

PROPOSED TAX REFORMS AND COMMUNITY COLLEGE FINANCE
IN ILLINOIS

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Abstract

This study discusses tax limitation measures proposed to the 81st Illinois General Assembly and compares them with measures recently passed in other states, with emphasis on California and Michigan. The growth trends in various types of funding of community colleges in Illinois are examined, and the geographic distribution of the revenue per full-time equivalent student from various sources is plotted. Finally, the effects of the proposed Taxpayers' Rights Amendment are projected backwards to 1972 to examine the effect of this measure on local property tax revenues for the community colleges. Finally, the incompatibility of general tax relief and expanded educational services is highlighted.

Introduction

The impact of the passage of Proposition 13 (the Jarvis-Gann Initiative) in California is already being felt across the country. The effect on higher education in California was immediate, especially in the community colleges. Total tax support to community colleges was cut by approximately 39 percent. The effect on the state colleges and the state university system was less immediate, since they receive none of their revenue from local taxes. However, the greater demand on state revenues to help offset the deficits of local governments, public schools, and community colleges increased the competition for state funds among all segments of higher education. (1)

The taxpayer revolt which resulted in the passage of Proposition 13 grew from several complaints. Among the more significant factors were the fact that taxpayers felt that property taxes were too high and that they were not receiving comparable value in services. Government is considered to be inefficient and wasteful and there is also frustration with the interference of government in the lives of the people. These dissatisfactions can be found in other states as well.

Indisputably, the growth rate of California property taxes has been high; from 1966 to 1976 it was 110 percent. However, the national average growth rate during that period was 111 percent, with twenty-one states having a higher rate of growth than California. (2)

It appears evident that limitations will be placed on state and local taxes in other states. Tennessee has already passed a constitutional amendment limiting the increase in state spending to 10 percent per year. Cuts in personal income taxes have been adopted in Maine, Minnesota, New Mexico, and New York. In Maryland, state property tax rates have been cut by 13 percent, and increased property tax assessments have been limited to 15 percent. Michigan has passed a constitutional amendment which limits both state and local tax collections. California faces another possible tax limitation measure, the Gann Government Spending Limitation Initiative, which will affect all state and local governments and school districts. This measure would limit state and local revenues to the amount of revenue collected in the post-Proposition 13 base year, 1978-79, adjusted for the Consumer Price Index and population changes. Tax limitation measures are under way in at least eight other states, including Illinois.

Proposition 13 effected a rollback of local property taxes, with a limit placed on the future annual rate

of increase. This is one of several ways in which sought-after tax relief can be achieved. As mentioned above, both state and local taxes are the subject of tax limitation measures. There are many forms that tax relief can take. Tax limitation measures may be statutory or constitutional. Property taxes may be limited through a controlled growth rate, expressed either as a percentage or as a fixed dollar amount. Two states, Indiana and Kentucky, have frozen property taxes at an earlier level. Property taxes may actually be reduced, either without provision for replacement of the lost revenues, as in California, or with alternatives established for replacing all or part of the revenue through other taxes. Reduction without replacement must result in decreased services; reduction with full replacement is actually a shifting of the tax burden, rather than true tax relief. Differential tax relief may be achieved through measures such as the "circuit breaker," which limits property taxes to a percentage of the individual taxpayer's income. State taxes are also subject to limitation in a variety of ways, ranging from reduction of state income tax or state property tax, as mentioned above, to limitations on revenue growth tied to such factors as an economic index or total personal income in the state.(3)

Community colleges have, in general, three main sources of revenue; state appropriations, local property taxes, and tuition and fees. The proportion of revenues

derived from these sources varies from state to state with some states utilizing all three sources, as Illinois does; some, such as California, prohibiting tuition; and others, such as Florida, eliminating local property taxes as a source of community college revenue. It has been the philosophy of public community colleges to keep tuition and fees low to permit accessibility of this segment of higher education to all. In at least twenty-three states, community colleges derive part of their revenue from local property taxes; in sixteen states, over 25 percent of community college revenue is derived from this source. (4)

All public community colleges are also heavily dependent on revenues from state appropriations. With limitations on tax revenues appearing possible, or even probable, in many states, the community colleges need to be aware of their own funding patterns and the effect that any pending legislation would have on their financial status.

Proposals for Illinois

Some form of tax limitation appears to be likely in Illinois in the near future. Voters have overwhelmingly approved the idea in principle with their acceptance of the Thompson Proposition, a philosophical endorsement of tax relief. Several tax-cutting proposals were submitted to the 81st General Assembly. One such measure proposed a change in the equalized assessed valuation of local property

from 33-1/3 percent to 25 percent of fair market value, an approximate decrease in the tax base of 25 percent. A well-formulated and broadly supported measure, the Taxpayers' Rights Amendment, was proposed by the Illinois Tax Limitation Committee headed by Representative Donald Totten, (R., Hoffman Estates). A comparison of this proposal with Proposition 13 might help to clarify possible effects on Illinois Community Colleges if the Totten Bill is passed.

The four main provisions of Proposition 13 are:

1. A limitation on property taxes of 1 percent of full market value. This resulted in a reduction of existing rates from an average of \$10.68 to \$4.00 per \$100 of assessed valuation. (Property in California is assessed at 25 percent of fair market value.)
2. A rollback of assessed valuations to their 1975-76 levels and a limit on annual increases to 2 percent, except in the case of new construction or property which changes hands, in which case the property may be assessed according to fair market value.
3. The requirement of a two-thirds vote of both houses of the legislature, rather than a simple majority, to increase state taxes.
4. The requirement of approval of two-thirds of the voters in each local jurisdiction for the imposition or increase of local taxes other than property taxes in that jurisdiction.

Proposition 13 is expected to reduce local tax revenues by 57 percent in California. In Illinois, with current tax rates applied to an assessment of approximately 33 percent of fair market value, such a limitation of property tax collections to 1 percent of full market value would be

expected to roll tax rates back and reduce local tax revenues by 45 percent. (5)

The Totten Bill proposes constitutional limitations on both state and local tax revenues. The major provisions of this proposal are:

1. Limitation of state tax revenues from sources other than federal aid and trust accounts to not more than "8 percent of the average annual personal income of Illinois of the next-to-last full calendar year preceding the calendar year in which the fiscal year begins and the prior two calendar years." Personal income of Illinois is defined as total income received in Illinois from all sources as defined and officially reported by the United States Department of Commerce.

The present tax structure produces state tax revenues of approximately 8.3 percent of aggregate personal income. The proposed limitation, therefore, is expected to result in overcollection of taxes.

2. Revenues exceeding the state revenue limit would be transferred to a Budget Stabilization Fund, or "Rainy Day" fund. Expenditures from this fund could be made only if all three of the following were true:
 - a. The Governor asked the Legislature to declare an emergency;
 - b. The request was specific as to the nature and dollar amount of the emergency;
 - c. The General Assembly declared the emergency by a three-fifths vote of both houses.
3. In any fiscal year that the amount in the Budget Stabilization Fund exceeded 2 percent of the established revenue limit, the excess

funds would be distributed by the Legislature in one of three ways:

- a. Reducing the unfunded accrued liabilities of the state pension systems;
- b. Retiring outstanding general obligation debts;
- c. Tax relief. The method of tax relief is not stipulated. Possibilities include circuit breakers, tax rebates, indexing, or relieving the sales tax on food and drugs.

It is estimated that in 1982, the 8 percent limitation would result in a state revenue limit of \$9.056 billion, with tax revenues expected to be \$9.386 billion. Thus \$330 million, which would otherwise have been distributed by the state for services, would be diverted; \$181.1 million to the Budget Stabilization Fund and \$148.9 million for legislative distribution.

4. Local taxes on real property could not exceed the collections for the previous year by more than 50 percent of the increase in the Consumer Price Index for the last full calendar year prior to the date the tax is levied, unless authorized by referendum. Increases in equalized assessed valuations bringing tax collections above this limit would be offset by tax rate rollbacks.

The remaining provisions of the proposal deal with specific exceptions, such as funding of state mandated programs or programs transferred from one governmental unit to another. Replacement taxes imposed due to removal of the corporate personal property tax are explicitly excluded from the provisions of this proposal.

The Totten Bill is similar in structure to the Hedley Amendment recently enacted in Michigan, but more restrictive than the Hedley Amendment. By the terms of the Hedley Amendment, state collection of revenues in Michigan is limited according to the formula:

Tax limit =

$$\frac{\text{State revenue in 1978-79}}{\text{Michigan personal income in 1977}} \text{ (X) } \frac{\text{Personal income for}}{\text{most recent calendar}} \text{ year}$$

The average personal income for the most recent three years may be substituted for the last factor in the formula if it is larger. The collection of local property taxes is limited to increases no larger than the increase in the consumer price index for the previous calendar year. As in the Illinois proposal, if equalized assessed valuations of property increase at a rate exceeding the increase in the Consumer Price Index, the millage rate must be reduced to yield no more than the maximum rate of increase stipulated in this provision. (6) Both this measure and the Totten Bill tie state revenue increases to the aggregate personal income of the state and local revenue increases to the Consumer Price Index. The Totten Bill allows only half the rate of growth of local property taxes possible under the Hedley Amendment and imposes a tighter state revenue cap as well. It is too early at the time of this writing for the effects of the Hedley Amendment on education and local government in

Michigan to have been assessed. If action on the Totten Bill can be delayed, some valuable lessons may be learned from the Michigan experience.

Analysis of Illinois Community College Funding

If the Illinois Community Colleges are to be prepared for the effects of the passage of the Taxpayers' Rights Amendment or other tax limitation measures, such as the Hedley Amendment, there should be an examination of recent trends in the funding of these institutions. Data from the Operating Finance Reports for Illinois Public Community Colleges for fiscal years 1971 through 1977 have been examined to determine rate of growth of revenues from various sources, total revenues, total expenditures, enrollments, equalized assessed valuations, and equalized assessed valuations per full-time equivalent student. The data have also been examined geographically to determine whether there are discernible regional patterns. Data for all but three college districts were examined. Districts 537 and 539 (Richland and John Wood) were excluded because they were incorporated after 1971. In the figures (see Appendix A) displaying data for fiscal year (FY) 77, however, these districts have been included. District 601 (East St. Louis) was excluded because it receives no local tax revenues. For the remaining thirty-six districts, data were examined for individual districts and for the state as a whole.

Subtotals were also compiled for all of the included districts except District 508 (Chicago City Colleges) in order to determine the effect of that disproportionately large district on state totals.

Using the data available from the Operating Finance Reports, the rate of growth of the parameters being examined was calculated for each succeeding year. The total percentage growth was then calculated for the entire seven-year period. (For local taxes, a six-year period, FY 72 to FY 77, was studied, due to the fact that local taxes and chargebacks were combined in the Operating Finance Report for FY 71.) Finally, the average growth rate was calculated by dividing the total percentage growth by the number of years being considered.

Local Taxes. Table 1 (Appendix B) shows the local tax revenues and percentage change for the period FY 72 through FY 77. Although the property tax is one of the most stable sources of tax revenues, it can be seen that there were some large fluctuations in local tax revenues for individual districts. Single year changes ranged from a high of 280 percent (District 523, Kishwaukee, FY 72 to FY 73) to a decrease of 37 percent (District 504, Triton, FY 73 to FY 74). Large increases, in some cases, are at least partially explained by increases in tax rates. In other cases, annexation of additional territory into the district resulted in

increased assessed valuation and thus increased local tax revenues. A comparison of Table 1 with Table 8 shows this to be the case for districts such as 518 (Carl Sandburg) and 522 (Belleville)--(EAV for FY 74 to FY 75). Perhaps of greater significance are the average growth rates for the six-year period. These range from a high of 81 percent (District 534, Spoon River) to a decrease of 2.6 percent (District 515, Prairie State). The average rate of growth in local tax revenues for all thirty-six districts was 11.66 percent. When Chicago City Colleges are removed from the calculation, the average growth rate was 14.44 percent. In order to assess the effect of annexation on this growth rate, the districts showing increases in equalized assessed valuation greater than 40 percent in a single year were also removed from the calculation (Districts 504, Triton; 507, Danville; 518, Carl Sandburg; 522, Belleville; and 534, Spoon River). The remaining thirty districts showed an average growth rate of 12.3 percent.

The distribution of local tax revenues per full-time equivalent student (FTE) for FY 77 is shown in Figure 1. Regional patterns are evident. Local tax revenues per FTE are high in the central, west central, and northern portions of the state. Several districts in and around Chicago and in the southern portion of the state show low local tax revenues per FTE. A comparison with Figures 2 and 3, operating tax rates and total tax rates, shows that

some districts with low local tax revenues have high tax rates (e.g., Districts 529, Illinois Eastern; 531, Shawnee), while others with high tax revenues have low tax rates (Districts 526, Lincoln Land; 539, John Wood; 513, Illinois Valley). (7) It can also be seen from Table 1 that Illinois Eastern and Shawnee have had a much slower rate of growth of local tax revenues than districts such as Lincoln Land and Illinois Valley.

Local Taxes and Chargebacks. When chargebacks are added to local taxes, the average rate of growth for the state as a whole is less than that found for local tax revenues alone. For all thirty-six districts, a growth rate of 8.19 percent is found; excluding District 508, the rate is 11.32 percent. Table 2 is calculated over a seven-year period, FY 71 to FY 77. However, when the average growth rate for FY 72 to FY 77 is calculated, it is still below the figures for local tax revenues alone; 10.07 percent for all thirty-six districts and 12.23 percent without District 508. The additional removal of the five districts with large increases in assessed valuation (listed above) from the calculation results in an average growth rate of 11.4 percent. It appears that if the extent of annexations were determined, and these effects removed from the calculations, the rate of growth of local taxes and chargebacks would be commensurate with that of local taxes alone.

Tuition and Fees. There has been a large increase in tuition and fees in Illinois Community Colleges since FY 71. The percentage of total revenues generated by tuition and fees for all thirty-six districts has changed from 13.8 percent in FY 71 to 20.8 percent in FY 77. This represents an average annual growth rate of 33.5 percent for all thirty-six districts, or 25.9 percent without District 508. One district (527, Morton) shows a decrease in tuition revenues over the seven-year period. Two districts (508, Chicago City Colleges; 521, Rend Lake) show disproportionate rates of growth. The majority, however, display growth rates approximating the state average. Table 3 shows the revenues from tuition and fees, and Table 3A shows the tuition rates.

State Appropriations. State appropriations to the community colleges show increases commensurate with those of tuition. A change in reporting procedures in 1973 made the rate of growth of state appropriations difficult to calculate. In FY 71, state apportionment and other state funds were reported as one figure. For FY 72 and FY 73, a breakdown was given of ICCB Grants, State Vocational-Education funds, and other state sources. Beginning with FY 74, state vocational-education and federal vocational-education funds were combined. Table 4 contains state appropriations calculated in the following manner: for FY 71, the figure given as

state apportionment and other state funds was used; for FY 72 and FY 73, the figures for ICCB Grants, State Vocational-Education funds, and other state sources were totalled; beginning with FY 74, the figures for ICCB Grants, other state sources, and one-half of the total vocational-education funding were combined, since in FY 72 and FY 73 state and federal vocational-education funding figures were identical. These data are believed to be realistic, and are used throughout this analysis.

From Table 4, state appropriations can be seen to have increased by an average of 22 percent for the thirty-six districts, and 18 percent without District 508. The average increases for individual districts range from a high of 126 percent for Oakton to a low of 2.7 percent for Spoon River. The average state appropriation per FTE rose from \$584 in FY 71 to \$657 in FY 77. With Chicago City Colleges removed from the calculation, the increase was from \$606 per FTE in FY 71 to \$680 per FTE in FY 77. At the extremes, state appropriations to District 535, Oakton, rose from \$172 per FTE in FY 71 to \$752 per FTE in FY 77, while for District 534, Spoon River, the change in this period was from \$879 per FTE in FY 71 to \$656 per FTE in FY 77. State appropriations to the community colleges are impacted by several factors, including enrollment, the proportion of high cost and low cost courses offered by a

district, and equalization funding distributed to districts with low equalized assessed valuations per FTE.

Figure 4 shows the geographical distribution of state appropriations per FTE for FY 77. A comparison of this figure with Figure 1 shows that some districts with low local tax revenues per FTE (such as Districts 529, Illinois Eastern and 531, Shawnee) receive high state appropriations per FTE. However, some districts (such as District 539, John Wood; 502, Du Page, and 535, Oakton) receive high revenues from both sources.

Total Revenues. In Table 5, total operating revenues from all sources are displayed. It can be seen that District 508 has little impact on the growth rate when all revenue sources are considered. The average rate is 16.90 percent with Chicago and 16.47 percent without that district. For individual districts, the average growth rate varies from a high of 35 percent (District 525, Joliet) to a low of 1.85 percent (District 527, Morton). Some large decreases were experienced in individual years by some districts (District 508, Chicago, FY 74 to FY 75; District 519, Highland, FY 71 to FY 72). An interesting follow-up study would be a multiple regression of these various data with such parameters as FTE and equalized assessed valuation per FTE to investigate any possible correlations.

