



Rep. Robert W. Pritchard

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1 AMENDMENT TO HOUSE BILL 3059

2 AMENDMENT NO. _____. Amend House Bill 3059 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The School Code is amended by changing Section
5 18-8.05 as follows:

6 (105 ILCS 5/18-8.05)

7 Sec. 18-8.05. Basis for apportionment of general State
8 financial aid and supplemental general State aid to the common
9 schools for the 1998-1999 and subsequent school years.

10 (A) General Provisions.

11 (1) The provisions of this Section apply to the 1998-1999
12 and subsequent school years. The system of general State
13 financial aid provided for in this Section is designed to
14 assure that, through a combination of State financial aid and
15 required local resources, the financial support provided each

1 pupil in Average Daily Attendance equals or exceeds a
2 prescribed per pupil Foundation Level. This formula approach
3 imputes a level of per pupil Available Local Resources and
4 provides for the basis to calculate a per pupil level of
5 general State financial aid that, when added to Available Local
6 Resources, equals or exceeds the Foundation Level. The amount
7 of per pupil general State financial aid for school districts,
8 in general, varies in inverse relation to Available Local
9 Resources. Per pupil amounts are based upon each school
10 district's Average Daily Attendance as that term is defined in
11 this Section.

12 (2) In addition to general State financial aid, school
13 districts with specified levels or concentrations of pupils
14 from low income households are eligible to receive supplemental
15 general State financial aid grants as provided pursuant to
16 subsection (H). The supplemental State aid grants provided for
17 school districts under subsection (H) shall be appropriated for
18 distribution to school districts as part of the same line item
19 in which the general State financial aid of school districts is
20 appropriated under this Section.

21 (3) To receive financial assistance under this Section,
22 school districts are required to file claims with the State
23 Board of Education, subject to the following requirements:

24 (a) Any school district which fails for any given
25 school year to maintain school as required by law, or to
26 maintain a recognized school is not eligible to file for

1 such school year any claim upon the Common School Fund. In
2 case of nonrecognition of one or more attendance centers in
3 a school district otherwise operating recognized schools,
4 the claim of the district shall be reduced in the
5 proportion which the Average Daily Attendance in the
6 attendance center or centers bear to the Average Daily
7 Attendance in the school district. A "recognized school"
8 means any public school which meets the standards as
9 established for recognition by the State Board of
10 Education. A school district or attendance center not
11 having recognition status at the end of a school term is
12 entitled to receive State aid payments due upon a legal
13 claim which was filed while it was recognized.

14 (b) School district claims filed under this Section are
15 subject to Sections 18-9 and 18-12, except as otherwise
16 provided in this Section.

17 (c) If a school district operates a full year school
18 under Section 10-19.1, the general State aid to the school
19 district shall be determined by the State Board of
20 Education in accordance with this Section as near as may be
21 applicable.

22 (d) (Blank).

23 (4) Except as provided in subsections (H) and (L), the
24 board of any district receiving any of the grants provided for
25 in this Section may apply those funds to any fund so received
26 for which that board is authorized to make expenditures by law.

1 School districts are not required to exert a minimum
2 Operating Tax Rate in order to qualify for assistance under
3 this Section.

4 (5) As used in this Section the following terms, when
5 capitalized, shall have the meaning ascribed herein:

6 (a) "Average Daily Attendance": A count of pupil
7 attendance in school, averaged as provided for in
8 subsection (C) and utilized in deriving per pupil financial
9 support levels.

10 (b) "Available Local Resources": A computation of
11 local financial support, calculated on the basis of Average
12 Daily Attendance and derived as provided pursuant to
13 subsection (D).

14 (c) "Corporate Personal Property Replacement Taxes":
15 Funds paid to local school districts pursuant to "An Act in
16 relation to the abolition of ad valorem personal property
17 tax and the replacement of revenues lost thereby, and
18 amending and repealing certain Acts and parts of Acts in
19 connection therewith", certified August 14, 1979, as
20 amended (Public Act 81-1st S.S.-1).

21 (d) "Foundation Level": A prescribed level of per pupil
22 financial support as provided for in subsection (B).

23 (e) "Operating Tax Rate": All school district property
24 taxes extended for all purposes, except Bond and Interest,
25 Summer School, Rent, Capital Improvement, and Vocational
26 Education Building purposes.

1 (B) Foundation Level.

2 (1) The Foundation Level is a figure established by the
3 State representing the minimum level of per pupil financial
4 support that should be available to provide for the basic
5 education of each pupil in Average Daily Attendance. As set
6 forth in this Section, each school district is assumed to exert
7 a sufficient local taxing effort such that, in combination with
8 the aggregate of general State financial aid provided the
9 district, an aggregate of State and local resources are
10 available to meet the basic education needs of pupils in the
11 district.

12 (2) For the 1998-1999 school year, the Foundation Level of
13 support is \$4,225. For the 1999-2000 school year, the
14 Foundation Level of support is \$4,325. For the 2000-2001 school
15 year, the Foundation Level of support is \$4,425. For the
16 2001-2002 school year and 2002-2003 school year, the Foundation
17 Level of support is \$4,560. For the 2003-2004 school year, the
18 Foundation Level of support is \$4,810. For the 2004-2005 school
19 year, the Foundation Level of support is \$4,964. For the
20 2005-2006 school year, the Foundation Level of support is
21 \$5,164. For the 2006-2007 school year, the Foundation Level of
22 support is \$5,334. For the 2007-2008 school year, the
23 Foundation Level of support is \$5,734. For the 2008-2009 school
24 year, the Foundation Level of support is \$5,959.

25 (3) For the 2009-2010 school year and each school year

1 thereafter, the Foundation Level of support is \$6,119 or such
2 greater amount as may be established by law by the General
3 Assembly.

4 (C) Average Daily Attendance.

5 (1) For purposes of calculating general State aid pursuant
6 to subsection (E), an Average Daily Attendance figure shall be
7 utilized. The Average Daily Attendance figure for formula
8 calculation purposes shall be the monthly average of the actual
9 number of pupils in attendance of each school district, as
10 further averaged for the best 3 months of pupil attendance for
11 each school district. In compiling the figures for the number
12 of pupils in attendance, school districts and the State Board
13 of Education shall, for purposes of general State aid funding,
14 conform attendance figures to the requirements of subsection
15 (F).

