

Illinois Community College Board

FISCAL YEAR 2027 OPERATING BUDGET APPROPRIATION AND SUPPORTING TECHNICAL

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INTRODUCTION

On June 16, 2026, Governor Pritzker signed the budget legislation into law, establishing the fiscal year 2027 budget for the State of Illinois. This includes funding appropriations for the Illinois community college system. The purpose of this document is to provide detailed information supporting the FY 2027 operating grant allocations, based on final audited data and updated decision-making criteria.

FISCAL YEAR 2027 GRANTS TO THE ILLINOIS PUBLIC COMMUNITY COLLEGE SYSTEM

The Illinois Community College Board (ICCB) determines the necessary level of State funding through an analysis of projected needs, priorities, and costs for instructional and public service activities. Grant funding is distributed in two primary categories:

- **Unrestricted Grants:** These allocations provide flexible financial support for operational needs across the system and include Base Operating Grant, Equalization Grant, Small College Grant, City Colleges of Chicago Grant, Performance-Based Funding Grant, Career and Technical Education (CTE) Formula Grant and Illinois Veterans/National Guard Grant.
- **Restricted Grants:** These grants are designated for specific programs or student groups such as Adult Education and Literacy Grants and Perkins Grants (Career and Technical Education Federal).

The Appropriation Summary on page 2 presents the available fiscal year 2027 appropriations. The allocation table on page 3 summarizes the FY 2027 Operating Grants to the community college districts.

**Illinois Community College Board
Appropriation Summary**

State General Funds **FY 2027
Final
Appropriations**

Unrestricted Grants

Base Operating Grant	\$	214,516,100
Performance Based Funding		359,000
Small College Grant		548,400
City Colleges of Chicago		15,814,500
Equalization Grant		84,886,000
Subtotal Unrestricted	\$	316,124,000

Statewide Initiatives & Other Grants

Adult Education Grants -Basic	\$	23,801,900
Adult Education Performance		11,798,500
Advanced Manufacturing/Electric Vehicles		7,000,000
Alternative Schools Network		4,000,000
Bridge and Workforce Programs		28,794,400
Career & Technical Education Grants (CTE)		18,989,900
Digital Instruction for Adult Education		2,000,000
Dual Credit		3,175,000
East St. Louis Higher Education Center		1,447,900
English Language Services		750,000
Homelessness Prevention Grant		250,000
Lincoln's Challenge Program		60,200
Mental Health Early Action on Campus Grant		6,000,000
Non-Credit Workforce Programs		5,175,000
Postsecondary Correctional Education Grant		250,000
Southwestern Illinois College - Belleville		5,900,000
Trade Schools		5,000,000
Transitional & Developmental Instruction		1,000,000
Veterans Grants		3,200,000
Subtotal Restricted	\$	128,592,800

Total State General Funds **\$ 444,716,800**

ILLINOIS COMMUNITY COLLEGE BOARD
FISCAL YEAR 2027 SYSTEM GRANTS TO DISTRICTS
Public Act 104-0464

	Base Operating Grant	Small College Grant	Equalization Grant	City Colleges Grant	Total Grants
Black Hawk	\$ 2,936,860	\$ -	\$ 2,313,030	\$ -	\$ 5,249,890
Carl Sandburg	\$ 1,323,617	\$ 27,420	\$ -	\$ -	\$ 1,351,037
City Colleges of Chicago	\$ 41,648,084	\$ -	\$ -	\$ 15,814,500	\$ 57,462,584
College of DuPage	\$ 19,387,950	\$ -	\$ -	\$ -	\$ 19,387,950
College of Lake County	\$ 10,459,928	\$ -	\$ -	\$ -	\$ 10,459,928
Darville	\$ 1,794,443	\$ 27,420	\$ 3,923,380	\$ -	\$ 5,745,243
Elgin	\$ 7,270,880	\$ -	\$ 50,000	\$ -	\$ 7,320,880
Harper	\$ 9,893,252	\$ -	\$ -	\$ -	\$ 9,893,252
Heartland	\$ 3,505,194	\$ -	\$ 774,330	\$ -	\$ 4,279,524
Highland	\$ 1,253,594	\$ 27,420	\$ -	\$ -	\$ 1,281,014
Illinois Central	\$ 5,958,038	\$ -	\$ 1,379,270	\$ -	\$ 7,337,308
Illinois Eastern	\$ 3,810,073	\$ -	\$ 7,892,560	\$ -	\$ 11,702,633
Illinois Valley	\$ 2,338,360	\$ 27,420	\$ 50,000	\$ -	\$ 2,415,780
John A. Logan	\$ 2,805,818	\$ 27,420	\$ 6,353,160	\$ -	\$ 9,186,398
John Wood	\$ 1,509,958	\$ 27,420	\$ 871,300	\$ -	\$ 2,408,678
Joliet	\$ 9,846,737	\$ -	\$ -	\$ -	\$ 9,846,737
Kankakee	\$ 2,368,861	\$ 27,420	\$ 2,458,270	\$ -	\$ 4,854,551
Kaskaskia	\$ 3,637,376	\$ 27,420	\$ 8,363,690	\$ -	\$ 12,028,486
Kishwaukee	\$ 2,254,999	\$ 27,420	\$ 2,088,100	\$ -	\$ 4,370,519
Lake Land	\$ 5,284,434	\$ -	\$ 5,612,240	\$ -	\$ 10,896,674
Lewis & Clark	\$ 3,121,417	\$ 27,420	\$ 627,770	\$ -	\$ 3,776,607
Lincoln Land	\$ 5,010,628	\$ -	\$ 1,608,520	\$ -	\$ 6,619,148
McHenry	\$ 5,733,062	\$ -	\$ 4,900,940	\$ -	\$ 10,634,002
Moraine Valley	\$ 8,667,040	\$ -	\$ 4,778,360	\$ -	\$ 13,445,400
Morton	\$ 2,497,792	\$ 27,420	\$ 5,245,220	\$ -	\$ 7,770,432
Oakton	\$ 5,867,897	\$ -	\$ -	\$ -	\$ 5,867,897
Parkland	\$ 4,762,157	\$ -	\$ 50,000	\$ -	\$ 4,812,157
Prairie State	\$ 2,945,762	\$ 27,420	\$ 1,126,160	\$ -	\$ 4,099,342
Rend Lake	\$ 2,042,292	\$ 27,420	\$ 4,549,190	\$ -	\$ 6,618,902
Richland	\$ 1,736,298	\$ 27,420	\$ 50,000	\$ -	\$ 1,813,718
Rock Valley	\$ 5,430,517	\$ -	\$ 3,920,510	\$ -	\$ 9,351,027
Sauk Valley	\$ 1,474,112	\$ 27,420	\$ 50,000	\$ -	\$ 1,551,532
Shawnee	\$ 1,239,128	\$ 27,420	\$ 3,465,080	\$ -	\$ 4,731,628
South Suburban	\$ 2,132,666	\$ 27,420	\$ 440,690	\$ -	\$ 2,600,776
Southeastern	\$ 1,254,854	\$ 54,840	\$ 4,014,260	\$ -	\$ 5,323,954
Southern	\$ 7,478,650	\$ -	\$ 6,346,580	\$ -	\$ 13,825,230
Spoon River	\$ 982,907	\$ 27,420	\$ 50,000	\$ -	\$ 1,060,327
Triton	\$ 6,583,659	\$ -	\$ -	\$ -	\$ 6,583,659
Waubensee	\$ 6,266,806	\$ -	\$ 1,533,390	\$ -	\$ 7,800,196
TOTAL	\$ 214,516,100	\$ 548,400	\$ 84,886,000	\$ 15,814,500	\$ 315,765,000

Base Operating Grants

The Base Operating Grant provides unrestricted funding to community colleges. Allocations are calculated based on credit hours generated in six reimbursable instructional categories. The effective credit-hour reimbursement rate is displayed in Table 1. Tables 2 through 13 detail the cost, operations and maintenance, tuition and local government revenue data used in the calculation of the credit hour rates.

