

**SB0080**



**104TH GENERAL ASSEMBLY**

**State of Illinois**

**2025 and 2026**

**SB0080**

Introduced 1/17/2025, by Sen. Adriane Johnson

**SYNOPSIS AS INTRODUCED:**

105 ILCS 5/18-8.15

Amends the School Code. In a provision concerning evidence-based funding for student success, allows the Professional Review Panel to study, at the discretion of the chairperson, any proposed legislation by the General Assembly impacting the provision or the distribution of Tier funds through the evidence-based funding formula or the adequacy targets of organizational units funded through the evidence-based funding formula.

LRB104 03193 LNS 13214 b

**A BILL FOR**

1 AN ACT concerning education.

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

4 Section 5. The School Code is amended by changing Section  
5 18-8.15 as follows:

6 (105 ILCS 5/18-8.15)

7 (Text of Section before amendment by P.A. 103-802)

8 Sec. 18-8.15. Evidence-Based Funding for student success  
9 for the 2017-2018 and subsequent school years.

10 (a) General provisions.

11 (1) The purpose of this Section is to ensure that, by  
12 June 30, 2027 and beyond, this State has a kindergarten  
13 through grade 12 public education system with the capacity  
14 to ensure the educational development of all persons to  
15 the limits of their capacities in accordance with Section  
16 1 of Article X of the Constitution of the State of  
17 Illinois. To accomplish that objective, this Section  
18 creates a method of funding public education that is  
19 evidence-based; is sufficient to ensure every student  
20 receives a meaningful opportunity to learn irrespective of  
21 race, ethnicity, sexual orientation, gender, or  
22 community-income level; and is sustainable and  
23 predictable. When fully funded under this Section, every

1 school shall have the resources, based on what the  
2 evidence indicates is needed, to:

3 (A) provide all students with a high quality  
4 education that offers the academic, enrichment, social  
5 and emotional support, technical, and career-focused  
6 programs that will allow them to become competitive  
7 workers, responsible parents, productive citizens of  
8 this State, and active members of our national  
9 democracy;

10 (B) ensure all students receive the education they  
11 need to graduate from high school with the skills  
12 required to pursue post-secondary education and  
13 training for a rewarding career;

14 (C) reduce, with a goal of eliminating, the  
15 achievement gap between at-risk and non-at-risk  
16 students by raising the performance of at-risk  
17 students and not by reducing standards; and

18 (D) ensure this State satisfies its obligation to  
19 assume the primary responsibility to fund public  
20 education and simultaneously relieve the  
21 disproportionate burden placed on local property taxes  
22 to fund schools.

23 (2) The Evidence-Based Funding formula under this  
24 Section shall be applied to all Organizational Units in  
25 this State. The Evidence-Based Funding formula outlined in  
26 this Act is based on the formula outlined in Senate Bill 1

1 of the 100th General Assembly, as passed by both  
2 legislative chambers. As further defined and described in  
3 this Section, there are 4 major components of the  
4 Evidence-Based Funding model:

5 (A) First, the model calculates a unique Adequacy  
6 Target for each Organizational Unit in this State that  
7 considers the costs to implement research-based  
8 activities, the unit's student demographics, and  
9 regional wage differences.

10 (B) Second, the model calculates each  
11 Organizational Unit's Local Capacity, or the amount  
12 each Organizational Unit is assumed to contribute  
13 toward its Adequacy Target from local resources.

14 (C) Third, the model calculates how much funding  
15 the State currently contributes to the Organizational  
16 Unit and adds that to the unit's Local Capacity to  
17 determine the unit's overall current adequacy of  
18 funding.

19 (D) Finally, the model's distribution method  
20 allocates new State funding to those Organizational  
21 Units that are least well-funded, considering both  
22 Local Capacity and State funding, in relation to their  
23 Adequacy Target.

24 (3) An Organizational Unit receiving any funding under  
25 this Section may apply those funds to any fund so received  
26 for which that Organizational Unit is authorized to make

1 expenditures by law.

2 (4) As used in this Section, the following terms shall  
3 have the meanings ascribed in this paragraph (4):

4 "Adequacy Target" is defined in paragraph (1) of  
5 subsection (b) of this Section.

6 "Adjusted EAV" is defined in paragraph (4) of  
7 subsection (d) of this Section.

8 "Adjusted Local Capacity Target" is defined in  
9 paragraph (3) of subsection (c) of this Section.

10 "Adjusted Operating Tax Rate" means a tax rate for all  
11 Organizational Units, for which the State Superintendent  
12 shall calculate and subtract for the Operating Tax Rate a  
13 transportation rate based on total expenses for  
14 transportation services under this Code, as reported on  
15 the most recent Annual Financial Report in Pupil  
16 Transportation Services, function 2550 in both the  
17 Education and Transportation funds and functions 4110 and  
18 4120 in the Transportation fund, less any corresponding  
19 fiscal year State of Illinois scheduled payments excluding  
20 net adjustments for prior years for regular, vocational,  
21 or special education transportation reimbursement pursuant  
22 to Section 29-5 or subsection (b) of Section 14-13.01 of  
23 this Code divided by the Adjusted EAV. If an  
24 Organizational Unit's corresponding fiscal year State of  
25 Illinois scheduled payments excluding net adjustments for  
26 prior years for regular, vocational, or special education

1 transportation reimbursement pursuant to Section 29-5 or  
2 subsection (b) of Section 14-13.01 of this Code exceed the  
3 total transportation expenses, as defined in this  
4 paragraph, no transportation rate shall be subtracted from  
5 the Operating Tax Rate.

6 "Allocation Rate" is defined in paragraph (3) of  
7 subsection (g) of this Section.

8 "Alternative School" means a public school that is  
9 created and operated by a regional superintendent of  
10 schools and approved by the State Board.

11 "Applicable Tax Rate" is defined in paragraph (1) of  
12 subsection (d) of this Section.

13 "Assessment" means any of those benchmark, progress  
14 monitoring, formative, diagnostic, and other assessments,  
15 in addition to the State accountability assessment, that  
16 assist teachers' needs in understanding the skills and  
17 meeting the needs of the students they serve.

18 "Assistant principal" means a school administrator  
19 duly endorsed to be employed as an assistant principal in  
20 this State.

21 "At-risk student" means a student who is at risk of  
22 not meeting the Illinois Learning Standards or not  
23 graduating from elementary or high school and who  
24 demonstrates a need for vocational support or social  
25 services beyond that provided by the regular school  
26 program. All students included in an Organizational Unit's

1 Low-Income Count, as well as all English learner and  
2 disabled students attending the Organizational Unit, shall  
3 be considered at-risk students under this Section.

4 "Average Student Enrollment" or "ASE" for fiscal year  
5 2018 means, for an Organizational Unit, the greater of the  
6 average number of students (grades K through 12) reported  
7 to the State Board as enrolled in the Organizational Unit  
8 on October 1 in the immediately preceding school year,  
9 plus the pre-kindergarten students who receive special  
10 education services of 2 or more hours a day as reported to  
11 the State Board on December 1 in the immediately preceding  
12 school year, or the average number of students (grades K  
13 through 12) reported to the State Board as enrolled in the  
14 Organizational Unit on October 1, plus the  
15 pre-kindergarten students who receive special education  
16 services of 2 or more hours a day as reported to the State  
17 Board on December 1, for each of the immediately preceding  
18 3 school years. For fiscal year 2019 and each subsequent  
19 fiscal year, "Average Student Enrollment" or "ASE" means,  
20 for an Organizational Unit, the greater of the average  
21 number of students (grades K through 12) reported to the  
22 State Board as enrolled in the Organizational Unit on  
23 October 1 and March 1 in the immediately preceding school  
24 year, plus the pre-kindergarten students who receive  
25 special education services as reported to the State Board  
26 on October 1 and March 1 in the immediately preceding

1 school year, or the average number of students (grades K  
2 through 12) reported to the State Board as enrolled in the  
3 Organizational Unit on October 1 and March 1, plus the  
4 pre-kindergarten students who receive special education  
5 services as reported to the State Board on October 1 and  
6 March 1, for each of the immediately preceding 3 school  
7 years. For the purposes of this definition, "enrolled in  
8 the Organizational Unit" means the number of students  
9 reported to the State Board who are enrolled in schools  
10 within the Organizational Unit that the student attends or  
11 would attend if not placed or transferred to another  
12 school or program to receive needed services. For the  
13 purposes of calculating "ASE", all students, grades K  
14 through 12, excluding those attending kindergarten for a  
15 half day and students attending an alternative education  
16 program operated by a regional office of education or  
17 intermediate service center, shall be counted as 1.0. All  
18 students attending kindergarten for a half day shall be  
19 counted as 0.5, unless in 2017 by June 15 or by March 1 in  
20 subsequent years, the school district reports to the State  
21 Board of Education the intent to implement full-day  
22 kindergarten district-wide for all students, then all  
23 students attending kindergarten shall be counted as 1.0.  
24 Special education pre-kindergarten students shall be  
25 counted as 0.5 each. If the State Board does not collect or  
26 has not collected both an October 1 and March 1 enrollment

1 count by grade or a December 1 collection of special  
2 education pre-kindergarten students as of August 31, 2017  
3 (the effective date of Public Act 100-465), it shall  
4 establish such collection for all future years. For any  
5 year in which a count by grade level was collected only  
6 once, that count shall be used as the single count  
7 available for computing a 3-year average ASE. Funding for  
8 programs operated by a regional office of education or an  
9 intermediate service center must be calculated using the  
10 Evidence-Based Funding formula under this Section for the  
11 2019-2020 school year and each subsequent school year  
12 until separate adequacy formulas are developed and adopted  
13 for each type of program. ASE for a program operated by a  
14 regional office of education or an intermediate service  
15 center must be determined by the March 1 enrollment for  
16 the program. For the 2019-2020 school year, the ASE used  
17 in the calculation must be the first-year ASE and, in that  
18 year only, the assignment of students served by a regional  
19 office of education or intermediate service center shall  
20 not result in a reduction of the March enrollment for any  
21 school district. For the 2020-2021 school year, the ASE  
22 must be the greater of the current-year ASE or the 2-year  
23 average ASE. Beginning with the 2021-2022 school year, the  
24 ASE must be the greater of the current-year ASE or the  
25 3-year average ASE. School districts shall submit the data  
26 for the ASE calculation to the State Board within 45 days

1 of the dates required in this Section for submission of  
2 enrollment data in order for it to be included in the ASE  
3 calculation. For fiscal year 2018 only, the ASE  
4 calculation shall include only enrollment taken on October  
5 1. In recognition of the impact of COVID-19, the  
6 definition of "Average Student Enrollment" or "ASE" shall  
7 be adjusted for calculations under this Section for fiscal  
8 years 2022 through 2024. For fiscal years 2022 through  
9 2024, the enrollment used in the calculation of ASE  
10 representing the 2020-2021 school year shall be the  
11 greater of the enrollment for the 2020-2021 school year or  
12 the 2019-2020 school year.

13 "Base Funding Guarantee" is defined in paragraph (10)  
14 of subsection (g) of this Section.

15 "Base Funding Minimum" is defined in subsection (e) of  
16 this Section.

17 "Base Tax Year" means the property tax levy year used  
18 to calculate the Budget Year allocation of primary State  
19 aid.

20 "Base Tax Year's Extension" means the product of the  
21 equalized assessed valuation utilized by the county clerk  
22 in the Base Tax Year multiplied by the limiting rate as  
23 calculated by the county clerk and defined in PTELL.

24 "Bilingual Education Allocation" means the amount of  
25 an Organizational Unit's final Adequacy Target  
26 attributable to bilingual education divided by the

1 Organizational Unit's final Adequacy Target, the product  
2 of which shall be multiplied by the amount of new funding  
3 received pursuant to this Section. An Organizational  
4 Unit's final Adequacy Target attributable to bilingual  
5 education shall include all additional investments in  
6 English learner students' adequacy elements.

7 "Budget Year" means the school year for which primary  
8 State aid is calculated and awarded under this Section.

9 "Central office" means individual administrators and  
10 support service personnel charged with managing the  
11 instructional programs, business and operations, and  
12 security of the Organizational Unit.

13 "Comparable Wage Index" or "CWI" means a regional cost  
14 differentiation metric that measures systemic, regional  
15 variations in the salaries of college graduates who are  
16 not educators. The CWI utilized for this Section shall,  
17 for the first 3 years of Evidence-Based Funding  
18 implementation, be the CWI initially developed by the  
19 National Center for Education Statistics, as most recently  
20 updated by Texas A & M University. In the fourth and  
21 subsequent years of Evidence-Based Funding implementation,  
22 the State Superintendent shall re-determine the CWI using  
23 a similar methodology to that identified in the Texas A & M  
24 University study, with adjustments made no less frequently  
25 than once every 5 years.

26 "Computer technology and equipment" means computers

1 servers, notebooks, network equipment, copiers, printers,  
2 instructional software, security software, curriculum  
3 management courseware, and other similar materials and  
4 equipment.

5 "Computer technology and equipment investment  
6 allocation" means the final Adequacy Target amount of an  
7 Organizational Unit assigned to Tier 1 or Tier 2 in the  
8 prior school year attributable to the additional \$285.50  
9 per student computer technology and equipment investment  
10 grant divided by the Organizational Unit's final Adequacy  
11 Target, the result of which shall be multiplied by the  
12 amount of new funding received pursuant to this Section.  
13 An Organizational Unit assigned to a Tier 1 or Tier 2 final  
14 Adequacy Target attributable to the received computer  
15 technology and equipment investment grant shall include  
16 all additional investments in computer technology and  
17 equipment adequacy elements.

18 "Core subject" means mathematics; science; reading,  
19 English, writing, and language arts; history and social  
20 studies; world languages; and subjects taught as Advanced  
21 Placement in high schools.

22 "Core teacher" means a regular classroom teacher in  
23 elementary schools and teachers of a core subject in  
24 middle and high schools.

25 "Core Intervention teacher (tutor)" means a licensed  
26 teacher providing one-on-one or small group tutoring to

1 students struggling to meet proficiency in core subjects.