16 (2) The Average Daily Attendance figures utilized in
17 subsection (E) shall be the requisite attendance data for the
18 school year immediately preceding the school year for which
19 general State aid is being calculated or the average of the
20 attendance data for the 3 preceding school years, whichever is
21 greater. The Average Daily Attendance figures utilized in
22 subsection (H) shall be the requisite attendance data for the
23 school year immediately preceding the school year for which
24 general State aid is being calculated.

1 (D) Available Local Resources.

2 (1) For purposes of calculating general State aid pursuant
3 to subsection (E), a representation of Available Local
4 Resources per pupil, as that term is defined and determined in
5 this subsection, shall be utilized. Available Local Resources
6 per pupil shall include a calculated dollar amount representing
7 local school district revenues from local property taxes and
8 from Corporate Personal Property Replacement Taxes, expressed
9 on the basis of pupils in Average Daily Attendance. Calculation
10 of Available Local Resources shall exclude any tax amnesty
11 funds received as a result of Public Act 93-26.

12 (2) In determining a school district's revenue from local
13 property taxes, the State Board of Education shall utilize the
14 equalized assessed valuation of all taxable property of each
15 school district as of September 30 of the previous year. The
16 equalized assessed valuation utilized shall be obtained and
17 determined as provided in subsection (G).

18 (3) For school districts maintaining grades kindergarten
19 through 12, local property tax revenues per pupil shall be
20 calculated as the product of the applicable equalized assessed
21 valuation for the district multiplied by 3.00%, and divided by
22 the district's Average Daily Attendance figure. For school
23 districts maintaining grades kindergarten through 8, local
24 property tax revenues per pupil shall be calculated as the
25 product of the applicable equalized assessed valuation for the
26 district multiplied by 2.30%, and divided by the district's

1 Average Daily Attendance figure. For school districts
2 maintaining grades 9 through 12, local property tax revenues
3 per pupil shall be the applicable equalized assessed valuation
4 of the district multiplied by 1.05%, and divided by the
5 district's Average Daily Attendance figure.

6 For partial elementary unit districts created pursuant to
7 Article 11E of this Code, local property tax revenues per pupil
8 shall be calculated as the product of the equalized assessed
9 valuation for property within the partial elementary unit
10 district for elementary purposes, as defined in Article 11E of
11 this Code, multiplied by 2.06% and divided by the district's
12 Average Daily Attendance figure, plus the product of the
13 equalized assessed valuation for property within the partial
14 elementary unit district for high school purposes, as defined
15 in Article 11E of this Code, multiplied by 0.94% and divided by
16 the district's Average Daily Attendance figure.

17 (4) The Corporate Personal Property Replacement Taxes paid
18 to each school district during the calendar year one year
19 before the calendar year in which a school year begins, divided
20 by the Average Daily Attendance figure for that district, shall
21 be added to the local property tax revenues per pupil as
22 derived by the application of the immediately preceding
23 paragraph (3). The sum of these per pupil figures for each
24 school district shall constitute Available Local Resources as
25 that term is utilized in subsection (E) in the calculation of
26 general State aid.

1 (E) Computation of General State Aid.

2 (1) For each school year, the amount of general State aid
3 allotted to a school district shall be computed by the State
4 Board of Education as provided in this subsection.

5 (2) For any school district for which Available Local
6 Resources per pupil is less than the product of 0.93 times the
7 Foundation Level, general State aid for that district shall be
8 calculated as an amount equal to the Foundation Level minus
9 Available Local Resources, multiplied by the Average Daily
10 Attendance of the school district.

11 (3) For any school district for which Available Local
12 Resources per pupil is equal to or greater than the product of
13 0.93 times the Foundation Level and less than the product of
14 1.75 times the Foundation Level, the general State aid per
15 pupil shall be a decimal proportion of the Foundation Level
16 derived using a linear algorithm. Under this linear algorithm,
17 the calculated general State aid per pupil shall decline in
18 direct linear fashion from 0.07 times the Foundation Level for
19 a school district with Available Local Resources equal to the
20 product of 0.93 times the Foundation Level, to 0.05 times the
21 Foundation Level for a school district with Available Local
22 Resources equal to the product of 1.75 times the Foundation
23 Level. The allocation of general State aid for school districts
24 subject to this paragraph 3 shall be the calculated general
25 State aid per pupil figure multiplied by the Average Daily

1 Attendance of the school district.

2 (4) For any school district for which Available Local
3 Resources per pupil equals or exceeds the product of 1.75 times
4 the Foundation Level, the general State aid for the school
5 district shall be calculated as the product of \$218 multiplied
6 by the Average Daily Attendance of the school district.

7 (5) The amount of general State aid allocated to a school
8 district for the 1999-2000 school year meeting the requirements
9 set forth in paragraph (4) of subsection (G) shall be increased
10 by an amount equal to the general State aid that would have
11 been received by the district for the 1998-1999 school year by
12 utilizing the Extension Limitation Equalized Assessed
13 Valuation as calculated in paragraph (4) of subsection (G) less
14 the general State aid allotted for the 1998-1999 school year.
15 This amount shall be deemed a one time increase, and shall not
16 affect any future general State aid allocations.

17 (F) Compilation of Average Daily Attendance.

18 (1) Each school district shall, by July 1 of each year,
19 submit to the State Board of Education, on forms prescribed by
20 the State Board of Education, attendance figures for the school
21 year that began in the preceding calendar year. The attendance
22 information so transmitted shall identify the average daily
23 attendance figures for each month of the school year for each
24 grade level served. Beginning with the general State aid claim
25 form for the 2002-2003 school year, districts shall calculate

1 Average Daily Attendance as provided in subdivisions (a), (b),
2 and (c) of this paragraph (1).

3 (a) In districts that do not hold year-round classes,
4 days of attendance in August shall be added to the month of
5 September and any days of attendance in June shall be added
6 to the month of May.

7 (b) In districts in which all buildings hold year-round
8 classes, days of attendance in July and August shall be
9 added to the month of September and any days of attendance
10 in June shall be added to the month of May.

11 (c) In districts in which some buildings, but not all,
12 hold year-round classes, for the non-year-round buildings,
13 days of attendance in August shall be added to the month of
14 September and any days of attendance in June shall be added
15 to the month of May. The average daily attendance for the
16 year-round buildings shall be computed as provided in
17 subdivision (b) of this paragraph (1). To calculate the
18 Average Daily Attendance for the district, the average
19 daily attendance for the year-round buildings shall be
20 multiplied by the days in session for the non-year-round
21 buildings for each month and added to the monthly
22 attendance of the non-year-round buildings.

