SB0446 Engrossed

1 AN ACT concerning education.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

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

6 (105 ILCS 5/18-8.05)

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

10 (A) General Provisions.

(1) The provisions of this Section apply to the 1998-1999 11 and subsequent school years. The system of general State 12 13 financial aid provided for in this Section is designed to assure that, through a combination of State financial aid and 14 15 required local resources, the financial support provided each 16 pupil in Average Daily Attendance equals or exceeds a prescribed per pupil Foundation Level. This formula approach 17 18 imputes a level of per pupil Available Local Resources and provides for the basis to calculate a per pupil level of 19 20 general State financial aid that, when added to Available Local 21 Resources, equals or exceeds the Foundation Level. The amount of per pupil general State financial aid for school districts, 22

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in general, varies in inverse relation to Available Local Resources. Per pupil amounts are based upon each school district's Average Daily Attendance as that term is defined in this Section.

5 (2) In addition to general State financial aid, school 6 districts with specified levels or concentrations of pupils 7 from low income households are eligible to receive supplemental 8 general State financial aid grants as provided pursuant to 9 subsection (H). The supplemental State aid grants provided for 10 school districts under subsection (H) shall be appropriated for 11 distribution to school districts as part of the same line item 12 in which the general State financial aid of school districts is appropriated under this Section. 13

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

17 (a) Any school district which fails for any given school year to maintain school as required by law, or to 18 19 maintain a recognized school is not eligible to file for 20 such school year any claim upon the Common School Fund. In case of nonrecognition of one or more attendance centers in 21 22 a school district otherwise operating recognized schools, 23 claim of the district shall be reduced in the the 24 proportion which the Average Daily Attendance in the 25 attendance center or centers bear to the Average Daily 26 Attendance in the school district. A "recognized school"

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1 means any public school which meets the standards as 2 established for recognition by the State Board of 3 Education. A school district or attendance center not 4 having recognition status at the end of a school term is 5 entitled to receive State aid payments due upon a legal 6 claim which was filed while it was recognized.

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

10 (c) If a school district operates a full year school 11 under Section 10-19.1, the general State aid to the school 12 district shall be determined by the State Board of 13 Education in accordance with this Section as near as may be 14 applicable.

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(d) (Blank).

16 (4) Except as provided in subsections (H) and (L), the 17 board of any district receiving any of the grants provided for 18 in this Section may apply those funds to any fund so received 19 for which that board is authorized to make expenditures by law.

20 School districts are not required to exert a minimum 21 Operating Tax Rate in order to qualify for assistance under 22 this Section.

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

(a) "Average Daily Attendance": A count of pupil
 attendance in school, averaged as provided for in

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subsection (C) and utilized in deriving per pupil financial
 support levels.

3 (b) "Available Local Resources": A computation of 4 local financial support, calculated on the basis of Average 5 Daily Attendance and derived as provided pursuant to 6 subsection (D).

7 (c) "Corporate Personal Property Replacement Taxes": 8 Funds paid to local school districts pursuant to "An Act in 9 relation to the abolition of ad valorem personal property 10 tax and the replacement of revenues lost thereby, and 11 amending and repealing certain Acts and parts of Acts in 12 connection therewith", certified August 14, 1979, as 13 amended (Public Act 81-1st S.S.-1).

14 (d) "Foundation Level": A prescribed level of per pupil15 financial support as provided for in subsection (B).

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

20 (B) Foundation Level.

(1) The Foundation Level is a figure established by the State representing the minimum level of per pupil financial support that should be available to provide for the basic education of each pupil in Average Daily Attendance. As set forth in this Section, each school district is assumed to exert SB0446 Engrossed - 5 - LRB100 04888 MLM 14898 b

1 a sufficient local taxing effort such that, in combination with 2 the aggregate of general State financial aid provided the 3 district, an aggregate of State and local resources are 4 available to meet the basic education needs of pupils in the 5 district.

6 (2) For the 1998-1999 school year, the Foundation Level of 7 support is \$4,225. For the 1999-2000 school year, the 8 Foundation Level of support is \$4,325. For the 2000-2001 school 9 year, the Foundation Level of support is \$4,425. For the 10 2001-2002 school year and 2002-2003 school year, the Foundation 11 Level of support is \$4,560. For the 2003-2004 school year, the 12 Foundation Level of support is \$4,810. For the 2004-2005 school 13 year, the Foundation Level of support is \$4,964. For the 2005-2006 school year, the Foundation Level of support is 14 15 \$5,164. For the 2006-2007 school year, the Foundation Level of 16 support is \$5,334. For the 2007-2008 school year, the 17 Foundation Level of support is \$5,734. For the 2008-2009 school year, the Foundation Level of support is \$5,959. 18

19 (3) For the 2009-2010 school year and each school year 20 thereafter, the Foundation Level of support is \$6,119 or such 21 greater amount as may be established by law by the General 22 Assembly.

