

DOCUMENT RESUME

ED 402 989

JC 970 059

TITLE Unit Cost Report for the Illinois Public Community Colleges Fiscal Year 1996.

INSTITUTION Illinois Community Coll. Board, Springfield.

PUB DATE Dec 96

NOTE 84p.; For the report for fiscal year 1994, see ED 379 016.

PUB TYPE Statistical Data (110) -- Reports - Descriptive (141)

EDRS PRICE MF01/PC04 Plus Postage.

DESCRIPTORS Budgeting; Community Colleges; Comparative Analysis; \*Educational Finance; Expenditure per Student; \*Expenditures; \*Full State Funding; Program Costs; \*Public Colleges; Salaries; School District Spending; State Surveys; Two Year Colleges; \*Unit Costs

IDENTIFIERS \*Illinois Community College System

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) 1996 on course offerings, enrollments, and costs for Illinois public community colleges. Specifically, data are presented on the following: (1) comparison of FY 1996 net instructional unit cost (NIUC) with previous years; (2) comparison of FY 1996 NIUC, full instructional unit cost, and total institutional unit costs; (3) summary of FY 1996 NIUC by cost categories; (4) FY 1996 indirect instructional support unit cost; (5) FY 1996 NIUC by seven instructional categories; (6) FY 1996 expenditures by function, cost category, and instructional support areas; and (7) NIUC by credit hour. The report indicates that the FY 1996 state average NIUC was \$158.92, representing an increase of \$11.24 (7.6%) from FY 1995. The full instructional unit cost was \$166.70, while the total instructional unit cost was \$180.91. For cost categories comprising instruction, the average unit cost for direct salaries was \$59.19, compared to \$11.21 for direct department costs, \$2.29 for direct equipment costs, \$65.79 allocated indirect costs, \$19.85 for operation and maintenance costs, and \$.58 for building rental costs. For support services, the average academic administration and planning cost was \$11.04, compared to \$8.60 for learning resources, \$14.62 for student services, \$5.08 for administrative data processing, \$14.05 for general administration, \$.52 for auxiliary services, and \$11.89 for general institutional costs. (HAA)

\*\*\*\*\*

\* Reproductions supplied by EDRS are the best that can be made \*  
 \* from the original document. \*

\*\*\*\*\*

# Fiscal Year 1996 Unit Cost Report

## for the Illinois Public Community Colleges

ED 402 989



U.S. DEPARTMENT OF EDUCATION  
Office of Educational Research and Improvement  
EDUCATIONAL RESOURCES INFORMATION  
CENTER (ERIC)

This document has been reproduced as received from the person or organization originating it.

Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

V. K. McMillan

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

Illinois Community College Board  
509 South Sixth Street, Suite 400  
Springfield, Illinois 62701-1874  
Telephone: (217) 785-0123  
December 1996

Printed by Authority of the State of Illinois

## Illinois Community College Board

### HIGHLIGHTS OF THE FISCAL YEAR 1996 UNIT COST REPORT FOR ILLINOIS PUBLIC COMMUNITY COLLEGES

1. The fiscal year 1996 state average net instructional unit cost in the public community college system in Illinois was \$158.92. This represents an increase of \$11.24 (7.6 percent) from the fiscal year 1995 state average of \$147.68. Net instructional unit costs from fiscal year 1991 through fiscal year 1996 are shown in this report (see pages 3 and 4 for details).

2. The fiscal year 1996 state average unit cost measures calculated in this study were:

net instructional unit cost	\$158.92
full instructional unit cost	\$166.70
total institutional unit cost	\$180.91

(See pages 5 and 6 for details.)

3. The fiscal year 1996 state average unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	\$59.19
direct department cost	\$11.21
direct equipment cost	\$2.29
allocated indirect cost	\$65.79
operation and maintenance cost	\$19.85
building rental cost	\$.58

(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 1996 were as follows:

academic administration and planning cost	\$11.04
learning resources cost	\$8.60
student services cost	\$14.62
administrative data processing cost	\$5.08
general administration cost	\$14.05
auxiliary services cost	\$.52
general institutional cost	\$11.89

(See pages 9 and 10 for details.)

## FY 1996 Unit Cost Report

5. The *Fiscal Year 1996 Unit Cost Study* analyzed unit costs in the instructional categories utilized for state funding purposes. The differential funding for these categories is based on their differential unit costs. The state average unit cost for each funding category is shown below:

Baccalaureate and General Academic	\$160.25
Business Occupational	\$173.89
Technical Occupational	\$195.69
Health Occupational	\$217.23
Remedial Education	\$146.55
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	\$116.15

(See pages 11 and 12 for details.)

6. Public service expenditures increased \$1.7 million in fiscal year 1996 to \$85.9 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

Illinois Community College Board

FISCAL YEAR 1996 UNIT COST REPORT FOR THE  
ILLINOIS PUBLIC COMMUNITY COLLEGES

TABLE OF CONTENTS

	<u>Page</u>
Introduction . . . . .	1
Section I - Comparison of Fiscal Year 1996	
Net Instructional Unit Cost with Previous Years . . . . .	3
Table 1 - State Average Net Instructional Unit Cost in Illinois Public Community Colleges Since Fiscal Year 1991 . . . . .	3
Table 2 - Net Instructional Unit Cost in Illinois Public Community Colleges Since Fiscal Year 1991 . . . . .	4
Section II - Fiscal Year 1996 Net Instructional Unit Cost, Full Instructional Unit Cost, and Total Institutional Unit Cost . . . . .	5
Table 3 - Comparison of Fiscal Year 1996 Unit Cost by Type of Cost in Illinois Public Community Colleges . . . . .	5
Table 4 - Fiscal Year 1996 Unit Cost by Type of Cost and Function in Illinois Public Community Colleges . . . . .	6
Section III - Fiscal Year 1996 Net Instructional Unit Cost . . . . .	7
Table 5 - Summary of Fiscal Year 1996 Net Instructional Unit Cost by Cost Categories in Illinois Public Community Colleges . . . . .	7
Table 6 - Fiscal Year 1996 Net Instructional Unit Cost by Cost Category in Illinois Public Community Colleges . . . . .	8
Section IV - Fiscal Year 1996 Indirect Instructional Support Unit Cost . . . . .	9
Table 7 - Summary of Fiscal Year 1996 Unit Cost for Indirect Instructional Support in Illinois Public Community Colleges . . . . .	9
Table 8 - Fiscal Year 1996 Unit Cost by Instructional Support Areas in Illinois Public Community Colleges . . . . .	10

TABLE OF CONTENTS  
(Continued)

	<u>Page</u>
Section V - Fiscal Year 1996 Net Instructional Unit Cost by Fundable Instructional Categories . . . . .	11
Table 9 - Summary of Fiscal Year 1996 Net Instructional Unit Cost by Fundable Instructional Categories in Illinois Public Community Colleges . . . . .	11
Table 10 - Fiscal Year 1996 Net Instructional Unit Cost by Fundable Instructional Categories in Illinois Public Community Colleges . . . . .	12
Appendix A: Total Expenditures Reports . . . . .	13
Table A-1 - Fiscal Year 1996 Expenditures by Function in Illinois Public Community Colleges . . . . .	14
Table A-2 - Fiscal Year 1996 Net Instructional Expenditures by Cost Category in Illinois Public Community Colleges . . . . .	15
Table A-3 - Fiscal Year 1996 Expenditures by Instructional Support Areas in Illinois Public Community Colleges . . . . .	16
Appendix B: State Summary of Net Instructional Unit Cost Per Credit Hour by PCS/CIP . . . . .	17

## 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* also provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges.

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 occupational 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 course work. (Any college on the quarter system converts 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 included in Appendix B which lists the fiscal year 1996 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. The same report also is available upon request by peer groups identified below.

**Peer Group I:** Carl Sandburg College, Shawnee Community College, Southeastern Illinois College, Spoon River College, State Community College, and John Wood Community College.

**Peer Group II:** Danville Area Community College, Highland Community College, Kaskaskia College, Kishwaukee College, Rend Lake College, and Sauk Valley Community College.

**Peer Group III:** Illinois Eastern Community Colleges, Illinois Valley Community College, Kankakee Community College, Lake Land College, Lewis & Clark Community College, John A. Logan College, and McHenry County College.

**Peer Group IV:** Belleville Area College, Black Hawk College, Illinois Central College, Lincoln Land Community College, Parkland College, Richland Community College, and Rock Valley College.

**Peer Group V:** Elgin Community College, Morton College, Prairie State College, South Suburban College, and Waubensee Community College.

**Peer Group VI:** Richard J. Daley College, Kennedy-King College, Malcolm X College, Olive-Harvey College, Harry S Truman College, Harold Washington College, and Wilbur Wright College.

**Peer Group VII:** College of DuPage, William Rainey Harper College, Joliet Junior College, College of Lake County, Moraine Valley Community College, Oakton Community College, and Triton College.



Section I

COMPARISON OF FISCAL YEAR 1996 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The results of the *Fiscal Year 1996 Unit Cost Study* show that the state average net instructional unit cost in the public community colleges of Illinois has increased from \$147.68 in fiscal year 1995 to \$158.92 in fiscal year 1996, an increase of \$11.24 (7.6 percent). Table 1 shows the state average net instructional unit cost and the annual percent change since fiscal year 1991.

Table 1

STATE AVERAGE NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES SINCE FISCAL YEAR 1990

	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1995
Average Net Instructional Unit Cost	\$121.74	\$123.44	\$126.88	\$136.09	\$147.68	\$158.92
Percent Change from Previous Year	+4.8%	+1.4%	+3.4%	+7.3%	+8.5%	+7.6%

Table 2 shows the net instructional unit costs for each of the public community colleges in Illinois since fiscal year 1991. Fiscal year 1991 was the final year Black Hawk College-East Campus functioned as a separate college. Although modifications have been made to the unit cost study, the comparability of instructional costs from year to year has been preserved.

Table 2

NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		<u>FY 1991</u>	<u>FY 1992</u>	<u>FY 1993</u>	<u>FY 1994</u>	<u>FY 1995</u>	<u>FY 1996</u>
522	BELLEVILLE	\$103.48	\$105.82	\$106.73	\$115.93	\$125.33	\$133.82
503	BLACK HAWK	127.88	130.94	141.07	142.18	159.55	162.45
	EAST	160.34					
	QUAD CITIES	123.00					
508	CHICAGO	109.06	108.75	114.61	117.08	135.91	154.72
	CITY-WIDE	96.92	98.77	120.08			
	DALEY	121.05	123.14	141.60	126.79	152.58	141.92
	KENNEDY-KING	106.75	99.11	112.86	110.60	163.16	211.20
	MALCOLM X	98.68	97.42	92.70	101.73	119.67	135.27
	OLIVE HARVEY	107.37	112.58	118.69	131.97	149.32	166.70
	TRUMAN	102.02	101.52	101.94	107.78	122.03	133.25
	WASHINGTON	144.34	144.83	148.13	135.42	136.57	177.07
	WILBUR WRIGHT	131.27	127.23	122.91	127.13	136.03	156.83
507	DANVILLE	135.58	120.35	129.93	143.97	170.47	185.04
502	DUPAGE	110.63	120.35	124.26	134.86	143.55	148.46
509	ELGIN	129.03	133.46	138.97	144.08	161.87	158.84
512	HARPER	158.78	161.06	163.08	178.72	160.70	220.69
540	HEARTLAND					154.98	169.44
519	HIGHLAND	122.28	131.08	143.01	140.88	158.04	181.66
514	ILLINOIS CENTRAL	124.92	124.83	133.16	152.64	149.11	143.51
529	ILLINOIS EASTERN	84.56	85.63	85.37	93.40	98.04	105.67
	FRONTIER	67.53	98.27	62.69	75.06	75.50	90.48
	LINCOLN TRAIL	111.75	104.07	103.93	114.64	117.53	124.89
	OLNEY CENTRAL	111.64	78.24	101.98	105.90	117.30	128.29
	WABASH VALLEY	66.89	64.91	77.32	83.15	87.29	90.06
513	ILLINOIS VALLEY	111.11	111.82	118.81	128.77	139.88	155.35
525	JOLIET	142.08	143.86	145.15	158.98	178.19	194.66
520	KANKAKEE	95.39	93.29	92.69	102.81	104.19	104.92
501	KASKASKIA	110.66	112.59	111.56	123.75	131.50	136.10
523	KISHWAUKEE	134.01	123.83	131.17	144.26	150.88	153.25
532	LAKE COUNTY	152.45	162.59	157.02	181.14	187.18	195.85
517	LAKE LAND	99.53	102.05	103.17	126.53	133.67	132.56
536	LEWIS & CLARK	103.96	98.82	109.91	124.33	143.38	141.78
526	LINCOLN LAND	123.39	116.48	117.79	132.62	142.43	154.95
530	LOGAN	106.18	119.28	111.12	124.19	127.47	143.69
528	MC HENRY	151.84	132.52	134.45	143.67	149.23	154.38
524	MORAIN VALLEY	137.39	159.83	136.17	160.72	164.54	174.17
527	MORTON	140.20	141.87	145.58	155.63	153.54	163.19
535	OAKTON	134.13	132.92	127.85	133.86	150.05	150.86
505	PARKLAND	137.44	125.15	146.46	154.08	169.00	176.44
515	PRAIRIE STATE	122.63	125.97	133.69	143.42	156.65	160.24
521	REND LAKE	112.98	99.83	120.32	120.69	132.82	132.50
537	RICHLAND	132.99	114.97	113.07	134.40	158.23	175.79
511	ROCK VALLEY	133.76	138.16	147.55	151.39	162.88	172.64
518	SANDBURG	122.93	124.45	130.58	130.58	163.17	163.17
506	SAUK VALLEY	127.63	134.54	138.56	154.96	164.82	200.45
531	SHAWNEE	111.53	116.51	70.54	136.07	161.85	170.32
510	SOUTH SUBURBAN	128.96	129.71	133.81	141.00	162.52	164.81
533	SOUTHEASTERN	108.78	114.70	120.55	127.15	138.40	143.79
534	SPOON RIVER	130.04	116.30	119.20	127.38	127.63	156.13
601	STATE COMM. COLL.	160.09	189.53	154.71	DNA	155.79	155.79
504	TRITON	146.59	149.00	154.41	160.88	158.98	154.35
516	WAUBONSEE	137.49	150.74	163.18	156.89	162.14	185.91
539	WOOD	137.86	140.43	147.42	162.90	176.48	182.77
	STATE AVERAGES	\$121.74	\$123.44	\$126.88	\$136.09	\$147.68	\$158.95

10



Section II

FISCAL YEAR 1996 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 plan, 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 Appendix A.

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, rose to \$85,931,790. This is an increase of 2.0 percent from fiscal year 1995.

Table 3

COMPARISON OF FISCAL YEAR 1996 UNIT COST  
BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Cost	Statewide Average Unit Cost	State Average Cost Per FTE Student
Net Instructional Cost	\$158.92	\$4,768
Full Instructional Cost	\$166.70	\$5,001
Total Institutional Cost	\$180.91	\$5,427

Illinois Community College Board

Table 4

FISCAL YEAR 1996 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	214,425	\$0.85	\$5.12	\$1.47	\$141.26	\$0.00	\$20.93	\$162.19
503	BLACK HAWK	155,179	1.48	0.08	0.66	164.67	0.00	15.11	179.78
508	CHICAGO	1,395,402	1.19	0.35	4.90	161.16	0.00	5.12	166.28
507	DANVILLE	53,312	3.20	0.63	2.27	191.14	0.00	35.00	226.14
502	DUPAGE	457,389	3.02	2.33	3.39	157.20	0.00	16.77	173.97
509	ELGIN	141,886	1.08	7.92	4.14	171.98	0.90	30.27	203.15
512	HARPER	228,548	0.53	4.85	2.87	228.94	0.00	28.85	257.79
540	HEARTLAND	48,144	5.84	6.51	0.36	182.15	0.00	7.39	189.54
519	HIGHLAND	47,385	2.32	8.81	6.19	198.98	0.00	18.93	217.91
514	ILLINOIS CENTRAL	198,760	0.61	21.44	4.54	170.10	0.00	15.86	185.96
529	ILLINOIS EASTERN	134,290	2.61	0.68	3.02	111.98	0.00	11.53	123.51
513	ILLINOIS VALLEY	70,858	2.23	0.00	4.34	161.92	0.00	35.06	196.98
525	JOLIET	172,036	1.43	2.49	0.68	199.26	0.00	18.00	217.26
520	KANKAKEE	97,592	1.19	4.86	2.49	113.46	0.00	32.91	146.37
501	KASKASKIA	71,635	3.19	0.05	0.00	139.34	0.00	5.79	145.13
523	KISHWAUKEE	59,000	0.00	0.00	0.00	153.25	0.64	6.85	160.74
532	LAKE COUNTY	184,447	1.20	5.20	5.60	207.85	0.00	21.53	229.38
517	LAKE LAND	108,877	0.52	8.06	2.24	143.38	0.00	9.83	153.21
536	LEWIS & CLARK	96,463	1.94	7.61	3.28	154.61	0.00	15.65	170.26
526	LINCOLN LAND	138,071	0.60	1.51	0.74	157.80	0.00	10.97	168.77
530	LOGAN	111,397	0.48	2.77	2.15	149.09	0.00	9.49	158.58
528	MC HENRY	86,219	1.39	1.74	4.05	161.56	0.00	19.45	181.01
524	MORAIN VALLEY	219,862	0.61	6.42	0.10	181.30	0.00	7.08	188.38
527	MORTON	60,836	2.11	0.69	0.80	166.79	0.00	8.47	175.26
535	OAKTON	203,385	1.10	1.93	3.31	157.20	0.00	19.79	176.99
505	PARKLAND	156,641	0.65	5.90	3.40	186.39	0.00	19.31	205.70
515	PRAIRIE STATE	84,387	1.35	4.84	5.92	172.35	0.00	15.22	187.57
521	REND LAKE	75,953	1.46	1.53	0.00	135.49	0.00	22.50	157.99
537	RICHLAND	53,401	2.03	0.09	1.89	179.80	0.00	11.83	191.63
511	ROCK VALLEY	126,611	1.00	0.68	1.83	176.15	0.00	29.22	205.37
518	SANDBURG	52,890	1.87	8.95	0.32	174.31	0.00	13.80	188.11
506	SAUK VALLEY	45,280	4.77	0.48	2.32	208.02	0.00	6.67	214.69
531	SHAWNEE	45,726	0.86	5.69	0.00	176.87	0.00	5.72	182.59
510	SOUTH SUBURBAN	145,479	0.57	4.80	1.67	171.85	0.00	12.38	184.23
533	SOUTHEASTERN	67,674	0.59	0.00	1.27	145.65	0.00	4.82	150.47
534	SPOON RIVER	37,036	2.22	0.02	2.62	160.99	0.00	18.40	179.39
601	STATE COMM. COLL.	26,326	10.46	0.54	4.97	171.76	0.00	25.25	197.01
504	TRITON	249,672	1.24	1.87	1.07	158.53	0.00	5.83	164.36
516	WAUBONSEE	103,030	1.43	8.83	1.99	198.16	1.00	14.61	213.77
539	WOOD	38,998	1.44	2.90	2.00	189.11	0.00	25.29	214.40
	STATE AVERAGES	6,064,502	\$1.42	\$3.38	\$2.98	\$166.70	\$0.04	\$14.17	\$180.91

13



Section III

FISCAL YEAR 1996 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 1996 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 Appendix A.