23 Except as otherwise provided in this Section, days of
24 attendance by pupils shall be counted only for sessions of not
25 less than 5 clock hours of school work per day under direct
26 supervision of: (i) teachers, or (ii) non-teaching personnel or

1 volunteer personnel when engaging in non-teaching duties and
2 supervising in those instances specified in subsection (a) of
3 Section 10-22.34 and paragraph 10 of Section 34-18, with pupils
4 of legal school age and in kindergarten and grades 1 through
5 12. Days of attendance by pupils through verified participation
6 in an e-learning program approved by the State Board of
7 Education under Section 10-20.56 of the Code shall be
8 considered as full days of attendance for purposes of this
9 Section.

10 Days of attendance by tuition pupils shall be accredited
11 only to the districts that pay the tuition to a recognized
12 school.

13 (2) Days of attendance by pupils of less than 5 clock hours
14 of school shall be subject to the following provisions in the
15 compilation of Average Daily Attendance.

16 (a) Pupils regularly enrolled in a public school for
17 only a part of the school day may be counted on the basis
18 of 1/6 day for every class hour of instruction of 40
19 minutes or more attended pursuant to such enrollment,
20 unless a pupil is enrolled in a block-schedule format of 80
21 minutes or more of instruction, in which case the pupil may
22 be counted on the basis of the proportion of minutes of
23 school work completed each day to the minimum number of
24 minutes that school work is required to be held that day.

25 (b) (Blank).

26 (c) A session of 4 or more clock hours may be counted

1 as a day of attendance upon certification by the regional
2 superintendent, and approved by the State Superintendent
3 of Education to the extent that the district has been
4 forced to use daily multiple sessions.

5 (d) A session of 3 or more clock hours may be counted
6 as a day of attendance (1) when the remainder of the school
7 day or at least 2 hours in the evening of that day is
8 utilized for an in-service training program for teachers,
9 up to a maximum of 5 days per school year, provided a
10 district conducts an in-service training program for
11 teachers in accordance with Section 10-22.39 of this Code;
12 or, in lieu of 4 such days, 2 full days may be used, in
13 which event each such day may be counted as a day required
14 for a legal school calendar pursuant to Section 10-19 of
15 this Code; (1.5) when, of the 5 days allowed under item
16 (1), a maximum of 4 days are used for parent-teacher
17 conferences, or, in lieu of 4 such days, 2 full days are
18 used, in which case each such day may be counted as a
19 calendar day required under Section 10-19 of this Code,
20 provided that the full-day, parent-teacher conference
21 consists of (i) a minimum of 5 clock hours of
22 parent-teacher conferences, (ii) both a minimum of 2 clock
23 hours of parent-teacher conferences held in the evening
24 following a full day of student attendance, as specified in
25 subsection (F)(1)(c), and a minimum of 3 clock hours of
26 parent-teacher conferences held on the day immediately

1 following evening parent-teacher conferences, or (iii)
2 multiple parent-teacher conferences held in the evenings
3 following full days of student attendance, as specified in
4 subsection (F)(1)(c), in which the time used for the
5 parent-teacher conferences is equivalent to a minimum of 5
6 clock hours; and (2) when days in addition to those
7 provided in items (1) and (1.5) are scheduled by a school
8 pursuant to its school improvement plan adopted under
9 Article 34 or its revised or amended school improvement
10 plan adopted under Article 2, provided that (i) such
11 sessions of 3 or more clock hours are scheduled to occur at
12 regular intervals, (ii) the remainder of the school days in
13 which such sessions occur are utilized for in-service
14 training programs or other staff development activities
15 for teachers, and (iii) a sufficient number of minutes of
16 school work under the direct supervision of teachers are
17 added to the school days between such regularly scheduled
18 sessions to accumulate not less than the number of minutes
19 by which such sessions of 3 or more clock hours fall short
20 of 5 clock hours. Any full days used for the purposes of
21 this paragraph shall not be considered for computing
22 average daily attendance. Days scheduled for in-service
23 training programs, staff development activities, or
24 parent-teacher conferences may be scheduled separately for
25 different grade levels and different attendance centers of
26 the district.

1 (e) A session of not less than one clock hour of
2 teaching hospitalized or homebound pupils on-site or by
3 telephone to the classroom may be counted as 1/2 day of
4 attendance, however these pupils must receive 4 or more
5 clock hours of instruction to be counted for a full day of
6 attendance.

7 (f) A session of at least 4 clock hours may be counted
8 as a day of attendance for first grade pupils, and pupils
9 in full day kindergartens, and a session of 2 or more hours
10 may be counted as 1/2 day of attendance by pupils in
11 kindergartens which provide only 1/2 day of attendance.

12 (g) For children with disabilities who are below the
13 age of 6 years and who cannot attend 2 or more clock hours
14 because of their disability or immaturity, a session of not
15 less than one clock hour may be counted as 1/2 day of
16 attendance; however for such children whose educational
17 needs so require a session of 4 or more clock hours may be
18 counted as a full day of attendance.

19 (h) A recognized kindergarten which provides for only
20 1/2 day of attendance by each pupil shall not have more
21 than 1/2 day of attendance counted in any one day. However,
22 kindergartens may count 2 1/2 days of attendance in any 5
23 consecutive school days. When a pupil attends such a
24 kindergarten for 2 half days on any one school day, the
25 pupil shall have the following day as a day absent from
26 school, unless the school district obtains permission in

1 writing from the State Superintendent of Education.
2 Attendance at kindergartens which provide for a full day of
3 attendance by each pupil shall be counted the same as
4 attendance by first grade pupils. Only the first year of
5 attendance in one kindergarten shall be counted, except in
6 case of children who entered the kindergarten in their
7 fifth year whose educational development requires a second
8 year of kindergarten as determined under the rules and
9 regulations of the State Board of Education.

10 (i) On the days when the assessment that includes a
11 college and career ready determination is administered
12 under subsection (c) of Section 2-3.64a-5 of this Code, the
13 day of attendance for a pupil whose school day must be
14 shortened to accommodate required testing procedures may
15 be less than 5 clock hours and shall be counted towards the
16 176 days of actual pupil attendance required under Section
17 10-19 of this Code, provided that a sufficient number of
18 minutes of school work in excess of 5 clock hours are first
19 completed on other school days to compensate for the loss
20 of school work on the examination days.

