

Illinois Community College Board

FISCAL YEAR 2023

OPERATING BUDGET APPROPRIATION AND SUPPORTING TECHNICAL DATA

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INTRODUCTION

On April 19, 2022, Public Act 102-0698 was enacted. It includes the fiscal year 2023 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 2023 operating budget appropriation for the Illinois public community college system. It reflects final audited data and revised decision criteria affecting the fiscal year 2023 appropriation for the community college system.

FISCAL YEAR 2023 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 2023 Operating Grants to the community college districts.

**Illinois Community College Board
Summary Allocation Table**

State General Funds	FY 2023 Final Appropriations
<u>Unrestricted Grants</u>	
Base Operating Grant	\$188,937,200
Performance Based Funding	359,000
Small College Grant	548,400
City Colleges of Chicago	13,928,700
Equalization Grant	74,764,100
Subtotal Unrestricted	<u>\$278,537,400</u>
<u>Restricted Grants</u>	
Career & Technical Education Grants (CTE)	\$18,972,900
Adult Education Grants -Basic	23,783,600
Adult Education Performance	11,798,500
East St. Louis Higher Education Center	1,457,900
Chicago Career & Technical Education	5,000,000
Southwestern Illinois College - Belleville	5,900,000
PATH Program	25,000,000
College Bridge	5,000,000
Trade Schools	5,000,000
Heartland Community College - EAV/Labor	150,000
Southwestern Illinois College - EAV/Labor	150,000
Richland Community College - Teachers Program	500,000
Illinois Resource Center	1,000,000
Lincoln's Challenge Program	60,200
Bridge and Workforce Programs	23,794,400
Transitional & Developmental Instruction	1,000,000
Alternative Schools Network	4,000,000
Veterans Grants	4,264,400
P-20 Council	150,000
Subtotal Restricted	<u>\$136,981,900</u>
Total State General Funds	\$415,519,300

**ILLINOIS COMMUNITY COLLEGE BORD
FISCAL YEAR 2023 SYSTEM GRANTS TO DISTRICTS
Public Act 102-0698**

	Base Operating Grant	Small College Grant	Equalization Grant	Legislative Add On	Illinois Veterans / National Guard Grants*	Total Grants
Black Hawk	\$2,914,202	\$-	\$1,824,840	\$-	\$-	\$4,739,042
Carl Sandburg	\$1,481,991	\$27,420	\$50,000	\$-	\$-	\$1,559,411
City Colleges of Chicago	\$31,602,654	\$-	\$-	\$13,928,700	\$-	\$45,531,354
College of DuPage	\$15,325,558	\$-	\$-	\$-	\$-	\$15,325,558
College of Lake County	\$9,073,629	\$-	\$-	\$-	\$-	\$9,073,629
Danville	\$1,589,798	\$27,420	\$2,522,630	\$-	\$-	\$4,139,848
Elgin	\$5,857,752	\$-	\$50,000	\$-	\$-	\$5,907,752
Harper	\$9,454,116	\$-	\$-	\$-	\$-	\$9,454,116
Heartland	\$3,300,232	\$-	\$338,230	\$-	\$-	\$3,638,462
Highland	\$1,247,445	\$27,420	\$50,000	\$-	\$-	\$1,324,865
Illinois Central	\$5,692,093	\$-	\$1,282,960	\$-	\$-	\$6,975,053
Illinois Eastern	\$4,150,769	\$-	\$8,366,400	\$-	\$-	\$12,517,169
Illinois Valley	\$2,019,886	\$27,420	\$50,000	\$-	\$-	\$2,097,306
John A. Logan	\$3,064,374	\$27,420	\$6,472,510	\$-	\$-	\$9,564,304
John Wood	\$1,366,892	\$27,420	\$719,810	\$-	\$-	\$2,114,122
Joliet	\$9,007,626	\$-	\$-	\$-	\$-	\$9,007,626
Kankakee	\$2,068,121	\$27,420	\$1,216,020	\$-	\$-	\$3,311,561
Kaskaskia	\$2,754,877	\$27,420	\$4,963,450	\$-	\$-	\$7,745,747
Kishwaukee	\$2,046,187	\$27,420	\$1,945,200	\$-	\$-	\$4,018,807
Lake Land	\$5,987,181	\$-	\$6,535,300	\$-	\$-	\$12,522,481
Lewis & Clark	\$3,401,365	\$-	\$3,042,510	\$-	\$-	\$6,443,875
Lincoln Land	\$4,374,279	\$-	\$666,070	\$-	\$-	\$5,040,349
McHenry	\$4,365,858	\$-	\$50,000	\$-	\$-	\$4,415,858
Moraine Valley	\$8,312,776	\$-	\$6,142,010	\$-	\$-	\$14,454,786
Morton	\$2,553,397	\$27,420	\$4,992,690	\$-	\$-	\$7,573,507
Oakton	\$5,801,556	\$-	\$-	\$-	\$-	\$5,801,556
Parkland	\$4,517,806	\$-	\$50,000	\$-	\$-	\$4,567,806
Prairie State	\$2,568,411	\$27,420	\$1,496,920	\$-	\$-	\$4,092,751
Rend Lake	\$2,037,423	\$27,420	\$4,504,950	\$-	\$-	\$6,569,793
Richland	\$1,741,697	\$27,420	\$134,820	\$-	\$-	\$1,903,937
Rock Valley	\$5,176,391	\$-	\$4,919,920	\$-	\$-	\$10,096,311
Sauk Valley	\$1,326,776	\$27,420	\$144,420	\$-	\$-	\$1,498,616
Shawnee	\$1,218,431	\$54,840	\$2,955,150	\$-	\$-	\$4,228,421
South Suburban	\$2,208,637	\$27,420	\$848,810	\$-	\$-	\$3,084,867
Southeastern	\$1,113,704	\$54,840	\$2,944,840	\$-	\$-	\$4,113,384
Southwestern	\$6,022,281	\$-	\$5,222,510	\$-	\$-	\$11,244,791
Spoon River	\$998,502	\$27,420	\$211,130	\$-	\$-	\$1,237,052
Triton	\$5,465,612	\$-	\$-	\$-	\$-	\$5,465,612
Waubonsee	\$5,726,915	\$-	\$50,000	\$-	\$-	\$5,776,915
TOTAL	\$188,937,200	\$548,400	\$74,764,100	\$13,928,700	\$4,264,200	\$278,178,400

*IVG/ING grants were appropriated as a lump sum to be allocated by ICCB to the colleges.

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.

Illinois Community College Board Public Act 102-0698 CREDIT HOUR GRANT RATES BY CATEGORY FOR FISCAL YEAR 2023							
	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Totals/ Averages</u>
FY2021 Unit Cost	\$422.57	\$456.97	\$430.15	\$572.29	\$300.81	\$443.01	\$431.56
FY2022 Weighted Cost	\$505.36	\$546.50	\$514.43	\$684.41	\$359.75	\$529.81	\$516.11
Less:							
Tuition & Fees	\$149.03	\$149.03	\$149.03	\$149.03	\$149.03	\$-	\$124.19
Local Tax Revenue	\$193.16	\$193.16	\$193.16	\$193.16	\$193.16	\$193.16	\$193.16
Total	\$342.19	\$342.19	\$342.19	\$342.19	\$342.19	\$193.16	\$317.35
Credit Hour Rate	\$163.17	\$204.31	\$172.24	\$342.22	\$17.56	\$336.65	\$198.76
State Adjustment	\$(125.69)	\$(157.38)	\$(132.68)	\$(263.61)	\$(13.53)	\$(259.32)	\$(153.11)
Effective Credit Hour Rate	\$37.48	\$46.93	\$39.57	\$78.61	\$4.03	\$77.33	\$45.66

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.