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 1996 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	\$ 59.19	\$1,776
Direct Instructional Departmental Cost	11.21	336
Direct Instructional Equipment Cost	2.29	69
Allocated Cost	65.79	1,974
Operation and Maintenance Cost	19.85	596
Building Rental Cost	.58	17
<b>NET INSTRUCTIONAL COST</b>	<b>\$158.92</b>	<b>\$4,768</b>

Table 6

FISCAL YEAR 1996 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	214,425	\$47.00	\$13.65	\$2.43	\$55.03	\$15.08	\$0.62	\$133.82
503	BLACK HAWK	155,179	53.93	5.02	0.02	86.28	17.20	0.00	162.45
508	CHICAGO	1,395,402	57.29	10.42	0.75	63.84	21.85	0.57	154.72
507	DANVILLE	53,312	59.13	11.65	11.99	75.97	25.77	0.54	185.04
502	DUPAGE	457,389	65.41	8.75	1.57	55.37	16.95	0.42	148.46
509	ELGIN	141,886	74.21	4.48	1.66	56.18	22.28	0.03	158.84
512	HARPER	228,548	81.04	3.71	0.02	96.73	39.18	0.00	220.69
540	HEARTLAND	48,144	50.65	18.90	13.98	69.25	8.47	8.20	169.44
519	HIGHLAND	47,385	69.15	9.98	8.64	72.00	21.13	0.76	181.66
514	ILLINOIS CENTRAL	198,760	54.05	20.52	0.33	52.68	15.92	0.00	143.51
529	ILLINOIS EASTERN	134,290	41.71	12.91	1.64	35.13	14.27	0.00	105.67
513	ILLINOIS VALLEY	70,858	55.09	14.93	1.47	55.91	27.95	0.00	155.35
525	JOLIET	172,036	62.62	12.60	7.41	86.74	24.33	0.95	194.66
520	KANKAKEE	97,592	41.14	15.53	2.71	30.86	13.31	1.38	104.92
501	KASKASKIA	71,635	52.86	11.52	2.25	54.24	14.97	0.26	136.10
523	KISHWAUKEE	59,000	64.51	6.75	2.62	57.70	21.66	0.02	153.25
532	LAKE COUNTY	184,447	78.22	12.05	2.37	82.46	19.40	1.35	195.85
517	LAKE LAND	108,877	46.91	13.20	2.07	57.07	13.26	0.06	132.56
536	LEWIS & CLARK	96,463	55.29	8.10	2.31	53.95	21.55	0.58	141.78
526	LINGOLN LAND	138,071	61.96	9.76	3.02	63.41	15.42	1.38	154.95
530	LOGAN	111,397	51.63	4.28	2.44	69.41	15.76	0.18	143.69
528	MC HENRY	86,219	51.11	23.44	1.60	62.72	15.15	0.37	154.38
524	MORAIN VALLEY	219,862	63.01	16.61	3.08	71.66	19.81	0.00	174.17
527	MORTON	60,836	57.32	6.63	1.75	65.95	31.45	0.00	163.19
535	OAKTON	203,385	66.93	16.26	0.57	49.61	14.28	3.22	150.86
505	PARKLAND	156,641	64.98	6.87	3.93	82.86	17.65	0.17	176.44
515	PRAIRIE STATE	84,387	59.67	11.95	3.04	62.06	23.51	0.00	160.24
521	REND LAKE	75,953	55.78	5.53	1.09	55.42	14.67	0.00	132.50
537	RICHLAND	53,401	61.69	8.34	2.80	86.58	16.39	0.00	175.79
511	ROCK VALLEY	126,611	57.18	27.25	2.37	67.87	17.67	0.30	172.64
518	SANDBURG	52,890	61.75	13.08	3.94	67.93	16.28	0.19	163.17
506	SAUK VALLEY	45,280	56.63	11.86	3.73	108.68	19.55	0.00	200.45
531	SHAWNEE	45,726	51.75	6.10	22.90	68.69	20.87	0.00	170.32
510	SOUTH SUBURBAN	145,479	54.12	14.03	3.81	71.51	20.99	0.35	164.81
533	SOUTHEASTERN	67,674	54.95	6.20	2.16	66.80	13.23	0.45	143.79
534	SPOON RIVER	37,036	57.14	3.81	1.70	75.48	17.65	0.35	156.13
601	STATE COMM. COLL.	26,326	54.70	10.31	0.00	72.62	18.16	0.00	155.79
504	TRITON	249,672	56.81	9.66	2.45	63.33	21.79	0.31	154.35
516	WAUBONSEE	103,030	56.38	9.16	4.48	92.82	23.08	0.00	185.91
539	WOOD	38,998	57.94	18.24	3.64	89.17	10.14	3.63	182.77
	STATE AVERAGES	6,064,502	\$59.19	\$11.21	\$2.29	\$65.79	\$19.85	\$0.58	\$158.92



Section IV

FISCAL YEAR 1996 INDIRECT INSTRUCTIONAL SUPPORT UNIT COST

Table 7 summarizes the fiscal year 1996 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 Appendix A.

Table 7

SUMMARY OF FISCAL YEAR 1996 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	\$11.04	\$ 331
Learning Resources	8.60	258
Student Services	14.62	439
Administrative Data Processing	5.08	152
General Administration	14.05	422
Auxiliary Services (subsidy only)	.52	16
General Institutional	11.89	357
<b>TOTALS</b>	<b>\$65.79</b>	<b>\$1,975</b>

Table 8

FISCAL YEAR 1996 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 Adm. Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	BELLEVILLE	214,425	\$10.11	\$5.31	\$14.12	\$2.41	\$7.85	\$17.5	\$55.03
503	BLACK HAWK	155,179	30.57	5.47	15.27	6.10	16.36	0.00	86.28
508	CHICAGO	1,395,402	9.58	12.89	11.10	3.23	26.50	0.00	63.84
507	DANVILLE	53,312	17.13	7.14	17.23	4.28	13.21	2.60	75.97
502	DUPAGE	457,389	5.26	10.04	10.04	6.76	11.63	0.00	55.37
509	ELGIN	141,886	16.52	6.93	14.89	5.79	4.77	0.73	56.18
512	HARPER	228,548	16.65	8.48	19.64	14.53	7.96	29.48	96.73
540	HEARTLAND	48,144	5.34	14.79	14.60	9.89	15.37	9.26	69.25
519	HIGHLAND	47,385	9.25	6.88	22.76	6.10	13.15	0.00	72.00
514	ILLINOIS CENTRAL	198,760	3.41	6.66	13.43	1.97	9.80	0.00	52.68
529	ILLINOIS EASTERN	134,290	5.28	3.08	4.92	1.82	10.85	0.00	35.13
513	ILLINOIS VALLEY	70,858	4.36	6.75	10.06	5.23	8.86	2.98	55.91
525	JOLIET	172,036	32.81	4.49	11.74	3.57	10.32	0.00	86.74
520	KANKAKEE	97,592	4.46	4.60	10.03	2.30	7.08	0.00	30.86
501	KASKASKIA	71,635	14.44	4.85	10.40	3.83	5.93	0.94	54.24
523	KISHWAUKEE	59,000	15.36	6.83	10.84	5.02	7.96	0.00	57.70
532	LAKE COUNTY	184,447	6.36	14.84	16.10	11.26	13.60	20.29	82.46
517	LAKE LAND	108,877	23.81	2.71	8.05	5.13	4.39	2.70	57.07
536	LEWIS & CLARK	96,463	8.20	3.63	21.12	1.82	7.87	0.00	53.95
526	LINCOLN LAND	138,071	12.42	5.13	16.91	6.67	7.80	1.42	63.41
530	LOGAN	111,397	11.21	6.47	24.06	1.68	7.42	3.97	69.41
528	MC HENRY	86,219	1.84	13.35	17.09	2.32	12.68	0.00	62.72
524	MORAIN VALLEY	219,862	6.59	4.32	19.18	7.77	11.79	0.00	71.66
527	MORTON	60,836	9.43	6.48	13.44	8.93	12.97	2.99	65.95
535	OAKTON	203,385	6.06	11.17	13.72	3.19	8.96	0.00	49.61
505	PARKLAND	156,641	16.61	10.92	25.40	3.88	13.02	0.00	82.86
515	PRAIRIE STATE	84,387	5.64	9.40	13.38	3.69	15.24	0.00	62.06
521	REND LAKE	75,953	15.55	3.52	13.63	1.63	8.01	0.74	55.42
537	RICHLAND	53,401	15.48	9.12	25.47	2.54	17.38	1.52	86.58
511	ROCK VALLEY	126,611	9.17	8.18	12.42	5.07	12.14	3.10	67.87
518	SANDBURG	52,890	4.63	9.32	8.45	4.36	10.45	0.00	67.93
506	SAUK VALLEY	45,280	22.68	5.85	21.73	2.72	15.20	0.00	108.68
531	SHAWNEE	45,726	9.64	7.48	25.69	4.67	7.67	2.23	68.69
510	SOUTH SUBURBAN	145,479	9.97	2.98	24.62	4.11	8.96	0.00	71.51
533	SOUTHEASTERN	67,674	18.57	7.52	19.11	1.81	7.23	5.30	66.80
534	SPOON RIVER	37,036	21.59	6.63	15.11	4.29	10.77	1.48	75.48
601	STATE COMM. COLL.	26,326	20.15	9.60	14.61	4.75	15.36	0.00	72.62
504	TRITON	249,672	10.34	4.85	15.31	8.47	6.57	0.00	63.33
516	WAUBONSEE	103,030	10.11	11.18	27.34	13.59	17.08	0.00	92.82
539	WOOD	38,998	5.65	7.05	28.06	6.36	20.32	0.00	89.17
	STATE AVERAGES	6,064,502	\$11.04	\$8.60	\$14.62	\$5.08	\$14.05	\$0.52	\$65.79





Section V

FISCAL YEAR 1996 NET INSTRUCTIONAL UNIT COST BY  
FUNDABLE INSTRUCTIONAL CATEGORIES

Table 9 lists the statewide average net instructional unit cost and the average cost per full-time equivalent student in each instructional category. This cost information is the basis for determining the state credit hour grant rate in each of these instructional categories\*. Table 10 displays the unit cost in each of the 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 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 1996 NET INSTRUCTIONAL UNIT COST  
BY FUNDABLE INSTRUCTIONAL CATEGORIES IN  
ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	\$160.25	\$4,808
Business Occupational	173.89	5,217
Technical Occupational	195.69	5,870
Health Occupational	217.23	6,517
Remedial Education	146.55	4,397
Adult Basic Education/Adult Secondary Education (ABE/ASE)/ESL	116.15	3,485
All Fundable Instruction Areas*	\$158.92	\$4,768

\*General studies hours are no longer included for state reimbursement.

Table 10

FISCAL YEAR 1996 NET INSTRUCTIONAL UNIT COST BY FUNDABLE INSTRUCTIONAL CATEGORIES  
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Average
522	BELLEVILLE	\$121.50	\$136.99	\$162.40	\$205.79	\$121.70	\$133.82
503	BLACK HAWK	164.16	153.12	191.80	235.12	153.14	162.45
508	CHICAGO	210.08	217.78	215.47	211.28	146.80	154.72
507	DANVILLE	167.80	211.61	257.48	249.46	161.13	185.04
502	DUPAGE	142.69	162.60	168.42	237.79	119.56	148.46
509	ELGIN	150.82	187.15	205.99	265.22	142.33	158.84
512	HARPER	210.52	226.78	265.31	366.22	207.58	220.69
540	HEARTLAND	164.87	163.80	208.04	229.01	147.07	169.44
519	HIGHLAND	182.29	210.02	226.96	201.37	132.98	181.66
514	ILLINOIS CENTRAL	130.13	147.42	182.16	213.37	135.84	143.51
529	ILLINOIS EASTERN	99.94	104.69	114.97	113.74	140.11	105.67
513	ILLINOIS VALLEY	155.04	142.01	153.49	212.86	141.08	155.35
525	JOLIET	176.57	207.53	271.75	282.17	172.71	194.66
520	KANKAKEE	106.98	112.61	175.94	187.53	97.83	104.92
501	KASKASKIA	123.26	147.70	162.52	176.58	118.90	136.10
523	KISHWAUKEE	129.54	157.51	240.76	210.84	140.42	153.25
532	LAKE COUNTY	191.93	213.84	233.06	318.05	175.53	195.85
517	LAKE LAND	122.94	134.39	146.32	187.96	120.75	132.56
536	LEWIS & CLARK	130.04	159.27	174.13	233.36	118.15	141.78
526	LINCOLN LAND	148.03	124.04	162.11	264.93	149.42	154.95
530	LOGAN	134.57	155.78	182.56	187.75	149.46	143.69
528	MC HENRY	149.22	184.13	211.23	176.15	146.41	154.38
524	MORAIN VALLEY	165.56	189.66	299.43	250.13	130.64	174.17
527	MORTON	162.83	195.55	230.97	266.08	121.26	163.19
535	OAKTON	152.35	184.83	182.03	227.81	128.12	150.88
505	PARKLAND	163.78	171.46	202.46	287.05	164.26	176.44
515	PRAIRIE STATE	147.61	140.81	196.10	248.01	136.84	160.24
521	REND LAKE	110.17	139.35	167.38	172.15	98.11	132.50
537	RICHLAND	172.15	185.11	228.36	188.71	163.64	175.79
511	ROCK VALLEY	162.72	174.48	243.80	194.93	137.54	172.64
518	SANDBURG	147.63	173.03	183.01	192.78	141.20	163.17
506	SAUK VALLEY	188.94	189.59	228.77	324.68	180.22	200.45
531	SHAWNEE	157.08	192.37	232.55	183.29	122.45	170.32
510	SOUTH SUBURBAN	166.57	174.31	205.84	205.73	158.77	164.81
533	SOUTHEASTERN	137.60	152.35	169.89	158.10	135.39	143.79
534	SPOON RIVER	137.59	215.03	219.71	166.24	120.70	156.13
601	STATE COMM. COLLEGE	150.68	172.69	149.77	179.29	173.66	155.79
504	TRITON	150.48	146.85	194.66	189.29	155.78	154.35
516	WAUBONSEE	180.70	208.59	252.94	237.84	166.38	185.91
539	WOOD	167.96	179.14	218.20	258.60	176.51	182.77
	STATE AVERAGES	\$160.25	\$173.89	\$195.69	\$217.23	\$146.51	\$158.92
						116.15	



**APPENDIX A**  
**Total Expenditures Reports**

Illinois Community College Board

Table A-1

FISCAL YEAR 1996 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	214,425	\$28,694,827	\$182,645	\$1,096,904	\$315,203	\$30,289,579	\$0	\$4,488,439	\$34,778,018
503	155,179	25,208,700	229,639	12,463	102,085	25,552,887	0	2,344,951	27,897,738
508	1,395,402	215,899,942	1,857,886	492,848	6,834,420	224,885,096	0	7,144,522	232,029,618
507	53,312	9,864,870	170,808	33,444	121,080	10,190,202	0	1,866,066	12,056,268
502	457,389	67,905,257	1,380,521	1,065,564	1,551,511	71,902,853	0	7,671,068	79,573,921
509	141,886	22,537,488	153,753	1,124,120	587,960	24,403,321	128,239	4,294,919	28,826,479
512	228,548	50,438,418	120,351	1,107,588	656,069	52,322,426	0	6,593,452	58,915,878
540	48,144	8,157,516	281,345	313,581	17,222	8,769,664	0	355,835	9,125,499
519	47,385	8,608,104	109,863	417,229	293,189	9,428,385	0	897,145	10,325,530
514	198,760	28,523,069	120,651	4,261,918	902,753	33,808,391	0	3,152,930	36,961,321
529	134,280	14,191,059	350,962	91,438	405,722	15,039,181	0	1,548,458	16,587,639
513	70,858	11,008,054	158,240	0	307,818	11,474,112	0	2,484,252	13,958,364
525	172,038	33,488,487	245,741	428,382	117,099	34,279,709	0	3,097,402	37,377,111
520	97,592	10,238,562	116,092	474,558	243,245	11,073,457	0	3,211,725	14,285,182
501	71,635	9,749,672	228,359	3,894	0	9,981,925	0	414,606	10,396,531
523	59,000	9,041,909	0	0	0	9,041,909	37,629	403,856	9,483,394
532	184,447	36,123,295	222,224	959,803	1,032,100	38,337,422	0	3,971,446	42,308,868
517	108,877	14,433,186	56,115	877,544	243,752	15,610,597	0	1,070,688	16,681,285
538	96,483	13,876,601	187,213	733,614	316,857	14,914,285	0	1,509,967	16,424,252
526	138,071	21,393,774	83,160	208,927	101,488	21,787,349	0	1,514,584	23,301,933
530	111,397	16,006,784	53,123	308,717	239,269	16,607,893	0	1,057,647	17,665,540
528	86,219	13,310,884	119,781	149,764	348,868	13,929,297	0	1,677,032	15,606,329
524	219,882	38,293,373	134,523	1,411,775	21,989	39,861,660	0	1,557,630	41,419,290
527	60,836	9,927,595	128,365	41,989	48,966	10,146,915	0	515,088	10,662,003
535	203,385	30,682,530	224,639	392,659	672,593	31,972,421	0	4,025,888	35,998,309
505	156,641	27,838,332	101,545	924,645	532,477	29,196,999	0	3,024,800	32,221,799
515	84,387	13,522,063	114,171	408,021	499,851	14,544,106	0	1,284,591	15,828,697
537	75,953	10,083,580	110,985	116,330	0	10,290,895	0	1,708,693	11,999,588
521	53,401	9,387,600	108,272	4,991	101,024	9,601,887	0	631,956	10,233,843
511	126,611	21,858,328	126,022	86,551	231,560	22,302,461	0	3,699,348	26,001,809
518	52,890	8,630,185	98,740	473,179	16,847	9,218,951	0	729,673	9,948,624
506	45,280	9,076,353	216,193	21,663	104,988	9,419,197	0	302,135	9,721,332
531	45,726	7,787,982	39,436	260,369	0	8,087,787	0	261,529	8,349,316
510	145,479	23,975,930	82,238	698,903	243,158	25,000,229	0	1,801,554	26,801,783
533	67,874	9,730,906	39,655	0	85,687	9,856,248	0	326,193	10,182,441
534	37,036	5,782,464	82,116	561	97,164	5,962,305	0	681,288	6,643,593
601	26,326	4,101,212	275,289	14,222	130,940	4,521,663	0	664,733	5,186,396
504	249,872	38,538,249	308,600	466,878	267,634	39,579,361	0	1,454,431	41,033,792
516	103,030	19,154,645	147,341	910,889	204,984	20,417,059	102,532	1,505,004	22,024,595
539	38,998	7,127,742	56,003	112,984	78,000	7,374,729	0	986,366	8,361,095
STATE TOTALS		\$963,778,527	\$8,622,805	\$20,508,109	\$18,075,572	\$1,010,984,813	\$268,400	\$85,931,790	\$1,097,185,003