23 (4) For the 2017-2018 school year and each school year
24 thereafter, in a school district or educational service region
25 with a high school dropout rate that is at least 2 times the
26 State high school dropout rate, a school district or

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1 educational service region shall receive an incentive 2 weighting of 2 times the Foundation Level of support for each 3 high school dropout who has been dropped from the school enrollment rolls for at least one month and has been reenrolled 4 5 into an evidence-based model and best program practices program for high school dropouts. The school district or educational 6 7 service region may run the program directly or subcontract with 8 a not-for-profit program to provide the comprehensive services 9 for the reenrolled dropouts. The school district or educational 10 service region shall provide the same local and other funding 11 for each reenrolled dropout that is provided for other students 12 already enrolled in the school district or educational service region. A program may be developed as a new program or may be 13 14 an existing program that is expanded. New programs that are developed shall have a minimum of 50 reenrolled high school 15 16 dropouts. These programs shall operate with this 17 increased-incentive Foundation Level funding using the evidence-based model and best program practices that 18 19 successfully reengage, educate, graduate, and transition high school dropouts. These practices include, but are not limited 20 21 to, strong leadership, small program size, small class size, local program decision-making, comprehensive programming, 22 23 strong staff teamwork, strong professional development for all 24 staff, and employment and career preparation, with a more 25 complete list detailed in the January 2008 Final Report of the 26 State Task Force on Re-enrolling Students Who Dropped Out of

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School, Appendix E. These programs shall be held to strict 1 2 accountability outcomes that are at appropriate levels for 3 reenrolling and graduating high school dropouts. These outcomes include enrollment, attendance, skill gains, credit 4 5 gains, graduation or promotion to the next grade level, and the transition to college, training, or employment, with an 6 7 emphasis on progressively increasing attendance and enrollment 8 to 75% by the sixth month of the program.

9 (C) Average Daily Attendance.

(1) For purposes of calculating general State aid pursuant 10 11 to subsection (E), an Average Daily Attendance figure shall be 12 utilized. The Average Daily Attendance figure for formula 13 calculation purposes shall be the monthly average of the actual 14 number of pupils in attendance of each school district, as 15 further averaged for the best 3 months of pupil attendance for 16 each school district. In compiling the figures for the number of pupils in attendance, school districts and the State Board 17 of Education shall, for purposes of general State aid funding, 18 19 conform attendance figures to the requirements of subsection 20 (F).

(2) The Average Daily Attendance figures utilized in subsection (E) shall be the requisite attendance data for the school year immediately preceding the school year for which general State aid is being calculated or the average of the attendance data for the 3 preceding school years, whichever is SB0446 Engrossed - 8 - LRB100 04888 MLM 14898 b

1 greater. The Average Daily Attendance figures utilized in 2 subsection (H) shall be the requisite attendance data for the 3 school year immediately preceding the school year for which 4 general State aid is being calculated.

5 (D) Available Local Resources.

(1) For purposes of calculating general State aid pursuant 6 7 subsection (E), a representation of Available Local to 8 Resources per pupil, as that term is defined and determined in 9 this subsection, shall be utilized. Available Local Resources 10 per pupil shall include a calculated dollar amount representing 11 local school district revenues from local property taxes and 12 from Corporate Personal Property Replacement Taxes, expressed on the basis of pupils in Average Daily Attendance. Calculation 13 14 of Available Local Resources shall exclude any tax amnesty 15 funds received as a result of Public Act 93-26.

16 (2) In determining a school district's revenue from local 17 property taxes, the State Board of Education shall utilize the 18 equalized assessed valuation of all taxable property of each 19 school district as of September 30 of the previous year. The 20 equalized assessed valuation utilized shall be obtained and 21 determined as provided in subsection (G).

(3) For school districts maintaining grades kindergarten through 12, local property tax revenues per pupil shall be calculated as the product of the applicable equalized assessed valuation for the district multiplied by 3.00%, and divided by SB0446 Engrossed - 9 - LRB100 04888 MLM 14898 b

the district's Average Daily Attendance figure. For school 1 2 districts maintaining grades kindergarten through 8, local property tax revenues per pupil shall be calculated as the 3 product of the applicable equalized assessed valuation for the 4 5 district multiplied by 2.30%, and divided by the district's 6 Daily Attendance figure. For Average school districts 7 maintaining grades 9 through 12, local property tax revenues 8 per pupil shall be the applicable equalized assessed valuation 9 of the district multiplied by 1.05%, and divided by the 10 district's Average Daily Attendance figure.

11 For partial elementary unit districts created pursuant to 12 Article 11E of this Code, local property tax revenues per pupil 13 shall be calculated as the product of the equalized assessed 14 valuation for property within the partial elementary unit 15 district for elementary purposes, as defined in Article 11E of 16 this Code, multiplied by 2.06% and divided by the district's 17 Average Daily Attendance figure, plus the product of the equalized assessed valuation for property within the partial 18 elementary unit district for high school purposes, as defined 19 20 in Article 11E of this Code, multiplied by 0.94% and divided by the district's Average Daily Attendance figure. 21

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

6 (E) Computation of General State Aid.

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

10 (2) For any school district for which Available Local 11 Resources per pupil is less than the product of 0.93 times the 12 Foundation Level, general State aid for that district shall be 13 calculated as an amount equal to the Foundation Level minus 14 Available Local Resources, multiplied by the Average Daily 15 Attendance of the school district.

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

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Foundation Level for a school district with Available Local Resources equal to the product of 1.75 times the Foundation Level. The allocation of general State aid for school districts subject to this paragraph 3 shall be the calculated general State aid per pupil figure multiplied by the Average Daily Attendance of the school district.

7 (4) For any school district for which Available Local 8 Resources per pupil equals or exceeds the product of 1.75 times 9 the Foundation Level, the general State aid for the school 10 district shall be calculated as the product of \$218 multiplied 11 by the Average Daily Attendance of the school district.

