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ABSTRACT

Used to determine grant rates for state financial support and as an accountability report to citizens, this unit cost report presents data for fiscal year (FY) 1992 on course offerings, enrollments and costs for Illinois public community colleges. Specifically, data are presented on midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; direct instructional equipment costs; and indirect costs in total dollar amounts. Highlighted findings include the following: (1) the average net instructional unit cost in the community colleges was \$123.44, an increase of \$1.70 from FY 1991; (2) the average full instructional unit cost was \$129.24; (3) state average instructional costs per unit included direct salary costs of \$47.83, direct department costs of \$8.81, and direct equipment costs of \$1.32; (4) state average support services costs per unit included academic administration and planning costs of \$10.32, learning resources costs of \$4.58, and student services costs of \$11.52; (5) state average unit costs were \$125.85 for Baccalaureate and General Academic programs, \$134.11 for Business Occupational programs, and \$99.67 for General Studies programs; and (6) public service expenditures decreased \$1.9 million in FY 1992. Unit cost totals from FY 1986 through FY 1992, and comparative data for the different campuses in the Illinois system are provided. (PAA)

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Fiscal Year 1992 Unit Cost Report

for the

Illinois Public Community Colleges

ED354048



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Illinois Community College Board

HIGHLIGHTS OF THE FISCAL YEAR 1992 UNIT COST REPORT
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES

1. The fiscal year 1992 state average net instructional unit cost in the public community college system in Illinois was \$123.44. This represents an increase of \$1.70 (1.4 percent) from the fiscal year 1991 state average of \$121.74. Net instructional unit costs from fiscal year 1986 through fiscal year 1992 are shown in this report (see pages 3 and 4 for details).

2. The fiscal year 1992 state average unit cost measures calculated in this study were:

net instructional unit cost	\$123.44
full instructional unit cost	\$129.24
total institutional unit cost	\$139.26

(See pages 5 and 6 for details.)

3. The fiscal year 1992 state average unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	\$47.83
direct department cost	\$8.81
direct equipment cost	\$1.32
allocated indirect cost	\$48.79
operation and maintenance cost	\$16.21
building rental cost	\$.38

(See pages 7 and 8 for details.)

4. The state average unit costs for support services in the public community colleges of Illinois during fiscal year 1992 were as follows:

academic administration and planning cost	\$10.32
learning resources cost	\$4.58
student services cost	\$11.52
administrative data processing cost	\$3.46
general administration cost	\$8.74
auxiliary services cost	\$.42
general institutional cost	\$9.75

(See pages 9 and 10 for details.)

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5. The Fiscal Year 1992 Unit Cost Study analyzed unit costs in the seven instructional categories utilized for state funding purposes. The differential funding for these seven categories is based on their differential unit costs. The state average unit cost, excluding State Community College of East St. Louis, for each category is shown below:

Baccalaureate and General Academic	\$125.85
Business Occupational	\$134.11
Technical Occupational	\$150.92
Health Occupational	\$180.07
Remedial Education	\$118.65
Adult Basic Education/ Adult Secondary Education (ABE/ASE)	\$87.72
General Studies	\$99.67

(See pages 11 and 12 for details.)

6. Public service expenditures decreased \$1.9 million in fiscal year 1992 to \$65.8 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

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FISCAL YEAR 1992 UNIT COST REPORT FOR THE
ILLINOIS PUBLIC COMMUNITY COLLEGES

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INTRODUCTION

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

The Unit Cost Study provides the Illinois Community College Board and the Illinois Board of Higher Education with information needed to perform their planning and coordinating functions. It also provides the individual community colleges with a useful tool in local planning, evaluation, and management. The study provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges. In addition, the Unit Cost Study is an accountability report to the citizens of each public community college district.

Every effort has been made in the design of the Unit Cost Study to ensure comparability among colleges. The effective utilization of the Fiscal Management Manual by the colleges establishes consistency in financial data from college to college. In addition, the ICCB has developed a Unit Cost Study Manual which provides detailed procedures for conducting the Unit Cost Study. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. Nevertheless, caution must be exercised in making direct comparisons among colleges. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high proportion of vocational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The Unit Cost Study consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; and direct instructional equipment costs. Indirect costs also are reported by each college in total dollar amounts. The Unit Cost Study computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of coursework. (Colleges on the quarter system convert quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours.

The Unit Cost Study includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest and principal on any bonded indebtedness. Building depreciation costs are included in the Full Instructional Unit Cost.

Finally, a report is available upon request which lists the fiscal year 1992 statewide average net instructional unit cost by instructional subject area designated by the program classification system (PCS) codes and six-digit Classification of Instructional Program (CIP) codes for all public community colleges in Illinois. This report details the cost per student semester credit hour by each cost category for each instructional subject area and is similar to detailed reports showing the unit cost and total cost by instructional subject area previously produced for each community college.

Section I

COMPARISON OF FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The results of the Fiscal Year 1992 Unit Cost Study show that the state average net instructional unit cost in the public community colleges of Illinois has increased from \$121.74 in fiscal year 1991 to \$123.45 in fiscal year 1992, an increase of \$1.70 (1.4 percent). Table 1 shows the state average net instructional unit cost and the annual percent change since fiscal year 1986.

Table 1

STATE AVERAGE NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES SINCE FISCAL YEAR 1986

	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992
Average Net Instructional Unit Cost	\$92.03	\$99.82	\$103.92	\$110.53	\$116.16	\$121.74	\$123.44
Percent Change from Previous Year	+9.8%	+8.5%	+4.1%	+6.1%	+5.1%	+4.8%	+1.4%

Table 2 shows the net instructional unit costs for each of the public community colleges in Illinois since fiscal year 1986. College of DuPage-Open Campus only operated between fiscal years 1982 through 1985; therefore, cost data are limited to those years. Fiscal year 1985 was the final year the Chicago Urban Skills Institute functioned as a separate college in the City Colleges of Chicago, and fiscal year 1991 was the final year for Black Hawk College-East Campus. Although the unit cost study has been modified during the past 13 years, the comparability of instructional costs from year to year has been preserved.