Illinois Community College Board

Table A-2

FISCAL YEAR 1996 INSTRUNCTIONAL 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	214,425	2,927,323	521,977	11,799,796	3,233,971	132,974	28,694,827
503	BLACK HAWK	155,179	778,235	2,389	13,389,206	2,669,818	0	25,208,700
508	CHICAGO	1,395,402	14,539,060	1,046,740	89,089,180	30,489,092	800,150	215,899,942
507	DANVILLE	53,312	620,976	639,366	4,049,902	1,373,710	28,530	9,864,870
502	DUPAGE	457,389	4,003,915	718,469	25,324,540	7,752,386	189,990	67,905,257
509	ELGIN	141,886	635,322	235,530	7,971,236	3,161,399	4,627	22,537,488
512	HARPER	228,548	847,764	4,815	22,107,631	8,955,563	0	50,438,418
540	HEARTLAND	48,144	909,934	672,919	3,333,766	407,667	394,683	8,157,516
519	HIGHLAND	47,385	472,801	409,228	3,411,887	1,001,361	36,134	8,608,104
514	ILLINOIS CENTRAL	198,760	4,078,603	65,142	10,470,268	3,165,099	0	28,523,069
529	ILLINOIS EASTERN	134,290	1,734,284	220,696	4,718,266	1,916,400	0	14,191,059
513	ILLINOIS VALLEY	70,858	1,058,011	103,829	3,961,936	1,980,426	0	11,008,054
525	JOLIET	172,036	2,167,926	1,275,262	14,923,087	4,185,513	162,954	33,488,487
520	KANKAKEE	97,592	1,515,361	264,231	3,011,477	1,299,031	134,206	10,239,562
501	KASKASKIA	71,635	824,885	161,243	3,885,588	1,072,727	18,718	9,749,672
523	KISHWAUKEE	59,000	398,235	154,343	3,404,005	1,277,662	1,356	9,041,909
532	LAKE COUNTY	184,447	2,223,341	436,510	15,208,590	3,578,397	248,565	36,123,295
517	LAKE LAND	108,877	1,437,267	225,527	6,213,250	1,443,252	6,380	14,433,186
536	LEWIS & CLARK	96,463	781,508	222,945	5,203,994	2,079,067	56,091	13,676,601
526	LINCOLN LAND	138,071	1,348,261	416,554	8,755,301	2,129,021	190,051	21,393,774
530	LOGAN	111,397	476,260	272,070	7,732,212	1,755,214	19,807	16,006,784
528	MC HENRY	86,219	2,021,201	137,956	5,407,473	1,306,077	31,723	13,310,884
524	MORAIN VALLEY	219,862	3,651,577	677,213	15,754,448	4,356,525	0	38,293,373
527	MORTON	60,836	403,310	106,301	4,012,331	1,913,082	5,417	9,927,595
535	OAKTON	203,385	3,306,363	115,033	10,089,716	2,904,690	654,570	30,682,530
505	PARKLAND	156,641	1,076,557	615,187	12,978,689	2,763,992	25,950	27,638,332
515	PRAIRIE STATE	84,387	1,008,648	256,431	5,237,377	1,984,150	0	13,522,063
521	REND LAKE	75,953	420,268	83,113	4,209,179	1,114,514	0	10,063,580
537	RICHLAND	53,401	445,446	149,694	4,623,388	874,986	0	9,387,600
511	ROCK VALLEY	126,611	3,450,061	300,354	8,592,514	2,237,846	37,428	21,858,328
518	SANDBURG	52,890	691,803	208,570	3,592,747	861,087	9,816	8,630,185
506	SAUK VALLEY	45,280	536,843	169,118	4,920,889	885,333	0	9,076,353
531	SHAWNEE	45,726	279,061	1,047,262	3,141,114	954,300	0	7,787,982
510	SOUTH SUBURBAN	145,479	2,041,487	554,041	10,402,820	3,053,241	51,472	23,975,930
533	SOUTHEASTERN	67,674	419,629	145,914	4,520,919	895,241	30,742	9,730,906
534	SPOON RIVER	37,036	141,165	62,909	2,795,574	653,579	13,035	5,782,464
601	STATE COMM. COLL.	26,326	271,524	0	1,911,761	477,963	0	4,101,212
504	TRITON	249,672	2,411,789	611,017	15,811,018	5,440,692	78,272	38,536,249
516	WAUBONSEE	103,030	943,642	461,121	9,563,705	2,377,778	0	19,154,645
539	WOOD	38,998	711,327	141,873	3,477,533	395,577	141,757	7,127,742
STATE TOTALS		6,064,502	\$68,010,868	\$13,912,892	\$399,008,313	\$120,377,429	\$3,505,398	\$963,778,527

27

26



Illinois Community College Board

Table A-3

FISCAL YEAR 1996 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	214,425	1,137,581	3,027,849	517,546	1,682,639	375,317	2,890,333	11,799,796
523	BLACK HAWK	155,179	849,461	2,369,695	947,253	2,538,471	0	1,940,368	13,389,206
508	CHICAGO	1,395,402	17,981,896	15,487,484	4,508,098	36,972,196	0	766,882	89,089,180
507	DANVILLE	53,312	380,773	918,716	228,266	704,433	138,684	765,725	4,049,902
502	DUPAGE	457,389	4,592,896	4,593,428	3,093,752	5,319,602	0	5,319,602	25,324,540
509	ELGIN	141,886	983,758	2,112,903	821,021	676,544	103,339	930,093	7,971,236
512	HARPER	228,548	1,938,943	4,488,904	3,319,848	1,819,188	0	6,736,494	22,107,631
540	HEARTLAND	48,144	712,023	702,747	475,906	739,868	0	445,984	3,333,766
519	HIGHLAND	47,385	325,979	1,078,404	288,825	622,878	0	657,557	3,411,887
514	ILLINOIS CENTRAL	198,760	1,323,372	2,688,724	392,287	1,947,062	0	3,462,045	10,470,268
529	ILLINOIS EASTERN	134,290	414,062	660,129	244,290	1,456,669	0	1,233,690	4,718,268
513	ILLINOIS VALLEY	70,858	477,939	712,728	370,866	627,778	210,995	1,252,358	3,961,936
525	JOLIET	172,036	772,094	2,019,580	613,455	1,775,688	0	4,097,983	14,923,087
520	KANKAKEE	97,592	449,269	979,139	224,155	690,788	0	232,637	3,011,477
501	KASKASKIA	71,635	347,259	745,282	274,566	424,454	67,199	992,558	3,885,588
523	KISHWAUKEE	59,000	403,103	639,315	296,228	469,559	0	689,650	3,404,005
532	LAKE COUNTY	184,447	2,737,817	2,969,922	2,076,243	2,509,245	0	3,741,833	15,208,590
517	LAKE LAND	108,877	295,155	876,512	558,346	478,016	293,770	1,119,115	6,213,250
536	LEWIS & CLARK	96,463	350,105	2,037,502	175,481	759,082	0	1,090,617	5,203,994
526	LINCOLN LAND	138,071	708,504	2,334,694	921,520	1,076,815	196,425	1,802,140	8,755,301
530	LOGAN	111,397	721,116	2,680,419	186,909	826,357	442,239	1,626,309	7,732,212
528	MC HENRY	86,219	1,150,761	1,473,889	200,287	1,093,513	114,132	1,215,997	5,407,473
524	MORAIN VALLEY	219,862	948,860	4,216,283	1,708,628	2,593,132	0	4,837,913	15,754,448
527	MORTON	60,836	394,111	817,576	543,180	789,019	182,076	712,508	4,012,331
535	OAKTON	203,385	2,272,040	2,789,555	648,200	1,822,867	0	1,323,547	10,089,716
505	PARKLAND	156,641	1,710,392	3,979,085	607,512	2,039,905	0	2,039,905	12,978,689
515	PRAIRIE STATE	84,387	793,449	1,129,471	311,467	1,285,800	0	1,241,479	5,237,377
521	REND LAKE	75,953	267,388	1,035,510	123,712	608,756	56,271	936,235	4,209,179
537	RICHLAND	53,401	487,031	1,359,920	135,839	927,958	80,932	805,151	4,623,388
511	ROCK VALLEY	126,611	1,036,178	1,572,156	641,545	1,536,593	392,510	2,252,850	8,592,514
518	SANDBURG	52,890	492,742	447,178	230,729	552,503	0	1,624,891	3,592,747
506	SAUK VALLEY	45,280	265,076	983,785	123,346	688,051	0	1,833,796	4,920,889
531	SHAWNEE	45,726	342,131	1,174,560	213,413	350,637	102,052	517,541	3,141,114
510	SOUTH SUBURBAN	145,479	434,221	3,582,012	598,358	1,302,990	0	3,034,802	10,402,820
533	SOUTHEASTERN	67,674	509,076	1,293,279	122,330	489,277	358,632	491,850	4,520,919
534	SPOON RIVER	37,036	245,544	559,638	158,802	398,856	54,989	578,017	2,795,574
601	STATE COMM. COLL.	26,326	252,666	384,562	125,131	404,488	0	214,554	1,911,761
504	TRITON	249,672	1,211,155	3,822,957	2,114,589	1,641,566	0	4,438,672	15,611,018
516	WAUBONSEE	103,030	1,151,628	2,816,350	1,399,776	1,759,638	0	1,394,356	9,563,705
539	WOOD	38,998	274,837	1,094,419	247,917	792,341	0	847,593	3,477,533
STATE TOTALS		6,064,502	\$52,142,391	\$88,636,361	\$30,789,622	\$85,195,222	\$3,169,542	\$72,135,630	\$399,008,313



**APPENDIX B**

**State Summary of Net Instructional Unit Cost  
Per Credit Hour by PCS/CIP**

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Depl.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
11 010102 AGRICULTURAL BUSINESS	88	36.73	51.27	0.00	57.07	13.25	0.06	158.38
11 010103 AGRICULTURAL ECONOMICS	1,620	95.11	17.75	0.69	71.80	18.05	0.28	203.69
11 010201 AGRICULTURAL MECHANICS	710	119.24	20.48	1.06	77.03	20.45	0.59	238.85
AGRICULTURAL BUSINESS/PRODUCTION								
	2,418	100.07	19.77	0.78	72.80	18.58	0.36	212.37
11 020201 ANIMAL SCIENCE, GENERAL	1,697	107.74	11.44	1.18	66.84	17.58	0.37	205.16
11 020402 AGRONOMY	1,086	94.32	22.69	1.50	63.39	16.43	0.33	198.66
11 020403 HORTICULTURE SCIENCE	1,057	100.70	18.88	1.92	72.26	19.46	0.35	213.58
11 020501 SOIL SCIENCES	2,758	80.35	14.03	1.37	68.01	18.57	0.35	182.67
AGRICULTURAL SCIENCES								
	6,598	92.96	15.57	1.43	67.63	18.11	0.35	196.04
11 030101 RENEWABLE NATURAL RESOURCES	27	0.00	1.22	18.70	68.67	20.85	0.00	109.44
CONSERVATION, NAT RESOURCES								
	27	0.00	1.22	18.70	68.67	20.85	0.00	109.44
11 040201 ARCHITECTURE	2,519	103.65	12.70	5.06	57.75	17.55	0.61	197.32
ARCHITECTURE AND ENV. DESIGN								
	2,519	103.65	12.70	5.06	57.75	17.55	0.61	197.32
11 050101 AFRICAN STUDIES	1,150	64.07	5.87	0.67	62.77	21.41	0.37	155.16
11 050103 ASIAN STUDIES, GENERAL	1,496	50.39	4.24	0.90	65.55	18.34	0.28	139.70
11 050104 EAST ASIAN STUDIES	981	204.86	16.99	0.17	59.77	16.31	0.80	298.90
11 050107 LATIN AMERICAN STUDIES	1,971	44.26	4.87	0.71	67.38	20.86	0.61	138.70
11 050108 MIDDLE EASTERN STUDIES	207	76.40	0.84	3.20	82.86	17.64	0.16	181.10
11 050110 RUSSIAN AND SLAVIC STUDIES	80	80.89	5.54	0.84	55.36	16.94	0.41	159.98
11 050112 SOUTH ASIAN STUDIES	50	38.46	9.24	0.16	55.36	16.94	0.40	120.56
11 050201 AFRO-AMERICAN (BLACK) STUDIES	1,707	63.14	4.36	0.00	73.41	26.21	0.58	167.70
11 050202 AMERICAN INDIAN STUDIES	489	49.24	1.26	0.00	92.67	36.15	0.03	179.34
11 050203 HISPANIC-AMERICAN STUDIES	9	0.00	65.78	0.00	53.89	21.44	0.56	141.67
AREA AND ETHNIC STUDIES								
	8,140	72.89	6.03	0.54	68.45	21.82	0.48	170.22
11 090401 PRINT JOURNALISM	7,832	85.25	13.03	1.18	64.92	19.15	0.38	183.91
11 090701 RADIO/TV, BROADCAST JOURNALISM	1,227	69.23	14.04	0.90	59.48	17.78	0.47	161.91
11 099998 INTERNSHIP IN COMMUNICATIONS	57	117.51	1.47	5.65	65.88	18.74	0.47	209.72
COMMUNICATIONS								
	9,116	83.30	13.09	1.17	64.20	18.96	0.39	181.11
11 110101 COMPUTER AND INFORMATION SCIENCE	23,826	39.88	10.66	6.55	68.94	21.08	0.47	147.57



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
11 110201 COMPUTER PROGRAMMING	27,059	73.02	12.75	8.02	70.44	20.62	0.53	185.38
11 110501 SYSTEMS ANALYSIS	965	57.50	3.93	0.67	64.44	16.46	0.17	143.18
11 119987 TOPICS IN COMPUTER SCIENCE	232	36.08	0.00	0.00	57.07	13.25	0.06	106.46
COMPUTER/INFORMATION SCIENCE								
11 130101 EDUCATION, GENERAL	52,082	57.41	11.57	7.17	69.58	20.72	0.49	166.95
11 130201 BILINGUAL EDUCATION	6,712	59.97	5.48	0.47	71.43	19.40	0.50	157.26
11 130501 EDUCATIONAL MEDIA	710	32.92	1.36	0.84	58.04	21.63	0.15	114.94
11 130901 FOUNDATIONS OF EDUCATION	89	61.35	8.77	11.76	68.99	20.90	0.00	171.77
11 131001 SPECIAL EDUCATION, GENERAL	8,218	40.89	4.93	0.21	68.37	19.04	0.44	133.89
11 131202 ELEMENTARY EDUCATION	8,464	48.56	5.41	0.82	68.08	18.88	0.49	142.24
11 131205 SECONDARY EDUCATION	14,229	49.61	5.06	1.32	68.63	18.71	0.39	143.73
11 131301 AGRICULTURAL EDUCATION	18	49.33	0.28	0.00	67.89	16.28	0.17	133.94
11 131302 ART EDUCATION	36	102.44	6.69	0.58	86.28	17.19	0.00	213.17
11 131307 HEALTH EDUCATION	54	15.98	0.61	0.00	55.89	22.17	0.02	94.67
11 131312 MUSIC EDUCATION	46,877	51.47	10.02	0.89	65.20	19.10	0.32	147.00
11 131314 PHYSICAL EDUCATION	58	85.81	23.21	0.19	52.67	15.91	0.00	177.79
11 131315 READING EDUCATION	5,408	69.24	13.95	3.58	68.54	19.97	0.48	175.77
11 138987 TOPICS/ISSUES IN EDUCATION	4,780	43.41	9.33	0.87	66.72	18.88	0.35	139.55
11 138988 INTERNSHIP IN EDUCATION	389	59.65	4.22	0.03	49.64	17.38	0.22	131.14
11 139998 INTERNSHIP IN EDUCATION	1,310	43.05	6.38	0.15	62.74	19.52	0.09	131.94
EDUCATION								
11 140101 ENGINEERING, GENERAL	97,362	51.04	8.20	1.01	66.76	19.09	0.37	146.48
11 141001 ELECTRICAL, ELECTRONIC, & COMM. ENG.	3,855	120.27	25.08	8.30	65.32	19.26	0.50	238.74
11 141101 ENGINEERING MECHANICS	688	133.10	15.92	5.05	67.88	21.32	0.32	243.60
11 141201 ENGINEERING PHYSICS	3,680	106.23	12.21	4.29	68.00	18.82	0.60	210.15
11 149998 ENGINEERING INTERNSHIP	4,630	108.80	6.11	2.58	66.73	18.72	0.47	203.39
11 149998 ENGINEERING INTERNSHIP	9	0.00	45.44	0.00	78.33	20.89	0.11	144.78
ENGINEERING								
11 160102 LINGUISTICS	12,862	112.73	14.09	4.91	66.74	19.05	0.51	218.03
11 160301 CHINESE	854	51.63	4.01	0.20	72.84	24.38	0.37	153.44
11 160302 JAPANESE	317	161.51	4.51	0.51	66.94	18.64	0.81	252.92
11 160399 ASIATIC LANGUAGES, OTHER	2,715	53.18	5.98	0.51	73.68	20.78	0.82	154.95
11 160402 RUSSIAN	89	43.22	4.37	0.03	55.39	17.29	0.38	120.70
11 160403 SLAVIC LANGUAGES	471	79.89	7.61	0.24	57.67	17.00	1.00	163.50
11 160501 GERMAN	388	30.91	14.30	0.03	53.27	18.27	2.33	119.11
11 160901 FRENCH	5,595	89.27	45.45	1.16	71.68	21.63	0.64	229.83
11 160902 ITALIAN	11,265	72.56	8.07	1.03	66.72	19.58	0.51	168.48
11 160902 ITALIAN	2,422	52.81	6.22	0.16	61.49	18.61	0.80	110.11

34

33



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Depl.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
11 160905 SPANISH	60,362	53.71	5.60	0.64	68.49	20.47	0.50	149.41
11 161101 ARABIC	6	65.33	0.33	0.00	55.83	22.17	0.00	143.67
11 161102 HEBREW	213	53.06	20.31	0.00	49.61	14.28	3.22	140.48
11 169998 FOREIGN LANGUAGE STUDY	4	0.00	5.75	0.00	86.50	16.25	0.00	108.50
11 169999 FOREIGN LANGUAGES, OTHER	913	42.76	9.99	3.93	56.86	14.58	2.31	130.43
FOREIGN LANGUAGES	85,614	58.76	8.67	0.73	68.16	20.30	0.57	157.20
11 190402 CONSUMER SCIENCE	2,684	84.43	5.11	1.05	67.10	19.86	0.60	178.15
11 190502 FOOD/FOOD SCIENCES	1,634	60.02	4.78	0.12	68.71	17.11	1.30	152.04
11 190503 DIETETICS/HUMAN NUTRITION	10,395	40.22	13.19	1.69	69.91	21.15	0.28	146.45
11 190601 HUMAN ENVIRONMENT & HOUSING	27	29.56	6.85	5.74	63.30	21.78	0.30	127.52
11 190801 TEXTILES AND CLOTHING	313	95.26	11.65	1.36	64.04	18.92	0.52	191.75
11 199997 TOPIC/ISSUES IN HOME ECONOMICS	85	5.88	0.00	0.00	32.13	16.68	0.00	54.69
HOME ECONOMICS	15,138	51.12	10.74	1.39	68.94	20.41	0.45	153.06
11 230101 ENGLISH, GENERAL	5,040	132.26	3.38	0.25	57.10	17.65	0.50	211.15
11 230301 COMPARATIVE LITERATURE	12,812	68.32	9.01	1.17	70.27	20.29	0.57	169.63
11 230397 TOPICS ON LITERATURE	1,621	103.95	6.29	0.12	63.47	16.22	0.53	190.57
11 230401 COMPOSITION	297,819	66.11	6.92	1.39	67.63	19.72	0.59	162.36
11 230501 CREATIVE WRITING	4,573	114.38	8.12	1.67	67.67	19.59	0.85	212.28
11 230701 LITERATURE, AMERICAN	33,560	60.21	7.23	0.98	65.51	19.24	0.56	153.72
11 230801 LITERATURE, ENGLISH	5,287	78.52	36.52	0.97	69.45	19.55	0.56	205.58
11 231001 DEBATE AND FORENSICS	130,281	60.10	7.48	1.02	69.25	19.83	0.53	158.20
11 231002 SPEECH COMMUNICATIONS	16,948	62.04	5.26	0.25	56.68	16.94	0.97	142.15
LETTERS	507,941	65.44	7.36	1.21	67.51	19.60	0.59	161.70
11 240105 ORIENTATION COURSES	25,971	52.89	27.23	0.69	64.49	20.40	0.57	166.27
11 240198 INDEPENDENT STUDY IN ARTS	6,687	98.84	8.73	1.33	60.22	17.77	0.66	187.55
11 240199 LIBERAL/GENERAL EDUCATION	2,572	74.94	10.10	0.05	62.15	17.74	0.56	165.55
LIBERAL/GENERAL EDUCATION	35,230	63.22	22.47	0.77	63.51	19.71	0.58	170.26
11 260101 BIOLOGY, GENERAL	137,406	53.55	12.53	2.77	66.85	19.54	0.59	155.83
11 260201 BIOCHEMISTRY AND BIOPHYSICS	431	93.88	15.35	4.07	60.70	17.12	0.35	191.48
11 260301 BOTANY, GENERAL	3,702	89.75	12.48	2.09	65.04	19.26	0.47	189.09
11 260307 PLANT PHYSIOLOGY	206	74.97	6.69	17.17	66.39	19.99	0.10	185.31
11 260501 MICROBIOLOGY	28,068	87.22	11.48	1.97	66.66	19.94	0.63	187.91
11 260601 ANATOMY	479	155.98	66.19	3.22	61.63	19.51	0.20	306.72