Illinois Community College Board FY 2027 System Funding Formula CREDIT HOUR GRANT RATES BY CATEGORY FOR FISCAL YEAR 2027 Public Act 104-0464							
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Totals/Averages
FY2025 Unit Cost	\$ 527.06	\$ 554.73	\$ 598.84	\$ 693.81	\$ 514.32	\$ 598.18	\$ 581.16
FY2025 Weighted Cost	\$ 601.06	\$ 632.62	\$ 682.92	\$ 791.22	\$ 586.53	\$ 682.17	\$ 662.75
Less:							
Tuition & Fees	\$ 165.24	\$ 165.24	\$ 165.24	\$ 165.24	\$ 165.24	\$ -	\$ 137.70
Local Tax Revenue	\$ 250.34	\$ 250.34	\$ 250.34	\$ 250.34	\$ 250.34	\$ 250.34	\$ 250.34
Total	\$ 415.57	\$ 415.57	\$ 415.57	\$ 415.57	\$ 415.57	\$ 250.34	\$ 388.03
Credit Hour Rate	\$ 185.48	\$ 217.04	\$ 267.35	\$ 375.65	\$ 170.96	\$ 431.83	\$ 274.72
State Adjustment	\$ (145.18)	\$ (169.88)	\$ (209.25)	\$ (294.02)	\$ (133.81)	\$ (337.99)	\$ (215.02)
Effective Credit Hour Rate	\$ 40.31	\$ 47.16	\$ 58.10	\$ 81.63	\$ 37.15	\$ 93.84	\$ 59.70

Instructional Costs

Instructional costs are the foundation in calculating the credit hour rates for the Base Operating Grant and include direct and indirect costs. Direct instructional costs are reported by each district annually to the ICCB and include costs associated with delivering instruction to students in the six reimbursable categories among the Education Fund, Operations & Maintenance Fund, PBC Operations & Maintenance Fund, Auxiliary Fund, Audit Fund and the Liability, Protection and Settlement Fund.

Indirect costs are calculated from expenditures reported by the districts in the Uniform Financial Statements and include Academic Support, Student Services, Auxiliary Services, Operations and Maintenance, and Institutional Support. Indirect costs are allocated to each reimbursable category proportionately based on the unrestricted hours generated for each category.

Illinois Community College Board								
Fiscal Year 2026 Instructional Costs per Category								
Table 2								
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Totals	
Proportion of Hours	63.3%	7.1%	12.2%	8.4%	3.8%	5.2%	100%	
Direct Costs	\$ 475,958,128.75	\$ 62,971,306.73	\$ 130,343,143.59	\$ 125,243,594.29	\$ 26,463,749.15	\$ 56,258,434.19	\$ 877,238,357	
Indirect Cost Allocation	\$ 979,308,389.40	\$ 109,802,271.12	\$ 188,474,805.07	\$ 130,191,167.23	\$ 58,557,224.93	\$ 80,246,755.14	\$ 1,546,580,612.90	
Total Cost Per Category	\$ 1,455,266,518.15	\$ 172,773,577.85	\$ 318,817,948.66	\$ 255,434,761.52	\$ 85,020,974.08	\$ 136,505,189.33	\$ 2,423,818,969.60	
Funded Unrestricted Hours	2,761,116	311,454	532,390	368,161	165,308	228,199	4,366,629	
Unit Cost Per Hour	\$ 527.06	\$ 554.73	\$ 598.84	\$ 693.81	\$ 514.32	\$ 598.18	\$ 555.08	

Weighted Unit Instructional Cost

As the most recent available actual cost data is two years old, unit cost figures have been adjusted for inflation. The projected increase from fiscal year 2025 to fiscal year 2027 is based on external benchmarks, including the Higher Education Price Index, Employment Cost Index, and College Tax Survey. Detailed calculations and data supporting the FY25 weighted increase are provided in Table 3.

Illinois Community College Board					
Calculation of Weighted Unit Cost for Fiscal Year 2027 Grant Rates					
Table 3					
	FY2026 Expenditures	Percent of Total Cost	x	FY 2025 Cost Increases	= FY 2025 Weighted Cost Increase
Staff Compensation	\$ 1,420,271,580.00	63.40%		4.00	0.0254
Employee Benefits	\$ 271,182,432.00	12.11%		4.10	0.0050
Library Materials	\$ 4,270,723.00	0.19%		3.70	0.0001
Utilities	\$ 69,546,492.00	3.10%		8.00	0.0025
General Cost Increase	\$ 474,728,846.00	21.19%		3.60	0.0076
Total Expenditures	\$ 2,240,000,073.00	100%			0.0405
					FY 2025 Weighted Cost Increase 1.0405
				x	FY 2024 Weighted Cost Increase 1.0960
					Two-Year Cost Increase 1.1404

FROM TABLE 2							
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Totals/Averages
FY2025 Unit Cost Per Hour	\$ 527.06	\$ 554.73	\$ 598.84	\$ 693.81	\$ 514.32	\$ 598.18	\$ 581.16
FROM TABLE 3							
Two Year Cost Increase	1.1404	1.1404	1.1404	1.1404	1.1404	1.1404	1.1404
FY2025 Cost Per Credit Hour	\$ 601.06	\$ 632.62	\$ 682.92	\$ 791.22	\$ 586.53	\$ 682.17	\$ 662.75

Statewide Average Tuition and Fee Deduction

Statewide average tuition and fees are calculated using data from the Tuition and Fee Survey, waivers reported in the annual Tax Revenue and Budget Survey, and funded hours from the credit hour certification process. Table 4 presents the calculations used to determine the FY2027 tuition deduction.

Illinois Community College Board									
Fiscal Year 2026 Calculation of Weighted Average Tuition and Fees									
	Funded Hours	x	FY2026	=	Revenue	-	Tuition Waivers &	=	Revised
	Est. Non-ABE		Survey T&F				Scholar.		Revenue
503 Black Hawk	60,566		\$ 174.00		\$10,538,431.80		\$ 28,108.45		\$ 10,510,323.35
518 Carl Sandburg	27,179		\$ 181.00		\$ 4,919,459.33		\$ 28,191.00		\$ 4,891,268.33
508 City Colleges of Chicag	539,359		\$ 157.00		\$84,679,284.50		\$ 302,670.00		\$ 84,376,614.50
502 College of DuPage	393,918		\$ 156.00		\$61,451,208.00		\$ 268,492.00		\$ 61,182,716.00
532 College of Lake Count	208,964		\$ 175.00		\$36,568,612.50		\$ 55,193.33		\$ 36,513,419.17
507 Danville	36,855		\$ 195.00		\$ 7,186,627.50		\$ 10,924.00		\$ 7,175,703.50
509 Elgin	148,629		\$ 138.00		\$20,510,733.00		\$ 40,492.00		\$ 20,470,241.00
512 Harper	216,594		\$ 163.50		\$35,413,119.00		\$ 147,760.00		\$ 35,265,359.00
540 Heartland	76,260		\$ 187.00		\$14,260,651.17		\$ 205,008.00		\$ 14,055,643.17
519 Highland	26,480		\$ 214.00		\$ 5,666,720.00		\$ 36,178.00		\$ 5,630,542.00
514 Illinois Central	124,847		\$ 160.00		\$19,975,520.00		\$ 316,341.00		\$ 19,659,179.00
529 Illinois Eastern	74,546		\$ 171.00		\$12,747,337.50		\$ 46,373.50		\$ 12,700,964.00
513 Illinois Valley	48,418		\$ 146.00		\$ 7,068,955.00		\$ 3,779.80		\$ 7,065,175.20
530 John A. Logan	56,879		\$ 150.00		\$ 8,531,775.00		\$ 247,798.40		\$ 8,283,976.60
539 John Wood	32,358		\$ 170.00		\$ 5,500,860.00		\$ 33,802.00		\$ 5,467,058.00
525 Joliet	211,055		\$ 151.00		\$31,869,229.50		\$ 160,892.00		\$ 31,708,337.50
520 Kankakee	46,783		\$ 174.00		\$ 8,140,242.00		\$ 51,070.38		\$ 8,089,171.62
501 Kaskaskia	70,844		\$ 166.00		\$11,760,104.00		\$ 58,708.00		\$ 11,701,396.00
523 Kishwaukee	48,077		\$ 160.00		\$ 7,692,320.00		\$ 70,840.65		\$ 7,621,479.35
517 Lake Land	102,848		\$ 154.00		\$15,838,643.33		\$ 114,427.00		\$ 15,724,216.33
536 Lewis & Clark	67,055		\$ 162.00		\$10,862,829.00		\$ 45,410.35		\$ 10,817,418.65
526 Lincoln Land	104,363		\$ 159.50		\$16,645,898.50		\$ 168,510.00		\$ 16,477,388.50
528 McHenry	127,244		\$ 138.25		\$17,591,483.00		\$ 206,778.26		\$ 17,384,704.74
524 Moraine Valley	191,504		\$ 164.00		\$31,406,656.00		\$ 166,351.85		\$ 31,240,304.15
527 Morton	56,829		\$ 157.00		\$ 8,922,153.00		\$ 68,215.00		\$ 8,853,938.00
535 Oakton	125,538		\$ 141.25		\$17,732,171.88		\$ 55,250.00		\$ 17,676,921.88
505 Parkland	100,088		\$ 186.00		\$18,616,275.00		\$ 116,900.00		\$ 18,499,375.00
515 Prairie State	52,233		\$ 174.00		\$ 9,088,542.00		\$ 731,222.60		\$ 8,357,319.40
521 Rend Lake	40,594		\$ 152.00		\$ 6,170,288.00		\$ 22,823.00		\$ 6,147,465.00
537 Richland	35,322		\$ 159.00		\$ 5,616,118.50		\$ 19,357.50		\$ 5,596,761.00
511 Rock Valley	109,712		\$ 144.00		\$15,798,528.00		\$ 65,083.00		\$ 15,733,445.00
506 Sauk Valley	30,330		\$ 174.00		\$ 5,277,420.00		\$ 11,113.00		\$ 5,266,307.00
531 Shawnee	23,023		\$ 160.00		\$ 3,683,600.00		\$ 28,899.00		\$ 3,654,701.00
510 South Suburban	45,240		\$ 179.75		\$ 8,131,890.00		\$ 83,143.00		\$ 8,048,747.00
533 Southeastern	25,864		\$ 152.00		\$ 3,931,328.00		\$ 19,663.00		\$ 3,911,665.00
522 Southwestern	152,298		\$ 144.00		\$21,930,912.00		\$ 279,683.00		\$ 21,651,229.00
534 Spoon River	20,851		\$ 210.00		\$ 4,378,605.00		\$ 39,220.40		\$ 4,339,384.60
504 Triton	137,435		\$ 178.00		\$24,463,430.00		\$ 42,186.00		\$ 24,421,244.00
516 Waubonsee	141,454		\$ 149.00		\$21,076,646.00		\$ 56,548.00		\$ 21,020,098.00
	4,138,430		\$ 159.88		\$ 661,644,607		\$ 4,453,406		\$ 657,191,201
					Average Tuition allowing for waivers and scholarships				\$ 158.80