Figure 5 shows the geographical distribution of total revenues per FTE for FY 77. The depressing effect of District 508 on the state average is apparent from the state average with and without that district and from the revenue per FTE shown for Chicago. This district has an average revenue of \$275 less per FTE than the next lowest district (District 516, Waubensee), and \$617 less per FTE than the average for all other community colleges in the state. The central, west central, and northeastern portions of the state show total revenues per FTE above the state average.

Figure 6 shows the average growth rate of total revenues from FY 71 to FY 77. No clear pattern is discernible in these data. It should be noted, however, that some of the districts with below average total revenue per FTE (Districts 531, Shawnee; 529, Illinois Eastern; 503, Black Hawk) show above average rate of growth of total revenues.

Total Expenditures. Table 6 shows total expenditures and percentage changes for FY 71 to FY 77. Perhaps the most noteworthy data here are the average rates of growth for the state as a whole as compared with growth rates of revenues. For the state as a whole, with or without District 508, the growth of expenditures has lagged behind the growth of revenues by approximately 4 percent. When individual districts are examined, it is found that the major-

ity have had a faster rate of growth of revenues than of expenditures. Nevertheless, some of these schools operated under deficit budgets in FY 77 (examples are District 503, Black Hawk; District 510, Thornton; District 512, Harper).

Total Local Effort. Table 7 shows total local effort; that is, the total of local taxes, chargebacks, tuition, and fees. The geographic distribution of total local effort per FTE is shown in Figure 7. It can be seen that when all local sources of revenue are considered, the fluctuations are somewhat less extreme than for local tax revenues alone, but several districts show considerable losses in total local funds in single years. The rate of change for single years varied from a high of 120 percent (District 523, Kishwaukee, FY 72 to FY 73) to a decrease of 25.2 percent (District 526, Lincoln Land, FY 71 to FY 72).

If a follow-up study incorporating a multiple regression of various parameters is conducted, it should be possible to determine the contributing effect of the separate sources of local revenues on the fluctuations in total local funds.

The average growth rate of total local effort exceeds that for local taxes alone. This is a reflection of the higher rate of increase of tuition and fees.

The geographical distribution of total local effort is similar to that for local taxes and total revenues. Two districts are noticeably lower than average (Districts 529, Illinois Eastern; 508, Chicago). Both of these districts show low local tax revenues per FTE in spite of relatively high tax rates. Illinois Eastern, in particular, has a very low equalized assessed valuation per FTE. It was also the only district in the state not charging tuition in FY 77, although they did collect approximately \$45 per FTE in fees.

Equalized Assessed Valuations and FTE. Tables 8, 9, and 10 show the equalized assessed valuations, fall enrollment in-district FTE, and equalized assessed valuations per FTE respectively. All districts showed an increase in FTE over the period studied. Averages range from highs of 32 percent (District 536, Lewis and Clark, calculated over a six-year period) and 27 percent (District 508, Chicago City Colleges) to lows of 1.8 percent (District 527, Morton) and 3.2 percent (District 502, Du Page). Equalized assessed valuation increased for all districts except one (District 531, Shawnee). However, when the equalized assessed valuation per FTE is examined, it is found that only four districts showed an increase (Districts 518, Carl Sandburg; 522, Belleville; 526, Lincoln Land; and 534, Spoon River) and that the largest increase was less than 3 percent. All other districts showed a decrease in tax base per FTE, with

the greatest decrease being 10 percent (District 508, Chicago City Colleges). Apparently enrollments have risen more rapidly than assessed valuations.

Figure 8 shows the geographic distribution of equalized assessed valuations per FTE. The southern part of the state is appreciably below the state average, while the central portion of the state and some of the northern districts have an above average tax base per FTE. Figure 9 shows the average rate of change of equalized assessed valuations per FTE. Some of the less affluent districts can be seen to be declining in assessed valuations at a more rapid rate than the more affluent districts.

Tables 11 and 12 are state summaries of the data discussed above. Table 11 is comprised of the state sub-totals excluding District 508, and Table 12 shows the growth rate for all thirty-six districts. The column labeled Average, FY 71 - FY 77 was calculated by dividing the total percentage change over the seven years (six years in the case of local tax revenues) by the number of years. The column labeled Averaged Annual Change was calculated by averaging the annual percentage changes. The latter method incorporates the compounding effect of each year's growth being calculated from the previous year's figures, and results in a more conservative average.

From these tables it can be seen that tuition and fees have been the fastest increasing source of revenues,

followed in order by state appropriations, local tax revenues, and chargebacks, with the equalized assessed valuation per FTE decreasing. Total revenues have increased faster than total expenditures.

Policy Implications for the Illinois
Community Colleges of Tax Limitations

Illinois Community Colleges have available three major sources of funds; state appropriations, local taxes, and tuition and fees. In FY 77, the percentage of revenues from all sources, statewide, was as follows:

State funds	41.0%
Local taxes (including chargebacks)	35.4%
Student tuition and fees	20.8%
Federal funds	1.1%
Other sources	1.7%

Under the present funding system, two of the major revenue sources are closely tied to enrollments. The major portion of state appropriations is based on enrollments, and tuition and fees are also dependent on credit hour generation and enrollments. The present pressure for tax limitation is occurring at a time when enrollments are expected to decline due to decreases in the traditional college-age population. Tax limitation aimed primarily at local property taxes places the community colleges between the closing jaws of a vise; decreasing revenues from state appropriations, tuition, and fees due to declining enrollments on the one side--decreasing local tax revenues due to

tax limitation on the other. Yet the major expenditures of community colleges, faculty salaries, cannot be decreased rapidly. Many colleges have contractual agreements regarding notification dates in case of dismissal. A high percentage of tenured faculty presents another complication. In many colleges, no clear-cut policies for faculty reduction in the face of financial exigency have been developed. Poorly conceived plans, executed rapidly in the face of financial pressures, could result in lawsuits.

To determine the potential effect of legislation such as the Totten Bill on the community colleges, it is necessary to look at the effect of both state and local tax revenue limitations. The more severe restriction imposed by the Totten Bill is the limitation on increases in local taxes to 50 percent of the increase in the Consumer Price Index for the previous year. Referring to Tables 11 and 12, it is apparent that if local tax revenues had been thus limited since 1972, substantially less revenue for the community colleges in the last five years would have resulted. Table 13 shows that the imposition of such a limitation on local property taxes in 1972 would have resulted in an average annual loss of revenues of approximately 6 percent for the community colleges, assuming that the decrease in taxes would have been prorated for all agencies and services funded by local property taxes. With FTE enrollments increasing at approximately 13 percent per year during this

period, this would have represented a considerable decrease in funds available per FTE.

A decrease in funding from local tax revenues would inevitably cause the community colleges to look more strongly to other sources for additional funds. Tuition and fee increases are one possibility. However, tuition and fees in some Illinois Community Colleges are already higher than the amounts charged in some of the state universities. Significant increases in tuition would contravene the philosophy of the community colleges of accessibility to all and would aggravate various kinds of "equity" problems in community college finance. Possible results might be a decrease in total enrollments in higher education, and an additional decrease in the proportion of college-bound students attending the community colleges.

State funds are the remaining major sources of additional revenues for the community colleges. The Totten Bill appears to place less restrictions on state revenues, since the tax limitation proposed is only 0.3 percent below current revenue figures. Two facts should be noted, however. First, any limitation on the growth of state revenues, particularly in a time of inflation, will cause the competition for state funds to increase. And second, aggregate personal income in Illinois is projected to increase at the rate of 9.7 percent per year, while state appropriations to the community colleges have been increasing at an average

rate of approximately 20 percent per year. However, the average rate of growth of state appropriations per FTE has been only 2 percent per year. If the community colleges enter a period of stabilizing or declining enrollments, the rapid increase in state appropriations to the community colleges may be halted or reversed.

How well the educational sector in general will fare in this increased competition for state funds is debatable. In the past the welfare, highway, health, and other claimants on the state revenue dollar have been able to defend their interests rather well. A tight state revenue "cap" of either the Totten or the Hedley variety would force a real showdown on whether education does indeed have "priority" in state spending. Furthermore, how well community colleges might fare relative to the competing K-12 jurisdiction and to the competing senior colleges and universities, under a tighter state revenue cap, is also debatable. One might speculate that the K-12 jurisdiction would be able to defend its appropriations better than either the community colleges or the senior institutions. The K-12 sector has a number of advantages in any rough-and-tumble fiscal fight that might emerge as a result of tighter state spending limits in Illinois. First, the K-12 jurisdiction has a far larger constituency and can muster more votes in the state legislature than can either of the other two educational sectors. Second, the political

pressure groups and lobbying organizations at the K-12 level have more staff, have a longer history of operations, and are, on the whole, better organized. Third, and by no means least, the K-12 sector can base its claims for increased state funds not just on keeping up with inflation, but also upon the need to equalize the educational services between the richer K-12 districts and the poorer K-12 districts.

This need is constitutionally grounded, and there exists no similar legal tradition or precedent in post-secondary education. (8) There are certainly equity questions in post-secondary education. It is by no means certain that students from poor families have the same access, to the same quality post-secondary education, in Illinois as do students from rich families. However, equity questions of this nature have received less attention in post-secondary fiscal research than they have in the finance of the "common" schools, e.g., the K-12 jurisdiction. (9)

The general policy advice offered to the K-12 jurisdiction in a recent Center publication is probably no less valid for community colleges than it is for the "common" schools. (10) The popular demand for "property tax relief" is now so great that some form of limitation of yield from local property taxes in Illinois must be expected in the near future. That limitation may not be as drastic, of course, as that proposed in the Totten Bill. Therefore, the community college educators may be well advised to accept

revenue caps and limits on the local revenue side, but to resist those caps and limits on the state revenue side. In any event, they ought to work for as liberal a limit or cap as they think they can get on the state revenue side. Such a strategy would have the effect, over time, of shifting the financial support of community colleges away from the local property tax, and over to the state sales and income tax. There are problems with this shift in that the state sales and income taxes are much more responsive to changes in the economy than the property tax. A major recession in Illinois would prove very difficult for community colleges which were relying on the yield from the state sales and income taxes. However, that is a risk which community college educators may have to take.

If this strategy fails, and revenues are "capped off" on both the local and state revenue sides, then Illinois community colleges must prepare to reduce their level of educational services offered and to reduce their teaching force. Of course, their colleagues in the K-12 jurisdiction and in the senior institutions must be prepared to do likewise. Before that time comes, a number of good managerial tactics should be pursued, including: (1) staff reduction through natural attrition and negotiated early retirements; (2) reduction or curtailment of borderline programs; (3) strengthening of programs which have strong enrollment potential, particularly for the non-

traditional student including women and minority groups; and (4) sound business management practices relative to purchasing, debt management, and a number of other areas.(11) However, no matter how firm your personnel administrative procedures are, no matter how careful your curriculum management is, and no matter how sound your business management practices are, there is just no free lunch. The painful fact is that general tax relief on the one hand, and expanded public educational services on the other hand, are simply not compatible public policy goals. Ultimately, the voter and the taxpayer must decide which it is he or she wants; more educational services, or the payment of less taxes. In educational matters, this decision has to be made very carefully since the decision to invest--or not to invest--in education affects not only the current generation, but future generations as well.

Suggestions for Further Empirical Research

There are several possibilities for fruitful empirical research. Multiple regression approaches to the data to identify correlations between the various parameters discussed above have already been mentioned. An additional avenue of exploration would be the transformation of the revenue and expenditure data to real dollars through application of the general price index to discover the effect of inflation on availability of services. There is also a

need to study enrollment data and to attempt to project future enrollments. This is more complicated for community colleges than for other segments of higher education, since the community colleges serve a more varied population. Enrollment trends should be analyzed by student age and interest in an effort to arrive at meaningful enrollment projections. These proposed follow-up studies could help the community colleges to anticipate the extent of financial restrictions to come, and to plan their strategies before a crisis occurs.

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7. This situation, of poorer units of school government exerting greater tax effort but receiving less in terms of revenue, has led to considerable literature and legislative action in the K-12 area. For the latest of a long series of studies of the "equity" question in K-12 finance in Illinois, see G. Alan Hickrod, Ramesh Chaudhari, and Ben C. Hubbard, Equity Goals in Illinois School Finance: 1973-1979, Center for the Study of Educational Finance, Illinois State University, Normal, Illinois, 61761; for a discussion of the "equity" issue in Community Colleges see: John Augenblick, Issues in Financing Community Colleges, 1978, Education Commission of the States, Denver, Colorado; for a study of "equity" problems in the

finance of Illinois Community Colleges, see Nipon Kinawong, "Revenue Equity in Illinois Public Community Colleges", unpublished doctoral dissertation, Illinois State University, 1978.

8. For summaries of K-12 litigation concerning equity see David C. Long, et. al., Summary of State-wide School Finance Cases Since 1973, 1977; also Update on State-Wide School Finance Cases, 1978, Lawyers Committee for Civil Rights Under Law, Washington, D.C.; see also Betsy Levin, State School Finance Reform, 1977, National Conference of State Legislatures, Washington, D.C.
9. This situation is changing rapidly, however. For examples of "equity" oriented finance studies in postsecondary education see: John Augenblick and William Hyde, Patterns of Funding, Net Price and Financial Need for Postsecondary Education Students, 1979, Education Finance Center, Education Commission of the States, Denver, Colorado; and also especially William Hyde, The Equity of the Distribution of Student Financial Aid, 1979, Education Commission of the States, Denver, Colorado.
10. See Hubbard and Hickrod, Illinois School Finance in an Era of Property Tax Relief, op. cit.
11. Silber, John R., "The Future of the Urban University: Some Suggestions for Survival," Phi Delta Kappan 59 (September 1977):16-17.

APPENDIX A

Figure 1

Revenue from local taxes per FTE, FY77

State Average \$550
State Average without Chicago City \$633

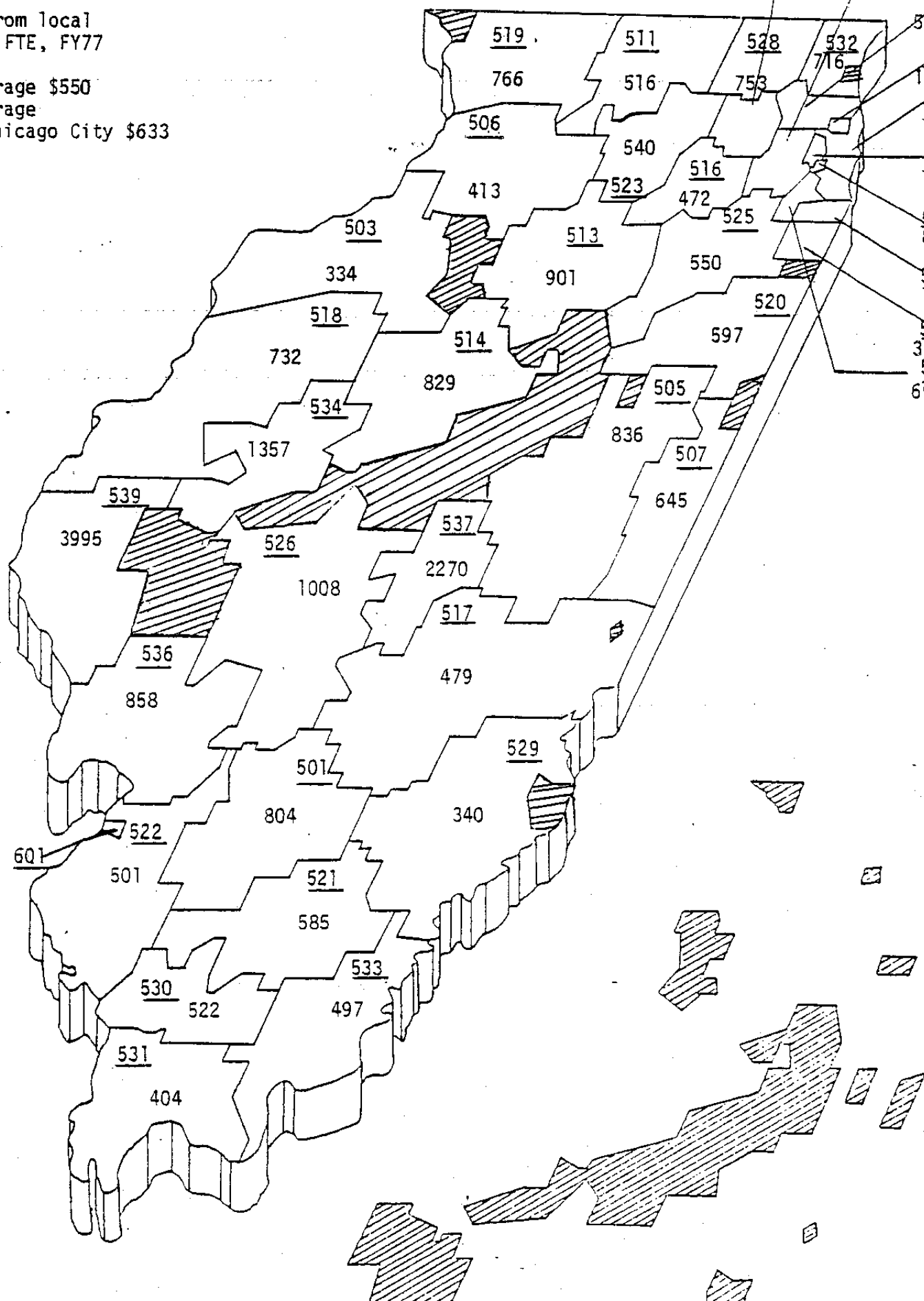


Figure 2

Operating tax rates
FY77*
(¢/\$100 EAV)

