| 505 | Parkland | 117,605 | 82.49 | 0.55 | 0.00 | 1.69 | 84.73 | 0.69 | 1.20 | 86.62 |
| 506 | Sauk Valley | 49,681 | 65.72 | 3.81 | 0.00 | 1.43 | 70.96 | 0.00 | 0.61 | 71.58 |
| 507 | Danville | 60,475 | 73.62 | 2.07 | 0.00 | 1.93 | 77.62 | 0.00 | 0.53 | 78.16 |
| 508 | City Colleges of Chicago | (1,671,337) | (55.89) | (1.29) | (0.00) | (0.80) | (57.99) | (0.12) | (1.01) | (59.13) |
| | Kennedy-King | 147,244 | 78.68 | 1.29 | 0.00 | 1.22 | 81.20 | 0.12 | 0.36 | 81.68 |
| | Loop | 102,669 | 72.16 | 1.29 | 0.00 | 0.39 | 73.86 | 0.04 | 1.76 | 75.67 |
| | Malcolm X | 113,571 | 79.33 | 1.29 | 0.00 | 0.99 | 81.62 | 0.58 | 0.08 | 82.29 |
| | Truman | 126,198 | 63.68 | 1.25 | 0.00 | 1.85 | 66.80 | 0.04 | 1.78 | 69.63 |
| | Olive-Harvey | 87,319 | 74.75 | 1.29 | 0.00 | 3.34 | 79.39 | 0.27 | 0.04 | 79.70 |
| | Daley | 80,530 | 65.57 | 1.29 | 0.00 | 3.51 | 70.38 | 0.65 | 0.04 | 71.08 |
| | Wright | 124,320 | 67.47 | 1.29 | 0.00 | 0.28 | 69.05 | 0.04 | 0.09 | 69.18 |
| | Urban Skills | 811,045 | 40.85 | 1.29 | 0.00 | 0.20 | 42.35 | 0.03 | 0.60 | 42.99 |
| | City-wide | 78,441 | 51.67 | 1.29 | 0.00 | 0.00 | 52.97 | 0.05 | 9.12 | 62.14 |
| 509 | Elgin | 78,765 | 68.91 | 2.48 | 0.09 | 0.50 | 72.00 | 0.00 | 21.11 | 93.12 |
| 510 | Thurston | 125,036 | 58.93 | 0.38 | 0.00 | 2.86 | 62.17 | 0.00 | 8.72 | 70.89 |
| 511 | Rock Valley | 105,820 | 61.53 | 0.84 | 0.12 | 0.79 | 63.29 | 0.00 | 10.16 | 73.45 |
| 512 | Wm. Rainey Harper | 215,272 | 65.00 | 0.92 | 0.21 | 0.78 | 66.93 | 0.00 | 2.01 | 68.94 |
| 513 | Illinois Valley | 70,309 | 65.58 | 1.38 | 0.83 | 0.56 | 68.37 | 0.00 | 2.83 | 71.20 |
| 514 | Illinois Central | 165,319 | 76.32 | 0.35 | 0.19 | 1.45 | 78.32 | 0.00 | 4.97 | 83.29 |
| 515 | Prairie State | 83,068 | 73.06 | 0.69 | 0.57 | 0.82 | 75.16 | 0.00 | 3.74 | 78.91 |
| 516 | Waubesaee | 66,709 | 72.57 | 0.00 | 0.04 | 0.00 | 72.61 | 0.00 | 2.26 | 74.88 |
| 517 | Lake Land | 73,392 | 71.92 | 1.54 | 0.00 | 1.04 | 74.50 | 0.00 | 0.83 | 75.33 |
| 518 | Sandburg | 43,316 | 77.18 | 0.84 | 0.00 | 1.62 | 79.64 | 0.00 | 0.77 | 80.41 |
| 519 | Highland | 52,278 | 56.82 | 1.37 | 0.00 | 1.96 | 60.16 | 0.00 | 17.53 | 77.69 |
| 520 | Kankakee | 53,268 | 73.82 | 2.07 | 4.51 | 2.64 | 83.05 | 0.00 | 10.80 | 93.85 |
| 521 | Rend Lake | 58,510 | 65.88 | 1.62 | 1.19 | 0.93 | 69.63 | 0.00 | 9.25 | 78.88 |
| 522 | Bellefonte | 153,060 | 66.52 | 0.63 | 0.00 | 0.33 | 67.49 | 0.00 | 6.73 | 74.23 |
| 523 | Kishwaukee | 49,089 | 67.17 | 0.80 | 0.00 | 0.98 | 68.96 | 0.33 | 2.77 | 72.07 |
| 524 | Moraline Valley | 156,959 | 62.99 | 0.88 | 0.14 | 0.84 | 64.85 | 0.00 | 3.99 | 68.85 |
| 525 | Joliet | 169,928 | 67.83 | 0.67 | 0.00 | 0.00 | 68.50 | 0.00 | 5.96 | 74.47 |
| 526 | Lincoln Land | 89,314 | 81.03 | 0.94 | 1.27 | 0.97 | 84.22 | 0.00 | 2.28 | 86.50 |
| 527 | Morton | 48,092 | 83.39 | 2.37 | 0.00 | 1.01 | 86.78 | 0.00 | 0.70 | 87.48 |
| 528 | McHenry | 47,209 | 65.22 | 2.19 | 0.00 | 0.66 | 68.07 | 0.00 | 8.01 | 76.08 |
| 529 | Illinois Eastern | (155,453) | (57.16) | (1.49) | (0.00) | (0.00) | (58.64) | (0.00) | (2.95) | (61.60) |
| | Lincoln Trail | 31,127 | 56.72 | 1.48 | 0.00 | 0.00 | 58.20 | 0.00 | 1.38 | 59.58 |
| | Olney Central | 42,387 | 47.28 | 2.67 | 0.00 | 0.00 | 49.96 | 0.00 | 0.92 | 50.89 |
| | Wabash Valley | 53,544 | 71.67 | 1.21 | 0.00 | 0.00 | 72.88 | 0.00 | 5.59 | 78.48 |
| | Frontier | 28,395 | 44.97 | 0.25 | 0.00 | 0.00 | 45.23 | 0.00 | 2.74 | 47.98 |
| 530 | John A. Logan | 51,460 | 64.14 | 0.14 | 2.53 | 1.28 | 68.10 | 0.00 | 4.41 | 72.51 |
| 531 | Shawnee | 31,885 | 57.57 | 0.77 | 0.00 | 2.26 | 60.61 | 0.00 | 0.47 | 61.08 |
| 532 | Lake County | 140,342 | 73.29 | 1.25 | 0.00 | 1.58 | 76.10 | 0.04 | 1.76 | 77.91 |
| 533 | Southeastern | 51,212 | 55.48 | 0.86 | 0.00 | 0.95 | 57.30 | 1.44 | 0.78 | 59.53 |
| 534 | Spoon River | 33,592 | 95.39 | 0.00 | 0.00 | 0.00 | 95.39 | 0.00 | 0.54 | 95.93 |
| 535 | Oakton | 122,198 | 79.44 | 4.35 | 0.00 | 0.00 | 83.79 | 0.00 | 10.00 | 93.88 |
| 536 | Lewis & Clark | 73,152 | 73.15 | 1.89 | 0.52 | 0.50 | 76.07 | 0.00 | 7.45 | 83.53 |
| 537 | Richland | 32,436 | 94.44 | 2.05 | 2.60 | 0.00 | 99.09 | 0.00 | 3.92 | 103.02 |
| 539 | John Wood | 44,516 | 72.73 | 1.99 | 0.08 | 0.00 | 74.81 | 0.00 | 2.52 | 77.35 |
| | STATE WITHOUT SCC - 601 | 5,231,531 | 65.71 | 1.21 | 0.17 | 0.83 | 67.95 | 0.07 | 3.73 | 71.73 |
| 601 | SCC - East St. Louis | 31,137 | 96.34 | 15.89 | 0.00 | 0.00 | 112.23 | 0.00 | 7.22 | 119.46 |
| | TOTAL STATE | 5,262,668 | \$65.89 | \$ 1.29 | \$0.17 | \$0.82 | \$ 68.19 | \$0.07 | \$ 3.75 | \$ 72.01 |
| | Chicago City Colleges Excluding CUSA | | \$70.08 | \$ 1.29 | \$0.00 | \$1.37 | \$ 72.74 | \$0.21 | \$ 1.40 | \$ 74.35 |

ICCB Unit Cost
Analysis: FY 1980



AN ANALYSIS OF UNIT COSTS FOR EDUCATIONAL
 SUPPORT SERVICES AND OTHER INDIRECT COSTS

Table 3 below shows a summary of the FY 1980 costs per student credit hour for each of the educational support areas for all colleges, and all colleges without State Community College (SCC). State average unit cost without SCC is used in the State's funding formula for the community college system because, SCC is funded separately. Table 4 on the next page shows an analysis of the indirect costs which are allocated to instruction on the basis of student credit hours by each community college. These indirect costs include learning resources, student services, data processing, general administration, and general institutional services. Academic administration and planning costs are costs above the departmental level that can be directly applied to an instructional subfunction such as baccalaureate but not to an individual department. For example, the salary for the Dean of Transfer Education would be included here. The cost for auxiliary services (bookstores, food services) in the Unit Cost Study represents only the deficit that a college experiences in providing these services. The state average cost per student credit hour of instruction for all of the educational support services was \$21.89 or approximately one-third of the state average net instructional cost per student credit hour.