Illinois Community College Board

Table 2

NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES
SINCE FISCAL YEAR 1986

		FY 1986	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992
522	BELLEVILLE	\$92.65	\$99.37	\$90.89	\$90.60	\$97.55	\$103.48	105.82
503	BLACK HAWK	97.50	95.13	97.93	107.02	114.81	127.88	130.94
	EAST	133.85	121.09	114.06	150.96	151.57	160.34	--
	QUAD CITIES	90.97	90.79	95.08	100.06	109.40	123.00	--
508	CHICAGO	74.70	88.28	88.40	98.70	108.77	109.06	108.75
	CITY-WIDE	58.01	76.59	78.18	89.40	100.77	96.92	98.77
	DALEY	93.51	99.95	97.94	110.99	121.44	121.05	123.14
	KENNEDY-KING	75.80	90.35	88.27	99.56	109.84	106.75	99.11
	MALCOLM X	65.42	76.56	74.38	83.81	93.68	98.68	97.42
	OLIVE HARVEY	75.06	87.30	86.74	94.55	104.45	107.37	112.58
	TRUMAN	70.41	82.37	82.64	90.91	100.86	102.02	101.52
	URBAN SKILLS	--	--	--	--	--	--	--
	WASHINGTON	102.66	122.84	128.12	137.87	147.36	144.34	144.83
	WILBUR WRIGHT	97.62	110.70	111.45	127.67	131.82	131.27	127.23
507	DANVILLE	91.07	111.05	114.20	117.55	126.02	135.58	120.35
502	DUPAGE	92.46	96.30	100.01	98.95	101.90	110.63	120.35
	MAIN	--	--	--	--	--	--	133.46
	OPEN	--	--	--	--	--	--	161.06
509	ELGIN	112.90	115.68	120.54	119.89	116.78	129.03	131.09
512	HARPER	111.40	119.94	127.43	130.54	138.01	158.78	124.83
519	HIGHLAND	96.65	96.31	98.15	112.47	115.74	122.28	131.09
514	ILLINOIS CENTRAL	101.15	99.98	101.44	112.35	115.99	124.92	124.83
529	ILLINOIS EASTERN	61.94	72.38	84.01	75.74	85.54	84.56	85.63
	FRONTIER	41.02	56.38	72.59	62.33	69.49	67.53	98.27
	LINCOLN TRAIL	68.93	84.67	105.75	97.96	109.84	111.75	104.07
	OLNEY CENTRAL	74.17	82.08	99.41	90.11	101.53	111.64	78.24
	WABASH VALLEY	65.85	69.53	70.46	64.14	73.14	66.89	64.91
513	ILLINOIS VALLEY	89.53	93.05	94.62	104.20	110.19	111.11	111.82
525	JOLIET	107.10	113.63	121.07	136.09	122.41	142.08	143.86
520	KANKAKEE	74.32	76.65	75.79	96.62	92.89	95.39	93.29
501	KASKASKIA	97.49	101.72	101.74	106.63	108.75	110.66	112.59
523	KISHWAUKEE	102.28	108.08	115.42	122.06	127.56	134.01	123.83
532	LAKE COUNTY	116.73	121.96	131.13	126.17	133.44	152.45	162.59
517	LAKE LAND	103.48	100.09	92.34	96.01	95.80	99.53	102.05
536	LEWIS & CLARK	88.86	91.26	101.64	118.95	111.09	103.96	98.82
526	LINCOLN LAND	99.99	103.37	103.42	105.83	112.20	123.39	116.48
530	LOGAN	93.42	92.72	98.55	100.39	104.48	106.18	119.28
528	MC HENRY	105.46	102.01	109.35	120.90	123.85	151.84	132.52
524	MORAIN VALLEY	84.31	90.10	94.92	117.12	112.93	137.39	159.83
527	MORTON	119.55	121.29	130.83	128.46	131.72	140.20	141.87
535	OAKTON	114.88	115.38	120.89	123.49	125.90	134.13	132.92
505	PARKLAND	106.67	126.05	134.98	131.58	127.21	137.44	125.15
515	PRAIRIE STATE	123.14	122.43	119.13	122.28	126.02	122.63	125.97
521	REND LAKE	103.02	101.39	102.47	109.29	120.65	112.98	99.83
537	RICHLAND	106.50	107.50	121.92	130.24	132.88	132.99	114.97
511	ROCK VALLEY	99.65	114.67	120.99	135.04	138.32	133.76	138.16
518	SANDBURG	103.17	106.67	108.42	109.65	125.89	122.93	124.45
506	SAUK VALLEY	110.98	106.60	115.71	120.25	124.04	127.63	134.54
531	SHAWNEE	88.85	94.66	92.22	95.29	110.81	111.53	116.51
510	SOUTH SUBURBAN	86.74	96.11	117.96	117.97	141.43	128.96	129.71
533	SOUTHEASTERN	88.16	86.45	83.82	96.04	98.79	108.78	114.70
534	SPOON RIVER	121.23	111.90	116.07	116.53	134.29	130.04	116.30
601	STATE COMM. COLL.	128.56	121.51	136.66	147.78	159.35	160.09	189.53
504	TRITON	114.99	129.15	131.03	132.64	143.34	146.59	149.00
516	WAUBONSEE	96.66	117.11	162.54	143.30	130.48	137.49	150.74
539	WOOD	110.01	105.13	121.83	124.72	134.48	137.86	140.43
	STATE AVERAGES	\$92.03	\$99.82	\$103.92	\$110.53	\$116.16	\$121.74	123.44

Section II

FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST,
FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST

Three distinct summary unit costs are calculated in the ICCB Unit Cost Study: net instructional unit cost, full instructional unit cost, and total institutional unit cost. The unit cost most often used is net instructional unit cost. This is the unit cost used in the state funding formula, as well as in most comparative analyses. Table 3 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 4 lists the three types of unit cost for each community college district. The first unit cost shown is the net instructional unit cost. This unit cost includes the direct and indirect costs for instruction. The second is the full instructional unit cost, which comprises net instructional costs, other costs (the chargeback costs of sending students to other community colleges and the 80 percent federal share of college work-study students), building remodeling and renovation costs, and building depreciation costs. Full instructional unit cost represents the total cost of the instruction function within each college.

In addition to instruction, colleges have two other functions: public service and organized research. The unit costs of these functions also are shown in Table 4. Organized research is generally a minor function in the community colleges; however, public service is typically a major function. The total institutional unit cost in the last column represents the sum of the full instructional unit cost, organized research unit cost, and the public service unit cost.

Total dollar costs for each of these categories are shown in Table A-1 of the Appendix.

Public service costs, which represent the cost of noncredit community education and community service activities provided by the colleges to governmental agencies, business and industry, and the community itself, dropped to \$65,825,970. This is a decrease of 2.9 percent from fiscal year 1991.