*Estimated in FY76

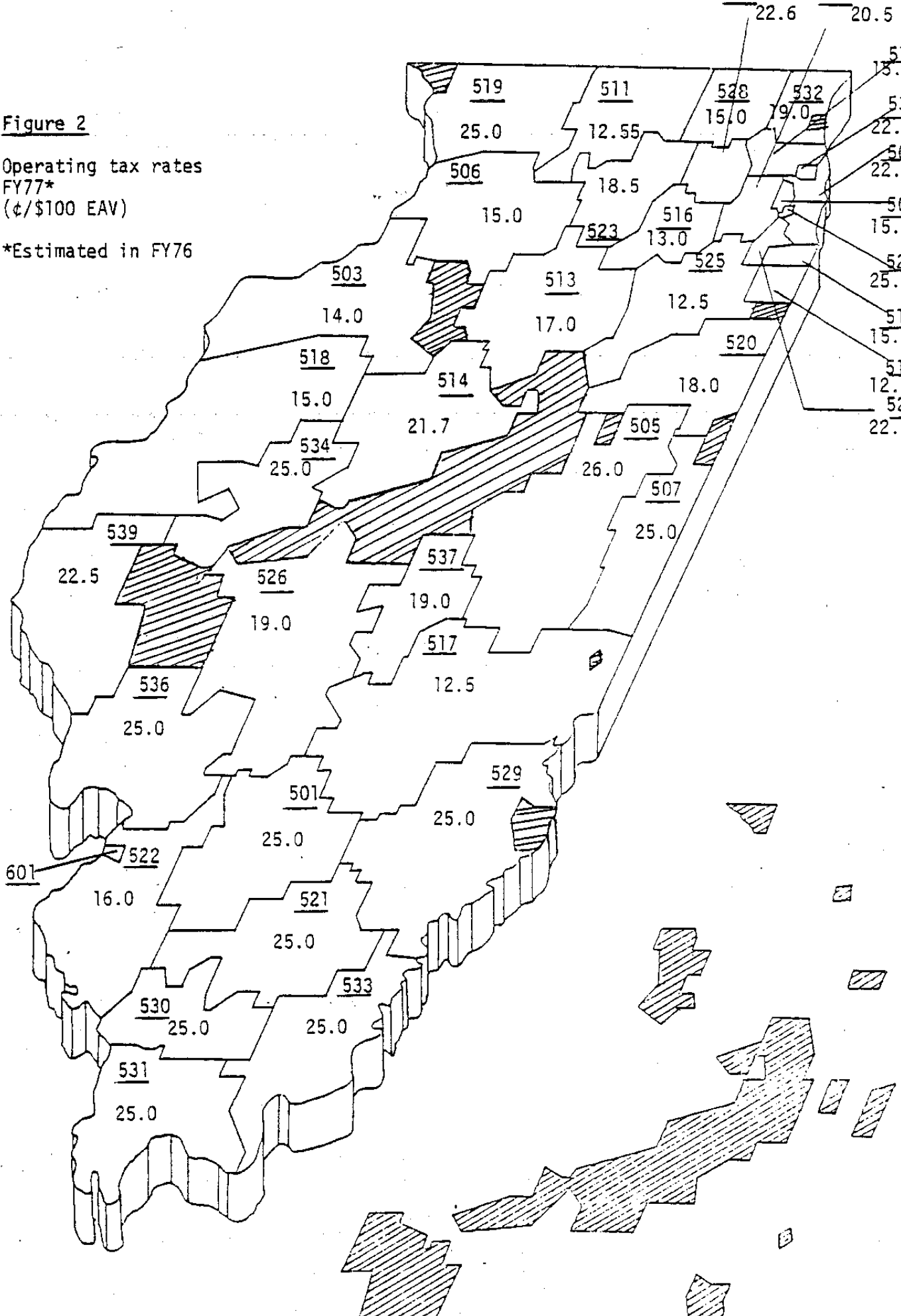


Figure 3

Total local tax rate
FY77*
(¢/\$100 EAV)

* Estimated in 1976

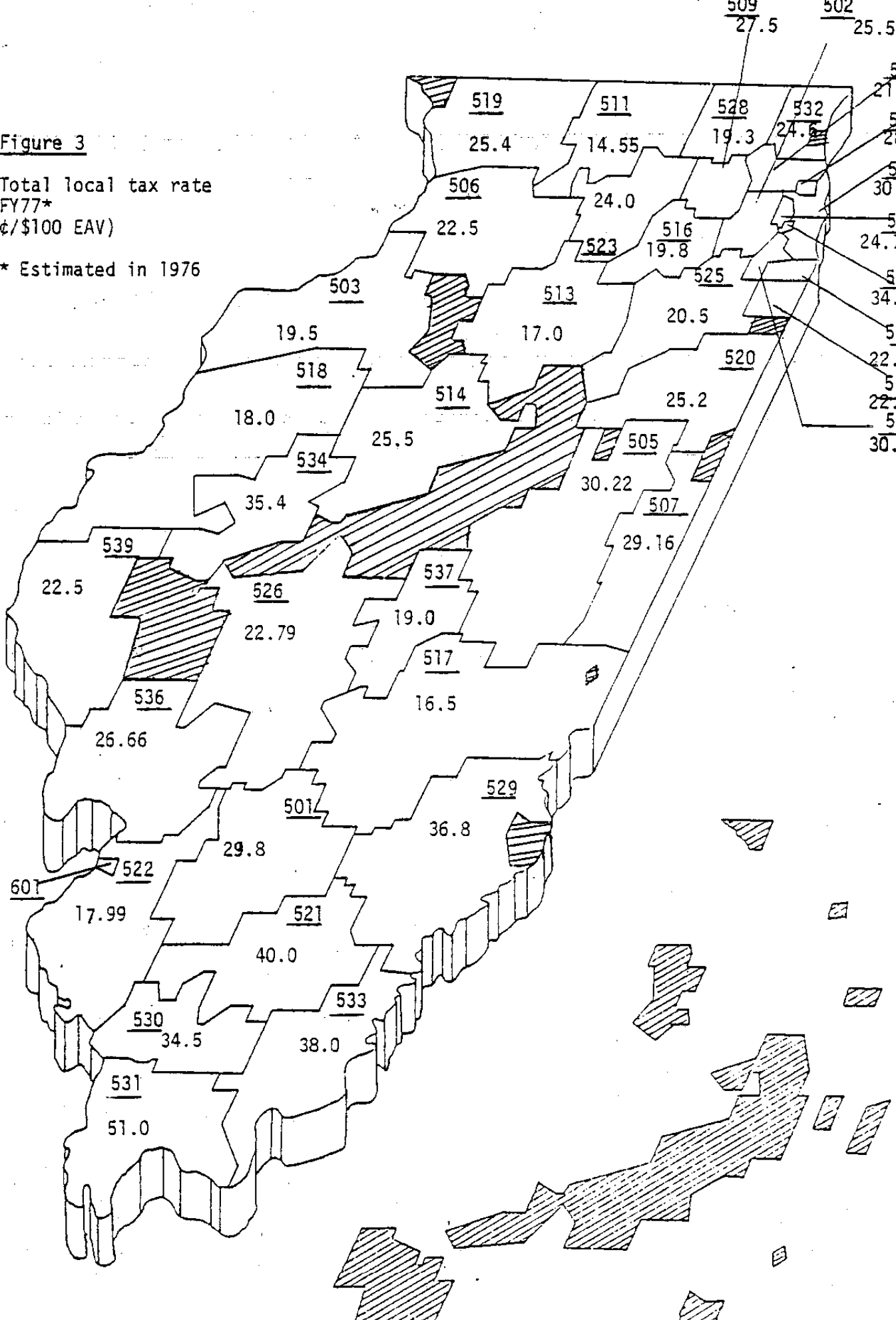


Figure 4

State Appropriations per FTE
FY77
State Average \$657
State Average without
Chicago City \$680