Table 3

SUMMARY OF FY 1980 STATE AVERAGE COSTS PER STUDENT CREDIT HOUR
 FOR EDUCATIONAL SUPPORT SERVICES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

| <u>Educational Support</u> | <u>Total State Average Cost</u> | <u>State Average Cost without SCC</u> |
|--------------------------------------|-------------------------------------|---|
| Academic Administration and Planning | \$ 3.26 | \$ 3.23 |
| Learning Resources | 2.79 | 2.78 |
| Student Services | 5.67 | 5.64 |
| Data Processing | 2.10 | 2.11 |
| General Administration | 4.35 | 4.33 |
| Auxiliary Services (subsidy only) | 0.31 | 0.31 |
| General Institutional | 3.38 | 3.34 |
| TOTAL | \$21.89 | \$21.74 |

Illinois Community College Board
 Table 4
 FY 1980 UNIT COST ANALYSIS BY EDUCATIONAL SUPPORT AREAS
 FOR EACH PUBLIC COMMUNITY COLLEGE IN ILLINOIS

| Dist. No. | College | Student Hours | Academic Administration and Planning | Learning Resource | Student Services | Data Processing | General Administration | Auxiliary Services | General Institution | Total Allocated |
|-----------|--------------------|---------------|--------------------------------------|-------------------|------------------|-----------------|------------------------|--------------------|---------------------|-----------------|
| 501 | Kankaskia | 41,279 | \$ 4.42 | \$3.76 | \$ 5.45 | \$3.32 | \$3.93 | \$0.90 | \$ 6.29 | \$28.10 |
| 502 | DuPage | 250,246 | 3.59 | 5.26 | 5.83 | 3.58 | 5.92 | 0.00 | 1.96 | 25.96 |
| 503 | Black Hawk | (149,601) | (4.61) | (2.72) | (4.02) | (3.32) | (3.11) | (0.00) | (2.52) | (20.31) |
| | Black Hawk Q.C. | 129,107 | 4.03 | 2.61 | 4.11 | 3.65 | 2.88 | 0.00 | 2.36 | 19.66 |
| | Black Hawk East | 20,494 | 8.24 | 3.41 | 3.45 | 1.19 | 4.56 | 0.00 | 3.54 | 24.40 |
| 504 | Trilton | 250,350 | 4.41 | 4.19 | 5.28 | 2.80 | 2.62 | 1.24 | 6.74 | 26.97 |
| 505 | Parkland | 117,605 | 1.68 | 5.11 | 5.54 | 1.79 | 4.28 | 0.00 | 8.93 | 27.55 |
| 506 | Sauk Valley | 69,681 | 2.91 | 2.88 | 5.16 | 1.81 | 5.37 | 0.00 | 1.48 | 19.64 |
| 507 | Danville | 60,475 | 2.25 | 2.99 | 7.73 | 1.91 | 5.18 | 0.00 | 3.93 | 24.02 |
| 508 | Chicago District | (1,671,337) | (3.25) | (1.49) | (6.13) | (1.56) | (5.10) | (0.00) | (1.96) | (19.52) |
| | Kennedy-King | 147,244 | 3.14 | 2.21 | 9.27 | 1.21 | 2.80 | 0.00 | 1.59 | 20.25 |
| | Loup | 102,669 | 2.70 | 2.94 | 8.66 | 1.21 | 2.92 | 0.00 | 1.35 | 19.80 |
| | Malcolm X | 113,571 | 3.46 | 2.53 | 8.00 | 1.27 | 3.82 | 0.00 | 4.00 | 23.11 |
| | Truman | 126,198 | 3.23 | 1.72 | 6.33 | 1.19 | 2.31 | 0.00 | 2.08 | 16.88 |
| | Olive-Harvey | 87,319 | 5.29 | 3.17 | 10.37 | 1.17 | 2.71 | 0.00 | 1.48 | 24.21 |
| | Daley | 80,540 | 4.27 | 2.62 | 6.16 | 1.14 | 2.26 | 0.00 | 1.47 | 17.95 |
| | Wright | 124,320 | 3.08 | 2.70 | 6.70 | 1.20 | 2.20 | 0.00 | 1.41 | 17.32 |
| | Urban Skills | 811,045 | 2.32 | 0.66 | 4.61 | 1.94 | 7.63 | 0.00 | 1.32 | 18.51 |
| | City-Wide | 78,441 | 10.32 | 0.04 | 3.98 | 1.16 | 2.62 | 0.00 | 8.91 | 27.05 |
| 509 | Elgin | 78,765 | 6.34 | 3.52 | 4.98 | 1.42 | 2.57 | 0.54 | 3.74 | 22.73 |
| 510 | Thornton | 125,036 | 0.84 | 2.04 | 5.62 | 2.25 | 2.87 | 0.00 | 1.62 | 15.27 |
| 511 | Rock Valley | 105,820 | 3.43 | 3.04 | 4.57 | 1.18 | 3.57 | 0.76 | 1.92 | 18.50 |
| 512 | Wm. Rainey Harper | 215,272 | 2.48 | 3.56 | 4.67 | 1.73 | 3.10 | 0.34 | 2.79 | 18.69 |
| 513 | Illinois Valley | 70,309 | 1.98 | 3.13 | 4.32 | 0.93 | 3.35 | 0.48 | 3.33 | 17.54 |
| 514 | Illinois Central | 165,319 | 2.09 | 2.85 | 4.88 | 1.73 | 4.04 | 0.31 | 4.49 | 20.43 |
| 515 | Prairie State | 88,068 | 3.63 | 2.56 | 8.84 | 1.65 | 4.05 | 0.00 | 4.67 | 25.43 |
| 516 | Waubesaee | 66,709 | 8.95 | 3.66 | 3.21 | 5.27 | 6.57 | 0.93 | 0.00 | 28.61 |
| 517 | Lake Land | 73,392 | 2.42 | 2.88 | 4.29 | 1.86 | 3.10 | 0.00 | 4.15 | 18.72 |
| 518 | Sandburg | 43,314 | 6.98 | 3.78 | 7.07 | 2.83 | 4.68 | 0.00 | 5.42 | 30.80 |
| 519 | Highland | 52,278 | 3.36 | 2.04 | 6.32 | 1.28 | 3.27 | 0.00 | 2.62 | 18.90 |
| 520 | Kankakee | 53,268 | 2.59 | 3.75 | 6.41 | 3.74 | 5.98 | 0.41 | 2.58 | 25.50 |
| 521 | Rend Lake | 53,510 | 3.90 | 2.34 | 3.62 | 0.47 | 4.02 | 0.00 | 5.08 | 19.45 |
| 522 | Belleville | 153,060 | 3.27 | 2.26 | 5.21 | 3.63 | 2.74 | 0.10 | 2.08 | 19.32 |
| 523 | Kishwaukee | 49,089 | 4.16 | 1.78 | 5.75 | 1.99 | 3.47 | 0.00 | 2.12 | 19.28 |
| 524 | Moraline Valley | 156,959 | 2.78 | 3.30 | 6.13 | 5.30 | 3.04 | 0.00 | 3.96 | 24.53 |
| 525 | Joliet | 169,928 | 1.31 | 2.07 | 4.09 | 2.43 | 2.96 | 0.00 | 4.86 | 17.74 |
| 526 | Lincoln Land | 89,314 | 4.95 | 4.54 | 7.14 | 1.73 | 4.60 | 0.72 | 4.57 | 28.27 |
| 527 | Morton | 48,092 | 1.26 | 3.11 | 6.76 | 2.89 | 5.65 | 2.01 | 3.57 | 25.28 |
| 528 | McHenry | 47,209 | 3.41 | 6.15 | 6.11 | 1.97 | 6.45 | 0.82 | 3.63 | 28.57 |
| 529 | Illinois Eastern | (155,453) | (1.76) | (1.52) | (4.41) | (0.62) | (3.38) | (0.70) | (5.16) | (17.58) |
| | Lincoln Trail | 31,127 | 1.51 | 1.63 | 3.39 | 0.47 | 3.55 | 0.98 | 2.47 | 14.03 |
| | Olney Central | 42,387 | 1.85 | 1.18 | 4.74 | 0.18 | 3.91 | 0.76 | 3.16 | 15.81 |
| | Wabash Valley | 53,544 | 1.73 | 1.69 | 5.58 | 0.86 | 3.43 | 0.88 | 8.27 | 22.48 |
| | Frontier | 28,395 | 1.98 | 1.58 | 2.83 | 0.98 | 2.31 | 0.00 | 5.20 | 14.89 |
| 530 | John A. Logan | 51,460 | 6.00 | 3.57 | 4.73 | 0.26 | 3.99 | 0.00 | 4.57 | 23.14 |
| 531 | Shawnee | 31,885 | 3.78 | 1.96 | 5.31 | 2.04 | 3.78 | 2.05 | 2.45 | 21.39 |
| 532 | Lake County | 140,342 | 1.01 | 4.28 | 5.22 | 2.28 | 3.88 | 1.23 | 8.51 | 26.45 |
| 533 | South Eastern | 51,212 | 4.64 | 1.43 | 4.51 | 0.33 | 2.14 | 1.12 | 2.29 | 16.52 |
| 534 | Spoon River | 33,592 | 8.75 | 7.86 | 6.35 | 2.15 | 8.59 | 2.63 | 4.77 | 40.93 |
| 535 | DuSart | 122,198 | 2.26 | 5.13 | 7.42 | 2.26 | 5.31 | 0.69 | 2.02 | 25.12 |
| 536 | Lewis & Clark | 73,152 | -2.57 | 2.36 | 6.59 | 3.14 | 5.26 | 0.75 | 3.45 | 24.15 |
| 537 | Richland | 32,436 | 6.72 | 6.38 | 8.12 | 1.21 | 7.18 | 0.00 | 8.88 | 38.51 |
| 539 | John Wood | 44,516 | 2.38 | 0.54 | 4.26 | 3.08 | 4.69 | 1.10 | 6.30 | 22.37 |
| | STATE WITHOUT SCC | 5,231,531 | 3.23 | 2.78 | 5.64 | 2.11 | 4.33 | 0.31 | 3.34 | 21.74 |
| 601 | SEC - E. St. Louis | 31,137 | 8.68 | 4.73 | 11.70 | 0.93 | 8.94 | 1.01 | 11.78 | 47.80 |
| | TOTAL STATE | 5,262,668 | \$ 3.26 | \$2.79 | \$ 5.67 | \$2.10 | \$4.35 | \$0.31 | \$ 3.38 | \$21.89 |