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. Table 5 presents the amount of local tax revenue deduction from the credit hour rate calculation. Table 6 shows the credit hour rate after reduction by local tax and tuition revenues.

Illinois Community College Board	
Table 5	
CALCULATION of FY 2027 LOCAL TAX CONTRIBUTION DEDUCTION for GRANT RATES	
FY 25 Ed and O&M Local Tax Revenue:	\$ 1,121,431,857
Less Public Service Revenue:	<u>\$ (28,302,018)</u>
FY 25 Local Tax Revenue for Instruction:	\$ 1,093,129,839
FY 25 Unrestricted Funded Hours	÷ 4,366,629
FY 27 Local Tax Revenue per Instructional Hour:	= \$ 250.34

Illinois Community College Board								
FY 2027 System Funding Formula								
CREDIT HOUR GRANT RATES BY CATEGORY FOR FISCAL YEAR 2027								
Public Act 104-0464								
Table 6								
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Totals/Averages	
FY2025 Unit Cost	\$ 527.06	\$ 554.73	\$ 598.84	\$ 693.81	\$ 514.32	\$ 598.18	\$ 581.16	\$
FY2025 Weighted Cost	\$ 601.06	\$ 632.62	\$ 682.92	\$ 791.22	\$ 586.53	\$ 682.17	\$ 662.75	\$
Less:								
Tuition & Fees	\$ 165.24	\$ 165.24	\$ 165.24	\$ 165.24	\$ 165.24	\$ -	\$ 137.70	\$
Local Tax Revenue	\$ 250.34	\$ 250.34	\$ 250.34	\$ 250.34	\$ 250.34	\$ 250.34	\$ 250.34	\$
Total	\$ 415.57	\$ 415.57	\$ 415.57	\$ 415.57	\$ 415.57	\$ 250.34	\$ 388.03	\$
Credit Hour Rate	\$ 185.48	\$ 217.04	\$ 267.35	\$ 375.65	\$ 170.96	\$ 431.83	\$ 274.72	\$

FY2027 Rate Adjustment

When the appropriation for the Base Operating Grant is insufficient to fully fund the system, a rate adjustment is applied. This adjustment is calculated as a reduction from the per-credit-hour rates determined by the funding formula.

Illinois Community College Board		
Table 7		
CALCULATION of FY 2027 RATE ADJUSTMENT for GRANT RATES		
Base Operating Grant Appropriation:	\$	214,516,100
Base Operating Grant Full Funding Amount:	\$	987,175,810
Necessary Rate Adjustment:	\$	(772,659,710)
FY 2027 per hour deduction:		-78.27%

Illinois Community College Board							
Table 8							
FY 2027 CREDIT HOUR RATE STATE ADJUSTMENT							
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Totals/Averages
Credit Hour Rate	\$ 185.48	\$ 217.04	\$ 267.35	\$ 375.65	\$ 170.96	\$ 431.83	\$ 274.72
State Adjustment	\$ (145.18)	\$ (169.88)	\$ (209.25)	\$ (294.02)	\$ (133.81)	\$ (337.99)	\$ (215.02)
Effective Credit Hour Rate	\$ 40.31	\$ 47.16	\$ 58.10	\$ 81.63	\$ 37.15	\$ 93.84	\$ 59.70

Credit Hours

The credit hour component of the funding formula utilizes the greater of either the current certified unrestricted credit hours or the average of the past three fiscal years. The current certified unrestricted credit hours reflect data from two years prior to the year in which the formula is applied. Table 9 presents the Fiscal Year 2025 Unrestricted Credit Hours, while Table 10 includes both Unrestricted and Restricted Credit Hours for the same year.