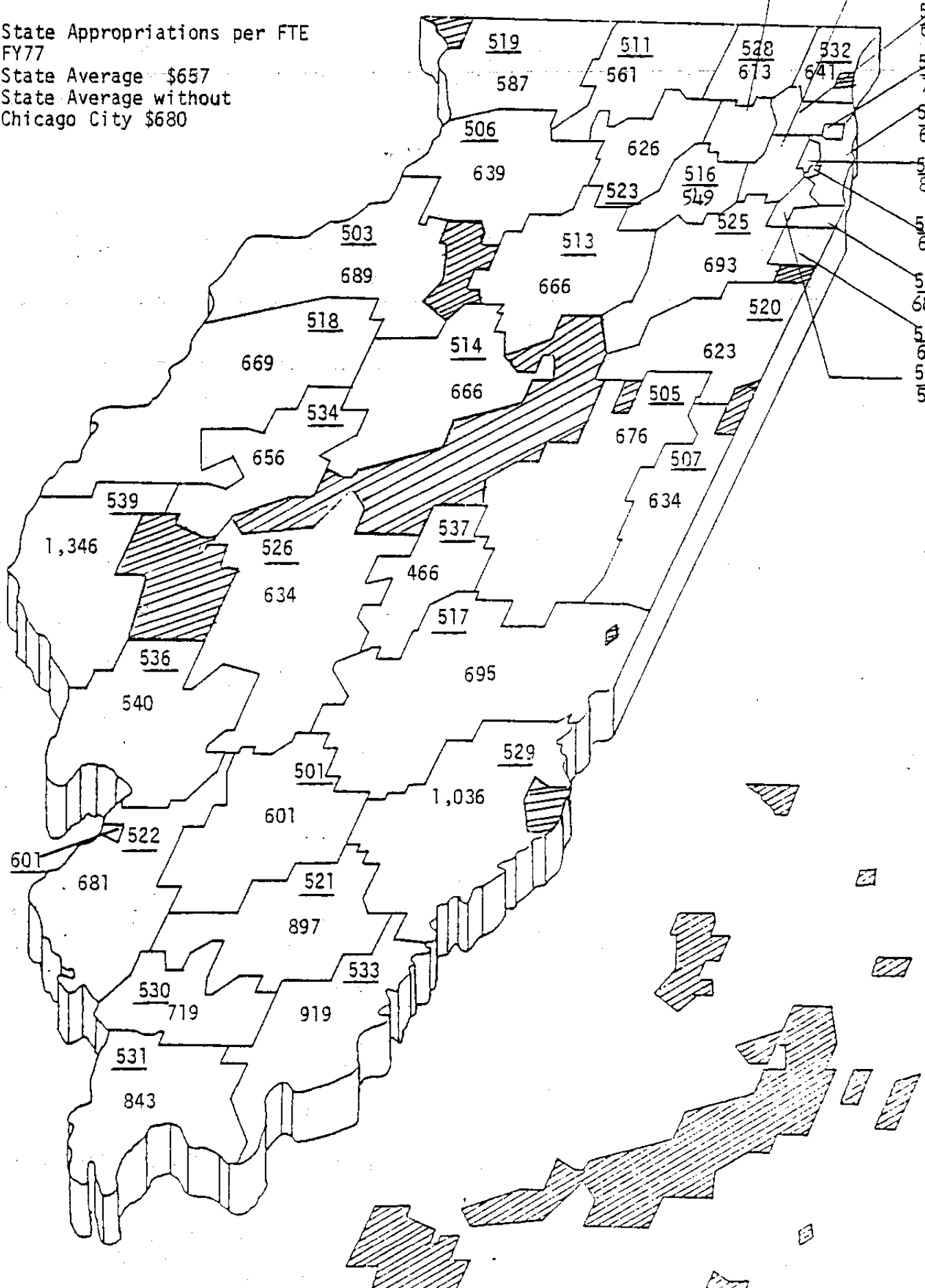


Figure 5

Total Revenue per FTE
FY77

State Average \$1642
State Average without
Chicago City \$1844

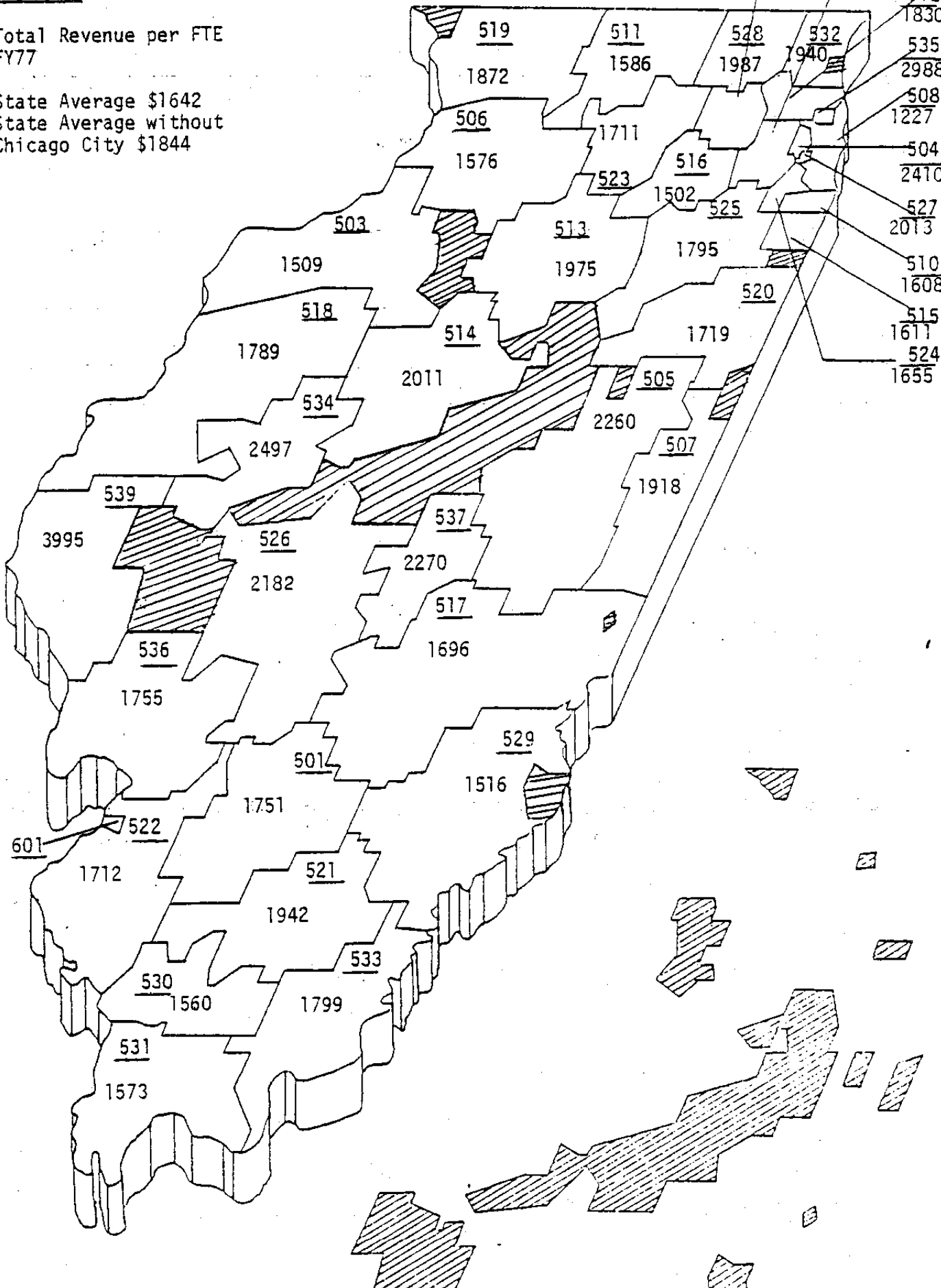


Figure 6

Average rate of growth of
Total Revenues, FY71-FY77

State Average 16.90%
State Average without
Chicago City 16.47%

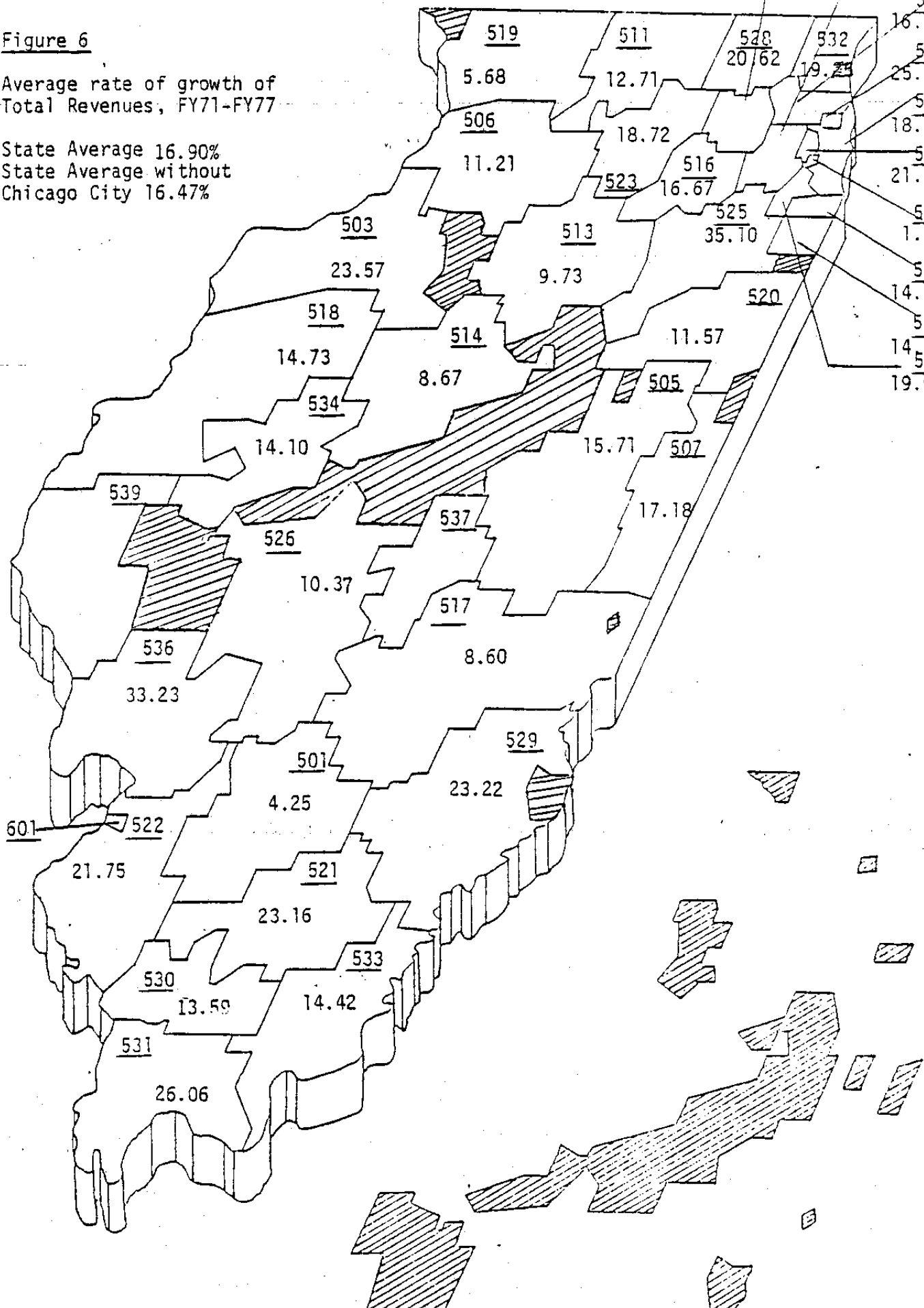
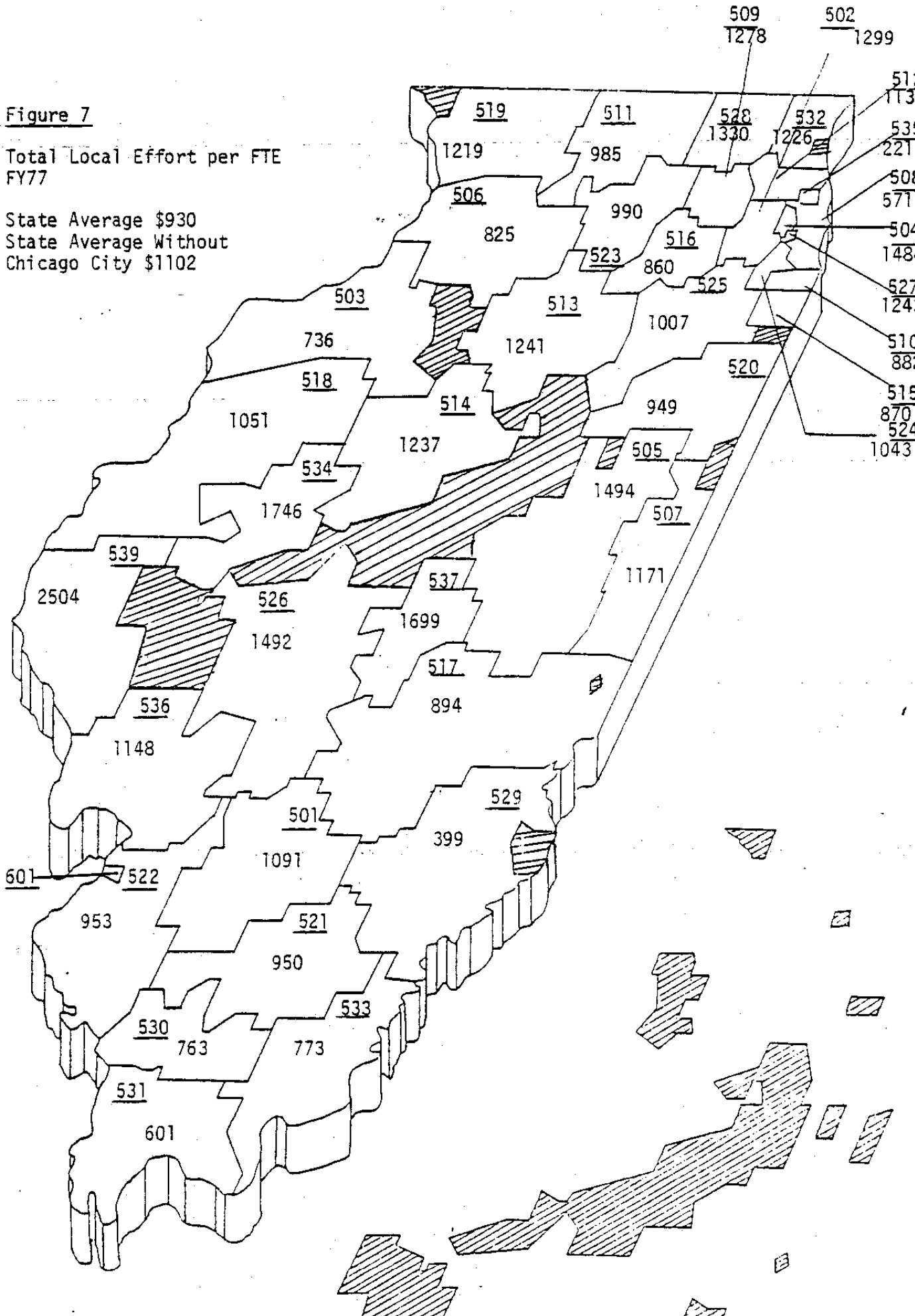


Figure 7

Total Local Effort per FTE
FY77

State Average \$930
State Average Without
Chicago City \$1102



509 335,506
502 407,119

Figure 8

Equalized Assessed
Valuation per FTE, FY77
State Average \$277,381
State Average without
Chicago City \$278,713

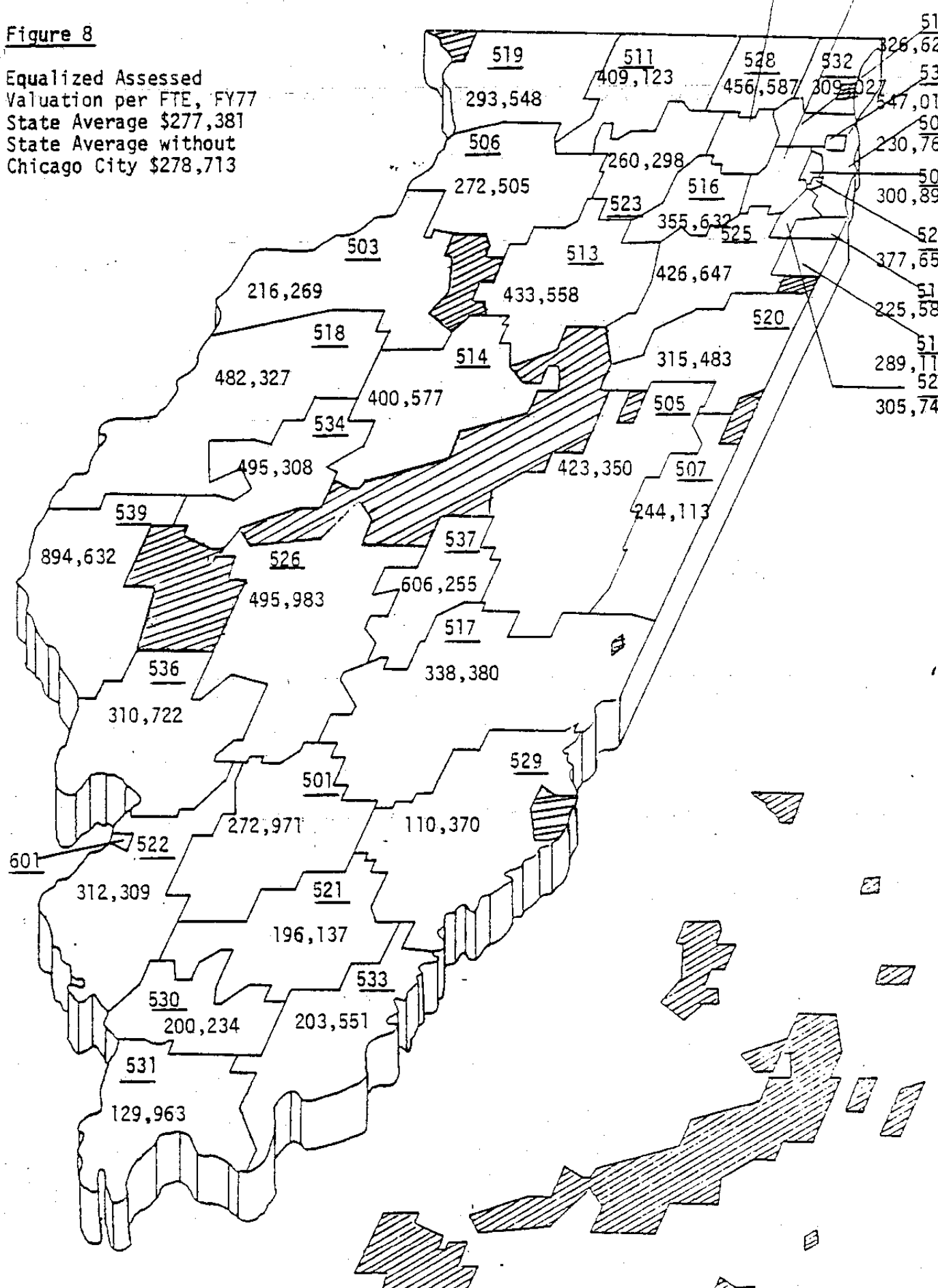
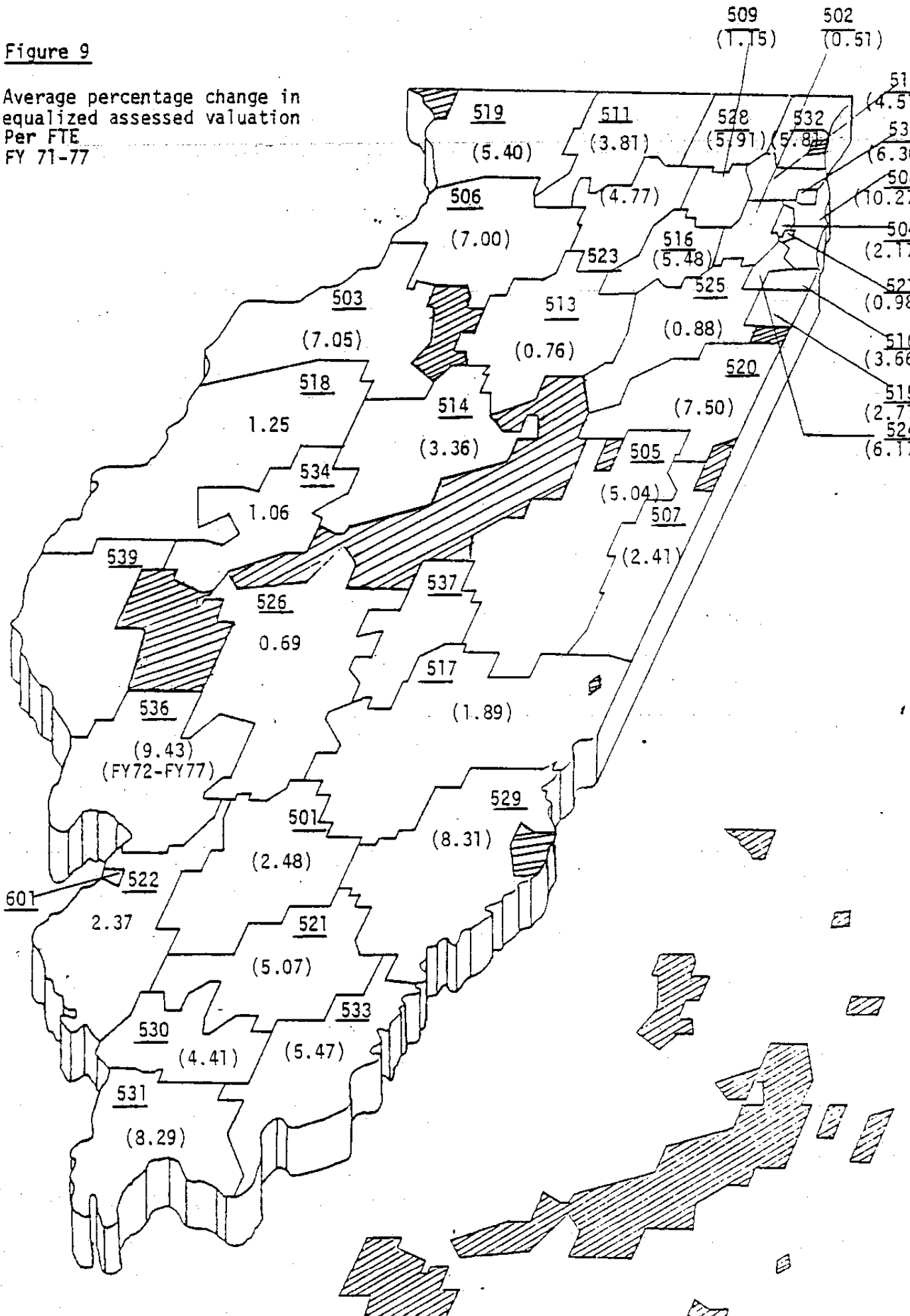


Figure 9

Average percentage change in
equalized assessed valuation
Per FTE
FY 71-77



APPENDIX B

Local Taxes and Annual Percentage Change, FY 72 - FY 76

	FY 72	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	Total Δ % FY 72-77	Avg.
	Revenue	Revenue		Revenue		Revenue		Revenue		Revenue			
501 Kaskaskia	729589	664634	(8.90)	756262	13.79	994516	31.50	1014961	2.06	1198147	18.05	64.22	12
502 DuPage	3056760	3184066	4.16	3385343	6.32	3771205	11.40	3784602	0.36	5402280	42.74	76.73	15
503 Black Hawk	1247952	1177945	(5.61)	1264351	7.34	1577732	24.79	1588320	0.67	1753808	10.42	40.53	8
504 Triton	1705794	4421142	159.18	2785324	(37.00)	2930243	5.20	2792456	(4.70)	4644739	66.33	172.29	34
505 Parkland	911725	1946207	113.46	2402560	23.45	2511141	4.52	2501584	(0.38)	2756482	10.19	202.34	40
506 Sauk Valley	631197	657628	4.19	669765	1.85	697426	4.13	832140	19.32	844875	1.53	33.85	6
507 Danville	402102	465216	(3.50)	473756	1.84	830588	75.32	1081868	30.25	1306050	20.72	170.91	34
508 Chicago	16226067	23544731	45.10	21771985	(7.53)	19566935	(10.13)	18624604	(4.82)	20133571	8.10	24.08	4
509 Elgin	753065	1156017	53.51	1208497	4.54	1739593	43.95	2100563	20.75	2302369	9.61	205.73	41
510 Thornton	1277563	1336372	4.60	1314843	(1.61)	1332542	1.35	1490732	11.87	1564766	4.97	22.48	4
511 Rock Valley	1069479	1029863	(3.70)	1401182	36.06	1689977	20.61	1681323	(0.51)	1966955	16.99	83.92	16
512 Harper	2206208	2671005	21.07	2946156	10.30	3018784	2.47	3121460	3.40	3501545	12.18	58.71	11
513 111 Inofs Valley	1023329	1369073	33.79	1389890	1.52	1489223	7.15	1590935	6.83	1841081	15.72	79.91	15
514 111 Inofs Central	3319135	3114922	(6.15)	3309978	6.26	3613926	9.18	3933153	8.83	4308806	9.55	29.82	5
515 Prairie State	1100199	775672	(29.50)	806798	4.01	840955	4.23	844526	0.42	957320	13.36	(12.99)	2
516 Maunsee	667362	1038985	55.69	1557113	49.89	1165365	(25.16)	1204794	3.38	1226409	1.79	83.77	16
517 Lake Land	666995	604155	(9.42)	640089	5.95	838466	30.99	1066568	27.20	1156952	8.47	73.46	14
518 Carl Sandburg	442729	555575	25.49	481347	(13.36)	495722	2.99	983630	98.42	994639	1.12	124.66	2
519 Highland	409302	1133976	177.05	876413	(22.71)	831853	(5.08)	980210	17.83	964114	(1.64)	135.55	2
520 Kankakee	481691	877077	82.08	879429	0.27	1080667	22.88	1087935	0.67	1125422	3.45	133.64	2

Table 1. Revenues from Local Taxes (Cont.)