12 (5) The amount of general State aid allocated to a school 13 district for the 1999-2000 school year meeting the requirements set forth in paragraph (4) of subsection (G) shall be increased 14 15 by an amount equal to the general State aid that would have 16 been received by the district for the 1998-1999 school year by 17 the Extension Limitation utilizing Equalized Assessed Valuation as calculated in paragraph (4) of subsection (G) less 18 the general State aid allotted for the 1998-1999 school year. 19 20 This amount shall be deemed a one time increase, and shall not 21 affect any future general State aid allocations.

22 (F) Compilation of Average Daily Attendance.

(1) Each school district shall, by July 1 of each year,
submit to the State Board of Education, on forms prescribed by
the State Board of Education, attendance figures for the school

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year that began in the preceding calendar year. The attendance information so transmitted shall identify the average daily attendance figures for each month of the school year. Beginning with the general State aid claim form for the 2002-2003 school year, districts shall calculate Average Daily Attendance as provided in subdivisions (a), (b), and (c) of this paragraph (1).

8 (a) In districts that do not hold year-round classes, 9 days of attendance in August shall be added to the month of 10 September and any days of attendance in June shall be added 11 to the month of May.

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

16 (c) In districts in which some buildings, but not all, 17 hold year-round classes, for the non-year-round buildings, days of attendance in August shall be added to the month of 18 19 September and any days of attendance in June shall be added 20 to the month of May. The average daily attendance for the 21 year-round buildings shall be computed as provided in 22 subdivision (b) of this paragraph (1). To calculate the 23 Average Daily Attendance for the district, the average 24 daily attendance for the year-round buildings shall be 25 multiplied by the days in session for the non-year-round 26 buildings for each month and added to the monthly

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attendance of the non-year-round buildings.

2 Except as otherwise provided in this Section, days of 3 attendance by pupils shall be counted only for sessions of not less than 5 clock hours of school work per day under direct 4 5 supervision of: (i) teachers, or (ii) non-teaching personnel or volunteer personnel when engaging in non-teaching duties and 6 7 supervising in those instances specified in subsection (a) of Section 10-22.34 and paragraph 10 of Section 34-18, with pupils 8 9 of legal school age and in kindergarten and grades 1 through 10 12. Days of attendance by pupils through verified participation 11 in an e-learning program approved by the State Board of 12 Education under Section 10-20.56 of the Code shall be 13 considered as full days of attendance for purposes of this 14 Section.

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

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

(a) Pupils regularly enrolled in a public school for
only a part of the school day may be counted on the basis
of 1/6 day for every class hour of instruction of 40
minutes or more attended pursuant to such enrollment,
unless a pupil is enrolled in a block-schedule format of 80
minutes or more of instruction, in which case the pupil may

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be counted on the basis of the proportion of minutes of

school work completed each day to the minimum number of

minutes that school work is required to be held that day.

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(b) (Blank).

(c) A session of 4 or more clock hours may be counted as a day of attendance upon certification by the regional superintendent, and approved by the State Superintendent of Education to the extent that the district has been forced to use daily multiple sessions.

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

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

6 (e) A session of not less than one clock hour of 7 teaching hospitalized or homebound pupils on-site or by 8 telephone to the classroom may be counted as 1/2 day of 9 attendance, however these pupils must receive 4 or more 10 clock hours of instruction to be counted for a full day of 11 attendance.

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

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

(h) A recognized kindergarten which provides for only
1/2 day of attendance by each pupil shall not have more
than 1/2 day of attendance counted in any one day. However,

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kindergartens may count 2 1/2 days of attendance in any 5 1 2 consecutive school days. When a pupil attends such a 3 kindergarten for 2 half days on any one school day, the pupil shall have the following day as a day absent from 4 5 school, unless the school district obtains permission in 6 writing from the State Superintendent of Education. 7 Attendance at kindergartens which provide for a full day of 8 attendance by each pupil shall be counted the same as 9 attendance by first grade pupils. Only the first year of 10 attendance in one kindergarten shall be counted, except in 11 case of children who entered the kindergarten in their 12 fifth year whose educational development requires a second 13 year of kindergarten as determined under the rules and 14 regulations of the State Board of Education.

15 (i) On the days when the assessment that includes a 16 college and career ready determination is administered 17 under subsection (c) of Section 2-3.64a-5 of this Code, the day of attendance for a pupil whose school day must be 18 19 shortened to accommodate required testing procedures may 20 be less than 5 clock hours and shall be counted towards the 21 176 days of actual pupil attendance required under Section 22 10-19 of this Code, provided that a sufficient number of 23 minutes of school work in excess of 5 clock hours are first 24 completed on other school days to compensate for the loss 25 of school work on the examination days.

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(j) Pupils enrolled in a remote educational program

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established under Section 10-29 of this Code may be counted 1 2 on the basis of one-fifth day of attendance for every clock hour of instruction attended in the remote educational 3 program, provided that, in any month, the school district 4 5 may not claim for a student enrolled in a remote educational program more days of attendance than the 6 7 maximum number of days of attendance the district can claim 8 (i) for students enrolled in a building holding year-round 9 classes if the student is classified as participating in 10 the remote educational program on a year-round schedule or 11 (ii) for students enrolled in a building not holding 12 year-round classes if the student is not classified as 13 participating in the remote educational program on a 14 vear-round schedule.

15 (G) Equalized Assessed Valuation Data.

16 (1) For purposes of the calculation of Available Local Resources required pursuant to subsection (D), the State Board 17 18 of Education shall secure from the Department of Revenue the 19 value as equalized or assessed by the Department of Revenue of 20 all taxable property of every school district, together with 21 (i) the applicable tax rate used in extending taxes for the 22 funds of the district as of September 30 of the previous year and (ii) the limiting rate for all school districts subject to 23 24 property tax extension limitations as imposed under the 25 Property Tax Extension Limitation Law.