Illinois Community College Board							
Table 2							
Fiscal Year 2023 Instructional Costs per Category							
	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Total</u>
FY21 Unrestricted Hours	2,779,788	253,774	374,553	334,011	178,584	196,603	4,117,312
Proportion of Total Hours:	67.5%	6.2%	9.1%	8.1%	4.3%	4.8%	100.00%
Direct Costs:	<u>\$421,742,711.27</u>	<u>\$50,705,247.10</u>	<u>\$90,205,445.00</u>	<u>\$108,960,681.87</u>	<u>\$23,742,989.81</u>	<u>\$36,012,301.21</u>	<u>\$731,369,376.26</u>
Total Costs	\$1,961,784,448.00						
Less Direct Costs	<u>-\$731,369,376.26</u>						
All Other Costs	\$1,230,415,071.74						
Allocation of Other Costs:	<u>\$830,710,100.98</u>	<u>\$75,837,584.12</u>	<u>\$111,931,139.74</u>	<u>\$99,815,681.82</u>	<u>\$53,367,938.14</u>	<u>\$58,752,626.94</u>	<u>\$1,230,415,071.74</u>
Total Cost Per Category:	\$1,252,452,812.25	\$126,542,831.22	\$202,136,584.74	\$208,776,363.69	\$77,110,927.95	\$94,764,928.15	\$1,961,784,448.00
Unrestricted Hours	\$2,963,885.13	\$276,919.50	\$469,916.43	\$364,808.87	\$256,342.00	\$213,909.65	\$4,545,781.59
Unit Cost Per Hour	\$422.57	\$456.97	\$430.15	\$572.29	\$300.81	\$443.01	\$431.56

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 2021 – fiscal year 2023 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 FY21 weighted increase are presented in Table 3.

Illinois Community College Board						
Table 3						
CALCULATION OF WEIGHTED UNIT COST FOR FISCAL YEAR 2023 GRANT RATES						
	FY 2021 Expenditures	% of Total	x	Cost Increase	=	FY21 Weighted Cost Increase
Staff Compensation	\$1,169,628,701	67.25%		2.00		0.0135
Employee Benefits	\$197,562,144	11.36%		2.60		0.0030
Library Materials	\$2,365,109	0.14%		2.00		0.0000
Utilities	\$52,498,172	3.02%		(3.70)		(0.0011)
General Costs	\$317,151,017	18.24%		2.70		0.0049
Total Expenditures	\$1,739,205,143	100.00%				0.0202
						FY2022 Weighted Cost Increase
						1.0202
					x	FY2021 Weighted Cost Increase
						1.1722
						Two-Year Cost Increase
						1.1959

FROM TABLE 2:							
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Average
Unit Cost Per Hour:	\$422.57	\$456.97	\$430.15	\$572.29	\$300.81	\$443.01	\$431.56
FROM TABLE 3:							
Two Year Cost Increase:	1.1959	1.1959	1.1959	1.1959	1.1959	1.1959	1.1959
FY2023 Cost per Credit Hour:	\$505.36	\$546.50	\$514.43	\$684.41	\$359.75	\$529.81	\$516.11

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 FY2023 tuition deduction.

Illinois Community College Board
FISCAL YEAR 2023 CALCULATION OF WEIGHTED AVERAGE TUITION AND FEES
Table 4

		FY 2021 Hours (Less Adult Ed)	+	FY2022 Survey T&F	=	Revenue	-	Tuition Waivers & Scholarships	=	Revised Revenue
503	Black Hawk	66,259		\$149.00		\$9,872,621		\$57,814		\$9,814,806
518	Carl Sandburg City Colleges of	33,543		\$175.00		\$5,870,083		\$-		\$5,870,083
508	Chicago	534,556		\$146.00		\$78,045,176		\$301,094		\$77,744,082
502	College of DuPage	376,406		\$138.00		\$51,943,982		\$269,406		\$51,674,576
532	College of Lake County	210,373		\$147.00		\$30,924,856		\$109,833		\$30,815,023
507	Danville	36,437		\$170.00		\$6,194,290		\$32,855		\$6,161,435
509	Elgin	147,737		\$132.00		\$19,501,328		\$60,342		\$19,440,986
512	Harper	231,049		\$152.50		\$35,234,896		\$216,831		\$35,018,065
540	Heartland	79,977		\$169.00		\$13,516,141		\$39,761		\$13,476,380
519	Highland	30,066		\$186.00		\$5,592,307		\$9,001		\$5,583,306
514	Illinois Central	136,737		\$155.00		\$21,194,158		\$338,622		\$20,855,535
529	Illinois Eastern	93,446		\$132.00		\$12,334,806		\$111,266		\$12,223,540
513	Illinois Valley	47,604		\$133.00		\$6,331,354		\$5,333		\$6,326,021
530	John A. Logan	67,062		\$138.00		\$9,254,556		\$152,905		\$9,101,651
539	John Wood	32,833		\$163.00		\$5,351,833		\$33,312		\$5,318,521
525	Joliet	230,180		\$148.00		\$34,066,591		\$180,856		\$33,885,735
520	Kankakee	46,038		\$165.00		\$7,596,188		\$67,047		\$7,529,141
501	Kaskaskia	60,940		\$152.00		\$9,262,905		\$11,788		\$9,251,118
523	Kishwaukee	49,828		\$164.00		\$8,171,710		\$23,307		\$8,148,403
517	Lake Land	136,762		\$142.67		\$19,511,811		\$255,762		\$19,256,049
536	Lewis & Clark	82,318		\$148.00		\$12,183,113		\$65,814		\$12,117,300
526	Lincoln Land	106,693		\$150.50		\$16,057,246		\$41,294		\$16,015,952
528	McHenry	113,123		\$128.25		\$14,508,025		\$57,778		\$14,450,247
524	Moraine Valley	216,550		\$153.00		\$33,132,074		\$246,503		\$32,885,570
527	Morton	64,014		\$148.00		\$9,474,023		\$37,828		\$9,436,195
535	Oakton	139,773		\$141.25		\$19,742,969		\$91,536		\$19,651,433
505	Parkland	109,456		\$171.00		\$18,716,891		\$132,727		\$18,584,164
515	Prairie State	60,515		\$174.00		\$10,529,581		\$5,279		\$10,524,302
521	Rend Lake	45,614		\$135.00		\$6,157,845		\$20,948		\$6,136,898
537	Richland	40,697		\$153.00		\$6,226,692		\$5,279		\$6,221,413
511	Rock Valley	118,344		\$132.00		\$15,621,452		\$29,812		\$15,591,640
506	Sauk Valley	30,733		\$155.00		\$4,763,615		\$57,740		\$4,705,875
531	Shawnee	24,930		\$140.00		\$3,490,153		\$33,902		\$3,456,251
510	South Suburban	53,746		\$169.75		\$9,123,355		\$50,432		\$9,072,923
533	Southeastern	25,766		\$138.00		\$3,555,708		\$10,070		\$3,545,638
522	Southwestern	148,251		\$122.00		\$18,086,663		\$199,537		\$17,887,126
534	Spoon River	24,410		\$174.00		\$4,247,398		\$46,890		\$4,200,508
504	Triton	139,001		\$154.00		\$21,406,103		\$59,610		\$21,346,493
516	Waubensee	140,107		\$140.00		\$19,615,027		\$11,965		\$19,603,062
		4,331,872		\$146.91		\$636,409,523		\$3,482,078		\$632,927,446
						Average WGTD Tuition Allowing for Waivers and Scholarships				\$146.11

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.