2 "CPPRT" means corporate personal property replacement  
3 tax funds paid to an Organizational Unit during the  
4 calendar year one year before the calendar year in which a  
5 school year begins, pursuant to "An Act in relation to the  
6 abolition of ad valorem personal property tax and the  
7 replacement of revenues lost thereby, and amending and  
8 repealing certain Acts and parts of Acts in connection  
9 therewith", certified August 14, 1979, as amended (Public  
10 Act 81-1st S.S.-1).

11 "EAV" means equalized assessed valuation as defined in  
12 paragraph (2) of subsection (d) of this Section and  
13 calculated in accordance with paragraph (3) of subsection  
14 (d) of this Section.

15 "ECI" means the Bureau of Labor Statistics' national  
16 employment cost index for civilian workers in educational  
17 services in elementary and secondary schools on a  
18 cumulative basis for the 12-month calendar year preceding  
19 the fiscal year of the Evidence-Based Funding calculation.

20 "EIS Data" means the employment information system  
21 data maintained by the State Board on educators within  
22 Organizational Units.

23 "Employee benefits" means health, dental, and vision  
24 insurance offered to employees of an Organizational Unit,  
25 the costs associated with the statutorily required payment  
26 of the normal cost of the Organizational Unit's teacher

1 pensions, Social Security employer contributions, and  
2 Illinois Municipal Retirement Fund employer contributions.

3 "English learner" or "EL" means a child included in  
4 the definition of "English learners" under Section 14C-2  
5 of this Code participating in a program of transitional  
6 bilingual education or a transitional program of  
7 instruction meeting the requirements and program  
8 application procedures of Article 14C of this Code. For  
9 the purposes of collecting the number of EL students  
10 enrolled, the same collection and calculation methodology  
11 as defined above for "ASE" shall apply to English  
12 learners, with the exception that EL student enrollment  
13 shall include students in grades pre-kindergarten through  
14 12.

15 "Essential Elements" means those elements, resources,  
16 and educational programs that have been identified through  
17 academic research as necessary to improve student success,  
18 improve academic performance, close achievement gaps, and  
19 provide for other per student costs related to the  
20 delivery and leadership of the Organizational Unit, as  
21 well as the maintenance and operations of the unit, and  
22 which are specified in paragraph (2) of subsection (b) of  
23 this Section.

24 "Evidence-Based Funding" means State funding provided  
25 to an Organizational Unit pursuant to this Section.

26 "Extended day" means academic and enrichment programs

1 provided to students outside the regular school day before  
2 and after school or during non-instructional times during  
3 the school day.

4 "Extension Limitation Ratio" means a numerical ratio  
5 in which the numerator is the Base Tax Year's Extension  
6 and the denominator is the Preceding Tax Year's Extension.

7 "Final Percent of Adequacy" is defined in paragraph  
8 (4) of subsection (f) of this Section.

9 "Final Resources" is defined in paragraph (3) of  
10 subsection (f) of this Section.

11 "Full-time equivalent" or "FTE" means the full-time  
12 equivalency compensation for staffing the relevant  
13 position at an Organizational Unit.

14 "Funding Gap" is defined in paragraph (1) of  
15 subsection (g).

16 "Hybrid District" means a partial elementary unit  
17 district created pursuant to Article 11E of this Code.

18 "Instructional assistant" means a core or special  
19 education, non-licensed employee who assists a teacher in  
20 the classroom and provides academic support to students.

21 "Instructional facilitator" means a qualified teacher  
22 or licensed teacher leader who facilitates and coaches  
23 continuous improvement in classroom instruction; provides  
24 instructional support to teachers in the elements of  
25 research-based instruction or demonstrates the alignment  
26 of instruction with curriculum standards and assessment

1 tools; develops or coordinates instructional programs or  
2 strategies; develops and implements training; chooses  
3 standards-based instructional materials; provides  
4 teachers with an understanding of current research; serves  
5 as a mentor, site coach, curriculum specialist, or lead  
6 teacher; or otherwise works with fellow teachers, in  
7 collaboration, to use data to improve instructional  
8 practice or develop model lessons.

9 "Instructional materials" means relevant  
10 instructional materials for student instruction,  
11 including, but not limited to, textbooks, consumable  
12 workbooks, laboratory equipment, library books, and other  
13 similar materials.

14 "Laboratory School" means a public school that is  
15 created and operated by a public university and approved  
16 by the State Board.

17 "Librarian" means a teacher with an endorsement as a  
18 library information specialist or another individual whose  
19 primary responsibility is overseeing library resources  
20 within an Organizational Unit.

21 "Limiting rate for Hybrid Districts" means the  
22 combined elementary school and high school limiting rates.

23 "Local Capacity" is defined in paragraph (1) of  
24 subsection (c) of this Section.

25 "Local Capacity Percentage" is defined in subparagraph  
26 (A) of paragraph (2) of subsection (c) of this Section.

1           "Local Capacity Ratio" is defined in subparagraph (B)  
2 of paragraph (2) of subsection (c) of this Section.

3           "Local Capacity Target" is defined in paragraph (2) of  
4 subsection (c) of this Section.

5           "Low-Income Count" means, for an Organizational Unit  
6 in a fiscal year, the higher of the average number of  
7 students for the prior school year or the immediately  
8 preceding 3 school years who, as of July 1 of the  
9 immediately preceding fiscal year (as determined by the  
10 Department of Human Services), are eligible for at least  
11 one of the following low-income programs: Medicaid, the  
12 Children's Health Insurance Program, Temporary Assistance  
13 for Needy Families (TANF), or the Supplemental Nutrition  
14 Assistance Program, excluding pupils who are eligible for  
15 services provided by the Department of Children and Family  
16 Services. Until such time that grade level low-income  
17 populations become available, grade level low-income  
18 populations shall be determined by applying the low-income  
19 percentage to total student enrollments by grade level.  
20 The low-income percentage is determined by dividing the  
21 Low-Income Count by the Average Student Enrollment. The  
22 low-income percentage for a regional office of education  
23 or an intermediate service center operating one or more  
24 alternative education programs must be set to the weighted  
25 average of the low-income percentages of all of the school  
26 districts in the service region. The weighted low-income

1 percentage is the result of multiplying the low-income  
2 percentage of each school district served by the regional  
3 office of education or intermediate service center by each  
4 school district's Average Student Enrollment, summarizing  
5 those products and dividing the total by the total Average  
6 Student Enrollment for the service region.

7 "Maintenance and operations" means custodial services,  
8 facility and ground maintenance, facility operations,  
9 facility security, routine facility repairs, and other  
10 similar services and functions.

11 "Minimum Funding Level" is defined in paragraph (9) of  
12 subsection (g) of this Section.

13 "New Property Tax Relief Pool Funds" means, for any  
14 given fiscal year, all State funds appropriated under  
15 Section 2-3.170 of this Code.

16 "New State Funds" means, for a given school year, all  
17 State funds appropriated for Evidence-Based Funding in  
18 excess of the amount needed to fund the Base Funding  
19 Minimum for all Organizational Units in that school year.

20 "Nurse" means an individual licensed as a certified  
21 school nurse, in accordance with the rules established for  
22 nursing services by the State Board, who is an employee of  
23 and is available to provide health care-related services  
24 for students of an Organizational Unit.

25 "Operating Tax Rate" means the rate utilized in the  
26 previous year to extend property taxes for all purposes,

1           except Bond and Interest, Summer School, Rent, Capital  
2           Improvement, and Vocational Education Building purposes.  
3           For Hybrid Districts, the Operating Tax Rate shall be the  
4           combined elementary and high school rates utilized in the  
5           previous year to extend property taxes for all purposes,  
6           except Bond and Interest, Summer School, Rent, Capital  
7           Improvement, and Vocational Education Building purposes.

8           "Organizational Unit" means a Laboratory School or any  
9           public school district that is recognized as such by the  
10          State Board and that contains elementary schools typically  
11          serving kindergarten through 5th grades, middle schools  
12          typically serving 6th through 8th grades, high schools  
13          typically serving 9th through 12th grades, a program  
14          established under Section 2-3.66 or 2-3.41, or a program  
15          operated by a regional office of education or an  
16          intermediate service center under Article 13A or 13B. The  
17          General Assembly acknowledges that the actual grade levels  
18          served by a particular Organizational Unit may vary  
19          slightly from what is typical.

20          "Organizational Unit CWI" is determined by calculating  
21          the CWI in the region and original county in which an  
22          Organizational Unit's primary administrative office is  
23          located as set forth in this paragraph, provided that if  
24          the Organizational Unit CWI as calculated in accordance  
25          with this paragraph is less than 0.9, the Organizational  
26          Unit CWI shall be increased to 0.9. Each county's current

1 CWI value shall be adjusted based on the CWI value of that  
2 county's neighboring Illinois counties, to create a  
3 "weighted adjusted index value". This shall be calculated  
4 by summing the CWI values of all of a county's adjacent  
5 Illinois counties and dividing by the number of adjacent  
6 Illinois counties, then taking the weighted value of the  
7 original county's CWI value and the adjacent Illinois  
8 county average. To calculate this weighted value, if the  
9 number of adjacent Illinois counties is greater than 2,  
10 the original county's CWI value will be weighted at 0.25  
11 and the adjacent Illinois county average will be weighted  
12 at 0.75. If the number of adjacent Illinois counties is 2,  
13 the original county's CWI value will be weighted at 0.33  
14 and the adjacent Illinois county average will be weighted  
15 at 0.66. The greater of the county's current CWI value and  
16 its weighted adjusted index value shall be used as the  
17 Organizational Unit CWI.

18 "Preceding Tax Year" means the property tax levy year  
19 immediately preceding the Base Tax Year.

20 "Preceding Tax Year's Extension" means the product of  
21 the equalized assessed valuation utilized by the county  
22 clerk in the Preceding Tax Year multiplied by the  
23 Operating Tax Rate.

24 "Preliminary Percent of Adequacy" is defined in  
25 paragraph (2) of subsection (f) of this Section.

26 "Preliminary Resources" is defined in paragraph (2) of

1 subsection (f) of this Section.

2 "Principal" means a school administrator duly endorsed  
3 to be employed as a principal in this State.

4 "Professional development" means training programs for  
5 licensed staff in schools, including, but not limited to,  
6 programs that assist in implementing new curriculum  
7 programs, provide data focused or academic assessment data  
8 training to help staff identify a student's weaknesses and  
9 strengths, target interventions, improve instruction,  
10 encompass instructional strategies for English learner,  
11 gifted, or at-risk students, address inclusivity, cultural  
12 sensitivity, or implicit bias, or otherwise provide  
13 professional support for licensed staff.

14 "Prototypical" means 450 special education  
15 pre-kindergarten and kindergarten through grade 5 students  
16 for an elementary school, 450 grade 6 through 8 students  
17 for a middle school, and 600 grade 9 through 12 students  
18 for a high school.

19 "PTELL" means the Property Tax Extension Limitation  
20 Law.

21 "PTELL EAV" is defined in paragraph (4) of subsection  
22 (d) of this Section.

23 "Pupil support staff" means a nurse, psychologist,  
24 social worker, family liaison personnel, or other staff  
25 member who provides support to at-risk or struggling  
26 students.

1           "Real Receipts" is defined in paragraph (1) of  
2 subsection (d) of this Section.

3           "Regionalization Factor" means, for a particular  
4 Organizational Unit, the figure derived by dividing the  
5 Organizational Unit CWI by the Statewide Weighted CWI.

6           "School counselor" means a licensed school counselor  
7 who provides guidance and counseling support for students  
8 within an Organizational Unit.

9           "School site staff" means the primary school secretary  
10 and any additional clerical personnel assigned to a  
11 school.

12           "Special education" means special educational  
13 facilities and services, as defined in Section 14-1.08 of  
14 this Code.

15           "Special Education Allocation" means the amount of an  
16 Organizational Unit's final Adequacy Target attributable  
17 to special education divided by the Organizational Unit's  
18 final Adequacy Target, the product of which shall be  
19 multiplied by the amount of new funding received pursuant  
20 to this Section. An Organizational Unit's final Adequacy  
21 Target attributable to special education shall include all  
22 special education investment adequacy elements.

23           "Specialist teacher" means a teacher who provides  
24 instruction in subject areas not included in core  
25 subjects, including, but not limited to, art, music,  
26 physical education, health, driver education,

1 career-technical education, and such other subject areas  
2 as may be mandated by State law or provided by an  
3 Organizational Unit.

4 "Specially Funded Unit" means an Alternative School,  
5 safe school, Department of Juvenile Justice school,  
6 special education cooperative or entity recognized by the  
7 State Board as a special education cooperative,  
8 State-approved charter school, or alternative learning  
9 opportunities program that received direct funding from  
10 the State Board during the 2016-2017 school year through  
11 any of the funding sources included within the calculation  
12 of the Base Funding Minimum or Glenwood Academy.

13 "Supplemental Grant Funding" means supplemental  
14 general State aid funding received by an Organizational  
15 Unit during the 2016-2017 school year pursuant to  
16 subsection (H) of Section 18-8.05 of this Code (now  
17 repealed).

18 "State Adequacy Level" is the sum of the Adequacy  
19 Targets of all Organizational Units.

20 "State Board" means the State Board of Education.

21 "State Superintendent" means the State Superintendent  
22 of Education.

23 "Statewide Weighted CWI" means a figure determined by  
24 multiplying each Organizational Unit CWI times the ASE for  
25 that Organizational Unit creating a weighted value,  
26 summing all Organizational Units' weighted values, and

1 dividing by the total ASE of all Organizational Units,  
2 thereby creating an average weighted index.

3 "Student activities" means non-credit producing  
4 after-school programs, including, but not limited to,  
5 clubs, bands, sports, and other activities authorized by  
6 the school board of the Organizational Unit.

7 "Substitute teacher" means an individual teacher or  
8 teaching assistant who is employed by an Organizational  
9 Unit and is temporarily serving the Organizational Unit on  
10 a per diem or per period-assignment basis to replace  
11 another staff member.

12 "Summer school" means academic and enrichment programs  
13 provided to students during the summer months outside of  
14 the regular school year.