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The Department of Revenue shall add to the equalized 1 assessed value of all taxable property of each school district 2 3 situated entirely or partially within a county that is or was subject to the provisions of Section 15-176 or 15-177 of the 4 5 Property Tax Code (a) an amount equal to the total amount by which the homestead exemption allowed under Section 15-176 or 6 15-177 of the Property Tax Code for real property situated in 7 that school district exceeds the total amount that would have 8 9 been allowed in that school district if the maximum reduction 10 under Section 15-176 was (i) \$4,500 in Cook County or \$3,500 in 11 all other counties in tax year 2003 or (ii) \$5,000 in all 12 counties in tax year 2004 and thereafter and (b) an amount 13 equal to the aggregate amount for the taxable year of all additional exemptions under Section 15-175 of the Property Tax 14 15 Code for owners with a household income of \$30,000 or less. The 16 county clerk of any county that is or was subject to the 17 provisions of Section 15-176 or 15-177 of the Property Tax Code shall annually calculate and certify to the Department of 18 Revenue for each school district all homestead exemption 19 20 amounts under Section 15-176 or 15-177 of the Property Tax Code and all amounts of additional exemptions under Section 15-175 21 22 of the Property Tax Code for owners with a household income of 23 \$30,000 or less. It is the intent of this paragraph that if the 24 general homestead exemption for a parcel of property is determined under Section 15-176 or 15-177 of the Property Tax 25 Code rather than Section 15-175, then the calculation of 26

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Available Local Resources shall not be affected by the 1 2 difference, if any, between the amount of the general homestead 3 exemption allowed for that parcel of property under Section 15-176 or 15-177 of the Property Tax Code and the amount that 4 5 would have been allowed had the general homestead exemption for that parcel of property been determined under Section 15-175 of 6 7 the Property Tax Code. It is further the intent of this 8 paragraph that if additional exemptions are allowed under 9 Section 15-175 of the Property Tax Code for owners with a 10 household income of less than \$30,000, then the calculation of 11 Available Local Resources shall not be affected by the 12 difference, if any, because of those additional exemptions.

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

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

(a) For the purposes of calculating State aid under 18 19 this Section, with respect to any part of a school district 20 within a redevelopment project area in respect to which a 21 municipality has adopted tax increment allocation 22 financing pursuant to the Tax Increment Allocation 23 Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11 24 of the Illinois Municipal Code or the Industrial Jobs Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the 25 26 Illinois Municipal Code, no part of the current equalized

assessed valuation of real property located in any such 1 2 project area which is attributable to an increase above the 3 total initial equalized assessed valuation of such property shall be used as part of the equalized assessed 4 5 valuation of the district, until such time as all redevelopment project costs have been paid, as provided in 6 7 Section 11-74.4-8 of the Tax Increment Allocation 11-74.6-35 of 8 in Section Redevelopment Act or the 9 Industrial Jobs Recovery Law. For the purpose of the 10 equalized assessed valuation of the district, the total 11 initial equalized assessed valuation or the current 12 equalized assessed valuation, whichever is lower, shall be 13 used until such time as all redevelopment project costs 14 have been paid.

15 (b) The real property equalized assessed valuation for 16 a school district shall be adjusted by subtracting from the 17 real property value as equalized or assessed by the Department of Revenue for the district an amount computed 18 19 by dividing the amount of any abatement of taxes under 20 Section 18-170 of the Property Tax Code by 3.00% for a 21 district maintaining grades kindergarten through 12, by 22 2.30% for a district maintaining grades kindergarten 23 through 8, or by 1.05% for a district maintaining grades 9 24 through 12 and adjusted by an amount computed by dividing 25 the amount of any abatement of taxes under subsection (a) 26 of Section 18-165 of the Property Tax Code by the same

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percentage rates for district type as specified in this
 subparagraph (b).

3 (3) For the 1999-2000 school year and each school year 4 thereafter, if a school district meets all of the criteria of 5 this subsection (G)(3), the school district's Available Local 6 Resources shall be calculated under subsection (D) using the 7 district's Extension Limitation Equalized Assessed Valuation 8 as calculated under this subsection (G)(3).

9 For purposes of this subsection (G)(3) the following terms 10 shall have the following meanings:

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

13 "Base Tax Year": The property tax levy year used to14 calculate the Budget Year allocation of general State aid.

15 "Preceding Tax Year": The property tax levy year
 16 immediately preceding the Base Tax Year.

17 "Base Tax Year's Tax Extension": The product of the 18 equalized assessed valuation utilized by the County Clerk 19 in the Base Tax Year multiplied by the limiting rate as 20 calculated by the County Clerk and defined in the Property 21 Tax Extension Limitation Law.

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

26 "Extension Limitation Ratio": A numerical ratio,

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certified by the County Clerk, in which the numerator is
 the Base Tax Year's Tax Extension and the denominator is
 the Preceding Tax Year's Tax Extension.

