

**Illinois Community College Board**

**FISCAL YEAR 2021  
OPERATING BUDGET APPROPRIATION AND SUPPORTING TECHNICAL DATA**

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## **INTRODUCTION**

On June 10, 2020, Public Act 101-0637 was enacted. It includes the fiscal year 2021 budget. The data and explanations for the operating grants allocations to the community college system from the Act are provided in this document. This publication is provided as a detailed support document for the fiscal year 2021 operating budget appropriation for the Illinois public community college system. It reflects final audited data and revised decision criteria affecting the fiscal year 2021 appropriation for the community college system.

### **FISCAL YEAR 2021 GRANTS TO THE ILLINOIS PUBLIC COMMUNITY COLLEGE SYSTEM**

The Illinois Community College Board determines the level of State funding needed based on an analysis of projected needs, priorities, and costs for instructional and public service activities. The annual budget is appropriated with two types of grants: restricted and unrestricted. Unrestricted grants to the system consist of the Base Operating Grant, Equalization Grant, Small College Grant, City Colleges of Chicago Grant, Performance Based Funding Grant, and Career and Technical Education Formula Grant. Restricted grants to the system include Adult Education and Literacy grants, and Perkins (Career and Technical Education-federal) grants. The Illinois Veterans Grants are a partial reimbursement for statutorily required tuition waivers.

The allocation table on page 2 summarizes the FY 2021 Operating Grants to the community college districts.

<b>ILLINOIS COMMUNITY COLLEGE BOARD</b>	
<b>Summary Allocation Table</b>	
<i>State General Funds</i>	
<b><u>Unrestricted Grants</u></b>	<b><u>FY2021 Final Appropriations</u></b>
Base Operating Grant	\$179,940,200
Equalization Grant	71,203,900
Performance Based Funding	359,000
Small College Grant	548,400
City Colleges of Chicago Equalization Grant	13,265,400
<b>Subtotal:</b>	<b>\$265,316,900</b>
<b><u>Restricted Grants</u></b>	
East St. Louis Higher Education Center	\$1,457,900
Lincoln's Challenge Program	60,200
Adult Education Grants -BASIC	22,651,000
Adult Education Grants Performance	11,236,700
Career and Technical Education Grants	18,069,400
Veterans Grants	4,264,400
P-20 Council Grant	150,000
Alternative Schools Network Grant	3,000,000
Transitional Math and English Grants	1,000,000
Bridge Programs & Student Services	23,794,400
<b>Subtotal:</b>	<b>\$85,684,000</b>
<b>Total State Funds:</b>	<b>\$351,000,900</b>

<b>Illinois Community College Board</b>						
<b>FISCAL YEAR 2020 SYSTEM GRANTS TO DISTRICTS</b>						
<b>Public Act 101 - 0007</b>						
	<b>Base Operating Grant</b>	<b>Small College Grant</b>	<b>Equalization Grant</b>	<b>Legislative Add On</b>	<b>Veterans Grants</b>	<b>Total Grants</b>
Black Hawk	\$3,069,520	\$-	\$1,920,695	\$-	\$129,700	\$5,119,915
Chicago	30,813,040	-	-	13,265,400	28,700	44,107,140
Danville	1,617,280	32,258	2,531,835	-	69,100	4,250,473
DuPage	14,487,630	-	-	-	47,900	14,535,530
Elgin	5,466,225	-	50,000	-	50,600	5,566,825
Harper	8,522,545	-	-	-	37,000	8,559,545
Heartland	2,983,690	-	50,000	-	177,100	3,210,790
Highland	1,219,590	32,258	50,000	-	70,100	1,371,948
Illinois Central	5,298,735	-	50,000	-	247,800	5,596,535
Illinois Eastern	4,451,230	-	8,010,752	-	54,400	12,516,382
Illinois Valley	2,001,165	32,258	50,000	-	144,400	2,227,823
Joliet	8,287,220	-	-	-	56,600	8,343,820
Kankakee	1,992,190	32,258	1,283,652	-	90,600	3,398,700
Kaskaskia	2,586,315	32,258	4,687,871	-	82,300	7,388,744
Kishwaukee	2,106,300	32,258	2,282,925	-	145,200	4,566,683
Lake County	8,104,055	-	-	-	51,000	8,155,055
Lake Land	6,478,015	-	6,312,154	-	83,700	12,873,869
Lewis & Clark	3,327,395	-	3,309,025	-	107,700	6,744,120
Lincoln Land	3,959,405	-	50,000	-	352,400	4,361,805
Loban	2,970,140	-	6,150,108	-	92,000	9,212,248
McHenry	3,514,950	-	50,000	-	37,700	3,602,650
Moraine Valley	8,293,020	-	5,857,259	-	66,100	14,216,379
Morton	2,314,560	-	5,220,045	-	40,600	7,575,205
Oakton	5,309,120	-	-	-	17,300	5,326,420
Parkland	4,444,130	-	50,000	-	132,700	4,626,830
Prairie State	2,627,965	-	1,176,885	-	120,100	3,924,950
Rend Lake	2,093,430	32,258	4,739,106	-	111,100	6,975,894
Richland	1,622,785	32,258	50,000	-	107,700	1,812,743
Rock Valley	4,362,475	-	4,245,351	-	162,800	8,770,626
Sandburg	1,335,415	32,258	50,000	-	251,100	1,668,773
Sauk Valley	1,262,850	32,258	242,156	-	227,100	1,764,364
Shawnee	1,211,650	64,516	2,853,879	-	35,700	4,165,745
South Suburban	2,128,830	32,258	282,893	-	32,000	2,475,981
Southeastern	1,066,120	64,516	2,901,642	-	154,100	4,186,378
Southwestern	5,896,655	-	5,822,624	-	190,500	11,909,779
Spoon River	952,860	32,258	264,617	-	212,600	1,462,335
Triton	5,074,835	-	50,000	-	51,300	5,176,135
Waubensee	5,505,980	-	50,000	-	61,600	5,617,580
Wood	1,180,885	32,258	508,428	-	134,000	1,855,571
<b>TOTAL</b>	<b>\$179,940,200</b>	<b>\$548,386</b>	<b>\$71,203,900</b>	<b>\$13,265,400</b>	<b>\$4,264,400</b>	<b>\$269,222,286</b>

**BASE OPERATING GRANTS**

Base operating grants are unrestricted funds disbursed to community colleges on the basis of credit hours generated in six reimbursable instructional categories (see Table 12). Table 1 displays the per credit hour reimbursement rate used in calculating the Base Operating Grant. Data used to arrive at the costs, operations and maintenance, and tuition rates is presented in Tables 2 through 13.

<b>Illinois Community College Board</b>							
<b>Table 1</b>							
<b>CREDIT HOUR GRANT RATES BY CATEGORY FOR FISCAL YEAR 2021</b>							
	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Totals/ Averages</u>
FY2018 Unit Cost	\$391.00	\$434.20	\$431.06	\$537.11	\$335.59	\$395.96	\$405.48
FY2019 Weighted Cost	\$448.58	\$498.14	\$494.53	\$616.19	\$385.00	\$454.26	\$465.19
Less:							
Tuition & Fees	\$146.32	\$146.32	\$146.32	\$146.32	\$146.32	\$-	\$121.94
Local Tax Revenue	\$164.05	\$164.05	\$164.05	\$164.05	\$164.05	\$164.05	\$164.05
Subtotal	\$310.37	\$310.37	\$310.37	\$310.37	\$310.37	\$164.05	\$285.98
Credit Hour Rate	\$138.21	\$187.77	\$184.17	\$305.83	\$74.64	\$290.22	\$179.21
State Adjustment	\$(107.75)	\$(146.39)	\$(143.58)	\$(238.43)	\$(58.19)	\$(226.26)	\$(139.72)
Effective Credit Hour Rate	\$30.46	\$41.38	\$40.59	\$67.40	\$16.45	\$63.96	\$39.49

**Instructional Costs:** Each district submits end-of-year expenditure data to the ICCB office. The data is summarized to develop a cost per hour for each of the six instructional categories. These costs are the foundation in calculating the credit hour rates for the Base Operating Grant. The expenditures (costs) from the following funds make up the instructional costs which are then distributed among the six funds: Education Fund, Operations and Maintenance Fund, PBC Operations and Maintenance Fund, Auxiliary Fund, Audit Fund, and the Liability, Protection, and Settlement Fund. All of the information submitted in the report ties back to the Uniform Financial Statements in the annual audit. For the purpose of the formula, the expenditures are allocated between two types of costs: Direct Instructional Costs and Indirect Costs. The Indirect Costs for this report incorporate expenditures from all college functions except instruction. Definitions for the direct and indirect costs can be found in the Instructional Cost Report and the Fiscal Management Manual.