Illinois Community College Board	
Table 5	
CALCULATION of FY 2023 LOCAL TAX CONTRIBUTION DEDUCTION for GRANT RATES	
FY 21 Ed and O&M Local Tax Revenue:	\$ 895,302,497
Less Public Service Revenue:	<u>\$ (17,249,666)</u>
FY 21 Local Tax Revenue for Instruction:	\$ 878,052,831
FY 21 Unrestricted Credit Hours: ÷	<u>4,545,782</u>
FY 23 Local Tax Revenue per Instructional Hour:	\$ 193.16

Illinois Community College Board							
Table 6							
CREDIT HOUR RATES BY CATEGORY FOR FISCAL YEAR 2023							
Tuition, Fees, and Local Revenue Deductions							
	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Totals/ Averages</u>
FY2021 Unit Cost	\$422.57	\$456.97	\$430.15	\$572.29	\$300.81	\$443.01	\$431.56
FY2022 Weighted Cost	\$505.36	\$546.50	\$514.43	\$684.41	\$359.75	\$529.81	\$516.11
Less:							
Tuition & Fees	\$149.03	\$149.03	\$149.03	\$149.03	\$149.03	\$0.00	\$124.19
Local Tax Revenue	<u>\$193.16</u>	<u>\$193.16</u>	<u>\$193.16</u>	<u>\$193.16</u>	<u>\$193.16</u>	<u>\$193.16</u>	<u>\$193.16</u>
Total	\$342.19	\$342.19	\$342.19	\$342.19	\$342.19	\$193.16	\$317.35
Credit Hour Rate	\$163.17	\$204.31	\$172.24	\$342.22	\$17.56	\$336.65	\$198.76

FY2023 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.

Illinois Community College Board Table 7 CALCULATION of FY 2023 RATE ADJUSTMENT for GRANT RATES	
Base Operating Grant Appropriation:	\$188,937,200
Base Operating Grant Full Funding Amount:	\$822,503,098
Necessary Rate Adjustment:	(\$633,565,898)
FY 2023 per hour deduction:	(77.03%)

Illinois Community College Board Table 8 FY 2023 CREDIT HOUR RATE STATE ADJUSTMENT							
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Totals/ Averages
Credit Hour Rate	\$163.17	\$204.31	\$172.24	\$342.22	\$17.56	\$336.65	\$198.76
State Adjustment	(\$125.69)	(\$157.38)	(\$132.68)	(\$263.61)	(\$13.53)	(\$259.32)	(\$153.11)
Effective Credit Hour Rate	\$37.48	\$46.93	\$39.57	\$78.61	\$4.03	\$77.33	\$45.66

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.

Illinois Community College Board Table 9 Fiscal Year 2021 Unrestricted Credit Hours								
		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Total
503	Black Hawk	39,909.6	3,140.7	7,231.6	6,891.1	2,275.0	1,469.9	60,917.9
518	Carl Sandburg City Colleges of	22,193.0	800.0	1,470.5	4,860.0	726.0	-	30,049.5
508	Chicago	357,564.5	36,756.0	25,821.0	25,340.5	34,407.0	168,682.5	648,571.5
502	College of DuPage	246,872.0	30,638.0	45,413.0	24,017.5	12,948.0	868.0	360,756.5
532	College of Lake County	157,843.0	7,861.0	15,151.0	11,988.0	8,214.0	7,512.8	208,569.8
507	Danville	18,357.0	2,585.0	4,941.5	4,051.5	1,156.0	-	31,091.0
509	Elgin	99,680.0	7,982.0	11,418.0	9,195.0	7,688.0	57.5	136,020.5
512	Harper	169,384.0	17,787.0	14,942.0	13,633.0	6,806.0	1,746.5	224,298.5
540	Heartland	59,938.0	1,526.5	3,746.5	4,804.5	3,333.0	2,386.5	75,735.0
519	Highland	18,173.0	1,214.0	3,472.0	3,678.0	1,258.0	-	27,795.0
514	Illinois Central	92,437.0	4,167.0	9,935.0	13,844.5	3,546.0	-	123,929.5
529	Illinois Eastern	45,610.5	4,964.0	18,017.0	8,189.0	431.0	147.0	77,358.5
513	Illinois Valley	29,940.5	2,289.0	5,688.5	5,169.5	820.0	-	43,907.5
530	John A. Logan	34,744.0	4,036.5	6,425.5	8,912.5	1,123.0	973.0	56,214.5
539	John Wood	21,878.0	3,198.0	2,821.0	2,881.0	634.0	-	31,412.0
525	Joliet	153,594.0	8,639.0	22,470.5	14,474.5	11,343.0	-	210,521.0
520	Kankakee	27,355.0	1,390.0	3,859.0	8,100.0	1,750.0	-	42,454.0
501	Kaskaskia	31,785.0	5,562.5	6,752.5	9,874.5	1,640.0	-	55,614.5
523	Kishwaukee	30,014.0	2,596.0	3,773.0	5,018.5	1,976.0	-	43,377.5
517	Lake Land	51,184.0	8,616.0	14,376.0	14,605.0	2,091.0	14.0	90,886.0
536	Lewis & Clark	48,926.5	4,720.5	6,898.0	6,806.5	2,223.0	-	69,574.5
526	Lincoln Land	77,284.0	2,491.0	9,534.5	9,522.0	1,473.0	-	100,304.5
528	McHenry	82,285.0	8,432.0	9,415.0	4,880.0	5,841.0	-	110,853.0
524	Moraine Valley	136,486.0	10,497.0	15,448.0	12,307.0	12,962.0	-	187,700.0
527	Morton	39,283.0	2,671.0	2,219.0	6,883.0	3,908.0	-	54,964.0
535	Oakton	98,715.0	10,765.0	7,170.7	9,106.0	7,230.0	1,667.0	134,653.7
505	Parkland	65,871.0	3,478.5	11,288.0	11,352.5	4,800.0	557.0	97,347.0
515	Prairie State	35,291.0	1,911.0	3,017.0	6,990.5	1,633.0	310.0	49,152.5
521	Rend Lake	24,661.5	2,429.5	5,994.5	5,937.5	688.0	36.0	39,747.0
537	Richland	23,206.0	2,465.0	4,219.5	5,391.0	1,465.0	-	36,746.5
511	Rock Valley	83,327.0	5,285.0	10,467.5	6,103.0	3,749.0	7,459.0	116,390.5
506	Sauk Valley	18,222.0	1,610.0	2,678.0	4,105.5	1,093.0	-	27,708.5
531	Shawnee	16,494.0	1,767.0	1,704.0	3,195.0	605.0	1,613.0	25,378.0
510	South Suburban	24,264.0	6,149.5	3,352.0	7,907.0	5,239.0	129.0	47,040.5
533	Southeastern	13,721.5	1,764.5	2,725.0	3,249.0	885.0	-	22,345.0
522	Southwestern	83,282.0	13,379.0	20,854.5	11,204.0	3,773.0	-	132,492.5
534	Spoon River	16,457.0	779.0	2,186.5	1,952.5	857.0	-	22,232.0
504	Triton	80,796.0	8,630.0	20,353.5	10,211.5	9,818.0	974.0	130,783.0
516	Waubensee	102,759.0	8,801.0	7,302.5	7,379.5	6,177.0	-	132,419.0
TOTAL		2,779,787.6	253,773.7	374,552.8	334,011.1	178,584.0	196,602.7	4,117,311.9