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
11 260603 ECOLOGY	20,172	54.62	18.72	2.68	70.23	20.36	0.91	167.52
11 260607 MARINE BIOLOGY	477	36.51	23.87	2.00	55.21	15.07	0.47	133.13
11 260613 GENETICS (PLANT AND ANIMAL)	1,330	86.35	9.54	0.96	71.29	21.27	0.25	189.65
11 260701 ZOOLOGY, GENERAL	4,418	102.32	11.92	5.63	68.84	21.25	0.43	210.38
11 260702 ENTOMOLOGY	231	91.31	28.55	3.92	85.40	22.79	1.07	233.05
11 260706 PHYSIOLOGY, HUMAN AND ANIMAL	93,242	68.37	9.15	1.75	65.77	20.05	0.62	165.70
LIFE SCIENCES								
11 270101 MATHEMATICS, GENERAL	290,162	63.24	11.87	2.40	66.73	19.82	0.62	164.68
11 270301 APPLIED MATHEMATICS	166,345	64.11	6.00	1.58	67.57	19.86	0.60	159.73
11 270302 OPERATIONS RESEARCH	54,031	49.45	6.12	1.39	66.37	19.04	0.63	143.00
11 270401 PURE MATHEMATICS	944	109.09	1.85	0.13	76.28	29.63	0.12	217.09
11 270501 STATISTICS	76	409.86	0.00	0.00	96.72	39.18	0.00	545.76
11 270501 STATISTICS	34,486	57.57	10.92	1.60	67.23	18.85	0.70	156.86
MATHEMATICS								
11 280101 AEROSPACE SCIENCE	255,882	60.40	6.67	1.54	67.31	19.60	0.62	156.14
11 280301 MILITARY SCIENCE	4	47.25	0.00	0.00	68.75	16.25	0.25	132.50
11 280301 MILITARY SCIENCE	105	32.14	3.31	2.88	61.86	17.87	1.28	119.33
MILITARY SCIENCES								
11 300101 BIOLOGICAL AND PHYSICAL SCIENCE	109	32.70	3.19	2.77	62.11	17.81	1.24	119.82
11 300197 TOPICS/ISSUES IN THE SCIENCES	8,189	46.19	10.18	1.86	76.49	21.00	0.05	155.77
11 300198 INTERNSHIP IN SCIENCE	2,786	82.61	33.10	0.06	57.59	16.77	0.42	190.55
11 300199 INDEPENDENT STUDY IN SCIENCE	56	129.52	7.45	7.05	75.96	25.75	0.52	246.25
11 300401 HUMANITIES	1,386	94.16	12.41	0.15	55.00	16.97	0.41	179.10
11 300497 TOPICS/ISSUES IN THE HUMANITIES	51,075	60.04	9.28	1.11	68.80	19.24	0.77	159.25
11 300498 INTERNSHIP IN THE HUMANITIES	2,148	60.06	9.07	0.20	58.59	18.22	0.46	146.59
11 300499 INDEPENDENT STUDY IN THE HUMANITIES	18	65.17	28.50	0.00	86.28	17.17	0.00	197.11
11 300499 INDEPENDENT STUDY IN THE HUMANITIES	1,609	97.74	12.57	0.25	56.59	17.11	0.34	184.60
MULTI/INTERDISCIPLINARY STUDIES								
11 310101 PARKS AND RECREATION	67,267	60.96	10.52	1.09	66.38	19.23	0.64	160.81
11 310301 PARKS AND RECREATION MANAGEMENT	406	132.36	11.10	1.83	64.25	18.71	0.36	228.62
11 318998 INTERNSHIP IN RECREATION	252	120.58	18.25	3.25	77.04	19.71	0.66	239.50
11 318998 INTERNSHIP IN RECREATION	48	580.85	9.73	3.63	82.44	19.40	1.33	697.38
PARKS AND RECREATION								
11 360108 SPORTS/PHYSICAL EDUCATION	706	158.65	13.56	2.46	70.06	19.11	0.54	264.37
11 360108 SPORTS/PHYSICAL EDUCATION	56,362	72.88	25.49	3.93	64.33	19.36	0.41	186.41



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
LEISURE/RECREATION								
11 380101 PHILOSOPHY	56,362	72.88	25.49	3.93	64.33	19.36	0.41	186.41
11 380201 RELIGION	77,569	48.86	5.31	0.76	67.00	19.54	0.65	142.12
	15,958	36.45	4.55	0.48	65.96	19.07	0.80	127.31
PHILOSOPHY AND RELIGION	93,527	46.74	5.18	0.72	66.82	19.46	0.67	139.59
PHYSICAL SCIENCES	15,328	58.66	23.09	5.76	67.78	21.66	0.61	177.57
11 400201 ASTRONOMY	13,489	60.33	5.98	0.84	70.92	21.79	0.36	160.22
11 400401 ATMOSPHERIC SCIENCES AND METEOROLOGY	2,692	55.43	4.41	1.18	68.45	16.16	0.30	145.93
11 400501 CHEMISTRY, GENERAL	88,289	70.95	11.88	2.92	67.74	20.24	0.54	174.28
11 400502 ANALYTICAL CHEMISTRY	295	118.85	15.58	2.82	60.59	16.09	0.53	214.47
11 400503 INORGANIC CHEMISTRY	12,843	85.22	6.02	0.80	62.51	19.67	0.49	174.71
11 400504 ORGANIC CHEMISTRY	13,790	110.56	12.67	2.10	68.09	20.58	0.62	214.63
11 400601 GEOLOGY	11,446	71.85	57.87	5.35	68.82	20.51	0.50	224.90
11 400603 GEOPHYSICS AND SEISMOLOGY	687	91.05	12.98	3.31	80.39	19.20	1.39	208.33
11 400702 OCEANOGRAPHY	2,041	225.76	362.20	11.10	72.45	19.83	1.09	692.42
11 400703 EARTH SCIENCE	21,298	46.48	10.92	2.08	60.70	15.95	0.95	137.09
11 400801 PHYSICS, GENERAL	33,244	86.75	10.45	3.63	66.71	18.93	0.58	187.06
PHYSICAL SCIENCES	215,442	74.27	17.37	3.03	66.94	19.75	0.59	181.95
PSYCHOLOGY, GENERAL	178,897	53.66	4.23	0.48	67.44	19.89	0.61	146.30
11 420701 DEVELOPMENTAL PSYCHOLOGY	68,928	49.17	4.48	0.65	68.36	20.46	0.55	143.67
11 420901 INDUSTRIAL & ORGAN. PSYCHOLOGY	2,709	68.02	6.60	0.89	70.78	20.40	0.72	168.43
11 421101 PHYSIOLOGICAL PSYCHOLOGY	121	43.61	3.21	0.30	70.75	19.95	0.80	138.63
11 421601 SOCIAL PSYCHOLOGY	16,041	53.27	6.40	0.54	66.19	18.91	0.52	145.83
PSYCHOLOGY	266,696	52.63	4.45	0.53	67.64	19.98	0.59	145.81
PUBLIC ADMINISTRATION	90	37.43	7.59	0.31	78.49	16.79	0.91	141.52
11 440701 SOCIAL WORK/SOCIAL SERVICES	1,005	71.65	10.79	2.57	69.55	17.74	0.91	173.21
PUBLIC AND SOCIAL SERVICES	1,095	68.84	10.52	2.39	70.28	17.66	0.91	170.60
SOCIAL SCIENCES, GENERAL	21,258	94.48	13.84	0.03	67.47	19.54	0.58	195.94
11 450201 ANTHROPOLOGY	22,088	49.32	5.16	0.50	66.77	19.40	0.66	141.82
11 450301 ARCHEOLOGY	1,494	67.98	2.63	0.14	76.64	22.24	0.29	169.92
11 450401 CRIMINOLOGY	28,674	43.31	5.31	0.61	67.04	19.69	0.74	136.69
11 450601 ECONOMICS	70,627	56.89	6.46	1.31	68.09	19.73	0.61	153.08
11 450701 GEOGRAPHY	28,952	49.76	7.03	0.71	67.64	19.74	0.64	145.52



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Alloc.	Oper. &	Bldg.	Net
	Hours	Salary	Dept.	Equip.	Costs	Maint.	Rental	Instruc.					
11 450801 HISTORY	132,495	45.13	5.29	0.95	67.65	19.62	0.63	139.26					
11 450898 EUROPEAN HISTORY	3	0.00	1.00	0.00	86.33	16.33	0.00	103.67					
11 450901 INTERNATIONAL RELATIONS	2,510	82.24	5.74	0.36	60.78	17.39	0.48	166.99					
11 451001 POLITICAL SCIENCE	65,832	44.19	4.25	0.44	66.17	18.83	0.67	134.54					
11 451101 SOCIOLOGY	126,282	49.55	5.28	0.98	67.48	19.60	0.66	143.55					
11 459997 TOPICS/ISSUES IN THE SOCIAL SCIENCES	5,331	53.21	5.12	0.16	67.69	20.81	0.34	147.34					
11 459998 INTERNSHIP IN THE SOCIAL SCIENCES	246	155.41	12.35	0.92	68.41	16.80	1.49	255.38					
11 459999 SOCIAL SCIENCES, OTHER	1,334	58.10	12.25	0.11	55.59	16.90	0.41	143.36					
SOCIAL SCIENCES	507,126	50.58	5.78	0.83	67.36	19.52	0.64	144.72					
11 500101 VISUAL AND PERFORMING ART	1,710	48.43	2.63	0.15	85.01	21.38	0.55	158.16					
11 500201 CRAFTS, GENERAL	480	124.76	3.64	2.96	51.75	13.31	0.10	196.52					
11 500202 CERAMICS	8,166	103.96	15.28	3.46	68.04	19.71	0.56	211.01					
11 500204 FIBER/TEXTILES/WEAVING	61	89.51	65.72	4.75	63.07	18.74	0.54	242.33					
11 500205 GLASS	117	51.79	6.66	1.14	57.38	17.74	0.00	134.70					
11 500206 METAL/JEWELRY	1,002	85.39	13.82	3.90	62.48	18.34	0.29	184.21					
11 500207 WOMEN & CREATIVITY	918	50.13	4.80	0.12	61.45	18.44	1.95	136.90					
11 500301 DANCE	604	86.47	7.89	0.72	61.20	24.50	0.48	181.26					
11 500402 GRAPHIC DESIGN	7,966	111.08	12.70	1.36	67.34	20.91	0.40	213.78					
11 500501 THEATRE TECHNOLOGY	6,135	71.59	16.30	1.16	65.72	18.95	0.49	174.22					
11 500502 THEATRE HISTORY AND APPRECIATION	509	69.12	29.60	2.39	57.95	18.84	0.33	178.22					
11 500503 PERFORMANCE (ACTING, DIRECTING)	4,992	110.37	10.42	1.03	64.85	19.17	0.76	206.61					
11 500504 PLAYWRITING AND SCREENWRITING	582	159.41	12.74	0.46	61.75	20.12	0.24	254.73					
11 500505 DRAMA/THEATRE LITERATURE AND HISTORY	543	225.77	44.14	0.03	62.07	18.62	0.30	350.93					
11 500599 SUMMER THEATER	801	182.93	19.86	1.19	64.27	18.94	0.36	287.54					
11 500601 FILM ARTS, GENERAL	705	34.63	6.99	0.01	59.28	16.42	0.10	117.42					
11 500602 CINEMATOGRAPHY/FILM	6,288	110.17	8.44	1.72	69.35	19.12	1.07	209.87					
11 500605 PHOTOGRAPHY	6,422	84.21	16.11	1.96	62.66	18.16	0.72	183.81					
11 500701 FINE ARTS, GENERAL	25,472	47.77	6.85	2.61	65.99	18.57	0.48	142.26					
11 500703 ART HISTORY AND APPRECIATION	11,978	66.58	10.20	1.41	68.67	21.00	0.56	168.42					
11 500705 DRAWING	16,178	114.79	14.05	2.92	66.56	19.64	0.56	218.52					
11 500708 PAINTING	5,026	113.42	19.67	3.11	62.98	17.28	0.72	217.17					
11 500709 SCULPTURE	1,226	124.25	16.62	3.41	65.45	19.62	0.48	229.83					
11 500710 PRINTMAKING	592	168.09	18.71	1.96	67.23	20.03	0.42	276.45					
11 500788 ART HISTORY THRU TRAVEL	21	45.48	18.52	16.48	69.24	8.43	8.19	166.33					
11 500799 FINE ARTS, OTHER	2,060	221.20	58.64	0.56	63.74	19.00	0.33	363.47					
11 500902 MUSIC HISTORY AND APPRECIATION	29,064	69.34	8.97	2.45	66.51	19.04	0.51	166.83					
11 500903 MUSIC PERFORMANCE	15,236	156.95	25.48	2.86	67.36	20.93	0.48	274.05					
11 500904 COMMERCIAL MUSIC	10,189	109.42	12.85	2.46	69.55	19.96	0.54	214.79					

42

41



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

		Credit Hours	Direct Salary	Direct Depl.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
	VISUAL AND PERFORMING ART	165,053	93.24	13.28	2.28	66.67	19.45	0.55	195.48
11	512201 PUBLIC HEALTH, GENERAL	1,883	39.82	11.33	2.11	54.92	22.60	0.40	131.17
	PUBLIC HEALTH	1,883	39.82	11.33	2.11	54.92	22.60	0.40	131.17
11	520101 BUSINESS, GENERAL	85,814	64.94	8.14	1.55	67.69	19.87	0.57	162.77
11	520201 BUSINESS ADMINISTRATION & MANAGEMENT	4,233	46.04	7.36	1.05	64.08	18.03	0.16	136.73
11	520302 ACCOUNTING TECHNICIAN	83,161	71.96	7.20	2.35	67.84	19.34	0.61	169.30
11	520803 BANKING & FINANCIAL SUPPORT SERVICES	1,157	83.58	9.77	2.22	66.67	19.86	0.45	182.53
11	521001 HUMAN RESOURCES MANAGEMENT	159	86.08	7.64	0.00	62.12	17.38	0.02	173.24
11	521002 LABOR/PERSONNEL RELATIONS	6	137.17	0.00	0.00	57.00	13.17	0.00	207.33
11	521101 INTERNATIONAL BUSINESS	891	55.80	6.59	0.51	68.94	16.30	0.15	148.29
11	521401 BUSINESS MARKETING AND MARK. MGMT.	10,452	64.98	10.45	1.56	66.24	19.84	0.51	163.58
11	529997 CASE STUDIES/PROB IN BUSINESS	1,261	49.77	4.60	0.69	39.97	13.85	0.09	108.97
11	529998 INTERNSHIPS & COOP. EDUCATION	411	143.00	9.63	0.33	56.82	15.94	0.05	225.77
	BUSINESS MGMT./ADMINISTRATIVE SERVICES	187,545	67.79	7.82	1.88	67.38	19.52	0.57	164.96
	TOTAL PCS 1.1	2,943,902	62.36	9.07	1.60	67.21	19.65	0.59	160.48
12	010101 AGRICULTURAL BUSINESS & MANAGEMENT	1,930	80.76	13.11	4.25	62.76	14.76	0.48	176.12
12	010201 AGRICULTURAL MECHANICS	2,377	79.69	31.58	9.48	62.90	15.20	0.29	199.14
12	010301 AGRICULTURAL PRODUCTION	1,436	112.35	36.32	3.93	67.85	15.84	0.64	236.92
12	010302 ANIMAL PRODUCTION	3,317	87.17	23.14	1.70	76.64	16.12	0.73	205.50
12	010304 CROP PRODUCTION	3,881	87.54	21.27	1.39	67.68	17.08	0.53	195.49
12	010507 HORSEHANDLING AND CARE	635	87.09	13.78	0.42	82.08	16.88	0.00	200.25
12	010601 HORTICULTURE, GENERAL	464	142.22	29.52	3.30	63.06	18.32	0.28	256.71
12	010602 ARBORICULTURE	942	142.92	41.09	4.95	67.76	20.05	0.51	277.28
12	010603 ORNAMENTAL HORTICULTURE	6,731	79.46	31.79	3.85	68.33	20.21	0.47	204.11
12	010604 GREENHOUSE OPERATION AND MANAGEMENT	1,457	75.12	23.88	1.80	63.57	18.23	0.26	182.86
12	010605 LANDSCAPING	2,515	86.66	38.91	3.22	67.65	19.38	0.41	216.24
12	010606 NURSERY OPERATION AND MANAGEMENT	465	81.59	24.42	1.65	62.78	17.49	0.28	188.21
12	010607 TURF MANAGEMENT	1,809	78.92	29.35	3.64	66.58	19.25	0.26	198.00
12	019995 SUPERVISED INDEPENDENT STUDY	204	206.50	52.03	22.95	61.37	19.26	0.37	362.48
12	019997 SPECIAL TOPICS IN AGRICULTURE	170	66.92	15.39	2.61	51.42	16.54	0.28	153.17
12	019998 INTERNSHIP IN AGRICULTURE	4,912	94.00	29.24	0.86	65.44	17.19	0.36	207.10
12	019999 AGRICULTURE COURSE ENROLLEES	561	70.43	34.58	1.42	66.20	17.31	0.24	190.18
	AGRICULTURE BUSINESS & PRODUCTION	33,806	88.42	28.41	3.20	67.51	17.76	0.44	205.73