<b>Illinois Community College Board</b>							
<b>Table 2</b>							
<b>Fiscal Year 2021 Instructional Costs per Category</b>							
	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Total</u>
FY19 Unrestricted Hours	3,084,565	274,872	535,715	381,273	315,831	227,055	4,819,311
Proportion of Total Hours:	64.0%	5.7%	11.1%	7.9%	6.6%	4.7%	100.0%
Direct Costs:	\$423,184,857	\$49,619,311	\$92,166,248	\$105,607,049	\$31,897,418	\$42,451,628	\$744,926,512
Total Costs	\$2,038,398,050						
Less Direct Costs	\$(744,926,512)						
All Other Costs	\$1,293,471,538						
Allocation of Other Costs:	\$827,876,993	\$73,773,845	\$143,782,425	\$102,331,176	\$84,766,972	\$60,940,126	\$1,293,471,538
Total Cost Per Category:	\$1,251,061,851	\$123,393,156	\$235,948,673	\$207,938,226	\$116,664,390	\$103,391,755	\$2,038,398,050
Funded Unrestricted Hours	3,199,624	284,185	547,369	387,146	347,642	261,118	5,027,082
Unit Cost Per Hour	\$391.00	\$434.20	\$431.06	\$537.11	\$335.59	\$395.96	\$405.48

Weighted Unit (Instructional Cost): Since the most recent actual cost data available are from the two years past, the unit cost data must be adjusted for inflation. The increase from fiscal year 2019 – fiscal year 2021 is based on various outside sources such as the Higher Education Price Index, Employment Cost Index, and College Tax Survey. The calculations and data for the FY19 weighted increase are presented in Table 3.

<b>Illinois Community College Board</b>						
<b>Table 3</b>						
<b>CALCULATION OF WEIGHTED UNIT COST FOR FISCAL YEAR 2021 GRANT RATES</b>						
	<b>FY 2019 Expenditures</b>	<b>% of Total</b>	<b>x</b>	<b>Cost increase</b>	<b>=</b>	<b>FY20 Weighted Cost Increase</b>
<b>Staff Compensation</b>	\$1,167,448,375.00	65.54%		3.00		0.0197
<b>Employee Benefits</b>	\$205,076,243.00	11.51%		3.60		0.0041
<b>Library Materials</b>	\$1,964,277.00	0.11%		2.40		0.0000
<b>Utilities</b>	\$57,376,775.00	3.22%		2.30		0.0007
<b>General Costs</b>	\$349,347,039.00	19.61%		2.50		0.0049
<b>Total Expenditures</b>	\$ 1,777,840,957.00	100.00%				0.0248
						FY2020 Weighted Cost Increase 1.029
					x	FY2019 Weighted Cost Increase 1.1144
						Two-Year Cost Increase 1.147

FROM TABLE 2:							
	<b>Baccalaureate</b>	<b>Business</b>	<b>Technical</b>	<b>Health</b>	<b>Remedial</b>	<b>ABE/ASE</b>	<b>Average</b>
<b>Unit Cost Per Hour:</b>	<b>\$391.00</b>	<b>\$434.20</b>	<b>\$431.06</b>	<b>\$537.11</b>	<b>\$335.59</b>	<b>\$395.96</b>	<b>\$405.48</b>
FROM TABLE 3:							
<b>Two Year Cost Increase:</b>	1.147	1.147	1.147	1.147	1.147	1.147	1.147
<b>FY2021 Cost per Credit Hour:</b>	<b>\$448.37</b>	<b>\$497.91</b>	<b>\$494.30</b>	<b>\$615.91</b>	<b>\$384.82</b>	<b>\$454.05</b>	<b>\$464.97</b>

Standard Tuition and Fees: Average tuition and fees are calculated using the tuition and fee report, waivers reported on the annual Tax Survey, and funded hours from the credit hours certification. Table 4 shows the calculations for the FY2021 tuition deduction.

**Illinois Community College Board**  
**FISCAL YEAR 2021 CALCULATION of WEIGHTED AVERAGE TUITION and FEES**

**Table 4**

		<b>FY 2019 Hours (less Adult Ed)</b>	<b>+</b>	<b>FY 2019 Survey T&amp;F</b>	<b>=</b>	<b>Calculated Revenue</b>	<b>-</b>	<b>Tuition Waivers &amp; Scholarships</b>	<b>=</b>	<b>Revised Revenue</b>
503	Black Hawk	76,523		\$149.00		\$11,401,997		\$86,190		\$11,315,807
508	Chicago	597,856		\$146.00		\$87,286,903		\$526,789		\$86,760,114
507	Danville	41,155		\$160.00		\$6,584,800		\$19,481		\$6,565,319
502	Dupage	413,442		\$137.00		\$56,641,600		\$299,074		\$56,342,526
509	Elgin	154,950		\$132.00		\$20,453,334		\$172,324		\$20,281,010
512	Harper	240,702		\$152.50		\$36,707,004		\$425,393		\$36,281,611
540	Heartland	88,028		\$158.00		\$13,908,371		\$286,711		\$13,621,660
519	Highland	33,956		\$178.00		\$6,044,198		\$13,776		\$6,030,422
514	Illinois Central	150,386		\$150.00		\$22,557,875		\$512,532		\$22,045,343
529	Illinois Eastern	112,551		\$124.00		\$13,956,283		\$288,436		\$13,667,847
513	Illinois Valley	55,524		\$133.00		\$7,384,714		\$148,689		\$7,236,025
525	Joliet	245,276		\$148.00		\$36,300,799		\$287,565		\$36,013,234
520	Kankakee	51,833		\$161.00		\$8,345,059		\$130,177		\$8,214,882
501	Kaskaskia	65,700		\$152.00		\$9,986,375		\$69,942		\$9,916,433
523	Kishwaukee	60,107		\$161.00		\$9,677,227		\$21,406		\$9,655,821
532	Lake County	216,483		\$144.00		\$31,173,528		\$151,511		\$31,022,017
517	Lake Land	164,467		\$137.67		\$22,642,218		\$156,335		\$22,485,883
536	Lewis & Clark	93,864		\$148.00		\$13,891,847		\$19,638		\$13,872,209
526	Lincoln Land	114,842		\$140.50		\$16,135,231		\$91,813		\$16,043,418
530	Logan	79,695		\$120.00		\$9,563,420		\$323,118		\$9,240,303
528	Mc Henry	104,257		\$126.75		\$13,214,575		\$88,503		\$13,126,072
524	Moraine Valley	247,838		\$148.00		\$36,680,073		\$202,174		\$36,477,899
527	Morton	69,005		\$144.00		\$9,936,720		\$21,184		\$9,915,536
535	Oakton	147,651		\$141.25		\$20,855,657		\$122,960		\$20,732,697
505	Parkland	124,478		\$171.00		\$21,285,767		\$281,979		\$21,003,788
515	Prairie State	73,677		\$174.00		\$12,819,798		\$822,473		\$11,997,325
521	Rend Lake	52,706		\$135.00		\$7,115,288		\$129,968		\$6,985,320
537	Richland	44,009		\$150.00		\$6,601,350		\$113,527		\$6,487,823
511	Rock Valley	129,115		\$130.00		\$16,784,950		\$131,376		\$16,653,574
518	Sandburg	35,947		\$170.00		\$6,110,962		\$75,410		\$6,035,552
506	Sauk Valley	34,085		\$146.00		\$4,976,386		\$84,251		\$4,892,135
531	Shawnee	28,516		\$125.00		\$3,564,500		\$26,381		\$3,538,119
510	South Suburban	60,942		\$169.75		\$10,344,848		\$120,717		\$10,224,130
533	Southeastern	28,252		\$134.00		\$3,785,701		\$45,388		\$3,740,313
522	Southwestern	168,056		\$122.00		\$20,502,812		\$401,661		\$20,101,150
534	Spoon River	27,018		\$170.00		\$4,593,003		\$119,822		\$4,473,181
504	Triton	146,970		\$144.00		\$21,163,608		\$49,662		\$21,113,946
516	Waubonsee	151,845		\$138.00		\$20,954,587		\$279,675		\$20,674,912
539	Wood	34,262		\$163.00		\$5,584,652		\$12,977		\$5,571,675
		<b>4,765,964</b>		<b>\$144.26</b>		<b>\$687,518,016</b>		<b>\$7,160,988</b>		<b>\$680,357,029</b>
<b>Average WGTD Tuition Allowing for Waivers and Scholarships</b>										<b>\$142.75</b>