ICCS Unit Cost
 Analysis: FY 1980

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NET INSTRUCTIONAL COST PER STUDENT CREDIT HOUR
 FOR THE SEVEN INSTRUCTIONAL CATEGORIES BY DISTRICT

Table 6 on the next page shows the unit cost in each of the seven instructional categories for each community college district in Illinois. This cost information corresponds to the seven instructional categories utilized for state funding purposes and is used to determine the rate of funding for each type of course. Courses which cost more get a higher rate of state funding than courses which cost less. The table below shows a summary of this analysis for all community colleges, and all community colleges except State Community College (SCC).

Table 5

NET INSTRUCTIONAL COSTS PER STUDENT SEMESTER CREDIT
 HOUR BY THE SEVEN INSTRUCTIONAL CATEGORIES IN THE
 PUBLIC COMMUNITY COLLEGES OF ILLINOIS

| Instructional Category | Total State Average | State without SCC |
|--|------------------------|----------------------|
| General Academic and Baccalaureate | \$ 69.61 | \$ 69.51 |
| Business & Public Services Technologies | 64.93 | 64.78 |
| Technical Occupations | 78.01 | 77.75 |
| Health Technologies | 101.63 | 101.42 |
| Remedial Developmental | 65.01 | 65.21 |
| Adult Basic Education/Adult Secondary Education | 43.96 | 43.77 |
| General Studies | <u>49.38</u> | <u>49.25</u> |
| All Instruction Areas | \$ 65.89 | \$ 65.71 |

Illinois Community College Board

Table 6.

FY 1980 UNIT COST DATA BY SEVEN INSTRUCTIONAL FUNDING CATEGORIES
BY COMMUNITY COLLEGE DISTRICT

ICCB Unit Cost
Analysis: FY 1980

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| Dist. No. | District Name | Basic | Business | Technical | Health | R/D | ABE/ASE | Gen. Stu. | Total |
|-----------|--------------------|----------|----------|-----------|-----------|----------|----------|-----------|----------|
| 501 | Kaskaskia | \$ 70.93 | \$ 86.27 | \$ 93.91 | \$ 91.52 | \$ 97.29 | \$ 98.34 | \$ 49.07 | \$ 78.99 |
| 502 | DuPage | 71.63 | 69.68 | 79.44 | 123.70 | 101.40 | 106.30 | 70.56 | 74.88 |
| 503 | Black Hawk | 69.74 | 63.79 | 79.61 | 116.26 | 80.20 | 57.61 | 83.95 | 70.06 |
| 504 | Trilton | 70.81 | 68.52 | 82.45 | 100.21 | 77.80 | 61.34 | 67.12 | 74.54 |
| 505 | Parkland | 68.57 | 71.11 | 109.29 | 125.32 | 77.12 | 110.13 | 202.21 | 82.49 |
| 506 | Sauk Valley | 64.57 | 61.00 | 68.11 | 77.60 | 68.25 | 60.92 | 52.49 | 65.72 |
| 507 | Danville | 69.65 | 78.60 | 90.29 | 94.28 | 82.01 | 50.88 | 63.60 | 73.62 |
| 508 | Chicago | 79.14 | 62.65 | 64.89 | 100.03 | 45.52 | 40.95 | 40.67 | 55.90 |
| 509 | Elgin | 70.92 | 56.79 | 77.27 | 128.82 | 57.90 | 46.63 | 60.35 | 68.91 |
| 510 | Thornton | 63.85 | 57.52 | 60.25 | 79.75 | 53.69 | 35.63 | 52.97 | 58.93 |
| 511 | Rock Valley | 61.28 | 54.80 | 65.95 | 96.74 | 56.29 | 48.10 | 48.07 | 61.53 |
| 512 | Harper | 60.69 | 60.42 | 74.93 | 107.54 | 61.94 | 54.16 | 55.71 | 65.00 |
| 513 | Ill. Valley | 64.91 | 54.95 | 72.50 | 75.67 | 62.07 | 49.57 | 73.62 | 65.58 |
| 514 | Ill. Central | 71.37 | 65.11 | 87.21 | 121.27 | 70.17 | 81.19 | 64.63 | 76.32 |
| 515 | Prairie State | 70.59 | 67.32 | 70.44 | 117.55 | 66.43 | 50.74 | 52.14 | 73.06 |
| 516 | Waubensee | 69.03 | 73.72 | 81.26 | 111.54 | 62.33 | 60.74 | 63.66 | 72.57 |
| 517 | Lake Land | 65.88 | 78.24 | 75.71 | 105.74 | 72.99 | 60.32 | 86.82 | 71.92 |
| 518 | Carl Sandburg | 76.66 | 69.34 | 79.67 | 87.74 | 111.65 | 74.78 | 84.69 | 77.18 |
| 519 | Highland | 69.12 | 52.81 | 81.04 | 57.58 | 61.43 | 71.04 | 36.48 | 56.82 |
| 520 | Kankakee | 64.72 | 63.72 | 111.00 | 117.11 | 86.75 | 59.93 | 56.54 | 73.82 |
| 521 | Rend Lake | 63.88 | 63.11 | 72.62 | 70.43 | 48.44 | 40.35 | 47.27 | 65.88 |
| 522 | Belleville | 64.30 | 54.77 | 73.89 | 112.75 | 71.35 | 57.63 | 60.86 | 66.52 |
| 523 | Kishwaukee | 61.36 | 52.10 | 82.21 | 87.39 | 73.26 | 53.20 | 90.48 | 67.17 |
| 524 | Moraine Valley | 59.79 | 62.53 | 69.28 | 109.00 | 60.30 | 59.93 | 75.48 | 62.99 |
| 525 | Joliet | 62.76 | 72.51 | 75.02 | 131.47 | 52.72 | 44.65 | 91.66 | 67.83 |
| 526 | Lincoln Land | 72.97 | 76.98 | 100.75 | 147.03 | 105.14 | 0.0 | 85.55 | 81.03 |
| 527 | Morton | 83.44 | 72.81 | 91.31 | 107.61 | 66.90 | 62.92 | 64.87 | 83.39 |
| 528 | McHenry | 61.30 | 61.65 | 72.46 | 0.0 | 91.66 | 75.83 | 68.43 | 65.22 |
| 529 | Ill. Eastern | 49.94 | 64.08 | 77.56 | 67.39 | 43.18 | 42.67 | 39.49 | 57.16 |
| 530 | John A. Logan | 60.44 | 67.17 | 84.15 | 75.44 | 77.54 | 68.71 | 46.96 | 64.14 |
| 531 | Shawnee | 56.06 | 56.17 | 70.92 | 77.56 | 57.58 | 43.00 | 47.12 | 57.57 |
| 532 | Lake County | 70.31 | 64.58 | 76.88 | 116.04 | 71.66 | 80.05 | 71.12 | 73.29 |
| 533 | Southeastern | 48.44 | 52.23 | 69.83 | 62.43 | 42.41 | 31.63 | 42.58 | 55.48 |
| 534 | Spoon River | 89.93 | 83.72 | 112.44 | 92.17 | 135.01 | 95.66 | 93.41 | 95.39 |
| 535 | Oakton | 76.95 | 87.68 | 89.83 | 148.43 | 67.22 | 50.87 | 66.62 | 79.44 |
| 536 | Lewis & Clark | 69.75 | 62.98 | 79.77 | 116.00 | 70.92 | 54.61 | 55.78 | 73.15 |
| 537 | Richland | 92.91 | 96.53 | 104.71 | 74.25 | 91.43 | 80.90 | 95.11 | 94.44 |
| 539 | John Wood | 76.60 | 69.26 | 80.74 | 39.78 | 41.76 | 39.83 | 49.81 | 72.73 |
| | State without SCC* | 69.51 | 64.78 | 77.75 | 101.42 | 65.21 | 43.77 | 49.25 | 65.71 |
| 601 | SCC-E. St. Louis | 85.88 | 117.85 | 104.54 | 139.76 | 91.97 | 87.20 | 204.73 | 96.34 |
| | State with SCC | \$ 69.71 | \$ 64.73 | \$ 78.01 | \$ 101.63 | \$ 66.01 | \$ 43.96 | \$ 49.38 | \$ 65.89 |