15 "Supervisory aide" means a non-licensed staff member  
16 who helps in supervising students of an Organizational  
17 Unit, but does so outside of the classroom, in situations  
18 such as, but not limited to, monitoring hallways and  
19 playgrounds, supervising lunchrooms, or supervising  
20 students when being transported in buses serving the  
21 Organizational Unit.

22 "Target Ratio" is defined in paragraph (4) of  
23 subsection (g).

24 "Tier 1", "Tier 2", "Tier 3", and "Tier 4" are defined  
25 in paragraph (3) of subsection (g).

26 "Tier 1 Aggregate Funding", "Tier 2 Aggregate

1 Funding", "Tier 3 Aggregate Funding", and "Tier 4  
2 Aggregate Funding" are defined in paragraph (1) of  
3 subsection (g).

4 (b) Adequacy Target calculation.

5 (1) Each Organizational Unit's Adequacy Target is the  
6 sum of the Organizational Unit's cost of providing  
7 Essential Elements, as calculated in accordance with this  
8 subsection (b), with the salary amounts in the Essential  
9 Elements multiplied by a Regionalization Factor calculated  
10 pursuant to paragraph (3) of this subsection (b).

11 (2) The Essential Elements are attributable on a pro  
12 rata basis related to defined subgroups of the ASE of each  
13 Organizational Unit as specified in this paragraph (2),  
14 with investments and FTE positions pro rata funded based  
15 on ASE counts in excess of or less than the thresholds set  
16 forth in this paragraph (2). The method for calculating  
17 attributable pro rata costs and the defined subgroups  
18 thereto are as follows:

19 (A) Core class size investments. Each  
20 Organizational Unit shall receive the funding required  
21 to support that number of FTE core teacher positions  
22 as is needed to keep the respective class sizes of the  
23 Organizational Unit to the following maximum numbers:

24 (i) For grades kindergarten through 3, the  
25 Organizational Unit shall receive funding required  
26 to support one FTE core teacher position for every

1           15 Low-Income Count students in those grades and  
2           one FTE core teacher position for every 20  
3           non-Low-Income Count students in those grades.

4           (ii) For grades 4 through 12, the  
5           Organizational Unit shall receive funding required  
6           to support one FTE core teacher position for every  
7           20 Low-Income Count students in those grades and  
8           one FTE core teacher position for every 25  
9           non-Low-Income Count students in those grades.

10          The number of non-Low-Income Count students in a  
11          grade shall be determined by subtracting the  
12          Low-Income students in that grade from the ASE of the  
13          Organizational Unit for that grade.

14          (B) Specialist teacher investments. Each  
15          Organizational Unit shall receive the funding needed  
16          to cover that number of FTE specialist teacher  
17          positions that correspond to the following  
18          percentages:

19                 (i) if the Organizational Unit operates an  
20                 elementary or middle school, then 20.00% of the  
21                 number of the Organizational Unit's core teachers,  
22                 as determined under subparagraph (A) of this  
23                 paragraph (2); and

24                 (ii) if such Organizational Unit operates a  
25                 high school, then 33.33% of the number of the  
26                 Organizational Unit's core teachers.

1           (C) Instructional facilitator investments. Each  
2           Organizational Unit shall receive the funding needed  
3           to cover one FTE instructional facilitator position  
4           for every 200 combined ASE of pre-kindergarten  
5           children with disabilities and all kindergarten  
6           through grade 12 students of the Organizational Unit.

7           (D) Core intervention teacher (tutor) investments.  
8           Each Organizational Unit shall receive the funding  
9           needed to cover one FTE teacher position for each  
10          prototypical elementary, middle, and high school.

11          (E) Substitute teacher investments. Each  
12          Organizational Unit shall receive the funding needed  
13          to cover substitute teacher costs that is equal to  
14          5.70% of the minimum pupil attendance days required  
15          under Section 10-19 of this Code for all full-time  
16          equivalent core, specialist, and intervention  
17          teachers, school nurses, special education teachers  
18          and instructional assistants, instructional  
19          facilitators, and summer school and extended day  
20          teacher positions, as determined under this paragraph  
21          (2), at a salary rate of 33.33% of the average salary  
22          for grade K through 12 teachers and 33.33% of the  
23          average salary of each instructional assistant  
24          position.

25          (F) Core school counselor investments. Each  
26          Organizational Unit shall receive the funding needed

1 to cover one FTE school counselor for each 450  
2 combined ASE of pre-kindergarten children with  
3 disabilities and all kindergarten through grade 5  
4 students, plus one FTE school counselor for each 250  
5 grades 6 through 8 ASE middle school students, plus  
6 one FTE school counselor for each 250 grades 9 through  
7 12 ASE high school students.

8 (G) Nurse investments. Each Organizational Unit  
9 shall receive the funding needed to cover one FTE  
10 nurse for each 750 combined ASE of pre-kindergarten  
11 children with disabilities and all kindergarten  
12 through grade 12 students across all grade levels it  
13 serves.

14 (H) Supervisory aide investments. Each  
15 Organizational Unit shall receive the funding needed  
16 to cover one FTE for each 225 combined ASE of  
17 pre-kindergarten children with disabilities and all  
18 kindergarten through grade 5 students, plus one FTE  
19 for each 225 ASE middle school students, plus one FTE  
20 for each 200 ASE high school students.

21 (I) Librarian investments. Each Organizational  
22 Unit shall receive the funding needed to cover one FTE  
23 librarian for each prototypical elementary school,  
24 middle school, and high school and one FTE aide or  
25 media technician for every 300 combined ASE of  
26 pre-kindergarten children with disabilities and all

1 kindergarten through grade 12 students.

2 (J) Principal investments. Each Organizational  
3 Unit shall receive the funding needed to cover one FTE  
4 principal position for each prototypical elementary  
5 school, plus one FTE principal position for each  
6 prototypical middle school, plus one FTE principal  
7 position for each prototypical high school.

8 (K) Assistant principal investments. Each  
9 Organizational Unit shall receive the funding needed  
10 to cover one FTE assistant principal position for each  
11 prototypical elementary school, plus one FTE assistant  
12 principal position for each prototypical middle  
13 school, plus one FTE assistant principal position for  
14 each prototypical high school.

15 (L) School site staff investments. Each  
16 Organizational Unit shall receive the funding needed  
17 for one FTE position for each 225 ASE of  
18 pre-kindergarten children with disabilities and all  
19 kindergarten through grade 5 students, plus one FTE  
20 position for each 225 ASE middle school students, plus  
21 one FTE position for each 200 ASE high school  
22 students.

23 (M) Gifted investments. Each Organizational Unit  
24 shall receive \$40 per kindergarten through grade 12  
25 ASE.

26 (N) Professional development investments. Each

1 Organizational Unit shall receive \$125 per student of  
2 the combined ASE of pre-kindergarten children with  
3 disabilities and all kindergarten through grade 12  
4 students for trainers and other professional  
5 development-related expenses for supplies and  
6 materials.

7 (O) Instructional material investments. Each  
8 Organizational Unit shall receive \$190 per student of  
9 the combined ASE of pre-kindergarten children with  
10 disabilities and all kindergarten through grade 12  
11 students to cover instructional material costs.

12 (P) Assessment investments. Each Organizational  
13 Unit shall receive \$25 per student of the combined ASE  
14 of pre-kindergarten children with disabilities and all  
15 kindergarten through grade 12 students to cover  
16 assessment costs.

17 (Q) Computer technology and equipment investments.  
18 Each Organizational Unit shall receive \$285.50 per  
19 student of the combined ASE of pre-kindergarten  
20 children with disabilities and all kindergarten  
21 through grade 12 students to cover computer technology  
22 and equipment costs. For the 2018-2019 school year and  
23 subsequent school years, Organizational Units assigned  
24 to Tier 1 and Tier 2 in the prior school year shall  
25 receive an additional \$285.50 per student of the  
26 combined ASE of pre-kindergarten children with

1 disabilities and all kindergarten through grade 12  
2 students to cover computer technology and equipment  
3 costs in the Organizational Unit's Adequacy Target.  
4 The State Board may establish additional requirements  
5 for Organizational Unit expenditures of funds received  
6 pursuant to this subparagraph (Q), including a  
7 requirement that funds received pursuant to this  
8 subparagraph (Q) may be used only for serving the  
9 technology needs of the district. It is the intent of  
10 Public Act 100-465 that all Tier 1 and Tier 2 districts  
11 receive the addition to their Adequacy Target in the  
12 following year, subject to compliance with the  
13 requirements of the State Board.

14 (R) Student activities investments. Each  
15 Organizational Unit shall receive the following  
16 funding amounts to cover student activities: \$100 per  
17 kindergarten through grade 5 ASE student in elementary  
18 school, plus \$200 per ASE student in middle school,  
19 plus \$675 per ASE student in high school.

20 (S) Maintenance and operations investments. Each  
21 Organizational Unit shall receive \$1,038 per student  
22 of the combined ASE of pre-kindergarten children with  
23 disabilities and all kindergarten through grade 12  
24 students for day-to-day maintenance and operations  
25 expenditures, including salary, supplies, and  
26 materials, as well as purchased services, but

1 excluding employee benefits. The proportion of salary  
2 for the application of a Regionalization Factor and  
3 the calculation of benefits is equal to \$352.92.

4 (T) Central office investments. Each  
5 Organizational Unit shall receive \$742 per student of  
6 the combined ASE of pre-kindergarten children with  
7 disabilities and all kindergarten through grade 12  
8 students to cover central office operations, including  
9 administrators and classified personnel charged with  
10 managing the instructional programs, business and  
11 operations of the school district, and security  
12 personnel. The proportion of salary for the  
13 application of a Regionalization Factor and the  
14 calculation of benefits is equal to \$368.48.

15 (U) Employee benefit investments. Each  
16 Organizational Unit shall receive 30% of the total of  
17 all salary-calculated elements of the Adequacy Target,  
18 excluding substitute teachers and student activities  
19 investments, to cover benefit costs. For central  
20 office and maintenance and operations investments, the  
21 benefit calculation shall be based upon the salary  
22 proportion of each investment. If at any time the  
23 responsibility for funding the employer normal cost of  
24 teacher pensions is assigned to school districts, then  
25 that amount certified by the Teachers' Retirement  
26 System of the State of Illinois to be paid by the

1 Organizational Unit for the preceding school year  
2 shall be added to the benefit investment. For any  
3 fiscal year in which a school district organized under  
4 Article 34 of this Code is responsible for paying the  
5 employer normal cost of teacher pensions, then that  
6 amount of its employer normal cost plus the amount for  
7 retiree health insurance as certified by the Public  
8 School Teachers' Pension and Retirement Fund of  
9 Chicago to be paid by the school district for the  
10 preceding school year that is statutorily required to  
11 cover employer normal costs and the amount for retiree  
12 health insurance shall be added to the 30% specified  
13 in this subparagraph (U). The Teachers' Retirement  
14 System of the State of Illinois and the Public School  
15 Teachers' Pension and Retirement Fund of Chicago shall  
16 submit such information as the State Superintendent  
17 may require for the calculations set forth in this  
18 subparagraph (U).

19 (V) Additional investments in low-income students.  
20 In addition to and not in lieu of all other funding  
21 under this paragraph (2), each Organizational Unit  
22 shall receive funding based on the average teacher  
23 salary for grades K through 12 to cover the costs of:

24 (i) one FTE intervention teacher (tutor)  
25 position for every 125 Low-Income Count students;

26 (ii) one FTE pupil support staff position for

1 every 125 Low-Income Count students;

2 (iii) one FTE extended day teacher position  
3 for every 120 Low-Income Count students; and

4 (iv) one FTE summer school teacher position  
5 for every 120 Low-Income Count students.

6 (W) Additional investments in English learner  
7 students. In addition to and not in lieu of all other  
8 funding under this paragraph (2), each Organizational  
9 Unit shall receive funding based on the average  
10 teacher salary for grades K through 12 to cover the  
11 costs of:

12 (i) one FTE intervention teacher (tutor)  
13 position for every 125 English learner students;

14 (ii) one FTE pupil support staff position for  
15 every 125 English learner students;

16 (iii) one FTE extended day teacher position  
17 for every 120 English learner students;

18 (iv) one FTE summer school teacher position  
19 for every 120 English learner students; and

20 (v) one FTE core teacher position for every  
21 100 English learner students.

22 (X) Special education investments. Each  
23 Organizational Unit shall receive funding based on the  
24 average teacher salary for grades K through 12 to  
25 cover special education as follows:

26 (i) one FTE teacher position for every 141

1 combined ASE of pre-kindergarten children with  
2 disabilities and all kindergarten through grade 12  
3 students;

4 (ii) one FTE instructional assistant for every  
5 141 combined ASE of pre-kindergarten children with  
6 disabilities and all kindergarten through grade 12  
7 students; and

8 (iii) one FTE psychologist position for every  
9 1,000 combined ASE of pre-kindergarten children  
10 with disabilities and all kindergarten through  
11 grade 12 students.

12 (3) For calculating the salaries included within the  
13 Essential Elements, the State Superintendent shall  
14 annually calculate average salaries to the nearest dollar  
15 using the employment information system data maintained by  
16 the State Board, limited to public schools only and  
17 excluding special education and vocational cooperatives,  
18 schools operated by the Department of Juvenile Justice,  
19 and charter schools, for the following positions:

20 (A) Teacher for grades K through 8.

21 (B) Teacher for grades 9 through 12.

22 (C) Teacher for grades K through 12.

23 (D) School counselor for grades K through 8.

24 (E) School counselor for grades 9 through 12.

25 (F) School counselor for grades K through 12.

26 (G) Social worker.

- 1 (H) Psychologist.  
2 (I) Librarian.  
3 (J) Nurse.  
4 (K) Principal.  
5 (L) Assistant principal.

6 For the purposes of this paragraph (3), "teacher"  
7 includes core teachers, specialist and elective teachers,  
8 instructional facilitators, tutors, special education  
9 teachers, pupil support staff teachers, English learner  
10 teachers, extended day teachers, and summer school  
11 teachers. Where specific grade data is not required for  
12 the Essential Elements, the average salary for  
13 corresponding positions shall apply. For substitute  
14 teachers, the average teacher salary for grades K through  
15 12 shall apply.