Local Tax Contribution: The amount of local tax revenue expended on instruction is calculated using information submitted in the Uniform Financial Statements and the credit hour certification.

<b>Illinois Community College Board</b>	
<b>Table 5</b>	
<b>CALCULATION of FY2021 LOCAL TAX CONTRIBUTION DEDUCTION for GRANT RATES</b>	
FY 19 Ed and O&M Local Tax Revenue:	\$846,568,280
Less Public Service Revenue:	( <b>\$21,893,770</b> )
<hr/>	
FY19 Local Tax revenue for Instruction:	\$824,674,510
Unrestricted Funded Hours:	5,027,082.0
<b>FY2021 Local Tax Revenue per Instructional Hour:</b>	<b>\$164.05</b>

<b>Illinois Community College Board</b>							
<b>Table 6</b>							
<b>CREDIT HOUR GRANT RATES BY CATEGORY FOR FISCAL YEAR 2021</b>							
<b>Tuition, Fees, and Local Revenue Deductions</b>							
	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Totals/Averages</u>
FY2019 Unit Cost	\$391.00	\$434.20	\$431.06	\$537.11	\$335.59	\$395.96	\$405.48
FY2020 Weighted Cost	\$448.58	\$498.14	\$494.53	\$616.19	\$385.00	\$454.26	\$465.19
Less:							
Tuition & Fees	\$146.32	\$146.32	\$146.32	\$146.32	\$146.32	\$-	\$121.94
Local Tax Revenue	\$164.05	\$164.05	\$164.05	\$164.05	\$164.05	\$164.05	\$164.05
Subtotal	\$310.37	\$310.37	\$310.37	\$310.37	\$310.37	\$164.05	\$285.99
<hr/>							
<b>Credit Hour Rate</b>	<b>\$138.21</b>	<b>\$187.77</b>	<b>\$184.17</b>	<b>\$305.83</b>	<b>\$74.64</b>	<b>\$290.22</b>	<b>\$179.21</b>

FY2021 Rate Adjustment: When the amount appropriated for the Base Operating Grant is insufficient to fund the system, a rate adjustment is calculated as a deduction from the per credit hour rates calculated in the formula.

<b>Illinois Community College Board</b> <b>Table 7</b> <b>CALCULATION of FY2021 RATE ADJUSTMENT for GRANT RATES</b>	
Base Operation Grant Appropriation:	\$179,940,200
Base Operation Grant Full Funding Amount:	\$816,512,390
Necessary Rate Adjustment:	(\$636,572,190)
<b>FY2021 per hour deduction:</b>	<b>-77.96%</b>

<b>Illinois Community College Board</b> <b>Table 8</b> <b>FY 2021 CREDIT HOUR RATE STATE ADJUSTMENT</b>							
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Totals/ Averages
Credit Hour Rate	\$138.21	\$187.77	\$184.17	\$305.83	\$74.64	\$290.22	\$179.21
State Adjustment	\$(107.75)	\$(146.39)	\$(143.58)	\$(238.43)	\$(58.19)	\$(226.26)	\$(139.72)
<b>Effective Credit Hour Rate</b>	<b>\$30.46</b>	<b>\$41.38</b>	<b>\$40.59</b>	<b>\$67.40</b>	<b>\$16.45</b>	<b>\$63.96</b>	<b>\$39.49</b>

**Credit Hours:** The formula uses the current certified unrestricted credit hours, or the average of the last three fiscal years. The current fiscal year is always two years prior to the formula being calculated.

<b>Illinois Community College Board</b>								
<b>Table 9</b>								
<b>Fiscal Year 2019 Unrestricted Credit Hours</b>								
		<b>Baccalaureate</b>	<b>Business</b>	<b>Technical</b>	<b>Health</b>	<b>Remedial</b>	<b>ABE/ASE</b>	<b>Total</b>
503	Black Hawk	46,379.8	3,177.0	9,411.1	8,577.0	4,495.0	3,432.5	75,472.4
508	Chicago	427,442.0	34,142.0	37,477.5	28,703.0	51,409.0	183,579.5	762,753.0
507	Danville	23,409.0	3,396.5	6,070.5	5,730.0	1,336.5	32.0	39,974.5
502	Dupage	256,029.0	34,189.0	55,378.0	25,765.5	21,837.0	3,299.0	396,497.5
509	Elgin	105,071.0	8,863.0	14,850.0	10,943.5	12,297.0	1,396.5	153,421.0
512	Harper	173,770.0	16,546.5	17,123.5	15,232.0	10,560.0	2,776.0	236,008.0
540	Heartland	66,436.0	1,764.5	4,646.5	5,035.5	6,102.0	1,860.5	85,845.0
519	Highland	19,594.5	1,575.0	4,106.0	3,738.0	2,632.0	-	31,645.5
514	Illinois Central	106,912.0	4,611.0	12,985.0	13,849.0	5,692.0	183.0	144,232.0
529	Illinois Eastern	50,285.5	8,270.5	34,371.0	14,158.0	901.0	433.5	108,419.5
513	Illinois Valley	33,280.0	2,205.0	6,349.0	5,403.5	1,873.0	-	49,110.5
525	Joliet	167,948.5	9,851.5	26,549.0	17,848.0	19,983.0	-	242,180.0
520	Kankakee	28,920.5	1,601.5	5,156.5	9,811.0	2,783.0	-	48,272.5
501	Kaskaskia	35,382.0	5,342.0	9,293.5	11,243.5	2,252.0	-	63,513.0
523	Kishwaukee	37,056.0	3,049.0	6,361.5	5,146.5	3,508.0	25.5	55,146.5
532	Lake County	152,718.0	7,915.5	18,315.5	13,543.0	19,072.0	13,310.2	224,874.2
517	Lake Land	68,932.0	18,852.0	54,264.5	17,908.5	3,644.0	37.0	163,638.0
536	Lewis & Clark	62,328.0	6,291.5	11,099.0	7,313.5	3,285.0	186.0	90,503.0
526	Lincoln Land	78,516.5	2,907.5	11,461.0	10,320.5	8,661.0	-	111,866.5
530	Logan	45,620.0	5,725.0	11,187.0	11,684.5	2,564.0	941.0	77,721.5
528	Mc Henry	73,249.0	7,184.0	10,973.0	5,459.0	7,392.0	-	104,257.0
524	Moraine Valley	164,890.5	9,351.5	23,582.0	15,742.0	22,608.0	-	236,174.0
527	Morton	49,392.0	3,146.0	4,158.0	5,391.0	6,918.0	-	69,005.0
535	Oakton	103,584.0	10,272.5	8,331.5	10,724.0	12,386.5	4,813.5	150,112.0
505	Parkland	79,238.0	3,292.5	14,540.5	12,611.0	9,656.0	1,183.0	120,521.0
515	Prairie State	46,226.0	2,683.5	8,602.5	7,362.5	3,636.0	427.5	68,938.0
521	Rend Lake	30,729.5	2,770.0	8,854.5	7,473.5	1,534.0	471.0	51,832.5
537	Richland	25,036.0	2,348.0	6,488.0	5,589.5	3,100.0	-	42,561.5
511	Rock Valley	86,183.0	3,782.5	13,904.5	6,895.5	9,549.0	980.0	121,294.5
518	Sandburg	24,501.5	1,189.0	1,932.0	6,183.0	1,476.0	-	35,281.5
506	Sauk Valley	20,195.0	1,524.0	4,188.5	4,772.5	1,645.0	-	32,325.0
531	Shawnee	16,613.0	1,833.5	1,970.0	4,152.5	1,461.0	2,106.0	28,136.0
510	South Suburban	28,827.0	5,606.5	5,126.5	6,720.5	8,264.0	84.0	54,628.5
533	Southeastern	16,720.5	2,126.0	3,171.0	4,016.0	1,416.0	-	27,449.5
522	Southwestern	96,622.0	12,370.0	28,054.5	11,648.5	10,213.0	-	158,908.0
534	Spoon River	18,299.0	958.0	2,559.5	2,462.5	1,280.0	-	25,559.0
504	Triton	89,374.5	9,942.0	19,590.0	10,511.0	16,982.0	721.0	147,120.5
516	Waubonsee	105,886.0	11,320.0	9,164.0	9,320.0	9,785.0	4,777.0	150,252.0
539	Wood	22,968.0	2,897.0	4,069.0	2,284.5	1,643.0	-	33,861.5
<b>Total</b>		<b>3,084,564.8</b>	<b>274,872.0</b>	<b>535,715.1</b>	<b>381,273.0</b>	<b>315,831.0</b>	<b>227,055.2</b>	<b>4,819,311.1</b>