Illinois Community College Board							
Table 9							
Fiscal Year 2025 Unrestricted Credit Hours							
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Total
503 Black Hawk	39,761.3	3,304.3	8,678.3	7,448.3	1,373.5	162.0	60,727.7
518 Carl Sandburg	18,517.5	626.5	1,297.0	5,014.0	578.0	33.0	26,066.0
508 City Colleges of Chicago	379,625.0	52,628.0	41,573.5	34,513.0	31,019.0	186,277.5	725,636.0
502 College of DuPage	249,712.0	39,542.0	62,984.0	28,875.5	12,804.5	10,297.0	404,215.0
532 College of Lake County	151,086.0	10,848.5	24,245.0	13,746.0	9,038.0	10,574.0	219,537.5
507 Danville	21,087.0	3,476.5	7,008.5	3,982.5	1,300.0	-	36,854.5
509 Elgin	99,349.5	10,325.5	19,579.5	12,270.0	7,104.0	4,012.5	152,641.0
512 Harper	160,478.0	16,209.5	16,441.0	15,270.5	8,195.0	1,645.5	218,239.5
540 Heartland	58,146.0	2,357.0	6,196.0	5,690.0	2,638.0	1,294.5	76,321.5
519 Highland	17,067.0	1,976.0	4,097.0	2,482.0	858.0	-	26,480.0
514 Illinois Central	88,640.0	5,206.0	12,749.0	16,211.0	2,041.0	-	124,847.0
529 Illinois Eastern	36,956.0	4,670.0	20,216.0	7,750.5	-	362.0	69,954.5
513 Illinois Valley	31,270.0	3,363.0	6,420.0	6,133.5	1,231.0	-	48,417.5
530 John A. Logan	36,223.0	5,449.5	6,426.5	7,665.5	1,114.0	515.0	57,393.5
539 John Wood	21,191.0	3,673.0	4,593.0	2,428.0	473.0	-	32,358.0
525 Joliet	141,783.0	9,931.0	28,897.0	19,197.5	11,246.0	-	211,054.5
520 Kankakee	28,461.0	1,503.0	7,504.0	8,292.0	1,023.0	-	46,783.0
501 Kaskaskia	37,741.0	7,687.0	12,123.0	11,755.0	1,538.0	348.0	71,192.0
523 Kishwaukee	33,236.0	3,704.0	4,960.0	5,015.0	1,162.0	-	48,077.0
517 Lake Land	50,603.5	6,401.0	32,061.0	11,661.0	1,123.0	33.0	101,882.5
536 Lewis & Clark	47,264.5	4,297.0	7,280.0	6,396.0	1,817.0	12.5	67,067.0
526 Lincoln Land	72,348.0	3,147.5	16,131.0	12,046.5	690.0	-	104,363.0
528 McHenry	96,443.0	9,924.0	12,480.0	6,664.0	1,733.0	473.0	127,717.0
524 Moraine Valley	129,830.0	11,045.0	19,271.0	14,088.0	17,270.0	22.0	191,526.0
527 Morton	44,549.0	2,783.0	3,623.0	3,198.0	2,676.0	-	56,829.0
535 Oakton	89,085.0	9,306.0	10,904.5	8,256.0	7,986.0	2,496.0	128,033.5
505 Parkland	69,730.0	1,938.0	10,926.0	11,229.5	6,264.0	811.0	100,898.5
515 Prairie State	32,616.0	2,269.0	7,260.5	8,837.5	1,250.0	3,564.5	55,797.5
521 Rend Lake	23,278.5	3,968.0	6,544.0	6,074.0	736.0	84.0	40,684.5
537 Richland	20,771.0	3,038.0	5,005.5	5,020.0	1,487.0	-	35,321.5
511 Rock Valley	75,607.0	5,402.0	18,148.0	7,768.5	2,300.0	870.0	110,095.5
506 Sauk Valley	19,821.0	2,049.0	3,193.0	4,438.0	829.0	-	30,330.0
531 Shawnee	14,885.0	1,980.0	2,826.5	3,206.0	125.0	1,228.0	24,250.5
510 South Suburban	24,874.0	7,501.5	2,603.0	5,482.5	4,779.0	-	45,240.0
533 Southeastern	15,771.5	1,707.5	3,970.0	3,237.0	1,178.0	-	25,864.0
522 Southwestern	79,235.0	23,742.0	30,015.0	15,834.0	3,472.0	-	152,298.0
534 Spoon River	15,198.0	860.0	1,939.5	2,498.0	355.0	-	20,850.5
504 Triton	79,177.0	12,625.5	28,645.5	9,504.0	7,483.0	841.0	138,276.0
516 Waubensee	106,597.0	8,770.5	11,984.0	7,477.5	6,625.0	42.0	141,496.0
TOTAL	2,758,014.3	309,234.8	530,799.3	366,655.8	164,914.0	225,998.0	4,355,616.2

Illinois Community College Board							
Table 10							
Fiscal Year 2025 Restricted and Unrestricted Credit Hours							
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Total
503 Black Hawk	39,952.9	3,304.3	8,999.6	7,448.3	1,373.5	14,148.2	75,226.8
518 Carl Sandburg	18,517.5	626.5	1,303.0	5,014.0	578.0	33.0	26,072.0
508 City Colleges of Chicago	380,793.0	53,069.0	43,200.5	35,005.0	31,163.0	200,432.5	743,663.0
502 College of DuPage	249,712.0	39,542.0	62,984.0	28,875.5	12,804.5	25,838.0	419,756.0
532 College of Lake County	151,086.0	10,986.5	24,245.0	13,746.0	9,038.0	19,603.8	228,705.3
507 Danville	21,283.0	3,836.5	7,690.5	4,019.5	1,300.0	2,299.5	40,429.0
509 Elgin	99,389.5	10,325.5	19,579.5	13,744.0	7,104.0	26,771.5	176,914.0
512 Harper	160,478.0	16,209.5	16,441.0	17,429.5	8,243.0	16,436.5	235,237.5
540 Heartland	58,254.0	2,357.0	6,286.0	6,608.0	2,638.0	7,199.6	83,342.6
519 Highland	17,198.0	1,976.0	4,121.0	2,482.0	1,048.0	1,296.0	28,121.0
514 Illinois Central	88,640.0	5,206.0	12,749.0	16,211.0	2,041.0	2,073.0	126,920.0
529 Illinois Eastern	37,263.0	4,677.0	20,239.0	7,750.5	-	1,441.0	71,370.5
513 Illinois Valley	31,522.0	3,363.0	7,998.0	6,156.5	1,231.0	980.5	51,251.0
530 John A. Logan	36,481.5	5,517.5	6,735.0	7,679.0	1,114.0	3,040.5	60,567.5
539 John Wood	21,254.0	3,673.0	4,593.0	2,428.0	473.0	510.0	32,931.0
525 Joliet	141,783.0	9,931.0	28,897.0	19,197.5	11,246.0	10,915.0	221,969.5
520 Kankakee	28,461.0	1,503.0	7,672.0	8,292.0	1,023.0	4,473.5	51,424.5
501 Kaskaskia	37,741.0	7,920.0	12,123.0	11,831.5	1,538.0	1,701.0	72,854.5
523 Kishwaukee	33,236.0	3,704.0	4,960.0	5,015.0	1,162.0	3,811.0	51,888.0
517 Lake Land	50,604.0	6,687.5	32,086.0	11,709.0	1,288.0	1,461.5	103,836.0
536 Lewis & Clark	47,293.5	4,297.0	7,663.0	6,462.0	1,817.0	2,612.5	70,145.0
526 Lincoln Land	72,348.0	3,147.5	16,131.0	12,046.5	690.0	3,276.0	107,639.0
528 McHenry	96,449.0	9,924.0	12,480.0	6,699.0	1,733.0	6,626.5	133,911.5
524 Moraine Valley	129,830.0	11,045.0	19,271.0	14,088.0	17,270.0	7,820.0	199,324.0
527 Morton	44,549.0	2,783.0	3,623.0	3,198.0	2,676.0	8,219.0	65,048.0
535 Oakton	89,085.0	9,306.0	10,904.5	8,256.0	7,986.0	29,020.6	154,558.1
505 Parkland	69,960.0	1,938.0	12,263.0	11,295.5	6,264.0	4,504.0	106,224.5
515 Prairie State	32,616.0	2,269.0	7,260.5	8,837.5	1,250.0	5,701.5	57,934.5
521 Rend Lake	23,278.5	4,061.0	6,544.0	6,094.0	736.0	363.0	41,076.5
537 Richland	21,195.0	3,158.0	5,105.0	5,047.5	1,487.0	1,640.1	37,632.6
511 Rock Valley	75,607.0	5,402.0	18,148.0	7,768.5	2,300.0	4,576.0	113,801.5
506 Sauk Valley	19,826.0	2,049.0	3,193.0	4,438.0	829.0	594.0	30,929.0
531 Shawnee	15,056.0	2,013.5	3,067.0	3,714.0	125.0	3,522.0	27,497.5
510 South Suburban	24,889.0	7,501.5	2,668.0	5,482.5	4,779.0	6,422.0	51,742.0
533 Southeastern	15,771.5	1,714.5	3,970.0	3,237.0	1,178.0	-	25,871.0
522 Southwestern	79,316.0	23,933.5	32,120.5	17,534.5	3,472.0	5,149.0	161,525.5
534 Spoon River	15,198.0	860.0	1,939.5	2,498.0	355.0	854.0	21,704.5
504 Triton	79,177.0	12,625.5	28,645.5	9,504.0	7,483.0	18,673.0	156,108.0
516 Waubensee	106,597.0	8,770.5	11,984.0	7,477.5	6,625.0	23,842.0	165,296.0
TOTAL	2,761,690.9	311,213.3	539,882.6	374,319.8	165,461.0	477,880.8	4,630,448.4

Funded Credit Hours

Funded credit hour allocations, detailed in Table 12, are calculated based on the higher value between the three-year average and the certified hours from two years prior. Table 11 provides the three-year average of unrestricted credit hours used in this determination. These funded credit hours form the basis for Base Operating Grant allocations to community colleges.