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12 030201 CONSERVATION AND REGULATION	44	97.18	26.39	0.50	81.07	14.55	1.68	221.36
12 030401 FORESTRY PRODUCTION AND PRODUCTION	301	147.76	7.77	5.19	67.16	14.67	0.37	242.92
12 030601 WILDLIFE MANAGEMENT	624	61.33	6.13	5.16	67.11	14.48	0.38	154.58
12 039998 INTERNSHIP	149	63.07	3.13	11.52	68.32	19.32	0.09	165.45
CONSERVATION, NAT RESOURCES	1,118	86.24	6.97	5.83	67.84	15.18	0.39	182.44
12 080102 FASHION MERCHANDISING	898	93.52	14.22	1.54	79.96	27.76	0.32	217.33
12 080301 ENTREPRENEURSHIP, GENERAL	267	58.27	3.67	8.60	67.53	19.73	0.33	158.12
12 080401 FINANCIAL SERVICE MARKETING	72	64.54	0.00	0.00	82.85	17.64	0.15	165.18
12 080705 RETAILING	1,425	102.94	8.38	2.88	72.04	21.65	0.40	208.30
12 080706 GENERAL MARKETING/SALES	3,890	75.89	12.19	2.73	68.79	19.69	0.58	179.89
12 080709 GENERAL DISTRIBUTION OPERATIONS	1,286	46.35	18.73	1.99	60.41	19.17	0.94	147.59
12 081001 INSURANCE MARKETING	303	43.33	15.29	4.88	68.05	21.42	0.40	153.37
12 081105 TRAVEL SERVICE MARKETING OPERATIONS	5,358	63.05	10.84	4.20	63.75	18.44	0.25	160.52
12 081203 AUTO VEHICLE & ACCESSORIES	99	76.96	18.99	41.61	66.41	21.17	0.11	225.25
12 081209 PETROLEUM PROD RETAILING	3	336.67	0.00	0.00	54.00	14.67	0.00	405.33
12 089994 CAREER EXPLORATION	3	1,657.00	0.00	0.00	96.67	39.00	0.00	1,792.67
12 089995 SUPERVISED INDEPENDENT STUDY	164	376.76	38.92	0.01	63.54	25.39	0.01	504.63
12 089997 CASE STUDIES/PROBLEMS IN MARKETING	203	70.54	2.87	0.16	44.55	13.28	0.14	131.53
12 089998 INTERNSHIP IN MARKETING	1,605	144.99	25.72	4.78	67.88	17.74	0.25	261.36
12 089999 MARKETING COURSE ENROLLEES	288	41.62	5.00	0.85	68.31	16.74	0.08	132.59
MARKETING AND DISTRIBUTION	15,864	81.38	13.33	3.59	66.88	19.62	0.40	185.21
12 090201 ADVERTISING	3,326	79.18	8.82	2.35	69.93	19.60	0.39	180.28
12 090401 PRINT JOURNALISM	588	94.03	32.14	2.18	70.95	26.59	0.24	226.12
12 090501 PUBLIC RELATIONS	587	101.86	16.24	1.15	67.53	19.43	0.52	206.73
12 090701 RADIO/TV BROADCASTING	799	103.29	219.73	1.78	68.75	28.16	0.42	422.13
12 099997 PROBLEMS/TOPICS IN COMMUNICATIONS	310	46.07	4.16	0.74	59.30	22.17	0.38	132.83
12 099998 INTERNSHIP IN COMMUNICATIONS	374	170.10	1,357.62	230.41	70.90	24.50	0.43	1,853.96
COMMUNICATIONS	5,984	90.05	124.06	16.31	69.15	21.85	0.40	321.82
12 100101 EDUCATIONAL MEDIA TECHNOLOGY	1,030	140.35	22.97	4.39	58.80	19.74	0.41	246.66
12 100103 PHOTOGRAPHIC TECHNOLOGY	1,806	130.51	17.60	10.79	58.64	19.16	0.35	237.06
12 100104 RADIO & T.V. BROADCAST TECHNOLOGY	1,445	157.15	31.62	2.87	66.71	20.00	0.34	278.69
12 109995 SUPERVISED INDEPENDENT STUDY	10	600.90	0.30	0.00	24.00	9.30	0.00	634.50
12 109997 SPECIAL TOPICS IN COMMUNICATIONS	48	75.13	0.00	0.00	28.15	9.83	0.00	113.10
12 109998 COMMUNICATION TECHNOLOGY	205	649.97	44.75	1.31	67.00	32.31	0.41	795.76

46



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

		Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12	109999 COMM/MEDIA TECH. COURSE ENROLLEES	83	0.00	0.00	0.00	24.04	9.36	0.00	33.40
	COMMUNICATIONS MEDIA TECHNOLOGY	4,627	162.14	23.84	6.14	60.55	19.84	0.35	272.87
12	120301 FUNERAL SERVICES/MORTUARY SCIENCE	383	64.31	43.55	0.00	51.38	20.99	0.56	180.80
12	120403 COSMETOLOGY	17,097	53.82	38.58	2.38	57.04	15.26	0.42	167.49
12	120501 BAKER/PASTRY CHEF	3,466	92.25	14.63	1.97	70.65	29.54	0.43	209.46
12	120503 CULINARY ARTS/CHEF TRAINING	11,893	89.76	18.88	1.57	72.56	28.12	0.54	211.43
12	120504 FOOD & BEVERAGE/RESTAURANT MGMT.	13,926	58.98	11.00	1.78	73.20	23.48	0.53	168.97
12	120506 MEATCUTTER	92	55.29	1.53	0.00	86.27	17.20	0.00	160.29
12	120507 WAITER/WAITRESS & DINING ROOM MANAGER	160	199.58	9.80	2.11	76.49	24.44	0.21	312.63
12	129997 SPECIAL TOPICS IN COSMETOLOGY	70	31.71	0.00	0.00	54.23	14.97	0.26	101.17
12	129999 CONSUMER/PERS. SERVICES COURSE ENR.	11	0.00	0.00	0.00	46.73	23.27	0.00	70.00
	CONSUMER AND PERSONAL SERVICES	47,098	67.79	23.49	1.94	66.81	22.07	0.48	182.58
12	131501 TEACHER ASSISTANT/AIDE	793	84.62	16.70	5.13	68.84	19.89	0.18	195.36
	EDUCATION	793	84.62	16.70	5.13	68.84	19.89	0.18	195.36
12	150101 ARCHITECTURAL DESIGN TECHNOLOGY	1,309	79.21	26.53	1.60	70.01	19.92	0.39	197.65
12	150201 CIVIL TECHNOLOGY	933	72.91	38.14	0.06	61.23	15.62	0.32	188.26
12	150301 COMPUTER TECHNOLOGY	9,837	113.63	21.09	7.96	65.69	19.01	0.68	228.07
12	150303 ELECTRONIC TECHNOLOGY	25,784	120.26	26.08	9.38	65.08	18.94	0.55	240.30
12	150304 LASER ELECTRO-OPTIC TECHNOLOGY	251	102.89	17.14	2.71	80.24	24.74	0.59	228.30
12	150310 TELECOMMUNICATION ELECTRONOLOGY	760	40.73	13.19	13.55	57.84	16.61	0.22	142.13
12	150401 BIOMEDICAL EQUIPMENT TECHNOLOGY	154	35.86	23.12	0.00	62.36	20.98	0.44	142.76
12	150403 ELECTROMECHANICAL TECHNOLOGY	1,375	86.79	65.26	15.43	72.58	20.38	0.41	260.85
12	150404 INSTRUMENTATION TECHNOLOGY	417	96.50	34.80	5.53	61.64	17.66	0.23	216.36
12	150405 INTRODUCTION TO ROBOTICS	964	102.15	17.48	10.20	58.32	16.43	0.38	204.95
12	150410 FLUID POWER TECHNOLOGY	3,262	76.55	24.55	7.18	62.74	17.27	0.26	188.57
12	150411 AUTOMATED MANUFACTURING TECHNOLOGY	8,110	122.66	24.49	12.85	65.92	20.18	0.43	246.55
12	150503 ENERGY CONSERVATION & USE	4	118.75	0.00	0.00	72.50	18.00	0.00	209.25
12	150505 SOLAR HEATING AND COOLING	57	97.49	11.65	13.28	75.33	21.19	0.02	218.96
12	150506 WATER AND WASTEWATER TECHNOLOGY	546	30.77	11.05	0.09	67.59	17.01	0.62	127.14
12	150507 ENVIRON & POLLUTION TECHNOLOGY	72	350.81	2,226.10	1,380.32	61.60	26.64	0.49	4,045.94
12	150603 INDUSTRIAL TECHNOLOGY	3,083	78.57	41.80	7.83	65.84	18.73	0.32	213.09
12	150605 CORROSION TECHNOLOGY	10	105.70	27.90	5.20	73.80	20.40	0.00	233.00
12	150607 PLASTIC TECHNOLOGY	786	36.86	8.14	2.34	55.80	22.12	0.09	125.35
12	150611 METALLURGICAL TECHNOLOGY/TECHNICIAN	1,768	98.06	87.13	16.84	74.51	20.28	0.51	297.32
12	150701 OCCUPATIONAL SAFETY & HEATING	3,008	38.44	7.01	1.89	37.60	12.18	0.14	97.26



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Direct	Direct	Direct	Alloc.	Oper. &	Bldg.	Net
	Hours	Salary	Dept.	Equip.	Costs	Maint.	Rental	Instruc.			
12 150702	2,735	121.51	41.36	17.23	71.54	20.52	0.18	272.33			
12 150805	1,075	161.07	39.62	32.55	67.58	18.99	0.40	320.21			
12 150810	19,064	111.16	21.17	18.07	65.26	19.20	0.77	235.62			
12 150901	5,469	157.09	63.57	0.05	24.04	9.37	0.00	254.12			
12 150903	224	0.00	0.00	0.00	24.04	9.37	0.00	33.42			
12 151102	1,225	74.76	12.18	3.73	63.85	15.64	0.24	170.41			
12 159994	51	568.12	40.06	0.14	64.16	16.86	0.71	690.04			
12 159995	420	284.33	151.93	10.46	50.89	16.61	0.21	514.43			
12 159996	231	66.38	4.15	0.00	55.42	14.67	0.00	140.62			
12 159997	465	66.20	27.71	18.56	54.45	17.42	0.32	184.66			
12 159998	970	189.35	35.19	31.25	61.03	17.87	0.27	344.97			
12 159999	72	84.08	65.13	4.25	65.32	17.74	0.26	236.78			
ENGINEERING RELATED TECHNOLOGY											
	94,491	111.48	30.54	11.97	62.02	18.23	0.49	234.74			
ENGINEERING RELATED TECHNOLOGY											
12 200201	76	40.93	20.30	0.33	72.53	18.66	0.25	153.00			
12 200202	42,724	55.73	15.31	1.28	65.87	19.43	0.76	158.39			
12 200305	60	139.52	27.48	0.00	93.83	36.87	0.02	297.72			
12 200306	1,548	126.70	17.73	1.03	80.08	29.60	0.18	255.31			
12 200404	2,303	64.10	16.47	0.91	63.91	18.74	0.57	164.71			
12 200405	308	76.07	15.74	2.93	68.35	20.77	0.57	184.43			
12 200501	2,854	87.59	12.37	1.33	82.07	29.47	0.18	213.02			
12 200602	60	83.23	5.18	1.18	55.72	20.60	0.13	166.05			
12 200604	911	49.97	9.65	6.59	62.35	21.72	0.10	150.38			
12 200605	341	73.08	9.68	0.51	59.33	16.87	0.76	160.23			
12 209994	18	56.61	2.50	0.00	79.33	31.28	0.00	169.72			
12 209995	145	157.13	40.19	1.77	61.57	20.49	0.11	281.26			
12 209997	677	88.07	5.10	1.64	64.62	18.21	0.26	177.90			
12 209998	4,532	196.48	27.49	2.19	67.36	20.49	0.46	314.46			
12 209999	347	48.05	9.19	0.73	58.37	17.43	0.39	134.15			
HOME AND INSTITUTIONAL											
	56,904	71.62	16.03	1.42	66.99	20.29	0.66	177.03			
HOME AND INSTITUTIONAL											
12 220103	6,382	42.42	10.21	0.49	72.32	25.28	0.14	150.87			
12 229997	85	30.60	15.20	0.00	85.91	17.26	0.00	148.96			
12 229998	315	139.38	19.13	0.31	79.39	27.87	0.02	266.11			
12 229999	165	149.17	27.04	0.00	71.50	20.98	0.35	269.04			
LAW											
	6,947	49.21	11.08	0.47	72.79	25.20	0.14	158.88			
LAW											
12 230401	15,345	59.88	10.98	0.96	65.53	50.19.44	0.33	157.12			

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12 231001 DEBATE AND FORENSICS	1,022	97.40	15.24	0.83	63.65	18.84	1.97	197.94
12 231101 TECHNICAL AND BUSINESS WRITING	17,136	92.44	7.58	1.68	69.56	18.89	0.49	190.64
12 231198 INTERNSHIP IN TECHNICAL WRITING	12	1,101.33	5.00	1.17	82.42	19.33	1.33	1,210.58
LETTERS								
	33,515	78.05	9.37	1.33	67.54	19.14	0.46	175.88
12 240105 ORIENTATION COURSES	2,921	63.36	15.69	2.60	65.68	19.86	0.37	167.54
12 249995 SUPERVISED INDEPENDENT STUDY	49	67.08	3.59	0.00	83.63	17.04	0.02	171.37
12 249997 TOPICS (1.2 ONLY)	1,070	60.40	20.36	7.98	69.64	22.13	0.65	181.16
12 249998 INTERNSHIPS (1.2 ONLY)	563	121.01	14.76	0.09	55.35	17.45	0.42	209.07
LIBRARY/GENERAL EDUCATION								
	4,603	69.76	16.53	3.51	65.53	20.06	0.44	175.83
12 250301 LIBRARY ASSISTING	1,923	386.02	60.05	9.90	63.30	18.51	0.54	538.32
12 259997 TOPICS (1.2 ONLY)	151	46.00	10.36	0.58	55.36	16.95	0.41	129.67
12 259998 INTERNSHIPS (1.2 ONLY)	174	698.65	24.02	52.18	64.02	19.94	0.68	859.50
LIBRARY AND ARCHIVAL SCIENCE								
	2,248	387.38	53.93	12.54	62.82	18.52	0.54	535.73
12 260101 BIOLOGY, GENERAL	786	136.72	309.17	1.27	54.80	16.97	0.46	519.39
12 260301 BOTANY, GENERAL	63	179.00	8.44	3.86	66.79	13.22	0.44	271.76
12 260601 ANATOMY	1,836	60.79	12.24	3.54	69.52	19.03	0.53	165.64
12 260704 PATHOLOGY, HUMAN AND ANIMAL	2,439	78.72	11.57	2.57	61.45	20.17	0.39	174.88
12 260705 PHARMACOLOGY, HUMAN AND ANIMAL	5,630	72.68	10.07	2.45	67.71	22.66	0.63	176.19
LIFE SCIENCES								
	10,754	77.32	32.63	2.59	65.65	21.01	0.54	199.74
12 270301 APPLIED MATHEMATICS	45,942	55.24	8.03	1.42	66.76	19.69	0.41	151.56
12 270501 STATISTICS	51	131.61	78.00	1.24	53.90	15.47	0.31	280.53
MATHEMATICS								
	45,993	55.33	8.11	1.42	66.74	19.69	0.41	151.70
12 310301 PARKS AND RECREATION MANAGEMENT	629	63.55	10.88	3.49	72.83	21.15	0.18	172.07
12 319997 PROBLEMS/TOPICS IN PARKS	44	35.39	6.34	1.18	48.91	14.89	0.00	106.70
12 319998 INTERNSHIP IN RECREATION	110	953.02	218.76	11.27	83.24	28.75	0.02	1,295.05
12 319999 PARKS/RECREATION COURSE ENROLLEES	18	58.72	15.50	2.89	73.83	20.39	0.00	171.33
PARKS AND RECREATION								
	801	184.04	39.28	4.42	72.97	21.83	0.14	322.68
12 380101 PHILOSOPHY	76	54.76	9.39	1.62	77.54	16.97	0.21	160.50



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
PHILOSOPHY AND RELIGION	76	54.76	9.39	1.62	77.54	16.97	0.21	160.50
12 400101 PHYSICAL SCIENCES, GENERAL	523	126.01	24.92	3.74	62.18	18.34	0.59	235.78
12 400401 ATMOSPHERIC SCIENCES AND METEOROLOGY	90	58.74	86.57	15.96	55.02	15.08	0.61	231.98
12 400501 CHEMISTRY, GENERAL	151	70.85	46.43	0.21	56.92	15.59	0.15	190.15
12 400801 PHYSICS, GENERAL	3,153	111.38	17.72	10.25	64.21	18.12	0.64	222.32
PHYSICAL SCIENCES	3,917	110.56	21.37	9.13	63.44	17.98	0.62	223.10
12 410205 NUCLEAR/NUCLEAR POWER TECHNOLOGY	655	16.27	53.45	97.02	86.74	24.33	0.95	278.75
12 418996 CERTIFICATION/LICENSURE REVIEW	100	7.89	25.93	47.07	86.74	24.32	0.94	192.89
12 418999 SCIENCE TECHNOLOGY COURSE ENROLLEES	11	19.09	27.64	7.73	55.36	16.91	0.36	127.09
SCIENCE TECHNOLOGIES	766	15.21	49.49	89.22	86.29	24.22	0.94	265.37
12 420101 PSYCHOLOGY, GENERAL	2,797	57.07	13.05	4.72	64.26	16.53	0.79	156.43
PSYCHOLOGY	2,797	57.07	13.05	4.72	64.26	16.53	0.79	156.43
12 430102 CORRECTIONS	8,640	24.80	3.97	0.40	68.67	18.62	0.52	116.98
12 430107 LAW ENFORCEMENT	49,285	42.55	7.12	1.02	65.47	19.41	0.52	136.09
12 430109 SECURITY SERVICES (PRIVATE)	3,075	45.08	5.70	0.25	65.99	16.09	0.87	133.99
12 430199 CRIMINAL JUSTICE, OTHER	836	108.39	5.25	0.00	53.60	20.61	0.54	188.39
12 430201 FIRE CONTROL AND SAFETY TECHNOLOGY	3,894	31.50	11.57	1.37	71.26	20.41	0.54	136.65
12 430202 FIRE OFFICER	2,208	38.31	8.53	0.41	66.76	20.33	0.33	134.66
12 430203 FIRE FIGHTING	9,296	30.50	11.68	2.20	66.33	18.38	0.48	129.56
12 439984 CAREER EXPLORATION	67	215.55	18.24	0.00	63.21	15.49	0.36	312.85
12 439985 SUPERVISED INDEPENDENT STUDY	54	392.00	6.83	0.98	82.44	19.39	1.33	502.98
12 439997 SPECIAL TOPICS IN PROTECTIVE SERVICES	783	58.23	122.04	0.35	63.94	17.48	0.56	262.59
12 439998 INTERNSHIP IN PROTECTIVE SERVICES	1,575	116.75	14.03	2.09	66.00	18.96	0.31	218.13
12 439999 PROTECTIVE SERVICES COURSE ENROLLEES	187	67.06	26.51	1.68	54.63	18.03	0.00	167.91
PROTECTIVE SERVICES	79,900	41.41	8.81	1.06	66.11	19.13	0.52	137.04
12 440401 PUBLIC ADMINISTRATION	447	100.55	0.00	0.00	87.34	14.75	0.45	203.09
12 440501 PUBLIC POLICY STUDIES	444	121.79	7.85	1.45	80.41	15.66	0.54	227.70
12 440701 SOCIAL WORK/SOCIAL SERVICES	5,288	83.20	10.35	2.63	66.36	19.72	0.35	182.61
12 449995 SUPERVISED INDEPENDENT STUDY	21	439.05	53.57	0.00	66.05	17.52	0.29	576.48
12 449997 SPECIAL TOPICS IN PUBLIC/SOCIAL SERVICE	495	87.58	18.23	0.00	69.08	18.20	0.07	193.15
12 449998 INTERNSHIP IN PUBLIC/SOCIAL SERVICE	1,853	137.79	11.83	1.88	64.80	18.96	0.28	235.54
12 449999 PUBLIC/SOC. SERVICE COURSE ENROLLEES	525	90.11	10.46	0.68	53.89	16.05	0.34	171.99