**Illinois Community College Board**  
**Table 10**  
**FY2019 Unrestricted and Restricted Credit Hours**

		<b>Baccalaureate</b>	<b>Business</b>	<b>Technical</b>	<b>Health</b>	<b>Remedial</b>	<b>ABE/ASE</b>	<b>Total</b>
503	Black Hawk	46,553.2	3,177.0	9,610.5	8,577.0	4,495.0	15,674.9	88,087.6
508	Chicago	427,442.0	34,142.0	37,525.5	28,703.0	51,409.0	212,540.0	791,761.5
507	Danville	23,423.0	3,399.0	6,093.0	5,730.0	1,336.5	1,330.0	41,311.5
502	Dupage	256,029.0	34,189.0	55,378.0	25,765.5	21,837.0	22,000.0	415,198.5
509	Elgin	105,209.0	8,863.0	14,850.0	10,943.5	12,297.0	20,192.0	172,354.5
512	Harper	173,770.0	16,546.5	17,123.5	17,026.0	10,560.0	10,633.0	245,659.0
540	Heartland	66,436.0	2,154.5	4,646.5	5,732.5	6,102.0	6,926.5	91,998.0
519	Highland	19,594.5	1,575.0	4,106.0	3,738.0	2,872.0	777.5	32,663.0
514	Illinois Central	106,912.0	4,611.0	12,985.0	13,849.0	5,692.0	1,914.0	145,963.0
529	Illinois Eastern	50,570.5	8,290.5	34,454.0	14,164.0	901.0	2,575.5	110,955.5
513	Illinois Valley	33,502.0	2,205.0	7,333.0	5,415.5	1,873.0	1,317.0	51,645.5
525	Joliet	167,948.5	9,851.5	26,549.0	17,848.0	19,983.0	10,801.4	252,981.4
520	Kankakee	28,925.0	1,651.5	5,699.5	9,888.5	2,783.0	2,188.0	51,135.5
501	Kaskaskia	35,382.0	5,342.0	9,293.5	11,243.5	2,252.0	1,266.0	64,779.0
523	Kishwaukee	37,056.0	3,049.0	6,361.5	5,146.5	3,508.0	1,730.0	56,851.0
532	Lake County	152,718.0	7,961.5	18,315.5	13,543.0	19,072.0	20,624.2	232,234.2
517	Lake Land	69,021.5	19,491.5	54,558.0	18,052.5	3,664.0	698.0	165,485.5
536	Lewis & Clark	62,670.0	6,336.5	11,340.0	7,313.5	3,351.0	3,602.0	94,613.0
526	Lincoln Land	78,518.5	2,907.5	11,465.0	10,320.5	8,661.0	1,561.0	113,433.5
530	Logan	45,953.0	5,942.0	11,323.0	11,787.0	2,564.0	4,226.0	81,795.0
528	Mc Henry	73,249.0	7,184.0	11,018.0	5,459.0	7,392.0	5,041.5	109,343.5
524	Moraine Valley	164,890.5	9,351.5	23,582.0	15,742.0	22,608.0	8,144.0	244,318.0
527	Morton	49,392.0	3,146.0	4,158.0	5,391.0	6,918.0	9,080.5	78,085.5
535	Oakton	103,584.0	10,272.5	8,331.5	10,724.0	12,386.5	18,593.5	163,892.0
505	Parkland	79,331.0	3,329.5	16,223.5	12,611.0	9,656.0	4,909.0	126,060.0
515	Prairie State	46,226.0	2,683.5	8,602.5	7,362.5	3,636.0	3,383.5	71,894.0
521	Rend Lake	30,795.5	2,770.0	8,991.5	7,473.5	1,534.0	1,627.0	53,191.5
537	Richland	25,198.0	2,348.0	7,086.0	5,709.5	3,100.0	1,871.6	45,313.1
511	Rock Valley	86,183.0	3,782.5	13,904.5	6,895.5	9,549.0	9,252.0	129,566.5
518	Sandburg	24,501.5	1,189.0	1,932.0	6,183.0	1,476.0	-	35,281.5
506	Sauk Valley	20,195.0	1,554.0	4,188.5	4,780.5	1,645.0	736.5	33,099.5
531	Shawnee	16,613.0	1,834.0	1,970.0	4,765.5	1,461.0	4,460.0	31,103.5
510	South Suburban	28,879.0	5,619.5	5,514.5	6,734.0	8,264.0	5,236.0	60,247.0
533	Southeastern	16,720.5	2,145.5	3,171.0	4,016.0	1,416.0	-	27,469.0
522	Southwestern	96,818.0	12,440.0	29,295.5	12,222.5	10,213.0	5,685.9	166,674.9
534	Spoon River	18,299.0	992.0	2,559.5	2,462.5	1,280.0	762.0	26,355.0
504	Triton	89,374.5	9,942.0	19,590.0	10,511.0	16,982.0	19,296.0	165,695.5
516	Waubonsee	105,886.0	11,320.0	9,248.0	9,320.0	9,785.0	15,383.0	160,942.0
539	Wood	23,879.0	2,924.0	4,069.0	2,284.5	1,643.0	816.0	35,615.5
<b>Total</b>		<b>3,087,648.2</b>	<b>276,513.0</b>	<b>542,445.5</b>	<b>385,434.5</b>	<b>316,157.0</b>	<b>456,855.0</b>	<b>5,065,053.2</b>

Funded Credit Hours: Table 11 shows the unrestricted three-year average credit hours for each college. Each college's allocation is based on the greater of the three-year average or the current credit hours (two years past).