Illinois Community College Board							
Table 11							
Three-Year Average Unrestricted Credit Hours							
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Total
503 Black Hawk	38,303.9	3,100.2	7,911.0	6,760.8	1,633.0	114.5	57,823.4
518 Carl Sandburg	19,553.2	780.2	1,402.5	4,757.2	686.3	36.3	27,215.7
508 City Colleges of Chicago	347,157.7	44,297.2	36,694.5	31,355.7	32,968.0	165,282.2	657,755.2
502 College of DuPage	232,232.0	34,831.0	57,492.0	26,263.5	12,726.5	8,126.7	371,671.7
532 College of Lake County	146,174.2	9,630.8	22,520.2	13,558.3	7,644.7	9,072.3	208,600.5
507 Danville	18,744.0	3,312.5	6,388.8	3,444.5	1,140.8	-	33,030.7
509 Elgin	95,595.2	8,698.7	17,300.2	11,342.0	7,042.3	3,059.0	143,037.3
512 Harper	155,218.7	15,107.3	15,451.0	14,466.2	7,719.3	1,717.2	209,679.7
540 Heartland	59,342.7	2,470.5	5,982.8	5,660.5	2,803.7	884.7	77,144.8
519 Highland	16,522.7	1,821.3	4,460.3	2,446.0	829.3	-	26,079.7
514 Illinois Central	85,294.7	4,600.0	11,954.7	14,556.3	2,232.0	3.0	118,640.7
529 Illinois Eastern	38,985.0	4,954.3	21,536.7	8,933.8	136.0	208.7	74,754.5
513 Illinois Valley	29,662.0	2,969.7	6,096.8	5,622.7	1,127.3	-	45,478.5
530 John A. Logan	36,139.8	4,993.8	6,307.0	7,966.2	1,184.7	592.5	57,184.0
539 John Wood	19,666.5	3,450.0	3,692.7	2,436.0	492.3	9.0	29,746.5
525 Joliet	141,438.7	9,095.0	27,616.3	16,533.5	10,579.7	-	205,263.2
520 Kankakee	26,920.3	1,504.0	6,605.7	7,851.3	1,087.0	-	43,968.3
501 Kaskaskia	34,831.0	7,020.7	10,849.5	10,218.7	1,582.0	122.7	64,624.5
523 Kishwaukee	30,331.5	3,067.0	4,791.7	4,584.3	1,516.0	-	44,290.5
517 Lake Land	48,709.5	7,967.0	32,624.3	12,117.8	1,429.7	83.0	102,931.3
536 Lewis & Clark	43,811.8	3,958.5	7,373.3	6,246.8	1,902.7	102.8	63,396.0
526 Lincoln Land	70,777.3	2,929.0	14,619.2	11,712.2	952.3	-	100,990.0
528 McHenry	96,572.3	9,320.0	11,135.0	6,023.7	2,287.7	157.7	125,496.3
524 Moraine Valley	127,870.7	11,309.0	19,063.8	12,703.3	14,371.0	7.3	185,325.2
527 Morton	43,808.3	3,068.0	3,695.0	3,339.0	2,549.0	-	56,459.3
535 Oakton	88,673.0	9,170.2	9,761.0	8,289.0	7,462.3	1,925.7	125,281.2
505 Parkland	67,165.7	2,206.3	10,122.0	10,869.7	5,728.7	739.3	96,831.7
515 Prairie State	32,189.7	2,309.8	6,543.2	7,845.2	1,339.3	1,340.8	51,568.0
521 Rend Lake	22,994.8	4,099.2	6,501.5	6,187.8	810.7	98.0	40,692.0
537 Richland	20,789.3	2,361.2	4,854.3	5,126.2	1,476.7	-	34,607.7
511 Rock Valley	76,624.8	5,372.8	18,005.3	7,806.3	1,902.7	3,567.2	113,279.2
506 Sauk Valley	18,981.3	1,896.0	3,323.5	4,360.3	855.0	-	29,416.2
531 Shawnee	15,291.7	1,684.7	2,736.5	3,032.7	275.3	1,084.3	24,105.2
510 South Suburban	23,187.8	6,107.5	2,833.7	5,708.2	4,341.0	-	42,178.2
533 Southeastern	15,078.7	1,595.8	3,853.2	3,169.7	1,058.7	-	24,756.0
522 Southwestern	76,916.7	21,503.0	26,482.0	13,657.5	3,403.0	-	141,962.2
534 Spoon River	15,181.0	621.7	2,205.0	2,147.8	453.7	-	20,609.2
504 Triton	74,851.2	12,271.2	25,234.7	9,151.7	6,965.3	1,437.7	129,911.7
516 Waubensee	101,720.3	8,621.8	10,870.7	7,183.0	6,018.0	594.0	135,007.8
TOTAL	2,653,309.5	284,076.9	496,891.5	345,435.3	160,713.7	200,366.5	4,140,793.4

Illinois Community College Board							
Table 12							
Fiscal Year 2027 Funded Credit Hours							
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Total
503 Black Hawk	39,761.3	3,304.3	8,678.3	7,448.3	1,373.5	162.0	60,727.7
518 Carl Sandburg	19,553.2	780.2	1,402.5	4,757.2	686.3	36.3	27,215.7
508 City Colleges of Chicago	379,625.0	52,628.0	41,573.5	34,513.0	31,019.0	186,277.5	725,636.0
502 College of DuPage	249,712.0	39,542.0	62,984.0	28,875.5	12,804.5	10,297.0	404,215.0
532 College of Lake County	151,086.0	10,848.5	24,245.0	13,746.0	9,038.0	10,574.0	219,537.5
507 Danville	21,087.0	3,476.5	7,008.5	3,982.5	1,300.0	-	36,854.5
509 Elgin	99,349.5	10,325.5	19,579.5	12,270.0	7,104.0	4,012.5	152,641.0
512 Harper	160,478.0	16,209.5	16,441.0	15,270.5	8,195.0	1,645.5	218,239.5
540 Heartland	59,342.7	2,470.5	5,982.8	5,660.5	2,803.7	884.7	77,144.8
519 Highland	17,067.0	1,976.0	4,097.0	2,482.0	858.0	-	26,480.0
514 Illinois Central	88,640.0	5,206.0	12,749.0	16,211.0	2,041.0	-	124,847.0
529 Illinois Eastern	38,985.0	4,954.3	21,536.7	8,933.8	136.0	208.7	74,754.5
513 Illinois Valley	31,270.0	3,363.0	6,420.0	6,133.5	1,231.0	-	48,417.5
530 John A. Logan	36,223.0	5,449.5	6,426.5	7,665.5	1,114.0	515.0	57,393.5
539 John Wood	21,191.0	3,673.0	4,593.0	2,428.0	473.0	-	32,358.0
525 Joliet	141,783.0	9,931.0	28,897.0	19,197.5	11,246.0	-	211,054.5
520 Kankakee	28,461.0	1,503.0	7,504.0	8,292.0	1,023.0	-	46,783.0
501 Kaskaskia	37,741.0	7,687.0	12,123.0	11,755.0	1,538.0	348.0	71,192.0
523 Kishwaukee	33,236.0	3,704.0	4,960.0	5,015.0	1,162.0	-	48,077.0
517 Lake Land	48,709.5	7,967.0	32,624.3	12,117.8	1,429.7	83.0	102,931.3
536 Lewis & Clark	47,264.5	4,297.0	7,280.0	6,396.0	1,817.0	12.5	67,067.0
526 Lincoln Land	72,348.0	3,147.5	16,131.0	12,046.5	690.0	-	104,363.0
528 McHenry	96,443.0	9,924.0	12,480.0	6,664.0	1,733.0	473.0	127,717.0
524 Moraine Valley	129,830.0	11,045.0	19,271.0	14,088.0	17,270.0	22.0	191,526.0
527 Morton	44,549.0	2,783.0	3,623.0	3,198.0	2,676.0	-	56,829.0
535 Oakton	89,085.0	9,306.0	10,904.5	8,256.0	7,986.0	2,496.0	128,033.5
505 Parkland	69,730.0	1,938.0	10,926.0	11,229.5	6,264.0	811.0	100,898.5
515 Prairie State	32,616.0	2,269.0	7,260.5	8,837.5	1,250.0	3,564.5	55,797.5
521 Rend Lake	22,994.8	4,099.2	6,501.5	6,187.8	810.7	98.0	40,692.0
537 Richland	20,771.0	3,038.0	5,005.5	5,020.0	1,487.0	-	35,321.5
511 Rock Valley	76,624.8	5,372.8	18,005.3	7,806.3	1,902.7	3,567.2	113,279.2
506 Sauk Valley	19,821.0	2,049.0	3,193.0	4,438.0	829.0	-	30,330.0
531 Shawnee	14,885.0	1,980.0	2,826.5	3,206.0	125.0	1,228.0	24,250.5
510 South Suburban	24,874.0	7,501.5	2,603.0	5,482.5	4,779.0	-	45,240.0
533 Southeastern	15,771.5	1,707.5	3,970.0	3,237.0	1,178.0	-	25,864.0
522 Southwestern	79,235.0	23,742.0	30,015.0	15,834.0	3,472.0	-	152,298.0
534 Spoon River	15,198.0	860.0	1,939.5	2,498.0	355.0	-	20,850.5
504 Triton	79,177.0	12,625.5	28,645.5	9,504.0	7,483.0	841.0	138,276.0
516 Waubensee	106,597.0	8,770.5	11,984.0	7,477.5	6,625.0	42.0	141,496.0
Totals	2,761,115.8	311,454.3	532,390.5	368,161.3	165,308.0	228,199.3	4,366,629.2