	FY 72	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	AX	Total AX	Avg AX
521 Rend Lake	578491	532719	(7.91)	574923	7.92	581918	1.22	645125	10.86	787938	22.14	22.14	36.21	7.22
522 Belleville	781197	740476	(5.21)	791571	6.90	803555	1.51	1927635	139.89	2128929	10.44	10.44	172.52	34.5
523 Kishwaukee	225582	858562	280.60	695306	(19.02)	759021	9.28	700783	(7.77)	840121	19.88	19.88	272.42	54.4
524 Moraine Valley	2700069	2769217	2.56	2761510	(0.28)	3276930	18.66	3487138	6.41	3695553	5.98	5.98	36.87	7.3
525 Joliet	1300834	1538187	18.25	1759005	14.36	2184834	24.21	2260749	3.49	2571166	13.73	13.73	97.66	19.5
526 Lincoln Land	1126133	1434977	27.43	1452866	1.25	2150533	48.02	2687390	24.96	2885140	7.36	7.36	156.20	31.2
527 Morton	1516269	1536336	1.32	1516520	(1.29)	1541354	1.64	1520630	(1.34)	1537180	1.09	1.09	1.38	0.2
528 McHenry	468816	508420	8.45	518264	1.94	604504	16.64	747919	23.72	1005365	34.42	34.42	114.45	22.8
529 Illinois Eastern	820723	1047988	27.69	1090469	4.05	1132669	3.87	1123944	(0.77)	1403386	24.86	24.86	70.99	14.2
530 John A. Logan	715932	680925	(4.89)	710101	4.28	729993	2.80	835205	14.41	867989	3.93	3.93	21.24	4.2
531 Shawnee	388671	374996	(3.52)	395942	5.59	410484	3.67	341792	(16.73)	507075	48.36	48.36	30.46	6.0
532 Lake County	1952048	2153928	10.34	2378200	10.41	2335925	(1.78)	2474957	5.95	3052822	23.35	23.35	56.39	11.2
533 Southeastern	407340	408326	0.24	436102	6.80	443450	1.68	460154	3.77	465536	1.17	1.17	14.29	2.8
534 Spoon River	196466	344798	75.50	514376	49.18	769177	49.54	803476	14.86	988163	11.85	11.85	402.97	80.5
535 Oaktown	2956385	3022934	2.25	3209336	6.17	3222352	0.41	3562094	11.16	3733882	4.24	4.24	26.30	5.2
536 Lewis & Clark	1603196	1641492	2.39	1728336	5.29	1830982	5.94	1848816	0.97	2448885	32.46	32.46	52.75	10.3
SUB TOTALS *	39920328	47773811	19.67	49081619	2.74	54228405	10.49	59209567	9.19	68735889	16.09	16.09	72.18	14.4
STATE TOTALS	56146395	71318542	27.02	70853604	(0.65)	73795340	4.25	77834171	5.47	88869460	14.18	14.18	58.28	11.4
* WITHOUT CHICAGO CITY														

Table 2. Illinois Community College revenue from local taxes and chargebacks and annual percentage change, FY 71-FY 76

	FY 71	FY 72	Δ %	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	Total Δ % FY 71-77	Avg. Δ %
	Revenue	Revenue		Revenue		Revenue		Revenue		Revenue		Revenue			
501 Kaskaskia	1187248	895221	(24.60)	816853	(8.75)	980939	(8.75)	1037920	5.81	1042444	0.44	1236323	18.50	4.05	0.67
502 DuPage	2592556	3141281	21.63	3286333	4.62	3475022	5.74	3875057	11.51	3904521	0.76	5479246	40.33	112.16	18.69
503 Black Hawk	1128179	1399657	24.06	1312400	(6.23)	1377508	4.96	1599123	16.09	1609940	0.68	1787880	11.05	58.48	9.75
504 Triton	2752295	2834863	2.52	4852079	71.16	3316824	(31.64)	3395217	2.36	3335374	(1.76)	5282215	58.37	91.02	15.17
505 Parkland	1766734	1205025	(31.79)	2204621	82.95	2696018	22.33	2654797	(1.56)	2667570	0.48	870476	(0.46)	13.66	2.28
506 Sauk Valley	765886	782629	2.19	791264	1.10	773124	(2.29)	749450	(3.06)	874536	16.69	1396991	19.28	111.28	18.55
507 Danville	661217	768207	16.18	768630	0.06	791622	2.99	947486	19.69	1171205	23.61	2015998	7.80	6.23	1.04
508 Chicago City	18978000	16645797	(12.29)	23851049	43.29	22063746	(7.49)	19625546	(11.05)	18702150	(4.71)	2356140	9.09	223.00	37.17
509 Elgin	729446	922065	26.41	1321951	43.37	1355859	2.56	1888808	(0.89)	2159779	14.35	1584626	5.20	35.92	5.99
510 Thornton	1165938	1317265	12.99	1372945	4.23	1350204	(1.66)	1338204	(0.89)	1506339	12.56	1987302	16.68	106.43	17.74
511 Rock Valley	962694	1101198	14.39	1070230	(2.81)	1423909	33.05	1706686	19.86	1703238	(0.20)	3946575	10.16	54.80	9.13
512 Harper	2549495	2715833	6.52	3151487	16.04	3390222	7.58	3345457	(1.32)	3582686	7.09	1866980	15.21	52.61	8.77
513 Illinois Valley	1236495	1254959	1.49	1574980	25.50	1462464	(7.14)	1527883	4.47	1637795	7.19	4605345	16.09	38.00	6.33
514 Illinois Central	3327267	3319135	(0.54)	3114922	(6.15)	3309978	6.26	3613926	9.18	3939943	9.02	993576	11.96	167.92	27.99
515 Prairie State	370849	1140746	207.60	796977	(30.14)	833370	4.57	859954	3.07	887408	3.31	1315820	0.80	57.08	9.51
516 Maubonsee	837642	714870	(14.66)	1108917	55.11	1656816	49.42	1241387	(25.07)	1305318	5.14	1246512	4.85	34.56	5.76
517 Lake Land	926331	1232711	33.07	1036148	(15.35)	1017218	(1.83)	988631	(2.81)	1188821	20.25	1012320	0.58	47.70	7.95
518 Carl Sandburg	685372	581892	(15.10)	727676	25.05	605506	(16.79)	524372	(13.40)	1006495	91.94	984523	(3.70)	19.77	3.30
519 Highland	822011	541211	(34.16)	1272139	135.05	959573	(24.57)	879760	(8.42)	1022320	16.34	1164599	2.06	34.37	5.73
520 Kankakee	866705	547554	(36.82)	927493	69.39	949755	2.40	1130823	19.03	1341144	0.94	1164599	2.06	34.37	5.73

Table 2. Local Taxes and Chargebacks (Cont.)

	FY 71	FY 72	Δ %	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	Total Δ %	Avg. Δ %
521 Rend Lake	527287	628622	19.22	606011	(3.60)	653544	7.84	639587	(2.14)	732197	14.48	886471	21.07	68.12	11.35
522 Belleville	1004404	1199205	19.39	1093609	(8.81)	1057673	(3.29)	869467	(17.79)	1969756	126.55	2167500	10.04	115.80	19.30
523 Kishwaukee	370894	272098	(28.19)	927600	240.91	695306	(25.04)	796642	14.59	775111	(2.70)	901867	16.35	138.03	23.00
524 Moraine Valley	2381460	2745822	15.30	2819767	2.69	2802312	(0.62)	3375460	20.45	3537259	4.79	3712593	4.96	55.90	9.32
525 Joliet	595720	1438326	141.44	1700069	18.19	1936907	13.93	2246662	15.99	2359196	5.01	2672130	13.26	348.56	58.09
526 Lincoln Land	2147272	1388583	(35.33)	1731292	24.68	1763743	1.87	2293040	30.01	2859336	24.70	3074959	7.54	43.20	7.20
527 Morton	1485426	1660575	11.79	1585937	(4.49)	1516520	(4.38)	1589014	4.78	1573889	(0.95)	1598724	1.58	7.63	1.27
528 McHenry	447122	482868	7.99	530144	9.79	550393	3.82	623214	13.23	790696	26.87	1462765	22.93	45.60	7.60
529 Illinois East.	1004639	900495	(10.37)	1170274	29.96	1205611	3.02	1181870	(1.97)	1189931	0.68	874690	2.90	36.05	6.01
530 John A. Logan	642902	738846	14.92	728344	(2.50)	740226	2.76	738922	(0.18)	850061	15.04	509705	47.83	31.06	5.18
531 Shawnee	388934	394044	1.31	390053	(0.81)	408884	4.61	413372	1.10	344801	(16.59)	3261073	17.61	73.70	12.28
532 Lake County	1877428	2063183	9.89	2306893	11.81	2559652	10.96	2582221	0.88	2772764	7.38	500360	0.62	18.33	3.05
533 Southeastern	422859	420010	(0.67)	428223	1.96	451886	5.53	471823	4.41	497286	5.40	1071019	10.42	234.98	39.16
534 Spoon River	319722	398714	24.71	581502	45.84	738867	27.06	881893	19.36	969936	9.98	4544587	2.61	50.42	8.40
535 Oaktown	3021315	3204781	6.07	3252298	1.48	3579003	10.05	3726615	4.12	4429136	18.85	2461883	31.13	70.33	11.72
536 Lewis & Clark	1445394	1727351	19.51	1796283	3.99	1876606	4.47	1891397	0.79	1877452	(0.74)				
SUB TOTALS *	43438038	45259006	4.19	53149052	17.43	54263560	2.10	57623840	6.19	63215683	9.70	72938058	15.38	67.91	11.32
STATE TOTALS	62416038	61904883	(0.82)	77000101	24.38	76327306	(0.87)	77249386	1.21	81917833	6.04	93098056	13.65	49.16	8.19

* WITHOUT CHICAGO CITY

Table 3. Illinois Community College Revenues from Tuition and Fees and Annual Percentage Change

	FY 71	FY 72	Δ %	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	Total Δ % FY 71-77	Avg. Δ %
	Revenue	Revenue		Revenue		Revenue		Revenue		Revenue		Revenue			
501 Kaskaskia	161488	202970	25.69	180670	(10.99)	214014	18.46	240062	12.17	266780	11.13	390726	46.46	141.95	23.66
502 DuPage	1759918	2412642	37.17	2578630	6.88	2198379	(14.74)	2505970	13.99	3851093	53.68	3188754	(17.20)	81.29	13.55
503 Black Hawk	724780	1213895	67.48	1287592	6.07	1580850	22.78	1699056	7.48	2097206	23.43	2080591	(0.79)	187.07	31.18
504 Triton	1224688	1691859	38.15	2051313	21.25	2603972	26.94	3312090	27.19	3711482	12.06	4521651	21.83	269.21	44.87
505 Parkland	797505	966036	21.13	996839	3.19	1165800	16.95	1485966	27.46	1760272	18.46	1882769	6.96	136.08	22.68
506 Sauk Valley	438484	424737	(3.14)	464836	9.44	530984	14.23	601346	13.25	803709	46.96	815030	(7.77)	85.87	14.31
507 Danville	365832	593969	62.36	555373	(6.50)	538960	(2.96)	641126	18.96	815562	27.21	976440	19.73	166.91	27.82
508 Chicago City	629563	130385	(78.02)	—	—	1795315	—	3493581	94.59	4169688	19.35	10085396	141.87	461.76**	153.92**
509 Elgin	656639	635510	(4.49)	610119	(4.01)	646547	5.97	685146	5.97	904097	31.96	975805	7.93	46.60	7.77
510 Thornton	783435	1657696	111.59	1825845	(10.14)	1918723	5.09	2047575	6.72	2564074	25.22	2523956	(1.56)	222.17	37.03
511 Rock Valley	1103515	1464586	32.72	1526848	4.25	1572851	3.01	1679725	6.79	1924059	14.55	1767667	(8.13)	60.19	10.03
512 Harper	1481933	1943890	31.17	2109544	8.52	2609463	23.70	2883636	10.51	3488346	20.97	3551997	1.82	139.69	23.28
513 Illinois Valley	219632	248474	13.13	330749	33.11	336239	1.66	373546	11.10	479082	28.25	647489	35.15	194.81	32.47
514 Illinois Central	1250806	1354973	8.33	1434745	5.89	1384260	(3.52)	1839993	32.92	2234234	21.43	1818545	(18.61)	45.39	7.56
515 Prairie State	685699	975480	42.26	975022	(0.05)	1005256	3.10	1095724	9.00	1185875	35.61	1490632	0.32	117.39	19.56
516 Maunsee	344808	455235	32.03	475970	4.55	539000	13.24	655948	21.70	774842	18.13	920042	18.74	166.83	27.80
517 Lake Land	408038	471710	15.60	365398	(22.54)	448882	22.85	611746	36.28	955937	56.26	910971	(4.70)	123.26	20.54
518 Carl Sandburg		213338	—	253618	18.88	257748	1.63	323569	25.54	443176	36.96	414504	(6.47)	94.29**	18.86**
519 Highland	256821	273355	6.44	296188	8.35	335442	13.25	371709	10.81	414808	11.59	548426	32.21	113.54	18.92
520 Kankakee	403033	461044	14.39	430437	(6.64)	504930	17.31	577631	14.40	702249	21.57	624901	(11.01)	55.05	9.17

Table 3. Revenues from Tuition and Fees (Cont.)

	FY 71	FY 72	Δ %	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	Total Δ %	Avg. Δ %
521 Rend Lake	18750	11709	(37.55)	70334	500.68	82650	17.51	90703	9.74	204446	125.40	392601	92.03	1993.87	332.31
522 Belleville	598181	734002	22.71	804879	9.66	1055337	31.14	1193066	13.03	1611455	35.07	1883615	16.89	214.89	35.82
523 Kishwaukee	270938	301501	11.28	331720	10.02	401997	21.19	463521	15.30	561239	21.08	638646	13.79	135.72	22.62
524 Moraine Valley	507991	968678	90.69	1110188	14.61	1183026	6.56	1350557	14.16	1786098	32.25	1841269	3.09	262.46	43.74
525 Joliet	651179	1001839	53.85	968541	(3.32)	1033433	6.70	1296921	25.50	1673528	29.04	2035338	21.62	212.56	35.43
526 Lincoln Land	482002	578582	20.04	709811	22.68	696923	(1.82)	716856	2.86	1061603	48.09	1195872	12.65	148.11	24.68
527 Morton	602112	619997	2.97	561928	(9.37)	629186	11.97	496472	(21.09)	527769	6.30	531262	0.66	(11.77)	(1.96)
528 McHenry	292958	293328	0.13	336328	14.66	409955	21.89	510029	24.41	674361	32.22	715860	6.15	144.36	24.06
529 Illinois East.	82799	59330	(28.34)	50786	(14.40)	55430	9.16	66940	20.75	91033	35.99	185945	104.26	124.57	20.76
530 John A. Logan	121095	133630	10.35	141342	5.77	142111	0.54	161430	13.59	280854	73.98	395168	40.70	226.33	37.72
531 Shawnee	1071	82645	7616.62	118172	42.99	125737	6.40	163664	30.16	187812	14.75	244103	29.97	195.36***	39.07***
532 Lake County	621073	723876	16.55	730763	0.95	914817	25.19	1168873	27.77	1525708	30.53	1967050	28.93	216.72	36.12
533 Southeastern	45939	43238	(5.88)	80864	87.02	72116	(10.82)	76207	5.67	88119	15.63	222797	152.84	384.98	64.16
534 Spoon River	179104	201867	12.71	193716	(4.04)	164982	(14.83)	170102	3.10	182303	7.17	200267	9.85	11.82	1.97
535 Oskton	173574	581414	239.97	1007705	73.32	1160711	15.18	1423667	22.65	1700647	19.46	2014566	18.46	246.49***	49.30***
536 Lewis & Clark	45394	230797	408.43	582945	152.58	646024	10.82	760049	17.65	932336	22.67	813215	(12.78)	252.35***	50.47***
SUB TOTALS *	17768944	24227832	36.35	26549658	9.58	29166943	9.86	33770629	15.78	42846196	26.87	45320470	5.79	155.10	25.85
STATE TOTALS	18399507	24366217	32.44	26549658	8.96	30962258	16.62	37264210	20.35	47015884	26.17	55413866	17.86	201.19	33.53

* WITHOUT CHICAGO CITY

** Calculated over 4 years

*** Calculated over 6 years

Table 3A - Tuition Charges (per semester) and Annual Percentage Change
 Illinois Community Colleges

	FY71	FY72	FY73	FY74	FY75	FY76	FY77	Δ %	Total Δ %	Avg. Δ %
501 Kaskaskia	3.00	4.00	5.00	5.00	5.00	5.00	8.00	60.0	166.7	27.8
502 DuPage	9.00	13.50	13.50	13.50	13.50	13.50	15.00	11.1	66.7	11.1
503 Black Hawk	8.00	11.50	11.50	12.50	12.50	13.50	14.50	7.4	81.3	13.5
504 Triton	5.00	7.00	9.00	9.00	11.00	11.00	13.00	18.2	160.0	26.7
505 Parkland	8.25	11.25	11.25	12.75	12.75	12.75	12.75	0	54.5	9.1
506 Sauk Valley	10.00	11.00	12.00	14.00	14.00	15.00	15.00	0	50.0	8.3
507 Danville	8.00	8.00	8.00	8.00	8.00	9.00	12.00	33.3	50.0	8.3
508 Chicago	0	0	0	0	4.00	4.00	11.00	175.0	175.0**	87.5**
509 Elgin	10.00	10.00	10.00	10.00	10.00	10.00	12.00	20.0	20.0	3.3
510 Thornton	6.00	14.00	17.00	17.00	17.00	17.00	17.00	0	183.3	30.6
511 Rock Valley	12.50	15.00	15.00	15.00	15.00	15.00	15.00	0	20.0	3.3
512 Harper	10.00	12.00	12.00	14.00	14.00	14.00	15.00	7.1	50.0	8.3
513 Illinois Valley	4.00	4.00	5.00	6.00	6.00	6.00	10.00	66.7	150.0	25.0
514 Illinois Central	7.00	7.00	7.00	7.00	10.00	10.00	10.00	0	42.9	7.1
515 Prairie State	12.00	14.00	14.00	14.00	14.00	14.00	15.00	7.1	25.0	4.2
516 Maunsee	8.00	8.00	8.00	8.00	8.00	8.00	12.00	50.0	50.0	8.3
517 Lake Land	4.88	4.88	4.88	4.88	7.50	10.50	10.50	0	115.2	19.2
518 Carl Sandburg	6.00	6.00	7.50	7.50	7.50	7.50	9.00	20.0	50.0	8.3
519 Highland	8.00	8.00	8.00	8.00	10.00	10.00	15.00	50.0	87.5	14.6
520 Kankakee	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0	0	0

Table 3A. Tuition Charges Per Semester Hour (Cont.)