<b>Illinois Community College Board</b>							
<b>Table 11</b>							
<b>Three-Year Average Unrestricted Credit Hours</b>							
	<b>Baccalaureate</b>	<b>Business</b>	<b>Technical</b>	<b>Health</b>	<b>Remedial</b>	<b>ABE/ASE</b>	<b>Total</b>
Black Hawk	48,152.7	3,610.0	10,426.6	8,548.5	5,785.7	4,906.3	81,429.7
Chicago	442,705.7	33,766.7	39,333.2	27,797.7	54,252.3	209,097.5	806,953.0
Danville	24,507.0	3,295.0	5,927.2	5,865.2	1,560.7	768.3	41,923.3
Dupage	272,410.7	36,507.7	53,619.3	26,374.3	24,530.3	4,067.0	417,509.3
Elgin	107,403.3	8,766.5	14,666.5	10,787.2	13,326.0	3,285.8	158,235.3
Harper	178,869.5	16,860.7	17,145.3	16,673.2	11,153.0	3,880.8	244,582.5
Heartland	68,064.2	2,236.3	4,969.7	5,436.2	7,321.3	1,338.0	89,365.7
Highland	21,304.7	1,725.7	4,431.8	3,820.0	2,674.0	-	33,956.2
Illinois Central	109,934.7	4,913.7	14,129.3	14,192.5	7,215.7	316.7	150,702.5
Illinois Eastern	51,340.8	8,918.5	36,833.3	14,266.7	1,191.3	487.2	113,037.8
Illinois Valley	37,470.7	2,959.2	6,949.7	5,528.3	2,616.3	160.3	55,684.5
Joliet	171,055.7	9,136.7	26,818.0	16,863.3	21,402.0	-	245,275.7
Kankakee	30,389.0	2,138.5	5,678.0	9,693.5	3,933.7	4.5	51,837.2
Kaskaskia	36,756.8	5,698.2	9,319.7	11,493.5	2,431.7	-	65,699.8
Kishwaukee	39,856.0	3,048.7	7,316.2	5,185.2	4,701.0	179.0	60,286.0
Lake County	153,758.7	8,298.8	19,721.3	13,847.3	20,856.7	13,779.6	230,262.4
Lake Land	69,782.0	20,031.7	51,486.0	18,682.3	4,485.3	89.3	164,556.7
Lewis & Clark	65,306.3	6,923.7	11,040.2	7,210.0	3,383.7	204.7	94,068.5
Lincoln Land	80,614.8	2,892.7	11,561.3	10,432.7	9,340.0	-	114,841.5
Logan	46,112.3	6,209.3	11,588.2	12,944.7	2,840.7	1,002.5	80,697.7
Mc Henry	70,819.0	6,968.7	10,658.0	5,113.7	6,505.7	32.0	100,097.0
Moraine Valley	171,680.0	10,051.2	23,993.3	16,867.2	25,246.7	-	247,838.3
Morton	49,260.3	3,552.7	3,765.0	4,993.3	7,377.7	-	68,949.0
Oakton	105,301.8	10,114.0	8,462.8	10,711.5	13,060.5	5,079.3	152,730.0
Parkland	81,231.7	3,548.8	15,901.5	12,676.8	11,119.3	1,172.3	125,650.5
Prairie State	49,927.7	2,781.2	9,066.8	7,312.0	4,589.3	268.5	73,945.5
Rend Lake	30,931.5	2,867.8	9,184.7	8,130.8	1,591.0	857.8	53,563.7
Richland	25,428.0	2,541.0	7,159.8	5,546.5	3,333.7	-	44,009.0
Rock Valley	92,308.2	3,961.5	15,594.7	7,119.0	10,131.7	678.0	129,793.0
Sandburg	24,988.3	1,418.2	1,966.0	5,723.0	1,851.3	-	35,946.8
Sauk Valley	21,674.3	1,726.3	4,061.2	4,688.7	1,934.3	-	34,084.8
Shawnee	17,783.7	2,107.8	1,991.8	4,728.0	1,904.7	2,096.7	30,612.7
South Suburban	34,582.7	5,844.2	4,758.0	6,463.5	9,293.3	324.0	61,265.7
Southeastern	17,001.2	2,131.5	3,465.7	4,135.5	1,517.7	0.7	28,252.2
Southwestern	102,113.0	12,850.0	28,456.0	11,794.2	12,842.7	106.7	168,162.5
Spoon River	19,261.3	887.2	2,609.2	2,737.7	1,522.3	-	27,017.7
Triton	91,888.7	8,844.5	18,500.7	11,134.7	16,601.0	953.0	147,922.5
Waubonsee	111,486.8	11,429.3	9,693.3	9,064.3	10,171.0	6,013.5	157,858.3
Wood	23,598.3	2,812.0	4,411.3	1,820.3	1,619.7	-	34,261.7
<b>Total</b>	<b>3,197,062.1</b>	<b>284,375.8</b>	<b>546,660.6</b>	<b>386,402.8</b>	<b>347,214.8</b>	<b>261,150.0</b>	<b>5,022,866.1</b>

**Illinois Community College Board**  
**Table 12**  
**FY2021 Funded Credit Hours**

	<b>Baccalaureate</b>	<b>Business</b>	<b>Technical</b>	<b>Health</b>	<b>Remedial</b>	<b>ABE/ASE</b>	<b>Total</b>
Black Hawk	48,152.7	3,610.0	10,426.6	8,548.5	5,785.7	4,906.3	81,429.7
Chicago	442,705.7	33,766.7	39,333.2	27,797.7	54,252.3	209,097.5	806,953.0
Danville	24,507.0	3,295.0	5,927.2	5,865.2	1,560.7	768.3	41,923.3
Dupage	272,410.7	36,507.7	53,619.3	26,374.3	24,530.3	4,067.0	417,509.3
Elgin	107,403.3	8,766.5	14,666.5	10,787.2	13,326.0	3,285.8	158,235.3
Harper	178,869.5	16,860.7	17,145.3	16,673.2	11,153.0	3,880.8	244,582.5
Heartland	68,064.2	2,236.3	4,969.7	5,436.2	7,321.3	1,338.0	89,365.7
Highland	21,304.7	1,725.7	4,431.8	3,820.0	2,674.0	-	33,956.2
Illinois Central	109,934.7	4,913.7	14,129.3	14,192.5	7,215.7	316.7	150,702.5
Illinois Eastern	51,340.8	8,918.5	36,833.3	14,266.7	1,191.3	487.2	113,037.8
Illinois Valley	37,470.7	2,959.2	6,949.7	5,528.3	2,616.3	160.3	55,684.5
Joliet	171,055.7	9,136.7	26,818.0	16,863.3	21,402.0	-	245,275.7
Kankakee	30,389.0	2,138.5	5,678.0	9,693.5	3,933.7	4.5	51,837.2
Kaskaskia	36,756.8	5,698.2	9,319.7	11,493.5	2,431.7	-	65,699.8
Kishwaukee	39,856.0	3,048.7	7,316.2	5,185.2	4,701.0	179.0	60,286.0
Lake County	153,758.7	8,298.8	19,721.3	13,847.3	20,856.7	13,779.6	230,262.4
Lake Land	69,782.0	20,031.7	51,486.0	18,682.3	4,485.3	89.3	164,556.7
Lewis & Clark	65,306.3	6,923.7	11,040.2	7,210.0	3,383.7	204.7	94,068.5
Lincoln Land	80,614.8	2,892.7	11,561.3	10,432.7	9,340.0	-	114,841.5
Logan	46,112.3	6,209.3	11,588.2	12,944.7	2,840.7	1,002.5	80,697.7
Mc Henry	73,249.0	7,184.0	10,973.0	5,459.0	7,392.0	-	104,257.0
Moraine Valley	171,680.0	10,051.2	23,993.3	16,867.2	25,246.7	-	247,838.3
Morton	49,392.0	3,146.0	4,158.0	5,391.0	6,918.0	-	69,005.0
Oakton	105,301.8	10,114.0	8,462.8	10,711.5	13,060.5	5,079.3	152,730.0
Parkland	81,231.7	3,548.8	15,901.5	12,676.8	11,119.3	1,172.3	125,650.5
Prairie State	49,927.7	2,781.2	9,066.8	7,312.0	4,589.3	268.5	73,945.5
Rend Lake	30,931.5	2,867.8	9,184.7	8,130.8	1,591.0	857.8	53,563.7
Richland	25,428.0	2,541.0	7,159.8	5,546.5	3,333.7	-	44,009.0
Rock Valley	92,308.2	3,961.5	15,594.7	7,119.0	10,131.7	678.0	129,793.0
Sandburg	24,988.3	1,418.2	1,966.0	5,723.0	1,851.3	-	35,946.8
Sauk Valley	21,674.3	1,726.3	4,061.2	4,688.7	1,934.3	-	34,084.8
Shawnee	17,783.7	2,107.8	1,991.8	4,728.0	1,904.7	2,096.7	30,612.7
South Suburban	34,582.7	5,844.2	4,758.0	6,463.5	9,293.3	324.0	61,265.7
Southeastern	17,001.2	2,131.5	3,465.7	4,135.5	1,517.7	0.7	28,252.2
Southwestern	102,113.0	12,850.0	28,456.0	11,794.2	12,842.7	106.7	168,162.5
Spoon River	19,261.3	887.2	2,609.2	2,737.7	1,522.3	-	27,017.7
Triton	91,888.7	8,844.5	18,500.7	11,134.7	16,601.0	953.0	147,922.5
Waubonsee	111,486.8	11,429.3	9,693.3	9,064.3	10,171.0	6,013.5	157,858.3
Wood	23,598.3	2,812.0	4,411.3	1,820.3	1,619.7	-	34,261.7
<b>Total</b>	<b>3,199,623.7</b>	<b>284,184.5</b>	<b>547,368.6</b>	<b>387,145.8</b>	<b>347,641.5</b>	<b>261,118.0</b>	<b>5,027,082.1</b>