16 For calculating the salaries included within the  
17 Essential Elements for positions not included within EIS  
18 Data, the following salaries shall be used in the first  
19 year of implementation of Evidence-Based Funding:

- 20 (i) school site staff, \$30,000; and  
21 (ii) non-instructional assistant, instructional  
22 assistant, library aide, library media tech, or  
23 supervisory aide: \$25,000.

24 In the second and subsequent years of implementation  
25 of Evidence-Based Funding, the amounts in items (i) and  
26 (ii) of this paragraph (3) shall annually increase by the

1 ECI.

2 The salary amounts for the Essential Elements  
3 determined pursuant to subparagraphs (A) through (L), (S)  
4 and (T), and (V) through (X) of paragraph (2) of  
5 subsection (b) of this Section shall be multiplied by a  
6 Regionalization Factor.

7 (c) Local Capacity calculation.

8 (1) Each Organizational Unit's Local Capacity  
9 represents an amount of funding it is assumed to  
10 contribute toward its Adequacy Target for purposes of the  
11 Evidence-Based Funding formula calculation. "Local  
12 Capacity" means either (i) the Organizational Unit's Local  
13 Capacity Target as calculated in accordance with paragraph  
14 (2) of this subsection (c) if its Real Receipts are equal  
15 to or less than its Local Capacity Target or (ii) the  
16 Organizational Unit's Adjusted Local Capacity, as  
17 calculated in accordance with paragraph (3) of this  
18 subsection (c) if Real Receipts are more than its Local  
19 Capacity Target.

20 (2) "Local Capacity Target" means, for an  
21 Organizational Unit, that dollar amount that is obtained  
22 by multiplying its Adequacy Target by its Local Capacity  
23 Ratio.

24 (A) An Organizational Unit's Local Capacity  
25 Percentage is the conversion of the Organizational  
26 Unit's Local Capacity Ratio, as such ratio is

1 determined in accordance with subparagraph (B) of this  
2 paragraph (2), into a cumulative distribution  
3 resulting in a percentile ranking to determine each  
4 Organizational Unit's relative position to all other  
5 Organizational Units in this State. The calculation of  
6 Local Capacity Percentage is described in subparagraph  
7 (C) of this paragraph (2).

8 (B) An Organizational Unit's Local Capacity Ratio  
9 in a given year is the percentage obtained by dividing  
10 its Adjusted EAV or PTELL EAV, whichever is less, by  
11 its Adequacy Target, with the resulting ratio further  
12 adjusted as follows:

13 (i) for Organizational Units serving grades  
14 kindergarten through 12 and Hybrid Districts, no  
15 further adjustments shall be made;

16 (ii) for Organizational Units serving grades  
17 kindergarten through 8, the ratio shall be  
18 multiplied by 9/13;

19 (iii) for Organizational Units serving grades  
20 9 through 12, the Local Capacity Ratio shall be  
21 multiplied by 4/13; and

22 (iv) for an Organizational Unit with a  
23 different grade configuration than those specified  
24 in items (i) through (iii) of this subparagraph  
25 (B), the State Superintendent shall determine a  
26 comparable adjustment based on the grades served.

1 (C) The Local Capacity Percentage is equal to the  
2 percentile ranking of the district. Local Capacity  
3 Percentage converts each Organizational Unit's Local  
4 Capacity Ratio to a cumulative distribution resulting  
5 in a percentile ranking to determine each  
6 Organizational Unit's relative position to all other  
7 Organizational Units in this State. The Local Capacity  
8 Percentage cumulative distribution resulting in a  
9 percentile ranking for each Organizational Unit shall  
10 be calculated using the standard normal distribution  
11 of the score in relation to the weighted mean and  
12 weighted standard deviation and Local Capacity Ratios  
13 of all Organizational Units. If the value assigned to  
14 any Organizational Unit is in excess of 90%, the value  
15 shall be adjusted to 90%. For Laboratory Schools, the  
16 Local Capacity Percentage shall be set at 10% in  
17 recognition of the absence of EAV and resources from  
18 the public university that are allocated to the  
19 Laboratory School. For a regional office of education  
20 or an intermediate service center operating one or  
21 more alternative education programs, the Local  
22 Capacity Percentage must be set at 10% in recognition  
23 of the absence of EAV and resources from school  
24 districts that are allocated to the regional office of  
25 education or intermediate service center. The weighted  
26 mean for the Local Capacity Percentage shall be

1 determined by multiplying each Organizational Unit's  
2 Local Capacity Ratio times the ASE for the unit  
3 creating a weighted value, summing the weighted values  
4 of all Organizational Units, and dividing by the total  
5 ASE of all Organizational Units. The weighted standard  
6 deviation shall be determined by taking the square  
7 root of the weighted variance of all Organizational  
8 Units' Local Capacity Ratio, where the variance is  
9 calculated by squaring the difference between each  
10 unit's Local Capacity Ratio and the weighted mean,  
11 then multiplying the variance for each unit times the  
12 ASE for the unit to create a weighted variance for each  
13 unit, then summing all units' weighted variance and  
14 dividing by the total ASE of all units.

15 (D) For any Organizational Unit, the  
16 Organizational Unit's Adjusted Local Capacity Target  
17 shall be reduced by either (i) the school board's  
18 remaining contribution pursuant to paragraph (ii) of  
19 subsection (b-4) of Section 16-158 of the Illinois  
20 Pension Code in a given year or (ii) the board of  
21 education's remaining contribution pursuant to  
22 paragraph (iv) of subsection (b) of Section 17-129 of  
23 the Illinois Pension Code absent the employer normal  
24 cost portion of the required contribution and amount  
25 allowed pursuant to subdivision (3) of Section  
26 17-142.1 of the Illinois Pension Code in a given year.

1           In the preceding sentence, item (i) shall be certified  
2           to the State Board of Education by the Teachers'  
3           Retirement System of the State of Illinois and item  
4           (ii) shall be certified to the State Board of  
5           Education by the Public School Teachers' Pension and  
6           Retirement Fund of the City of Chicago.

7           (3) If an Organizational Unit's Real Receipts are more  
8           than its Local Capacity Target, then its Local Capacity  
9           shall equal an Adjusted Local Capacity Target as  
10          calculated in accordance with this paragraph (3). The  
11          Adjusted Local Capacity Target is calculated as the sum of  
12          the Organizational Unit's Local Capacity Target and its  
13          Real Receipts Adjustment. The Real Receipts Adjustment  
14          equals the Organizational Unit's Real Receipts less its  
15          Local Capacity Target, with the resulting figure  
16          multiplied by the Local Capacity Percentage.

17          As used in this paragraph (3), "Real Percent of  
18          Adequacy" means the sum of an Organizational Unit's Real  
19          Receipts, CPPRT, and Base Funding Minimum, with the  
20          resulting figure divided by the Organizational Unit's  
21          Adequacy Target.

22          (d) Calculation of Real Receipts, EAV, and Adjusted EAV  
23          for purposes of the Local Capacity calculation.

24          (1) An Organizational Unit's Real Receipts are the  
25          product of its Applicable Tax Rate and its Adjusted EAV.  
26          An Organizational Unit's Applicable Tax Rate is its

1 Adjusted Operating Tax Rate for property within the  
2 Organizational Unit.

3 (2) The State Superintendent shall calculate the  
4 equalized assessed valuation, or EAV, of all taxable  
5 property of each Organizational Unit as of September 30 of  
6 the previous year in accordance with paragraph (3) of this  
7 subsection (d). The State Superintendent shall then  
8 determine the Adjusted EAV of each Organizational Unit in  
9 accordance with paragraph (4) of this subsection (d),  
10 which Adjusted EAV figure shall be used for the purposes  
11 of calculating Local Capacity.

12 (3) To calculate Real Receipts and EAV, the Department  
13 of Revenue shall supply to the State Superintendent the  
14 value as equalized or assessed by the Department of  
15 Revenue of all taxable property of every Organizational  
16 Unit, together with (i) the applicable tax rate used in  
17 extending taxes for the funds of the Organizational Unit  
18 as of September 30 of the previous year and (ii) the  
19 limiting rate for all Organizational Units subject to  
20 property tax extension limitations as imposed under PTELL.

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

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

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

14                 (B) With respect to any part of an Organizational  
15          Unit within a redevelopment project area in respect to  
16          which a municipality has adopted tax increment  
17          allocation financing pursuant to the Tax Increment  
18          Allocation Redevelopment Act, Division 74.4 of Article  
19          11 of the Illinois Municipal Code, or the Industrial  
20          Jobs Recovery Law, Division 74.6 of Article 11 of the  
21          Illinois Municipal Code, no part of the current EAV of  
22          real property located in any such project area that is  
23          attributable to an increase above the total initial  
24          EAV of such property shall be used as part of the EAV  
25          of the Organizational Unit, until such time as all  
26          redevelopment project costs have been paid, as

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

8 (B-5) The real property equalized assessed  
9 valuation for a school district shall be adjusted by  
10 subtracting from the real property value, as equalized  
11 or assessed by the Department of Revenue, for the  
12 district an amount computed by dividing the amount of  
13 any abatement of taxes under Section 18-170 of the  
14 Property Tax Code by 3.00% for a district maintaining  
15 grades kindergarten through 12, by 2.30% for a  
16 district maintaining grades kindergarten through 8, or  
17 by 1.05% for a district maintaining grades 9 through  
18 12 and adjusted by an amount computed by dividing the  
19 amount of any abatement of taxes under subsection (a)  
20 of Section 18-165 of the Property Tax Code by the same  
21 percentage rates for district type as specified in  
22 this subparagraph (B-5).

23 (C) For Organizational Units that are Hybrid  
24 Districts, the State Superintendent shall use the  
25 lesser of the adjusted equalized assessed valuation  
26 for property within the partial elementary unit

1 district for elementary purposes, as defined in  
2 Article 11E of this Code, or the adjusted equalized  
3 assessed valuation for property within the partial  
4 elementary unit district for high school purposes, as  
5 defined in Article 11E of this Code.

6 (D) If a school district's boundaries span  
7 multiple counties, then the Department of Revenue  
8 shall send to the State Board, for the purposes of  
9 calculating Evidence-Based Funding, the limiting rate  
10 and individual rates by purpose for the county that  
11 contains the majority of the school district's  
12 equalized assessed valuation.

13 (4) An Organizational Unit's Adjusted EAV shall be the  
14 average of its EAV over the immediately preceding 3 years  
15 or the lesser of its EAV in the immediately preceding year  
16 or the average of its EAV over the immediately preceding 3  
17 years if the EAV in the immediately preceding year has  
18 declined by 10% or more when comparing the 2 most recent  
19 years. In the event of Organizational Unit reorganization,  
20 consolidation, or annexation, the Organizational Unit's  
21 Adjusted EAV for the first 3 years after such change shall  
22 be as follows: the most current EAV shall be used in the  
23 first year, the average of a 2-year EAV or its EAV in the  
24 immediately preceding year if the EAV declines by 10% or  
25 more when comparing the 2 most recent years for the second  
26 year, and the lesser of a 3-year average EAV or its EAV in

1 the immediately preceding year if the Adjusted EAV  
2 declines by 10% or more when comparing the 2 most recent  
3 years for the third year. For any school district whose  
4 EAV in the immediately preceding year is used in  
5 calculations, in the following year, the Adjusted EAV  
6 shall be the average of its EAV over the immediately  
7 preceding 2 years or the immediately preceding year if  
8 that year represents a decline of 10% or more when  
9 comparing the 2 most recent years.

10 "PTELL EAV" means a figure calculated by the State  
11 Board for Organizational Units subject to PTELL as  
12 described in this paragraph (4) for the purposes of  
13 calculating an Organizational Unit's Local Capacity Ratio.  
14 Except as otherwise provided in this paragraph (4), the  
15 PTELL EAV of an Organizational Unit shall be equal to the  
16 product of the equalized assessed valuation last used in  
17 the calculation of general State aid under Section 18-8.05  
18 of this Code (now repealed) or Evidence-Based Funding  
19 under this Section and the Organizational Unit's Extension  
20 Limitation Ratio. If an Organizational Unit has approved  
21 or does approve an increase in its limiting rate, pursuant  
22 to Section 18-190 of the Property Tax Code, affecting the  
23 Base Tax Year, the PTELL EAV shall be equal to the product  
24 of the equalized assessed valuation last used in the  
25 calculation of general State aid under Section 18-8.05 of  
26 this Code (now repealed) or Evidence-Based Funding under

1 this Section multiplied by an amount equal to one plus the  
2 percentage increase, if any, in the Consumer Price Index  
3 for All Urban Consumers for all items published by the  
4 United States Department of Labor for the 12-month  
5 calendar year preceding the Base Tax Year, plus the  
6 equalized assessed valuation of new property, annexed  
7 property, and recovered tax increment value and minus the  
8 equalized assessed valuation of disconnected property.

9 As used in this paragraph (4), "new property" and  
10 "recovered tax increment value" shall have the meanings  
11 set forth in the Property Tax Extension Limitation Law.

12 (e) Base Funding Minimum calculation.