	FY71	FY72	FY73	FY74	FY75	FY76	FY77	Δ%	Total Δ%	Avg. Δ%
521 Rend Lake	0	0	2.50	2.50	2.50	4.50	7.50	80.0	200.0**	50.0**
522 Belleville	5.00	5.00	5.00	8.00	8.00	9.00	11.00	12.5	120.0	20.0
523 Kiskaukee	8.00	8.00	8.00	10.00	10.00	10.00	12.00	0	50.0	8.3
524 Moraine Valley	6.50	10.00	10.00	10.00	10.00	10.00	10.00	0	53.8	9.0
525 Joliet	7.00	10.00	10.00	10.00	10.00	10.00	13.00	0	85.7	14.3
526 Lincoln Land	6.75	6.75	8.25	8.25	8.25	10.00	12.00	21.2	77.8	13.0
527 Morton	6.00	10.00	10.00	10.00	10.00	8.00	8.00	(20.0)	33.3	5.6
528 McHenry	12.50	12.50	12.50	12.50	15.00	15.00	15.00	0	20.0	3.3
529 Illinois Eastern	0	0	0	0	0	0	0	0	0	0
530 John A. Logan	2.25	2.25	2.25	2.25	2.25	5.00	7.50	122.2	233.3	38.9
531 Shawnee	0	3.75	4.88	4.88	6.00	6.00	6.00	0	60.0**	12.0**
532 Lake County	9.00	9.00	9.00	10.00	11.00	11.00	12.25	0	36.1	6.0
533 Southeastern	0	0	3.00	3.00	3.00	3.00	7.00	0	133.3**	33.3**
534 Spoon River	6.00	6.00	6.00	8.00	8.00	8.00	8.00	0	33.3	5.6
535 Oaktown	10.00	10.00	10.00	10.00	10.00	10.00	12.00	0	20.0	3.3
536 Lewis & Clark	5.00	5.00	10.00	10.00	10.00	10.00	10.00	0	100.0	16.7
Mean, all districts	6.52	7.73	8.38	8.79	9.33	9.70	11.26	4.0	72.7	12.1
Mean, all districts charging	7.57	8.70	8.86	9.30	9.59	9.97	11.57	4.0	52.8	8.8

**Calculated over number of years tuition has been charged

Table 4. Illinois Community College Revenues from State Appropriations and Annual Percentage Change

	FY 71	FY 72	FY 73	FY 74	FY 75	FY 76	FY 77	Total Δ % FY 71-77	Avg. Δ %
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue		
501 Kaskaskia	653780	662292	713787	905623	970528	890502	895463	36.97	6.16
502 DuPage	2712462	2696599	3047344	4190436	5035307	4721653	5706686	110.39	18.40
503 Black Hawk	1348023	1549385	1814547	2719489	3405746	3692090	3619948	168.53	28.09
504 Triton	2820545	2875703	3194605	4144081	4861178	4890044	5305766	89.53	14.92
505 Parkland	1236524	1382813	1476302	1929915	2130045	2029191	2226989	80.10	13.35
506 Sauk Valley	616449	691919	686829	833029	948316	1147975	1305789	111.82	18.64
507 Danville	786277	928864	992381	1306687	1490875	1361694	1284083	63.31	10.55
508 Chicago City	10549980	11995126	15060414	23908547**	16864397	21707800	32425909	207.36	34.56
509 Elgin	899749	882723	982339	1170993	1313903	1384435	1553512	72.66	12.11
510 Thornton	1651383	1391971	1522125	2209780	2370792	2704247	3198435	93.68	15.61
511 Rock Valley	1318294	1476451	1632560	1878912	1950298	1132154	2139244	62.27	10.38
512 Harper	1909701	2228235	2640280	3441393	3524412	1945954	4220575	121.01	20.17
513 Illinois Valley	916945	951254	863433	1047430	1247665	1132154	1361172	48.45	8.07
514 Illinois Central	2117332	2168614	2466179	2779437	2960084	2941932	3457814	63.31	10.55
515 Prairie State	921398	1082911	1137873	1363633	1546063	1666732	1911710	107.48	17.91
516 Maunsee	745087	826858	929687	1140606	1176724	1355756	1429161	91.81	15.30
517 Lake Land	1027910	1161255	1170782	1305567	1416334	1532645	1677378	63.18	9.08
518 Carl Sandburg	588141	624003	674099	660833	637013	972624	908596	54.49	9.08
519 Highland	555392	496149	551975	613876	696459	670453	739507	33.15	5.53
520 Kankakee	546473	725012	742829	880153	1031165	1177161	1174401	114.91	19.15

Table B. Revenue from State Appropriations (Cont.)

	FY 71	FY 72	Δ %	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	Total %	Avg Δ %
521 Rend Lake	484161	590852	22.04	597367	1.10	673618	12.76	773762	14.87	897302	15.97	1206447	34.45	149.18	24.86
522 Belleville	1371473	1605836	22.92	1808287	12.01	2788311	47.66	3247740	16.48	2790368	(14.08)	2894193	3.72	111.03	18.50
523 Kishwaukee	528048	575493	8.98	593383	3.11	756944	27.56	853213	12.72	919717	7.79	974520	5.96	84.55	14.09
524 Moraine Valley	1089015	1491014	36.91	1828373	22.63	2215263	21.16	2647440	19.51	2970024	12.18	3189600	7.39	192.89	32.15
525 Joliet	1379314	1634392	18.49	2047712	25.29	2626988	28.29	2753433	4.81	2986443	8.46	3242091	8.56	135.05	22.51
526 Lincoln Land	1085235	1248296	15.03	1314944	5.34	1543333	17.37	1538897	(0.29)	1500625	(2.49)	1813810	20.87	67.14	11.19
527 Morton	865223	764886	(11.60)	757612	(0.95)	780512	3.02	772084	(1.08)	835646	8.23	1118321	33.83	29.25	4.88
528 McHenry	352763	371934	5.43	499580	34.32	537070	7.50	602553	12.19	714421	18.57	819069	14.65	132.19	22.03
529 Illinois East.	1217106	1850542	52.04	1555556	(15.94)	2092332	34.51	2507995	19.87	3370962	34.41	4277954	26.91	251.49	41.91
530 John A. Logan	656639	707206	7.70	826360	16.87	1030496	24.70	1123015	8.98	1056433	(5.93)	1197095	13.31	82.31	13.72
531 Shawnee	374746	445145	18.79	500112	12.35	800441	60.05	1261018	57.54	1414851	12.20	1057584	(25.25)	182.21	30.37
532 Lake County	1032967	1214919	17.61	1434905	18.11	1706907	18.96	2025407	18.66	2470928	22.00	2732889	10.60	164.57	27.43
533 Southeastern	391434	474365	21.19	459189	(3.20)	481021	4.75	572412	19.00	549728	(3.96)	859941	56.43	119.69	19.95
534 Spoon River	410678	367689	(10.47)	362092	(1.52)	436740	20.62	494177	13.15	378874	(23.33)	477600	26.06	16.30	2.71
535 Oaktown	260850	885026	239.29	1262460	42.65	1643483	30.18	1907213	16.05	2116759	10.99	2231526	5.42	755.48	125.91
536 Lewis & Clark	180357	678795	276.36	945184	39.24	1202918	27.27	1378202	14.57	1582071	14.79	1541077	(2.59)	754.46	125.74
SUB TOTALS *	35051874	39792401	13.52	44163072	10.98	55918263	26.62	63171462	12.97	66575525	5.39	73799874	10.84	110.52	18.42
STATE TOTALS	45601854	51787527	13.55	59223486	14.36	79826810	34.79	80035859	0.26	88283325	10.30	106215783	20.31	132.92	22.15

*WITHOUT CHICAGO CITY

**Does not include Voc-Ed Funding - Breakdown not given

Data were taken from Table of Audited Revenue for Operation - By Source. For FY 73 - 77, one half of total voc-ed funding was considered to be from the state and was added to ICGB Grants and Other State Sources.

Table 5, Illinois Community College Total Revenues
FY 71 - FY 76, and Annual Percentage Change

	FY 71	FY 72	Δ %	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	Total Δ % FY 71-77	Avg. Δ %
	Revenue	Revenue		Revenue		Revenue		Revenue		Revenue		Revenue			
501 Kaskaskia	2060032	1922712	(7.56)	1814872	(5.61)	2201472	21.30	2333857	5.56	2276047	(2.06)	2510124	14.58	25.48	4.25
502 DuPage	7161937	8459393	18.12	9149534	8.16	10257990	12.11	11754243	14.59	12856535	9.38	14821309	15.28	106.95	17.82
503 Black Hawk	3283977	4402621	34.06	4642389	5.45	6004468	29.34	7093918	18.14	7772172	9.56	7927698	2.00	141.41	23.57
504 Triton	6944564	7744859	11.52	10409937	34.41	10734533	3.12	12421312	15.71	12783871	2.92	15920919	24.54	129.26	21.54
505 Parkland	3835874	3675728	(4.17)	4883345	32.85	5960969	22.07	6624821	11.14	6678298	0.81	7451791	11.58	94.27	15.71
506 Sauk Valley	1926286	2003072	3.99	2098006	4.74	2326136	10.87	2495303	7.27	3119144	25.00	3222190	3.30	67.27	11.21
507 Danville	1913652	2380357	24.39	2557913	7.46	2826301	10.49	3220868	13.96	3515135	9.14	3885827	10.55	103.06	17.18
508 Chicago City	30994258	29377711	(5.22)	40299550	37.18	54167829	34.41	46008654	(15.06)	46250576	0.53	65045679	40.64	109.86	18.31
509 Elgin	2445757	2765672	13.08	3232087	16.86	3279132	1.46	4018400	22.54	4515133	12.36	5011569	10.99	104.91	17.48
510 Thornton	3962307	4491161	13.35	4875448	8.56	5670386	16.30	5901676	4.08	7044822	19.37	7492330	6.35	89.09	14.85
511 Rock Valley	3428783	4220353	23.09	4379692	3.78	5031180	14.88	5510790	9.53	5799999	5.25	6044506	4.22	76.29	12.71
512 Harper	6020845	6985259	16.02	8003684	14.50	9716509	21.40	10149587	4.46	11162237	9.90	12126768	8.64	101.41	16.90
513 Illinois Valley	2546847	2697670	5.92	2919514	8.22	3068890	5.12	3342554	8.92	3369612	0.81	4034367	19.73	58.41	9.73
514 Illinois Central	6872655	7156500	4.13	7509680	4.94	8073651	7.51	9040823	11.98	9663587	6.89	10447007	8.11	52.01	8.67
515 Prairie State	2469352	3294028	33.40	3022498	(8.24)	3264685	8.01	3582290	9.73	4285685	19.64	4603604	7.42	86.43	14.40
516 Maunsee	1952643	2140608	9.63	2610983	21.97	3505699	34.27	3308027	(5.64)	3648084	10.28	3905839	7.07	100.03	16.67
517 Lake Land	2699387	3095283	14.67	2802914	(9.45)	2906992	3.71	3203879	10.21	3918957	22.32	4092644	4.43	51.61	8.60
518 Carl Sandburg	1290823	1523094	17.99	1715822	12.65	1596706	(6.94)	1557590	(2.45)	2499071	60.44	2431296	(2.71)	88.35	14.73
519 Highland	1756314	1429892	(18.59)	2245075	57.01	1902324	(11.70)	2048735	3.35	2211234	7.93	2355388	6.52	34.11	5.68
520 Kankakee	1913961	1848578	(3.42)	2232299	20.76	2524085	13.07	2974808	17.86	3278238	10.20	3242726	(1.08)	69.42	11.57

Table 5. Total Revenues (Cont.)

	FY 71	FY 72	Δ %	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	A %	Total A %	Avg Δ %
521 Rend Lake	1093946	1305172	19.31	1316063	0.83	1425700	8.33	1596008	11.95	1947716	22.04	2613916	34.20	138.94	23.16
522 Belleville	3156383	3828420	21.29	3946368	3.08	5073264	28.56	5499267	8.40	6668567	21.26	7275225	9.10	130.49	21.75
523 Kishwaukee	1253721	1211475	(3.37)	1958297	61.65	1972686	0.73	2242688	13.69	2433221	8.50	2661935	9.40	112.32	18.72
524 Moraine Valley	4112247	5387456	31.01	5942720	10.31	6412073	7.90	7599552	18.52	8457905	11.29	8807025	4.13	114.17	19.03
525 Joliet	2703150	4233590	56.62	4943806	16.78	5620340	13.68	6833422	21.58	7769657	13.70	8395441	8.05	210.58	35.10
526 Lincoln Land	3851744	3394730	(11.87)	3939267	16.04	4133767	4.94	4659615	12.72	5494777	17.92	6248130	13.71	62.22	10.37
527 Morton	3104929	3230181	4.03	3137938	(2.86)	3200104	1.98	3100109	(3.12)	3107008	0.22	3448964	11.01	11.08	1.85
528 McHenry	1186525	1167862	(1.57)	1482860	26.97	1526139	2.92	1792005	17.42	2218031	23.61	2654779	19.85	123.74	20.62
529 Illinois East.	2615596	2945719	12.62	2927349	(0.62)	3539018	20.89	3962651	11.97	4916832	24.08	6259785	27.31	139.33	23.22
530 John A. Logan	1430071	1630802	14.04	1712704	5.02	1963613	14.65	2152777	9.63	2337771	8.59	2595930	11.04	81.52	13.59
531 Shawnee	769931	954960	24.03	1047299	9.67	1371270	30.93	1931815	40.88	2055825	6.42	1973879	(3.99)	156.37	26.06
532 Lake County	3839632	4155468	8.23	4674498	12.49	5496978	17.60	6253683	13.77	7148836	14.31	8274615	15.75	115.51	19.25
533 Southeastern	902797	996657	10.40	1012841	1.62	1062085	4.06	1213180	14.23	1238050	2.05	1603672	35.99	86.50	14.42
534 Spoon River	984748	1021165	3.70	1245458	21.96	1465468	17.66	1591610	8.61	1582634	(0.56)	1818136	14.88	84.63	14.10
535 Oakton	3508461	4749030	35.36	5616396	18.26	6692731	19.16	7387228	10.38	8452765	14.42	8866289	4.89	152.71	25.45
536 Lewis & Clark	1672981	2704457	61.65	3448474	27.51	3887821	12.74	4163847	7.10	4576650	9.91	5009054	9.45	199.41	33.23
SUB TOTALS *	100694858	114333225	13.54	129458030	13.23	145774891	12.60	162552738	11.51	180801106	11.23	200214993	10.74	98.83	16.47
STATE TOTALS	131689116	143710936	9.13	169757580	18.12	199942720	17.78	208561392	4.31	227051682	8.87	265260372	16.83	101.43	16.90
* WITHOUT CHICAGO CITY															