**Illinois Community College Board  
Table 13  
FY2021 BASE OPERATING GRANT ALLOCATIONS**

<b>Credit Hour Rates:</b>	<b>\$30.46</b>	<b>\$41.38</b>	<b>\$40.59</b>	<b>\$67.40</b>	<b>\$16.45</b>	<b>\$63.96</b>	
	<b>Baccalaureate</b>	<b>Business</b>	<b>Technical</b>	<b>Health</b>	<b>Remedial</b>	<b>ABE/ASE</b>	<b>Total*</b>
Black Hawk	\$1,466,644	\$149,381	\$423,171	\$576,141	\$95,162	\$313,790	\$3,069,520
Chicago	\$13,484,002	\$1,397,258	\$1,596,364	\$1,873,478	\$892,334	\$13,373,235	\$30,813,040
Danville	\$746,438	\$136,346	\$240,558	\$395,294	\$25,670	\$49,140	\$1,617,280
DuPage	\$8,297,129	\$1,510,680	\$2,176,178	\$1,777,549	\$403,471	\$260,113	\$14,487,630
Elgin	\$3,271,308	\$362,756	\$595,250	\$727,022	\$219,184	\$210,152	\$5,466,225
Harper	\$5,448,036	\$697,691	\$695,855	\$1,123,720	\$183,443	\$248,206	\$8,522,545
Heartland	\$2,073,110	\$92,539	\$201,697	\$366,381	\$120,420	\$85,574	\$2,983,690
Highland	\$648,901	\$71,408	\$179,869	\$257,456	\$43,982	\$-	\$1,219,590
Illinois Central	\$3,348,408	\$203,327	\$573,449	\$956,531	\$118,682	\$20,253	\$5,298,735
Illinois Eastern	\$1,563,747	\$369,046	\$1,494,906	\$961,530	\$19,595	\$31,158	\$4,451,230
Illinois Valley	\$1,141,288	\$122,450	\$282,057	\$372,593	\$43,033	\$10,254	\$2,001,165
Joliet	\$5,210,041	\$378,073	\$1,088,427	\$1,136,537	\$352,017	\$-	\$8,287,220
Kankakee	\$925,593	\$88,491	\$230,446	\$653,312	\$64,700	\$288	\$1,992,190
Kaskaskia	\$1,119,546	\$235,789	\$378,245	\$774,627	\$39,996	\$-	\$2,586,315
Kishwaukee	\$1,213,941	\$126,153	\$296,932	\$349,464	\$77,321	\$11,448	\$2,106,300
Lake County	\$4,683,207	\$343,404	\$800,404	\$933,268	\$343,047	\$881,299	\$8,104,055
Lake Land	\$2,125,432	\$828,906	\$2,089,595	\$1,259,132	\$73,774	\$5,713	\$6,478,015
Lewis & Clark	\$1,989,111	\$286,500	\$448,073	\$485,932	\$55,654	\$13,090	\$3,327,395
Lincoln Land	\$2,455,380	\$119,698	\$469,225	\$703,130	\$153,623	\$-	\$3,959,405
Logan	\$1,404,497	\$256,941	\$470,314	\$872,431	\$46,723	\$64,117	\$2,970,140
McHenry	\$2,231,030	\$297,273	\$445,347	\$367,920	\$121,583	\$-	\$3,514,950
Moraine Valley	\$5,229,057	\$415,915	\$973,786	\$1,136,795	\$415,253	\$-	\$8,293,020
Morton	\$1,504,390	\$130,181	\$168,755	\$363,337	\$113,786	\$-	\$2,314,560
Oakton	\$3,207,300	\$418,515	\$343,470	\$721,922	\$214,817	\$324,859	\$5,309,120
Parkland	\$2,474,167	\$146,850	\$645,373	\$854,380	\$182,889	\$74,979	\$4,444,130
Prairie State	\$1,520,705	\$115,084	\$367,984	\$492,806	\$75,485	\$17,172	\$2,627,965
Rend Lake	\$942,117	\$118,670	\$372,766	\$547,993	\$26,169	\$54,864	\$2,093,430
Richland	\$774,490	\$105,146	\$290,587	\$373,817	\$54,832	\$-	\$1,622,785
Rock Valley	\$2,811,537	\$163,926	\$632,920	\$479,799	\$166,644	\$43,363	\$4,362,475
Sandburg	\$761,099	\$58,683	\$79,791	\$385,713	\$30,450	\$-	\$1,335,415
Sauk Valley	\$660,160	\$71,435	\$164,825	\$316,002	\$31,816	\$-	\$1,262,850
Shawnee	\$541,658	\$87,222	\$80,840	\$318,653	\$31,328	\$134,096	\$1,211,650
South Suburban	\$1,053,325	\$241,830	\$193,107	\$435,620	\$152,855	\$20,722	\$2,128,830
Southeastern	\$517,824	\$88,201	\$140,656	\$278,720	\$24,962	\$43	\$1,066,120
Southwestern	\$3,110,174	\$531,730	\$1,154,906	\$794,891	\$211,234	\$6,822	\$5,896,655
Spoon River	\$586,665	\$36,711	\$105,895	\$184,510	\$25,039	\$-	\$952,860
Triton	\$2,798,760	\$365,984	\$750,862	\$750,442	\$273,051	\$60,951	\$5,074,835
Waubonsee	\$3,395,684	\$472,944	\$393,411	\$610,908	\$167,291	\$384,605	\$5,505,980
Wood	\$718,762	\$116,360	\$179,037	\$122,685	\$26,640	\$-	\$1,180,885
<b>Total</b>	<b>\$97,454,662</b>	<b>\$11,759,499</b>	<b>\$22,215,333</b>	<b>\$26,092,442</b>	<b>\$5,717,957</b>	<b>\$16,700,306</b>	<b>\$179,940,200</b>

**EQUALIZATION GRANTS**

Equalization grants were established by statute to reduce the disparity of local property tax funds available per student between the districts. Tables 13 and 14 detail the calculation of fiscal year 2021 grant allocations. The basis for the grant is a base foundation level of expected tax revenue per student for each college. Any college district below the calculated foundation level is eligible for equalization grant funding. Table 13 shows the method for computing the basic grant threshold. In 1998, a minimum equalization grant of \$50,000 was established to ensure colleges that qualify for the Equity Tax Levy don't become ineligible if the State is unable to appropriate full funding for equalization in any fiscal year. The local tax base is adjusted to reflect corporate personal property replacement tax (CPPRT) revenue distributed to college districts annually. For fiscal year 2021, the equalization threshold was prorated at 78.4% of the calculated threshold for each of the appropriations.