Illinois Community College Board

Table 10

Fiscal Year 2021 Unrestricted and Restricted Credit Hours

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Total
503	Black Hawk	39,994.4	3,140.7	7,390.1	6,891.1	2,275.0	10,305.4	69,996.7
518	Carl Sandburg	22,208.0	800.0	1,470.5	4,860.0	726.0	-	30,064.5
508	City Colleges of Chicago	357,564.5	36,886.0	25,821.0	25,340.5	34,407.0	173,557.0	653,576.0
502	College of DuPage	246,872.0	30,638.0	45,413.0	24,017.5	12,948.0	10,628.0	370,516.5
532	College of Lake County	157,843.0	7,861.0	15,151.0	11,988.0	8,214.0	12,701.1	213,758.1
507	Danville	18,377.0	2,607.0	4,941.5	4,051.5	1,156.0	634.5	31,767.5
509	Elgin	99,712.0	7,982.0	11,418.0	9,195.0	7,688.0	8,099.5	144,094.5
512	Harper	169,384.0	17,787.0	14,942.0	14,770.0	6,806.0	6,243.0	229,932.0
540	Heartland	59,938.0	1,563.5	3,861.5	5,391.5	3,333.0	8,561.5	82,649.0
519	Highland	18,185.0	1,214.0	3,472.0	3,678.0	1,360.0	513.0	28,422.0
514	Illinois Central	92,437.0	4,167.0	9,935.0	13,844.5	3,546.0	2,048.0	125,977.5
529	Illinois Eastern	45,861.5	4,986.0	18,731.5	8,265.5	431.0	2,022.0	80,297.5
513	Illinois Valley	30,114.5	2,289.0	6,846.0	5,204.5	820.0	719.0	45,993.0
530	John A. Logan	34,890.0	4,143.0	6,647.0	9,112.0	1,123.0	2,469.5	58,384.5
539	John Wood	23,055.0	3,240.0	2,821.0	2,881.0	634.0	492.0	33,123.0
525	Joliet	153,594.0	8,639.0	22,470.5	14,474.5	11,343.0	9,175.0	219,696.0
520	Kankakee	27,355.0	1,390.0	4,153.0	8,110.0	1,750.0	888.5	43,646.5
501	Kaskaskia	31,829.0	5,562.5	6,752.5	9,874.5	1,640.0	1,392.5	57,051.0
523	Kishwaukee	30,014.0	2,596.0	3,773.0	5,018.5	1,976.0	1,434.5	44,812.0
517	Lake Land	51,217.0	9,034.5	14,489.5	14,693.0	2,091.0	479.5	92,004.5
536	Lewis & Clark	48,951.5	4,720.5	7,064.0	6,806.5	2,232.0	903.0	70,677.5
526	Lincoln Land	77,284.0	2,491.0	9,534.5	9,522.0	1,473.0	895.0	101,199.5
528	McHenry	82,285.0	8,432.0	9,415.0	4,880.0	5,841.0	3,768.0	114,621.0
524	Moraine Valley	136,486.0	10,497.0	15,448.0	12,649.0	12,962.0	3,510.0	191,552.0
527	Morton	39,283.0	2,671.0	2,219.0	6,883.0	3,908.0	6,451.5	61,415.5
535	Oakton	98,715.0	10,765.0	7,170.7	9,106.0	7,230.0	11,990.5	144,977.2
505	Parkland	65,871.0	3,478.5	12,387.0	11,352.5	4,800.0	1,638.0	99,527.0
515	Prairie State	35,291.0	1,911.0	3,017.0	6,990.5	1,633.0	3,088.0	51,930.5
521	Rend Lake	24,661.5	2,429.5	5,994.5	5,937.5	688.0	547.5	40,258.5
537	Richland	23,461.0	2,465.0	4,616.5	5,391.0	1,465.0	921.0	38,319.5
511	Rock Valley	83,379.0	5,285.0	10,467.5	6,103.0	3,749.0	7,459.0	116,442.5
506	Sauk Valley	18,226.0	1,610.0	2,678.0	4,105.5	1,093.0	460.5	28,173.0
531	Shawnee	16,494.0	1,767.0	1,704.0	3,392.0	1,281.0	4,148.0	28,786.0
510	South Suburban	24,267.0	6,149.5	3,352.0	7,907.0	5,263.0	2,965.0	49,903.5
533	Southeastern	13,721.5	1,769.5	2,725.0	3,249.0	885.0	-	22,350.0
522	Southwestern	83,574.0	13,465.0	21,772.5	11,990.0	3,773.0	4,048.0	138,622.5
534	Spoon River	16,457.0	782.0	2,186.5	1,952.5	857.0	504.0	22,739.0
504	Triton	80,796.0	8,630.0	20,353.5	10,211.5	9,818.0	10,301.0	140,110.0
516	Waubensee	102,759.0	8,801.0	7,302.5	7,379.5	6,177.0	4,738.0	137,157.0
TOTAL		2,782,407.4	254,645.7	379,907.3	337,469.1	179,395.0	320,699.5	4,254,524.0

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).