13 (1) For the 2017-2018 school year, the Base Funding  
14 Minimum of an Organizational Unit or a Specially Funded  
15 Unit shall be the amount of State funds distributed to the  
16 Organizational Unit or Specially Funded Unit during the  
17 2016-2017 school year prior to any adjustments and  
18 specified appropriation amounts described in this  
19 paragraph (1) from the following Sections, as calculated  
20 by the State Superintendent: Section 18-8.05 of this Code  
21 (now repealed); Section 5 of Article 224 of Public Act  
22 99-524 (equity grants); Section 14-7.02b of this Code  
23 (funding for children requiring special education  
24 services); Section 14-13.01 of this Code (special  
25 education facilities and staffing), except for  
26 reimbursement of the cost of transportation pursuant to

1 Section 14-13.01; Section 14C-12 of this Code (English  
2 learners); and Section 18-4.3 of this Code (summer  
3 school), based on an appropriation level of \$13,121,600.  
4 For a school district organized under Article 34 of this  
5 Code, the Base Funding Minimum also includes (i) the funds  
6 allocated to the school district pursuant to Section 1D-1  
7 of this Code attributable to funding programs authorized  
8 by the Sections of this Code listed in the preceding  
9 sentence and (ii) the difference between (I) the funds  
10 allocated to the school district pursuant to Section 1D-1  
11 of this Code attributable to the funding programs  
12 authorized by Section 14-7.02 (non-public special  
13 education reimbursement), subsection (b) of Section  
14 14-13.01 (special education transportation), Section 29-5  
15 (transportation), Section 2-3.80 (agricultural  
16 education), Section 2-3.66 (truants' alternative  
17 education), Section 2-3.62 (educational service centers),  
18 and Section 14-7.03 (special education - orphanage) of  
19 this Code and Section 15 of the Childhood Hunger Relief  
20 Act (free breakfast program) and (II) the school  
21 district's actual expenditures for its non-public special  
22 education, special education transportation,  
23 transportation programs, agricultural education, truants'  
24 alternative education, services that would otherwise be  
25 performed by a regional office of education, special  
26 education orphanage expenditures, and free breakfast, as

1 most recently calculated and reported pursuant to  
2 subsection (f) of Section 1D-1 of this Code. The Base  
3 Funding Minimum for Glenwood Academy shall be \$952,014.  
4 For programs operated by a regional office of education or  
5 an intermediate service center, the Base Funding Minimum  
6 must be the total amount of State funds allocated to those  
7 programs in the 2018-2019 school year and amounts provided  
8 pursuant to Article 34 of Public Act 100-586 and Section  
9 3-16 of this Code. All programs established after June 5,  
10 2019 (the effective date of Public Act 101-10) and  
11 administered by a regional office of education or an  
12 intermediate service center must have an initial Base  
13 Funding Minimum set to an amount equal to the first-year  
14 ASE multiplied by the amount of per pupil funding received  
15 in the previous school year by the lowest funded similar  
16 existing program type. If the enrollment for a program  
17 operated by a regional office of education or an  
18 intermediate service center is zero, then it may not  
19 receive Base Funding Minimum funds for that program in the  
20 next fiscal year, and those funds must be distributed to  
21 Organizational Units under subsection (g).

22 (2) For the 2018-2019 and subsequent school years, the  
23 Base Funding Minimum of Organizational Units and Specially  
24 Funded Units shall be the sum of (i) the amount of  
25 Evidence-Based Funding for the prior school year, (ii) the  
26 Base Funding Minimum for the prior school year, and (iii)

1 any amount received by a school district pursuant to  
2 Section 7 of Article 97 of Public Act 100-21.

3 For the 2022-2023 school year, the Base Funding  
4 Minimum of Organizational Units shall be the amounts  
5 recalculated by the State Board of Education for Fiscal  
6 Year 2019 through Fiscal Year 2022 that were necessary due  
7 to average student enrollment errors for districts  
8 organized under Article 34 of this Code, plus the Fiscal  
9 Year 2022 property tax relief grants provided under  
10 Section 2-3.170 of this Code, ensuring each Organizational  
11 Unit has the correct amount of resources for Fiscal Year  
12 2023 Evidence-Based Funding calculations and that Fiscal  
13 Year 2023 Evidence-Based Funding Distributions are made in  
14 accordance with this Section.

15 (3) Subject to approval by the General Assembly as  
16 provided in this paragraph (3), an Organizational Unit  
17 that meets all of the following criteria, as determined by  
18 the State Board, shall have District Intervention Money  
19 added to its Base Funding Minimum at the time the Base  
20 Funding Minimum is calculated by the State Board:

21 (A) The Organizational Unit is operating under an  
22 Independent Authority under Section 2-3.25f-5 of this  
23 Code for a minimum of 4 school years or is subject to  
24 the control of the State Board pursuant to a court  
25 order for a minimum of 4 school years.

26 (B) The Organizational Unit was designated as a

1 Tier 1 or Tier 2 Organizational Unit in the previous  
2 school year under paragraph (3) of subsection (g) of  
3 this Section.

4 (C) The Organizational Unit demonstrates  
5 sustainability through a 5-year financial and  
6 strategic plan.

7 (D) The Organizational Unit has made sufficient  
8 progress and achieved sufficient stability in the  
9 areas of governance, academic growth, and finances.

10 As part of its determination under this paragraph (3),  
11 the State Board may consider the Organizational Unit's  
12 summative designation, any accreditations of the  
13 Organizational Unit, or the Organizational Unit's  
14 financial profile, as calculated by the State Board.

15 If the State Board determines that an Organizational  
16 Unit has met the criteria set forth in this paragraph (3),  
17 it must submit a report to the General Assembly, no later  
18 than January 2 of the fiscal year in which the State Board  
19 makes its determination, on the amount of District  
20 Intervention Money to add to the Organizational Unit's  
21 Base Funding Minimum. The General Assembly must review the  
22 State Board's report and may approve or disapprove, by  
23 joint resolution, the addition of District Intervention  
24 Money. If the General Assembly fails to act on the report  
25 within 40 calendar days from the receipt of the report,  
26 the addition of District Intervention Money is deemed

1 approved. If the General Assembly approves the amount of  
2 District Intervention Money to be added to the  
3 Organizational Unit's Base Funding Minimum, the District  
4 Intervention Money must be added to the Base Funding  
5 Minimum annually thereafter.

6 For the first 4 years following the initial year that  
7 the State Board determines that an Organizational Unit has  
8 met the criteria set forth in this paragraph (3) and has  
9 received funding under this Section, the Organizational  
10 Unit must annually submit to the State Board, on or before  
11 November 30, a progress report regarding its financial and  
12 strategic plan under subparagraph (C) of this paragraph  
13 (3). The plan shall include the financial data from the  
14 past 4 annual financial reports or financial audits that  
15 must be presented to the State Board by November 15 of each  
16 year and the approved budget financial data for the  
17 current year. The plan shall be developed according to the  
18 guidelines presented to the Organizational Unit by the  
19 State Board. The plan shall further include financial  
20 projections for the next 3 fiscal years and include a  
21 discussion and financial summary of the Organizational  
22 Unit's facility needs. If the Organizational Unit does not  
23 demonstrate sufficient progress toward its 5-year plan or  
24 if it has failed to file an annual financial report, an  
25 annual budget, a financial plan, a deficit reduction plan,  
26 or other financial information as required by law, the

1 State Board may establish a Financial Oversight Panel  
2 under Article 1H of this Code. However, if the  
3 Organizational Unit already has a Financial Oversight  
4 Panel, the State Board may extend the duration of the  
5 Panel.

6 (f) Percent of Adequacy and Final Resources calculation.

7 (1) The Evidence-Based Funding formula establishes a  
8 Percent of Adequacy for each Organizational Unit in order  
9 to place such units into tiers for the purposes of the  
10 funding distribution system described in subsection (g) of  
11 this Section. Initially, an Organizational Unit's  
12 Preliminary Resources and Preliminary Percent of Adequacy  
13 are calculated pursuant to paragraph (2) of this  
14 subsection (f). Then, an Organizational Unit's Final  
15 Resources and Final Percent of Adequacy are calculated to  
16 account for the Organizational Unit's poverty  
17 concentration levels pursuant to paragraphs (3) and (4) of  
18 this subsection (f).

19 (2) An Organizational Unit's Preliminary Resources are  
20 equal to the sum of its Local Capacity Target, CPPRT, and  
21 Base Funding Minimum. An Organizational Unit's Preliminary  
22 Percent of Adequacy is the lesser of (i) its Preliminary  
23 Resources divided by its Adequacy Target or (ii) 100%.

24 (3) Except for Specially Funded Units, an  
25 Organizational Unit's Final Resources are equal to the sum  
26 of its Local Capacity, CPPRT, and Adjusted Base Funding

1 Minimum. The Base Funding Minimum of each Specially Funded  
2 Unit shall serve as its Final Resources, except that the  
3 Base Funding Minimum for State-approved charter schools  
4 shall not include any portion of general State aid  
5 allocated in the prior year based on the per capita  
6 tuition charge times the charter school enrollment.

7 (4) An Organizational Unit's Final Percent of Adequacy  
8 is its Final Resources divided by its Adequacy Target. An  
9 Organizational Unit's Adjusted Base Funding Minimum is  
10 equal to its Base Funding Minimum less its Supplemental  
11 Grant Funding, with the resulting figure added to the  
12 product of its Supplemental Grant Funding and Preliminary  
13 Percent of Adequacy.

14 (g) Evidence-Based Funding formula distribution system.

15 (1) In each school year under the Evidence-Based  
16 Funding formula, each Organizational Unit receives funding  
17 equal to the sum of its Base Funding Minimum and the unit's  
18 allocation of New State Funds determined pursuant to this  
19 subsection (g). To allocate New State Funds, the  
20 Evidence-Based Funding formula distribution system first  
21 places all Organizational Units into one of 4 tiers in  
22 accordance with paragraph (3) of this subsection (g),  
23 based on the Organizational Unit's Final Percent of  
24 Adequacy. New State Funds are allocated to each of the 4  
25 tiers as follows: Tier 1 Aggregate Funding equals 50% of  
26 all New State Funds, Tier 2 Aggregate Funding equals 49%

1 of all New State Funds, Tier 3 Aggregate Funding equals  
2 0.9% of all New State Funds, and Tier 4 Aggregate Funding  
3 equals 0.1% of all New State Funds. Each Organizational  
4 Unit within Tier 1 or Tier 2 receives an allocation of New  
5 State Funds equal to its tier Funding Gap, as defined in  
6 the following sentence, multiplied by the tier's  
7 Allocation Rate determined pursuant to paragraph (4) of  
8 this subsection (g). For Tier 1, an Organizational Unit's  
9 Funding Gap equals the tier's Target Ratio, as specified  
10 in paragraph (5) of this subsection (g), multiplied by the  
11 Organizational Unit's Adequacy Target, with the resulting  
12 amount reduced by the Organizational Unit's Final  
13 Resources. For Tier 2, an Organizational Unit's Funding  
14 Gap equals the tier's Target Ratio, as described in  
15 paragraph (5) of this subsection (g), multiplied by the  
16 Organizational Unit's Adequacy Target, with the resulting  
17 amount reduced by the Organizational Unit's Final  
18 Resources and its Tier 1 funding allocation. To determine  
19 the Organizational Unit's Funding Gap, the resulting  
20 amount is then multiplied by a factor equal to one minus  
21 the Organizational Unit's Local Capacity Target  
22 percentage. Each Organizational Unit within Tier 3 or Tier  
23 4 receives an allocation of New State Funds equal to the  
24 product of its Adequacy Target and the tier's Allocation  
25 Rate, as specified in paragraph (4) of this subsection  
26 (g).

1           (2) To ensure equitable distribution of dollars for  
2           all Tier 2 Organizational Units, no Tier 2 Organizational  
3           Unit shall receive fewer dollars per ASE than any Tier 3  
4           Organizational Unit. Each Tier 2 and Tier 3 Organizational  
5           Unit shall have its funding allocation divided by its ASE.  
6           Any Tier 2 Organizational Unit with a funding allocation  
7           per ASE below the greatest Tier 3 allocation per ASE shall  
8           get a funding allocation equal to the greatest Tier 3  
9           funding allocation per ASE multiplied by the  
10          Organizational Unit's ASE. Each Tier 2 Organizational  
11          Unit's Tier 2 funding allocation shall be multiplied by  
12          the percentage calculated by dividing the original Tier 2  
13          Aggregate Funding by the sum of all Tier 2 Organizational  
14          Units' Tier 2 funding allocation after adjusting  
15          districts' funding below Tier 3 levels.

16          (3) Organizational Units are placed into one of 4  
17          tiers as follows:

18                 (A) Tier 1 consists of all Organizational Units,  
19                 except for Specially Funded Units, with a Percent of  
20                 Adequacy less than the Tier 1 Target Ratio. The Tier 1  
21                 Target Ratio is the ratio level that allows for Tier 1  
22                 Aggregate Funding to be distributed, with the Tier 1  
23                 Allocation Rate determined pursuant to paragraph (4)  
24                 of this subsection (g).

25                 (B) Tier 2 consists of all Tier 1 Units and all  
26                 other Organizational Units, except for Specially

1           Funded Units, with a Percent of Adequacy of less than  
2           0.90.

3           (C) Tier 3 consists of all Organizational Units,  
4           except for Specially Funded Units, with a Percent of  
5           Adequacy of at least 0.90 and less than 1.0.

6           (D) Tier 4 consists of all Organizational Units  
7           with a Percent of Adequacy of at least 1.0.

8           (4) The Allocation Rates for Tiers 1 through 4 are  
9           determined as follows:

10           (A) The Tier 1 Allocation Rate is 30%.

11           (B) The Tier 2 Allocation Rate is the result of the  
12           following equation: Tier 2 Aggregate Funding, divided  
13           by the sum of the Funding Gaps for all Tier 2  
14           Organizational Units, unless the result of such  
15           equation is higher than 1.0. If the result of such  
16           equation is higher than 1.0, then the Tier 2  
17           Allocation Rate is 1.0.

18           (C) The Tier 3 Allocation Rate is the result of the  
19           following equation: Tier 3 Aggregate Funding, divided  
20           by the sum of the Adequacy Targets of all Tier 3  
21           Organizational Units.

22           (D) The Tier 4 Allocation Rate is the result of the  
23           following equation: Tier 4 Aggregate Funding, divided  
24           by the sum of the Adequacy Targets of all Tier 4  
25           Organizational Units.

26           (5) A tier's Target Ratio is determined as follows:

1 (A) The Tier 1 Target Ratio is the ratio level that  
2 allows for Tier 1 Aggregate Funding to be distributed  
3 with the Tier 1 Allocation Rate.

4 (B) The Tier 2 Target Ratio is 0.90.

5 (C) The Tier 3 Target Ratio is 1.0.

6 (6) If, at any point, the Tier 1 Target Ratio is  
7 greater than 90%, then all Tier 1 funding shall be  
8 allocated to Tier 2 and no Tier 1 Organizational Unit's  
9 funding may be identified.

