

Illinois Community College Board

**FISCAL YEAR 2016
OPERATING BUDGET APPROPRIATION AND SUPPORTING TECHNICAL DATA**

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INTRODUCTION

This publication is provided as a detailed support document for the fiscal year 2016 operating budget appropriation for the Illinois public community college system. It reflects final audited data and revised decision criteria affecting the fiscal year 2016 appropriation for the community college system.

The Governor signed Public Act 99-0502 on April 25, 2016, nearly eleven months into the fiscal year. This was called a “Stop Gap” budget that was believed to be the first of two appropriations to be made in FY16 for higher education. However, there was no other budget passed for FY2016. The data and explanations for the operating grants allocations to the community college system from the Act are provided in this document.

FISCAL YEAR 2016 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. Normally, 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 Career and Technical Education grants. In FY16 only three unrestricted grants were appropriated: Base Operating, Equalization, and City College of Chicago grants. Unrestricted Grants can be used for any operating purposes. Restricted grants must be spent according to grant and expenditure guidelines.

The allocation table on page 2 summarizes the FY 2016 Operating Grants to the community college districts.

Illinois Community College Board Summary Allocation Table		FY2016 Final Appropriations
<i>(State General Funds)</i>		
<u>Unrestricted Grants</u>		
Base Operating Grant	\$	50,445,000
Equalization Grant		19,980,000
Small College Grant		0
City Colleges of Chicago Grant		3,717,300
Performance Based Funding Grant		0
subtotal	\$	74,142,300
<u>Restricted Grants</u>		
East St. Louis Higher Education Center	\$	0
Lincoln Challenge Program		0
Adult Education Grant		0
Career and Technical Education (CTE) Grant		0
CTE- LPN Grant		0
Veterans' Grant		0
Rock Valley College High School Transitions		0
subtotal	\$	0
Total State General Funds:		\$ 74,142,300
<i>(federal funds)</i>		
Adult Education and Family Literacy	\$	23,000,000
ICCB Career and Technical Education	\$	18,000,000
Total:	\$	115,142,300

Illinois Community College Board					
FISCAL YEAR 2016 SYSTEM GRANTS TO DISTRICTS					
	Base Operating Grant	Small College Grant	Equalization Grant	Legislative Add On	Total Grants
Black Hawk	\$1,051,469	--	\$50,000		\$1,101,469
Chicago	\$10,653,562	--	--	\$3,717,300	\$14,370,862
Danville	\$433,152	--	\$479,657		\$912,809
DuPage	\$3,501,271	--	--		\$3,501,271
Elgin	\$1,401,245	--	--		\$1,401,245
Harper	\$1,992,338	--	--		\$1,992,338
Heartland	\$697,222	--	--		\$697,222
Highland	\$328,855	--	\$50,000		\$378,855
Illinois Central	\$1,384,737	--	\$50,000		\$1,434,737
Illinois Eastern	\$1,206,013	--	\$3,343,080		\$4,549,093
Illinois Valley	\$561,896	--	\$50,000		\$611,896
Joliet	\$2,139,220	--	--		\$2,139,220
Kankakee	\$736,762	--	\$179,151		\$915,913
Kaskaskia	\$868,321	--	\$2,871,905		\$3,740,226
Kishwaukee	\$595,046	--	\$513,525		\$1,108,571
Lake County	\$2,180,192	--	--		\$2,180,192
Lake Land	\$1,745,075	--	\$1,382,884		\$3,127,959
Lewis & Clark	\$883,031	--	\$50,000		\$933,031
Lincoln Land	\$996,863	--	\$50,000		\$1,046,863
Logan	\$989,001	--	\$3,015,467		\$4,004,468
McHenry	\$841,645	--	--		\$841,645
Moraine Valley	\$2,132,951	--	\$50,000		\$2,182,951
Morton	\$531,292	--	\$857,969		\$1,389,261
Oakton	\$1,390,786	--	--		\$1,390,786
Parkland	\$1,205,540	--	\$50,000		\$1,255,540
Prairie State	\$690,195	--	\$50,000		\$740,195
Rend Lake	\$702,262	--	\$2,951,345		\$3,653,607
Richland	\$509,550	--	\$50,000		\$559,550
Rock Valley	\$1,138,100	--	\$50,000		\$1,188,100
Sandburg	\$357,937	--	\$50,000		\$407,937
Sauk Valley	\$342,541	--	\$50,000		\$392,541
Shawnee	\$433,589	--	\$1,809,317		\$2,242,906
South Suburban	\$688,949	--	\$50,000		\$738,949
Southeastern	\$323,754	--	\$1,675,700		\$1,999,454
Southwestern	\$1,614,361	--	\$50,000		\$1,664,361
Spoon River	\$233,654	--	\$50,000		\$283,654
Triton	\$1,262,019	--	--		\$1,262,019
Waubonsee	\$1,406,631	--	\$50,000		\$1,456,631
Wood	\$293,972	--	\$50,000		\$343,972
TOTAL	\$50,444,999	--	\$19,980,000	\$3,717,300	\$74,142,299

SB 2059: 4/22/2016

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 11). Table 1 displays the per credit hour reimbursement rate used in calculating the credit hour component of the Base Operating Grant. The data used to arrive at the costs, operations and maintenance, and tuition rates is presented in tables 2 through 13.