Illinois Community College Board								
Table 11								
Three-Year Average Unrestricted Credit Hours								
		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Total
503	Black Hawk	43,464.0	3,276.0	8,203.2	7,733.0	3,583.0	1,935.5	68,194.7
518	Carl Sandburg City Colleges of	24,022.0	957.3	1,726.7	5,673.3	1,164.0	-	33,543.3
508	Chicago	393,973.8	38,578.3	29,659.3	27,877.5	44,467.0	172,690.7	707,246.7
502	College of DuPage	248,729.0	32,965.3	51,033.8	25,222.2	18,455.3	2,541.3	378,947.0
532	College of Lake County	155,979.3	8,209.3	17,815.7	13,177.5	13,327.7	11,242.0	219,751.5
507	Danville	21,448.7	2,950.0	5,837.2	4,983.7	1,217.5	10.7	36,447.7
509	Elgin	104,509.0	8,648.3	13,740.7	10,332.3	10,507.0	860.7	148,598.0
512	Harper	173,092.7	17,312.3	16,256.2	14,878.7	9,034.0	2,192.2	232,766.0
540	Heartland	63,785.5	1,798.0	4,250.8	5,256.8	4,886.0	2,346.8	82,324.0
519	Highland	18,995.2	1,350.0	3,964.7	3,716.3	2,040.0	-	30,066.2
514	Illinois Central	101,740.0	4,366.0	11,769.0	14,196.8	4,664.7	70.0	136,806.5
529	Illinois Eastern	47,653.7	6,900.8	26,689.8	11,562.5	638.7	307.2	93,752.7
513	Illinois Valley	32,220.3	2,400.7	6,192.2	5,404.7	1,386.3	-	47,604.2
530	John A. Logan	40,654.0	4,892.8	9,323.0	10,412.2	1,780.0	1,032.7	68,094.7
539	John Wood	22,200.3	3,287.0	3,369.7	2,543.8	1,095.3	-	32,496.2
525	Joliet	162,476.2	9,563.5	25,340.5	16,446.8	16,352.7	-	230,179.7
520	Kankakee	28,281.2	1,536.2	4,758.8	9,075.3	2,386.0	-	46,037.5
501	Kaskaskia	33,986.8	5,860.2	8,438.5	10,564.7	2,090.0	4.0	60,944.2
523	Kishwaukee	34,149.7	2,869.3	5,042.0	4,941.8	2,748.0	26.5	49,777.3
517	Lake Land	62,123.8	15,216.3	40,266.8	16,099.5	3,055.3	26.7	136,788.5
536	Lewis & Clark	57,047.2	5,987.8	9,303.0	7,050.3	2,930.0	96.0	82,414.3
526	Lincoln Land	79,400.0	2,712.3	10,301.8	10,104.5	4,174.0	-	106,692.7
528	McHenry	77,374.7	7,890.3	10,315.0	5,055.0	7,036.0	-	107,671.0
524	Moraine Valley	152,277.5	10,425.7	20,235.7	14,447.3	19,092.0	-	216,478.2
527	Morton	44,913.3	3,127.7	3,236.0	5,888.3	5,853.7	-	63,019.0
535	Oakton	101,129.0	10,302.5	7,621.7	10,257.3	10,000.2	3,729.7	143,040.4
505	Parkland	72,864.0	3,480.8	13,195.2	12,058.2	7,857.3	877.0	110,332.5
515	Prairie State	41,914.2	2,253.7	6,429.5	7,222.5	2,695.0	361.7	60,876.5
521	Rend Lake	27,820.7	2,627.3	7,321.5	6,763.8	1,080.3	275.5	45,889.2
537	Richland	24,782.3	2,659.7	5,396.3	5,658.7	2,200.3	-	40,697.3
511	Rock Valley	86,155.3	4,117.2	12,920.5	6,609.8	7,373.7	3,214.3	120,390.8
506	Sauk Valley	19,569.3	1,621.3	3,498.5	4,539.8	1,504.0	-	30,733.0
531	Shawnee	16,508.0	1,811.0	1,790.3	3,679.7	1,140.7	1,751.7	26,681.3
510	South Suburban	27,811.7	5,961.5	4,730.7	7,543.3	7,147.0	177.0	53,371.2
533	Southeastern	15,807.2	2,037.7	3,019.7	3,661.5	1,240.0	-	25,766.0
522	Southwestern	90,152.5	13,101.5	25,467.0	11,507.8	7,745.0	-	147,973.8
534	Spoon River	17,768.0	822.7	2,406.7	2,320.0	1,093.0	-	24,410.3
504	Triton	85,354.8	9,646.2	20,661.2	10,172.5	13,127.0	568.3	139,530.0
516	Waubonsee	104,976.3	10,211.3	8,387.7	8,357.7	8,174.3	2,881.7	142,989.0
TOTAL		2,957,111.1	273,736.0	469,916.4	362,997.7	256,342.0	209,219.7	4,529,322.9

**Illinois Community College Board
Table 12
FY 2023 Funded Credit Hours**

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Total
503	Black Hawk	43,464.0	3,276.0	8,203.2	7,733.0	3,583.0	1,935.5	68,194.7
518	Carl Sandburg	24,022.0	957.3	1,726.7	5,673.3	1,164.0	-	33,543.3
508	City Colleges of Chicago	393,973.8	38,578.3	29,659.3	27,877.5	44,467.0	172,690.7	707,246.7
502	College of DuPage	248,729.0	32,965.3	51,033.8	25,222.2	18,455.3	2,541.3	378,947.0
532	College of Lake County	157,843.0	8,209.3	17,815.7	13,177.5	13,327.7	11,242.0	221,615.2
507	Danville	21,448.7	2,950.0	5,837.2	4,983.7	1,217.5	10.7	36,447.7
509	Elgin	104,509.0	8,648.3	13,740.7	10,332.3	10,507.0	860.7	148,598.0
512	Harper	173,092.7	17,787.0	16,256.2	14,878.7	9,034.0	2,192.2	233,240.7
540	Heartland	63,785.5	1,798.0	4,250.8	5,256.8	4,886.0	2,386.5	82,363.7
519	Highland	18,995.2	1,350.0	3,964.7	3,716.3	2,040.0	-	30,066.2
514	Illinois Central	101,740.0	4,366.0	11,769.0	14,196.8	4,664.7	70.0	136,806.5
529	Illinois Eastern	47,653.7	6,900.8	26,689.8	11,562.5	638.7	307.2	93,752.7
513	Illinois Valley	32,220.3	2,400.7	6,192.2	5,404.7	1,386.3	-	47,604.2
530	John A. Logan	40,654.0	4,892.8	9,323.0	10,412.2	1,780.0	1,032.7	68,094.7
539	John Wood	22,200.3	3,287.0	3,369.7	2,881.0	1,095.3	-	32,833.3
525	Joliet	162,476.2	9,563.5	25,340.5	16,446.8	16,352.7	-	230,179.7
520	Kankakee	28,281.2	1,536.2	4,758.8	9,075.3	2,386.0	-	46,037.5
501	Kaskaskia	33,986.8	5,860.2	8,438.5	10,564.7	2,090.0	4.0	60,944.2
523	Kishwaukee	34,149.7	2,869.3	5,042.0	5,018.5	2,748.0	26.5	49,854.0
517	Lake Land	62,123.8	15,216.3	40,266.8	16,099.5	3,055.3	26.7	136,788.5
536	Lewis & Clark	57,047.2	5,987.8	9,303.0	7,050.3	2,930.0	96.0	82,414.3
526	Lincoln Land	79,400.0	2,712.3	10,301.8	10,104.5	4,174.0	-	106,692.7
528	McHenry	82,285.0	8,432.0	10,315.0	5,055.0	7,036.0	-	113,123.0
524	Moraine Valley	152,277.5	10,497.0	20,235.7	14,447.3	19,092.0	-	216,549.5
527	Morton	44,913.3	3,127.7	3,236.0	6,883.0	5,853.7	-	64,013.7
535	Oakton	101,129.0	10,765.0	7,621.7	10,257.3	10,000.2	3,729.7	143,502.9
505	Parkland	72,864.0	3,480.8	13,195.2	12,058.2	7,857.3	877.0	110,332.5
515	Prairie State	41,914.2	2,253.7	6,429.5	7,222.5	2,695.0	361.7	60,876.5
521	Rend Lake	27,820.7	2,627.3	7,321.5	6,763.8	1,080.3	275.5	45,889.2
537	Richland	24,782.3	2,659.7	5,396.3	5,658.7	2,200.3	-	40,697.3
511	Rock Valley	86,155.3	5,285.0	12,920.5	6,609.8	7,373.7	7,459.0	125,803.3
506	Sauk Valley	19,569.3	1,621.3	3,498.5	4,539.8	1,504.0	-	30,733.0
531	Shawnee	16,508.0	1,811.0	1,790.3	3,679.7	1,140.7	1,751.7	26,681.3
510	South Suburban	27,811.7	6,149.5	4,730.7	7,907.0	7,147.0	177.0	53,922.8
533	Southeastern	15,807.2	2,037.7	3,019.7	3,661.5	1,240.0	-	25,766.0
522	Southwestern	90,152.5	13,379.0	25,467.0	11,507.8	7,745.0	-	148,251.3
534	Spoon River	17,768.0	822.7	2,406.7	2,320.0	1,093.0	-	24,410.3
504	Triton	85,354.8	9,646.2	20,661.2	10,211.5	13,127.0	974.0	139,974.7
516	Waubonsee	104,976.3	10,211.3	8,387.7	8,357.7	8,174.3	2,881.7	142,989.0
TOTAL		2,963,885.1	276,919.5	469,916.4	364,808.9	256,342.0	213,909.7	4,545,781.6