*Used in the funding formula because SCC does not get funded by credit hour.

COMPARISON OF FY 1980 NET INSTRUCTIONAL
UNIT COST WITH PREVIOUS YEARS

The results of the FY 1980 Unit Cost Study shows that the state average cost per semester credit hour for instruction in the public community colleges of Illinois has increased from \$62.45 in FY 1979 to \$65.89 in FY 1980, an increase of \$3.44 (5.51%). This increase in unit cost is due primarily to the effects of inflation upon utilities, salaries, and other operating costs. This increase is below the inflationary increase because enrollments have increased in FY 1980 by about 8%. Although the state average of \$65.89 is used throughout this report, this average includes State Community College of East St. Louis which was not in the cost studies for FY 1975 and FY 1976. Table 7 shows the state average cost per credit hour for instruction for FY 1970 through FY 1980.

Table 7

STATE AVERAGE NET INSTRUCTIONAL UNIT COSTS IN
ILLINOIS PUBLIC COMMUNITY COLLEGES: FY 1970 TO FY 1980.

| | FY 1970 | FY 1971 | FY 1972 | FY 1973 | FY 1974 | FY 1975 |
|--------------------------------------|----------|---------|---------|---------|---------|----------|
| Average Cost Per Credit Hour | \$46.09 | \$48.85 | \$48.07 | \$50.62 | \$52.25 | \$51.19* |
| Percent Change from Previous Year | -- | +5.99% | -1.60% | +5.31% | +3.22% | -2.03% |
| | FY 1976 | FY 1977 | FY 1978 | FY 1979 | FY 1980 | |
| Average Cost Per Credit Hour | \$48.84* | \$53.13 | \$57.31 | \$62.45 | \$65.89 | |
| Percent Change from Previous Year | -4.59% | +8.78% | +7.87% | +8.97% | +5.51% | |

Table 8 on the next page shows the instructional unit costs per semester credit hour for each of the public community colleges in Illinois since FY 1970 (1969-70). Several of the colleges were not in operation all the years shown; hence, their cost data are shown from their first year of operation. Although the Unit Cost Study was revised slightly in FY 1975, instructional costs used in the past are almost identical to net instructional costs used in the present study. The Illinois public community college system has the most comprehensive, ongoing unit cost study of any community college system in the nation.

*SCC did not submit unit cost data for FY 1975 and FY 1976; hence, it was not included in the state average.