10 (7) In the event that all Tier 2 Organizational Units  
11 receive funding at the Tier 2 Target Ratio level, any  
12 remaining New State Funds shall be allocated to Tier 3 and  
13 Tier 4 Organizational Units.

14 (8) If any Specially Funded Units, excluding Glenwood  
15 Academy, recognized by the State Board do not qualify for  
16 direct funding following the implementation of Public Act  
17 100-465 from any of the funding sources included within  
18 the definition of Base Funding Minimum, the unqualified  
19 portion of the Base Funding Minimum shall be transferred  
20 to one or more appropriate Organizational Units as  
21 determined by the State Superintendent based on the prior  
22 year ASE of the Organizational Units.

23 (8.5) If a school district withdraws from a special  
24 education cooperative, the portion of the Base Funding  
25 Minimum that is attributable to the school district may be  
26 redistributed to the school district upon withdrawal. The

1 school district and the cooperative must include the  
2 amount of the Base Funding Minimum that is to be  
3 reapportioned in their withdrawal agreement and notify the  
4 State Board of the change with a copy of the agreement upon  
5 withdrawal.

6 (9) The Minimum Funding Level is intended to establish  
7 a target for State funding that will keep pace with  
8 inflation and continue to advance equity through the  
9 Evidence-Based Funding formula. The target for State  
10 funding of New Property Tax Relief Pool Funds is  
11 \$50,000,000 for State fiscal year 2019 and subsequent  
12 State fiscal years. The Minimum Funding Level is equal to  
13 \$350,000,000. In addition to any New State Funds, no more  
14 than \$50,000,000 New Property Tax Relief Pool Funds may be  
15 counted toward the Minimum Funding Level. If the sum of  
16 New State Funds and applicable New Property Tax Relief  
17 Pool Funds are less than the Minimum Funding Level, than  
18 funding for tiers shall be reduced in the following  
19 manner:

20 (A) First, Tier 4 funding shall be reduced by an  
21 amount equal to the difference between the Minimum  
22 Funding Level and New State Funds until such time as  
23 Tier 4 funding is exhausted.

24 (B) Next, Tier 3 funding shall be reduced by an  
25 amount equal to the difference between the Minimum  
26 Funding Level and New State Funds and the reduction in

1 Tier 4 funding until such time as Tier 3 funding is  
2 exhausted.

3 (C) Next, Tier 2 funding shall be reduced by an  
4 amount equal to the difference between the Minimum  
5 Funding Level and New State Funds and the reduction in  
6 Tier 4 and Tier 3.

7 (D) Finally, Tier 1 funding shall be reduced by an  
8 amount equal to the difference between the Minimum  
9 Funding level and New State Funds and the reduction in  
10 Tier 2, 3, and 4 funding. In addition, the Allocation  
11 Rate for Tier 1 shall be reduced to a percentage equal  
12 to the Tier 1 Allocation Rate set by paragraph (4) of  
13 this subsection (g), multiplied by the result of New  
14 State Funds divided by the Minimum Funding Level.

15 (9.5) For State fiscal year 2019 and subsequent State  
16 fiscal years, if New State Funds exceed \$300,000,000, then  
17 any amount in excess of \$300,000,000 shall be dedicated  
18 for purposes of Section 2-3.170 of this Code up to a  
19 maximum of \$50,000,000.

20 (10) In the event of a decrease in the amount of the  
21 appropriation for this Section in any fiscal year after  
22 implementation of this Section, the Organizational Units  
23 receiving Tier 1 and Tier 2 funding, as determined under  
24 paragraph (3) of this subsection (g), shall be held  
25 harmless by establishing a Base Funding Guarantee equal to  
26 the per pupil kindergarten through grade 12 funding

1 received in accordance with this Section in the prior  
2 fiscal year. Reductions shall be made to the Base Funding  
3 Minimum of Organizational Units in Tier 3 and Tier 4 on a  
4 per pupil basis equivalent to the total number of the ASE  
5 in Tier 3-funded and Tier 4-funded Organizational Units  
6 divided by the total reduction in State funding. The Base  
7 Funding Minimum as reduced shall continue to be applied to  
8 Tier 3 and Tier 4 Organizational Units and adjusted by the  
9 relative formula when increases in appropriations for this  
10 Section resume. In no event may State funding reductions  
11 to Organizational Units in Tier 3 or Tier 4 exceed an  
12 amount that would be less than the Base Funding Minimum  
13 established in the first year of implementation of this  
14 Section. If additional reductions are required, all school  
15 districts shall receive a reduction by a per pupil amount  
16 equal to the aggregate additional appropriation reduction  
17 divided by the total ASE of all Organizational Units.

18 (11) The State Superintendent shall make minor  
19 adjustments to the distribution formula set forth in this  
20 subsection (g) to account for the rounding of percentages  
21 to the nearest tenth of a percentage and dollar amounts to  
22 the nearest whole dollar.

23 (h) State Superintendent administration of funding and  
24 district submission requirements.

25 (1) The State Superintendent shall, in accordance with  
26 appropriations made by the General Assembly, meet the

1 funding obligations created under this Section.

2 (2) The State Superintendent shall calculate the  
3 Adequacy Target for each Organizational Unit under this  
4 Section. No Evidence-Based Funding shall be distributed  
5 within an Organizational Unit without the approval of the  
6 unit's school board.

7 (3) Annually, the State Superintendent shall calculate  
8 and report to each Organizational Unit the unit's  
9 aggregate financial adequacy amount, which shall be the  
10 sum of the Adequacy Target for each Organizational Unit.  
11 The State Superintendent shall calculate and report  
12 separately for each Organizational Unit the unit's total  
13 State funds allocated for its students with disabilities.  
14 The State Superintendent shall calculate and report  
15 separately for each Organizational Unit the amount of  
16 funding and applicable FTE calculated for each Essential  
17 Element of the unit's Adequacy Target.

18 (4) Annually, the State Superintendent shall calculate  
19 and report to each Organizational Unit the amount the unit  
20 must expend on special education and bilingual education  
21 and computer technology and equipment for Organizational  
22 Units assigned to Tier 1 or Tier 2 that received an  
23 additional \$285.50 per student computer technology and  
24 equipment investment grant to their Adequacy Target  
25 pursuant to the unit's Base Funding Minimum, Special  
26 Education Allocation, Bilingual Education Allocation, and

1 computer technology and equipment investment allocation.

2 (5) Moneys distributed under this Section shall be  
3 calculated on a school year basis, but paid on a fiscal  
4 year basis, with payments beginning in August and  
5 extending through June. Unless otherwise provided, the  
6 moneys appropriated for each fiscal year shall be  
7 distributed in 22 equal payments at least 2 times monthly  
8 to each Organizational Unit. If moneys appropriated for  
9 any fiscal year are distributed other than monthly, the  
10 distribution shall be on the same basis for each  
11 Organizational Unit.

12 (6) Any school district that fails, for any given  
13 school year, to maintain school as required by law or to  
14 maintain a recognized school is not eligible to receive  
15 Evidence-Based Funding. In case of non-recognition of one  
16 or more attendance centers in a school district otherwise  
17 operating recognized schools, the claim of the district  
18 shall be reduced in the proportion that the enrollment in  
19 the attendance center or centers bears to the enrollment  
20 of the school district. "Recognized school" means any  
21 public school that meets the standards for recognition by  
22 the State Board. A school district or attendance center  
23 not having recognition status at the end of a school term  
24 is entitled to receive State aid payments due upon a legal  
25 claim that was filed while it was recognized.

26 (7) School district claims filed under this Section

1 are subject to Sections 18-9 and 18-12 of this Code,  
2 except as otherwise provided in this Section.

3 (8) Each fiscal year, the State Superintendent shall  
4 calculate for each Organizational Unit an amount of its  
5 Base Funding Minimum and Evidence-Based Funding that shall  
6 be deemed attributable to the provision of special  
7 educational facilities and services, as defined in Section  
8 14-1.08 of this Code, in a manner that ensures compliance  
9 with maintenance of State financial support requirements  
10 under the federal Individuals with Disabilities Education  
11 Act. An Organizational Unit must use such funds only for  
12 the provision of special educational facilities and  
13 services, as defined in Section 14-1.08 of this Code, and  
14 must comply with any expenditure verification procedures  
15 adopted by the State Board.

16 (9) All Organizational Units in this State must submit  
17 annual spending plans, as part of the budget submission  
18 process, no later than October 31 of each year to the State  
19 Board. The spending plan shall describe how each  
20 Organizational Unit will utilize the Base Funding Minimum  
21 and Evidence-Based Funding it receives from this State  
22 under this Section with specific identification of the  
23 intended utilization of Low-Income, English learner, and  
24 special education resources. Additionally, the annual  
25 spending plans of each Organizational Unit shall describe  
26 how the Organizational Unit expects to achieve student

1 growth and how the Organizational Unit will achieve State  
2 education goals, as defined by the State Board. The State  
3 Superintendent may, from time to time, identify additional  
4 requisites for Organizational Units to satisfy when  
5 compiling the annual spending plans required under this  
6 subsection (h). The format and scope of annual spending  
7 plans shall be developed by the State Superintendent and  
8 the State Board of Education. School districts that serve  
9 students under Article 14C of this Code shall continue to  
10 submit information as required under Section 14C-12 of  
11 this Code.

12 (10) No later than January 1, 2018, the State  
13 Superintendent shall develop a 5-year strategic plan for  
14 all Organizational Units to help in planning for adequacy  
15 funding under this Section. The State Superintendent shall  
16 submit the plan to the Governor and the General Assembly,  
17 as provided in Section 3.1 of the General Assembly  
18 Organization Act. The plan shall include recommendations  
19 for:

20 (A) a framework for collaborative, professional,  
21 innovative, and 21st century learning environments  
22 using the Evidence-Based Funding model;

23 (B) ways to prepare and support this State's  
24 educators for successful instructional careers;

25 (C) application and enhancement of the current  
26 financial accountability measures, the approved State

1 plan to comply with the federal Every Student Succeeds  
2 Act, and the Illinois Balanced Accountability Measures  
3 in relation to student growth and elements of the  
4 Evidence-Based Funding model; and

5 (D) implementation of an effective school adequacy  
6 funding system based on projected and recommended  
7 funding levels from the General Assembly.

8 (11) On an annual basis, the State Superintendent must  
9 recalibrate all of the following per pupil elements of the  
10 Adequacy Target and applied to the formulas, based on the  
11 study of average expenses and as reported in the most  
12 recent annual financial report:

13 (A) Gifted under subparagraph (M) of paragraph (2)  
14 of subsection (b).

15 (B) Instructional materials under subparagraph (O)  
16 of paragraph (2) of subsection (b).

17 (C) Assessment under subparagraph (P) of paragraph  
18 (2) of subsection (b).

19 (D) Student activities under subparagraph (R) of  
20 paragraph (2) of subsection (b).

21 (E) Maintenance and operations under subparagraph  
22 (S) of paragraph (2) of subsection (b).

23 (F) Central office under subparagraph (T) of  
24 paragraph (2) of subsection (b).

25 (i) Professional Review Panel.

26 (1) A Professional Review Panel is created to study

1 and review topics related to the implementation and effect  
2 of Evidence-Based Funding, as assigned by a joint  
3 resolution or Public Act of the General Assembly or a  
4 motion passed by the State Board of Education. The Panel  
5 must provide recommendations to and serve the Governor,  
6 the General Assembly, and the State Board. The State  
7 Superintendent or his or her designee must serve as a  
8 voting member and chairperson of the Panel. The State  
9 Superintendent must appoint a vice chairperson from the  
10 membership of the Panel. The Panel must advance  
11 recommendations based on a three-fifths majority vote of  
12 Panel members present and voting. A minority opinion may  
13 also accompany any recommendation of the Panel. The Panel  
14 shall be appointed by the State Superintendent, except as  
15 otherwise provided in paragraph (2) of this subsection (i)  
16 and include the following members:

17 (A) Two appointees that represent district  
18 superintendents, recommended by a statewide  
19 organization that represents district superintendents.

20 (B) Two appointees that represent school boards,  
21 recommended by a statewide organization that  
22 represents school boards.

23 (C) Two appointees from districts that represent  
24 school business officials, recommended by a statewide  
25 organization that represents school business  
26 officials.

1 (D) Two appointees that represent school  
2 principals, recommended by a statewide organization  
3 that represents school principals.

4 (E) Two appointees that represent teachers,  
5 recommended by a statewide organization that  
6 represents teachers.

7 (F) Two appointees that represent teachers,  
8 recommended by another statewide organization that  
9 represents teachers.

10 (G) Two appointees that represent regional  
11 superintendents of schools, recommended by  
12 organizations that represent regional superintendents.

13 (H) Two independent experts selected solely by the  
14 State Superintendent.

15 (I) Two independent experts recommended by public  
16 universities in this State.

17 (J) One member recommended by a statewide  
18 organization that represents parents.

19 (K) Two representatives recommended by collective  
20 impact organizations that represent major metropolitan  
21 areas or geographic areas in Illinois.

22 (L) One member from a statewide organization  
23 focused on research-based education policy to support  
24 a school system that prepares all students for  
25 college, a career, and democratic citizenship.

26 (M) One representative from a school district

1 organized under Article 34 of this Code.

2 The State Superintendent shall ensure that the  
3 membership of the Panel includes representatives from  
4 school districts and communities reflecting the  
5 geographic, socio-economic, racial, and ethnic diversity  
6 of this State. The State Superintendent shall additionally  
7 ensure that the membership of the Panel includes  
8 representatives with expertise in bilingual education and  
9 special education. Staff from the State Board shall staff  
10 the Panel.

11 (2) In addition to those Panel members appointed by  
12 the State Superintendent, 4 members of the General  
13 Assembly shall be appointed as follows: one member of the  
14 House of Representatives appointed by the Speaker of the  
15 House of Representatives, one member of the Senate  
16 appointed by the President of the Senate, one member of  
17 the House of Representatives appointed by the Minority  
18 Leader of the House of Representatives, and one member of  
19 the Senate appointed by the Minority Leader of the Senate.  
20 There shall be one additional member appointed by the  
21 Governor. All members appointed by legislative leaders or  
22 the Governor shall be non-voting, ex officio members.