**Illinois Community College Board
Table 13
FY 2023 BASE OPERATING GRANT ALLOCATIONS**

Credit Hour Rates:		\$37.48	\$46.93	\$39.57	\$78.61	\$4.03	\$77.33	\$45.66
		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Total*
503	Black Hawk	\$1,629,138	\$153,747	\$324,565	\$607,913	\$14,452	\$149,677	\$2,914,202
518	Carl Sandburg City Colleges of	\$900,405	\$44,929	\$68,317	\$445,995	\$4,695	\$-	\$1,481,991
508	Chicago	\$14,767,123	\$1,810,531	\$1,173,491	\$2,191,518	\$179,359	\$13,354,588	\$31,602,654
502	College of DuPage	\$9,322,984	\$1,547,105	\$2,019,188	\$1,982,776	\$74,440	\$196,527	\$15,325,558
532	College of Lake County	\$5,916,350	\$385,275	\$704,889	\$1,035,915	\$53,758	\$869,370	\$9,073,629
507	Danville	\$803,950	\$138,447	\$230,951	\$391,778	\$4,911	\$825	\$1,589,798
509	Elgin	\$3,917,258	\$405,877	\$543,659	\$812,250	\$42,380	\$66,557	\$5,857,752
512	Harper	\$6,487,946	\$834,767	\$643,186	\$1,169,648	\$36,439	\$169,526	\$9,454,116
540	Heartland	\$2,390,840	\$84,382	\$168,187	\$413,253	\$19,708	\$184,554	\$3,300,232
519	Highland	\$711,986	\$63,357	\$156,865	\$292,150	\$8,228	\$-	\$1,247,445
514	Illinois Central	\$3,813,469	\$204,902	\$465,648	\$1,116,048	\$18,815	\$5,413	\$5,692,093
529	Illinois Eastern	\$1,786,178	\$323,865	\$1,056,001	\$908,956	\$2,576	\$23,754	\$4,150,769
513	Illinois Valley	\$1,207,699	\$112,666	\$244,997	\$424,874	\$5,592	\$-	\$2,019,886
530	John A. Logan	\$1,523,813	\$229,627	\$368,871	\$818,526	\$7,180	\$79,859	\$3,064,374
539	John Wood	\$832,124	\$154,263	\$133,323	\$226,482	\$4,418	\$-	\$1,366,892
525	Joliet	\$6,090,013	\$448,827	\$1,002,614	\$1,292,926	\$65,959	\$-	\$9,007,626
520	Kankakee	\$1,060,049	\$72,094	\$188,286	\$713,434	\$9,624	\$-	\$2,068,121
501	Kaskaskia	\$1,273,911	\$275,025	\$333,875	\$830,514	\$8,430	\$309	\$2,754,877
523	Kishwaukee	\$1,280,015	\$134,661	\$199,490	\$394,517	\$11,084	\$2,049	\$2,046,187
517	Lake Land	\$2,328,556	\$714,122	\$1,593,184	\$1,265,621	\$12,324	\$2,062	\$5,987,181
536	Lewis & Clark	\$2,138,270	\$281,017	\$368,079	\$554,244	\$11,818	\$7,424	\$3,401,365
526	Lincoln Land	\$2,976,110	\$127,293	\$407,599	\$794,339	\$16,836	\$-	\$4,374,279
528	McHenry	\$3,084,247	\$395,725	\$408,120	\$397,386	\$28,380	\$-	\$4,365,858
524	Moraine Valley	\$5,707,741	\$492,638	\$800,638	\$1,135,740	\$77,008	\$-	\$8,312,776
527	Morton	\$1,683,464	\$146,785	\$128,035	\$541,089	\$23,611	\$-	\$2,553,397
535	Oakton	\$3,790,568	\$505,215	\$301,559	\$806,354	\$40,336	\$288,424	\$5,801,556
505	Parkland	\$2,731,125	\$163,360	\$522,076	\$947,922	\$31,693	\$67,821	\$4,517,806
515	Prairie State	\$1,571,048	\$105,767	\$254,387	\$567,778	\$10,870	\$27,969	\$2,568,411
521	Rend Lake	\$1,042,788	\$123,304	\$289,680	\$531,721	\$4,358	\$21,305	\$2,037,423
537	Richland	\$928,904	\$124,822	\$213,510	\$444,842	\$8,875	\$-	\$1,741,697
511	Rock Valley	\$3,229,317	\$248,032	\$511,208	\$519,615	\$29,742	\$576,823	\$5,176,391
506	Sauk Valley	\$733,507	\$76,091	\$138,420	\$356,887	\$6,066	\$-	\$1,326,776
531	Shawnee	\$618,761	\$84,993	\$70,836	\$289,268	\$4,601	\$135,461	\$1,218,431
510	South Suburban	\$1,042,451	\$288,604	\$187,172	\$621,589	\$28,828	\$13,688	\$2,208,637
533	Southeastern	\$592,492	\$95,630	\$119,475	\$287,839	\$5,002	\$-	\$1,113,704
522	Southwestern	\$3,379,141	\$627,894	\$1,007,619	\$904,659	\$31,240	\$-	\$6,022,281
534	Spoon River	\$665,989	\$38,609	\$95,221	\$182,381	\$4,409	\$-	\$998,502
504	Triton	\$3,199,312	\$452,707	\$817,473	\$802,751	\$52,948	\$75,322	\$5,465,612
516	Waubonsee	\$3,934,775	\$479,231	\$331,864	\$657,017	\$32,971	\$222,846	\$5,726,915
TOTALS		\$111,093,819	\$12,996,187	\$18,592,558	\$28,678,516	\$1,033,965	\$16,542,152	\$188,937,200

*Includes reallocation of funds withheld for Recognition noncompliance.

EQUALIZATION GRANTS

Equalization grants were established by statute to reduce the disparity of local property tax funds available per student between the districts. Tables 14 and 15 detail the calculation of fiscal year 2023 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 14 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 2023, the equalization threshold was prorated at 78.66% of the calculated threshold for each of the appropriations.