54



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Depl.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruct.
PUBLIC ADMINISTRATIVE & SERVICES								
12	450701 GEOGRAPHY	98.58	10.55	2.03	67.19	18.82	0.34	197.51
12	451101 SOCIOLOGY	81.73	8.66	2.56	64.22	19.41	0.20	176.77
		20.90	62.02	0.00	67.86	17.67	0.29	168.74
		1,233	17.23	2.15	64.80	19.13	0.21	175.48
SOCIAL SCIENCES								
12	460101 BRICKMASONRY/STONEMASONRY	50.51	40.10	2.06	59.47	15.11	0.30	167.55
12	460199 BRICKMASONRY APPRENTICE	24.67	121.35	14.22	67.86	17.67	0.29	246.06
12	460201 CARPENTRY	70.02	36.05	2.42	65.63	20.70	0.48	195.31
12	460299 CARPENTRY APPRENTICE	73.08	19.71	6.64	59.67	15.27	0.48	174.84
12	460302 ELECTRICIAN	85.18	22.20	21.11	70.01	19.54	0.55	218.58
12	460303 LINEWORKER	0.00	0.00	0.00	46.77	23.31	0.00	70.08
12	460399 ELECTRICAL APPRENTICE	105.74	6.61	0.00	55.41	14.67	0.00	182.44
12	460401 BLDG & PROPERTY MAINTENANCE MANAGER	75.57	7.03	0.75	65.68	15.95	0.48	165.45
12	460402 CEMENT MASON	86.32	50.67	1.53	57.20	15.30	0.72	211.73
12	460403 CONSTRUCTION INSPECTION	66.51	25.72	3.60	67.59	20.95	0.61	184.98
12	460408 PAINTING AND DECORATING	70.85	40.13	1.02	57.48	15.15	0.32	184.95
12	460501 PLUMBING/PIPEFITTING	74.03	19.14	8.78	65.21	16.65	0.55	184.35
12	460599 PLUMBING/PIPEFITTING APPRENTICE	129.50	2.33	0.00	62.00	23.50	0.00	217.33
12	461000 CONSTRUCTION TRADES (INTEGRATED)	47.37	0.00	0.00	72.61	18.14	0.00	138.12
12	469994 CAREER EXPLORATION	779.71	0.00	0.00	83.68	46.09	0.75	910.23
12	469995 SUPERVISED INDEPENDENT STUDY	0.00	133.33	0.00	63.00	21.67	0.00	218.00
12	469997 SPECIAL PROBLEMS/TOPICS	119.30	53.22	0.96	55.56	15.18	0.60	244.82
12	469998 INTERNSHIP IN CONSTRUCTION	166.72	23.18	0.61	58.63	15.53	0.53	265.20
12	469999 CONSTRUCTION TRADES COURSE ENROLLEES	97.22	121.33	14.22	67.78	17.67	0.22	318.44
		18,857	30.38	6.25	65.14	19.16	0.49	197.80
CONSTRUCTION TRADES								
12	470101 ELECTRICAL/ELECTRONIC EQMT. REPAIR	52.21	28.39	7.51	57.20	17.65	0.62	163.58
12	470103 COMMUNICATION SYSTEM INSTALLER/REPAIRER	167.98	21.22	22.71	63.97	20.56	0.64	297.09
12	470104 COMPUTER INSTALLER/REPAIRER	91.67	26.66	7.08	60.63	17.68	0.75	204.47
12	470105 INDUSTRIAL ELECTRONICS	93.40	27.09	37.10	71.30	19.81	0.57	249.28
12	470106 MAJOR APPLIANCE REPAIR	63.56	18.44	0.30	67.66	15.87	0.33	166.15
12	470199 ELECTRICAL/ELECTRONICS, OTHER	47.44	59.41	4.52	74.91	21.49	0.16	207.93
12	470201 HEAT, AC, REFRIG. MECHANICS/REPAIR	88.32	18.04	4.47	65.94	20.25	0.47	197.50
12	470302 HEAVY EQUIPMENT MAINTENANCE/REPAIR	63.49	6.69	3.74	47.89	20.22	0.00	142.03
12	470303 INDUSTRIAL MACHINERY MAINTENANCE/REPAIR	74.18	19.41	6.64	68.47	19.13	0.87	188.70
12	470408 WATCH/CLOCK REPAIR	49.82	16.91	5.73	89.09	10.09	3.55	175.18
12	470501 STATIONARY ENERGY SOURCES	45.05	37.04	0.00	55.03	15.08	0.62	152.81

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Depl.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12 470603 AUTOMOTIVE BODY REPAIR	5,171	98.95	18.29	2.55	65.08	17.18	0.39	202.44
12 470604 AUTOMOTIVE MECHANICS	37,486	135.00	28.18	15.94	64.57	19.44	0.40	263.53
12 470605 DIESEL ENGINE MECHANICS/REPAIR	3,051	74.46	17.97	1.75	61.92	15.70	0.15	171.95
12 470606 SMALL ENGINE MECHANIC/REPAIR	3,130	65.72	11.31	5.62	61.64	17.97	0.36	162.60
12 470609 AVIATION SYSTEMS TECHNOLOGIST	7,240	101.09	25.31	12.72	64.02	15.00	0.63	218.78
12 479994 CAREER EXPLORATION	2	0.00	0.00	0.00	96.50	39.00	0.00	135.50
12 479995 SUPERVISED INDEPENDENT STUDY	275	171.13	36.64	4.85	42.84	13.15	0.19	268.81
12 479996 LICENSE/CERTIFICATION REVIEW	164	75.90	19.67	9.35	59.19	17.29	0.32	181.73
12 479997 SPECIAL TOPICS IN MECHANICS	490	91.41	21.86	10.77	51.97	15.53	0.37	191.91
12 479998 INTERNSHIP	1,053	176.61	26.41	49.49	67.22	18.14	0.39	338.26
12 479999 MECHANICS/REPAIRERS COURSE ENROLLEES	18	296.17	33.22	18.50	68.72	19.61	0.00	436.22
<b>MECHANICS AND REPAIRERS</b>								
	96,233	109.23	23.75	12.13	64.87	18.93	0.46	229.38
12 480101 DRAFTING, GENERAL	11,082	74.74	27.77	9.99	65.61	19.84	0.49	198.44
12 480102 ARCHITECTURAL DRAFTING	6,823	126.25	14.61	9.74	64.05	19.54	0.71	234.90
12 480103 CIVIL/STRUCTURAL DRAFTING	521	238.75	12.61	8.23	59.67	17.12	0.47	336.85
12 480104 ELECTRICAL/ELECTRONICS DRAFTING	1,207	129.97	23.68	22.83	65.64	21.36	0.81	264.28
12 480105 MECHANICAL DRAFTING	4,259	111.70	20.27	15.46	70.65	19.65	0.25	237.98
12 480201 GRAPHIC & PRINTING COMMUNICATIONS	3,108	80.78	62.33	16.33	61.86	18.87	0.34	240.51
12 480205 MECHANICAL TYPESETTER/COMPOSER	7,394	105.77	14.31	5.24	59.73	20.22	0.41	205.68
12 480206 LITHOGRAPHER AND PLATEMAKER	2,460	132.76	18.76	12.12	66.85	22.51	0.34	253.33
12 480208 PRINTING PRESS OPERATIONS	1,436	145.10	19.00	7.84	59.66	18.99	0.24	250.83
12 480212 DESKTOP PUBLISHING	5,617	82.20	21.61	3.09	62.61	18.51	0.93	188.95
12 480299 GRAPHIC & PRINT EQUIPMENT OPERATIONS	119	60.02	14.45	4.32	57.65	20.05	0.20	156.68
12 480503 MACHINE SHOP ASSISTANT	8,899	95.16	26.85	13.37	61.94	19.21	0.64	217.17
12 480505 METAL PATTERNMAKING	6	53.17	957.17	0.00	86.17	17.17	0.00	1,113.67
12 480506 SHEET METAL	2,795	66.56	47.34	4.02	68.54	16.85	0.44	203.75
12 480507 TOOL AND DIE MAKING	3,052	28.32	23.56	0.95	58.02	18.78	1.11	130.74
12 480508 WELDERWELDER TECHNOLOGIST	17,684	83.52	26.43	6.66	62.30	17.62	0.45	196.97
12 480520 NUMERICAL CONTROL	875	77.42	55.17	22.39	68.57	21.39	0.27	245.20
12 480599 PRECISION METAL WORKER	274	42.62	52.26	5.92	57.20	15.69	2.00	175.69
12 480702 FURNITURE MAKING	388	119.89	7.61	0.00	45.07	17.12	0.16	189.84
12 489994 CAREER EXPLORATION	3	4,658.00	105.33	0.00	96.67	39.00	0.00	4,899.00
12 489995 SUPERVISED INDEPENDENT STUDY	374	84.31	46.83	7.23	64.39	20.67	0.28	223.70
12 489997 SPECIAL TOPICS IN PRECISION PRODUCTION	1,360	75.80	30.77	6.10	56.24	16.07	0.53	185.52
12 489998 INTERNSHIP IN PRECISION PRODUCTION	288	151.56	14.39	9.84	61.84	15.69	0.44	253.77
12 489999 PRECISION PRODUCTION COURSE ENROLLEES	181	169.24	114.44	2.50	56.12	16.51	0.00	358.80
<b>PRECISION PRODUCTION</b>								
	80,205	92.62	26.07	8.85	63.11	18.98	0.54	210.18



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Depl.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12 490101 AVIATION	45	37.09	32.71	5.09	61.16	15.29	1.16	152.49
12 490102 AIRCRAFT PILOTING	244	84.97	59.26	10.50	57.81	15.19	0.87	228.60
12 490105 AIR TRAFFIC CONTROL	30	46.57	63.27	11.13	58.33	15.20	0.90	195.40
12 490107 PRIVATE PILOTING	336	103.96	83.45	13.82	56.29	15.85	0.57	273.92
12 490205 TRUCK AND BUS DRIVING	3,758	73.13	31.80	3.09	69.30	20.03	0.08	197.42
12 490308 RIVERBOAT TRAINING	201	219.52	71.69	40.17	68.70	20.87	0.00	420.94
12 489897 SPECIAL TOPICS IN AVIATION	103	74.52	81.47	15.02	55.03	15.08	0.61	241.73
12 489898 INTERNSHIP IN TRANSPORTATION	27	2.67	67.52	12.30	55.93	15.07	0.67	154.15
TRANSPORTATION AND MATERIAL MOVERS								
	4,744	81.24	40.05	6.18	67.23	19.31	0.19	214.19
12 500401 DESIGN, GENERAL	5,970	115.48	27.30	6.61	59.04	18.27	0.41	227.11
12 500408 COMMERCIAL PHOTOGRAPHY	4,275	124.80	24.57	11.24	61.97	17.57	0.36	240.50
12 500801 MUSIC, GENERAL	177	59.95	6.99	3.26	82.85	17.64	0.16	170.86
12 500904 COMMERCIAL MUSIC	27	134.67	0.00	0.00	87.33	14.74	0.44	237.19
12 509895 SUPERVISED INDEPENDENT STUDY	15	642.93	533.27	0.00	87.33	14.73	0.40	1,278.67
12 509897 SPEC TOPICS IN VISUAL & PERF. ARTS	144	86.78	24.96	18.25	58.84	20.02	0.24	209.08
12 509899 VISUAL AND PERFORMING ART, OTHER	54	91.19	17.39	14.52	55.35	16.94	0.41	195.80
VISUAL AND PERFORMING ARTS								
	10,662	118.57	26.43	8.58	60.70	17.98	0.39	232.65
12 510205 SIGN LANGUAGE INTERPRETER	8,359	66.89	6.16	3.31	85.24	27.43	0.04	189.07
12 510601 DENTAL ASSISTANT	7,044	139.78	30.35	6.52	65.87	20.42	0.13	263.07
12 510602 DENTAL HYGIENIST	1,048	222.96	25.77	57.11	67.37	21.99	0.16	395.36
12 510603 DENTAL LABORATORY TECHNICIAN	1,010	200.99	7.33	10.33	63.33	21.79	0.31	304.07
12 510702 HOSPITAL/HEALTH FACILITIES ADMINISTRATION	360	44.29	14.61	0.73	60.49	16.89	0.37	137.38
12 510703 HEALTH UNIT COORDWARD CLERK	378	78.76	36.80	1.23	56.09	17.87	0.55	191.30
12 510707 MEDICAL RECORDS TECHNOLOGY	3,111	127.47	34.40	9.20	63.68	17.47	1.06	253.29
12 510709 COMPUTERIZED INFORMATION	94	115.50	30.45	5.65	73.85	20.41	0.00	245.86
12 510710 CENTRAL SUPPLY TECHNOLOGY	13	31.77	20.31	0.15	52.62	15.92	0.00	120.77
12 510801 MEDICAL ASSISTANT	626	82.01	14.11	0.72	63.78	21.59	0.14	182.35
12 510803 OCCUPATIONAL THERAPY ASSISTANT	5,271	74.25	30.61	4.55	63.92	19.88	0.31	193.51
12 510805 PHARMACY TECHNICIAN/ASSISTANT	1,384	45.05	16.84	6.99	67.72	23.59	0.45	160.64
12 510806 PHYSICAL THERAPY ASSISTANT	5,734	98.93	35.31	15.09	57.51	17.70	0.82	225.36
12 510807 PHYSICIAN ASSISTANT	1,316	30.56	62.10	1.34	51.39	20.99	0.56	166.94
12 510808 VET ASST/ANIMAL HEALTH TECHNICIAN	750	165.08	22.72	19.91	82.86	17.65	0.17	308.38
12 510901 CARDIOVASCULAR TECHNOLOGY	452	77.98	10.99	0.00	96.73	39.18	0.00	224.89
12 510903 ELECTROENCEPHALOGRAPH TECHNICIAN	25	56.44	48.84	0.00	87.88	20.68	0.00	213.84
12 510904 EMERGENCY MED TECH/TECHNICIAN	27,895	32.97	14.34	2.04	63.64	17.95	0.44	131.38
12 510905 NUCLEAR MED TECH/TECHNICIAN	528	133.38	31.69	11.63	60.87	20.29	0.34	258.21
12 510907 MEDICAL RADIOLOGIC TECHNOLOGY	12,624	103.15	33.16	6.06	61.40	19.05	0.46	223.29

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12 510908 RESPIRATORY THERAPY TECHNOLOGY	5,408	144.44	48.52	23.29	65.47	18.32	0.36	300.40
12 510909 SURGICAL/OPERATING ROOM TECHNICIAN	1,774	123.91	14.94	3.51	59.61	20.29	0.12	222.38
12 510910 DIAGNOSTIC MEDICAL SONOGRAPHY	616	91.16	18.58	7.21	68.34	23.55	0.26	209.10
12 510911 RENAL DIALYSIS TECHNOLOGY	858	129.85	5.01	0.37	52.18	21.00	0.57	208.97
12 511004 MEDICAL LABORATORY TECHNICIAN	5,552	148.93	51.96	12.14	65.24	18.82	0.50	297.59
12 511501 ALCOHOL/DRUG ABUSE COUNSELING	6,467	49.64	7.39	1.10	72.36	19.33	0.47	150.29
12 511502 PSYCHIATRIC/MENTAL HEALTH SERVICES	1,723	63.72	16.32	0.71	67.71	19.83	0.33	168.62
12 511601 NURSING (R.N. TRAINING)	106,301	184.17	25.09	2.76	66.66	20.69	0.55	299.93
12 511613 PRACTICAL NURSE (LPN TRAINING)	38,257	66.19	16.10	4.57	67.48	22.69	0.48	177.52
12 511614 NURSE ASSISTANT/AIDE	26,404	68.78	17.11	1.92	64.73	19.98	0.38	172.89
12 511615 HOME HEALTH AIDE	36	78.81	26.44	0.00	62.69	15.14	0.36	183.44
12 511803 OPHTHALMIC MED TECHNICIAN	424	116.23	10.12	3.47	63.33	21.79	0.31	215.25
12 512604 THERAPEUTIC RECREATIONAL ASSISTING	388	106.40	13.69	1.79	65.59	20.16	0.21	207.84
12 518994 CAREER EXPLORATION	8	144.13	231.00	2.50	52.63	15.88	0.00	446.13
12 518995 SUPERVISED INDEPENDENT STUDY	368	37.15	15.28	0.02	32.70	13.94	0.01	99.10
12 518996 LICENSURE REVIEW	567	86.59	20.24	4.10	68.98	18.13	0.55	198.59
12 518997 CASE STUDIES/PROB IN ALLIED HEALTH	661	39.84	20.21	1.69	48.79	14.30	0.45	125.29
12 518998 INTERNSHIP IN ALLIED HEALTH	22,070	141.78	28.92	4.71	64.43	19.18	0.39	259.41
12 518999 HEALTH PROFESSIONS COURSE ENROLLEES	805	83.78	33.88	1.31	62.89	21.84	0.18	203.88
HEALTH PROFESSIONS AND RELATED SCIENCES								
	296,709	120.42	23.18	4.36	66.06	20.43	0.46	234.91
BUSINESS, GENERAL								
12 520101 BUSINESS, GENERAL	1,043	74.14	37.89	5.14	65.48	14.93	1.42	199.00
12 520201 BUSINESS ADMINISTRATION & MANAGEMENT	12,855	71.62	10.06	2.43	66.37	19.24	0.64	170.35
12 520203 LOGISTICS & MATERIALS MANAGEMENT	2,235	49.87	22.80	2.27	80.64	26.76	0.51	182.84
12 520204 OFFICE SUPERVISION & MANAGEMENT	3,985	61.49	8.44	5.86	65.86	18.43	0.42	160.49
12 520205 OPERATIONS MANAGEMENT & SUPERVISION	1,727	51.69	15.40	2.82	75.00	22.64	0.80	168.35
12 520302 ACCOUNTING TECHNICIAN	20,472	67.01	9.63	2.88	65.16	18.24	0.59	163.52
12 520401 ADMINISTRATIVE ASST./SECRETARIAL SCIENCE	37,314	88.06	20.31	7.16	65.11	19.32	0.59	200.55
12 520403 LEGAL ADMIN. ASST./SECRETARY	1,254	67.19	26.21	8.23	64.29	19.55	0.32	185.78
12 520404 MEDICAL ADMIN. ASST./SECRETARY	17,552	50.72	9.83	7.71	66.03	20.18	0.52	154.99
12 520405 COURT REPORTER	4,667	104.88	16.31	4.81	64.74	20.70	0.31	211.75
12 520407 INFORMATION PROCESSING/DATA ENTRY TECH.	66,596	64.81	12.09	5.83	68.92	18.93	0.77	171.35
12 520408 GENERAL OFFICE/CLERICAL	31,873	92.23	16.52	9.31	65.64	19.78	0.51	203.99
12 520701 ENTERPRISE MANAGEMENT/OPERATIONS	7,547	82.13	29.76	4.36	64.74	18.84	0.57	200.39
12 520803 BANKING & FINANCIAL SUPPORT SERVICES	4,276	68.68	7.05	2.48	71.60	19.20	0.59	169.61
12 520807 INVESTMENTS AND SECURITIES	931	293.55	57.17	2.55	74.14	23.73	0.28	451.41
12 520902 HOTEL/MOTEL AND RESTAURANT MANAGEMENT	4,018	95.05	19.31	2.31	67.63	22.01	0.87	207.18
12 521001 HUMAN RESOURCES MANAGEMENT	4,732	50.14	9.05	2.56	62.82	17.45	0.58	142.60
12 521002 LABOR/PERSONNEL RELATIONS	186	42.32	7.21	2.37	66.41	16.38	0.29	134.97
12 521003 ORGANIZATIONAL BEHAVIOR STUDIES	5,608	64.41	8.45	2.02	68.70	18.93	0.21	162.93