Illinois Community College Board

Table 8

NET INSTRUCTIONAL COST PER STUDENT SEMESTER HOUR
IN THE PUBLIC COMMUNITY COLLEGES OF ILLINOIS SINCE FY 1970

| District No. | District Name | FY 1970 | FY 1971 | FY 1972 | FY 1973 | FY 1974 | FY 1975 | FY 1976 | FY 1977 | FY 1978 | FY 1979 | FY 1980 |
|--------------|------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 501 | Kaskaskia | \$ 48.01 | \$ 59.49 | \$ 51.75 | \$ 53.94 | \$ 50.99 | \$ 52.22 | \$ 51.36 | \$ 59.27 | \$ 63.11 | \$ 72.82 | \$ 78.99 |
| 502 | DuPage | 42.67 | 44.16 | 49.43 | 48.21 | 56.08 | 57.25 | 50.15 | 57.11 | 64.05 | 71.17 | 74.88 |
| 503 | Black Hawk | (35.58) | (41.72) | (44.45) | (46.39) | (47.87) | (50.91) | (49.11) | (57.18) | (56.30) | (70.93) | (70.06) |
| | Quad City | 35.90 | 41.79 | 43.99 | 45.38 | 46.22 | 49.09 | 47.15 | 56.46 | 56.40 | 69.93 | 68.35 |
| | East | 33.57 | 41.23 | 47.52 | 54.23 | 61.36 | 66.53 | 64.54 | 61.81 | 55.73 | 76.65 | 80.78 |
| 504 | Tilton | 47.88 | 43.88 | 45.28 | 50.57 | 50.12 | 46.86 | 50.74 | 54.22 | 64.38 | 73.91 | 74.54 |
| 505 | Parkland | 54.92 | 48.83 | 51.34 | 53.18 | 51.54 | 52.80 | 55.26 | 64.74 | 63.65 | 77.92 | 82.49 |
| 506 | Sauk Valley | 49.13 | 56.69 | 55.99 | 53.17 | 55.27 | 53.17 | 45.40 | 54.49 | 58.42 | 60.53 | 65.72 |
| 507 | Danville | 47.39 | 45.18 | 49.87 | 52.33 | 57.88 | 53.27 | 53.77 | 52.06 | 61.01 | 66.62 | 73.62 |
| 508 | Chicago | (48.13) | (55.30) | (48.44) | (51.46) | (54.11) | (49.42) | (46.51) | (46.42) | (49.97) | (51.61) | (55.90) |
| | Kennedy-King | 51.09 | 71.23 | 59.85 | 48.05 | 60.25 | 55.21 | 55.64 | 60.68 | 54.99 | 87.26 | 78.68 |
| | Loop | 41.85 | 48.28 | 51.52 | 50.19 | 50.75 | 63.31 | 51.20 | 47.17 | 58.03 | 64.91 | 72.16 |
| | Malcolm X | 62.34 | 59.77 | 40.07 | 54.13 | 65.85 | 66.80 | 63.56 | 61.19 | 63.87 | 71.45 | 79.33 |
| | Truman | 52.28 | 53.34 | 55.57 | 61.40 | 67.71 | 66.90 | 68.41 | 81.14 | 64.70 | 59.27 | 63.68 |
| | Oliver-Harvey | 41.57 | 58.74 | 47.72 | 60.33 | 60.49 | 61.76 | 57.79 | 56.71 | 65.59 | 58.62 | 74.75 |
| | Ogley | 52.81 | 48.15 | 45.69 | 50.99 | 53.51 | 56.03 | 51.02 | 51.51 | 63.49 | 64.36 | 65.57 |
| | Wilbur Wright | 46.07 | 50.10 | 48.98 | 53.47 | 53.91 | 52.18 | 47.41 | 53.61 | 58.70 | 63.36 | 67.47 |
| | Urban Skills | 0.0 | 0.0 | 0.0 | 0.0 | 37.89 | 34.10 | 32.37 | 31.19 | 34.91 | 36.85 | 40.85 |
| | City-wide | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 55.91 | 49.25 | 51.67 |
| 509 | Elgin | 50.72 | 55.72 | 57.05 | 59.82 | 62.67 | 60.79 | 55.92 | 54.58 | 57.34 | 66.79 | 68.91 |
| 510 | Inhontton | 41.49 | 43.67 | 49.83 | 50.27 | 49.93 | 50.01 | 47.03 | 58.10 | 63.63 | 58.87 | 58.93 |
| 511 | Rock Valley | 45.69 | 41.88 | 45.30 | 45.14 | 47.59 | 50.12 | 46.49 | 53.90 | 55.84 | 62.52 | 61.53 |
| 512 | Harper | 49.05 | 48.30 | 49.32 | 50.60 | 49.83 | 51.28 | 50.19 | 59.59 | 61.58 | 65.24 | 65.00 |
| 513 | Ill. Valley | 38.09 | 48.46 | 49.24 | 52.95 | 52.24 | 49.69 | 49.63 | 52.41 | 60.15 | 62.51 | 65.58 |
| 514 | Ill. Central | 44.12 | 42.38 | 42.60 | 48.78 | 50.77 | 54.13 | 52.69 | 61.80 | 73.47 | 69.15 | 76.32 |
| 515 | Prairie State | 53.60 | 47.58 | 46.08 | 45.20 | 48.27 | 48.59 | 44.93 | 55.26 | 61.44 | 70.49 | 73.06 |
| 516 | Waubesaee | 51.39 | 44.93 | 49.92 | 51.09 | 45.96 | 44.89 | 50.24 | 57.22 | 62.14 | 73.56 | 72.57 |
| 517 | Lake Land | 37.87 | 47.06 | 43.21 | 46.19 | 50.13 | 52.07 | 47.87 | 51.25 | 58.31 | 66.05 | 71.92 |
| 518 | Carl Sandburg | 44.15 | 44.07 | 52.94 | 47.42 | 51.07 | 55.50 | 44.88 | 63.18 | 70.15 | 71.85 | 77.18 |
| 519 | Highland | 51.19 | 55.68 | 64.12 | 58.42 | 59.51 | 58.91 | 58.77 | 64.83 | 62.60 | 60.92 | 56.82 |
| 520 | Kankakee | 48.84 | 48.51 | 44.55 | 47.31 | 48.25 | 51.52 | 47.15 | 55.75 | 59.73 | 69.20 | 73.82 |
| 521 | Rend Lake | 51.52 | 43.92 | 47.45 | 54.13 | 52.96 | 52.49 | 51.54 | 65.13 | 59.75 | 57.67 | 65.88 |
| 522 | Belleville | 34.97 | 38.93 | 39.16 | 41.96 | 43.89 | 47.24 | 44.17 | 49.89 | 53.52 | 58.06 | 66.52 |
| 523 | Kishwaukee | 39.59 | 44.10 | 43.47 | 46.60 | 46.99 | 53.68 | 46.92 | 52.19 | 60.93 | 62.55 | 67.17 |
| 524 | Moralne Valley | 47.84 | 40.68 | 53.67 | 58.08 | 56.82 | 58.95 | 45.42 | 47.32 | 55.43 | 57.67 | 62.99 |
| 525 | Joliet | 40.90 | 43.54 | 43.96 | 51.47 | 47.22 | 45.93 | 48.77 | 55.21 | 53.50 | 65.77 | 67.83 |
| 526 | Lincoln Land | 34.07 | 41.25 | 48.33 | 51.94 | 56.39 | 65.93 | 61.71 | 64.18 | 67.03 | 79.99 | 81.03 |
| 527 | Morton | 59.10 | 61.76 | 60.31 | 64.09 | 65.16 | 72.24 | 62.76 | 69.57 | 66.39 | 85.02 | 83.39 |
| 528 | McHenry | 51.45 | 52.94 | 58.17 | 63.06 | 59.10 | 56.99 | 50.73 | 60.53 | 59.29 | 64.16 | 65.22 |
| 529 | Ill. Eastern | (49.89) | (37.88) | (37.02) | (40.04) | (39.30) | (43.10) | (39.60) | (41.34) | (44.14) | (54.77) | (57.16) |
| | Lincoln Trail | 91.85 | 48.23 | 44.25 | 47.02 | 42.35 | 41.02 | 37.23 | 45.19 | 45.29 | 51.47 | 56.72 |
| | Olney Central | 49.00 | 35.40 | 32.53 | 35.19 | 35.26 | 44.89 | 42.62 | 41.37 | 46.85 | 50.74 | 47.28 |
| | Wabash Valley | 48.33 | 37.35 | 39.64 | 43.52 | 43.39 | 42.70 | 38.82 | 40.04 | 44.48 | 65.45 | 71.67 |
| | Frontier | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 37.56 | 37.69 | 44.97 |
| 530 | John A. Logan | 45.55 | 44.90 | 39.14 | 40.92 | 46.84 | 44.99 | 46.93 | 54.18 | 58.37 | 61.41 | 64.14 |
| 531 | Shawnee | 42.94 | 67.03 | 53.28 | 44.07 | 41.93 | 46.84 | 41.62 | 49.95 | 52.28 | 55.39 | 57.97 |
| 532 | Lake County | 43.05 | 49.10 | 46.42 | 48.06 | 51.58 | 54.90 | 46.15 | 52.82 | 61.94 | 65.98 | 73.29 |
| 533 | Southeastern | 41.78 | 38.55 | 42.95 | 49.60 | 49.12 | 46.51 | 50.56 | 48.71 | 52.06 | 58.27 | 55.48 |
| 534 | Spoon River | 52.35 | 57.49 | 57.66 | 63.34 | 66.96 | 73.01 | 84.69 | 88.79 | 86.54 | 94.22 | 95.39 |
| 535 | Oakton | 0.0 | 84.56 | 46.94 | 53.00 | 58.11 | 53.58 | 54.68 | 57.13 | 54.30 | 73.01 | 79.44 |
| 536 | Lewis & Clark | 0.0 | 0.0 | 73.92 | 54.26 | 56.58 | 55.59 | 51.17 | 51.24 | 61.79 | 65.65 | 73.15 |
| 537 | Richland | 0.0 | 0.0 | 0.0 | 73.72 | 55.25 | 60.30 | 68.25 | 72.01 | 76.21 | 91.36 | 94.44 |
| 539 | John Wood | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 65.17 | 57.83 | 54.90 | 62.32 | 72.73 |
| 601 | SCC-E. St. Louis | 41.06 | 91.41 | 0.0 | 50.72 | 54.43 | 0.0 | 0.0 | 90.47 | 114.03 | 139.63 | 96.34 |
| | STATE AVERAGE | \$ 46.00 | \$ 48.85 | \$ 48.07 | \$ 50.62 | \$ 52.25 | \$ 51.19 | \$ 48.84 | \$ 53.13 | \$ 57.91 | \$ 62.46 | \$ 65.89 |

ICCB Unit Cost
Analysis: FY 1980



FY 1980 DETAILED UNIT COST REPORTS AND THE
UNIT COST COMPARATIVE ANALYSIS

A detailed reports showing the unit cost per student credit hour by instructional subject area (four-digit HEGIS codes) are produced by the Unit Cost Study Programs both for each college and for the total state. The reports by college were sent to each college for its use. A copy of the state average unit cost by instructional area was also sent to each college. These reports are used by deans of instruction and division administrators in comparing and analyzing the unit cost of each of their subject areas.

Another purpose of the cost per student credit hour analysis by subject area is to point out that certain types of instructional courses cost considerable more to offer than do others. This type of analysis may furnish an explanation for unusually high unit costs by institutions that offer a high proportion of high cost instructional offerings. The cost differentials among various instructional areas are also useful in designing equitable state funding systems for the community colleges.

These detailed reports are not published in this document because of their large volume but, are available at the ICCB Office.

The unit cost computer program also contains a special comparative analysis report which compares the unit costs of any community college by funding category and cost area to all other community colleges within Illinois or to a selected comparative group. The ICCB sends each college a comparative analysis with the entire state. Each college has the option to request additional comparative analysis using selected comparative groups. A sample comparative analysis report is shown on the next page.