Illinois Community College Board

Table 13

FY 2027 Base Operating Grant Allocations

CREDIT HOUR RATES	\$ 40.31	\$ 47.16	\$ 58.10	\$ 81.63	\$ 37.15	\$ 93.84	Total
	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	
503 Black Hawk	1,602,620	155,844	504,167	608,003	51,024	15,202	\$ 2,936,860.00
518 Carl Sandburg	788,110	36,796	81,478	388,327	25,497	3,409	\$ 1,323,617.00
508 City Colleges of Chicago	15,301,170	2,482,149	2,415,219	2,817,289	1,152,330	17,479,926	\$ 41,648,084.00
502 College of DuPage	10,064,895	1,864,960	3,659,066	2,357,101	475,677	966,251	\$ 19,387,950.00
532 College of Lake County	6,089,674	511,659	1,408,517	1,122,083	335,754	992,240	\$ 10,459,928.00
507 Danville	849,933	163,966	407,160	325,091	48,294	-	\$ 1,794,443.00
509 Elgin	4,004,382	486,992	1,137,474	1,001,598	263,908	376,525	\$ 7,270,880.00
512 Harper	6,468,228	764,505	955,143	1,246,528	304,438	154,411	\$ 9,893,252.00
540 Heartland	2,391,866	116,519	347,574	462,065	104,154	83,015	\$ 3,505,194.00
519 Highland	687,903	93,196	238,016	202,605	31,874	-	\$ 1,253,594.00
514 Illinois Central	3,572,725	245,536	740,655	1,323,301	75,821	-	\$ 5,958,038.00
529 Illinois Eastern	1,571,330	233,666	1,251,176	729,267	5,052	19,581	\$ 3,810,073.00
513 Illinois Valley	1,260,369	158,613	372,971	500,676	45,731	-	\$ 2,338,360.00
530 John A. Logan	1,460,005	257,020	373,349	625,733	41,384	48,327	\$ 2,805,818.00
539 John Wood	854,125	173,234	266,831	198,197	17,572	-	\$ 1,509,958.00
525 Joliet	5,714,708	468,386	1,678,776	1,567,088	417,780	-	\$ 9,846,737.00
520 Kankakee	1,147,149	70,888	435,946	676,874	38,004	-	\$ 2,368,861.00
501 Kaskaskia	1,521,189	362,550	704,288	959,558	57,135	32,656	\$ 3,637,376.00
523 Kishwaukee	1,339,611	174,696	288,152	409,373	43,167	-	\$ 2,254,999.00
517 Lake Land	1,963,286	375,756	1,895,316	989,176	53,111	7,789	\$ 5,284,434.00
536 Lewis & Clark	1,905,044	202,664	422,933	522,104	67,500	1,173	\$ 3,121,417.00
526 Lincoln Land	2,916,059	148,449	937,133	983,353	25,633	-	\$ 5,010,628.00
528 McHenry	3,887,233	468,056	725,028	543,981	64,380	44,385	\$ 5,733,062.00
524 Moraine Valley	5,232,930	520,927	1,119,552	1,150,001	641,566	2,064	\$ 8,667,040.00
527 Morton	1,795,593	131,258	210,479	261,052	99,411	-	\$ 2,497,792.00
535 Oakton	3,590,661	438,909	633,499	673,936	296,673	234,220	\$ 5,867,897.00
505 Parkland	2,810,538	91,404	634,748	916,662	232,702	76,103	\$ 4,762,157.00
515 Prairie State	1,314,621	107,015	421,800	721,403	46,436	334,486	\$ 2,945,762.00
521 Rend Lake	926,830	193,333	377,706	505,112	30,116	9,196	\$ 2,042,292.00
537 Richland	837,196	143,284	290,795	409,782	55,241	-	\$ 1,736,298.00
511 Rock Valley	3,088,442	253,405	1,046,023	637,229	70,683	334,736	\$ 5,430,517.00
506 Sauk Valley	798,905	96,639	185,498	362,273	30,797	-	\$ 1,474,112.00
531 Shawnee	599,955	93,385	164,206	261,705	4,644	115,233	\$ 1,239,128.00
510 South Suburban	1,002,572	353,801	151,222	447,535	177,536	-	\$ 2,132,666.00
533 Southeastern	635,686	80,533	230,638	264,236	43,762	-	\$ 1,254,854.00
522 Southwestern	3,193,647	1,119,769	1,743,726	1,292,526	128,982	-	\$ 7,478,650.00
534 Spoon River	612,571	40,561	112,676	203,911	13,188	-	\$ 982,907.00
504 Triton	3,191,309	595,470	1,664,165	775,810	277,987	78,918	\$ 6,583,659.00
516 Waubensee	4,296,500	413,652	696,212	610,387	246,113	3,941	\$ 6,266,806.00
TOTALS	\$ 111,289,571	\$ 14,689,442	\$ 30,929,313	\$ 30,052,932	\$ 6,141,057	\$ 21,413,787	\$ 214,516,100.00

EQUALIZATION GRANTS

Equalization Grants were established by statute to help reduce disparities in local property tax revenue available per student across community college districts. The grant is based on a foundation level of expected tax revenue per student, and districts falling below this threshold are eligible for funding. Tables 14 and 15 outline the calculation of the Fiscal Year 2027 grant allocations, with Table 14 detailing the method used to compute the basic grant threshold. Since 1998, a minimum Equalization Grant of \$50,000 has been maintained to ensure that colleges qualifying for Equalization remain eligible even if full state funding is not appropriated. The local tax base used in the calculation is adjusted annually to account for corporate personal property replacement tax (CPPRT) revenue distributed to college districts. For Fiscal Year 2027, due to funding limitations, the Equalization Threshold was prorated at 83.1% of the calculated level.

Illinois Community College Board			
Table 14			
FISCAL YEAR 2027 CALCULATION OF EQUALIZATION GRANT THRESHOLD			
Lesser of 2027 CPPRT or two-year average:	\$	\$71,933,214	
Statewide Weighted Average Tax Rate:	÷		0.00238476166
CPPRT inflated by Statewide Avg. Tax Rate:	=	\$ 30,163,691,142	
Adjusted CPPRT:	\$	30,163,691,142	
Lesser of 2025 EAV or two-year average	+	\$ 456,866,655,746	
Total	=	\$ 487,030,346,888	
In-District FTE:	÷	137,228	
Local Revenue per In-District FTE:	=	\$ 3,549,069	
Statewide Weighted Average Tax Rate:	×		0.00238476166
Statewide Threshold:	=	\$ 8,464	
Proration due to underfunding:	×		.831455265
Prorated Threshold:	=	\$ 7,037	

Illinois Community College Board
Table 15
Fiscal Year 2027 Equalization Grant Data