Table 3

COMPARISON OF FISCAL YEAR 1992 UNIT COST
BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Cost	FY 1992 Statewide Average Unit Cost	FY 1991 State Average Cost Per FTE Student
Net Instructional Cost	\$123.44	\$3,703
Full Instructional Cost	\$129.24	\$3,878
Total Institutional Cost	\$139.26	\$4,178

Table 4

FISCAL YEAR 1992 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Student Semester Credit Hours	Net Instructional Unit Cost	Other Cost	Building Repair Cost	Building Deprec. Cost	Full Instructional Unit Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522 BELLEVILLE	224,776	105.82	0.77	11.62	0.79	119.00	0.00	13.18	132.16
503 BLACK HAWK	154,970	130.94	2.38	0.00	0.66	133.98	0.00	16.39	150.37
508 CHICAGO	1,800,226	108.75	1.28	0.00	2.50	112.53	0.00	1.58	114.11
507 DANVILLE	99,924	120.35	3.20	0.86	2.50	126.91	0.00	36.97	163.88
502 DUPAGE	470,155	120.35	0.76	3.36	2.34	126.81	0.00	11.26	138.07
509 ELGIN	134,816	133.46	1.51	4.05	1.03	140.05	0.00	15.79	155.84
512 HARPER	252,994	161.06	0.54	3.04	1.22	165.86	0.00	17.44	183.30
519 HIGHLAND	55,555	131.09	1.91	2.52	2.79	138.31	0.00	7.25	145.56
514 ILLINOIS CENTRAL	207,820	124.83	0.52	8.73	3.06	137.14	0.00	7.64	144.78
529 ILLINOIS EASTERN	148,667	85.63	1.95	1.10	0.27	88.95	0.00	14.45	103.40
513 ILLINOIS VALLEY	79,347	111.82	1.60	0.00	2.35	115.77	0.00	26.50	142.27
525 JOLIET	177,096	143.86	1.55	5.61	1.75	152.77	0.00	10.10	162.87
520 KANKAKEE	88,719	93.29	0.77	0.30	2.12	96.48	0.00	31.96	128.44
501 KASKASKIA	77,045	112.59	1.03	0.54	0.78	114.94	0.00	5.61	120.55
523 KISHWAUKEE	59,161	123.83	1.21	0.00	1.35	126.39	0.82	4.42	131.63
532 LAKE COUNTY	181,228	162.59	0.82	7.92	0.79	172.12	0.00	21.71	193.83
517 LAKE LAND	104,681	102.05	1.11	2.34	1.25	106.75	0.00	15.10	121.85
536 LEWIS & CLARK	106,518	98.82	1.22	1.39	2.22	103.65	0.00	11.32	114.97
526 LINCOLN LAND	130,875	116.48	0.81	1.44	0.78	119.51	0.00	5.06	124.57
530 LOGAN	103,197	119.28	0.49	4.83	1.94	126.54	0.00	10.94	137.48
528 MC HENRY	72,964	132.52	1.32	13.08	4.78	151.70	0.00	15.40	167.10
524 MORAIN VALLEY	248,550	159.83	0.88	5.93	1.63	168.27	0.00	6.28	174.55
527 MORTON	66,831	141.87	2.80	1.31	0.73	146.71	0.00	4.97	151.68
535 OAKTON	199,452	132.92	0.00	0.84	0.99	134.75	0.00	19.91	154.66
505 PARKLAND	178,239	125.15	0.00	0.00	0.00	125.15	0.00	8.58	133.73
515 PRAIRIE STATE	93,175	125.97	1.07	2.31	3.98	133.33	0.00	6.13	139.46
521 REND LAKE	70,161	99.83	1.01	0.00	1.15	101.99	0.00	8.53	110.52
537 RICHLAND	65,789	114.97	0.96	0.00	1.13	117.06	0.00	15.02	132.09
511 ROCK VALLEY	132,090	136.16	0.82	1.71	1.91	142.60	0.00	19.51	162.11
518 SANDBURG	56,552	124.45	1.08	7.34	1.08	133.95	0.00	8.53	142.48
506 SAUK VALLEY	57,211	134.54	3.49	5.88	1.84	145.75	0.61	4.39	150.75
531 SHAWNEE	42,266	116.51	0.62	0.00	3.09	120.22	0.00	4.28	124.50
510 SOUTH SUBURBAN	132,936	129.71	0.74	7.45	5.20	143.10	0.00	17.83	160.93
533 SOUTHEASTERN	70,652	114.70	0.62	0.00	1.01	116.33	0.00	4.48	120.81
534 SPOON RIVER	42,361	116.30	1.71	1.54	1.55	121.10	0.00	14.53	135.63
601 STATE COMM. COLL.	22,236	189.53	12.65	0.00	5.89	208.07	0.00	22.20	230.27
504 TRITON	255,696	149.00	1.17	6.51	0.96	157.64	0.00	14.04	171.68
516 WAUBONSEE	96,957	150.74	1.32	2.07	1.93	156.06	0.00	7.45	163.51
539 WOOD	47,315	140.43	1.47	1.35	1.55	144.80	0.00	15.18	159.98
STATE AVERAGES	6,579,203	\$123.44	\$1.15	\$2.75	\$1.90	\$129.24	\$0.01	\$10.01	\$139.26
State Averages									
W/O State Comm. Coll.	6,556,967	\$123.22	\$1.11	\$2.76	\$1.89	\$128.98	\$0.01	\$9.96	\$138.95



Section III

FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning. Table 5 shows a state summary of the fiscal year 1992 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 6 presents these unit costs for each district. Total dollar expenditures by district for the net instructional cost classifications are shown in Table A-2 of the Appendix.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through general studies. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Additionally, smaller colleges would be expected to have higher unit costs than larger districts due partly to economies of scale and the need for a minimum level of personnel, physical plant, equipment, and library holdings necessary to maintain comprehensive programs.