Illinois Community College Board							
Table 1							
CREDIT HOUR GRANT RATES BY CATEGORY FOR FISCAL YEAR 2016							
	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Averages</u>
FY2014 Unit Cost	\$289.42	\$320.35	\$325.57	\$384.55	\$244.48	\$292.88	\$298.71
FY2016 Weighted Cost	\$306.54	\$339.31	\$344.84	\$407.30	\$258.94	\$310.21	\$316.39
Less:							
Tuition & Fees	\$(118.35)	\$(118.35)	\$(118.35)	\$(118.35)	\$(118.35)	--	\$(98.63)
Local Tax Revenue	\$(115.13)	\$(115.13)	\$(115.13)	\$(115.13)	\$(115.13)	\$(115.13)	\$(115.13)
subtotal:	\$(233.48)	\$(233.48)	\$(233.48)	\$(233.48)	\$(233.48)	\$(115.13)	\$(213.76)
Credit Hour Rate	\$73.06	\$105.83	\$111.36	\$173.82	\$25.46	\$195.08	\$102.63
State Adjustment	\$(66.80)	\$(96.75)	\$(101.81)	\$(158.92)	\$(23.28)	\$(178.35)	\$(93.83)
Effective Credit Hour Rate	\$6.27	\$9.07	\$9.55	\$14.91	\$2.18	\$16.73	\$8.80

Instructional Costs: In October, each college 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 grant 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 reported 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, which 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 2016 INSTRUCTIONAL COST per CATEGORY							
	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Totals/Averages</u>
FY14 Unrestricted Hours	3,702,910	407,966	684,484	477,202	563,443	402,548	6,238,552
Proportion of total hours	59.4%	6.5%	11.0%	7.6%	9.0%	6.5%	
Direct Costs	\$420,210,889	\$62,953,263	\$99,448,272	\$105,084,256	\$45,351,296	\$48,065,574	\$781,113,550
Total Costs	\$1,940,644,819						
less Direct Costs	<u>\$(781,113,550)</u>						
All Other Costs	\$1,159,531,269						
Allocation of Other Costs:	\$688,242,923	\$75,826,687	\$127,221,939	\$88,695,378	\$104,724,581	\$74,819,761	\$1,159,531,269
Total Cost per Category	\$1,108,453,812	\$138,779,950	\$226,670,211	\$193,779,634	\$150,075,877	\$122,885,336	\$1,940,644,819
Funded Unrestricted Hours	3,829,909	433,207	696,217	503,915	613,868	419,578	6,496,695
FY 16 Unit Cost Per Hour	\$289.42	\$320.35	\$325.57	\$384.55	\$244.48	\$292.88	\$298.71

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 hours certification.

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Table 5	
CALCULATION of FY2016 LOCAL TAX CONTRIBUTION DEDUCTION for GRANT RATES	
Ed and O&M Local Tax Revenue:	\$775,205,516
less Public Service Revenues:	<u>27,219,809</u>
Local Tax Revenue for Instruction:	\$747,985,707
Unrestricted Funded Hours:	6,496,695
FY2016 Local Tax Revenue per Instructional Hour:	\$115.13

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Table 6							
CREDIT HOUR GRANT RATES BY CATEGORY FOR FISCAL YEAR 2016							
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>State Averages</u>
FY2014 Unit Cost	\$289.42	\$320.35	\$325.57	\$384.55	\$244.48	\$292.88	\$298.71
FY2016 Weighted Cost	\$306.55	\$339.31	\$344.84	\$407.31	\$258.94	\$310.21	\$316.39
Less:							
Tuition & Fees	\$(118.35)	\$(118.35)	\$(118.35)	\$(118.35)	\$(118.35)	--	(\$98.62)
Local Tax Revenue	\$(115.13)	\$(115.13)	\$(115.13)	\$(115.13)	\$(115.13)	\$(115.13)	\$(115.13)
subtotal:	\$(233.48)	\$(233.48)	\$(233.48)	\$(233.48)	\$(233.48)	\$(115.13)	\$(213.75)
Credit Hour Rate	\$73.07	\$105.83	\$111.36	\$173.83	\$25.46	\$195.08	\$102.64

FY2016 Rate Adjustment: When the amount appropriated for the Base Operating Grants 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 FY2016 RATE ADJUSTMENT for GRANT RATES	
Base Operation Grant Appropriation:	\$50,445,000
Base Operation Grant Full Funding Amount:	<u>\$588,305,206</u>
Necessary Rate Adjustment:	(\$537,860,206)
FY2016 per hour deduction:	-91.42%

Illinois Community College Board Table 8 CREDIT HOUR GRANT RATE STATE ADJUSTMENT							
	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>State Averages</u>
Calculated Credit Hour Rate	\$73.07	\$105.83	\$111.36	\$173.83	\$25.46	\$195.08	\$102.64
Applied Rate Adjustment Percent	-91.42%	-91.42%	-91.42%	-91.42%	-91.42%	-91.42%	-91.42%
State Adjustment	\$(66.80)	\$(96.76)	\$(101.81)	\$(158.92)	\$(23.28)	\$(178.35)	\$(93.83)
Effective Credit Hour Rate	\$6.27	\$9.08	\$9.55	\$14.91	\$2.18	\$16.73	\$8.80

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Table 9
Fiscal Year 2014 Unrestricted Credit Hours