23 (3) The Panel must study topics at the direction of  
24 the General Assembly or State Board of Education, as  
25 provided under paragraph (1). The Panel may also study the  
26 following topics at the direction of the chairperson:

1 (A) The format and scope of annual spending plans  
2 referenced in paragraph (9) of subsection (h) of this  
3 Section.

4 (B) The Comparable Wage Index under this Section.

5 (C) Maintenance and operations, including capital  
6 maintenance and construction costs.

7 (D) "At-risk student" definition.

8 (E) Benefits.

9 (F) Technology.

10 (G) Local Capacity Target.

11 (H) Funding for Alternative Schools, Laboratory  
12 Schools, safe schools, and alternative learning  
13 opportunities programs.

14 (I) Funding for college and career acceleration  
15 strategies.

16 (J) Special education investments.

17 (K) Early childhood investments, in collaboration  
18 with the Illinois Early Learning Council.

19 (4) (Blank).

20 (5) Within 5 years after the implementation of this  
21 Section, and every 5 years thereafter, the Panel shall  
22 complete an evaluative study of the entire Evidence-Based  
23 Funding model, including an assessment of whether or not  
24 the formula is achieving State goals. The Panel shall  
25 report to the State Board, the General Assembly, and the  
26 Governor on the findings of the study.

1 (6) (Blank).

2 (7) To ensure that (i) the Adequacy Target calculation  
3 under subsection (b) accurately reflects the needs of  
4 students living in poverty or attending schools located in  
5 areas of high poverty, (ii) racial equity within the  
6 Evidence-Based Funding formula is explicitly explored and  
7 advanced, and (iii) the funding goals of the formula  
8 distribution system established under this Section are  
9 sufficient to provide adequate funding for every student  
10 and to fully fund every school in this State, the Panel  
11 shall review the Essential Elements under paragraph (2) of  
12 subsection (b). The Panel shall consider all of the  
13 following in its review:

14 (A) The financial ability of school districts to  
15 provide instruction in a foreign language to every  
16 student and whether an additional Essential Element  
17 should be added to the formula to ensure that every  
18 student has access to instruction in a foreign  
19 language.

20 (B) The adult-to-student ratio for each Essential  
21 Element in which a ratio is identified. The Panel  
22 shall consider whether the ratio accurately reflects  
23 the staffing needed to support students living in  
24 poverty or who have traumatic backgrounds.

25 (C) Changes to the Essential Elements that may be  
26 required to better promote racial equity and eliminate

1 structural racism within schools.

2 (D) The impact of investing \$350,000,000 in  
3 additional funds each year under this Section and an  
4 estimate of when the school system will become fully  
5 funded under this level of appropriation.

6 (E) Provide an overview of alternative funding  
7 structures that would enable the State to become fully  
8 funded at an earlier date.

9 (F) The potential to increase efficiency and to  
10 find cost savings within the school system to expedite  
11 the journey to a fully funded system.

12 (G) The appropriate levels for reenrolling and  
13 graduating high-risk high school students who have  
14 been previously out of school. These outcomes shall  
15 include enrollment, attendance, skill gains, credit  
16 gains, graduation or promotion to the next grade  
17 level, and the transition to college, training, or  
18 employment, with an emphasis on progressively  
19 increasing the overall attendance.

20 (H) The evidence-based or research-based practices  
21 that are shown to reduce the gaps and disparities  
22 experienced by African American students in academic  
23 achievement and educational performance, including  
24 practices that have been shown to reduce disparities  
25 in disciplinary rates, drop-out rates, graduation  
26 rates, college matriculation rates, and college

1 completion rates.

2 On or before December 31, 2021, the Panel shall report  
3 to the State Board, the General Assembly, and the Governor  
4 on the findings of its review. This paragraph (7) is  
5 inoperative on and after July 1, 2022.

6 (8) On or before April 1, 2024, the Panel must submit a  
7 report to the General Assembly on annual adjustments to  
8 Glenwood Academy's base-funding minimum in a similar  
9 fashion to school districts under this Section.

10 (j) References. Beginning July 1, 2017, references in  
11 other laws to general State aid funds or calculations under  
12 Section 18-8.05 of this Code (now repealed) shall be deemed to  
13 be references to evidence-based model formula funds or  
14 calculations under this Section.

15 (Source: P.A. 102-33, eff. 6-25-21; 102-197, eff. 7-30-21;  
16 102-558, eff. 8-20-21; 102-699, eff. 4-19-22; 102-782, eff.  
17 1-1-23; 102-813, eff. 5-13-22; 102-894, eff. 5-20-22; 103-8,  
18 eff. 6-7-23; 103-154, eff. 6-30-23; 103-175, eff. 6-30-23;  
19 103-605, eff. 7-1-24; 103-780, eff. 8-2-24.)

20 (Text of Section after amendment by P.A. 103-802)

21 Sec. 18-8.15. Evidence-Based Funding for student success  
22 for the 2017-2018 and subsequent school years.

23 (a) General provisions.

24 (1) The purpose of this Section is to ensure that, by  
25 June 30, 2027 and beyond, this State has a kindergarten

1 through grade 12 public education system with the capacity  
2 to ensure the educational development of all persons to  
3 the limits of their capacities in accordance with Section  
4 1 of Article X of the Constitution of the State of  
5 Illinois. To accomplish that objective, this Section  
6 creates a method of funding public education that is  
7 evidence-based; is sufficient to ensure every student  
8 receives a meaningful opportunity to learn irrespective of  
9 race, ethnicity, sexual orientation, gender, or  
10 community-income level; and is sustainable and  
11 predictable. When fully funded under this Section, every  
12 school shall have the resources, based on what the  
13 evidence indicates is needed, to:

14 (A) provide all students with a high quality  
15 education that offers the academic, enrichment, social  
16 and emotional support, technical, and career-focused  
17 programs that will allow them to become competitive  
18 workers, responsible parents, productive citizens of  
19 this State, and active members of our national  
20 democracy;

21 (B) ensure all students receive the education they  
22 need to graduate from high school with the skills  
23 required to pursue post-secondary education and  
24 training for a rewarding career;

25 (C) reduce, with a goal of eliminating, the  
26 achievement gap between at-risk and non-at-risk

1 students by raising the performance of at-risk  
2 students and not by reducing standards; and

3 (D) ensure this State satisfies its obligation to  
4 assume the primary responsibility to fund public  
5 education and simultaneously relieve the  
6 disproportionate burden placed on local property taxes  
7 to fund schools.

8 (2) The Evidence-Based Funding formula under this  
9 Section shall be applied to all Organizational Units in  
10 this State. The Evidence-Based Funding formula outlined in  
11 this Act is based on the formula outlined in Senate Bill 1  
12 of the 100th General Assembly, as passed by both  
13 legislative chambers. As further defined and described in  
14 this Section, there are 4 major components of the  
15 Evidence-Based Funding model:

16 (A) First, the model calculates a unique Adequacy  
17 Target for each Organizational Unit in this State that  
18 considers the costs to implement research-based  
19 activities, the unit's student demographics, and  
20 regional wage differences.

21 (B) Second, the model calculates each  
22 Organizational Unit's Local Capacity, or the amount  
23 each Organizational Unit is assumed to contribute  
24 toward its Adequacy Target from local resources.

25 (C) Third, the model calculates how much funding  
26 the State currently contributes to the Organizational

1 Unit and adds that to the unit's Local Capacity to  
2 determine the unit's overall current adequacy of  
3 funding.

4 (D) Finally, the model's distribution method  
5 allocates new State funding to those Organizational  
6 Units that are least well-funded, considering both  
7 Local Capacity and State funding, in relation to their  
8 Adequacy Target.

9 (3) An Organizational Unit receiving any funding under  
10 this Section may apply those funds to any fund so received  
11 for which that Organizational Unit is authorized to make  
12 expenditures by law.

13 (4) As used in this Section, the following terms shall  
14 have the meanings ascribed in this paragraph (4):

15 "Adequacy Target" is defined in paragraph (1) of  
16 subsection (b) of this Section.

17 "Adjusted EAV" is defined in paragraph (4) of  
18 subsection (d) of this Section.

19 "Adjusted Local Capacity Target" is defined in  
20 paragraph (3) of subsection (c) of this Section.

21 "Adjusted Operating Tax Rate" means a tax rate for all  
22 Organizational Units, for which the State Superintendent  
23 shall calculate and subtract for the Operating Tax Rate a  
24 transportation rate based on total expenses for  
25 transportation services under this Code, as reported on  
26 the most recent Annual Financial Report in Pupil

1 Transportation Services, function 2550 in both the  
2 Education and Transportation funds and functions 4110 and  
3 4120 in the Transportation fund, less any corresponding  
4 fiscal year State of Illinois scheduled payments excluding  
5 net adjustments for prior years for regular, vocational,  
6 or special education transportation reimbursement pursuant  
7 to Section 29-5 or subsection (b) of Section 14-13.01 of  
8 this Code divided by the Adjusted EAV. If an  
9 Organizational Unit's corresponding fiscal year State of  
10 Illinois scheduled payments excluding net adjustments for  
11 prior years for regular, vocational, or special education  
12 transportation reimbursement pursuant to Section 29-5 or  
13 subsection (b) of Section 14-13.01 of this Code exceed the  
14 total transportation expenses, as defined in this  
15 paragraph, no transportation rate shall be subtracted from  
16 the Operating Tax Rate.

17 "Allocation Rate" is defined in paragraph (3) of  
18 subsection (g) of this Section.

19 "Alternative School" means a public school that is  
20 created and operated by a regional superintendent of  
21 schools and approved by the State Board.

22 "Applicable Tax Rate" is defined in paragraph (1) of  
23 subsection (d) of this Section.

24 "Assessment" means any of those benchmark, progress  
25 monitoring, formative, diagnostic, and other assessments,  
26 in addition to the State accountability assessment, that

1 assist teachers' needs in understanding the skills and  
2 meeting the needs of the students they serve.

3 "Assistant principal" means a school administrator  
4 duly endorsed to be employed as an assistant principal in  
5 this State.

6 "At-risk student" means a student who is at risk of  
7 not meeting the Illinois Learning Standards or not  
8 graduating from elementary or high school and who  
9 demonstrates a need for vocational support or social  
10 services beyond that provided by the regular school  
11 program. All students included in an Organizational Unit's  
12 Low-Income Count, as well as all English learner and  
13 disabled students attending the Organizational Unit, shall  
14 be considered at-risk students under this Section.

15 "Average Student Enrollment" or "ASE" for fiscal year  
16 2018 means, for an Organizational Unit, the greater of the  
17 average number of students (grades K through 12) reported  
18 to the State Board as enrolled in the Organizational Unit  
19 on October 1 in the immediately preceding school year,  
20 plus the pre-kindergarten students who receive special  
21 education services of 2 or more hours a day as reported to  
22 the State Board on December 1 in the immediately preceding  
23 school year, or the average number of students (grades K  
24 through 12) reported to the State Board as enrolled in the  
25 Organizational Unit on October 1, plus the  
26 pre-kindergarten students who receive special education

1 services of 2 or more hours a day as reported to the State  
2 Board on December 1, for each of the immediately preceding  
3 3 school years. For fiscal year 2019 and each subsequent  
4 fiscal year, "Average Student Enrollment" or "ASE" means,  
5 for an Organizational Unit, the greater of the average  
6 number of students (grades K through 12) reported to the  
7 State Board as enrolled in the Organizational Unit on  
8 October 1 and March 1 in the immediately preceding school  
9 year, plus the pre-kindergarten students who receive  
10 special education services as reported to the State Board  
11 on October 1 and March 1 in the immediately preceding  
12 school year, or the average number of students (grades K  
13 through 12) reported to the State Board as enrolled in the  
14 Organizational Unit on October 1 and March 1, plus the  
15 pre-kindergarten students who receive special education  
16 services as reported to the State Board on October 1 and  
17 March 1, for each of the immediately preceding 3 school  
18 years. For the purposes of this definition, "enrolled in  
19 the Organizational Unit" means the number of students  
20 reported to the State Board who are enrolled in schools  
21 within the Organizational Unit that the student attends or  
22 would attend if not placed or transferred to another  
23 school or program to receive needed services. For the  
24 purposes of calculating "ASE", all students, grades K  
25 through 12, excluding those attending kindergarten for a  
26 half day and students attending an alternative education

1 program operated by a regional office of education or  
2 intermediate service center, shall be counted as 1.0. All  
3 students attending kindergarten for a half day shall be  
4 counted as 0.5, unless in 2017 by June 15 or by March 1 in  
5 subsequent years, the school district reports to the State  
6 Board of Education the intent to implement full-day  
7 kindergarten district-wide for all students, then all  
8 students attending kindergarten shall be counted as 1.0.  
9 Special education pre-kindergarten students shall be  
10 counted as 0.5 each. If the State Board does not collect or  
11 has not collected both an October 1 and March 1 enrollment  
12 count by grade or a December 1 collection of special  
13 education pre-kindergarten students as of August 31, 2017  
14 (the effective date of Public Act 100-465), it shall  
15 establish such collection for all future years. For any  
16 year in which a count by grade level was collected only  
17 once, that count shall be used as the single count  
18 available for computing a 3-year average ASE. Funding for  
19 programs operated by a regional office of education or an  
20 intermediate service center must be calculated using the  
21 Evidence-Based Funding formula under this Section for the  
22 2019-2020 school year and each subsequent school year  
23 until separate adequacy formulas are developed and adopted  
24 for each type of program. ASE for a program operated by a  
25 regional office of education or an intermediate service  
26 center must be determined by the March 1 enrollment for

1 the program. For the 2019-2020 school year, the ASE used  
2 in the calculation must be the first-year ASE and, in that  
3 year only, the assignment of students served by a regional  
4 office of education or intermediate service center shall  
5 not result in a reduction of the March enrollment for any  
6 school district. For the 2020-2021 school year, the ASE  
7 must be the greater of the current-year ASE or the 2-year  
8 average ASE. Beginning with the 2021-2022 school year, the  
9 ASE must be the greater of the current-year ASE or the  
10 3-year average ASE. School districts shall submit the data  
11 for the ASE calculation to the State Board within 45 days  
12 of the dates required in this Section for submission of  
13 enrollment data in order for it to be included in the ASE  
14 calculation. For fiscal year 2018 only, the ASE  
15 calculation shall include only enrollment taken on October  
16 1. In recognition of the impact of COVID-19, the  
17 definition of "Average Student Enrollment" or "ASE" shall  
18 be adjusted for calculations under this Section for fiscal  
19 years 2022 through 2024. For fiscal years 2022 through  
20 2024, the enrollment used in the calculation of ASE  
21 representing the 2020-2021 school year shall be the  
22 greater of the enrollment for the 2020-2021 school year or  
23 the 2019-2020 school year.