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
12 521101 INTERNATIONAL BUSINESS	594	96.59	9.90	0.63	85.54	24.36	0.14	217.15
12 521202 BUSINESS COMPUTER PROGRAMMING	101,063	65.00	14.48	5.11	65.10	19.13	0.52	169.34
12 521203 BUSINESS SYSTEMS ANALYSIS	6,122	93.76	40.08	5.82	68.31	18.65	0.63	227.25
12 521204 BUSINESS SYSTEMS NETWORKING	3,980	111.57	15.00	3.84	71.63	19.99	0.65	222.68
12 521205 BUSINESS COMPUTER FACILITIES OPERATOR	8,994	71.90	16.51	4.63	67.86	19.99	0.51	181.39
12 521401 BUSINESS MARKETING AND MARKETING MGMT.	1,605	80.31	10.12	1.52	57.63	16.40	0.83	166.81
12 521402 MARKETING RESEARCH	543	63.47	7.82	1.10	67.40	20.22	1.50	161.51
12 521501 REAL ESTATE	8,892	86.28	9.76	1.99	64.47	18.71	0.71	181.91
12 529984 CAREER EXPLORATION	493	339.75	7.12	1.19	63.95	15.80	1.12	428.92
12 529985 SUPERVISED INDEPENDENT STUDY	1,086	95.06	11.28	2.20	61.87	18.20	0.32	188.93
12 529986 CERTIFICATION & LICENSURE	384	52.14	12.02	0.04	69.35	24.42	0.51	158.48
12 529987 CASE STUDIES/PROB IN BUSINESS	4,804	64.03	16.11	2.60	63.12	17.60	0.66	164.11
12 529988 INTERNSHIPS & COOP. EDUCATION	4,552	140.26	22.62	7.00	63.05	18.13	0.42	251.50
12 529989 BUS. MGMT./ADMIN. SVC. COURSE ENROLLEES	652	77.70	32.27	3.29	64.57	20.50	0.21	198.54
BUSINESS MANAGEMENT/ADMIN. SERVICES	372,635	73.81	14.97	5.39	66.32	19.23	0.59	180.31
TOTAL PCS 1.2	1,343,353	89.61	20.21	5.53	65.74	19.55	0.51	201.16
14 320101 BASIC SKILL, GEN PCS 1.4-1	1,227	42.05	1.04	0.06	55.43	14.67	0.00	113.25
14 320103 BASIC SKILLS, GENERAL	105,009	65.22	7.49	1.62	67.32	20.49	0.65	162.79
14 320104 COMPUTATIONAL SKILLS	267,627	42.93	4.40	1.37	67.96	19.94	0.71	137.30
14 320113 READING	79,268	63.67	5.47	0.95	68.84	21.01	0.65	160.60
BASIC SKILLS	453,131	51.72	5.29	1.35	67.93	20.24	0.68	147.22
TOTAL PCS 1.4	453,131	51.72	5.29	1.35	67.93	20.24	0.68	147.22
15 069999 VOCATIONAL BUS COURSE ENROLLEES	510	14.75	9.48	0.23	56.15	16.10	0.28	96.98
MANAGEMENT	510	14.75	9.48	0.23	56.15	16.10	0.28	96.98
15 139999 EDUCATION, OTHER	565	65.28	28.51	1.18	68.91	20.23	0.46	182.57
EDUCATION	565	65.28	28.51	1.18	68.91	20.23	0.46	182.57
15 169999 FOREIGN LANGUAGE, OTHER	743	32.33	11.67	0.16	63.75	18.79	0.27	126.97
FOREIGN LANGUAGE	743	32.33	11.67	0.16	63.75	18.79	0.27	126.97





STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
15 200199	243	45.17	6.93	0.31	57.81	16.90	0.45	127.59
HOMEMAKING, OTHER								
VOCATIONAL HOME ECONOMICS								
15 239999	243	45.17	6.93	0.31	57.81	16.90	0.45	127.59
LETTERS, OTHER								
LETTERS								
15 250399	127	252.10	164.80	149.27	67.71	18.38	0.26	352.52
LETTERS								
15 250399	127	252.10	164.80	149.27	67.71	18.38	0.26	352.52
SUPERVISED INDEPENDENT STUDY								
15 250399	4	0.00	0.00	0.00	72.50	18.00	0.00	90.50
LIBRARY AND ARCHIVAL SCIENCE								
15 269999	4	0.00	0.00	0.00	72.50	18.00	0.00	90.50
LIFE SCIENCE, OTHER								
15 269999	6	0.00	72.83	0.00	52.67	15.83	0.00	141.33
LIFE SCIENCES								
15 270399	6	0.00	72.83	0.00	52.67	15.83	0.00	141.33
PRACTICAL MATH								
15 270399	603	62.47	0.00	0.00	83.68	46.09	0.75	193.00
MATHEMATICS								
15 300799	20	0.00	0.00	0.00	57.05	13.25	0.05	70.35
GENDER ROLES IN MODERN SOCIETY								
15 300799	20	0.00	0.00	0.00	57.05	13.25	0.05	70.35
MULTI/INTERDISCIPLINARY STUDIES								
15 320105	378	55.29	3.07	0.02	62.90	14.60	0.27	136.15
JOB SEEKING/CHANGING SKILLS								
15 340103	850	108.84	3.37	1.16	38.03	16.45	1.23	169.09
HEALTH ENHANCEMENT PRACTICES								
15 340103	850	108.84	3.37	1.16	38.03	16.45	1.23	169.09
HEALTH RELATED ACTIVITIES								
15 350101	40	0.00	0.00	0.00	57.05	13.25	0.05	70.35
INTERPERSONAL SKILLS, GENERAL								
15 350101	40	0.00	0.00	0.00	57.05	13.25	0.05	70.35
INTERPERSONAL SKILLS								
15 370199	2,137	26.08	1.02	0.00	66.27	13.95	0.41	107.74
PERSONAL AWARENESS, OTHER								
15 370199	2,137	26.08	1.02	0.00	66.27	13.95	0.41	107.74
PERSONAL AWARENESS								
15 429999	612	24.07	0.00	0.00	83.68	46.09	0.75	154.60
PSYCHOLOGY, OTHER								



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Depl.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
PSYCHOLOGY	612	24.07	0.00	0.00	83.68	46.09	0.75	154.60
15 459999 SOCIAL SCIENCES, OTHER	140	441.49	2.86	4.57	73.89	26.06	0.68	549.56
SOCIAL SCIENCES	140	441.49	2.86	4.57	73.89	26.06	0.68	549.56
15 469999 CONSTRUCTION TRADES COURSE ENROLLEES	27	43.44	0.00	0.00	57.78	21.07	0.33	122.63
CONSTRUCTION TRADES	27	43.44	0.00	0.00	57.78	21.07	0.33	122.63
15 479999 MECH/REPAIRERS COURSE ENROLLEES	4	611.75	0.00	0.00	83.50	46.00	0.50	741.75
MECHANICS AND REPAIRERS	4	611.75	0.00	0.00	83.50	46.00	0.50	741.75
15 489999 PRECISION PRODUCTION COURSE ENROLLEES	610	41.45	22.92	0.50	55.16	16.20	0.33	136.57
PRECISION PRODUCTION	610	41.45	22.92	0.50	55.16	16.20	0.33	136.57
15 499999 TRANSPORTATION COURSE ENROLLEES	27	40.00	24.30	0.00	52.67	15.89	0.00	132.85
TRANSPORTATION	27	40.00	24.30	0.00	52.67	15.89	0.00	132.85
15 509999 VISUAL AND PERFORMING ARTS	399	45.54	11.18	1.98	80.33	23.39	0.78	163.19
VISUAL AND PERFORMING ARTS	399	45.54	11.18	1.98	80.33	23.39	0.78	163.19
<b>TOTAL PCS 1.5</b>	<b>8,045</b>	<b>55.06</b>	<b>9.60</b>	<b>2.82</b>	<b>64.68</b>	<b>21.18</b>	<b>0.53</b>	<b>153.87</b>
16 010101 AGRICULTURAL BUSINESS & MANAGEMENT	466	50.88	9.36	12.05	60.49	14.77	0.80	148.35
16 010201 AGRICULTURAL MECHANICS	481	90.80	0.00	0.00	57.07	13.26	0.06	161.19
16 010301 AGRICULTURAL PRODUCTION	128	31.86	7.02	1.92	42.97	11.42	0.27	95.46
16 010302 ANIMAL PRODUCTION	166	4.52	2.12	0.11	58.77	14.82	0.53	80.87
16 010304 CROP PRODUCTION	39	73.90	0.00	0.00	82.85	17.64	0.15	174.54
16 010603 ORNAMENTAL HORTICULTURE	453	26.95	10.42	0.16	68.29	16.71	0.25	122.77
16 010605 LANDSCAPING	116	28.82	6.08	1.04	90.30	30.39	0.23	156.86
AGRICULTURAL BUSINESS AND PRODUCTION	1,849	49.03	5.97	3.28	62.49	15.66	0.36	136.79
16 030401 FORESTRY PRODUCTION	14	28.57	4.43	3.57	75.43	17.64	0.29	129.93
CONSERVATION, NATURAL RESOURCES	14	28.57	4.43	3.57	75.43	17.64	0.29	129.93



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
16 080301 ENTREPRENEURSHIP, GENERAL	37	14.92	50.78	0.51	62.03	19.65	0.76	148.65
16 080704 GENERAL BUYING OPERATIONS	112	41.96	19.35	0.26	49.61	14.28	3.21	128.67
16 080706 GENERAL SELLING SKILLS AND SALES OPS.	191	45.29	8.04	2.34	69.04	20.81	0.58	146.10
16 080709 GENERAL DISTRIBUTION OPERATIONS	17	94.12	19.41	0.24	49.59	14.24	3.18	180.76
16 081001 INSURANCE MARKETING OPERATIONS	301	58.30	10.36	2.01	60.54	13.34	2.24	146.78
16 081105 TRAVEL SERVICES MARKETING	1,327	27.02	19.82	1.03	66.52	19.16	0.77	134.33
MARKETING AND DISTRIBUTION								
	1,985	34.71	17.80	1.25	64.67	18.13	1.14	137.69
16 090701 RADIO/TV BROADCASTING	54	52.09	30.31	9.54	63.33	18.94	0.78	175.00
COMMUNICATIONS								
	54	52.09	30.31	9.54	63.33	18.94	0.78	175.00
16 100101 EDUCATIONAL MEDIA TECHNOLOGY	73	6.49	0.00	0.00	87.33	14.75	0.44	109.01
16 100103 PHOTOGRAPHIC TECHNOLOGY	33	184.39	188.85	0.09	70.18	25.15	0.48	469.15
16 100104 RADIO/TV BROADCAST TECHNOLOGY	12	507.00	156.25	2.58	52.67	15.92	0.00	734.42
COMMUNICATIONS TECHNOLOGY								
	118	107.14	68.70	0.29	78.01	17.78	0.41	273.33
16 120403 COSMETOLOGY	36	55.61	5.00	11.67	66.97	19.92	0.03	159.19
16 120502 BARTENDER/MIXOLOGIST	42	20.00	1.00	0.67	67.86	17.67	0.29	107.48
16 120503 CULINARY ARTS/CHEF TRAINING	141	30.78	22.30	0.20	67.37	22.50	1.33	144.48
16 120504 FOOD & BEVERAGE/RESTAURANT OPERATIONS	2,646	39.01	28.34	10.18	68.53	20.94	0.47	167.48
16 120507 WAITER/WAITRESS/DINING ROOM MANAGER	1	0.00	74.00	79.00	67.00	16.00	0.00	236.00
PERSONAL AND MISCELLANEOUS SERVICES								
	2,866	38.52	27.37	9.60	68.45	20.96	0.50	165.39
16 131200 TEACHER UPGRADING	2,832	23.47	0.00	0.00	65.65	14.48	0.66	104.25
16 131501 TEACHER ASSISTANT/AIDE	125	8.64	9.71	8.21	70.99	16.26	0.19	114.01
EDUCATION								
	2,957	22.84	0.41	0.35	65.87	14.55	0.64	104.67
16 150101 ARCHITECTURAL DESIGN TECHNOLOGY	20	3.70	4.75	0.25	63.40	15.40	1.35	88.85
16 150201 CIVIL TECHNOLOGY	154	60.40	13.03	3.94	47.19	13.27	0.55	138.36
16 150301 COMPUTER TECHNOLOGY	958	37.51	11.79	0.01	55.90	27.68	0.00	132.90
16 150303 ELECTRONIC TECHNOLOGY	628	38.36	11.02	2.24	51.36	18.75	0.29	122.02
16 150310 TELECOMMUNICATION ELECTROLOGY	3	150.00	19.33	0.33	49.33	14.00	3.00	236.00
16 150403 ELECTROMECHANICAL TECHNOLOGY	20	178.30	12.20	0.00	55.35	16.90	0.40	263.15
16 150411 AUTOMATED MANUFACTURING TECHNOLOGY	876	62.62	20.94	1.11	69.35	17.29	0.25	171.55
16 150503 ENERGY CONSERVATION & USE	417	17.19	6.89	0.95	63.33	21.51	0.36	110.23



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
16 150506 WATER QUALITY/WASTEWATER TREATMENT	614	48.44	26.50	4.19	65.05	20.35	0.41	164.93
16 150507 ENVIRONMENTAL & POLLUTION TECHNOLOGY	24	18.04	0.00	0.00	81.58	19.79	0.50	119.92
16 150603 INDUSTRIAL TECHNOLOGY	773	43.92	89.22	136.59	60.68	25.40	0.10	355.91
16 150701 OCCUPATIONAL SAFETY & HEALTH TECH.	935	29.87	9.92	0.85	56.66	15.12	0.18	112.60
16 150702 QUALITY CONTROL TECHNOLOGY	391	81.15	60.20	0.57	65.32	16.49	1.38	225.11
16 150805 MECHANICAL DESIGN TECHNOLOGY	6	0.00	113.17	0.00	86.17	17.17	0.00	216.50
16 150810 COMPUTER-AIDED DESIGN	570	58.41	67.10	54.37	67.72	20.17	0.33	268.10
16 150901 COAL MINING TECHNOLOGY	14,061	8.58	0.54	0.58	28.28	10.09	0.00	48.07
ENGINEERING RELATED TECHNOLOGY	20,450	20.20	10.09	7.42	38.48	13.29	0.09	89.57
16 200202 CHILD CARE PROVIDER/ASSISTANT	1,580	14.15	6.81	1.33	68.56	16.65	0.63	108.14
16 200305 CUSTOM TAILORING AND ALTERATIONS	245	32.16	5.38	0.00	51.73	12.57	0.09	101.92
16 200404 DIETETIC AIDE/ASSISTING	1,042	67.52	4.79	2.50	76.80	32.03	2.57	186.21
16 200501 HOME FURNISHING & EQUIPMENT INSTALLERS	116	45.84	17.50	15.73	64.54	14.34	3.94	161.91
16 200604 CUSTODIAL SERVICES	356	18.63	0.00	0.00	83.85	44.69	0.73	147.89
16 200605 EXECUTIVE HOUSEKEEPING	32	140.47	0.00	0.00	83.03	18.53	0.47	242.50
16 200606 HOMEMAKER'S AIDE	242	90.17	10.27	0.00	59.46	24.57	0.38	184.86
VOCATIONAL HOME ECONOMICS	3,813	38.43	5.97	1.81	70.69	24.04	1.25	142.21
16 220103 LEGAL ASSISTING	6	79.50	32.17	2.50	89.17	10.00	3.50	216.83
LAW	6	79.50	32.17	2.50	89.17	10.00	3.50	216.83
16 230401 COMPOSITION	1,000	32.28	7.41	0.38	73.10	20.32	0.35	133.83
16 231001 DEBATE AND FORENSICS	115	0.00	0.00	0.00	63.32	21.79	0.31	85.43
16 231101 TECHNICAL AND BUSINESS WRITING	17	103.65	16.00	0.00	92.82	23.06	0.00	235.53
LETTERS	1,132	30.07	6.78	0.34	72.40	20.51	0.34	130.44
16 240105 ORIENTATION COURSES	3,061	41.34	3.32	0.33	75.36	18.78	0.18	139.30
LIBERAL/GENERAL EDUCATION	3,061	41.34	3.32	0.33	75.36	18.78	0.18	139.30
16 250301 LIBRARY ASSISTING	18	0.00	8.22	8.83	67.89	16.28	0.17	101.39
LIBRARY AND ARCHIVAL SCIENCE								
16 260601 ANATOMY	46	43.48	19.07	0.13	63.33	21.78	0.30	148.09
16 260705 PHARMACOLOGY	96	0.00	2.60	0.00	69.41	15.75	0.18	87.94

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Depl.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
LIFE SCIENCES	142	14.08	7.94	0.04	67.44	17.70	0.22	107.42
16 270301 APPLIED MATHEMATICS	1,471	30.02	8.08	2.26	73.18	22.24	0.39	136.16
16 270501 STATISTICS	73	0.00	7.70	6.16	75.48	17.64	0.34	107.33
MATHEMATICS	1,544	28.60	8.06	2.44	73.29	22.02	0.39	134.80
16 310301 PARKS/RECREATION MANAGEMENT	36	0.00	0.22	14.03	68.69	20.86	0.00	103.81
PARKS AND RECREATION	36	0.00	0.22	14.03	68.69	20.86	0.00	103.81
16 400801 PHYSICS, GENERAL	212	178.86	4.94	0.00	76.57	26.88	0.36	287.60
PHYSICAL SCIENCE	212	178.86	4.94	0.00	76.57	26.88	0.36	287.60
16 420101 PSYCHOLOGY, GENERAL	5	0.00	27.00	0.00	71.40	20.80	0.20	119.40
PSYCHOLOGY	5	0.00	27.00	0.00	71.40	20.80	0.20	119.40
16 430102 CORRECTIONS	90	0.00	0.00	0.00	86.58	16.38	0.00	102.96
16 430107 LAW ENFORCEMENT	12,088	5.84	0.44	0.01	86.67	14.87	0.45	108.28
16 430109 SECURITY SERVICES (PRIVATE)	694	117.26	795.57	0.10	67.00	21.80	0.31	1,002.03
16 430199 CRIMINAL JUSTICE, OTHER	17	31.53	25.12	7.12	30.82	13.29	1.35	109.24
16 430201 FIRE CONTROL AND SAFETY TECHNOLOGY	92	62.24	13.64	0.09	48.29	13.51	0.42	138.20
16 430202 FIRE OFFICER	333	41.27	191.23	146.13	72.89	24.80	0.48	476.80
16 430203 FIREFIGHTING	1,158	36.90	13.37	0.98	56.70	15.73	0.31	124.00
16 439996 CERTIFICATION/LICENSURE REVIEW	74	0.00	0.00	0.00	63.32	21.78	0.31	85.42
43 PROTECTIVE SERVICES	14,546	14.76	43.88	3.45	82.61	15.53	0.43	160.65
16 440401 PUBLIC ADMINISTRATION	99	7.27	4.88	4.81	68.16	16.19	0.17	101.48
16 440701 SOCIAL WORK/SOCIAL SERVICE	311	39.22	2.37	1.22	65.91	19.10	0.42	128.24
PUBLIC AND SOCIAL SERVICE	410	31.50	2.98	2.08	66.46	18.40	0.36	121.78
16 460201 CARPENTRY	884	70.84	60.10	5.63	67.07	22.40	0.54	226.58
16 460302 ELECTRICIAN	416	60.09	11.42	9.17	70.32	20.50	0.36	171.85
16 460401 BLDG/PROPERTY MAINTENANCE MANAGER	364	21.95	26.44	1.95	74.94	32.84	0.57	158.70
16 460403 CONSTRUCTION INSPECTION	1,325	69.72	84.29	14.03	56.36	13.83	0.17	238.39
16 460408 PAINTING AND DECORATING	74	7.92	24.76	0.16	65.69	19.41	0.26	118.19