Table 5

SUMMARY OF FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	\$ 47.93	\$1,438
Direct Instructional Departmental Cost	8.81	264
Direct Instructional Equipment Cost	1.32	40
Allocated Cost	48.79	1,464
Operation and Maintenance Cost	16.21	486
Building Rental Cost	.38	11
NET INSTRUCTIONAL COST	\$123.44	\$3,703

Table 6

FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
522 BELLEVILLE	224,776	\$39.84	\$10.04	\$2.16	\$38.52	\$14.35	\$0.91	\$105.82
503 BLACK HAWK	154,970	47.20	3.86	0.14	62.22	17.52	0.00	130.94
508 CHICAGO	1,800,226	41.91	8.19	0.60	43.73	14.32	0.00	108.75
507 DANVILLE	69,924	43.66	7.90	3.92	48.49	15.97	0.41	120.35
502 DUPAGE	470,155	56.50	7.15	1.12	40.92	14.08	0.58	120.35
509 ELGIN	134,816	59.05	4.24	3.47	53.48	12.88	0.34	133.46
512 HARPER	252,994	57.61	6.76	0.31	68.92	26.86	0.59	161.06
519 HIGHLAND	55,555	48.43	15.77	0.79	50.28	14.87	0.94	131.09
514 ILLINOIS CENTRAL	207,920	46.19	19.30	1.41	41.52	16.41	0.00	124.83
529 ILLINOIS EASTERN	148,667	37.32	5.11	1.18	30.78	11.24	0.00	85.63
513 ILLINOIS VALLEY	79,347	46.22	11.00	0.90	36.39	17.31	0.00	111.82
525 JOLIET	177,096	54.69	9.75	1.19	58.40	17.81	2.02	143.86
520 KANIKAKEE	88,719	36.08	14.57	1.43	27.98	12.92	0.32	93.29
501 KASKASKIA	77,045	42.70	8.49	1.04	46.85	13.31	0.19	112.59
523 KISHWAUKEE	59,161	59.52	7.40	3.08	38.14	15.40	0.28	123.83
532 LAKE COUNTY	181,228	63.55	10.08	2.23	70.13	16.59	0.00	162.59
517 LAKE LAND	104,681	36.51	9.10	1.65	44.27	10.35	0.16	102.05
536 LEWIS & CLARK	106,518	43.16	6.96	1.27	32.97	14.45	0.00	98.82
526 LINCOLN LAND	130,875	53.56	6.25	1.07	41.50	13.09	1.01	116.48
530 LOGAN	103,197	43.30	3.40	2.49	54.64	15.32	0.13	119.28
528 MC HENRY	72,964	44.63	15.14	2.41	54.98	14.92	0.44	132.52
524 MORAIN VALLEY	248,550	57.65	4.01	3.13	54.67	40.37	0.00	159.83
527 MORTON	66,831	51.53	6.01	1.94	57.87	24.35	0.18	141.87
535 OAKTON	199,452	61.67	18.45	1.96	34.69	12.96	3.19	132.92
505 PARKLAND	178,239	51.79	7.20	1.30	52.62	12.19	0.05	125.15
515 PRAIRIE STATE	93,175	51.35	4.70	1.82	50.12	17.97	0.00	125.97
521 REND LAKE	70,161	45.11	5.22	0.84	34.06	14.60	0.00	99.83
537 RICHLAND	65,789	40.91	5.01	0.21	57.57	10.72	0.56	114.97
511 ROCK VALLEY	132,090	48.30	18.89	2.18	55.08	13.53	0.19	138.16
518 SANDBURG	56,552	37.79	18.21	2.12	51.82	13.17	1.33	124.45
506 SAUK VALLEY	57,211	45.99	10.89	0.42	60.25	16.98	0.00	134.54
531 SHAWNEE	42,266	40.14	6.27	1.69	52.27	15.92	0.21	116.51
510 SOUTH SUBURBAN	132,936	47.58	6.70	1.61	58.09	14.74	0.98	129.71
533 SOUTHEASTERN	70,652	49.88	4.54	1.57	48.71	9.71	0.28	114.70
534 SPOON RIVER	42,361	45.13	2.45	1.27	53.19	13.99	0.26	116.30
601 STATE COMM. COLL.	22,236	57.55	12.40	0.24	93.13	26.20	0.00	189.53
504 TRITON	255,696	54.22	10.54	1.67	61.99	20.37	0.02	149.00
516 WAUBONSEE	96,957	42.88	1.95	0.74	86.27	18.58	0.32	150.74
539 WOOD	47,315	37.36	29.09	1.58	63.53	6.42	2.45	140.43
STATE AVERAGES	6,579,203	\$47.93	\$8.81	\$1.32	\$48.79	\$16.21	\$0.38	\$123.44
State Averages								
W/O State Comm. Coll.	6,556,967	\$47.90	\$8.80	\$1.32	\$48.64	\$16.18	\$0.38	\$123.22



Section IV

FISCAL YEAR 1992 INDIRECT INSTRUCTIONAL SUPPORT UNIT COST

Table 7 summarizes the fiscal year 1992 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 8 shows the indirect unit cost for each community college district. Indirect costs include the cost of learning resources, student services, administrative data processing, general administration, general institutional services, academic administration and planning, and subsidy for auxiliary services. The costs of learning resources, student services, administrative data processing, general administration, and general institutional services are first allocated to the three functions (instruction, organized research, and public service) based on the proportion of professional full-time equivalent staff in each function. These costs then are allocated to each instructional area (i.e., PCS-CIP) by the proportion of semester credit hours in each area.

Academic administration and planning costs are costs above the departmental level that can be applied directly to the instructional function, but not to an individual department, and are, therefore, allocated only among the instructional areas. The salary for the Dean of Transfer Education, for example, is included here.

The cost for auxiliary services (e.g., bookstores and food services) in this study represents only the subsidy that a college provides to these services. If these services are self-supporting or profitable, costs for them are not included.

Total expenditures for each of the indirect instructional support categories are shown for each community college district in Table A-3 of the Appendix.

Table 7

SUMMARY OF FISCAL YEAR 1992 STATE AVERAGE UNIT COST FOR
INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Academic Administration and Planning	\$10.32	\$ 310
Learning Resources	4.58	137
Student Services	11.52	346
Administrative Data Processing	3.46	104
General Administration	8.74	262
Auxiliary Services (subsidy only)	.42	13
General Institutional	9.75	293
TOTALS	\$48.79	\$1,465