	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Total</u>
BLACK HAWK	62,198.3	5,604.5	17,687.1	11,236.6	9,149.0	13,227.1	119,102.6
CHICAGO	536,233.0	51,231.0	79,149.0	45,446.0	123,339.0	305,566.0	1,140,964.0
DANVILLE	26,613.0	4,464.0	8,796.0	7,593.0	3,737.0	81.0	51,284.0
DUPAGE	301,080.0	48,411.0	49,086.0	29,716.0	38,771.0	10,718.0	477,782.0
ELGIN	115,759.5	12,900.0	18,665.5	12,195.5	17,271.0	4,250.5	181,042.0
HARPER	191,897.0	20,541.5	15,284.0	17,645.5	19,852.0	4,986.0	270,206.0
HEARTLAND	68,228.5	3,134.5	4,329.0	5,214.5	10,371.0	4,271.5	95,549.0
HIGHLAND	25,045.5	1,949.0	5,481.5	4,911.5	4,303.0	57.0	41,747.5
ILLINOIS CENTRAL	127,651.0	8,104.0	17,533.0	14,733.0	13,370.0	378.0	181,769.0
ILLINOIS EASTERN	57,815.5	7,994.0	44,779.5	18,385.5	2,879.0	752.0	132,605.5
ILLINOIS VALLEY	45,818.5	4,639.5	8,099.0	6,912.0	5,028.0	291.0	70,788.0
JOLIET	192,990.5	12,280.0	32,102.5	20,004.0	30,110.0	-	287,487.0
KANKAKEE	41,285.0	3,962.0	7,495.0	13,198.5	7,967.0	5,700.0	79,607.5
KASKASKIA	54,909.5	9,059.5	18,954.0	16,096.5	5,546.5	178.5	104,744.5
KISHWAUKEE	51,075.0	4,552.0	8,938.0	6,351.0	9,743.0	1,010.5	81,669.5
LAKE COUNTY	165,609.0	12,229.0	25,510.0	15,789.5	26,523.0	16,269.3	261,929.8
LAKE LAND	84,764.0	31,719.5	59,157.5	22,906.0	7,381.0	252.0	206,180.0
LEWIS & CLARK	76,359.0	8,608.0	14,989.0	8,847.0	7,675.0	1,056.5	117,534.5
LINCOLN LAND	95,766.0	4,907.5	13,017.5	11,270.5	14,279.0	-	139,240.5
LOGAN	51,062.0	10,756.0	16,379.0	15,842.0	4,988.0	2,086.0	101,113.0
MC HENRY	82,985.0	8,556.0	7,608.0	6,838.0	7,259.0	881.0	114,127.0
MORAIN VALLEY	197,416.0	15,420.5	29,978.5	21,717.5	29,376.0	-	293,908.5
MORTON	52,054.0	5,282.0	3,387.0	4,733.0	9,099.0	-	74,555.0
OAKTON	121,650.0	17,314.5	10,554.5	13,728.0	16,170.0	4,981.5	184,398.5
PARKLAND	97,804.0	5,741.5	25,589.5	12,393.0	15,056.5	1,062.0	157,646.5
PRAIRIE STATE	65,943.8	4,160.5	7,370.0	7,627.0	12,208.0	1,304.8	98,614.1
REND LAKE	35,128.0	4,833.0	12,715.0	16,077.0	2,592.0	1,474.0	72,819.0
RICHLAND	31,142.0	6,018.5	13,729.0	6,742.0	5,645.0	-	63,276.5
ROCK VALLEY	112,534.5	5,980.0	17,024.5	9,467.5	14,100.0	822.5	159,929.0
SANDBURG	24,741.5	2,285.5	2,542.5	7,707.5	3,440.0	684.3	41,401.3
SAUK VALLEY	27,637.0	3,506.0	4,389.0	5,392.5	3,222.0	-	44,146.5
SHAWNEE	24,985.0	3,350.5	2,149.5	6,336.5	3,217.0	4,819.0	44,857.5
SOUTH SUBURBAN	50,452.5	8,534.5	4,557.0	8,425.0	16,097.0	-	88,066.0
SOUTHEASTERN	20,529.0	3,841.0	5,215.0	5,966.5	1,490.0	6.0	37,047.5
SOUTHWESTERN	121,276.5	17,682.5	36,621.0	13,569.5	24,184.0	268.0	213,601.5
SPOON RIVER	21,763.5	764.0	2,845.5	2,916.0	2,104.0	-	30,393.0
TRITON	100,845.5	11,526.5	17,467.0	10,592.0	18,177.0	763.0	159,371.0
WAUBONSEE	117,666.0	13,525.0	10,348.5	10,015.5	15,846.0	14,351.0	181,752.0
WOOD	24,196.0	2,597.0	4,961.0	2,664.0	1,878.0	-	36,296.0
TOTAL	3,702,909.6	407,965.5	684,484.1	477,202.1	563,443.0	402,548.0	6,238,552.3