21 (j) Pupils enrolled in a remote educational program
22 established under Section 10-29 of this Code may be counted
23 on the basis of one-fifth day of attendance for every clock
24 hour of instruction attended in the remote educational
25 program, provided that, in any month, the school district
26 may not claim for a student enrolled in a remote

1 educational program more days of attendance than the
2 maximum number of days of attendance the district can claim
3 (i) for students enrolled in a building holding year-round
4 classes if the student is classified as participating in
5 the remote educational program on a year-round schedule or
6 (ii) for students enrolled in a building not holding
7 year-round classes if the student is not classified as
8 participating in the remote educational program on a
9 year-round schedule.

10 (G) Equalized Assessed Valuation Data.

11 (1) For purposes of the calculation of Available Local
12 Resources required pursuant to subsection (D), the State Board
13 of Education shall secure from the Department of Revenue the
14 value as equalized or assessed by the Department of Revenue of
15 all taxable property of every school district, together with
16 (i) the applicable tax rate used in extending taxes for the
17 funds of the district as of September 30 of the previous year
18 and (ii) the limiting rate for all school districts subject to
19 property tax extension limitations as imposed under the
20 Property Tax Extension Limitation Law.

21 The Department of Revenue shall add to the equalized
22 assessed value of all taxable property of each school district
23 situated entirely or partially within a county that is or was
24 subject to the provisions of Section 15-176 or 15-177 of the
25 Property Tax Code (a) an amount equal to the total amount by

1 which the homestead exemption allowed under Section 15-176 or
2 15-177 of the Property Tax Code for real property situated in
3 that school district exceeds the total amount that would have
4 been allowed in that school district if the maximum reduction
5 under Section 15-176 was (i) \$4,500 in Cook County or \$3,500 in
6 all other counties in tax year 2003 or (ii) \$5,000 in all
7 counties in tax year 2004 and thereafter and (b) an amount
8 equal to the aggregate amount for the taxable year of all
9 additional exemptions under Section 15-175 of the Property Tax
10 Code for owners with a household income of \$30,000 or less. The
11 county clerk of any county that is or was subject to the
12 provisions of Section 15-176 or 15-177 of the Property Tax Code
13 shall annually calculate and certify to the Department of
14 Revenue for each school district all homestead exemption
15 amounts under Section 15-176 or 15-177 of the Property Tax Code
16 and all amounts of additional exemptions under Section 15-175
17 of the Property Tax Code for owners with a household income of
18 \$30,000 or less. It is the intent of this paragraph that if the
19 general homestead exemption for a parcel of property is
20 determined under Section 15-176 or 15-177 of the Property Tax
21 Code rather than Section 15-175, then the calculation of
22 Available Local Resources shall not be affected by the
23 difference, if any, between the amount of the general homestead
24 exemption allowed for that parcel of property under Section
25 15-176 or 15-177 of the Property Tax Code and the amount that
26 would have been allowed had the general homestead exemption for

1 that parcel of property been determined under Section 15-175 of
2 the Property Tax Code. It is further the intent of this
3 paragraph that if additional exemptions are allowed under
4 Section 15-175 of the Property Tax Code for owners with a
5 household income of less than \$30,000, then the calculation of
6 Available Local Resources shall not be affected by the
7 difference, if any, because of those additional exemptions.

8 This equalized assessed valuation, as adjusted further by
9 the requirements of this subsection, shall be utilized in the
10 calculation of Available Local Resources.

11 (2) The equalized assessed valuation in paragraph (1) shall
12 be adjusted, as applicable, in the following manner:

13 (a) For the purposes of calculating State aid under
14 this Section, with respect to any part of a school district
15 within a redevelopment project area in respect to which a
16 municipality has adopted tax increment allocation
17 financing pursuant to the Tax Increment Allocation
18 Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11
19 of the Illinois Municipal Code or the Industrial Jobs
20 Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the
21 Illinois Municipal Code, no part of the current equalized
22 assessed valuation of real property located in any such
23 project area which is attributable to an increase above the
24 total initial equalized assessed valuation of such
25 property shall be used as part of the equalized assessed
26 valuation of the district, until such time as all

1 redevelopment project costs have been paid, as provided in
2 Section 11-74.4-8 of the Tax Increment Allocation
3 Redevelopment Act or in Section 11-74.6-35 of the
4 Industrial Jobs Recovery Law. For the purpose of the
5 equalized assessed valuation of the district, the total
6 initial equalized assessed valuation or the current
7 equalized assessed valuation, whichever is lower, shall be
8 used until such time as all redevelopment project costs
9 have been paid.

10 (b) The real property equalized assessed valuation for
11 a school district shall be adjusted by subtracting from the
12 real property value as equalized or assessed by the
13 Department of Revenue for the district an amount computed
14 by dividing the amount of any abatement of taxes under
15 Section 18-170 of the Property Tax Code by 3.00% for a
16 district maintaining grades kindergarten through 12, by
17 2.30% for a district maintaining grades kindergarten
18 through 8, or by 1.05% for a district maintaining grades 9
19 through 12 and adjusted by an amount computed by dividing
20 the amount of any abatement of taxes under subsection (a)
21 of Section 18-165 of the Property Tax Code by the same
22 percentage rates for district type as specified in this
23 subparagraph (b).

24 (3) For the 1999-2000 school year and each school year
25 thereafter, if a school district meets all of the criteria of
26 this subsection (G) (3), the school district's Available Local

1 Resources shall be calculated under subsection (D) using the
2 district's Extension Limitation Equalized Assessed Valuation
3 as calculated under this subsection (G) (3).

4 For purposes of this subsection (G) (3) the following terms
5 shall have the following meanings:

6 "Budget Year": The school year for which general State
7 aid is calculated and awarded under subsection (E).

8 "Base Tax Year": The property tax levy year used to
9 calculate the Budget Year allocation of general State aid.

10 "Preceding Tax Year": The property tax levy year
11 immediately preceding the Base Tax Year.

12 "Base Tax Year's Tax Extension": The product of the
13 equalized assessed valuation utilized by the County Clerk
14 in the Base Tax Year multiplied by the limiting rate as
15 calculated by the County Clerk and defined in the Property
16 Tax Extension Limitation Law.

17 "Preceding Tax Year's Tax Extension": The product of
18 the equalized assessed valuation utilized by the County
19 Clerk in the Preceding Tax Year multiplied by the Operating
20 Tax Rate as defined in subsection (A).

21 "Extension Limitation Ratio": A numerical ratio,
22 certified by the County Clerk, in which the numerator is
23 the Base Tax Year's Tax Extension and the denominator is
24 the Preceding Tax Year's Tax Extension.