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

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

calculating the district's general State aid for the Budget 1 2 Year pursuant to subsection (E), that Extension Limitation 3 Equalized Assessed Valuation shall be utilized to calculate the district's Available Local Resources under subsection (D). For 4 5 the 2009-2010 school year and each school year thereafter, if a 6 school district has approved or does approve an increase in its 7 limiting rate, pursuant to Section 18-190 of the Property Tax 8 Code, affecting the Base Tax Year, the Extension Limitation 9 Equalized Assessed Valuation of the school district, as 10 calculated by the State Board of Education, shall be equal to 11 the product of the Equalized Assessed Valuation last used in 12 the calculation of general State aid times an amount equal to 13 one plus the percentage increase, if any, in the Consumer Price 14 Index for all Urban Consumers for all items published by the 15 United States Department of Labor for the 12-month calendar 16 year preceding the Base Tax Year, plus the Equalized Assessed 17 Valuation of new property, annexed property, and recovered tax increment value and minus the Equalized Assessed Valuation of 18 19 disconnected property. New property and recovered tax 20 increment value shall have the meanings set forth in the 21 Property Tax Extension Limitation Law.

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

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(3.5) For the 2010-2011 school year and each school year

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thereafter, if a school district's boundaries span multiple counties, then the Department of Revenue shall send to the State Board of Education, for the purpose of calculating general State aid, the limiting rate and individual rates by purpose for the county that contains the majority of the school district's Equalized Assessed Valuation.

7 (4) For the purposes of calculating general State aid for 8 the 1999-2000 school year only, if a school district 9 experienced a triennial reassessment on the equalized assessed 10 valuation used in calculating its general State financial aid 11 apportionment for the 1998-1999 school year, the State Board of 12 Education shall calculate the Extension Limitation Equalized 13 Assessed Valuation that would have been used to calculate the 14 district's 1998-1999 general State aid. This amount shall equal 15 the product of the equalized assessed valuation used to 16 calculate general State aid for the 1997-1998 school year and 17 the district's Extension Limitation Ratio. If the Extension Limitation Equalized Assessed Valuation of the school district 18 19 as calculated under this paragraph (4) is less than the 20 district's equalized assessed valuation utilized in 1998-1999 21 calculating the district's general State aid 22 allocation, then for purposes of calculating the district's 23 general State aid pursuant to paragraph (5) of subsection (E), that Extension Limitation Equalized Assessed Valuation shall 24 25 be utilized to calculate the district's Available Local 26 Resources.

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For school districts having a majority of their 1 (5)equalized assessed valuation in any county except Cook, DuPage, 2 Kane, Lake, McHenry, or Will, if the amount of general State 3 aid allocated to the school district for the 1999-2000 school 4 5 year under the provisions of subsection (E), (H), and (J) of 6 this Section is less than the amount of general State aid 7 allocated to the district for the 1998-1999 school year under 8 these subsections, then the general State aid of the district 9 for the 1999-2000 school year only shall be increased by the 10 difference between these amounts. The total payments made under 11 this paragraph (5) shall not exceed \$14,000,000. Claims shall 12 be prorated if they exceed \$14,000,000.

13 (H) Supplemental General State Aid.

14 (1) In addition to the general State aid a school district 15 is allotted pursuant to subsection (E), qualifying school 16 districts shall receive a grant, paid in conjunction with a district's payments of general State aid, for supplemental 17 general State aid based upon the concentration level of 18 19 from low-income households children within the school district. Supplemental State aid grants provided for school 20 21 districts under this subsection shall be appropriated for 22 distribution to school districts as part of the same line item in which the general State financial aid of school districts is 23 24 appropriated under this Section.

25

(1.5) This paragraph (1.5) applies only to those school

years preceding the 2003-2004 school year. For purposes of this 1 2 subsection (H), the term "Low-Income Concentration Level" shall be the low-income eligible pupil count from the most 3 recently available federal census divided by the Average Daily 4 5 Attendance of the school district. If, however, (i) the percentage decrease from the 2 most recent federal censuses in 6 7 the low-income eligible pupil count of a high school district 8 with fewer than 400 students exceeds by 75% or more the 9 percentage change in the total low-income eligible pupil count 10 of contiguous elementary school districts, whose boundaries 11 are coterminous with the high school district, or (ii) a high 12 school district within 2 counties and serving 5 elementary 13 school districts, whose boundaries are coterminous with the 14 high school district, has a percentage decrease from the 2 most 15 recent federal censuses in the low-income eligible pupil count 16 and there is a percentage increase in the total low-income 17 eligible pupil count of a majority of the elementary school districts in excess of 50% from the 2 most recent federal 18 19 censuses, then the high school district's low-income eligible 20 pupil count from the earlier federal census shall be the number used as the low-income eligible pupil count for the high school 21 22 district, for purposes of this subsection (H). The changes made 23 to this paragraph (1) by Public Act 92-28 shall apply to 24 supplemental general State aid grants for school years 25 preceding the 2003-2004 school year that are paid in fiscal 26 year 1999 or thereafter and to any State aid payments made in

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fiscal year 1994 through fiscal year 1998 pursuant to subsection 1(n) of Section 18-8 of this Code (which was repealed on July 1, 1998), and any high school district that is affected by Public Act 92-28 is entitled to a recomputation of its supplemental general State aid grant or State aid paid in any of those fiscal years. This recomputation shall not be affected by any other funding.

8 (1.10) This paragraph (1.10) applies to the 2003-2004 9 school year and each school year thereafter. For purposes of 10 this subsection (H), the term "Low-Income Concentration Level" 11 shall, for each fiscal year, be the low-income eligible pupil 12 count as of July 1 of the immediately preceding fiscal year (as 13 determined by the Department of Human Services based on the number of pupils who are eligible for at least one of the 14 15 following low income programs: Medicaid, the Children's Health 16 Insurance Program, TANF, or Food Stamps, excluding pupils who 17 are eligible for services provided by the Department of Children and Family Services, averaged over the 2 immediately 18 preceding fiscal years for fiscal year 2004 and over the 3 19 20 immediately preceding fiscal years for each fiscal year 21 thereafter) divided by the Average Daily Attendance of the 22 school district.