Credit Hours: The formula uses the current certified 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 10							
Three Year Average Unrestricted Credit Hours							
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Total
BLACK HAWK	63,205.2	5,814.1	17,606.5	11,092.5	10,195.0	14,764.8	122,678.1
CHICAGO	529,123.7	53,366.3	73,591.8	48,106.3	131,829.7	307,661.3	1,143,679.2
DANVILLE	28,098.3	4,362.2	9,091.3	7,973.8	4,109.7	172.3	53,807.7
DUPAGE	295,309.3	46,371.3	45,655.5	29,111.2	35,077.5	9,985.0	461,509.8
ELGIN	117,404.3	13,617.0	19,649.5	12,787.2	18,662.0	7,360.3	189,480.3
HARPER	194,295.3	22,075.3	16,396.2	18,801.8	22,980.0	5,242.7	279,791.3
HEARTLAND	73,168.3	3,317.0	4,195.5	5,268.3	11,200.7	3,924.8	101,074.7
HIGHLAND	26,414.0	2,392.0	6,007.7	4,700.3	5,147.0	178.8	44,839.8
ILLINOIS CENTRAL	135,795.0	9,392.3	18,637.7	14,716.0	13,678.3	1,286.7	193,506.0
ILLINOIS EASTERN	57,153.8	8,806.7	46,044.3	20,297.0	3,188.7	1,126.0	136,616.5
ILLINOIS VALLEY	48,633.3	4,921.2	9,335.7	7,361.7	5,510.7	97.3	75,859.8
JOLIET	202,508.8	17,792.8	34,175.2	20,906.0	32,530.3	--	307,913.2
KANKAKEE	43,216.5	3,951.8	7,883.7	14,359.2	9,939.3	7,121.3	86,471.8
KASKASKIA	56,832.2	10,194.2	16,694.5	16,330.5	6,203.5	201.3	106,456.2
KISHWAUKEE	52,802.5	4,680.7	9,199.8	6,790.0	10,806.0	543.8	84,822.8
LAKE COUNTY	170,920.7	13,962.2	26,438.8	17,710.2	26,413.7	24,420.6	279,866.1
LAKE LAND	87,830.0	28,190.7	59,201.8	23,665.8	7,754.0	237.5	206,879.8
LEWIS & CLARK	76,583.7	9,467.2	15,045.0	9,122.5	9,698.0	985.5	120,901.8
LINCOLN LAND	97,150.7	5,279.7	13,690.5	11,887.0	14,808.7	1.8	142,818.3
LOGAN	63,885.2	14,266.8	16,982.2	16,843.3	5,367.3	2,052.5	119,397.3
MC HENRY	89,268.3	8,758.0	6,895.5	6,647.7	8,333.7	1,180.5	121,083.7
MORAIN VALLEY	203,709.0	16,658.7	29,462.0	23,864.8	31,343.0	--	305,037.5
MORTON	54,938.0	5,601.0	3,735.7	5,349.8	9,548.3	--	79,172.8
OAKTON	126,718.5	17,169.2	10,843.5	14,370.5	17,211.3	5,124.8	191,437.8
PARKLAND	103,675.3	6,383.7	26,055.0	13,048.3	18,332.8	881.0	168,376.2
PRAIRIE STATE	66,052.3	4,153.7	7,253.5	8,132.0	13,919.3	1,064.1	100,574.9
REND LAKE	38,891.2	5,606.7	13,394.7	16,359.5	3,013.7	1,756.8	79,022.5
RICHLAND	33,646.7	5,332.2	14,289.2	6,760.8	6,016.3	--	66,045.2
ROCK VALLEY	112,976.0	7,006.5	18,179.7	9,943.2	14,524.3	787.5	163,417.2
SANDBURG	26,101.5	2,719.5	2,980.2	8,306.7	3,813.3	545.6	44,466.8
SAUK VALLEY	28,721.0	3,663.5	4,224.8	5,419.2	3,770.3	--	45,798.8
SHAWNEE	28,329.7	3,436.5	2,490.2	6,725.2	3,268.7	5,604.5	49,854.7
SOUTH SUBURBAN	57,684.8	8,574.7	4,784.3	10,615.8	19,883.7	143.0	101,686.3
SOUTHEASTERN	21,245.5	4,085.3	5,906.7	6,293.8	1,514.3	3.0	39,048.7
SOUTHWESTERN	126,218.8	18,688.5	39,012.7	14,804.8	26,043.3	233.3	225,001.5
SPOON RIVER	24,027.5	737.8	2,702.3	3,023.0	2,544.3	--	33,035.0
TRITON	116,824.7	12,693.8	18,609.2	11,613.2	21,757.0	991.3	182,489.2
WAUBONSEE	119,026.0	14,582.2	10,973.2	11,140.8	17,178.7	13,164.7	186,065.5
WOOD	25,752.3	3,095.0	5,471.7	3,060.2	3,058.3	--	40,437.5
TOTAL	3,824,137.9	431,167.8	692,787.0	503,310.1	610,174.8	418,844.8	6,480,422.4

Funded Credit Hours: Table 11 shows the funded credit hours for each college. Some are the three year average and some are the two years past credit hours.