25 "Operating Tax Rate": The operating tax rate as defined
26 in subsection (A).

1 If a school district is subject to property tax extension
2 limitations as imposed under the Property Tax Extension
3 Limitation Law, the State Board of Education shall calculate
4 the Extension Limitation Equalized Assessed Valuation of that
5 district. For the 1999-2000 school year, the Extension
6 Limitation Equalized Assessed Valuation of a school district as
7 calculated by the State Board of Education shall be equal to
8 the product of the district's 1996 Equalized Assessed Valuation
9 and the district's Extension Limitation Ratio. Except as
10 otherwise provided in this paragraph for a school district that
11 has approved or does approve an increase in its limiting rate,
12 for the 2000-2001 school year and each school year thereafter,
13 the Extension Limitation Equalized Assessed Valuation of a
14 school district as calculated by the State Board of Education
15 shall be equal to the product of the Equalized Assessed
16 Valuation last used in the calculation of general State aid and
17 the district's Extension Limitation Ratio. If the Extension
18 Limitation Equalized Assessed Valuation of a school district as
19 calculated under this subsection (G)(3) is less than the
20 district's equalized assessed valuation as calculated pursuant
21 to subsections (G)(1) and (G)(2), then for purposes of
22 calculating the district's general State aid for the Budget
23 Year pursuant to subsection (E), that Extension Limitation
24 Equalized Assessed Valuation shall be utilized to calculate the
25 district's Available Local Resources under subsection (D). For
26 the 2009-2010 school year and each school year thereafter, if a

1 school district has approved or does approve an increase in its
2 limiting rate, pursuant to Section 18-190 of the Property Tax
3 Code, affecting the Base Tax Year, the Extension Limitation
4 Equalized Assessed Valuation of the school district, as
5 calculated by the State Board of Education, shall be equal to
6 the product of the Equalized Assessed Valuation last used in
7 the calculation of general State aid times an amount equal to
8 one plus the percentage increase, if any, in the Consumer Price
9 Index for all Urban Consumers for all items published by the
10 United States Department of Labor for the 12-month calendar
11 year preceding the Base Tax Year, plus the Equalized Assessed
12 Valuation of new property, annexed property, and recovered tax
13 increment value and minus the Equalized Assessed Valuation of
14 disconnected property. New property and recovered tax
15 increment value shall have the meanings set forth in the
16 Property Tax Extension Limitation Law.

17 Partial elementary unit districts created in accordance
18 with Article 11E of this Code shall not be eligible for the
19 adjustment in this subsection (G)(3) until the fifth year
20 following the effective date of the reorganization.

21 (3.5) For the 2010-2011 school year and each school year
22 thereafter, if a school district's boundaries span multiple
23 counties, then the Department of Revenue shall send to the
24 State Board of Education, for the purpose of calculating
25 general State aid, the limiting rate and individual rates by
26 purpose for the county that contains the majority of the school

1 district's Equalized Assessed Valuation.

2 (4) For the purposes of calculating general State aid for
3 the 1999-2000 school year only, if a school district
4 experienced a triennial reassessment on the equalized assessed
5 valuation used in calculating its general State financial aid
6 apportionment for the 1998-1999 school year, the State Board of
7 Education shall calculate the Extension Limitation Equalized
8 Assessed Valuation that would have been used to calculate the
9 district's 1998-1999 general State aid. This amount shall equal
10 the product of the equalized assessed valuation used to
11 calculate general State aid for the 1997-1998 school year and
12 the district's Extension Limitation Ratio. If the Extension
13 Limitation Equalized Assessed Valuation of the school district
14 as calculated under this paragraph (4) is less than the
15 district's equalized assessed valuation utilized in
16 calculating the district's 1998-1999 general State aid
17 allocation, then for purposes of calculating the district's
18 general State aid pursuant to paragraph (5) of subsection (E),
19 that Extension Limitation Equalized Assessed Valuation shall
20 be utilized to calculate the district's Available Local
21 Resources.

22 (5) For school districts having a majority of their
23 equalized assessed valuation in any county except Cook, DuPage,
24 Kane, Lake, McHenry, or Will, if the amount of general State
25 aid allocated to the school district for the 1999-2000 school
26 year under the provisions of subsection (E), (H), and (J) of

1 this Section is less than the amount of general State aid
2 allocated to the district for the 1998-1999 school year under
3 these subsections, then the general State aid of the district
4 for the 1999-2000 school year only shall be increased by the
5 difference between these amounts. The total payments made under
6 this paragraph (5) shall not exceed \$14,000,000. Claims shall
7 be prorated if they exceed \$14,000,000.

8 (H) Supplemental General State Aid.

9 (1) In addition to the general State aid a school district
10 is allotted pursuant to subsection (E), qualifying school
11 districts shall receive a grant, paid in conjunction with a
12 district's payments of general State aid, for supplemental
13 general State aid based upon the concentration level of
14 children from low-income households within the school
15 district. Supplemental State aid grants provided for school
16 districts under this subsection shall be appropriated for
17 distribution to school districts as part of the same line item
18 in which the general State financial aid of school districts is
19 appropriated under this Section.

20 (1.5) This paragraph (1.5) applies only to those school
21 years preceding the 2003-2004 school year. For purposes of this
22 subsection (H), the term "Low-Income Concentration Level"
23 shall be the low-income eligible pupil count from the most
24 recently available federal census divided by the Average Daily
25 Attendance of the school district. If, however, (i) the

1 percentage decrease from the 2 most recent federal censuses in
2 the low-income eligible pupil count of a high school district
3 with fewer than 400 students exceeds by 75% or more the
4 percentage change in the total low-income eligible pupil count
5 of contiguous elementary school districts, whose boundaries
6 are coterminous with the high school district, or (ii) a high
7 school district within 2 counties and serving 5 elementary
8 school districts, whose boundaries are coterminous with the
9 high school district, has a percentage decrease from the 2 most
10 recent federal censuses in the low-income eligible pupil count
11 and there is a percentage increase in the total low-income
12 eligible pupil count of a majority of the elementary school
13 districts in excess of 50% from the 2 most recent federal
14 censuses, then the high school district's low-income eligible
15 pupil count from the earlier federal census shall be the number
16 used as the low-income eligible pupil count for the high school
17 district, for purposes of this subsection (H). The changes made
18 to this paragraph (1) by Public Act 92-28 shall apply to
19 supplemental general State aid grants for school years
20 preceding the 2003-2004 school year that are paid in fiscal
21 year 1999 or thereafter and to any State aid payments made in
22 fiscal year 1994 through fiscal year 1998 pursuant to
23 subsection 1(n) of Section 18-8 of this Code (which was
24 repealed on July 1, 1998), and any high school district that is
25 affected by Public Act 92-28 is entitled to a recomputation of
26 its supplemental general State aid grant or State aid paid in

1 any of those fiscal years. This recomputation shall not be
2 affected by any other funding.