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

26

(a) For any school district with a Low Income

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1 Concentration Level of at least 20% and less than 35%, the 2 grant for any school year shall be \$800 multiplied by the 3 low income eligible pupil count.

4 (b) For any school district with a Low Income 5 Concentration Level of at least 35% and less than 50%, the 6 grant for the 1998-1999 school year shall be \$1,100 7 multiplied by the low income eligible pupil count.

8 (c) For any school district with a Low Income 9 Concentration Level of at least 50% and less than 60%, the 10 grant for the 1998-99 school year shall be \$1,500 11 multiplied by the low income eligible pupil count.

12 (d) For any school district with a Low Income 13 Concentration Level of 60% or more, the grant for the 14 1998-99 school year shall be \$1,900 multiplied by the low 15 income eligible pupil count.

16 (e) For the 1999-2000 school year, the per pupil amount 17 specified in subparagraphs (b), (c), and (d) immediately 18 above shall be increased to \$1,243, \$1,600, and \$2,000, 19 respectively.

20 (f) For the 2000-2001 school year, the per pupil 21 amounts specified in subparagraphs (b), (c), and (d) 22 immediately above shall be \$1,273, \$1,640, and \$2,050, 23 respectively.

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

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1 (a) For any school district with a Low Income 2 Concentration Level of less than 10%, the grant for each 3 school year shall be \$355 multiplied by the low income 4 eligible pupil count.

5 (b) For any school district with a Low Income 6 Concentration Level of at least 10% and less than 20%, the 7 grant for each school year shall be \$675 multiplied by the 8 low income eligible pupil count.

9 (c) For any school district with a Low Income 10 Concentration Level of at least 20% and less than 35%, the 11 grant for each school year shall be \$1,330 multiplied by 12 the low income eligible pupil count.

13 (d) For any school district with a Low Income 14 Concentration Level of at least 35% and less than 50%, the 15 grant for each school year shall be \$1,362 multiplied by 16 the low income eligible pupil count.

17 (e) For any school district with a Low Income 18 Concentration Level of at least 50% and less than 60%, the 19 grant for each school year shall be \$1,680 multiplied by 20 the low income eligible pupil count.

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

25 (2.10) Except as otherwise provided, supplemental general
26 State aid pursuant to this subsection (H) shall be provided as

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1 follows for the 2003-2004 school year and each school year 2 thereafter:

3 (a) For any school district with a Low Income
4 Concentration Level of 15% or less, the grant for each
5 school year shall be \$355 multiplied by the low income
6 eligible pupil count.

7 (b) For any school district with a Low Income 8 Concentration Level greater than 15%, the grant for each 9 school year shall be \$294.25 added to the product of \$2,700 10 and the square of the Low Income Concentration Level, all 11 multiplied by the low income eligible pupil count.

12 For the 2003-2004 school year and each school year 13 thereafter through the 2008-2009 school year only, the grant 14 shall be no less than the grant for the 2002-2003 school year. 15 For the 2009-2010 school year only, the grant shall be no less 16 than the grant for the 2002-2003 school year multiplied by 17 0.66. For the 2010-2011 school year only, the grant shall be no less than the grant for the 2002-2003 school year multiplied by 18 0.33. Notwithstanding the provisions of this paragraph to the 19 20 contrary, if for any school year supplemental general State aid 21 grants are prorated as provided in paragraph (1) of this 22 subsection (H), then the grants under this paragraph shall be 23 prorated.

For the 2003-2004 school year only, the grant shall be no greater than the grant received during the 2002-2003 school year added to the product of 0.25 multiplied by the difference

between the grant amount calculated under subsection (a) or (b) 1 of this paragraph (2.10), whichever is applicable, and the 2 grant received during the 2002-2003 school year. For the 3 2004-2005 school year only, the grant shall be no greater than 4 5 the grant received during the 2002-2003 school year added to the product of 0.50 multiplied by the difference between the 6 7 grant amount calculated under subsection (a) or (b) of this 8 paragraph (2.10), whichever is applicable, and the grant 9 received during the 2002-2003 school year. For the 2005-2006 10 school year only, the grant shall be no greater than the grant 11 received during the 2002-2003 school year added to the product 12 of 0.75 multiplied by the difference between the grant amount 13 calculated under subsection (a) or (b) of this paragraph (2.10), whichever is applicable, and the grant received during 14 15 the 2002-2003 school year.

16 (3) School districts with an Average Daily Attendance of 17 more than 1,000 and less than 50,000 that qualify for supplemental general State aid pursuant to this subsection 18 shall submit a plan to the State Board of Education prior to 19 20 October 30 of each year for the use of the funds resulting from 21 this grant of supplemental general State aid for the 22 improvement of instruction in which priority is given to 23 meeting the education needs of disadvantaged children. Such 24 plan shall be submitted in accordance with rules and 25 regulations promulgated by the State Board of Education.

26 (4) School districts with an Average Daily Attendance of

50,000 or more that qualify for supplemental general State aid pursuant to this subsection shall be required to distribute from funds available pursuant to this Section, no less than \$261,000,000 in accordance with the following requirements:

5 (a) The required amounts shall be distributed to the 6 attendance centers within the district in proportion to the 7 number of pupils enrolled at each attendance center who are 8 eligible to receive free or reduced-price lunches or 9 breakfasts under the federal Child Nutrition Act of 1966 10 and under the National School Lunch Act during the 11 immediately preceding school year.