Illinois Community College Board							
Table 11							
Unrestricted Funded Hours used in Current Year Formula							
	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Total</u>
BLACK HAWK	63,205.2	5,814.1	17,606.5	11,092.5	10,195.0	14,764.8	122,678.1
CHICAGO	529,123.7	53,366.3	73,591.8	48,106.3	131,829.7	307,661.3	1,143,679.2
DANVILLE	28,098.3	4,362.2	9,091.3	7,973.8	4,109.7	172.3	53,807.7
DUPAGE	301,080.0	48,411.0	49,086.0	29,716.0	38,771.0	10,718.0	477,782.0
ELGIN	117,404.3	13,617.0	19,649.5	12,787.2	18,662.0	7,360.3	189,480.3
HARPER	194,295.3	22,075.3	16,396.2	18,801.8	22,980.0	5,242.7	279,791.3
HEARTLAND	73,168.3	3,317.0	4,195.5	5,268.3	11,200.7	3,924.8	101,074.7
HIGHLAND	26,414.0	2,392.0	6,007.7	4,700.3	5,147.0	178.8	44,839.8
ILLINOIS CENTRAL	135,795.0	9,392.3	18,637.7	14,716.0	13,678.3	1,286.7	193,506.0
ILLINOIS EASTERN	57,153.8	8,806.7	46,044.3	20,297.0	3,188.7	1,126.0	136,616.5
ILLINOIS VALLEY	48,633.3	4,921.2	9,335.7	7,361.7	5,510.7	97.3	75,859.8
JOLIET	202,508.8	17,792.8	34,175.2	20,906.0	32,530.3	--	307,913.2
KANKAKEE	43,216.5	3,951.8	7,883.7	14,359.2	9,939.3	7,121.3	86,471.8
KASKASKIA	56,832.2	10,194.2	16,694.5	16,330.5	6,203.5	201.3	106,456.2
KISHWAUKEE	52,802.5	4,680.7	9,199.8	6,790.0	10,806.0	543.8	84,822.8
LAKE COUNTY	170,920.7	13,962.2	26,438.8	17,710.2	26,413.7	24,420.6	279,866.1
LAKE LAND	87,830.0	28,190.7	59,201.8	23,665.8	7,754.0	237.5	206,879.8
LEWIS & CLARK	76,583.7	9,467.2	15,045.0	9,122.5	9,698.0	985.5	120,901.8
LINCOLN LAND	97,150.7	5,279.7	13,690.5	11,887.0	14,808.7	1.8	142,818.3
LOGAN	63,885.2	14,266.8	16,982.2	16,843.3	5,367.3	2,052.5	119,397.3
MC HENRY	89,268.3	8,758.0	6,895.5	6,647.7	8,333.7	1,180.5	121,083.7
MORAIN VALLEY	203,709.0	16,658.7	29,462.0	23,864.8	31,343.0	--	305,037.5
MORTON	54,938.0	5,601.0	3,735.7	5,349.8	9,548.3	--	79,172.8
OAKTON	126,718.5	17,169.2	10,843.5	14,370.5	17,211.3	5,124.8	191,437.8
PARKLAND	103,675.3	6,383.7	26,055.0	13,048.3	18,332.8	881.0	168,376.2
PRAIRIE STATE	66,052.3	4,153.7	7,253.5	8,132.0	13,919.3	1,064.1	100,574.9
REND LAKE	38,891.2	5,606.7	13,394.7	16,359.5	3,013.7	1,756.8	79,022.5
RICHLAND	33,646.7	5,332.2	14,289.2	6,760.8	6,016.3	--	66,045.2
ROCK VALLEY	112,976.0	7,006.5	18,179.7	9,943.2	14,524.3	787.5	163,417.2
SANDBURG	26,101.5	2,719.5	2,980.2	8,306.7	3,813.3	545.6	44,466.8
SAUK VALLEY	28,721.0	3,663.5	4,224.8	5,419.2	3,770.3	--	45,798.8
SHAWNEE	28,329.7	3,436.5	2,490.2	6,725.2	3,268.7	5,604.5	49,854.7
SOUTH SUBURBAN	57,684.8	8,574.7	4,784.3	10,615.8	19,883.7	143.0	101,686.3
SOUTHEASTERN	21,245.5	4,085.3	5,906.7	6,293.8	1,514.3	3.0	39,048.7
SOUTHWESTERN	126,218.8	18,688.5	39,012.7	14,804.8	26,043.3	233.3	225,001.5
SPOON RIVER	24,027.5	737.8	2,702.3	3,023.0	2,544.3	--	33,035.0
TRITON	116,824.7	12,693.8	18,609.2	11,613.2	21,757.0	991.3	182,489.2
WAUBONSEE	119,026.0	14,582.2	10,973.2	11,140.8	17,178.7	13,164.7	186,065.5
WOOD	25,752.3	3,095.0	5,471.7	3,060.2	3,058.3	--	40,437.5
TOTAL:	3,829,908.6	433,207.5	696,217.5	503,914.9	613,868.3	419,577.8	6,496,694.6