Tax Rate		0.00238476166						
Full Threshold		\$ 8,464						
Dist	College	EAV	FTE	CPPRT	CPPRT/RATE	EAV+(CPPRT / RATE) per FTE	EAV CPPRT RATE	
503	Black Hawk	\$ 5,320,296,472	2,418	\$ 2,012,850	\$ 844,046,662	\$ 2,549,711	\$ 6,080	
518	Carl Sandburg	\$ 2,544,049,254	748	\$ 399,624	\$ 167,573,870	\$ 3,625,111	\$ 8,645	
508	City Colleges of Chicago	\$ 104,686,164,270	23,872	\$ 20,014,635	\$ 8,392,719,167	\$ 4,736,827	\$ 11,296	
502	College of DuPage	\$ 56,937,743,833	11,597	\$ 2,282,233	\$ 957,006,542	\$ 4,992,333	\$ 11,906	
532	College of Lake County	\$ 30,434,670,024	7,275	\$ 1,740,935	\$ 730,024,551	\$ 4,283,562	\$ 10,215	
507	Danville	\$ 1,346,898,286	1,134	\$ 846,975	\$ 355,161,484	\$ 1,500,516	\$ 3,578	
509	Elgin	\$ 17,291,526,991	5,571	\$ 828,807	\$ 347,543,083	\$ 3,166,164	\$ 7,551	
512	Harper	\$ 24,102,805,881	6,659	\$ 1,408,946	\$ 590,812,098	\$ 3,708,205	\$ 8,843	
540	Heartland	\$ 6,112,025,040	2,349	\$ 1,180,062	\$ 494,834,234	\$ 2,812,662	\$ 6,708	
519	Highland	\$ 2,577,518,183	793	\$ 591,510	\$ 248,037,491	\$ 3,565,370	\$ 8,503	
514	Illinois Central	\$ 8,751,050,984	3,776	\$ 4,326,507	\$ 1,814,230,512	\$ 2,797,737	\$ 6,672	
529	Illinois Eastern	\$ 2,308,512,930	2,044	\$ 988,319	\$ 414,431,017	\$ 1,331,965	\$ 3,176	
513	Illinois Valley	\$ 4,455,240,178	1,651	\$ 1,769,062	\$ 741,819,100	\$ 3,148,079	\$ 7,507	
530	John A. Logan	\$ 2,488,948,330	1,878	\$ 924,956	\$ 387,860,995	\$ 1,532,097	\$ 3,654	
539	John Wood	\$ 2,417,797,030	1,048	\$ 739,196	\$ 309,966,418	\$ 2,602,331	\$ 6,206	
525	Joliet	\$ 28,631,639,368	7,064	\$ 2,893,515	\$ 1,213,335,034	\$ 4,224,890	\$ 10,075	
520	Kankakee	\$ 3,413,145,051	1,609	\$ 722,657	\$ 303,031,000	\$ 2,310,097	\$ 5,509	
501	Kaskaskia	\$ 2,473,029,026	2,130	\$ 730,486	\$ 306,313,982	\$ 1,304,631	\$ 3,111	
523	Kishwaukee	\$ 3,531,741,119	1,548	\$ 386,015	\$ 161,867,413	\$ 2,385,410	\$ 5,689	
517	Lake Land	\$ 4,347,435,216	2,362	\$ 641,348	\$ 268,936,075	\$ 1,954,507	\$ 4,661	
536	Lewis & Clark	\$ 5,933,922,565	2,307	\$ 1,458,815	\$ 611,723,399	\$ 2,836,806	\$ 6,765	
526	Lincoln Land	\$ 8,382,697,453	3,299	\$ 1,617,209	\$ 678,142,678	\$ 2,746,444	\$ 6,550	
528	McHenry	\$ 10,879,648,544	4,451	\$ 478,614	\$ 200,696,794	\$ 2,489,210	\$ 5,936	
524	Moraine Valley	\$ 14,081,038,391	5,713	\$ 1,848,034	\$ 774,934,255	\$ 2,600,191	\$ 6,201	
527	Morton	\$ 2,618,777,088	1,894	\$ 1,840,843	\$ 771,919,161	\$ 1,789,852	\$ 4,268	
535	Oakton	\$ 30,227,690,643	3,631	\$ 1,507,996	\$ 632,346,479	\$ 8,499,842	\$ 20,270	
505	Parkland	\$ 7,789,203,273	2,642	\$ 3,240,847	\$ 1,358,981,425	\$ 3,462,293	\$ 8,257	
515	Prairie State	\$ 4,152,054,566	1,668	\$ 709,131	\$ 297,359,468	\$ 2,667,754	\$ 6,362	
521	Rend Lake	\$ 1,579,088,823	1,271	\$ 631,871	\$ 264,961,740	\$ 1,450,451	\$ 3,459	
537	Richland	\$ 3,034,042,151	1,123	\$ 636,053	\$ 266,715,538	\$ 2,940,201	\$ 7,012	
511	Rock Valley	\$ 8,350,022,502	3,709	\$ 2,268,767	\$ 951,360,074	\$ 2,507,671	\$ 5,980	
506	Sauk Valley	\$ 2,480,631,255	911	\$ 683,039	\$ 286,418,073	\$ 3,037,487	\$ 7,244	
531	Shawnee	\$ 827,009,722	876	\$ 725,428	\$ 304,192,944	\$ 1,291,712	\$ 3,080	
510	South Suburban	\$ 3,825,697,731	1,476	\$ 825,148	\$ 346,008,372	\$ 2,825,721	\$ 6,739	
533	Southeastern	\$ 772,893,382	879	\$ 329,539	\$ 138,185,109	\$ 1,036,278	\$ 2,471	
522	Southwestern	\$ 9,832,347,782	4,525	\$ 2,045,661	\$ 857,805,366	\$ 2,362,700	\$ 5,634	
534	Spoon River	\$ 1,189,162,610	564	\$ 1,348,684	\$ 565,542,629	\$ 3,110,352	\$ 7,417	
504	Triton	\$ 12,956,603,893	3,679	\$ 2,949,990	\$ 1,237,016,671	\$ 3,858,395	\$ 9,201	
516	Waubonsee	\$ 13,781,885,914	5,081	\$ 1,358,909	\$ 569,830,240	\$ 2,824,353	\$ 6,735	
		\$ 456,866,655,746	137,228	\$ 71,933,214	\$ 30,163,691,142	\$ 3,549,069	\$ 8,464	

Illinois Community College Board

Table 15

FY2027 Equalization Grant Data

Dist	College	Full Threshold Difference	Full Equalization Grant	Prorated Threshold Difference	Prorated Equalization Grant	Total Equalization Grant
503	Black Hawk	\$ 2,383	\$ 5,761,848	\$ 957	\$ 2,313,029	\$ 2,313,030
518	Carl Sandburg	\$ (181)	\$ -	\$ (1,608)	\$ -	\$ -
508	City Colleges of Chicago	\$ (2,833)	\$ -	\$ (4,259)	\$ -	\$ -
502	College of DuPage	\$ (3,442)	\$ -	\$ (4,868)	\$ -	\$ -
532	College of Lake County	\$ (1,752)	\$ -	\$ (3,178)	\$ -	\$ -
507	Danville	\$ 4,885	\$ 5,541,491	\$ 3,459	\$ 3,923,377	\$ 3,923,380
509	Elgin	\$ 913	\$ 5,087,191	\$ (513)	\$ -	\$ 50,000
512	Harper	\$ (380)	\$ -	\$ (1,806)	\$ -	\$ -
540	Heartland	\$ 1,756	\$ 4,125,154	\$ 330	\$ 774,327	\$ 774,330
519	Highland	\$ (39)	\$ -	\$ (1,465)	\$ -	\$ -
514	Illinois Central	\$ 1,792	\$ 6,766,295	\$ 365	\$ 1,379,272	\$ 1,379,270
529	Illinois Eastern	\$ 5,287	\$ 10,808,783	\$ 3,861	\$ 7,892,562	\$ 7,892,560
513	Illinois Valley	\$ 956	\$ 1,578,666	\$ (470)	\$ -	\$ 50,000
530	John A. Logan	\$ 4,810	\$ 9,031,707	\$ 3,383	\$ 6,353,159	\$ 6,353,160
539	John Wood	\$ 2,258	\$ 2,366,568	\$ 831	\$ 871,300	\$ 871,300
525	Joliet	\$ (1,612)	\$ -	\$ (3,038)	\$ -	\$ -
520	Kankakee	\$ 2,955	\$ 4,753,052	\$ 1,528	\$ 2,458,274	\$ 2,458,270
501	Kaskaskia	\$ 5,352	\$ 11,402,679	\$ 3,926	\$ 8,363,691	\$ 8,363,690
523	Kishwaukee	\$ 2,775	\$ 4,296,933	\$ 1,349	\$ 2,088,102	\$ 2,088,100
517	Lake Land	\$ 3,803	\$ 8,981,523	\$ 2,376	\$ 5,612,235	\$ 5,612,240
536	Lewis & Clark	\$ 1,699	\$ 3,919,298	\$ 272	\$ 627,771	\$ 627,770
526	Lincoln Land	\$ 1,914	\$ 6,314,736	\$ 488	\$ 1,608,515	\$ 1,608,520
528	McHenry	\$ 2,528	\$ 11,250,835	\$ 1,101	\$ 4,900,943	\$ 4,900,940
524	Moraine Valley	\$ 2,263	\$ 12,928,597	\$ 836	\$ 4,778,355	\$ 4,778,360
527	Morton	\$ 4,195	\$ 7,947,600	\$ 2,769	\$ 5,245,221	\$ 5,245,220
535	Oakton	\$ (11,806)	\$ -	\$ (13,233)	\$ -	\$ -
505	Parkland	\$ 207	\$ 546,787	\$ (1,220)	\$ -	\$ 50,000
515	Prairie State	\$ 2,102	\$ 3,505,363	\$ 675	\$ 1,126,159	\$ 1,126,160
521	Rend Lake	\$ 5,005	\$ 6,362,801	\$ 3,578	\$ 4,549,188	\$ 4,549,190
537	Richland	\$ 1,452	\$ 1,630,065	\$ 25	\$ 28,623	\$ 50,000
511	Rock Valley	\$ 2,483	\$ 9,211,680	\$ 1,057	\$ 3,920,511	\$ 3,920,510
506	Sauk Valley	\$ 1,220	\$ 1,111,381	\$ (207)	\$ -	\$ 50,000
531	Shawnee	\$ 5,383	\$ 4,714,328	\$ 3,957	\$ 3,465,078	\$ 3,465,080
510	South Suburban	\$ 1,725	\$ 2,546,694	\$ 299	\$ 440,690	\$ 440,690
533	Southeastern	\$ 5,992	\$ 5,268,425	\$ 4,566	\$ 4,014,261	\$ 4,014,260
522	Southwestern	\$ 2,829	\$ 12,800,893	\$ 1,403	\$ 6,346,580	\$ 6,346,580
534	Spoon River	\$ 1,046	\$ 590,233	\$ (380)	\$ -	\$ 50,000
504	Triton	\$ (738)	\$ -	\$ (2,164)	\$ -	\$ -
516	Waubonsee	\$ 1,728	\$ 8,782,081	\$ 302	\$ 1,533,393	\$ 1,533,390
		\$	\$ 179,933,687	\$	\$ 84,614,616	\$ 84,886,000