Illinois Community College Board

Table 9

SAMPLE UNIT COST COMPARISON OF A COLLEGE'S UNIT COSTS PER SEMESTER CREDIT HOUR WITH THE AVERAGE UNIT COSTS OF A SELECTED COMPARATIVE GROUP OF COLLEGES BY INSTRUCTIONAL AREA AND COST CATEGORY

| | High Cost Per Credit Hour Of All Colleges | Low Cost Per Credit Hour Of All Colleges | Average Cost Per Credit Hour Of All Colleges | College's Cost Per Credit Hour | Dollar Difference | Percent Difference |
|------------------------|---|--|--|-----------------------------------|----------------------|-----------------------|
| BACCALAUREATE | | | | | | |
| Direct Salary | 532.61 | 523.14 | 526.79 | 532.61 | + 5.32 | +21.72% |
| Department Cost | 3.29 | 2.37 | 5.10 | 3.29 | + 3.19 | -62.54 |
| Allocated Costs | 31.65 | 18.90 | 27.80 | 18.90 | - 4.90 | -20.58 |
| Oper. and Maint. Costs | 12.55 | 7.44 | 10.38 | 9.06 | - 1.32 | -12.71 |
| Net Instruction | 76.65 | 60.43 | 66.21 | 69.12 | + 2.91 | + 4.39 |
| BUSINESS | | | | | | |
| Direct Salary | 29.12 | 17.68 | 23.28 | 17.68 | - 5.60 | -24.05 |
| Department Cost | 20.61 | 2.38 | 7.44 | 6.90 | - .54 | - 7.25 |
| Allocated Costs | 29.50 | 18.21 | 24.22 | 18.90 | - 5.32 | -21.96 |
| Oper. and Maint. Costs | 12.55 | 7.44 | 10.60 | 9.06 | - 1.54 | -14.52 |
| Net Instruction | 86.27 | 52.10 | 65.72 | 52.80 | -12.92 | -19.55 |
| TECHNICAL | | | | | | |
| Direct Salary | 45.08 | 26.10 | 34.80 | 43.46 | - 2.66 | -24.88 |
| Department Cost | 28.60 | 6.73 | 14.74 | 9.35 | - 5.39 | -36.56 |
| Allocated Costs | 29.49 | 18.28 | 23.93 | 18.90 | - 5.03 | -21.01 |
| Oper. and Maint. Costs | 12.55 | 7.44 | 10.38 | 9.06 | - 1.32 | -12.71 |
| Net Instruction | 110.99 | 68.10 | 84.02 | 81.03 | - 2.99 | - 3.55 |
| HEALTH | | | | | | |
| Direct Salary | 51.81 | 28.31 | 40.28 | 28.31 | -11.97 | -29.71 |
| Department Cost | 28.33 | 1.05 | 10.63 | 1.05 | - 9.58 | -90.12 |
| Allocated Costs | 29.50 | 18.42 | 23.88 | 18.90 | - 4.98 | -20.35 |
| Oper. and Maint. Costs | 12.55 | 8.85 | 10.79 | 9.06 | - 1.73 | -16.03 |
| Net Instruction | 117.11 | 57.57 | 65.71 | 57.57 | -28.14 | -32.93 |
| REMEDIAL | | | | | | |
| Direct Salary | 47.30 | 25.64 | 33.44 | 29.24 | - 4.20 | -12.55 |
| Department Cost | 28.70 | 2.80 | 7.30 | 3.97 | - 3.33 | -45.61 |
| Allocated Costs | 44.66 | 18.89 | 26.76 | 18.89 | - 7.87 | -29.40 |
| Oper. and Maint. Costs | 12.54 | 7.44 | 9.92 | 9.06 | - .86 | - 8.66 |
| Net Instruction | 111.65 | 61.42 | 77.56 | 61.42 | -16.14 | -20.30 |
| ABE/GED/ESL | | | | | | |
| Direct Salary | 35.86 | 12.01 | 18.59 | 35.86 | +17.27 | +92.89 |
| Department Cost | 29.71 | 2.77 | 5.83 | 6.95 | + 1.12 | +19.21 |
| Allocated Costs | 44.66 | 18.90 | 24.85 | 18.90 | - 5.95 | -23.94 |
| Oper. and Maint. Costs | 12.55 | 7.44 | 11.05 | 9.06 | - 1.99 | -18.00 |
| Net Instruction | 98.34 | 50.88 | 60.41 | 71.03 | +10.62 | +17.57 |
| GENERAL STUDIES | | | | | | |
| Direct Salary | 29.66 | 1.31 | 9.21 | 1.31 | - 7.90 | -85.77 |
| Department Cost | 7.51 | .75 | 5.07 | 6.94 | + 1.37 | +6.88 |
| Allocated Costs | 43.63 | 18.90 | 23.64 | 18.90 | - 4.74 | -20.05 |
| Oper. and Maint. Costs | 12.55 | 7.44 | 9.68 | 9.06 | - .63 | - 6.50 |
| Net Instruction | 90.47 | 36.48 | 47.82 | 36.48 | -11.34 | -23.71 |
| CAMPUS TOTALS | | | | | | |
| Direct Salary | 31.12 | 21.44 | 26.89 | 21.44 | - 5.45 | -20.26 |
| Department Cost | 12.29 | 4.19 | 7.49 | 7.16 | - .33 | - 4.40 |
| Allocated Costs | 30.80 | 18.90 | 24.00 | 18.90 | - 5.10 | -21.25 |
| Oper. and Maint. Costs | 12.55 | 7.44 | 10.43 | 9.06 | - 1.37 | -13.13 |
| Net Instruction | 78.99 | 56.82 | 68.96 | 56.82 | -12.14 | -17.60 |