Illinois Community College Board

Table 12

Base Operating Grant Allocations

	\$6.27	\$9.07	\$9.55	\$14.91	\$2.18	\$16.73	
	<u>Baccalaureate</u>	<u>Business</u>	<u>Technical</u>	<u>Health</u>	<u>Remedial</u>	<u>ABE/ASE</u>	<u>Total</u>
BLACK HAWK	\$396,001	\$52,763	\$168,123	\$165,338	\$22,258	\$246,986	\$1,051,469
CHICAGO	\$3,315,131	\$484,295	\$702,725	\$717,040	\$287,812	\$5,146,561	\$10,653,562
DANVILLE	\$176,045	\$39,586	\$86,813	\$118,852	\$8,972	\$2,883	\$433,152
DUPAGE	\$1,886,363	\$439,325	\$468,720	\$442,926	\$84,645	\$179,291	\$3,501,271
ELGIN	\$735,576	\$123,573	\$187,632	\$190,597	\$40,743	\$123,124	\$1,401,245
HARPER	\$1,217,323	\$200,332	\$156,566	\$280,247	\$50,170	\$87,699	\$1,992,338
HEARTLAND	\$458,423	\$30,101	\$40,063	\$78,526	\$24,453	\$65,655	\$697,222
HIGHLAND	\$165,492	\$21,707	\$57,367	\$70,060	\$11,237	\$2,992	\$328,855
ILLINOIS CENTRAL	\$850,800	\$85,235	\$177,970	\$219,347	\$29,863	\$21,523	\$1,384,737
ILLINOIS EASTERN	\$358,087	\$79,920	\$439,675	\$302,533	\$6,962	\$18,836	\$1,206,013
ILLINOIS VALLEY	\$304,704	\$44,659	\$89,146	\$109,728	\$12,031	\$1,628	\$561,896
JOLIET	\$1,268,783	\$161,468	\$326,337	\$311,610	\$71,021	\$-	\$2,139,220
KANKAKEE	\$270,765	\$35,863	\$75,281	\$214,028	\$21,700	\$119,126	\$736,762
KASKASKIA	\$356,072	\$92,511	\$159,415	\$243,411	\$13,544	\$3,368	\$868,321
KISHWAUKEE	\$330,825	\$42,477	\$87,849	\$101,207	\$23,592	\$9,097	\$595,046
LAKE COUNTY	\$1,070,873	\$126,705	\$252,463	\$263,976	\$57,667	\$408,507	\$2,180,192
LAKE LAND	\$550,283	\$255,828	\$565,316	\$352,747	\$16,929	\$3,973	\$1,745,075
LEWIS & CLARK	\$479,821	\$85,914	\$143,664	\$135,974	\$21,173	\$16,485	\$883,031
LINCOLN LAND	\$608,680	\$47,912	\$130,730	\$177,179	\$32,330	\$31	\$996,863
LOGAN	\$400,261	\$129,470	\$162,162	\$251,055	\$11,718	\$34,334	\$989,001
MC HENRY	\$559,295	\$79,478	\$65,845	\$99,086	\$18,194	\$19,747	\$841,645
MORAIN VALLEY	\$1,276,303	\$151,176	\$281,331	\$355,713	\$68,428	\$-	\$2,132,951
MORTON	\$344,204	\$50,829	\$35,672	\$79,741	\$20,846	\$-	\$531,292
OAKTON	\$793,932	\$155,809	\$103,544	\$214,197	\$37,576	\$85,728	\$1,390,786
PARKLAND	\$649,559	\$57,931	\$248,798	\$194,490	\$40,025	\$14,737	\$1,205,540
PRAIRIE STATE	\$413,839	\$37,694	\$69,263	\$121,210	\$30,389	\$17,800	\$690,195
REND LAKE	\$243,666	\$50,880	\$127,905	\$243,843	\$6,579	\$29,388	\$702,262
RICHLAND	\$210,807	\$48,389	\$136,447	\$100,772	\$13,135	\$-	\$509,550
ROCK VALLEY	\$707,831	\$63,583	\$173,597	\$148,206	\$31,710	\$13,173	\$1,138,100
SANDBURG	\$163,534	\$24,679	\$28,457	\$123,813	\$8,325	\$9,127	\$357,937
SAUK VALLEY	\$179,946	\$33,246	\$40,343	\$80,774	\$8,231	\$-	\$342,541
SHAWNEE	\$177,495	\$31,186	\$23,779	\$100,242	\$7,136	\$93,752	\$433,589
SOUTH SUBURBAN	\$361,414	\$77,814	\$45,685	\$158,232	\$43,410	\$2,392	\$688,949
SOUTHEASTERN	\$133,110	\$37,074	\$56,403	\$93,812	\$3,306	\$50	\$323,754
SOUTHWESTERN	\$790,802	\$169,596	\$372,530	\$220,671	\$56,858	\$3,903	\$1,614,361
SPOON RIVER	\$150,540	\$6,696	\$25,804	\$45,059	\$5,555	\$-	\$233,654
TRITON	\$731,944	\$115,195	\$177,698	\$173,098	\$47,500	\$16,583	\$1,262,019
WAUBONSEE	\$745,736	\$132,332	\$104,782	\$166,058	\$37,505	\$220,219	\$1,406,631
WOOD	\$161,347	\$28,087	\$52,249	\$45,613	\$6,677	\$-	\$293,972
TOTAL	\$23,995,613	\$3,931,318	\$6,648,152	\$7,511,010	\$1,340,206	\$7,018,700	\$50,444,999

Equalization Grants

Equalization grants were established by statute to reduce the disparity among districts in local property tax funds available per student. Tables 13 and 14 detail the calculation of fiscal year 2016 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 2016, the equalization threshold was prorated at 55% of the calculated threshold.

Illinois Community College Board		
Table 13		
FISCAL YEAR 2016 EQUALIZATION GRANT THRESHOLD		
Lesser of 2014 CPPRT or two year average:		\$48,562,670
Statewide Weighted Average Tax Rate:	<i>divide</i>	.0027268
CPPRT inflated by Statewide Average Tax Rate:	<i>equals</i>	\$17,809,399,296
Adjusted CPPRT:		\$17,809,399,296
Lesser of: 2015 EAV or Two Year Average tax rate:	<i>plus</i>	\$290,767,637,251
	Total: <i>equals</i>	\$308,577,353,388
In-District FTE	<i>divide</i>	205,122
Amount of local revenue per In-District FTE:	<i>equals</i>	\$1,504,359
Statewide Weighted Average Tax Rate	<i>times</i>	.0027268
Statewide Threshold:	<i>equals</i>	4,102
Proration due to underfunding:	<i>times</i>	.5547
Prorated Threshold (Amount of local revenue per FTE):	<i>equals</i>	2,276

Illinois Community College Board
Table 14.1
Fiscal Year 2016 Equalization Grant Calculation

Tax Rate: 0.0027268
Full Threshold: \$4,102
Proration Factor: 0.554739436
Prorated threshold: \$2,276