Illinois Community College Board		
Table 14		
FISCAL YEAR 2023 CALCULATION OF EQUALIZATION GRANT THRESHOLD		
Lesser of 2021 CPPRT or two-year average:		\$59,777,477
Statewide Weighted Average Tax Rate:	÷	0.0024545
CPPRT inflated by Statewide Avg. Tax Rate:	=	\$24,354,237,930
Adjusted CPPRT:		\$24,354,237,930
Lesser of 2020 EAV or two-year Average	+	\$371,429,938,210
Total	=	\$395,784,176,140
In-District FTE:	÷	144,431
Local Revenue per In-District FTE:	=	\$2,740,299
Statewide Weighted Average Tax Rate:	×	0.0024548
Statewide Threshold:	=	\$6,727
Proration due to underfunding:	×	0.78663446
Prorated Threshold:	=	\$5,292

Illinois Community College Board
Table 15
Fiscal Year 2023 Equalization Grant Data

Tax Rate: 0.0024548
Full Threshold: \$6,727

College	EAVs	FTE	CPPRT	CPPRT/RATE	EAV+(CPPRT/ RATE) per FTE	EAV CPPRT RATE
Oakton	\$25,592,813,576	4,185	\$1,253,216	\$510,515,591	\$6,237,843	\$15,313
College of DuPage	\$47,549,918,683	11,890	\$1,896,528	\$772,577,952	\$4,064,144	\$9,977
City Colleges of Chicago	\$88,627,206,059	23,557	\$16,633,115	\$6,775,737,555	\$4,049,883	\$9,942
College of Lake County	\$25,889,545,239	7,454	\$1,446,694	\$589,331,599	\$3,552,476	\$8,721
Harper	\$21,598,795,527	7,084	\$1,170,900	\$476,982,772	\$3,116,194	\$7,650
Joliet	\$22,277,650,991	7,748	\$2,404,476	\$979,497,885	\$3,001,807	\$7,369
Triton	\$10,212,657,003	4,034	\$2,451,582	\$998,687,137	\$2,779,285	\$6,823
Illinois Valley	\$3,601,480,285	1,679	\$1,470,068	\$598,853,110	\$2,502,193	\$6,142
Elgin	\$13,053,955,167	5,346	\$688,736	\$280,566,520	\$2,494,089	\$6,123
Parkland	\$5,949,088,994	3,032	\$2,693,101	\$1,097,073,281	\$2,323,613	\$5,704
Highland	\$1,855,707,716	886	\$491,537	\$200,234,455	\$2,319,749	\$5,695
Waubensee	\$10,436,540,188	4,701	\$1,129,237	\$460,010,863	\$2,318,029	\$5,690
Carl Sandburg	\$1,956,341,794	942	\$332,081	\$135,277,902	\$2,220,377	\$5,451
McHenry	\$8,232,632,916	3,801	\$397,722	\$162,017,869	\$2,208,537	\$5,422
Richland	\$2,435,745,093	1,255	\$528,552	\$215,313,249	\$2,111,855	\$5,184
Heartland	\$4,655,002,610	2,409	\$980,616	\$399,467,847	\$2,098,403	\$5,151
Sauk Valley	\$1,917,625,760	1,024	\$567,596	\$231,218,198	\$2,098,162	\$5,151
Lincoln Land	\$6,718,469,406	3,497	\$1,343,880	\$547,448,796	\$2,078,005	\$5,101
Spoon River	\$985,059,199	709	\$1,120,740	\$456,549,331	\$2,034,239	\$4,994
Illinois Central	\$7,264,039,918	4,292	\$3,595,272	\$1,464,585,547	\$2,033,828	\$4,993
South Suburban	\$3,112,721,779	1,734	\$685,737	\$279,344,749	\$1,956,197	\$4,802
John Wood	\$1,803,522,050	1,089	\$614,261	\$250,227,963	\$1,886,289	\$4,630
Black Hawk	\$4,226,317,477	2,622	\$1,672,652	\$681,378,804	\$1,872,044	\$4,596
Prairie State	\$3,272,585,447	1,912	\$589,317	\$240,066,839	\$1,836,747	\$4,509
Kankakee	\$2,577,158,043	1,539	\$600,518	\$244,629,719	\$1,833,699	\$4,501
Moraine Valley	\$10,896,852,050	6,506	\$1,535,804	\$625,631,729	\$1,771,035	\$4,348
Lewis & Clark	\$4,477,346,266	2,881	\$1,212,256	\$493,829,757	\$1,725,424	\$4,236
Southwestern	\$7,460,537,273	4,769	\$1,699,918	\$692,485,751	\$1,709,520	\$4,197
Rock Valley	\$6,230,614,355	4,176	\$1,885,316	\$768,010,259	\$1,675,726	\$4,114
Kishwaukee	\$2,463,186,533	1,571	\$320,773	\$130,671,511	\$1,651,181	\$4,053
Danville	\$1,136,749,630	1,137	\$703,825	\$286,713,243	\$1,251,861	\$3,073
Lake Land	\$3,166,876,580	2,805	\$532,953	\$217,105,965	\$1,206,459	\$2,962
Morton	\$1,886,627,315	2,108	\$1,529,829	\$623,197,538	\$1,190,710	\$2,923
Kaskaskia	\$1,818,616,807	1,896	\$607,025	\$247,280,153	\$1,089,394	\$2,674
John A. Logan	\$2,002,339,609	2,297	\$768,627	\$313,111,096	\$1,007,891	\$2,474
Shawnee	\$653,464,000	976	\$602,820	\$245,567,518	\$921,585	\$2,262
Rend Lake	\$1,137,025,146	1,478	\$525,075	\$213,896,668	\$913,993	\$2,244
Illinois Eastern	\$1,696,659,753	2,523	\$821,280	\$334,560,043	\$804,962	\$1,976
Southeastern	\$600,461,982	887	\$273,843	\$111,553,923	\$802,885	\$1,971
	\$371,429,938,210	144,431	\$59,777,477	\$24,351,210,685	\$2,740,288	\$6,727

**Illinois Community College Board
Table 15
Fiscal Year 2023 Equalization Grant Data**

Tax Rate: 0.0024548
Full Threshold: \$ 6,727
Proration Factor: 0.786634458
Prorated Threshold: \$ 5,292