Illinois Community College Board

Table 8

FISCAL YEAR 1992 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Student Semester Credit Hours	Academic Admin. & Planning Cost	Learning Resource Cost	Student Services Cost	Admin. Data Processing Cost	General Admin. Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522 BELLEVILLE	224,776	\$6.95	\$4.35	\$10.53	\$1.32	\$6.26	\$1.40	\$7.72	\$38.52
503 BLACK HAWK	154,970	16.67	4.30	12.62	1.42	11.22	0.00	15.98	62.22
508 CHICAGO	1,800,226	14.99	3.00	12.34	2.55	9.29	0.00	1.57	43.74
507 DANVILLE	69,924	12.57	4.14	8.96	2.91	8.37	0.80	10.74	48.49
502 DUPAGE	470,155	7.65	4.40	8.19	6.51	7.29	0.00	6.88	40.92
509 ELGIN	134,816	12.00	5.79	13.12	3.69	6.55	0.79	11.54	53.48
512 HARPER	252,994	11.62	6.54	14.22	8.65	5.21	0.00	22.68	68.92
519 HIGHLAND	55,555	4.86	4.52	15.96	3.27	10.79	0.00	10.88	50.28
514 ILLINOIS CENTRAL	207,820	3.70	5.09	9.12	1.97	8.82	0.00	12.02	41.52
529 ILLINOIS EASTERN	148,667	3.42	2.22	2.89	1.64	8.41	0.00	12.13	30.77
513 ILLINOIS VALLEY	79,347	3.27	4.93	7.20	3.66	6.30	1.40	9.63	36.39
525 JOLIET	177,096	19.42	3.46	9.49	2.17	8.42	0.00	15.44	58.40
520 KANKAKEE	88,719	3.20	4.54	8.49	2.28	6.86	0.00	2.60	27.98
501 KASKASKIA	77,045	12.93	2.21	11.09	3.03	6.48	1.03	10.08	46.85
533 KISHWAUKEE	59,161	8.32	3.54	8.21	2.72	10.22	0.00	5.12	38.14
532 LAKE COUNTY	181,228	2.55	10.48	11.85	4.51	10.29	0.00	30.45	70.13
517 LAKE LAND	104,681	17.54	1.96	6.14	4.11	2.23	3.71	8.58	44.27
536 LEWIS & CLARK	106,518	5.81	2.19	7.57	1.34	6.05	0.00	10.01	32.97
526 LINCOLN LAND	130,875	10.96	4.47	12.12	2.41	6.67	1.18	3.69	41.50
530 LOGAN	103,197	12.15	4.63	11.69	3.30	5.91	2.94	14.02	54.64
528 MC HENRY	72,964	2.45	11.09	13.69	2.52	11.46	1.53	12.23	54.98
524 MORAIN VALLEY	248,550	3.45	3.82	11.97	3.94	19.81	0.00	11.69	54.67
527 MORTON	66,831	6.21	4.25	11.00	4.40	10.21	2.33	19.46	57.87
535 OAKTON	199,452	3.00	9.23	11.50	2.10	8.01	0.00	0.05	34.69
505 PARKLAND	178,239	7.24	7.78	10.77	6.16	4.58	0.00	16.09	52.62
515 PRAIRIE STATE	93,175	12.03	6.38	9.75	2.24	9.91	0.00	9.81	50.12
521 REND LAKE	70,161	10.08	3.10	7.47	2.89	6.66	1.55	2.31	34.06
537 RICHLAND	65,789	12.65	6.63	13.32	2.03	11.77	0.00	11.17	57.57
511 ROCK VALLEY	132,090	9.55	5.89	10.86	3.99	8.91	1.99	13.89	55.08
518 SANDBURG	56,552	4.84	9.58	7.47	4.01	7.85	0.00	18.08	51.82
506 SAUK VALLEY	57,211	9.95	4.28	12.15	4.27	8.95	0.00	20.64	60.25
531 SHAWNEE	42,266	7.87	2.96	14.44	4.40	1.08	2.16	11.36	52.27
510 SOUTH SUBURBAN	132,936	5.91	3.49	13.82	5.19	1.18	0.49	21.03	58.09
533 SOUTHEASTERN	70,652	14.48	2.38	17.51	1.81	6.15	0.00	6.38	48.71
534 SPOON RIVER	42,361	14.17	4.24	11.84	5.54	6.53	0.91	9.96	53.19
601 STATE COMM. COLL.	22,236	16.05	10.10	24.95	6.97	19.50	0.81	14.75	93.13
504 TRITON	255,696	8.47	5.62	16.49	4.13	6.56	1.05	19.68	61.99
516 WAUBONSEE	96,957	13.51	6.07	17.83	3.58	18.37	1.36	25.55	86.27
539 WOOD	47,315	6.15	4.55	20.72	5.31	12.16	0.00	14.64	63.52
STATE AVERAGES	6,579,203	\$10.32	\$4.58	\$11.52	\$3.46	\$8.74	\$0.42	\$9.75	\$48.79
State Averages									
W/O State Comm. Coll.	6,556,967	\$10.30	\$4.56	\$11.47	\$3.45	\$8.70	\$0.42	\$9.73	\$48.63



Section V

FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST IN SEVEN INSTRUCTIONAL CATEGORIES

Table 9 lists the statewide average net instructional unit cost and the average cost per full-time equivalent student in each of seven instructional categories. This cost information is the basis for determining the state credit hour grant rate in each of these instructional categories. State Community College is excluded from this statewide total because it is not funded by formula. Table 10 displays the unit cost in each of the seven instructional categories for each community college district in Illinois.

Multicampus district unit costs for each instructional category are calculated in the same way that unit costs for single campus districts are calculated. This calculation treats multicampus districts as single-campus districts since the allocation of all indirect costs to the seven instructional categories is made on the basis of total credit hours in each category. Thus, consistency in comparisons among district unit costs is maintained.

Table 9

SUMMARY OF FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST BY SEVEN INSTRUCTIONAL CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	\$125.85	\$3,776
Business Occupational	134.11	4,023
Technical Occupational	150.92	4,528
Health Occupational	180.07	5,402
Remedial Education	118.65	3,560
Adult Basic Education/Adult Secondary Education (ABE/ASE)	87.72	2,632
General Studies	99.67	2,990
All Instructional Areas*	\$123.22	\$3,697

*Without State Community College.