APPENDIX A

REPORTS SHOWING DOLLAR COSTS BY
FUNCTIONS AND COST CATEGORY

Illinois Community College Board

Table 10

FY 1980 UNIT COST ANALYSIS --- TOTAL DOLLAR COST PER COLLEGE

| Dist. No. | College | Total Student Credit Hours | Net Instruction Costs | Other Local Costs | Building Repair Costs | Building Depreciation Costs | Full Instruction Costs | Organized Research Costs | Public Service Costs | Total Instruction Costs |
|-----------|--------------------------|----------------------------|-----------------------|-------------------|-----------------------|-----------------------------|------------------------|--------------------------|----------------------|-------------------------|
| 501 | Kaskaskia | \$ 41,279 | \$ 3,260,009 | \$ 101,734 | \$ -0- | \$ 29,979 | \$ 3,392,522 | \$ -0- | \$ - | \$ 3,450,176 |
| 502 | DuPage | 250,246 | 18,737,616 | 142,621 | -0- | 226,389 | 19,106,626 | -0- | 65,654 | 19,986,114 |
| 503 | Black Hawk | (149,601) | (10,401,310) | (170,236) | (-0-) | (-0-) | (10,651,546) | (-0-) | (1,267,292) | (11,878,838) |
| | Black Hawk Q.C. | 129,107 | 8,825,610 | 160,625 | -0- | -0- | 8,986,235 | -0- | 1,171,151 | 10,157,386 |
| | Black Hawk East | 20,494 | 1,655,700 | 9,611 | -0- | -0- | 1,665,311 | -0- | 76,141 | 1,741,452 |
| 504 | Triton | 250,350 | 18,660,019 | 208,776 | -0- | 81,960 | 18,950,755 | -0- | 1,123,077 | 20,073,832 |
| 505 | Parkland | 117,605 | 9,701,489 | 64,895 | -0- | 199,039 | 9,965,423 | 81,503 | 141,178 | 10,188,104 |
| 506 | Sauk Valley | 49,681 | 3,265,138 | 189,347 | -0- | 71,281 | 3,525,716 | -0- | 32,616 | 3,558,332 |
| 507 | Danville | 60,475 | 4,452,225 | 125,219 | -0- | 117,010 | 4,694,454 | -0- | 50,694 | 4,727,070 |
| 508 | City Colleges of Chicago | (1,671,337) | (93,424,467) | (2,160,858) | (-0-) | (1,345,649) | (96,930,974) | (211,814) | (1,690,738) | (98,833,526) |
| | Kennedy-King | 147,244 | 11,586,287 | 190,210 | -0- | 180,052 | 11,956,549 | 17,879 | 53,368 | 12,027,796 |
| | Loop | 102,669 | 7,409,409 | 132,996 | -0- | 40,894 | 7,583,299 | 5,004 | 181,245 | 7,769,628 |
| | Malcolm X | 113,571 | 9,010,202 | 146,814 | -0- | 112,694 | 9,269,710 | 66,943 | 9,659 | 9,346,712 |
| | Truman | 126,198 | 8,036,938 | 158,904 | -0- | 234,414 | 8,430,256 | 5,856 | 225,112 | 8,661,224 |
| | Ullrich-Harvey | 87,319 | 6,527,468 | 113,133 | -0- | 291,176 | 6,932,377 | 23,460 | 3,730 | 6,959,767 |
| | Daley | 80,530 | 5,200,775 | 104,065 | -0- | 282,916 | 5,667,756 | 52,849 | 3,520 | 5,724,125 |
| | Wright | 124,320 | 8,388,431 | 160,632 | -0- | 35,547 | 8,584,510 | 5,739 | 11,241 | 8,601,590 |
| | Urban Skills | 811,045 | 33,131,320 | 1,052,413 | -0- | 167,280 | 34,351,013 | 29,825 | 407,534 | 34,868,372 |
| | City-wide | 78,441 | 4,053,637 | 101,691 | -0- | 76 | 4,155,404 | 3,979 | 715,329 | 4,874,712 |
| 509 | Elgin | 78,765 | 5,428,059 | 195,949 | 7,853 | 39,585 | 5,671,448 | -0- | 1,663,394 | 7,334,840 |
| 510 | Thornton | 125,036 | 7,368,464 | 47,516 | -0- | 358,403 | 7,774,383 | -0- | 1,090,593 | 8,864,976 |
| 511 | Rock Valley | 105,820 | 6,510,987 | 88,894 | 13,612 | 84,254 | 6,697,747 | -0- | 1,075,512 | 7,773,259 |
| 512 | Wm. Rainey Harper | 215,272 | 13,992,829 | 199,512 | 47,257 | 169,313 | 14,400,911 | -0- | 432,946 | 14,841,857 |
| 513 | Illinois Valley | 70,309 | 4,611,136 | 97,214 | 59,040 | 39,673 | 4,807,063 | -0- | 199,620 | 5,006,683 |
| 514 | Illinois Central | 165,319 | 12,016,345 | 58,970 | 32,635 | 239,954 | 12,347,904 | -0- | 822,039 | 13,170,943 |
| 515 | Prairie State | 89,068 | 6,434,050 | 61,439 | 51,054 | 72,899 | 6,619,452 | -0- | 330,042 | 6,949,494 |
| 516 | Waubesa | 66,709 | 4,841,391 | -0- | 2,775 | -0- | 4,844,166 | -0- | 151,336 | 4,995,502 |
| 517 | Lake Land | 73,392 | 5,278,254 | 113,505 | -0- | 76,363 | 5,468,122 | -0- | 61,135 | 5,529,257 |
| 518 | Sandburg | 43,314 | 3,343,166 | 36,447 | -0- | 70,205 | 3,449,818 | -0- | 33,375 | 3,483,193 |
| 519 | Highland | 52,278 | 3,932,497 | 71,725 | -0- | 102,775 | 3,143,113 | -0- | 916,609 | 4,061,802 |
| 520 | Kankakee | 53,268 | 3,525,450 | 86,841 | 240,325 | 140,898 | 4,423,992 | -0- | 575,625 | 4,999,617 |
| 521 | Reed Lake | 53,510 | 10,181,816 | 97,614 | 63,697 | 49,967 | 3,125,955 | -0- | 495,567 | 4,221,322 |
| 522 | Belleville | 153,060 | 3,297,520 | 39,531 | -0- | 51,285 | 10,330,715 | -0- | 1,030,992 | 11,361,707 |
| 523 | Kishwaukee | 49,099 | 9,886,359 | 138,197 | 22,187 | 48,456 | 3,385,507 | 16,204 | 136,251 | 3,537,962 |
| 524 | Moraline Valley | 169,928 | 11,527,004 | 114,192 | -0- | 132,958 | 10,179,701 | -0- | 627,182 | 10,806,883 |
| 525 | Joliet | 89,314 | 7,237,492 | 84,042 | 15,838 | -0- | 11,641,196 | -0- | 1,015,355 | 12,654,551 |
| 526 | Lincoln Land | 48,092 | 4,070,379 | 114,170 | -0- | 86,920 | 7,522,292 | -0- | 203,827 | 7,726,119 |
| 527 | Morton | 47,209 | 3,079,168 | 103,490 | -0- | 48,966 | 4,173,515 | -0- | 1,726,119 | 5,900,634 |
| 528 | McHenry | (155,453) | (8,804,939) | (231,854) | (-0-) | (-0-) | (9,116,793) | (-0-) | (3,753) | (9,120,546) |
| 529 | Illinois Eastern | 31,127 | 1,765,605 | 46,141 | -0- | (-0-) | 1,811,746 | (-0-) | 400,857 | 2,212,603 |
| | Lincoln Trail | 42,387 | 2,004,365 | 113,462 | -0- | -0- | 2,117,827 | -0- | 43,053 | 2,160,880 |
| | Olney Central | 53,544 | 3,837,848 | 64,907 | -0- | -0- | 3,902,755 | -0- | 39,336 | 4,042,091 |
| | Wabash Valley | 28,395 | 1,227,121 | 7,344 | -0- | -0- | 1,284,465 | -0- | 299,601 | 1,584,066 |
| | Frontier | 51,460 | 3,300,714 | 7,272 | 130,399 | 66,044 | 3,504,429 | -0- | 78,067 | 3,582,496 |
| 530 | John A. Logan | 31,885 | 1,835,572 | 24,784 | -0- | 72,291 | 1,932,647 | -0- | 226,978 | 2,159,625 |
| 531 | Shawnee | 140,342 | 10,285,835 | 175,838 | -0- | 219,499 | 10,681,172 | 5,820 | 14,996 | 10,934,982 |
| 532 | Lake County | 51,212 | 2,841,309 | 44,189 | -0- | 49,085 | 2,934,583 | 74,225 | 40,834 | 3,048,842 |
| 533 | Southeastern | 33,592 | 3,204,419 | -0- | -0- | -0- | 3,204,419 | -0- | 18,170 | 3,222,589 |
| 534 | Spoun River | 122,198 | 9,707,885 | 532,071 | -0- | -0- | 10,239,956 | -0- | 1,232,159 | 11,472,115 |
| 535 | Dakota | 73,152 | 5,350,952 | 138,692 | 38,296 | 37,134 | 5,565,074 | -0- | 545,336 | 6,110,410 |
| 536 | Lewis & Clark | 32,436 | 3,063,315 | 66,575 | 84,397 | -0- | 3,214,207 | -0- | 127,452 | 3,341,739 |
| 537 | Richland | 44,516 | 3,257,777 | 88,716 | 3,778 | -0- | 3,350,271 | -0- | 112,194 | 3,442,465 |
| 539 | John Wood | 5,291,531 | 343,768,769 | 6,333,197 | 911,153 | 4,359,349 | 355,372,468 | 389,566 | 19,507,246 | 375,269,280 |
| | STATE WITHOUT SCC | 31,137 | 2,999,778 | 494,869 | -0- | -0- | 3,494,647 | -0- | 224,930 | 3,719,637 |
| 601 | SCC - East St. Louis | | | | | | | | | |
| | TOTAL STATE | \$5,262,668 | \$346,768,547 | \$6,820,066 | \$911,153 | \$4,359,349 | \$358,867,115 | \$389,566 | \$19,732,236 | \$378,606,917 |

ICCB Unit Cost Analysis: FY 1980

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Illinois Community College Board
Table 11
FY. 1980 UNIT COST ANALYSIS BY EDUCATIONAL SUPPORT AREAS FOR
EACH PUBLIC COMMUNITY COLLEGE IN ILLINOIS