		EAV CPPRT RATE	Full Threshold Difference	Full Equalization Grant	Prorated Equalization Difference	Prorated Equalization Grant	Equalization Grant
Oakton		15,313	\$(8,586)	\$-	\$(10,021)	\$-	\$-
College of DuPage		9,977	\$(3,250)	\$-	\$(4,685)	\$-	\$-
City Colleges of Chicago		9,942	\$(3,215)	\$-	\$(4,650)	\$-	\$-
College of Lake County		8,721	\$(1,994)	\$-	\$(3,429)	\$-	\$-
Harper	Full	7,650	\$(923)	\$-	\$(2,358)	\$-	\$-
Joliet	Threshold	7,369	\$(642)	\$-	\$(2,077)	\$-	\$-
Triton	\$6,727	6,823	\$(96)	\$-	\$(1,531)	\$-	\$-
Illinois Valley		6,142	\$584	\$981,139	\$(851)	\$-	\$50,000
Elgin		6,123	\$604	\$3,231,233	\$(831)	\$-	\$50,000
Parkland		5,704	\$1,023	\$3,101,724	\$(412)	\$-	\$50,000
Highland		5,695	\$1,032	\$914,940	\$(403)	\$-	\$50,000
Waubonsee	Prorated	5,690	\$1,037	\$4,872,659	\$(399)	\$-	\$50,000
Carl Sandburg	Threshold	5,451	\$1,276	\$1,202,269	\$(159)	\$-	\$50,000
McHenry	\$5,292	5,422	\$1,305	\$4,961,609	\$(130)	\$-	\$50,000
Richland		5,184	\$1,543	\$1,936,560	\$107	\$134,818	\$134,820
Heartland		5,151	\$1,576	\$3,795,426	\$140	\$338,229	\$338,230
Sauk Valley		5,151	\$1,576	\$1,614,370	\$141	\$144,417	\$144,420
Lincoln Land		5,101	\$1,626	\$5,684,655	\$190	\$666,070	\$666,070
Spoon River		4,994	\$1,733	\$1,228,279	\$298	\$211,134	\$211,130
Illinois Central		4,993	\$1,734	\$7,442,792	\$299	\$1,282,957	\$1,282,960
South Suburban		4,802	\$1,925	\$3,337,609	\$490	\$848,812	\$848,810
John Wood		4,630	\$2,096	\$2,282,513	\$661	\$719,809	\$719,810
Black Hawk		4,596	\$2,131	\$5,587,535	\$696	\$1,824,840	\$1,824,840
Prairie State		4,509	\$2,218	\$4,241,803	\$783	\$1,496,923	\$1,496,920
Kankakee		4,501	\$2,225	\$3,424,708	\$790	\$1,216,023	\$1,216,020
Moraine Valley		4,348	\$2,379	\$15,480,063	\$944	\$6,142,010	\$6,142,010
Lewis & Clark		4,236	\$2,491	\$7,177,747	\$1,056	\$3,042,506	\$3,042,510
Southwestern		4,197	\$2,530	\$12,067,641	\$1,095	\$5,222,506	\$5,222,510
Rock Valley		4,114	\$2,613	\$10,914,335	\$1,178	\$4,919,916	\$4,919,920
Kishwaukee		4,053	\$2,674	\$4,199,902	\$1,238	\$1,945,200	\$1,945,200
Danville		3,073	\$3,654	\$4,154,653	\$2,219	\$2,522,625	\$2,522,630
Lake Land		2,962	\$3,765	\$10,561,111	\$2,330	\$6,535,302	\$6,535,300
Morton		2,923	\$3,804	\$8,018,032	\$2,369	\$4,992,687	\$4,992,690
Kaskaskia		2,674	\$4,053	\$7,685,279	\$2,617	\$4,963,449	\$4,963,450
John A. Logan		2,474	\$4,253	\$9,769,812	\$2,817	\$6,472,506	\$6,472,510
Shawnee		2,262	\$4,465	\$4,355,303	\$3,029	\$2,955,145	\$2,955,150
Rend Lake		2,244	\$4,483	\$6,626,366	\$3,048	\$4,504,954	\$4,504,950
Illinois Eastern		1,976	\$4,751	\$11,988,153	\$3,316	\$8,366,401	\$8,366,400
Southeastern		1,971	\$4,756	\$4,217,679	\$3,321	\$2,944,839	\$2,944,840
Total		6,727		\$177,057,899		\$74,414,078	\$74,764,100

Small College Grants

A flat grant of \$27,420 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 \$27,420 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 2023 Small College Grant Allocations**

	FY 23 Funded Hours	Correctional Hours	Funded Non- Correctional FTE < 2,500	Grant Allocation	Equalization Grant	Less than \$850M EAV	Funded Non- Correctional FTE < 2,000	Additional Grant	Total Grant
Black Hawk	80,192.8	-	2,673.1	\$-	Yes			\$-	
Carl Sandburg	33,551.3	-	1,118.4	\$27,420.00	Yes		Yes	\$27,420.00	
City Colleges of Chicago	732,091.5	-	24,403.1	\$-				\$-	
College of DuPage	393,090.3	-	13,103.0	\$-				\$-	
College of Lake County	228,359.5	-	7,612.0	\$-				\$-	
Danville	37,543.8	314.0	1,241.0	\$27,420.00	Yes		Yes	\$27,420.00	
Elgin	163,470.0	-	5,449.0	\$-	Yes			\$-	
Harper	241,453.3	-	8,048.4	\$-				\$-	
Heartland	89,094.5	-	2,969.8	\$-	Yes			\$-	
Highland	30,871.3	-	1,029.0	\$27,420.00	Yes		Yes	\$27,420.00	
Illinois Central	138,784.5	-	4,626.2	\$-	Yes			\$-	
Illinois Eastern	96,773.5	-	3,225.8	\$-	Yes			\$-	
Illinois Valley	49,718.8	-	1,657.3	\$27,420.00	Yes		Yes	\$27,420.00	
John A. Logan	71,378.5	-	2,379.3	\$27,420.00	Yes			\$27,420.00	
John Wood	34,547.0	-	1,151.6	\$27,420.00	Yes		Yes	\$27,420.00	
Joliet	241,309.8	-	8,043.7	\$-				\$-	
Kankakee	47,919.0	-	1,597.3	\$27,420.00	Yes		Yes	\$27,420.00	
Kaskaskia	62,365.8	236.0	2,071.0	\$27,420.00	Yes			\$27,420.00	
Kishwaukee	51,585.7	-	1,719.5	\$27,420.00	Yes		Yes	\$27,420.00	
Lake Land	138,228.5	6,190.0	4,401.3	\$-	Yes			\$-	
Lewis & Clark	85,436.0	-	2,847.9	\$-	Yes			\$-	
Lincoln Land	108,273.3	-	3,609.1	\$-	Yes			\$-	
McHenry	117,976.7	-	3,932.6	\$-	Yes			\$-	
Moraine Valley	223,325.8	-	7,444.2	\$-	Yes			\$-	
Morton	71,995.2	-	2,399.8	\$27,420.00	Yes			\$27,420.00	
Oakton	156,144.1	-	5,204.8	\$-				\$-	
Parkland	114,315.8	-	3,810.5	\$-	Yes			\$-	
Prairie State	64,030.0	-	2,134.3	\$27,420.00	Yes			\$27,420.00	
Rend Lake	46,759.0	-	1,558.6	\$27,420.00	Yes		Yes	\$27,420.00	
Richland	42,951.1	-	1,431.7	\$27,420.00	Yes		Yes	\$27,420.00	
Rock Valley	128,386.2	-	4,279.5	\$-	Yes			\$-	
Sauk Valley	31,369.7	-	1,045.7	\$27,420.00	Yes		Yes	\$27,420.00	
Shawnee	29,719.3	-	990.6	\$27,420.00	Yes	Yes	Yes	\$54,840.00	
South Suburban	58,192.5	-	1,939.8	\$27,420.00	Yes		Yes	\$27,420.00	
Southeastern	25,774.5	-	859.2	\$27,420.00	Yes	Yes	Yes	\$54,840.00	
Southwestern	155,103.2	-	5,170.1	\$-	Yes			\$-	
Spoon River	25,074.7	-	835.8	\$27,420.00	Yes		Yes	\$27,420.00	
Triton	154,896.3	-	5,163.2	\$-				\$-	
Waubonsee	151,684.0	93.0	5,053.0	\$-	Yes			\$-	
TOTAL	4,753,736.9	6,833.0	158,230.1	\$493,560.00			-	\$54,840.00	\$548,400.00

VETERANS GRANTS

An appropriation of \$4,264,200 was made to the system for Illinois Veterans and National Guard Grants in FY23. The General Assembly allocated the funds as a lump sum to be allocated by ICCB to the colleges. The grant will be proportionately allocated based on fall, spring, and summer claims for Illinois Veterans and National Guard tuition waivers.