Illinois Community College Board

Table 10

FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST BY SEVEN INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Studies	Average
522 BELLEVILLE	\$97.39	\$102.17	\$126.22	\$154.34	\$97.07	\$98.64	\$77.33	\$105.81
503 BLACK HAWK	129.10	129.41	151.90	168.99	122.12	106.86	102.77	130.93
508 CHICAGO	152.43	129.11	136.25	179.20	130.35	80.77	73.32	108.75
507 DANVILLE	110.42	130.94	159.33	123.66	103.74	119.79	0.00	120.96
502 DUPAGE	113.96	126.95	135.04	201.28	107.05	117.02	100.03	120.34
509 ELGIN	123.29	147.12	180.65	204.40	91.83	107.79	89.50	133.46
512 HARPER	149.96	172.72	208.39	287.52	160.45	150.70	151.17	161.06
519 HIGHLAND	124.87	140.87	174.50	134.95	94.62	153.70	96.51	131.08
514 ILLINOIS CENTRAL	109.14	126.36	166.76	228.40	114.47	154.27	390.44	124.83
529 ILLINOIS EASTERN	81.60	90.70	88.19	129.56	65.25	65.31	57.82	85.63
513 ILLINOIS VALLEY	108.97	109.47	121.21	139.16	104.72	98.61	112.36	111.81
525 JOLIET	134.97	173.42	203.71	227.12	129.15	91.05	126.68	143.86
520 KANKAKEE	87.94	96.05	140.01	134.60	80.64	72.98	69.52	93.29
501 KASKASKIA	103.96	118.40	129.37	138.18	112.45	85.24	88.80	112.58
523 KISHWAUKEE	97.32	117.07	201.62	167.03	107.38	156.58	287.18	123.83
532 LAKE COUNTY	159.77	156.05	187.81	253.44	145.30	119.20	146.26	162.58
517 LAKE LAND	97.50	104.19	112.23	133.51	85.66	74.73	62.91	102.05
536 LEWIS & CLARK	91.53	111.31	126.48	144.16	74.31	94.46	83.73	98.82
526 LINCOLN LAND	108.73	113.63	125.07	216.92	104.87	132.82	102.32	116.48
530 LOGAN	110.58	128.43	169.77	161.14	129.70	100.44	90.84	119.28
528 MCHENRY	129.22	141.62	162.61	144.39	144.05	107.39	0.00	132.52
524 MORANE VALLEY	156.97	208.79	145.07	230.90	141.06	116.02	175.96	159.81
527 MORTON	139.74	172.96	201.86	215.49	115.78	103.57	124.09	141.86
535 OAKTON	128.37	154.87	160.13	287.94	117.71	100.55	99.77	132.92
505 PARKLAND	110.53	118.07	168.86	221.24	88.09	165.42	71.09	125.15
515 PRAIRIE STATE	118.56	136.21	165.38	196.63	100.08	87.59	87.54	125.97
521 REND LAKE	85.74	100.88	138.99	99.51	89.77	90.45	0.00	99.82
537 RICHLAND	112.46	129.50	132.06	108.59	109.87	100.68	100.82	114.97
511 ROCK VALLEY	131.88	137.07	186.61	163.99	111.14	87.48	0.00	138.16
518 SANDBURG	116.90	136.52	163.40	139.21	119.89	108.77	112.01	124.44
506 SAUK VALLEY	123.50	120.54	170.11	201.70	112.48	101.92	0.00	134.54
531 SHAWNEE	104.98	135.38	201.37	113.12	113.22	123.55	82.37	110.50
510 SOUTH SUBURBAN	130.09	137.85	166.67	155.10	120.62	97.16	117.78	129.71
533 SOUTHEASTERN	107.92	117.88	142.31	113.52	107.27	79.56	81.71	114.69
534 SPOON RIVER	107.02	135.34	141.02	121.49	93.17	120.38	0.00	116.29
504 TRITON	139.99	154.55	198.56	189.45	142.98	101.38	0.00	149.00
516 WAUBONSEE	145.69	163.62	195.86	181.92	161.23	126.11	175.42	150.74
539 WOOD	129.11	132.59	165.15	168.65	90.97	145.78	203.71	140.42
STATE AVERAGES	\$125.85	\$134.11	\$150.92	\$180.07	\$118.65	\$87.72	\$99.67	\$123.22

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APPENDIX

Total Expenditures Reports

Illinois Community College Board

Table A-1

FISCAL YEAR 1992 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Student Semester Credit Hours	Net Instructional Cost	Other Cost	Building Repair Cost	Building Deprec. Cost	Full Instructional Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522	BELLEVILLE	224,776	\$172,047	\$2,611,902	\$178,513	\$26,747,159	0	\$2,963,296	\$29,710,455
503	BLACK HAWK	154,970	369,382	0	102,085	20,761,803	0	2,539,872	23,301,675
508	CHICAGO	1,800,226	2,298,296	0	4,501,422	202,571,087	0	2,838,820	205,410,007
507	DANVILLE	69,924	223,787	60,170	175,029	8,874,549	0	2,585,008	11,459,557
502	DUPAGE	470,155	355,734	1,579,383	1,101,086	59,617,298	0	5,294,569	64,911,867
509	ELGIN	134,816	203,239	545,580	139,079	16,880,401	0	2,129,056	21,069,457
512	HARPER	252,994	137,863	769,106	308,357	41,963,070	0	4,412,923	46,375,993
519	HIGHLAND	55,555	106,332	139,805	155,041	7,683,610	0	403,028	8,086,638
514	ILLINOIS CENTRAL	207,820	107,095	1,814,225	636,616	28,499,823	0	1,587,009	30,086,632
529	ILLINOIS EASTERN	148,667	290,093	162,909	40,255	13,224,920	0	2,148,644	15,373,564
513	ILLINOIS VALLEY	79,341	126,877	0	186,311	9,185,582	0	2,102,456	11,288,038
525	JOLIET	177,096	273,731	993,821	309,603	27,054,354	0	1,788,143	28,842,497
520	KANKAKEE	88,719	68,661	26,907	187,693	8,560,035	0	2,835,718	11,395,753
501	KASKASKIA	77,045	79,562	41,778	60,466	8,856,205	0	432,167	9,288,392
523	KISHWAUKEE	59,161	71,870	0	80,000	7,477,950	48,488	261,287	7,787,703
532	LAKE COUNTY	181,228	148,450	1,436,025	143,977	31,193,457	0	3,934,717	35,128,174
517	LAKE LAND	104,681	116,321	244,653	131,107	11,174,810	0	1,560,671	12,755,481
536	LEWIS & CLARK	106,518	130,090	147,792	236,554	11,040,415	0	1,205,756	12,246,171
526	LINCOLN LAND	130,875	106,048	188,090	101,488	15,640,568	0	661,670	16,302,238
530	LOGAN	103,197	50,513	498,181	200,151	13,058,312	0	1,128,945	14,187,257
528	MC HENRY	72,964	96,481	954,414	348,868	11,068,958	0	1,123,975	12,192,933
524	MORAIN VALLEY	248,550	39,726,585	1,472,941	406,035	41,823,231	0	1,560,680	43,383,911
527	MORTON	66,831	187,283	87,313	48,966	9,804,583	0	332,330	10,136,913
535	OAKTON	199,452	26,510,926	166,927	198,440	26,876,293	0	3,970,864	30,847,157
505	PARKLAND	178,239	22,307,483	0	0	22,307,483	35,000	1,529,262	23,871,745
515	PRAIRIE STATE	93,175	11,737,131	214,856	370,531	12,421,865	0	571,184	12,993,049
521	REND LAKE	70,161	70,623	0	81,028	7,155,625	0	598,174	7,753,799
537	RICHLAND	65,789	63,013	0	74,524	7,701,468	0	988,728	8,690,196
511	ROCK VALLEY	132,090	18,249,617	225,311	252,130	18,835,751	0	2,576,829	21,412,580
518	SANDBURG	56,552	61,265	414,935	60,933	7,575,127	0	482,595	8,057,722
506	SAUK VALLEY	57,211	7,697,430	336,228	104,988	8,338,581	0	251,099	8,589,680
531	SHAWNEE	42,266	4,924,330	0	130,568	5,081,108	0	181,041	5,262,149
510	SOUTH SUBURBAN	132,936	17,243,344	990,951	691,514	19,024,442	0	2,369,698	21,394,140
533	SOUTHEASTERN	70,652	8,103,490	0	71,319	8,218,264	0	316,391	8,534,655
534	SPOON RIVER	42,361	4,926,570	65,423	65,589	5,129,956	0	615,523	5,745,479
601	STATE COMM. COLL	22,236	4,214,358	0	130,940	4,626,493	0	493,711	5,120,204
504	TRITON	255,696	38,098,999	1,663,442	245,499	40,307,985	0	3,589,579	43,897,564
516	WAUBONSEE	96,957	14,615,392	200,385	187,025	15,130,910	0	722,084	15,852,994
539	WOOD	47,315	6,644,327	63,698	73,548	6,851,079	0	718,348	7,569,427
STATE TOTALS		6,579,203	\$7,558,827	\$18,117,151	\$12,517,278	\$850,344,610	\$83,466	\$65,825,970	\$916,254,046
State Totals									
W/O State Comm. Coll.		6,556,967	\$7,277,632	\$18,117,151	\$12,386,338	\$845,746,073	\$83,466	\$65,332,259	\$911,161,798