3 (1.10) This paragraph (1.10) applies to the 2003-2004
4 school year and each school year thereafter. For purposes of
5 this subsection (H), the term "Low-Income Concentration Level"
6 shall, for each fiscal year, be the low-income eligible pupil
7 count as of July 1 of the immediately preceding fiscal year (as
8 determined by the Department of Human Services based on the
9 number of pupils who are eligible for at least one of the
10 following low income programs: Medicaid, the Children's Health
11 Insurance Program, TANF, or Food Stamps, excluding pupils who
12 are eligible for services provided by the Department of
13 Children and Family Services, averaged over the 2 immediately
14 preceding fiscal years for fiscal year 2004 and over the 3
15 immediately preceding fiscal years for each fiscal year
16 thereafter) divided by the Average Daily Attendance of the
17 school district.

18 (2) Supplemental general State aid pursuant to this
19 subsection (H) shall be provided as follows for the 1998-1999,
20 1999-2000, and 2000-2001 school years only:

21 (a) For any school district with a Low Income
22 Concentration Level of at least 20% and less than 35%, the
23 grant for any school year shall be \$800 multiplied by the
24 low income eligible pupil count.

25 (b) For any school district with a Low Income
26 Concentration Level of at least 35% and less than 50%, the

1 grant for the 1998-1999 school year shall be \$1,100
2 multiplied by the low income eligible pupil count.

3 (c) For any school district with a Low Income
4 Concentration Level of at least 50% and less than 60%, the
5 grant for the 1998-99 school year shall be \$1,500
6 multiplied by the low income eligible pupil count.

7 (d) For any school district with a Low Income
8 Concentration Level of 60% or more, the grant for the
9 1998-99 school year shall be \$1,900 multiplied by the low
10 income eligible pupil count.

11 (e) For the 1999-2000 school year, the per pupil amount
12 specified in subparagraphs (b), (c), and (d) immediately
13 above shall be increased to \$1,243, \$1,600, and \$2,000,
14 respectively.

15 (f) For the 2000-2001 school year, the per pupil
16 amounts specified in subparagraphs (b), (c), and (d)
17 immediately above shall be \$1,273, \$1,640, and \$2,050,
18 respectively.

19 (2.5) Supplemental general State aid pursuant to this
20 subsection (H) shall be provided as follows for the 2002-2003
21 school year:

22 (a) For any school district with a Low Income
23 Concentration Level of less than 10%, the grant for each
24 school year shall be \$355 multiplied by the low income
25 eligible pupil count.

26 (b) For any school district with a Low Income

1 Concentration Level of at least 10% and less than 20%, the
2 grant for each school year shall be \$675 multiplied by the
3 low income eligible pupil count.

4 (c) For any school district with a Low Income
5 Concentration Level of at least 20% and less than 35%, the
6 grant for each school year shall be \$1,330 multiplied by
7 the low income eligible pupil count.

8 (d) For any school district with a Low Income
9 Concentration Level of at least 35% and less than 50%, the
10 grant for each school year shall be \$1,362 multiplied by
11 the low income eligible pupil count.

12 (e) For any school district with a Low Income
13 Concentration Level of at least 50% and less than 60%, the
14 grant for each school year shall be \$1,680 multiplied by
15 the low income eligible pupil count.

16 (f) For any school district with a Low Income
17 Concentration Level of 60% or more, the grant for each
18 school year shall be \$2,080 multiplied by the low income
19 eligible pupil count.

20 (2.10) Except as otherwise provided, supplemental general
21 State aid pursuant to this subsection (H) shall be provided as
22 follows for the 2003-2004 school year and each school year
23 thereafter:

24 (a) For any school district with a Low Income
25 Concentration Level of 15% or less, the grant for each
26 school year shall be \$355 multiplied by the low income

1 eligible pupil count.

2 (b) For any school district with a Low Income
3 Concentration Level greater than 15%, the grant for each
4 school year shall be \$294.25 added to the product of \$2,700
5 and the square of the Low Income Concentration Level, all
6 multiplied by the low income eligible pupil count.

7 For the 2003-2004 school year and each school year
8 thereafter through the 2008-2009 school year only, the grant
9 shall be no less than the grant for the 2002-2003 school year.
10 For the 2009-2010 school year only, the grant shall be no less
11 than the grant for the 2002-2003 school year multiplied by
12 0.66. For the 2010-2011 school year only, the grant shall be no
13 less than the grant for the 2002-2003 school year multiplied by
14 0.33. Notwithstanding the provisions of this paragraph to the
15 contrary, if for any school year supplemental general State aid
16 grants are prorated as provided in paragraph (1) of this
17 subsection (H), then the grants under this paragraph shall be
18 prorated.

19 For the 2003-2004 school year only, the grant shall be no
20 greater than the grant received during the 2002-2003 school
21 year added to the product of 0.25 multiplied by the difference
22 between the grant amount calculated under subsection (a) or (b)
23 of this paragraph (2.10), whichever is applicable, and the
24 grant received during the 2002-2003 school year. For the
25 2004-2005 school year only, the grant shall be no greater than
26 the grant received during the 2002-2003 school year added to

1 the product of 0.50 multiplied by the difference between the
2 grant amount calculated under subsection (a) or (b) of this
3 paragraph (2.10), whichever is applicable, and the grant
4 received during the 2002-2003 school year. For the 2005-2006
5 school year only, the grant shall be no greater than the grant
6 received during the 2002-2003 school year added to the product
7 of 0.75 multiplied by the difference between the grant amount
8 calculated under subsection (a) or (b) of this paragraph
9 (2.10), whichever is applicable, and the grant received during
10 the 2002-2003 school year.

11 (3) School districts with an Average Daily Attendance of
12 more than 1,000 and less than 50,000 that qualify for
13 supplemental general State aid pursuant to this subsection
14 shall submit a plan to the State Board of Education prior to
15 October 30 of each year for the use of the funds resulting from
16 this grant of supplemental general State aid for the
17 improvement of instruction in which priority is given to
18 meeting the education needs of disadvantaged children. Such
19 plan shall be submitted in accordance with rules and
20 regulations promulgated by the State Board of Education.