Tax Rate	0.00238476166
Full Threshold	\$ 8,464
Proration Factor	0.831455265
Prorated threshold	\$ 7,037

Small College Grants

The Small College Grant provides a flat allocation of \$24,420 to community college districts with 2,500 or fewer full-time equivalent (FTE) non-correctional restricted and unrestricted hours. Districts that fall below 2,000 FTE, have an equalized assessed valuation (EAV) under \$850 million, and qualify for an Equalization Grant are eligible for an additional allocation. This grant is designated as an unrestricted grant to acknowledge the financial challenges faced by small colleges, which typically have limited discretionary funding and a higher proportion of fixed costs in their budgets. In instances where appropriated funds are insufficient to fully support the program, grants are distributed on a prorated basis.

Illinois Community College Board									
Table 16									
FY 2027 Small College Grant Allocations									
	FY27 Funded	Correctional	Funded Non-	Grant	Equalization	Less than	Less than	Additional	Total
	Hours	Hours	Correctional	Allocation	Grant	850M EAV	2000 FTE	Grant	Small College
			FTE < 2,500						Grant
503 Black Hawk	75,486.3	-	2,516.2	\$ -	Yes				
518 Carl Sandburg	27,476.5	-	915.9	\$ 27,420			Yes	\$ -	\$ -
508 City Colleges of Chicago	745,536.0	-	24,851.2	\$ -				\$ -	\$ 27,420
502 College of DuPage	419,756.0	-	13,991.9	\$ -				\$ -	\$ -
532 College of Lake County	228,705.3	-	7,623.5	\$ -				\$ -	\$ -
507 Danville	40,429.0	3,828.0	1,220.0	\$ 27,420	Yes		Yes	\$ -	\$ -
509 Elgin	176,914.0	-	5,897.1	\$ -	Yes			\$ -	\$ 27,420
512 Harper	235,237.5	-	7,841.3	\$ -				\$ -	\$ -
540 Heartland	84,900.8	-	2,830.0	\$ -	Yes			\$ -	\$ -
519 Highland	28,472.3	173.0	943.3	\$ 27,420			Yes	\$ -	\$ -
514 Illinois Central	127,111.0	471.0	4,221.3	\$ -	Yes			\$ -	\$ 27,420
529 Illinois Eastern	76,904.0	-	2,563.5	\$ -	Yes			\$ -	\$ -
513 Illinois Valley	51,590.3	-	1,719.7	\$ 27,420	Yes		Yes	\$ -	\$ -
530 John A. Logan	61,035.2	-	2,034.5	\$ 27,420	Yes			\$ -	\$ 27,420
539 John Wood	32,958.3	-	1,098.6	\$ 27,420	Yes		Yes	\$ -	\$ 27,420
525 Joliet	221,969.5	-	7,399.0	\$ -				\$ -	\$ 27,420
520 Kankakee	51,608.5	-	1,720.3	\$ 27,420	Yes		Yes	\$ -	\$ -
501 Kaskaskia	72,988.5	2,371.0	2,353.9	\$ 27,420	Yes			\$ -	\$ 27,420
523 Kishwaukee	52,242.0	-	1,741.4	\$ 27,420	Yes		Yes	\$ -	\$ 27,420
517 Lake Land	107,121.0	25,221.5	2,730.0	\$ -	Yes			\$ -	\$ 27,420
536 Lewis & Clark	70,952.5	-	2,365.1	\$ 27,420	Yes			\$ -	\$ -
526 Lincoln Land	107,901.3	-	3,596.7	\$ -	Yes			\$ -	\$ 27,420
528 McHenry	134,591.5	-	4,486.4	\$ -	Yes			\$ -	\$ -
524 Moraine Valley	199,588.0	-	6,652.9	\$ -	Yes			\$ -	\$ -
527 Morton	65,546.0	-	2,184.9	\$ 27,420	Yes			\$ -	\$ 27,420
535 Oakton	154,591.1	69.5	5,150.7	\$ -				\$ -	\$ -
505 Parkland	106,517.8	-	3,550.6	\$ -	Yes			\$ -	\$ -
515 Prairie State	58,064.7	-	1,935.5	\$ 27,420	Yes		Yes	\$ -	\$ 27,420
521 Rend Lake	41,571.5	-	1,385.7	\$ 27,420	Yes		Yes	\$ -	\$ 27,420
537 Richland	37,742.3	-	1,258.1	\$ 27,420	Yes		Yes	\$ -	\$ 27,420
511 Rock Valley	116,886.2	-	3,896.2	\$ -	Yes			\$ -	\$ -
506 Sauk Valley	31,225.7	-	1,040.9	\$ 27,420	Yes		Yes	\$ -	\$ 27,420
531 Shawnee	28,333.3	-	944.4	\$ 27,420	Yes		Yes	\$ -	\$ 27,420
510 South Suburban	52,173.0	-	1,739.1	\$ 27,420	Yes		Yes	\$ -	\$ 27,420
533 Southeastern	25,871.0	-	862.4	\$ 27,420	Yes	Yes	Yes	\$ 27,420	\$ 54,840
522 Southwestern	161,525.5	-	5,384.2	\$ -	Yes			\$ -	\$ -
534 Spoon River	22,068.7	-	735.6	\$ 27,420	Yes		Yes	\$ -	\$ 27,420
504 Triton	156,108.0	-	5,203.6	\$ -				\$ -	\$ -
516 Waubensee	165,296.0	147.0	5,505.0	\$ -	Yes			\$ -	\$ -
Totals	4,654,996.0	32,281.0	154,090.5	\$ 520,980				\$ 27,420	\$ 548,400

VETERANS GRANTS

In Fiscal Year 2027, \$3,200,000 was appropriated by the Illinois General Assembly to support Illinois Veterans and National Guard Grants. The funds were provided as a lump sum to the Illinois Community College Board (ICCB), which is responsible for distributing the allocations to community colleges. These funds will be disbursed in August 2027, following the submission of waiver claims to the Illinois Student Assistance Commission (ISAC). The ICCB will use the reported claims data to determine the appropriate distribution of funds among eligible institutions.