Illinois Community College Board

Table A-2

FISCAL YEAR 1992 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
522 BELLEVILLE	248,550	8,954,325	2,257,134	485,446	8,658,206	3,225,947	203,639	23,784,697
503 BLACK HAWK	1,800,226	7,315,101	597,903	22,148	9,641,783	2,714,401	0	20,291,336
508 CHICAGO	55,555	75,451,866	14,740,500	1,072,171	78,731,406	25,775,426	0	195,771,369
507 DANVILLE	252,994	3,052,841	552,641	274,321	3,390,590	1,116,360	28,810	8,415,563
502 DUPAGE	154,970	26,563,775	3,363,411	524,749	19,239,238	6,618,192	271,730	56,581,095
509 ELGIN	207,820	7,960,972	571,322	467,589	7,210,120	1,736,947	45,553	17,992,503
512 HARPER	177,096	14,576,076	1,711,199	79,300	17,435,737	6,796,247	149,185	40,747,744
519 HIGHLAND	130,875	2,690,504	875,985	44,094	2,793,351	826,295	52,203	7,282,432
514 ILLINOIS CENTRAL	77,045	9,600,209	4,010,608	293,791	8,627,759	3,409,520	0	25,941,887
529 ILLINOIS EASTERN	132,090	5,548,807	759,794	175,833	4,575,796	1,671,433	0	12,731,663
513 ILLINOIS VALLEY	88,719	3,667,332	873,087	71,309	2,887,341	1,373,325	0	8,872,394
525 JOLIET	178,239	9,685,621	1,726,950	210,269	10,342,410	3,154,806	357,143	25,477,199
520 KANKAKEE	103,197	3,201,180	1,292,343	126,694	2,481,572	1,146,259	28,326	8,276,774
501 KASKASKIA	224,776	3,290,189	654,127	80,064	3,605,870	1,025,270	14,879	8,674,399
523 KISHWAUKEE	66,831	3,521,350	437,989	182,473	2,256,362	911,179	16,727	7,326,080
532 LAKE COUNTY	42,266	11,517,639	1,827,440	404,762	12,709,079	3,006,085	0	29,465,005
517 LAKE LAND	104,681	3,822,176	952,253	172,816	4,634,372	1,083,942	17,170	10,682,729
536 LEWIS & CLARK	22,236	4,597,184	741,780	135,756	3,511,885	1,539,374	0	10,525,979
526 LINCOLN LAND	93,175	7,010,318	817,941	139,755	5,430,712	1,713,746	132,470	15,244,942
530 LOGAN	56,552	4,468,424	351,376	256,659	5,638,353	1,581,474	13,181	12,309,467
528 MC HENRY	65,789	3,256,073	1,104,370	176,166	4,011,591	1,088,825	32,170	9,669,195
524 MORAIN VALLEY	199,452	14,329,108	997,552	777,278	13,589,284	10,033,363	0	39,726,585
527 MORTON	70,161	3,443,471	401,643	129,410	3,867,428	1,627,091	11,978	9,481,021
535 OAKTON	42,361	12,300,513	3,679,341	390,465	6,919,476	2,584,317	636,814	26,510,926
505 PARKLAND	470,155	9,231,168	1,282,720	232,275	9,379,322	2,172,660	9,338	22,307,483
515 PRAIRIE STATE	59,161	4,784,671	438,189	170,003	4,669,651	1,674,817	0	11,737,131
521 REND LAKE	72,964	3,164,710	366,294	58,882	2,389,464	1,024,624	0	7,003,974
537 RICHLAND	255,696	2,691,188	329,308	13,726	3,787,405	705,525	36,779	7,563,931
511 ROCK VALLEY	79,347	6,379,664	2,494,864	288,368	7,274,883	1,786,667	25,171	18,249,617
518 SANDBURG	106,518	2,136,849	1,030,033	120,043	2,930,785	745,026	75,258	7,037,994
506 SAUK VALLEY	134,816	2,631,371	623,082	24,031	3,447,237	971,709	0	7,697,430
531 SHAWNEE	57,211	1,696,623	265,148	71,282	2,209,240	672,976	9,061	4,924,330
510 SOUTH SUBURBAN	148,667	6,325,385	890,386	214,348	7,722,905	1,959,666	130,654	17,243,344
533 SOUTHEASTERN	132,936	3,524,043	320,688	110,602	3,441,763	686,337	20,057	8,103,490
534 SPOON RIVER	70,652	1,911,894	103,973	53,865	2,253,074	592,652	11,112	4,926,570
601 STATE COMM. COLL.	47,315	1,279,691	275,832	5,445	2,070,866	582,524	0	4,214,358
504 TRITON	69,924	13,862,647	2,695,121	477,502	15,849,887	5,207,938	5,904	38,098,999
516 WAUBONSEE	181,228	4,157,465	188,756	71,971	8,364,181	1,801,615	31,404	14,615,392
539 WOOD	96,957	1,787,573	1,376,488	74,580	3,005,694	303,920	116,072	6,644,327
STATE TOTALS	6,579,203	\$315,369,996	\$57,979,571	\$8,680,241	\$320,990,478	\$106,648,280	\$2,482,788	\$812,151,354
State Totals								
W/O State Comm. Coll.	6,556,967	\$314,090,305	\$57,703,739	\$8,674,796	\$318,919,612	\$106,065,756	\$2,482,788	\$807,936,996