<b>Illinois Community College Board</b> <b>Table 14</b> <b>FISCAL YEAR 2021</b> <b>CALCULATION of</b> <b>EQUALIZATION GRANT THRESHOLD</b>		
Lesser of 2019 CPPRT or two-year average:		\$41,395,118
Statewide Weighted Average Tax Rate:	<i>divide</i>	0.0024969
CPPRT inflated by Statewide Average Tax Rate:	<i>equals</i>	\$16,578,295,031
Adjusted CPPRT:		\$16,578,295,031
Lesser of 2018 EAV or two-year average tax rate:	<i>plus</i>	\$342,230,056,759
Total:	<i>equals</i>	\$358,808,351,790
In-District FTE:	<i>divide</i>	159,407
Amount of local revenue per In-District FTE:	<i>equals</i>	\$2,250,892
Statewide Weighted Average Tax Rate:	<i>times</i>	0.0024969
Statewide Threshold:	<i>equals</i>	\$5,620
Proration due to underfunding:	<i>times</i>	0.78403784
Prorated Threshold (Amount of local revenue per FTE):	<i>equals</i>	\$4,407



**Illinois Community College Board**  
**Table 15**  
**Fiscal Year 2021 Equalization Grant Data**

Tax Rate: 0.0024969								
Full Threshold \$5,620								
		<b>EAVS</b>	<b>FTE</b>	<b>CPPRT</b>	<b>CPPRT/RATE</b>	<b>EAV+(CPPRT / RATE) per FTE</b>	<b>EAV CPPRT RATE</b>	
Oakton		\$22,305,020,127	4,489	\$867,836	\$347,558,890	\$5,046,555	\$12,601	
College of DuPage		\$44,084,678,955	13,187	\$1,313,321	\$525,970,792	\$3,383,008	\$8,447	
College of Lake County		\$24,992,597,662	7,791	\$1,001,815	\$401,216,023	\$3,259,314	\$8,138	
City Colleges of Chicago		\$81,504,296,767	27,122	\$11,518,238	\$4,612,929,182	\$3,175,193	\$7,928	
Harper		\$18,882,174,512	7,423	\$810,834	\$324,730,208	\$2,587,532	\$6,461	
Joliet		\$20,396,411,586	8,187	\$1,665,067	\$666,841,244	\$2,572,632	\$6,424	
Elgin		\$12,003,406,007	5,700	\$476,938	\$191,008,487	\$2,139,242	\$5,342	
Triton		\$8,759,092,089	4,436	\$1,697,691	\$679,906,801	\$2,127,594	\$5,312	
McHenry		\$7,483,980,221	3,665	\$275,418	\$110,301,917	\$2,072,044	\$5,174	
Carl Sandburg		\$1,863,540,971	1,007	\$229,960	\$92,096,482	\$1,942,311	\$4,850	
Illinois Valley		\$3,233,332,235	1,885	\$1,018,002	\$407,698,741	\$1,931,912	\$4,824	
Heartland		\$4,497,352,360	2,501	\$679,062	\$271,956,953	\$1,906,931	\$4,762	
Waubensee		\$9,475,287,354	5,187	\$781,981	\$313,174,895	\$1,886,959	\$4,712	
Highland		\$1,745,963,917	1,007	\$340,381	\$136,318,893	\$1,869,178	\$4,667	
Parkland		\$5,545,227,529	3,434	\$1,864,937	\$746,887,007	\$1,832,361	\$4,575	
Lincoln Land		\$6,449,147,594	3,723	\$930,619	\$372,702,799	\$1,832,211	\$4,575	
Illinois Central		\$7,291,722,735	4,619	\$2,489,676	\$997,088,189	\$1,794,562	\$4,481	
Richland		\$2,337,108,491	1,409	\$366,017	\$146,585,832	\$1,763,154	\$4,403	
South Suburban		\$3,112,618,306	1,935	\$474,864	\$190,177,873	\$1,706,460	\$4,261	
Sauk Valley		\$1,742,438,207	1,131	\$393,053	\$157,413,456	\$1,679,369	\$4,193	
Spoon River		\$938,581,939	768	\$776,094	\$310,817,215	\$1,627,257	\$4,063	
John Wood		\$1,668,222,315	1,157	\$425,368	\$170,355,263	\$1,589,396	\$3,969	
Prairie State		\$3,267,701,565	2,210	\$408,094	\$163,437,213	\$1,552,317	\$3,876	
Black Hawk		\$4,082,470,506	3,010	\$1,158,286	\$463,880,959	\$1,510,192	\$3,771	
Kankakee		\$2,398,343,185	1,744	\$415,848	\$166,542,606	\$1,471,010	\$3,673	
Moraine Valley		\$10,129,709,671	7,306	\$1,063,526	\$425,930,609	\$1,444,857	\$3,608	
Rock Valley		\$5,699,194,745	4,486	\$1,305,554	\$522,860,193	\$1,387,116	\$3,464	
Lewis & Clark		\$4,154,712,236	3,293	\$839,470	\$336,198,615	\$1,363,796	\$3,405	
Southwestern		\$6,912,701,166	5,501	\$1,177,175	\$471,445,798	\$1,342,393	\$3,352	
Kishwaukee		\$2,196,002,776	1,811	\$222,133	\$88,961,853	\$1,261,745	\$3,151	
Danville		\$1,064,560,870	1,286	\$487,387	\$195,193,198	\$979,354	\$2,445	
Lake Land		\$2,972,254,653	3,195	\$369,062	\$147,805,321	\$976,478	\$2,438	
Morton		\$1,660,547,053	2,362	\$1,059,388	\$424,273,385	\$882,775	\$2,204	
Kaskaskia		\$1,652,691,912	2,092	\$420,354	\$168,347,210	\$870,533	\$2,174	
John A. Logan		\$1,939,556,531	2,655	\$532,262	\$213,165,148	\$810,871	\$2,025	
Shawnee		\$628,353,351	1,096	\$417,444	\$167,181,787	\$725,798	\$1,812	
Rend Lake		\$1,039,242,852	1,743	\$363,606	\$145,620,253	\$679,797	\$1,697	
Southeastern		\$569,458,281	1,022	\$189,630	\$75,944,755	\$631,627	\$1,577	
Illinois Eastern		\$1,550,353,532	2,832	\$568,727	\$227,768,985	\$627,770	\$1,568	
		<b>\$342,230,056,759</b>	<b>159,407</b>	<b>\$41,395,118</b>	<b>\$16,578,295,031</b>	<b>\$2,250,892</b>	<b>\$5,620</b>	

**Illinois Community College Board  
Table 15.1  
Fiscal Year 2021 Equalization Grant Data**

Tax Rate: 0.0024969  
 Full Threshold: \$5,620  
 Proration Factor: 0.78403784  
 Prorated Threshold: \$4,407