	<u>EAVS</u>	<u>FTE</u>	<u>CPPRT</u>	<u>CPPRT/RATE</u>	<u>EAV+(CPPRT / RATE) per FTE</u>	<u>\$4,102 EAV CPPRT RATE</u>
BLACK HAWK	\$3,574,044,317	4,320	\$1,358,572	\$498,238,410	\$942,765	\$2,571
CHICAGO	\$62,337,066,955	38,273	\$13,516,085	\$4,956,845,069	\$1,758,280	\$4,794
DANVILLE	\$922,271,234	1,567	\$571,663	\$209,649,904	\$722,280	\$1,969
DUPAGE	\$36,804,412,816	15,171	\$1,540,533	\$564,970,136	\$2,463,244	\$6,717
ELGIN	\$10,185,173,177	6,595	\$559,448	\$205,170,252	\$1,575,408	\$4,296
HARPER	\$16,642,048,983	8,665	\$951,459	\$348,934,989	\$1,960,864	\$5,347
HEARTLAND	\$4,142,967,854	2,809	\$796,482	\$292,099,165	\$1,578,971	\$4,305
HIGHLAND	\$1,653,203,593	1,472	\$399,238	\$146,415,151	\$1,222,807	\$3,334
ILLINOIS CENTRAL	\$6,701,594,080	6,032	\$2,920,179	\$1,070,936,802	\$1,288,525	\$3,513
ILLINOIS EASTERN	\$1,314,653,425	3,338	\$667,068	\$244,638,210	\$467,189	\$1,274
ILLINOIS VALLEY	\$3,020,019,869	2,520	\$1,194,030	\$437,894,640	\$1,371,946	\$3,741
JOLIET	\$17,850,068,427	10,310	\$1,952,998	\$716,236,325	\$1,800,871	\$4,911
KANKAKEE	\$2,174,191,982	2,898	\$487,752	\$178,876,598	\$811,859	\$2,214
KASKASKIA	\$1,460,267,813	3,229	\$493,040	\$180,815,957	\$508,303	\$1,386
KISHWAUKEE	\$1,912,973,302	2,632	\$260,541	\$95,549,935	\$762,986	\$2,080
LAKE COUNTY	\$21,781,279,660	9,292	\$1,175,044	\$430,931,863	\$2,390,487	\$6,518
LAKE LAND	\$2,522,302,234	3,820	\$432,878	\$158,752,122	\$701,777	\$1,914
LEWIS & CLARK	\$3,847,965,350	4,157	\$984,625	\$361,098,228	\$1,012,480	\$2,761
LINCOLN LAND	\$5,741,331,246	4,615	\$1,091,536	\$400,306,226	\$1,330,788	\$3,629
LOGAN	\$1,774,705,943	3,726	\$624,298	\$228,953,024	\$537,734	\$1,466
MC HENRY	\$6,494,200,563	4,204	\$323,041	\$118,470,925	\$1,572,979	\$4,289
MORAIN VALLEY	\$9,303,736,891	8,771	\$1,248,009	\$457,690,716	\$1,112,945	\$3,035
MORTON	\$1,538,198,334	2,767	\$1,243,138	\$455,904,488	\$720,793	\$1,965
OAKTON	\$18,908,599,219	5,608	\$1,018,361	\$373,470,345	\$3,438,230	\$9,375
PARKLAND	\$4,797,194,455	4,302	\$2,187,414	\$802,205,040	\$1,301,670	\$3,549
PRAIRIE STATE	\$3,083,864,147	3,039	\$478,851	\$175,612,419	\$1,072,691	\$2,925
REND LAKE	\$824,870,263	2,473	\$426,477	\$156,404,890	\$396,823	\$1,082
RICHLAND	\$2,211,282,046	1,812	\$429,306	\$157,442,274	\$1,306,959	\$3,564
ROCK VALLEY	\$5,555,719,801	5,823	\$1,531,304	\$561,585,288	\$1,050,522	\$2,865
SANDBURG	\$1,549,712,401	1,382	\$269,723	\$98,917,387	\$1,193,359	\$3,254
SAUK VALLEY	\$1,565,037,034	1,549	\$461,016	\$169,071,344	\$1,119,451	\$3,052
SHAWNEE	\$571,806,871	1,695	\$489,625	\$179,563,624	\$443,164	\$1,208
SOUTH SUBURBAN	\$3,336,752,258	3,440	\$557,228	\$204,356,004	\$1,029,440	\$2,807
SOUTHEASTERN	\$490,685,092	1,422	\$222,419	\$81,569,103	\$402,396	\$1,097
SOUTHWESTERN	\$6,447,133,678	7,692	\$1,380,726	\$506,362,946	\$904,048	\$2,465
SPOON RIVER	\$802,738,670	975	\$910,292	\$333,837,608	\$1,166,012	\$3,179
TRITON	\$7,651,085,389	5,284	\$1,992,155	\$730,596,322	\$1,586,270	\$4,325
WAUBONSEE	\$7,905,101,945	6,094	\$917,198	\$336,370,195	\$1,352,331	\$3,687
WOOD	\$1,367,375,937	1,351	\$498,920	\$182,972,210	\$1,147,598	\$3,129
TOTAL:	\$290,767,637,251	205,122	\$48,562,670	\$17,809,716,137	\$1,504,359	\$4,102