74

73



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
16 460501 PLUMBING/PIPEFITTING	166	98.97	7.81	0.76	59.72	20.77	0.45	188.48
16 469996 CERTIFICATION/LICENSURE REVIEW	39	0.00	168.56	0.00	71.49	20.97	0.33	261.36
CONSTRUCTION TRADES								
16 470101 ELECTRICAL & ELECTRONIC EQMT REPAIR	3,268	62.73	57.80	8.64	63.67	19.68	0.36	212.87
16 470102 BUSINESS MACHINE REPAIR	50	36.00	5.40	0.00	71.50	20.98	0.34	134.22
16 470103 COMMUNICATION SYSTEMS INSTALL/REPAIR	30	78.40	22.50	0.00	71.50	20.97	0.33	193.70
16 470104 COMPUTER INSTALL/REPAIR	413	79.69	16.48	5.19	67.64	21.34	0.30	190.65
16 470105 INDUSTRIAL ELECTRONICS	151	20.71	15.20	5.54	67.31	19.76	0.37	128.89
16 470106 MAJOR APPLIANCE REPAIR	816	97.09	5.83	3.39	69.54	20.93	0.56	197.35
16 470199 ELECTRICAL INSTALL/REPAIR, OTHER	69	108.13	5.84	15.26	65.20	19.84	0.10	214.38
16 470201 HEAT, AC, REFRIG. MECHANICS/REPAIR	9	98.56	3.33	19.56	68.67	20.78	0.00	210.89
16 470303 INDUSTRIAL MACHINERY REPAIR	2,153	48.93	5.93	2.23	66.39	21.86	0.37	145.71
16 470501 STATIONARY ENERGY SOURCES	985	24.69	16.13	3.26	61.32	20.00	0.50	125.90
16 470603 AUTOMOTIVE BODY REPAIR	759	11.54	5.20	0.04	63.33	21.79	0.31	102.21
16 470604 AUTOMOTIVE MECHANICS	96	44.52	4.44	1.66	59.04	15.45	0.47	125.57
16 470605 DIESEL ENGINE MECHANICS/REPAIR	4,068	16.38	43.58	0.52	63.91	21.86	0.34	146.60
16 470606 SMALL ENGINE MECHANICS/REPAIR	19	34.74	46.16	0.32	63.32	21.79	0.26	166.58
16 470606 SMALL ENGINE MECHANICS/REPAIR	348	74.18	21.30	0.08	61.37	18.90	0.32	176.16
MECHANICS AND REPAIRERS								
16 480101 DRAFTING, GENERAL	9,946	36.51	23.48	1.73	64.76	21.36	0.38	148.21
16 480102 ARCHITECTURAL DRAFTING	1,118	36.28	16.59	0.99	62.54	18.32	0.24	134.96
16 480105 MECHANICAL DRAFTING	48	207.81	13.23	8.33	69.77	20.33	0.69	320.17
16 480201 GRAPHIC & PRINTING EQUIPMENT OPERATORS	12	2,148.17	0.00	0.00	49.42	12.58	0.50	2,210.67
16 480206 LITHOGRAPHER AND PLATEMAKER	13	77.23	27.08	16.38	63.31	16.85	1.00	201.85
16 480208 PRINTING PRESS OPERATIONS	103	89.13	35.44	5.76	63.34	20.12	0.58	214.36
16 480212 DESKTOP PUBLISHING	297	97.83	33.93	2.49	63.33	21.10	0.43	219.11
16 480303 UPHOLSTERING	126	36.76	33.85	1.59	61.95	23.55	0.24	157.94
16 480503 MACHINE SHOP ASSISTING	93	45.92	14.43	6.83	56.18	20.70	0.51	144.57
16 480506 SHEET METAL	528	144.67	171.20	0.86	76.16	18.22	0.17	411.28
16 480507 TOOL AND DIE MAKING	39	1,431.69	1,106.90	0.00	83.67	46.08	0.74	2,669.08
16 480508 WELDING/WELDER TECHNOLOGIES	42	55.88	3.98	0.00	55.02	15.07	0.62	130.57
16 480702 FURNITURE MAKING	761	88.23	19.24	3.13	62.64	19.85	0.52	193.60
16 489999 PRECISION PRODUCTION COURSE ENROLLEES	421	31.98	6.19	2.26	69.34	19.05	0.64	129.47
16 489999 PRECISION PRODUCTION COURSE ENROLLEES	79	88.61	8.42	0.00	73.61	16.33	0.00	186.96
PRECISION PRODUCTION								
16 490107 PRIVATE PILOTING	3,680	94.19	51.77	2.09	65.63	19.44	0.38	233.49
16 490202 CONSTRUCTION EQUIPMENT OPERATOR	332	34.07	1.83	0.12	78.33	18.95	0.80	134.09
16 490202 CONSTRUCTION EQUIPMENT OPERATOR	6	110.17	9.50	0.00	55.33	14.67	0.00	189.67



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Alloc.	Oper. &	Bldg.	Net
	Hours	Salary	Depl.	Equip.	Costs	Maint.	Rental	Instruc.					
16 490205 TRUCK AND BUS DRIVING	6,109	43.43	9.31	1.96	82.76	14.67	0.88	153.00					
16 490299 VEHICLE & EQUIPMENT OPERATION	27	0.00	0.00	0.00	46.78	23.30	0.00	70.07					
16 490309 RIVERBOAT TRAINING	57	145.14	47.40	26.56	68.68	20.86	0.00	308.65					
TRANSPORTATION AND MATERIALS MOVING													
	6,531	43.72	9.23	2.07	82.23	14.98	0.86	153.09					
16 500401 DESIGN, GENERAL	529	133.33	90.33	0.47	68.02	16.99	0.41	309.55					
16 500406 COMMERCIAL PHOTOGRAPHY	99	16.41	5.72	2.56	76.81	19.38	1.03	121.91					
VISUAL AND PERFORMING ARTS													
16 510205 SIGN LANGUAGE INTERPRETER	733	37.87	15.18	3.02	73.36	17.45	0.63	147.51					
16 510601 DENTAL ASSISTANT	283	47.16	3.49	0.76	66.59	18.76	0.26	137.03					
16 510603 DENTAL LABORATORY TECHNICIAN	22	44.18	1.00	0.73	67.82	17.64	0.27	131.64					
16 510702 HOSPITAL/HEALTH FACILITIES	154	88.66	34.23	0.22	62.47	20.03	0.36	205.97					
16 510707 MEDICAL RECORDS TECHNOLOGY	16	0.00	13.69	0.13	63.31	21.75	0.31	99.19					
16 510710 CENTRAL SUPPLY TECHNOLOGY	126	0.00	54.75	0.17	63.33	21.79	0.31	140.34					
16 510801 MEDICAL ASSISTANT	659	70.46	16.71	4.14	56.40	15.47	0.57	163.75					
16 510803 OCCUPATIONAL THERAPY ASSISTANT	230	1,325.65	4.77	0.03	64.58	21.80	0.51	1,417.33					
16 510806 PHYSICAL THERAPY ASSISTANT	458	44.73	22.90	2.02	58.28	15.60	0.48	144.02					
16 510902 ELECTROCARDIOGRAPH TECHNOLOGY	415	28.68	11.84	0.97	74.16	21.09	0.42	137.14					
16 510904 EMERGENCY MEDICAL TECHNOLOGY	15,975	23.90	11.64	2.69	55.16	14.23	0.12	107.74					
16 510907 MEDICAL RADIOLOGIC TECHNOLOGY	527	33.97	12.12	0.22	63.06	21.83	0.59	131.79					
16 510908 RESPIRATORY THERAPY TECHNOLOGY	200	42.78	54.36	12.17	42.54	16.36	0.99	169.18					
16 510909 SURGICAL/OPERATING ROOM TECHNOLOGY	140	176.92	57.06	22.64	64.15	16.78	0.08	337.61					
16 511004 MEDICAL LABORATORY TECHNOLOGY	1,118	67.96	32.21	14.00	54.41	17.56	0.55	186.69					
16 511501 ALCOHOL/DRUG ABUSE COUNSELING	132	58.14	36.22	4.56	54.20	13.39	0.60	167.11					
16 511502 PSYCHIATRIC/MENTAL HEALTH SERVICES	210	6.06	8.82	0.00	54.60	21.99	0.57	92.03					
16 511601 NURSING (R.N. TRAINING)	289	69.46	5.22	0.30	65.32	15.34	0.73	156.37					
16 511612 NURSING, REFRESHER COURSE	21,190	32.10	11.11	0.68	65.84	21.00	0.63	131.37					
16 511613 PRACTICAL NURSE (LPN TRAINING)	183	23.49	21.24	0.21	63.41	15.45	1.37	125.17					
16 511614 NURSE ASSISTANT/AIDE	15,188	31.28	6.34	0.60	70.77	21.16	0.86	131.00					
16 511615 HOME HEALTH AIDE	72	0.00	11.94	0.03	55.29	21.49	0.54	89.29					
16 511803 OPHTHALMIC MEDICAL TECHNOLOGY	19	0.00	95.74	0.11	63.32	21.79	0.26	181.21					
16 512604 THERAPEUTIC RECREATIONAL ASSISTING	230	40.18	15.33	0.10	64.33	21.55	0.30	141.80					
16 519996 LICENSURE REVIEW	18	0.00	24.39	0.17	63.28	21.78	0.28	109.89					
16 519997 CASE STUDIES/PROBLEMS HEALTH PROF.	353	27.35	21.90	2.95	60.81	20.68	0.50	134.20					
HEALTH PROFESSIONS & RELATED SCIENCES													
	58,940	36.58	11.15	1.63	63.74	18.91	0.54	132.55					
16 520101 BUSINESS, GENERAL	123	279.71	9.30	0.63	62.62	31.08	0.19	383.52					

78

77



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Deptl. Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
16 520201 BUSINESS ADMINISTRATION & MGMT.	2,567	34.50	1.84	70.62	19.02	0.52	169.84
16 520203 LOGISTICS & MATERIALS MANAGEMENT	224	53.78	0.24	52.55	14.51	2.96	147.93
16 520204 OFFICE SUPERVISION & MANAGEMENT	27	83.74	24.85	71.07	19.74	0.07	221.22
16 520205 OPERATIONS MANAGEMENT & SUPERVISION	600	8.82	2.78	53.69	15.72	2.15	130.51
16 520207 SELF-EMPLOYMENT TRAINING	75	40.00	0.00	71.51	20.99	0.35	140.95
16 520302 ACCOUNTING TECHNICIAN	1,398	28.95	4.91	73.40	20.90	0.55	134.14
16 520401 ADMIN ASST/SECRETARIAL SCIENCE	4,131	26.31	0.85	75.51	19.08	0.39	126.24
16 520403 LEGAL ADMIN ASST/SECRETARY	32	38.78	0.00	86.28	17.19	0.00	145.97
16 520404 MEDICAL ADMIN ASST/SECRETARY	2,677	36.74	0.90	69.79	25.72	0.99	137.25
16 520406 RECEPTIONIST	135	664.87	0.00	80.57	43.36	0.70	789.50
16 520407 INFO PROCESSING/DATA ENTRY	911	32.53	0.31	71.65	17.53	0.15	129.66
16 520408 GENERAL OFFICE/CLERICAL	4,899	21.56	2.24	79.56	22.82	0.35	135.81
16 520701 ENTERPRISE MANAGEMENT & OPERATION	905	18.60	1.67	63.75	16.13	0.87	112.66
16 520803 BANKING & FINANCIAL SUPPORT SERVICES	757	136.64	4.75	59.95	24.68	0.52	242.26
16 520807 INVESTMENTS AND SECURITIES	355	14.19	1.16	68.92	20.96	0.34	109.23
16 521001 HUMAN RESOURCES MANAGEMENT	1,530	29.68	0.35	75.61	17.78	0.46	134.83
16 521002 LABOR/PERSONNEL RELATIONS	9	0.11	17.67	67.89	16.22	0.11	118.44
16 521003 ORGANIZATIONAL BEHAVIOR STUDIES	650	21.23	1.72	65.28	16.53	0.52	116.07
16 521101 INTERNATIONAL BUSINESS	19	32.05	0.32	63.32	21.79	0.26	163.89
16 521202 BUSINESS COMPUTER PROGRAMMING	21,966	35.62	3.30	64.75	20.56	0.92	141.71
16 521203 BUSINESS SYSTEMS ANALYSIS	245	42.18	0.32	85.91	17.29	0.01	148.59
16 521204 BUSINESS SYSTEMS NETWORKING	53	0.00	0.34	69.62	21.15	0.32	164.00
16 521205 BUSINESS COMPUTER FACILITIES OPER.	394	34.22	0.59	82.70	18.11	0.08	140.74
16 521401 BUSINESS MARKETING AND MARKETING MGMT.	13	0.00	6.00	71.46	20.92	0.31	381.15
16 521501 REAL ESTATE	3,192	24.70	2.84	65.49	20.74	0.33	120.68
<b>BUSINESS MANAGEMENT/ADMIN. SERVICES</b>							
	47,887	35.28	14.12	68.65	20.64	0.71	141.91
<b>TOTAL PCS 1.6</b>							
	185,898	34.94	16.63	65.06	18.54	0.53	138.60
17 320101 BASIC SKILLS, GENERAL	693	60.06	0.00	72.62	18.15	0.00	165.88
17 320110 ABE	300,871	17.26	0.31	63.32	24.75	0.59	109.38
17 320113 READING	34,766	22.65	0.76	56.32	18.51	1.01	112.94
17 320114 COMPUTATIONAL SKILLS	15,198	37.62	0.61	60.88	20.27	0.49	136.17
17 320115 WORKFORCE SKILLS	3,165	10.95	0.25	66.56	14.51	0.32	94.59
17 320116 LIFE SKILLS	6,928	30.39	0.26	69.51	17.90	0.29	167.86
17 320117 CAREER EXPLORATION/AWARENESS	46	36.65	0.41	67.26	20.17	0.33	136.04
17 320119 FAMILY LITERACY	461	26.26	0.46	43.86	13.57	0.83	119.81
17 320120 BASIC SKILLS, GENERAL	14,232	26.05	0.48	70.39	18.49	0.47	130.10
17 320123 ENGLISH AS A SECOND LANGUAGE	26,618	31.56	0.90	51.00	16.75	0.67	115.55





STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Oper. &	Bldg.	Net
	Hours	Salary	Depl.	Equip.	Costs	Maint.	Rental	Instruc.			
17	320124	COMPUTATIONAL SKILLS	4,142	18.66	3.45	47.57	18.29	0.78	118.26		
17	320125	WORKFORCE SKILLS	52	32.33	0.00	78.92	20.27	0.19	150.88		
17	320126	LIFE SKILLS	451	20.21	0.95	70.66	17.10	0.08	116.40		
17	320127	CAREER EXPLORATION/AWARENESS	174	12.20	0.48	67.70	17.59	0.33	101.71		
17	320129	FAMILY LITERACY	26	38.00	1.77	70.69	17.92	0.88	186.00		
		BASIC SKILLS	407,823	20.11	6.68	62.05	23.01	0.61	112.90		
		TOTAL PCS 1.7	407,823	20.11	6.68	62.05	23.01	0.61	112.90		
18	320101	BASIC SKILLS, GENERAL	897	35.07	7.75	72.62	18.15	0.00	133.60		
18	320102	ACADEMIC AND INTELLECTUAL	888	32.15	7.83	72.62	18.15	0.00	130.75		
18	320103	COMMUNICATION SKILLS	900	34.10	7.73	72.62	18.15	0.00	132.59		
18	320104	COMPUTATIONAL SKILLS	141	26.34	34.53	67.92	16.28	0.18	182.43		
18	320110	BASIC SKILLS, GENERAL	2,222	56.58	22.14	55.03	15.08	0.62	154.12		
18	320120	BASIC SKILLS, GENERAL	1,517	4.25	26.40	55.03	15.08	0.62	108.57		
18	320130	BASIC SKILLS, GENERAL	113,503	35.16	24.34	67.67	22.60	0.51	151.82		
18	320132	ACADEMIC AND INTELLECTUAL	13,721	19.20	8.30	64.26	20.78	0.80	113.65		
18	320133	READING, LITERACY & COMMUNICATIONS	17,370	19.16	9.22	57.02	19.59	0.73	110.79		
18	320134	COMPUTATIONAL SKILLS	11,561	31.69	16.50	61.11	21.06	0.41	137.53		
18	320135	WORKFORCE SKILLS	3,576	22.57	3.68	84.26	17.28	0.44	128.38		
18	320136	LIFE SKILLS	1,333	94.82	278.45	76.52	18.50	0.48	469.03		
18	320137	CAREER EXPLORATION/AWARENESS	918	149.45	18.13	60.54	15.83	2.44	246.71		
18	320139	FAMILY LITERACY	99	39.00	70.66	68.34	16.81	1.22	199.46		
		32 BASIC SKILLS	168,646	32.78	22.24	66.03	21.61	0.56	145.42		
		TOTAL PCS 1.8	168,646	32.78	22.24	66.03	21.61	0.56	145.42		
1.9	320140	BEGINNING ESL	433,050	13.93	1.55	60.26	19.36	0.57	95.71		
19	320150	INTERMEDIATE ESL	99,516	41.67	12.14	60.12	17.87	0.62	132.72		
19	320160	ADVANCED ESL	19,509	25.18	7.14	63.30	18.93	1.06	115.88		
		BASIC SKILLS	552,075	19.33	3.66	60.34	19.07	0.59	103.09		
19	330102	AMERICAN CITIZENSHIP	1,595	135.83	55.58	75.66	23.13	0.46	292.87		
		CITIZENSHIP	1,595	135.83	55.58	75.66	23.13	0.46	292.87		



STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

	Credit Hours	Direct Salary	Direct Dept.	Direct Equip.	Alloc. Costs	Oper. & Maint.	Bldg. Rental	Net Instruc.
TOTAL PCS 1.9	553.670	19.67	3.81	0.10	60.39	19.08	0.59	103.64



**U.S. DEPARTMENT OF EDUCATION**  
*Office of Educational Research and Improvement (OERI)*  
*Educational Resources Information Center (ERIC)*



JL 970 059

## NOTICE

### REPRODUCTION BASIS



This document is covered by a signed "Reproduction Release (Blanket)" form (on file within the ERIC system), encompassing all or classes of documents from its source organization and, therefore, does not require a "Specific Document" Release form.



This document is Federally-funded, or carries its own permission to reproduce, or is otherwise in the public domain and, therefore, may be reproduced by ERIC without a signed Reproduction Release form (either "Specific Document" or "Blanket").