Table 6. Illinois Community Colleges Audited Total Expenditures for FY 71 to FY 76 and Annual Percentage Changes

	FY 71	FY 72	FY 73	FY 74	FY 75	FY 76	FY 77	Total Δ % FY 71-77	Avg. Δ %
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Δ %	
501 Kaskaskia	2041425	1915463	1779510	1998870	2159088	2313591	2512451	8.60	3.85
			(7.15)					(0.56)	13.39
502 DuPage	7671182	8323642	8731998	10353834	11431381	13911511	13833331	21.70	15.13
			4.91					1.34	16.20
503 Black Hawk	4262533	4346401	4722475	5520593	7134379	8024854	8132139	12.48	11.38
			8.65					(0.49)	7.58
504 Triton	7279668	7598323	9118147	10028896	12046929	13747472	14355391	14.12	10.90
			20.00					(10.86)	12.62
505 Parkland	3895702	4610229	4584848	4964331	6002262	6587819	6555403	9.76	9.40
			(0.55)					13.72	9.98
506 Sauk Valley	2359779	2076635	2058122	2222684	2588853	3019030	3433266	16.62	7.71
			(0.69)					(10.86)	13.08
507 Danville	2011652	2535398	2601822	3063214	3203938	3732388	3327042	16.49	2.85
			5.78					30.87	2.85
508 Chicago City	35230713	29399291	38709335	53175496	47306482	47306482	61910899	3.14	9.40
			31.67					16.69	9.98
509 Elgin	3007532	2792042	3127320	3368812	3820931	4458567	4703166	16.69	7.71
			12.01					8.25	13.08
510 Thornton	4799440	4432726	4699002	5449093	6080843	6582658	7672369	8.25	2.85
			6.01					6.78	2.85
511 Rock Valley	3968487	4163693	4380571	4690226	5297834	5657004	5804084	6.78	17.07
			5.21					21.69	17.07
512 Harper	6770858	6928424	7622740	8172149	9410005	11450569	12409179	21.69	17.07
			10.02					10.04	17.07
513 Illinois Valley	2963869	2842739	2731649	2836575	3107170	3419132	3469824	10.04	10.90
			(3.91)					12.10	10.90
514 Illinois Central	5874307	5775448	6751660	6958099	7931486	8891491	9716339	12.10	9.13
			16.90					22.78	9.13
515 Prairie State	3071354	2986480	2869266	3006916	3485128	4278983	4754305	22.78	11.85
			(3.92)					17.87	11.85
516 Maunsee	2349778	2397720	2756029	2834075	3381094	3905338	4046913	17.87	15.02
			14.94					15.99	15.02
517 Lake Land	2446129	3009193	2944873	3041585	3435852	3985283	4185842	15.99	7.44
			(2.14)					15.02	7.44
518 Carl Sandburg	1271860	1515690	1482073	1568624	1957078	2250980	2418384	15.02	9.93
			(2.22)					11.64	9.93
519 Highland	2305662	1801174	2026672	1851841	1987347	2218696	2439069	11.64	5.79
			12.52					2.89	5.79
520 Kankakee	1888088	1925610	2062206	2314825	2849529	2999122	3085735	23.10	63.43
			7.04					5.25	63.43

Table 6. Total Expenditures (Cont.)

	FY 71	FY 72	Δ %	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	Total AX	Ax	Avg. Ax
521 Rend Lake	1501545	1280373	(14.73)	1374462	7.35	1491173	8.49	1665641	11.70	2030889	21.93	2432201	19.76	61.98	19.76	10.33
522 Belleville	3609702	3895680	7.92	4091250	5.02	4695607	14.77	5955926	24.71	6591238	12.56	7275076	10.37	101.54	10.37	16.92
523 Kishwaukee	1478734	1359390	(8.07)	1474994	8.50	1658051	12.41	2308558	39.23	2459300	6.53	2419537	(1.62)	63.62	(1.62)	10.60
524 Moraine Valley	5527764	5223320	(5.51)	5670186	8.56	6035254	6.44	6670713	10.53	7837402	17.49	8545787	9.04	54.60	9.04	9.10
525 Joliet	3683929	4285804	16.34	4974850	16.08	5547521	11.51	6748733	21.65	7827377	15.98	8559398	9.35	132.34	9.35	22.06
526 Lincoln Land	2892014	3444731	19.11	3863681	12.16	4204715	8.83	5106332	21.44	5582154	9.32	5812745	(1.24)	90.62	(1.24)	15.10
527 Morton	3283951	2872968	(12.51)	2777809	(3.31)	2736060	(1.50)	2882192	5.34	3497705	21.36	3688787	5.46	12.33	5.46	2.05
528 McHenry	1211001	1233545	1.86	1493770	21.10	1727955	15.68	1827319	5.75	2339727	28.04	2680026	14.54	121.31	14.54	20.22
529 Illinois East.	2635737	2829620	7.36	2870954	1.74	2974721	3.33	3810611	28.10	4864646	27.66	5719232	17.57	116.99	17.57	19.59
530 John A. Logan	1568878	1359146	(13.37)	1556085	14.49	1960038	25.96	2102624	7.27	2430969	15.62	2562780	5.42	63.35	5.42	10.56
531 Shawnee	891009	950073	6.63	1053947	10.93	1270290	20.53	1772613	39.54	1982394	11.83	1781243	(10.15)	99.91	(10.15)	16.65
532 Lake County	3504102	3867949	10.38	4051838	4.75	4390515	8.36	5531884	26.00	6574554	18.85	7775753	18.27	121.90	18.27	20.32
533 Southeastern	846744	947004	11.84	1022281	7.95	1016403	(0.57)	1078503	6.11	1424541	32.09	1553061	9.02	83.42	9.02	13.90
534 Spoon River	1259027	1240558	(1.47)	1327336	7.00	1427080	7.51	1675715	17.42	1908276	13.88	2082945	9.15	65.44	9.15	10.91
535 Oakton	2523731	3498822	38.64	4943344	41.29	5710065	15.51	6372955	11.61	8397848	31.77	7686534	(8.47)	204.57	(8.47)	34.10
536 Lewis & Clark	1713847	2891825	68.73	2897242	0.19	3298056	13.83	3812633	15.60	4489302	17.75	4608658	2.56	168.91	2.56	28.15
SUB TOTALS *	108371030	113248838	4.50	122582012	8.24	134389546	9.63	156514079	16.46	181752890	16.13	191737976	5.49	76.93	5.49	12.82
STATE TOTALS	143601743	142648129	(0.66)	161291347	13.07	187565042	16.29	202379157	7.90	229059372	13.18	253648875	10.73	76.63	10.73	12.77

* WITHOUT CHICAGO CITY

Table 7. Illinois Community College Total Local Effort and Annual Percentage Change

	FY 71	FY 72	FY 73	FY 74	FY 75	FY 76	FY 77	Δ %	Total Δ %	Avg. Δ %
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue		FY 71-77	
501 Kaskaskia	1348736	1098191	997523	1194953	1277982	1309224	1626049	6.95	20.56	3.43
502 DuPage	4341474	5553923	5864863	5673401	6381035	7755614	8680000	12.47	100.12	16.69
503 Black Hawk	1852959	2613552	2600000	2958358	3298179	3707146	3859279	11.49	108.82	18.14
504 Trilon	3989983	4526722	6903392	5920796	6707307	7046856	9803866	13.28	145.71	24.29
505 Parkland	2564239	2171061	3201460	3862618	4140763	4827882	4922744	7.20	91.98	15.33
506 Sauk Valley	1204370	1207366	1256100	1304108	1350796	1758245	1685506	3.58	39.95	6.66
507 Danville	1027049	1362176	1320003	130582	1588612	1986767	2373431	19.39	131.09	21.85
508 Chicago City	19607563	16784182	23851049	23859061	23119127	22871838	30245394	(3.10)	54.25	9.04
509 Elgin	1394815	1557575	1932070	2002406	2573954	3063876	3331945	28.54	138.88	23.15
510 Thornton	1949273	2974961	3198790	3268927	3385779	4070418	4108582	3.57	110.78	18.46
511 Rock Valley	2066209	2565784	2597078	2996760	3386411	3627297	7498572	13.00	81.73	13.62
512 Harper	4031428	4659723	5261031	5996805	6229093	7071034	2534469	3.82	86.00	14.33
513 Illinois Valley	1456127	1503433	1905729	1798703	1901429	2116877	6423890	5.71	74.06	12.34
514 Illinois Central	4588073	4674108	4549667	4694238	5453919	6174177	2484208	16.18	40.01	6.67
515 Prairie State	1056548	2116226	1771999	1838626	1954678	2373283	2235862	6.31	135.12	22.52
516 Waubensee	1182450	1170105	1584787	2195816	1897335	2080160	2235862	(13.59)	89.09	14.85
517 Lake Land	1334369	1704421	1401546	1466100	1600377	2144758	2157483	9.16	61.69	10.20
518 Carl Sandburg	685372	795230	981294	863254	847941	1449671	1426824	(1.77)	108.18	18.03
519 Highland	1078832	814566	1560327	1295015	1250469	1437128	1532949	(3.44)	42.09	7.02
520 Kankakee	1269738	1008598	1357930	1454685	1708154	1843393	1789500	17.42	40.93	6.82

Table 7. Total Local Effort (Cont.)

	FY 71	FY 72	Δ %	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	Total Δ %	Avg Δ %
521 Rend Lake	546037	640331	17.27	676345	5.62	736194	8.85	730290	(0.00)	936643	28.26	1279072	36.56	134.25	22.37
522 Belleville	1602585	1933207	20.63	1898488	(1.80)	2113210	11.31	2062533	(2.40)	3581211	73.63	4051115	13.12	152.79	25.46
523 Kishwaukee	649032	573599	(11.73)	1259320	119.55	1097303	(12.87)	1260163	14.84	1336350	6.05	1540513	15.28	137.06	22.84
524 Moraine Valley	2889451	3714500	28.55	3929955	5.80	3985338	1.41	4726017	18.59	5323357	12.64	5553862	4.33	92.21	15.37
525 Joliet	1246899	2440165	95.70	2668610	9.36	2970340	11.31	3543583	19.30	4032724	13.80	4707476	16.73	277.53	46.26
526 Lincoln Land	2629274	1967165	(25.18)	2441103	24.09	2460666	0.80	3009896	22.32	3920939	30.27	4270831	8.92	62.43	10.41
527 Morton	2087538	2280572	9.25	2147865	(5.82)	2145706	(0.10)	2085486	(2.61)	2101658	0.78	2129986	1.35	2.03	0.34
528 McHenry	740090	776196	4.88	866472	11.63	960346	10.83	1133243	18.00	1465057	29.28	1776352	21.25	140.02	23.34
529 Illinois East.	1087438	959825	(11.74)	1221060	27.22	1261049	3.27	1248810	(0.97)	1280964	2.57	1648710	28.71	51.61	8.60
530 John A. Logan	763997	872476	14.20	861686	(1.24)	882337	2.40	900352	2.04	1130915	25.61	1269858	12.29	66.21	11.04
531 Shawnee	390005	476689	22.23	509025	6.78	534621	5.03	577036	7.93	532613	(7.70)	753808	41.53	93.28	15.55
532 Lake County	2498501	2787059	11.55	3037656	8.99	3474469	14.38	3751094	7.96	4298472	14.59	5228123	21.63	109.25	18.21
533 Southeastern	468798	463248	(1.18)	509087	9.90	524002	2.93	548030	4.59	585405	6.82	723157	23.53	54.26	9.04
534 Spoon River	498826	600581	20.40	775218	29.08	903849	16.59	1051995	16.39	1152239	9.53	1271286	10.33	154.86	25.81
535 Oakton	3194889	3786195	18.51	4260003	12.51	4739714	11.26	5150282	8.66	6129783	19.02	6559153	7.00	105.30	17.55
536 Lewis & Clark	1490788	1958148	31.35	2379228	21.50	2522630	6.03	2651446	5.11	2809788	5.97	3275098	16.56	119.69	19.95
SUB TOTALS *	61206982	69466918	13.53	79698710	14.70	83420503	4.68	91394469	9.55	106061879	16.05	118266528	11.51	93.22	15.56
STATE TOTALS	80814545	86271100	6.75	103549759	20.03	107289564	3.61	114513596	6.73	128933717	12.59	148511922	15.18	83.77	13.96

* WITHOUT CHICAGO CITY

Table 8. Illinois Community College Equitized Assessed Valuations and Annual Percentage Change in thousands of dollars

	FY 71	FY 72	FY 73	FY 74	FY 75	FY 76	FY 77	Total Δ %	Avg. Δ %
	1969 EAV	1970 EAV	1971 EAV	1972 EAV	1973 EAV	1974 EAV	1975 EAV	FY 71-77	
			Δ %	Δ %	Δ %	Δ %	Δ %	Δ %	
501 Kaskaskia	290871	273800	282220	284628	387807	398540	407000	39.92	6.65
502 DuPage	2355410	2449528	2829905	2941594	3087968	3429332	3536239	50.13	8.36
503 Black Hawk	915083	850572	915062	875023	1003136	1125887	1136277	24.17	4.03
504 Tilton	1168760	1235379	1828749	1846181	2035562	1987395	1987395	70.04	11.67
505 Parkland	1217343	1174863	1269850	1240176	1362336	1395362	1395363	14.62	2.44
506 Sauk Valley	460366	436163	466153	442804	541691	557297	557000	20.99	3.50
507 Danville	264017	248952	274988	268039	470197	492807	494573	87.33	14.55
508 Chicago City	12165515	12671919	12671919	13173938	12563894	12295586	12230755	0.54	0.09
509 Elgin	499493	495319	559814	607486	797947	707202	875000	75.18	12.53
510 Thornton	758390	827150	890825	928887	909064	921403	1051000	38.58	6.43
511 Rock Valley	1295911	1276270	1399234	1342708	1438468	1547477	1559576	20.35	3.39
512 Harper	1289522	1413559	1734312	1805026	2016953	2065835	2164233	67.83	11.31
513 Illinois Valley	725388	725000	725764	828379	863959	886432	885759	22.11	3.68
514 Illinois Central	1649589	1621459	1704753	1737590	1904514	1842834	2081000	26.15	4.36
515 Prairie State	594194	624692	608181	714257	700228	732751	826000	39.01	6.50
516 Waubesa	738917	711365	834607	812837	874613	919524	925000	25.18	4.20
517 Lake Land	495314	463375	520952	533212	795967	820478	816849	64.92	10.82
518 Carl Sandburg	329789	313862	338368	317491	643548	658128	655000	98.61	16.44
519 Highland	339613	316091	346963	332184	352704	363347	369284	8.74	1.46
520 Kankakee	464089	442986	467708	482514	600895	596353	595000	28.21	4.70

Table B. Equalized Assessed Valuations (Cont.)