12 (b) The distribution of these portions of supplemental and general State aid among attendance centers according to 13 14 these requirements shall not be compensated for or 15 contravened by adjustments of the total of other funds 16 appropriated to any attendance centers, and the Board of 17 Education shall utilize funding from one or several sources in order to fully implement this provision annually prior 18 19 to the opening of school.

20 (c) Each attendance center shall be provided by the 21 school district a distribution of noncategorical funds and 22 other categorical funds to which an attendance center is 23 entitled under law in order that the general State aid and 24 supplemental general State aid provided by application of 25 this subsection supplements rather than supplants the 26 noncategorical funds and other categorical funds provided SB0446 Engrossed - 34 - LRB100 04888 MLM 14898 b

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by the school district to the attendance centers.

2 (d) Any funds made available under this subsection that 3 by reason of the provisions of this subsection are not 4 required to be allocated and provided to attendance centers 5 may be used and appropriated by the board of the district 6 for any lawful school purpose.

7 (e) Funds received by an attendance center pursuant to 8 this subsection shall be used by the attendance center at 9 the discretion of the principal and local school council 10 for programs to improve educational opportunities at 11 qualifying schools through the following programs and 12 services: early childhood education, reduced class size or 13 improved adult to student classroom ratio, enrichment 14 programs, remedial assistance, attendance improvement, and 15 other educationally beneficial expenditures which 16 supplement the regular and basic programs as determined by 17 the State Board of Education. Funds provided shall not be expended for any political or lobbying purposes as defined 18 19 by board rule.

(f) Each district subject to the provisions of this subdivision (H) (4) shall submit an acceptable plan to meet the educational needs of disadvantaged children, in compliance with the requirements of this paragraph, to the State Board of Education prior to July 15 of each year. This plan shall be consistent with the decisions of local school councils concerning the school expenditure plans SB0446 Engrossed - 35 - LRB100 04888 MLM 14898 b

developed in accordance with part 4 of Section 34-2.3. The 1 2 State Board shall approve or reject the plan within 60 days 3 after its submission. If the plan is rejected, the district shall give written notice of intent to modify the plan 4 5 within 15 days of the notification of rejection and then submit a modified plan within 30 days after the date of the 6 7 written notice of intent to modify. Districts may amend approved plans pursuant to rules promulgated by the State 8 9 Board of Education.

10 Upon notification by the State Board of Education that 11 the district has not submitted a plan prior to July 15 or a 12 modified plan within the time period specified herein, the 13 State aid funds affected by that plan or modified plan 14 shall be withheld by the State Board of Education until a 15 plan or modified plan is submitted.

16 If the district fails to distribute State aid to attendance centers in accordance with an approved plan, the 17 plan for the following year shall allocate funds, in 18 19 addition to the funds otherwise required by this 20 subsection, to those attendance centers which were 21 underfunded during the previous year in amounts equal to 22 such underfunding.

For purposes of determining compliance with this subsection in relation to the requirements of attendance center funding, each district subject to the provisions of this subsection shall submit as a separate document by SB0446 Engrossed - 36 - LRB100 04888 MLM 14898 b

December 1 of each year a report of expenditure data for 1 the prior year in addition to any modification of its 2 3 current plan. If it is determined that there has been a failure to comply with the expenditure provisions of this 4 5 subsection regarding contravention or supplanting, the State Superintendent of Education shall, within 60 days of 6 7 receipt of the report, notify the district and any affected local school council. The district shall within 45 days of 8 9 that notification inform receipt of the State 10 Superintendent of Education of the remedial or corrective 11 action to be taken, whether by amendment of the current 12 plan, if feasible, or by adjustment in the plan for the following year. Failure to provide the expenditure report 13 or the notification of remedial or corrective action in a 14 15 timely manner shall result in a withholding of the affected 16 funds.

17 The State Board of Education shall promulgate rules and 18 regulations to implement the provisions of this 19 subsection. No funds shall be released under this 20 subdivision (H) (4) to any district that has not submitted a 21 plan that has been approved by the State Board of 22 Education.

23 (I) (Blank).

24 (J) (Blank).

1

(K) Grants to Laboratory and Alternative Schools.

In calculating the amount to be paid to the governing board of a public university that operates a laboratory school under this Section or to any alternative school that is operated by a regional superintendent of schools, the State Board of Education shall require by rule such reporting requirements as it deems necessary.

As used in this Section, "laboratory school" means a public 8 9 school which is created and operated by a public university and 10 approved by the State Board of Education. The governing board 11 of a public university which receives funds from the State 12 Board under this subsection (K) may not increase the number of 13 students enrolled in its laboratory school from a single 14 district, if that district is already sending 50 or more 15 students, except under a mutual agreement between the school 16 board of a student's district of residence and the university which operates the laboratory school. A laboratory school may 17 not have more than 1,000 students, excluding students with 18 disabilities in a special education program. 19

As used in this Section, "alternative school" means a public school which is created and operated by a Regional Superintendent of Schools and approved by the State Board of Education. Such alternative schools may offer courses of instruction for which credit is given in regular school programs, courses to prepare students for the high school SB0446 Engrossed - 38 - LRB100 04888 MLM 14898 b

equivalency testing program or vocational and occupational 1 2 training. A regional superintendent of schools may contract 3 with a school district or a public community college district to operate an alternative school. An alternative school serving 4 5 more than one educational service region may be established by the regional superintendents of schools of the affected 6 7 educational service regions. An alternative school serving 8 more than one educational service region may be operated under 9 such terms as the regional superintendents of schools of those 10 educational service regions may agree.