| Dist. No. | College | Student Hours | Academic Administration & Planning | Learning Resource | Student Services | Data Processing | General Administration | Auxiliary Services | General Institution | Total Allocated |
|-----------|----------------------|---------------|------------------------------------|-------------------|------------------|-----------------|------------------------|--------------------|---------------------|-----------------|
| 501 | Kaskaskia | 41,279 | \$ 182,642 | \$ 155,390 | \$ 225,171 | \$ 137,349 | \$ 162,273 | \$ 37,279 | \$ 259,904 | \$ 1,160,008 |
| 502 | DuPage | 250,246 | 899,546 | 1,318,755 | 1,460,289 | 846,176 | 1,481,841 | -0- | 491,443 | 6,498,050 |
| 503 | Black Hawk | (149,601) | (689,997) | (407,887) | (601,914) | (496,795) | (465,456) | (-0-) | (377,367) | (3,039,416) |
| | Black Hawk Q.C. | 129,107 | 521,046 | 337,959 | 531,152 | 472,335 | 371,977 | -0- | 304,791 | 2,539,260 |
| | Black Hawk East | 20,494 | 168,951 | 69,928 | 70,762 | 24,460 | 93,479 | -0- | 72,576 | 500,156 |
| 504 | Triton | 250,350 | 1,104,550 | 1,050,548 | 1,323,625 | 701,557 | 656,755 | 510,580 | 1,606,244 | 6,753,859 |
| 505 | Parkland | 117,605 | 198,636 | 600,983 | 651,983 | 210,687 | 504,269 | -0- | 1,050,339 | 3,216,897 |
| 506 | Sauk Valley | 49,681 | 145,041 | 143,428 | 256,506 | 89,978 | 267,164 | -0- | 73,880 | 975,997 |
| 507 | Oanville | 60,475 | 136,337 | 181,127 | 467,662 | 116,013 | 313,585 | -0- | 230,022 | 1,452,746 |
| 508 | Chicago District | (1,671,337) | (5,432,604) | (2,499,809) | (10,255,421) | (2,614,416) | (8,534,555) | (-0-) | (3,289,823) | (32,626,628) |
| | Kennedy-King | 147,244 | 462,881 | 326,751 | 1,366,387 | 178,774 | 412,925 | -0- | 235,184 | 2,982,882 |
| | Loop | 102,669 | 277,825 | 301,849 | 889,732 | 125,057 | 300,489 | -0- | 138,911 | 2,033,863 |
| | Malcolm X | 113,571 | 393,786 | 288,210 | 909,653 | 144,765 | 434,036 | -0- | 455,039 | 2,625,489 |
| | Truman | 126,198 | 408,833 | 218,157 | 798,933 | 150,531 | 291,616 | -0- | 262,786 | 2,130,856 |
| | Olive-Harvey | 87,319 | 462,053 | 277,517 | 905,921 | 102,240 | 237,162 | -0- | 129,379 | 2,114,272 |
| | Oaley | 80,530 | 344,200 | 211,313 | 496,537 | 92,517 | 182,465 | -0- | 118,582 | 1,445,614 |
| | Wright | 124,320 | 383,994 | 335,773 | 833,909 | 149,563 | 274,124 | -0- | 176,425 | 2,153,788 |
| | Urban Skills | 811,045 | 1,889,084 | 536,595 | 3,741,854 | 1,579,963 | 6,195,563 | -0- | 1,074,395 | 15,017,454 |
| | City-Wide | 78,441 | 809,968 | 3,644 | 312,495 | 91,006 | 206,175 | -0- | 699,122 | 2,122,410 |
| 509 | Elgin | 78,765 | 499,429 | 277,734 | 361,039 | 112,208 | 202,503 | 42,945 | 295,155 | 1,791,013 |
| 510 | Thornton | 125,036 | 106,079 | 256,234 | 703,329 | 281,656 | 359,296 | -0- | 202,830 | 1,909,424 |
| 511 | Rock Valley | 105,820 | 364,015 | 322,049 | 484,515 | 124,896 | 377,853 | 80,732 | 203,953 | 1,958,013 |
| 512 | Wm. Rainey Harper | 215,272 | 535,650 | 767,605 | 1,006,248 | 372,870 | 667,945 | 73,796 | 601,051 | 4,025,145 |
| 513 | Illinois Valley | 70,309 | 139,399 | 220,427 | 304,048 | 65,472 | 236,063 | 33,956 | 234,409 | 1,233,774 |
| 514 | Illinois Central | 165,319 | 346,826 | 471,164 | 807,955 | 286,693 | 668,089 | 52,889 | 743,641 | 3,377,857 |
| 515 | Prairie State | 88,068 | 320,282 | 225,560 | 778,765 | 146,001 | 357,443 | -0- | 411,910 | 2,239,961 |
| 516 | Waubensee | 66,709 | 597,441 | 244,242 | 214,417 | 351,559 | 438,519 | 62,426 | -0- | 1,908,600 |
| 517 | Lake Land | 73,392 | 177,989 | 211,472 | 315,350 | 137,168 | 227,652 | -0- | 304,663 | 1,374,294 |
| 518 | Sandburg | 43,314 | 302,730 | 164,038 | 306,654 | 122,857 | 203,090 | -0- | 235,071 | 1,334,440 |
| 519 | Highland | 52,278 | 175,703 | 106,653 | 330,510 | 66,927 | 171,277 | -0- | 137,102 | 988,172 |
| 520 | Kankakee | 53,268 | 138,288 | 199,833 | 341,527 | 199,726 | 318,930 | 22,222 | 137,883 | 1,358,409 |
| 521 | Rend Lake | 53,510 | 209,116 | 125,484 | 194,134 | 25,429 | 215,288 | -0- | 271,831 | 1,041,282 |
| 522 | Belleville | 153,060 | 502,020 | 345,942 | 798,403 | 555,732 | 420,027 | 15,481 | 319,629 | 2,957,234 |
| 523 | Kishwaukee | 49,089 | 204,294 | 87,561 | 282,408 | 97,713 | 170,393 | -0- | 104,487 | 946,856 |
| 524 | Moraine Valley | 156,959 | 436,347 | 518,850 | 962,541 | 853,035 | 477,697 | -0- | 621,932 | 3,850,402 |
| 525 | Joliet | 169,928 | 222,888 | 352,666 | 696,652 | 413,107 | 503,627 | -0- | 826,510 | 3,015,460 |
| 526 | Lincoln Land | 89,314 | 442,200 | 405,537 | 638,070 | 155,053 | 411,389 | 64,546 | 408,308 | 2,525,103 |
| 527 | Morton | 48,092 | 60,638 | 150,042 | 325,531 | 139,062 | 272,141 | 96,734 | 171,691 | 1,215,839 |
| 528 | McHenry | 47,209 | 161,317 | 290,351 | 288,578 | 93,454 | 304,969 | 38,742 | 171,775 | 1,349,186 |
| 529 | Illinois Eastern | (155,453) | (274,949) | (236,939) | (686,406) | (97,174) | (526,080) | (110,252) | (802,175) | (2,733,975) |
| | Lincoln Trail | 31,127 | 47,248 | 50,835 | 105,638 | 14,799 | 110,679 | 30,547 | 77,123 | 436,867 |
| | Olney Central | 42,387 | 78,446 | 50,298 | 201,181 | 8,044 | 165,747 | 32,418 | 134,179 | 670,313 |
| | Wabash Valley | 53,544 | 93,003 | 90,796 | 299,219 | 46,460 | 184,053 | 47,287 | 443,151 | 1,203,968 |
| | Frontier | 28,395 | 56,292 | 45,010 | 80,370 | 27,871 | 65,601 | -0- | 147,722 | 422,826 |
| 530 | John A. Logan | 51,460 | 309,788 | 183,761 | 243,407 | 13,596 | 205,741 | -0- | 235,656 | 1,190,949 |
| 531 | Shawnee | 31,885 | 120,578 | 62,585 | 169,561 | 65,297 | 120,547 | 65,388 | 78,323 | 682,219 |
| 532 | Lake County | 140,342 | 142,961 | 601,412 | 733,524 | 320,693 | 545,167 | 173,228 | 1,195,155 | 3,712,140 |
| 533 | Southeastern | 51,212 | 239,880 | 73,393 | 231,144 | 17,114 | 109,630 | 57,796 | 117,390 | 846,347 |
| 534 | Spoon River | 33,592 | 294,238 | 264,367 | 213,323 | 72,316 | 281,966 | 88,348 | 160,509 | 1,375,067 |
| 535 | Oakton | 122,198 | 277,143 | 627,501 | 907,697 | 277,010 | 649,212 | 84,605 | 247,081 | 3,078,249 |
| 536 | Lewis & Clark | 73,152 | 188,374 | 172,698 | 482,458 | 229,888 | 385,310 | 55,583 | 252,505 | 1,766,816 |
| 537 | Richland | 32,436 | 218,101 | 206,977 | 263,546 | 39,319 | 233,212 | -0- | 288,133 | 1,249,288 |
| 539 | John Wood | 44,516 | 106,129 | 24,334 | 189,780 | 137,254 | 209,043 | 49,099 | 280,586 | 996,225 |
| | STATE WITHOUT SCC | 5,231,531 | 16,903,155 | 14,555,938 | 29,504,091 | 11,063,250 | 22,655,993 | 1,616,627 | 17,448,346 | 113,747,400 |
| 601 | SCC - East St. Louis | 31,137 | 270,451 | 147,563 | 364,487 | 28,982 | 278,605 | 31,492 | 367,062 | 1,488,642 |
| | TOTAL STATE | 5,262,668 | \$17,173,606 | \$14,703,501 | \$29,868,578 | \$11,092,232 | \$22,934,598 | \$1,648,119 | \$17,815,408 | \$115,236,042 |

ICCB Unit Cost Analysis: FY 1980

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• APPENDIX B

INSTRUCTIONS FOR COMPLETING THE FY 1980 UNIT COST STUDY