**Illinois Community College Board
Table 14.2
Fiscal Year 2016 Equalization Grant Calculation**

Tax Rate: 0.0027268
Full Threshold: \$4,102
Proration Factor: 0.554739436
Prorated threshold: \$2,276

	<u>\$4,102</u> <u>EAV CPPRT</u> <u>RATE</u>	<u>Full</u> <u>Threshold</u> <u>Difference</u>	<u>Full</u> <u>Equalization</u> <u>Grant</u>	<u>\$2,276</u> <u>EAV CPPRT</u> <u>RATE</u>	<u>Prorated</u> <u>Threshold</u> <u>Difference</u>	<u>Prorated</u> <u>Equalization</u> <u>Grant</u>	<u>Equalization</u> <u>Grant</u>
BLACK HAWK	\$2,571	\$1,531	\$6,614,579	\$2,571	\$(295)	--	\$50,000
CHICAGO	\$4,794	\$(692)	--	\$4,794	\$(2,519)	--	--
DANVILLE	\$1,969	\$2,133	\$3,342,001	\$1,969	\$306	\$479,657	\$479,657
DUPAGE	\$6,717	\$(2,615)	--	\$6,717	\$(4,441)	--	--
ELGIN	\$4,296	\$(194)	--	\$4,296	\$(2,020)	--	--
HARPER	\$5,347	\$(1,245)	--	\$5,347	\$(3,071)	--	--
HEARTLAND	\$4,305	\$(203)	--	\$4,305	\$(2,030)	--	--
HIGHLAND	\$3,334	\$768	\$1,129,864	\$3,334	\$(1,059)	--	\$50,000
ILLINOIS CENTRAL	\$3,513	\$589	\$3,550,055	\$3,513	\$(1,238)	--	\$50,000
ILLINOIS EASTERN	\$1,274	\$2,828	\$9,439,098	\$1,274	\$1,002	\$3,343,080	\$3,343,080
ILLINOIS VALLEY	\$3,741	\$361	\$910,020	\$3,741	\$(1,465)	--	\$50,000
JOLIET	\$4,911	\$(809)	--	\$4,911	\$(2,635)	--	--
KANKAKEE	\$2,214	\$1,888	\$5,472,925	\$2,214	\$62	\$179,151	\$179,151
KASKASKIA	\$1,386	\$2,716	\$8,768,746	\$1,386	\$890	\$2,871,905	\$2,871,905
KISHWAUKEE	\$2,080	\$2,022	\$5,321,603	\$2,080	\$195	\$513,525	\$513,525
LAKE COUNTY	\$6,518	\$(2,416)	--	\$6,518	\$(4,243)	--	--
LAKE LAND	\$1,914	\$2,188	\$8,360,667	\$1,914	\$362	\$1,382,884	\$1,382,884
LEWIS & CLARK	\$2,761	\$1,341	\$5,575,746	\$2,761	\$(485)	--	\$50,000
LINCOLN LAND	\$3,629	\$473	\$2,184,226	\$3,629	\$(1,353)	--	\$50,000
LOGAN	\$1,466	\$2,636	\$9,821,077	\$1,466	\$809	\$3,015,467	\$3,015,467
MC HENRY	\$4,289	\$(187)	--	\$4,289	\$(2,014)	--	--
MORAIN VALLEY	\$3,035	\$1,067	\$9,360,986	\$3,035	\$(759)	--	\$50,000
MORTON	\$1,965	\$2,137	\$5,910,953	\$1,965	\$310	\$857,969	\$857,969
OAKTON	\$9,375	\$(5,273)	--	\$9,375	\$(7,100)	--	--
PARKLAND	\$3,549	\$553	\$2,377,477	\$3,549	\$(1,274)	--	\$50,000
PRAIRIE STATE	\$2,925	\$1,177	\$3,576,582	\$2,925	\$(649)	--	\$50,000
REND LAKE	\$1,082	\$3,020	\$7,467,876	\$1,082	\$1,194	\$2,951,345	\$2,951,345
RICHLAND	\$3,564	\$538	\$975,537	\$3,564	\$(1,288)	--	\$50,000
ROCK VALLEY	\$2,865	\$1,237	\$7,206,097	\$2,865	\$(589)	--	\$50,000
SANDBURG	\$3,254	\$848	\$1,171,540	\$3,254	\$(978)	--	\$50,000
SAUK VALLEY	\$3,052	\$1,050	\$1,625,821	\$3,052	\$(777)	--	\$50,000
SHAWNEE	\$1,208	\$2,894	\$4,906,029	\$1,208	\$1,067	\$1,809,317	\$1,809,317
SOUTH SUBURBAN	\$2,807	\$1,295	\$4,454,539	\$2,807	\$(531)	--	\$50,000
SOUTHEASTERN	\$1,097	\$3,005	\$4,273,145	\$1,097	\$1,178	\$1,675,700	\$1,675,700
SOUTHWESTERN	\$2,465	\$1,637	\$12,590,210	\$2,465	\$(190)	--	\$50,000
SPOON RIVER	\$3,179	\$923	\$899,298	\$3,179	\$(904)	--	\$50,000
TRITON	\$4,325	\$(223)	--	\$4,325	\$(2,050)	--	--
WAUBONSEE	\$3,687	\$415	\$2,526,332	\$3,687	\$(1,412)	--	\$50,000
WOOD	\$3,129	\$973	\$1,314,199	\$3,129	\$(854)	--	\$50,000
TOTAL:	\$4,102		\$141,127,228	\$2,276		\$19,080,000	\$19,980,000