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Illinois Community College Board

Table A-3

FISCAL YEAR 1992 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Student Semester Credit Hours	Academic Admin. & Planning Cost	Learning Resource Cost	Student Services Cost	Admin. Data Processing Cost	General Admin. Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	BELLEVILLE	199,452	\$976,730	\$2,366,664	\$297,069	\$1,406,754	\$314,563	\$1,735,216	\$9,659,206
503	BLACK HAWK	55,555	666,128	1,955,378	220,114	1,739,235	0	2,476,874	9,641,783
508	CHICAGO	130,875	5,406,572	22,215,055	4,590,988	16,721,310	0	2,829,561	78,731,406
507	DANVILLE	177,096	269,472	626,452	203,768	585,515	55,679	750,945	3,390,590
502	DUPAGE	1,800,226	2,070,040	3,848,878	3,061,894	3,429,430	0	3,233,546	19,239,238
509	ELGIN	77,045	780,554	1,768,621	497,458	883,347	108,833	1,555,294	7,210,120
512	HARPER	178,239	1,654,483	3,597,998	2,188,300	1,316,070	0	5,738,113	17,435,737
519	HIGHLAND	93,175	251,204	886,856	181,607	599,470	0	604,490	2,793,351
514	ILLINOIS CENTRAL	224,776	1,057,506	1,896,122	408,646	1,832,965	0	2,664,480	8,627,759
529	ILLINOIS EASTERN	79,347	330,097	429,332	244,483	1,249,775	0	1,812,958	4,575,796
513	ILLINOIS VALLEY	103,197	390,892	571,502	290,096	499,701	111,000	764,386	2,887,341
525	JOLIET	470,155	612,517	1,680,174	384,960	1,490,968	0	2,733,914	10,342,410
520	KANKAKEE	56,552	402,754	752,817	202,551	608,943	0	230,832	2,481,972
501	KASKASKIA	248,550	170,479	854,571	233,185	499,047	79,307	776,727	3,609,870
523	KISHWAUKEE	70,161	209,658	485,876	160,933	604,744	0	302,978	2,256,362
532	LAKE COUNTY	57,211	1,899,109	2,146,768	818,015	1,864,799	0	5,519,114	12,709,079
517	LAKE LAND	104,681	205,239	642,351	429,978	233,590	388,280	898,566	4,634,372
536	LEWIS & CLARK	47,315	232,747	806,011	143,071	644,765	0	1,066,204	3,511,885
526	LINCOLN LAND	59,161	584,515	1,586,171	315,047	872,793	155,048	482,822	5,430,712
530	LOGAN	106,518	478,045	1,206,027	340,639	609,382	303,562	1,446,387	5,638,353
528	MC HENRY	255,696	809,443	999,014	883,776	836,485	111,764	892,041	4,011,591
524	MORAIN VALLEY	42,361	950,243	2,973,954	980,093	4,922,640	0	2,904,530	13,589,284
527	MORTON	72,964	283,982	735,244	294,094	682,622	155,859	1,300,792	3,867,428
535	OAKTON	70,652	1,840,774	2,293,677	419,669	1,597,918	0	9,481	6,919,476
505	PARKLAND	154,970	1,386,651	1,919,631	1,098,831	815,536	0	2,868,402	9,379,322
515	PRAIRIE STATE	66,831	594,317	908,155	208,660	923,305	0	914,399	4,669,651
521	REND LAKE	65,789	217,513	523,852	203,066	467,050	108,841	161,910	2,389,464
537	RICHLAND	69,924	435,871	876,197	133,450	774,567	0	734,947	3,787,405
511	ROCK VALLEY	88,719	778,096	1,434,175	527,565	1,177,136	262,242	1,834,319	7,274,883
518	SANDBURG	22,236	541,921	422,301	226,578	443,761	0	1,022,333	2,930,785
506	SAUK VALLEY	207,820	245,127	695,318	244,488	511,935	0	1,180,891	3,447,237
531	SHAWNEE	134,816	125,160	610,457	186,061	383,716	91,229	479,956	2,209,240
510	SOUTH SUBURBAN	132,090	463,384	1,837,107	689,842	1,087,101	64,535	2,795,493	7,722,905
533	SOUTHEASTERN	148,667	168,048	1,237,218	128,032	434,670	0	450,952	3,441,763
534	SPOON RIVER	132,936	179,607	501,720	234,679	276,823	38,402	421,779	2,253,074
601	STATE COMM. COLL.	96,957	224,589	554,859	154,925	433,659	16,007	327,963	2,070,866
504	TRITON	252,994	1,437,320	4,215,317	1,055,868	1,676,158	267,686	5,032,644	15,849,887
516	WAUBONSEE	42,266	588,448	1,728,943	347,271	1,780,654	131,630	2,477,733	8,364,181
539	WOOD	181,228	215,184	980,320	251,355	575,900	0	692,611	3,005,694
STATE TOTALS		6,579,203	\$30,154,419	\$75,771,081	\$22,771,295	\$57,494,839	\$2,764,487	\$64,126,661	\$320,990,478
State Totals									
W/O State Comm. Coll		6,556,967	\$29,929,830	\$75,216,222	\$22,816,370	\$57,061,180	\$2,746,480	\$63,798,698	\$318,919,612

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