21 (4) School districts with an Average Daily Attendance of
22 50,000 or more that qualify for supplemental general State aid
23 pursuant to this subsection shall be required to distribute
24 from funds available pursuant to this Section, no less than
25 \$261,000,000 in accordance with the following requirements:

26 (a) The required amounts shall be distributed to the

1 attendance centers within the district in proportion to the
2 number of pupils enrolled at each attendance center who are
3 eligible to receive free or reduced-price lunches or
4 breakfasts under the federal Child Nutrition Act of 1966
5 and under the National School Lunch Act during the
6 immediately preceding school year.

7 (b) The distribution of these portions of supplemental
8 and general State aid among attendance centers according to
9 these requirements shall not be compensated for or
10 contravened by adjustments of the total of other funds
11 appropriated to any attendance centers, and the Board of
12 Education shall utilize funding from one or several sources
13 in order to fully implement this provision annually prior
14 to the opening of school.

15 (c) Each attendance center shall be provided by the
16 school district a distribution of noncategorical funds and
17 other categorical funds to which an attendance center is
18 entitled under law in order that the general State aid and
19 supplemental general State aid provided by application of
20 this subsection supplements rather than supplants the
21 noncategorical funds and other categorical funds provided
22 by the school district to the attendance centers.

23 (d) Any funds made available under this subsection that
24 by reason of the provisions of this subsection are not
25 required to be allocated and provided to attendance centers
26 may be used and appropriated by the board of the district

1 for any lawful school purpose.

2 (e) Funds received by an attendance center pursuant to
3 this subsection shall be used by the attendance center at
4 the discretion of the principal and local school council
5 for programs to improve educational opportunities at
6 qualifying schools through the following programs and
7 services: early childhood education, reduced class size or
8 improved adult to student classroom ratio, enrichment
9 programs, remedial assistance, attendance improvement, and
10 other educationally beneficial expenditures which
11 supplement the regular and basic programs as determined by
12 the State Board of Education. Funds provided shall not be
13 expended for any political or lobbying purposes as defined
14 by board rule.

15 (f) Each district subject to the provisions of this
16 subdivision (H) (4) shall submit an acceptable plan to meet
17 the educational needs of disadvantaged children, in
18 compliance with the requirements of this paragraph, to the
19 State Board of Education prior to July 15 of each year.
20 This plan shall be consistent with the decisions of local
21 school councils concerning the school expenditure plans
22 developed in accordance with part 4 of Section 34-2.3. The
23 State Board shall approve or reject the plan within 60 days
24 after its submission. If the plan is rejected, the district
25 shall give written notice of intent to modify the plan
26 within 15 days of the notification of rejection and then

1 submit a modified plan within 30 days after the date of the
2 written notice of intent to modify. Districts may amend
3 approved plans pursuant to rules promulgated by the State
4 Board of Education.

5 Upon notification by the State Board of Education that
6 the district has not submitted a plan prior to July 15 or a
7 modified plan within the time period specified herein, the
8 State aid funds affected by that plan or modified plan
9 shall be withheld by the State Board of Education until a
10 plan or modified plan is submitted.

11 If the district fails to distribute State aid to
12 attendance centers in accordance with an approved plan, the
13 plan for the following year shall allocate funds, in
14 addition to the funds otherwise required by this
15 subsection, to those attendance centers which were
16 underfunded during the previous year in amounts equal to
17 such underfunding.

18 For purposes of determining compliance with this
19 subsection in relation to the requirements of attendance
20 center funding, each district subject to the provisions of
21 this subsection shall submit as a separate document by
22 December 1 of each year a report of expenditure data for
23 the prior year in addition to any modification of its
24 current plan. If it is determined that there has been a
25 failure to comply with the expenditure provisions of this
26 subsection regarding contravention or supplanting, the

1 State Superintendent of Education shall, within 60 days of
2 receipt of the report, notify the district and any affected
3 local school council. The district shall within 45 days of
4 receipt of that notification inform the State
5 Superintendent of Education of the remedial or corrective
6 action to be taken, whether by amendment of the current
7 plan, if feasible, or by adjustment in the plan for the
8 following year. Failure to provide the expenditure report
9 or the notification of remedial or corrective action in a
10 timely manner shall result in a withholding of the affected
11 funds.

12 The State Board of Education shall promulgate rules and
13 regulations to implement the provisions of this
14 subsection. No funds shall be released under this
15 subdivision (H) (4) to any district that has not submitted a
16 plan that has been approved by the State Board of
17 Education.

18 (I) (Blank).

19 (J) (Blank).

20 (K) Grants to Laboratory and Alternative Schools.

21 In calculating the amount to be paid to the governing board
22 of a public university that operates a laboratory school under
23 this Section or to any alternative school that is operated by a

1 regional superintendent of schools, the State Board of
2 Education shall require by rule such reporting requirements as
3 it deems necessary.

4 As used in this Section, "laboratory school" means a public
5 school which is created and operated by a public university and
6 approved by the State Board of Education. The governing board
7 of a public university which receives funds from the State
8 Board under this subsection (K) may not increase the number of
9 students enrolled in its laboratory school from a single
10 district, if that district is already sending 50 or more
11 students, except under a mutual agreement between the school
12 board of a student's district of residence and the university
13 which operates the laboratory school. A laboratory school may
14 not have more than 1,000 students, excluding students with
15 disabilities in a special education program.

16 As used in this Section, "alternative school" means a
17 public school which is created and operated by a Regional
18 Superintendent of Schools and approved by the State Board of
19 Education. Such alternative schools may offer courses of
20 instruction for which credit is given in regular school
21 programs, courses to prepare students for the high school
22 equivalency testing program or vocational and occupational
23 training. A regional superintendent of schools may contract
24 with a school district or a public community college district
25 to operate an alternative school. An alternative school serving
26 more than one educational service region may be established by

1 the regional superintendents of schools of the affected
2 educational service regions. An alternative school serving
3 more than one educational service region may be operated under
4 such terms as the regional superintendents of schools of those
5 educational service regions may agree.

6 Each laboratory and alternative school shall file, on forms
7 provided by the State Superintendent of Education, an annual
8 State aid claim which states the Average Daily Attendance of
9 the school's students by month. The best 3 months' Average
10 Daily Attendance shall be computed for each school. The general
11 State aid entitlement shall be computed by multiplying the
12 applicable Average Daily Attendance by the Foundation Level as
13 determined under this Section.