		<b>EAV CPPRT RATE</b>	<b>Full Threshold Difference</b>	<b>Full Equalization Grant</b>	<b>Prorated Threshold Difference</b>	<b>Prorated Equalization Grant</b>	<b>Equalization Grant</b>
Oakton		\$12,601	\$(6,981)	\$-	\$(8,194)	\$-	\$-
DuPage		\$8,447	\$(2,827)	\$-	\$(4,041)	\$-	\$-
Lake County		\$8,138	\$(2,518)	\$-	\$(3,732)	\$-	\$-
Chicago	Full	\$7,928	\$(2,308)	\$-	\$(3,522)	\$-	\$-
Harper	Threshold	\$6,461	\$(841)	\$-	\$(2,054)	\$-	\$-
Joliet	\$5,620	\$6,424	\$(803)	\$-	\$(2,017)	\$-	\$-
Elgin		\$5,342	\$279	\$1,589,164	\$(935)	\$-	\$50,000
Triton		\$5,312	\$308	\$1,365,846	\$(906)	\$-	\$50,000
McHenry		\$5,174	\$447	\$1,636,744	\$(767)	\$-	\$50,000
Sandburg		\$4,850	\$771	\$775,796	\$(443)	\$-	\$50,000
Illinois Valley		\$4,824	\$796	\$1,501,100	\$(417)	\$-	\$50,000
Heartland		\$4,762	\$859	\$2,148,019	\$(355)	\$-	\$50,000
Waubonsee		\$4,712	\$909	\$4,713,924	\$(305)	\$-	\$50,000
Highland		\$4,667	\$953	\$959,801	\$(261)	\$-	\$50,000
Parkland		\$4,575	\$1,045	\$3,588,573	\$(169)	\$-	\$50,000
Lincoln Land	Prorated	\$4,575	\$1,045	\$3,892,413	\$(168)	\$-	\$50,000
Illinois Central	Threshold	\$4,481	\$1,139	\$5,262,864	\$(74)	\$-	\$50,000
Richland	\$4,407	\$4,403	\$1,218	\$1,715,550	\$4	\$5,734	\$50,000
South Suburban		\$4,261	\$1,359	\$2,631,106	\$146	\$281,867	\$282,893
Sauk Valley		\$4,193	\$1,427	\$1,614,418	\$213	\$241,278	\$242,156
Spoon River		\$4,063	\$1,557	\$1,195,595	\$343	\$263,658	\$264,617
Wood		\$3,969	\$1,652	\$1,910,673	\$438	\$506,594	\$508,428
Prairie State		\$3,876	\$1,744	\$3,855,496	\$531	\$1,172,627	\$1,176,885
Black Hawk		\$3,771	\$1,849	\$5,567,779	\$636	\$1,913,748	\$1,920,695
Kankakee		\$3,673	\$1,947	\$3,395,395	\$734	\$1,279,014	\$1,283,652
Moraine Valley		\$3,608	\$2,013	\$14,703,578	\$799	\$5,836,075	\$5,857,259
Rock Valley		\$3,464	\$2,157	\$9,674,562	\$943	\$4,230,004	\$4,245,351
Lewis & Clark		\$3,405	\$2,215	\$7,293,987	\$1,001	\$3,297,056	\$3,309,025
Southwestern		\$3,352	\$2,268	\$12,478,272	\$1,055	\$5,801,566	\$5,822,624
Kishwaukee		\$3,151	\$2,470	\$4,472,781	\$1,256	\$2,274,671	\$2,282,925
Danville		\$2,445	\$3,175	\$4,083,988	\$1,961	\$2,522,684	\$2,531,835
Lake Land		\$2,438	\$3,182	\$10,167,633	\$1,968	\$6,289,329	\$6,312,154
Morton		\$2,204	\$3,416	\$8,067,723	\$2,202	\$5,201,169	\$5,220,045
Kaskaskia		\$2,174	\$3,447	\$7,209,998	\$2,233	\$4,670,923	\$4,687,871
Logan		\$2,025	\$3,596	\$9,545,847	\$2,382	\$6,323,458	\$6,100,517
Shawnee		\$1,812	\$3,808	\$4,173,970	\$2,594	\$2,843,561	\$2,853,879
Rend Lake		\$1,697	\$3,923	\$6,837,554	\$2,709	\$4,721,968	\$4,739,106
Southeastern		\$1,577	\$4,043	\$4,131,405	\$2,829	\$2,891,147	\$2,901,642
Illinois Eastern		\$1,568	\$4,053	\$11,479,470	\$2,839	\$8,041,493	\$8,010,752
<b>Total</b>		<b>\$5,620</b>		<b>\$163,641,024</b>		<b>\$70,609,624</b>	<b>\$71,203,900</b>

\*\$231,645 was reallocated from two districts due to revised in-district hours.

### **Small College Grants**

A flat grant of \$32,258 is distributed to districts with 2,500 or less full-time equivalent (FTE) non-correctional restricted and unrestricted hours. Districts that are below 2,000 FTE, below \$850 million equalized assessed valuation (EAV), and qualify for an equalization grant, will receive an additional \$32,258 grant. The grant was added as an unrestricted grant because small colleges have fewer discretionary dollars and a greater percentage of their budget is allocated to fixed costs. If appropriations aren't enough to support full funding, the grants are prorated.

**Illinois Community College Board  
Table 16 – FY 2021 Small College Grant Allocations**

	<b>FY 2021 Funded Hours</b>	<b>Correctional Hours</b>	<b>Funded Non- Correctional FTE &lt; 2,500</b>	<b>Grant Allocation</b>	<b>Equalization Grant</b>	<b>Less than \$850M EAV</b>	<b>Funded Non- Correctional FTE &lt; 2,000</b>	<b>Additional Grant</b>	<b>Total Small College Grant</b>
Black Hawk	94,091.1	-	3,136.4	\$-	Yes				\$-
Chicago	833,906.2	-	27,796.9	-					-
Danville	43,849.0	3,044.0	1,360.2	32,258	Yes		Yes		32,258
DuPage	438,365.7	-	14,612.2	-					-
Elgin	176,133.5	-	5,871.1	-	Yes				-
Harper	252,659.2	-	8,422.0	-					-
Heartland	95,154.5	-	3,171.8	-	Yes				-
Highland	34,885.8	86.0	1,160.0	32,258	Yes		Yes		32,258
Illinois Central	152,620.2	-	5,087.3	-	Yes				-
Illinois Eastern	115,553.5	-	3,851.8	-	Yes				-
Illinois Valley	57,334.3	-	1,911.1	32,258	Yes		Yes		32,258
Joliet	256,663.5	-	8,555.4	-					-
Kankakee	55,667.0	-	1,855.6	32,258	Yes		Yes		32,258
Kaskaskia	67,029.5	-	2,234.3	32,258	Yes				32,258
Kishwaukee	61,751.5	-	2,058.4	32,258	Yes				32,258
Lake County	239,212.9	-	7,973.8	-					-
Lake Land	166,580.7	50,939.0	3,854.7	-	Yes				-
Lewis & Clark	99,520.7	-	3,317.4	-	Yes				-
Lincoln Land	116,430.0	-	3,881.0	-	Yes				-
Logan	85,515.3	-	2,850.5	-	Yes				-
Mc Henry	109,343.5	-	3,644.8	-	Yes				-
Moraine Valley	256,043.3	-	8,534.8	-	Yes				-
Morton	78,085.5	-	2,602.9	-	Yes				-
Oakton	169,349.5	-	5,645.0	-					-
Parkland	130,862.8	-	4,362.1	-	Yes				-
Prairie State	76,793.6	-	2,559.8	-	Yes				-
Rend Lake	54,940.0	-	1,831.3	32,258	Yes		Yes		32,258
Richland	46,622.1	-	1,554.1	32,258	Yes		Yes		32,258
Rock Valley	138,151.5	-	4,605.1	-	Yes				-
Sandburg	36,054.5	-	1,201.8	32,258	Yes		Yes		32,258
Sauk Valley	34,730.2	-	1,157.7	32,258	Yes		Yes		32,258
Shawnee	33,530.2	-	1,117.7	32,258	Yes	Yes	Yes	32,258	64,516
South Suburban	66,768.2	-	2,225.6	32,258	Yes				32,258
Southeastern	28,352.5	-	945.1	32,258	Yes	Yes	Yes	32,258	64,516
Southwestern	177,811.0	-	5,927.0	-	Yes				-
Spoon River	27,906.0	-	930.2	32,258	Yes		Yes		32,258
Triton	165,695.5	-	5,523.2	-	Yes				-
Waubonsee	167,851.3	-	5,595.0	-	Yes				-
Wood	35,945.3	-	1,198.2	32,258	Yes		Yes		32,258
<b>5,277,760.4</b>	<b>54,069.0</b>	<b>174,123.0</b>	<b>483,870.0</b>					<b>\$64,516</b>	<b>\$548,386</b>

### **VETERANS GRANTS**

An appropriation of \$4,264,400 was made to the system for Veterans Grants in FY20. The General Assembly listed out the allocation for each college in the public act. See Fiscal Year 2021 Grant Allocations on page 3.