	FY 71	FY 72	Δ %	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	Total Δ %	Avg Δ %
521 Rend Lake	236876	217763	(8.07)	248813	5.26	276239	(9.07)	234695	3.74	246504	5.03	264000	7.10	11.45	1.91
522 Belleville	512665	512145	(0.10)	517933	1.13	547095	5.63	1191838	117.85	1236898	3.78	1327000	7.28	158.84	26.47
523 Kishwaukee	340106	323274	(4.95)	327271	1.24	372492	13.82	394508	3.23	398519	3.65	405023	1.62	19.09	3.18
524 Moraine Valley	1045953	1175491	12.38	1282934	6.59	1304842	4.14	1279365	(1.95)	1543556	20.65	1627406	5.44	55.60	9.27
525 Joliet	1050927	1125542	6.81	1285584	14.52	1334396	3.80	1606707	20.41	1664477	3.60	1995000	19.86	89.83	14.97
526 Lincoln Land	914792	895433	(2.12)	957591	6.94	919472	(3.98)	1317772	43.32	1348415	2.33	1420000	5.31	55.23	9.20
527 Morton	620302	652016	5.11	655139	0.48	647750	(1.13)	611732	(5.56)	670000	9.53	646923	(3.44)	4.29	0.72
528 McHenry	478733	474969	(0.79)	515000	8.43	492209	(3.07)	554346	11.04	589644	6.37	610000	3.45	27.42	4.57
529 Illinois Eastern	436218	414304	(5.02)	477046	15.14	427031	(10.48)	431918	1.14	455765	5.52	465716	(0.01)	4.47	0.74
530 John A. Logan	297876	277138	(6.96)	306449	10.58	291215	(4.97)	322226	10.67	333189	3.40	333189	0.00	11.85	1.98
531 Shawnee	172249	166854	(3.13)	170507	2.19	159769	(6.30)	162320	1.60	163104	0.48	163104	0.00	(5.31)	(0.88)
532 Lake County	952849	1001408	5.10	1074790	7.33	1190861	10.80	1253147	5.23	1258423	0.42	1318000	4.73	38.32	6.39
533 Southeastern	177406	167748	(5.45)	204939	22.17	183463	(10.48)	181435	(1.11)	187477	3.33	190524	1.63	7.35	1.22
534 Spoon River	217488	216000	(0.68)	224771	4.06	276814	23.15	527352	90.51	356080	(32.48)	360584	1.26	65.79	10.97
535 Oaktown	1331111	1411613	6.05	1474883	4.45	1584769	7.48	1634906	3.16	1623158	(0.72)	1623000	(0.01)	21.93	3.65
536 Lewis & Clark	735000	650415	(11.51)	710821	9.29	716442	0.79	818921	14.30	844588	3.13	886800	5.00	20.65	3.44
SUB TOTALS *	25372652	25579498	0.82	28502480	11.43	29022195	1.82	33178825	14.32	34368211	3.58	35243897	4.59	41.66	6.94
STATE TOTALS	37538168	38251447	1.90	41174399	7.64	42196133	2.48	45742719	8.41	46663797	2.01	48174652	3.24	28.34	4.72

* WITHOUT CHICAGO CITY

Table 9. Illinois Community College
Fall In-District FTE

	FY 71	FY 72	Δ %	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	Total Δ % FY 71-77	Avg. Δ %
	1970 FTE	1971 FTE		1972 FTE		1973 FTE		1974 FTE		1975 FTE		1976 FTE			
501 Kaskaskia	907	1104	21.72	981	(11.14)	944	(3.77)	1230	30.30	1054	(14.31)	1491	41.46	64.39	10.73
502 DuPage	5609	5280	(5.87)	5863	11.04	5543	(5.46)	6955	25.47	6800	(2.23)	6686	(1.68)	19.20	3.20
503 Black Hawk	2441	2876	17.82	3004	4.45	2969	(1.17)	4223	42.24	4400	4.19	5254	19.41	115.24	19.21
504 Triton	3378	3829	13.35	4744	23.90	5064	6.75	6368	25.75	6242	(1.98)	6605	5.82	95.53	15.92
505 Parkland	2006	2305	14.91	2294	(0.48)	2210	(3.66)	2720	23.08	2910	6.99	3296	13.26	64.31	10.72
506 Sauk Valley	980	1047	6.84	1056	0.86	1110	5.11	1291	16.30	1456	12.78	2044	40.38	108.57	18.10
507 Danville	925	1133	22.49	1134	0.09	1104	(2.65)	1574	42.57	1730	9.91	2026	17.11	119.03	19.84
508 Chicago City	20245	25038	23.67	26712	6.69	30150	12.87	32862	9.00	42244	28.55	53000	25.46	161.79	26.97
509 Elgin	1386	1575	13.64	1896	20.38	1533	(19.15)	1778	15.98	2000	12.49	2608	30.40	88.17	14.69
510 Thornton	2624	2828	7.77	2677	(5.34)	2654	(0.86)	2755	3.81	3337	21.13	4659	39.62	77.55	12.93
511 Rock Valley	2443	2691	10.15	2912	8.21	2870	(1.44)	2801	(2.40)	3245	15.85	3812	17.47	56.04	9.34
512 Harper	2879	3798	31.92	4248	11.85	3903	(8.12)	4390	12.48	4883	11.23	6626	35.70	130.15	21.69
513 Illinois Valley	1597	1498	(6.20)	1598	6.68	1451	(9.20)	1817	25.22	1553	(14.53)	2043	31.55	27.93	4.65
514 Illinois Central	3288	4117	25.21	4238	2.94	4148	(2.12)	4249	2.43	4362	2.66	5195	19.10	58.00	9.67
515 Prairie State	1721	1893	9.99	1804	(4.70)	1929	6.93	1929	0.00	2176	12.80	2857	31.30	66.01	11.00
516 Maubonsee	1394	1735	24.46	1807	4.15	1569	(13.17)	1992	26.96	2230	11.95	2601	16.64	86.59	14.43
517 Lake Land	1298	1408	8.47	1422	0.99	1404	(1.27)	1819	29.56	2070	13.80	2414	16.62	85.98	14.33
518 Carl Sandburg	735	791	7.62	805	1.77	768	(4.60)	1037	35.03	1288	24.20	1358	5.43	04.76	14.13
519 Highland	782	865	10.61	970	12.14	910	(6.19)	987	8.46	1095	10.94	1258	14.89	60.87	10.14
520 Kankakee	809	1135	40.30	1076	(5.20)	996	(7.43)	1252	25.70	1555	24.20	1886	21.29	133.13	22.19

Table 9. Fall In-District FTE (Cont.)

	1970 FTE	1971 FTE	Δ %	1972 FTE	Δ %	1973 FTE	Δ %	1974 FTE	Δ %	1975 FTE	Δ %	1976 FTE	Δ %	Total Δ %	Avg Δ %
521 Rend Lake	840	958	14.05	855	(10.75)	787	(7.95)	883		1002	13.48	1346	34.33	60.24	10.04
522 Belleville	1875	2394	27.68	2680	11.95	2614	(2.46)	3576		3772	5.48	4249	12.65	126.61	21.10
523 Kishwaukee	933	1017	9.00	908	(10.72)	951	4.74	1072		1239	15.58	1556	25.59	66.77	11.13
524 Moraine Valley	2155	2920	35.50	3042	4.18	3123	2.66	3442		4226	22.78	5323	25.96	147.01	24.50
525 Joliet	2333	2718	16.50	2581	(5.04)	2751	6.59	3328		3972	19.35	4676	17.72	100.43	16.74
526 Lincoln Land	1921	2436	26.81	2303	(5.46)	2039	(11.46)	1939		2404	23.98	2863	19.09	49.04	8.17
527 Morton	1546	1557	0.71	1331	(14.52)	1353	1.65	1160		1090	(6.03)	1711	57.16	10.80	1.80
528 McHenry	677	782	15.51	783	0.13	764	(2.43)	848		1050	23.82	1336	27.24	97.34	16.22
529 Illinois East.	1981	2338	18.02	2303	(1.50)	2211	(3.99)	2581		3031	17.44	4129	36.23	108.43	18.07
530 John A. Logan	1094	1173	7.22	1151	(1.88)	1226	6.52	1289		1436	11.40	1664	15.88	52.10	8.68
531 Shawnee	666	671	0.75	838	24.89	793	(5.37)	718		940	30.92	1255	33.51	88.44	14.74
532 Lake County	2008	2253	12.20	2414	7.15	2451	1.53	2651		3120	17.69	4265	36.70	112.40	18.73
533 Southeastern	586	727	24.06	644	(11.42)	667	3.57	534		795	48.88	936	17.74	59.73	9.95
534 Spoon River	467	545	16.70	575	5.50	434	(24.52)	539		632	17.25	728	15.19	55.89	9.31
535 Oakton	1513	1919	26.83	1968	2.55	2134	8.43	2086		2621	25.65	2967	13.20	96.10	16.02
536 Lewis & Clark	---	1106	---	1464	32.37	1585	8.27	1850		2120	14.59	2854	34.62	158.05	31.61 **
SUB TOTALS *	57797	67422	16.65	70369	4.37	68962	(2.00)	79522		87836	10.45	108579	23.62	87.86	14.64
STATE TOTALS	78042	92460	18.47	97081	5.00	99112	2.09	112384		130080	15.74	161579	24.22	107.04	17.84

* WITHOUT CHICAGO CITY

**BASED ON 6 YEARS

Table 10. Illinois Community College Equalized Assessed Valuation per In-District FTE

	FY 71	FY 72	FY 73	FY 74	FY 75	FY 76	FY 77	Total Δ%	Avg. Δ%
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	FY 71-77	
501 Kaskaskia	320696	248007	287686	301513	313664	378121	272971	(14.88)	(2.48)
502 DuPage	419934	463925	482672	530686	443993	504314	407119	(3.05)	(0.51)
503 Black Hawk	374981	295748	304614	294720	256485	255083	216269	(15.48)	(7.05)
504 Tilton	345992	322637	385487	364570	319654	318391	300893	(5.50)	(2.17)
505 Parkland	606851	509701	553553	561166	500856	479506	423350	(11.71)	(5.04)
506 Sauk Valley	469761	416583	441432	398923	419590	382759	272505	(28.81)	(7.00)
507 Danville	285424	219727	242493	242709	298727	284860	244113	(14.30)	(2.41)
508 Chicago City	600915	506107	474391	436947	382323	291061	230769	(20.71)	(10.27)
509 Elgin	360384	314488	295260	396273	448789	353601	335506	(5.12)	(1.15)
510 Thornton	289021	292485	332770	349965	329969	276117	225585	(18.30)	(3.66)
511 Rock Valley	530459	474273	480506	467843	513555	476880	409123	(14.21)	(3.81)
512 Harper	447906	372185	408265	462471	459443	423067	326627	(22.80)	(4.51)
513 Illinois Valley	454195	483978	454159	570902	475487	570787	433558	(4.54)	(0.76)
514 Illinois Central	501700	393844	402254	418898	448226	422475	400577	(20.16)	(3.36)
515 Prairie State	345261	330000	381474	370273	363001	336742	289114	(14.14)	(2.71)
516 Maunsee	530070	410008	461874	518061	493063	412343	355632	(13.75)	(5.48)
517 Lake Land	381597	329101	366351	379781	437585	396366	338380	(14.63)	(1.89)
518 Carl Sandburg	448693	396791	420333	413400	620586	510969	482327	(5.61)	1.25
519 Highland	434288	357164	357693	365037	357431	331824	293548	(11.54)	(5.40)
520 Kankakee	573658	390295	453259	484452	479948	383507	315483	(17.74)	(7.50)

Table 10. Equalized Assessed Valuation per FTE (Cont.)

	FY 71	FY 72	Δ %	FY 73	Δ %	FY 74	Δ %	FY 75	Δ %	FY 76	Δ %	FY 77	Δ %	Total Δ%	Avg. Δ%
521 Rend Lake	281995	227210	(19.43)	291009	28.08	287470	(1.22)	265793	(7.54)	246012	(7.44)	196137	(20.27)	(30.45)	(5.07)
522 Belleville	273421	213928	(21.76)	193258	(9.66)	209294	8.30	333288	59.24	327916	(1.61)	312309	(4.76)	14.22	2.37
523 Kishwaukee	364530	317870	(12.80)	360431	13.39	391685	8.67	358683	(8.43)	321670	(30.32)	260298	(19.08)	(28.59)	(4.77)
524 Moraine Valley	485361	402565	(17.06)	411878	2.31	417817	1.44	371692	(11.04)	365252	(1.73)	305746	(16.29)	(37.01)	(6.17)
525 Joliet	450461	413002	(8.32)	498095	20.60	485059	(2.62)	482785	(0.47)	419053	(13.20)	426647	1.81	(5.29)	(0.88)
526 Lincoln Land	476206	367583	(22.81)	415001	13.12	450943	8.45	679614	50.71	560905	(17.47)	495983	(11.57)	4.15	0.69
527 Morton	401230	418764	4.37	492215	17.54	478751	(2.74)	527355	10.15	614679	16.56	377655	(38.56)	(5.88)	(0.98)
528 McHenry	707139	607377	(14.11)	657726	8.29	653415	(0.66)	653710	0.05	561566	(14.10)	456587	(18.69)	(35.43)	(5.91)
529 Illinois East.	220201	117204	(46.77)	207141	76.74	193139	(6.76)	167345	(13.36)	150368	(10.14)	110370	(26.60)	(49.98)	(8.31)
530 John A. Logan	272281	236263	(13.23)	266245	12.69	237533	(10.78)	255938	7.75	232026	(9.34)	200234	(13.70)	(26.46)	(4.41)
531 Shawnee	258633	248664	(3.85)	203469	0.17	485867	9.13	472707	(2.71)	403341	(14.67)	309027	(23.38)	(34.88)	(5.81)
532 Lake County	474527	444477	(6.33)	445232	0.17	275057	(13.57)	339776	23.53	235820	(30.60)	203551	(13.68)	(32.79)	(5.44)
533 Southeastern	302878	230740	(23.82)	318228	37.92	637820	63.16	978390	53.40	563418	(42.41)	495308	(12.09)	6.35	1.06
534 Spoon River	465713	396330	(14.90)	390906	(1.37)	742628	(0.88)	783752	5.54	619290	(20.98)	547017	(11.67)	(37.82)	(6.30)
535 Oakton	879782	735598	(16.39)	749229	1.85	452014	(6.90)	442660	(2.07)	398391	(10.00)	310722	(22.01)	(47.16)	(9.44)
536 Lewis & Clark	---	588078	---	485533	(17.44)	---	---	---	---	---	---	---	---	---	(6.99)
SUB TOTALS *	477473	411068	(13.91)	417727	1.62	417798	0.02	401562	(3.89)	354287	(11.77)	278713	(21.33)	(41.63)	(6.99)
STATE TOTALS	481000	413708	(13.99)	419301	1.35	418330	(0.23)	401028	(4.14)	352531	(12.09)	277381	(21.32)	(42.33)	(7.00)

* WITHOUT CHICAGO CITY

Table 11

ANNUAL PERCENTAGE CHANGE IN SELECTED FINANCIAL PARAMETERS FOR ILLINOIS COMMUNITY COLLEGES
(All districts except Richland, John Wood, East St. Louis, and Chicago City)

	FY71-FY72	FY72-FY73	FY73-FY74	FY74-FY75	FY75-FY76	FY76-FY77	Average* FY71-FY77	Average** Annual Change
Local Taxes	Not Avail.	19.67	2.74	10.49	9.19	16.09	14.44	11.64
Local Taxes and Chargebacks	4.19	17.43	2.10	6.19	9.70	15.38	11.32	9.17
Tuition & Fees	36.35	9.58	9.86	15.78	26.87	5.79	25.85	17.37
Total Local Effort	13.53	14.70	4.68	9.55	16.05	11.51	15.54	11.67
Equalized Assessed Valuation	0.82	11.43	1.82	14.32	3.58	4.58	6.94	6.09
In-District FTE	16.65	4.37	(2.00)	15.33	10.44	23.62	14.64	11.40
EAU/In-District FTE	(13.91)	1.62	0.02	(3.89)	(11.77)	(21.33)	(6.94)	(8.21)
State Appropriations	13.52	10.98	26.62	12.97	5.39	10.84	18.42	13.39
Total Revenues	13.54	13.23	12.60	11.51	11.23	10.74	16.47	12.14
Total Expenditures	4.50	8.24	9.63	16.46	16.13	5.49	12.82	10.08

* Calculated by dividing the total percentage increase for the period by the number of years.

**Calculated by averaging the annual percentage changes.

Table 12

ANNUAL PERCENTAGE CHANGE IN SELECTED FINANCIAL
PARAMETERS FOR ILLINOIS COMMUNITY COLLEGES

(All districts except Richland, John Hood, and East St. Louis)

	FY71-FY72	FY72-FY73	FY73-FY74	FY74-FY75	FY75-FY76	FY76-FY77	Average * FY71-FY77	Averaged ** Annual Change
Local Taxes	Not Available	27.02	(0.65)	4.15	5.47	14.18	11.66	10.03
Local Taxes & Chargebacks	(0.82)	24.38	(0.87)	1.21	6.04	13.65	8.19	7.27
Tuition & Fees	32.44	8.96	16.62	20.35	26.17	17.86	33.53	20.10
Total Local Effort	6.75	20.03	3.61	6.73	12.59	15.18	13.96	10.82
Equalized Assessed Valuation	1.90	7.64	2.48	8.41	2.01	3.24	4.72	4.28
In-District FTE	18.47	5.00	2.09	13.40	15.74	24.22	17.84	13.15
EAV/In-District FTE	(13.99)	1.35	(0.23)	(4.14)	(12.09)	(21.32)	(7.06)	(8.10)
State Appropriations	13.56	14.36	34.79	0.26	10.30	20.31	22.15	15.60
Total Revenues	9.13	18.12	17.78	4.31	8.87	16.83	16.90	12.51
Total Expenditures	(0.66)	13.07	16.29	7.90	13.18	10.73	12.77	10.09

* Calculated by dividing the total percentage change for the period by the number of years.

** Calculated by averaging the annual percentage changes.

Table 13. Effect on Local Tax Revenues of Illinois Community Colleges of Limitation to 50 Percent of Consumer Price Index If Applied in FY 72

	% Change in Consumer Price Index	Subtotals (without District 508)				State Totals (including District 508)			
		Actual Local Tax Revenue	Local Tax Revenue under 50% CPI Limit	Change in Local Tax Due to Limit	Δ % of Total Revenue	Actual Local Tax Revenue	Local Tax Revenue under 50% CPI Limit	Change in Local Tax Due to Limit	Δ % of Total Revenue
FY 73	6.23	47,773,811	41,163,846	(6,609,965)	(5.1)	71,318,542	57,895,355	(13,423,187)	(7.9)
FY 74	10.97	49,081,619	43,421,683	(5,659,936)	(3.9)	70,853,604	61,070,915	(9,782,689)	(4.9)
FY 75	9.14	54,228,405	45,406,054	(8,822,351)	(5.4)	73,795,340	63,861,856	(9,933,484)	(4.8)
FY 76	5.77	59,209,567	46,716,019	(12,493,548)	(6.9)	77,834,171	65,704,271	(12,129,900)	(5.3)
FY 77	6.45	68,735,889	48,222,610	(20,513,279)	(10.2)	88,869,460	67,823,234	(21,046,226)	(7.9)