14 (L) Payments, Additional Grants in Aid and Other Requirements.

15 (1) For a school district operating under the financial
16 supervision of an Authority created under Article 34A, the
17 general State aid otherwise payable to that district under this
18 Section, but not the supplemental general State aid, shall be
19 reduced by an amount equal to the budget for the operations of
20 the Authority as certified by the Authority to the State Board
21 of Education, and an amount equal to such reduction shall be
22 paid to the Authority created for such district for its
23 operating expenses in the manner provided in Section 18-11. The
24 remainder of general State school aid for any such district
25 shall be paid in accordance with Article 34A when that Article

1 provides for a disposition other than that provided by this
2 Article.

3 (2) (Blank).

4 (3) Summer school. Summer school payments shall be made as
5 provided in Section 18-4.3.

6 (M) Education Funding Advisory Board.

7 The Education Funding Advisory Board, hereinafter in this
8 subsection (M) referred to as the "Board", is hereby created.
9 The Board shall consist of 5 members who are appointed by the
10 Governor, by and with the advice and consent of the Senate. The
11 members appointed shall include representatives of education,
12 business, and the general public. One of the members so
13 appointed shall be designated by the Governor at the time the
14 appointment is made as the chairperson of the Board. The
15 initial members of the Board may be appointed any time after
16 the effective date of this amendatory Act of 1997. The regular
17 term of each member of the Board shall be for 4 years from the
18 third Monday of January of the year in which the term of the
19 member's appointment is to commence, except that of the 5
20 initial members appointed to serve on the Board, the member who
21 is appointed as the chairperson shall serve for a term that
22 commences on the date of his or her appointment and expires on
23 the third Monday of January, 2002, and the remaining 4 members,
24 by lots drawn at the first meeting of the Board that is held
25 after all 5 members are appointed, shall determine 2 of their

1 number to serve for terms that commence on the date of their
2 respective appointments and expire on the third Monday of
3 January, 2001, and 2 of their number to serve for terms that
4 commence on the date of their respective appointments and
5 expire on the third Monday of January, 2000. All members
6 appointed to serve on the Board shall serve until their
7 respective successors are appointed and confirmed. Vacancies
8 shall be filled in the same manner as original appointments. If
9 a vacancy in membership occurs at a time when the Senate is not
10 in session, the Governor shall make a temporary appointment
11 until the next meeting of the Senate, when he or she shall
12 appoint, by and with the advice and consent of the Senate, a
13 person to fill that membership for the unexpired term. If the
14 Senate is not in session when the initial appointments are
15 made, those appointments shall be made as in the case of
16 vacancies.

17 The Education Funding Advisory Board shall be deemed
18 established, and the initial members appointed by the Governor
19 to serve as members of the Board shall take office, on the date
20 that the Governor makes his or her appointment of the fifth
21 initial member of the Board, whether those initial members are
22 then serving pursuant to appointment and confirmation or
23 pursuant to temporary appointments that are made by the
24 Governor as in the case of vacancies.

25 The State Board of Education shall provide such staff
26 assistance to the Education Funding Advisory Board as is

1 reasonably required for the proper performance by the Board of
2 its responsibilities.

3 For school years after the 2000-2001 school year, the
4 Education Funding Advisory Board, in consultation with the
5 State Board of Education, shall make recommendations as
6 provided in this subsection (M) to the General Assembly for the
7 foundation level under subdivision (B) (3) of this Section and
8 for the supplemental general State aid grant level under
9 subsection (H) of this Section for districts with high
10 concentrations of children from poverty. The recommended
11 foundation level shall be determined based on a methodology
12 which incorporates the basic education expenditures of
13 low-spending schools exhibiting high academic performance. The
14 Education Funding Advisory Board shall make such
15 recommendations to the General Assembly on January 1 of odd
16 numbered years, beginning January 1, 2001.

17 (N) (Blank).

18 (O) References.

19 (1) References in other laws to the various subdivisions of
20 Section 18-8 as that Section existed before its repeal and
21 replacement by this Section 18-8.05 shall be deemed to refer to
22 the corresponding provisions of this Section 18-8.05, to the
23 extent that those references remain applicable.

24 (2) References in other laws to State Chapter 1 funds shall

1 be deemed to refer to the supplemental general State aid
2 provided under subsection (H) of this Section.

3 (P) Public Act 93-838 and Public Act 93-808 make inconsistent
4 changes to this Section. Under Section 6 of the Statute on
5 Statutes there is an irreconcilable conflict between Public Act
6 93-808 and Public Act 93-838. Public Act 93-838, being the last
7 acted upon, is controlling. The text of Public Act 93-838 is
8 the law regardless of the text of Public Act 93-808.

9 (Q) State Fiscal Year 2015 Payments.

10 For payments made for State fiscal year 2015, the State
11 Board of Education shall, for each school district, calculate
12 that district's pro-rata share of a minimum sum of \$13,600,000
13 or additional amounts as needed from the total net General
14 State Aid funding as calculated under this Section that shall
15 be deemed attributable to the provision of special educational
16 facilities and services, as defined in Section 14-1.08 of this
17 Code, in a manner that ensures compliance with maintenance of
18 State financial support requirements under the federal
19 Individuals with Disabilities Education Act. Each school
20 district must use such funds only for the provision of special
21 educational facilities and services, as defined in Section
22 14-1.08 of this Code, and must comply with any expenditure
23 verification procedures adopted by the State Board of
24 Education.

1 (R) State Fiscal Year 2016 Payments.

2 For payments made for State fiscal year 2016, the State
3 Board of Education shall, for each school district, calculate
4 that district's pro rata share of a minimum sum of \$1 or
5 additional amounts as needed from the total net General State
6 Aid funding as calculated under this Section that shall be
7 deemed attributable to the provision of special educational
8 facilities and services, as defined in Section 14-1.08 of this
9 Code, in a manner that ensures compliance with maintenance of
10 State financial support requirements under the federal
11 Individuals with Disabilities Education Act. Each school
12 district must use such funds only for the provision of special
13 educational facilities and services, as defined in Section
14 14-1.08 of this Code, and must comply with any expenditure
15 verification procedures adopted by the State Board of
16 Education.

17 (Source: P.A. 98-972, eff. 8-15-14; 99-2, eff. 3-26-15; 99-194,
18 eff. 7-30-15; 99-523, eff. 6-30-16.)".