Each laboratory and alternative school shall file, on forms 11 12 provided by the State Superintendent of Education, an annual 13 State aid claim which states the Average Daily Attendance of the school's students by month. The best 3 months' Average 14 15 Daily Attendance shall be computed for each school. The general 16 State aid entitlement shall be computed by multiplying the 17 applicable Average Daily Attendance by the Foundation Level as determined under this Section. 18

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

(1) For a school district operating under the financial supervision of an Authority created under Article 34A, the general State aid otherwise payable to that district under this Section, but not the supplemental general State aid, shall be reduced by an amount equal to the budget for the operations of the Authority as certified by the Authority to the State Board SB0446 Engrossed - 39 - LRB100 04888 MLM 14898 b

of Education, and an amount equal to such reduction shall be paid to the Authority created for such district for its operating expenses in the manner provided in Section 18-11. The remainder of general State school aid for any such district shall be paid in accordance with Article 34A when that Article provides for a disposition other than that provided by this Article.

8 (2) (Blank).

9 (3) Summer school. Summer school payments shall be made as10 provided in Section 18-4.3.

11 (M) Education Funding Advisory Board.

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

1 is appointed as the chairperson shall serve for a term that 2 commences on the date of his or her appointment and expires on 3 the third Monday of January, 2002, and the remaining 4 members, by lots drawn at the first meeting of the Board that is held 4 5 after all 5 members are appointed, shall determine 2 of their number to serve for terms that commence on the date of their 6 7 respective appointments and expire on the third Monday of 8 January, 2001, and 2 of their number to serve for terms that 9 commence on the date of their respective appointments and 10 expire on the third Monday of January, 2000. All members 11 appointed to serve on the Board shall serve until their 12 respective successors are appointed and confirmed. Vacancies 13 shall be filled in the same manner as original appointments. If 14 a vacancy in membership occurs at a time when the Senate is not 15 in session, the Governor shall make a temporary appointment 16 until the next meeting of the Senate, when he or she shall 17 appoint, by and with the advice and consent of the Senate, a person to fill that membership for the unexpired term. If the 18 19 Senate is not in session when the initial appointments are 20 made, those appointments shall be made as in the case of vacancies. 21

The Education Funding Advisory Board shall be deemed established, and the initial members appointed by the Governor to serve as members of the Board shall take office, on the date that the Governor makes his or her appointment of the fifth initial member of the Board, whether those initial members are SB0446 Engrossed - 41 - LRB100 04888 MLM 14898 b

1 then serving pursuant to appointment and confirmation or 2 pursuant to temporary appointments that are made by the 3 Governor as in the case of vacancies.

The State Board of Education shall provide such staff assistance to the Education Funding Advisory Board as is reasonably required for the proper performance by the Board of its responsibilities.

For school years after the 2000-2001 school year, the 8 9 Education Funding Advisory Board, in consultation with the 10 State Board of Education, shall make recommendations as 11 provided in this subsection (M) to the General Assembly for the 12 foundation level under subdivision (B) (3) of this Section and 13 for the supplemental general State aid grant level under subsection (H) of this Section for districts with high 14 15 concentrations of children from poverty. The recommended 16 foundation level shall be determined based on a methodology 17 which incorporates the basic education expenditures of low-spending schools exhibiting high academic performance. The 18 19 Education Funding Advisory Board shall make such 20 recommendations to the General Assembly on January 1 of odd 21 numbered years, beginning January 1, 2001.

22 (N) (Blank).

23 (O) References.

24

(1) References in other laws to the various subdivisions of

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Section 18-8 as that Section existed before its repeal and
 replacement by this Section 18-8.05 shall be deemed to refer to
 the corresponding provisions of this Section 18-8.05, to the
 extent that those references remain applicable.

5 (2) References in other laws to State Chapter 1 funds shall 6 be deemed to refer to the supplemental general State aid 7 provided under subsection (H) of this Section.

8 (P) Public Act 93-838 and Public Act 93-808 make inconsistent 9 changes to this Section. Under Section 6 of the Statute on 10 Statutes there is an irreconcilable conflict between Public Act 11 93-808 and Public Act 93-838. Public Act 93-838, being the last 12 acted upon, is controlling. The text of Public Act 93-838 is 13 the law regardless of the text of Public Act 93-808.

14 (Q) State Fiscal Year 2015 Payments.

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

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district must use such funds only for the provision of special educational facilities and services, as defined in Section 14-1.08 of this Code, and must comply with any expenditure verification procedures adopted by the State Board of Education.

6 (R) State Fiscal Year 2016 Payments.

7 For payments made for State fiscal year 2016, the State Board of Education shall, for each school district, calculate 8 9 that district's pro rata share of a minimum sum of \$1 or additional amounts as needed from the total net General State 10 11 Aid funding as calculated under this Section that shall be 12 deemed attributable to the provision of special educational facilities and services, as defined in Section 14-1.08 of this 13 14 Code, in a manner that ensures compliance with maintenance of 15 State financial support requirements under the federal 16 Individuals with Disabilities Education Act. Each school district must use such funds only for the provision of special 17 educational facilities and services, as defined in Section 18 14-1.08 of this Code, and must comply with any expenditure 19 20 verification procedures adopted by the State Board of 21 Education.

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

24 Section 99. Effective date. This Act takes effect upon 25 becoming law.