24 "Base Funding Guarantee" is defined in paragraph (10)  
25 of subsection (g) of this Section.

26 "Base Funding Minimum" is defined in subsection (e) of

1           this Section.

2           "Base Tax Year" means the property tax levy year used  
3           to calculate the Budget Year allocation of primary State  
4           aid.

5           "Base Tax Year's Extension" means the product of the  
6           equalized assessed valuation utilized by the county clerk  
7           in the Base Tax Year multiplied by the limiting rate as  
8           calculated by the county clerk and defined in PTELL.

9           "Bilingual Education Allocation" means the amount of  
10          an Organizational Unit's final Adequacy Target  
11          attributable to bilingual education divided by the  
12          Organizational Unit's final Adequacy Target, the product  
13          of which shall be multiplied by the amount of new funding  
14          received pursuant to this Section. An Organizational  
15          Unit's final Adequacy Target attributable to bilingual  
16          education shall include all additional investments in  
17          English learner students' adequacy elements.

18          "Budget Year" means the school year for which primary  
19          State aid is calculated and awarded under this Section.

20          "Central office" means individual administrators and  
21          support service personnel charged with managing the  
22          instructional programs, business and operations, and  
23          security of the Organizational Unit.

24          "Comparable Wage Index" or "CWI" means a regional cost  
25          differentiation metric that measures systemic, regional  
26          variations in the salaries of college graduates who are

1 not educators. The CWI utilized for this Section shall,  
2 for the first 3 years of Evidence-Based Funding  
3 implementation, be the CWI initially developed by the  
4 National Center for Education Statistics, as most recently  
5 updated by Texas A & M University. In the fourth and  
6 subsequent years of Evidence-Based Funding implementation,  
7 the State Superintendent shall re-determine the CWI using  
8 a similar methodology to that identified in the Texas A & M  
9 University study, with adjustments made no less frequently  
10 than once every 5 years.

11 "Computer technology and equipment" means computers  
12 servers, notebooks, network equipment, copiers, printers,  
13 instructional software, security software, curriculum  
14 management courseware, and other similar materials and  
15 equipment.

16 "Computer technology and equipment investment  
17 allocation" means the final Adequacy Target amount of an  
18 Organizational Unit assigned to Tier 1 or Tier 2 in the  
19 prior school year attributable to the additional \$285.50  
20 per student computer technology and equipment investment  
21 grant divided by the Organizational Unit's final Adequacy  
22 Target, the result of which shall be multiplied by the  
23 amount of new funding received pursuant to this Section.  
24 An Organizational Unit assigned to a Tier 1 or Tier 2 final  
25 Adequacy Target attributable to the received computer  
26 technology and equipment investment grant shall include

1 all additional investments in computer technology and  
2 equipment adequacy elements.

3 "Core subject" means mathematics; science; reading,  
4 English, writing, and language arts; history and social  
5 studies; world languages; and subjects taught as Advanced  
6 Placement in high schools.

7 "Core teacher" means a regular classroom teacher in  
8 elementary schools and teachers of a core subject in  
9 middle and high schools.

10 "Core Intervention teacher (tutor)" means a licensed  
11 teacher providing one-on-one or small group tutoring to  
12 students struggling to meet proficiency in core subjects.

13 "CPPRT" means corporate personal property replacement  
14 tax funds paid to an Organizational Unit during the  
15 calendar year one year before the calendar year in which a  
16 school year begins, pursuant to "An Act in relation to the  
17 abolition of ad valorem personal property tax and the  
18 replacement of revenues lost thereby, and amending and  
19 repealing certain Acts and parts of Acts in connection  
20 therewith", certified August 14, 1979, as amended (Public  
21 Act 81-1st S.S.-1).

22 "EAV" means equalized assessed valuation as defined in  
23 paragraph (2) of subsection (d) of this Section and  
24 calculated in accordance with paragraph (3) of subsection  
25 (d) of this Section.

26 "ECI" means the Bureau of Labor Statistics' national

1 employment cost index for civilian workers in educational  
2 services in elementary and secondary schools on a  
3 cumulative basis for the 12-month calendar year preceding  
4 the fiscal year of the Evidence-Based Funding calculation.

5 "EIS Data" means the employment information system  
6 data maintained by the State Board on educators within  
7 Organizational Units.

8 "Employee benefits" means health, dental, and vision  
9 insurance offered to employees of an Organizational Unit,  
10 the costs associated with the statutorily required payment  
11 of the normal cost of the Organizational Unit's teacher  
12 pensions, Social Security employer contributions, and  
13 Illinois Municipal Retirement Fund employer contributions.

14 "English learner" or "EL" means a child included in  
15 the definition of "English learners" under Section 14C-2  
16 of this Code participating in a program of transitional  
17 bilingual education or a transitional program of  
18 instruction meeting the requirements and program  
19 application procedures of Article 14C of this Code. For  
20 the purposes of collecting the number of EL students  
21 enrolled, the same collection and calculation methodology  
22 as defined above for "ASE" shall apply to English  
23 learners, with the exception that EL student enrollment  
24 shall include students in grades pre-kindergarten through  
25 12.

26 "Essential Elements" means those elements, resources,

1 and educational programs that have been identified through  
2 academic research as necessary to improve student success,  
3 improve academic performance, close achievement gaps, and  
4 provide for other per student costs related to the  
5 delivery and leadership of the Organizational Unit, as  
6 well as the maintenance and operations of the unit, and  
7 which are specified in paragraph (2) of subsection (b) of  
8 this Section.

9 "Evidence-Based Funding" means State funding provided  
10 to an Organizational Unit pursuant to this Section.

11 "Extended day" means academic and enrichment programs  
12 provided to students outside the regular school day before  
13 and after school or during non-instructional times during  
14 the school day.

15 "Extension Limitation Ratio" means a numerical ratio  
16 in which the numerator is the Base Tax Year's Extension  
17 and the denominator is the Preceding Tax Year's Extension.

18 "Final Percent of Adequacy" is defined in paragraph  
19 (4) of subsection (f) of this Section.

20 "Final Resources" is defined in paragraph (3) of  
21 subsection (f) of this Section.

22 "Full-time equivalent" or "FTE" means the full-time  
23 equivalency compensation for staffing the relevant  
24 position at an Organizational Unit.

25 "Funding Gap" is defined in paragraph (1) of  
26 subsection (g).

1           "Hybrid District" means a partial elementary unit  
2 district created pursuant to Article 11E of this Code.

3           "Instructional assistant" means a core or special  
4 education, non-licensed employee who assists a teacher in  
5 the classroom and provides academic support to students.

6           "Instructional facilitator" means a qualified teacher  
7 or licensed teacher leader who facilitates and coaches  
8 continuous improvement in classroom instruction; provides  
9 instructional support to teachers in the elements of  
10 research-based instruction or demonstrates the alignment  
11 of instruction with curriculum standards and assessment  
12 tools; develops or coordinates instructional programs or  
13 strategies; develops and implements training; chooses  
14 standards-based instructional materials; provides  
15 teachers with an understanding of current research; serves  
16 as a mentor, site coach, curriculum specialist, or lead  
17 teacher; or otherwise works with fellow teachers, in  
18 collaboration, to use data to improve instructional  
19 practice or develop model lessons.

20           "Instructional materials" means relevant  
21 instructional materials for student instruction,  
22 including, but not limited to, textbooks, consumable  
23 workbooks, laboratory equipment, library books, and other  
24 similar materials.

25           "Laboratory School" means a public school that is  
26 created and operated by a public university and approved

1 by the State Board.

2 "Librarian" means a teacher with an endorsement as a  
3 library information specialist or another individual whose  
4 primary responsibility is overseeing library resources  
5 within an Organizational Unit.

6 "Limiting rate for Hybrid Districts" means the  
7 combined elementary school and high school limiting rates.

8 "Local Capacity" is defined in paragraph (1) of  
9 subsection (c) of this Section.

10 "Local Capacity Percentage" is defined in subparagraph  
11 (A) of paragraph (2) of subsection (c) of this Section.

12 "Local Capacity Ratio" is defined in subparagraph (B)  
13 of paragraph (2) of subsection (c) of this Section.

14 "Local Capacity Target" is defined in paragraph (2) of  
15 subsection (c) of this Section.

16 "Low-Income Count" means, for an Organizational Unit  
17 in a fiscal year, the higher of the average number of  
18 students for the prior school year or the immediately  
19 preceding 3 school years who, as of July 1 of the  
20 immediately preceding fiscal year (as determined by the  
21 Department of Human Services), are eligible for at least  
22 one of the following low-income programs: Medicaid, the  
23 Children's Health Insurance Program, Temporary Assistance  
24 for Needy Families (TANF), or the Supplemental Nutrition  
25 Assistance Program, excluding pupils who are eligible for  
26 services provided by the Department of Children and Family

1 Services. Until such time that grade level low-income  
2 populations become available, grade level low-income  
3 populations shall be determined by applying the low-income  
4 percentage to total student enrollments by grade level.  
5 The low-income percentage is determined by dividing the  
6 Low-Income Count by the Average Student Enrollment. The  
7 low-income percentage for a regional office of education  
8 or an intermediate service center operating one or more  
9 alternative education programs must be set to the weighted  
10 average of the low-income percentages of all of the school  
11 districts in the service region. The weighted low-income  
12 percentage is the result of multiplying the low-income  
13 percentage of each school district served by the regional  
14 office of education or intermediate service center by each  
15 school district's Average Student Enrollment, summarizing  
16 those products and dividing the total by the total Average  
17 Student Enrollment for the service region.

18 "Maintenance and operations" means custodial services,  
19 facility and ground maintenance, facility operations,  
20 facility security, routine facility repairs, and other  
21 similar services and functions.

22 "Minimum Funding Level" is defined in paragraph (9) of  
23 subsection (g) of this Section.

24 "New Property Tax Relief Pool Funds" means, for any  
25 given fiscal year, all State funds appropriated under  
26 Section 2-3.170 of this Code.

1            "New State Funds" means, for a given school year, all  
2            State funds appropriated for Evidence-Based Funding in  
3            excess of the amount needed to fund the Base Funding  
4            Minimum for all Organizational Units in that school year.

5            "Nurse" means an individual licensed as a certified  
6            school nurse, in accordance with the rules established for  
7            nursing services by the State Board, who is an employee of  
8            and is available to provide health care-related services  
9            for students of an Organizational Unit.

10           "Operating Tax Rate" means the rate utilized in the  
11           previous year to extend property taxes for all purposes,  
12           except Bond and Interest, Summer School, Rent, Capital  
13           Improvement, and Vocational Education Building purposes.  
14           For Hybrid Districts, the Operating Tax Rate shall be the  
15           combined elementary and high school rates utilized in the  
16           previous year to extend property taxes for all purposes,  
17           except Bond and Interest, Summer School, Rent, Capital  
18           Improvement, and Vocational Education Building purposes.

19           "Organizational Unit" means a Laboratory School or any  
20           public school district that is recognized as such by the  
21           State Board and that contains elementary schools typically  
22           serving kindergarten through 5th grades, middle schools  
23           typically serving 6th through 8th grades, high schools  
24           typically serving 9th through 12th grades, a program  
25           established under Section 2-3.66 or 2-3.41, or a program  
26           operated by a regional office of education or an

1 intermediate service center under Article 13A or 13B. The  
2 General Assembly acknowledges that the actual grade levels  
3 served by a particular Organizational Unit may vary  
4 slightly from what is typical.

5 "Organizational Unit CWI" is determined by calculating  
6 the CWI in the region and original county in which an  
7 Organizational Unit's primary administrative office is  
8 located as set forth in this paragraph, provided that if  
9 the Organizational Unit CWI as calculated in accordance  
10 with this paragraph is less than 0.9, the Organizational  
11 Unit CWI shall be increased to 0.9. Each county's current  
12 CWI value shall be adjusted based on the CWI value of that  
13 county's neighboring Illinois counties, to create a  
14 "weighted adjusted index value". This shall be calculated  
15 by summing the CWI values of all of a county's adjacent  
16 Illinois counties and dividing by the number of adjacent  
17 Illinois counties, then taking the weighted value of the  
18 original county's CWI value and the adjacent Illinois  
19 county average. To calculate this weighted value, if the  
20 number of adjacent Illinois counties is greater than 2,  
21 the original county's CWI value will be weighted at 0.25  
22 and the adjacent Illinois county average will be weighted  
23 at 0.75. If the number of adjacent Illinois counties is 2,  
24 the original county's CWI value will be weighted at 0.33  
25 and the adjacent Illinois county average will be weighted  
26 at 0.66. The greater of the county's current CWI value and

1 its weighted adjusted index value shall be used as the  
2 Organizational Unit CWI.

3 "Preceding Tax Year" means the property tax levy year  
4 immediately preceding the Base Tax Year.

5 "Preceding Tax Year's Extension" means the product of  
6 the equalized assessed valuation utilized by the county  
7 clerk in the Preceding Tax Year multiplied by the  
8 Operating Tax Rate.

9 "Preliminary Percent of Adequacy" is defined in  
10 paragraph (2) of subsection (f) of this Section.

11 "Preliminary Resources" is defined in paragraph (2) of  
12 subsection (f) of this Section.

13 "Principal" means a school administrator duly endorsed  
14 to be employed as a principal in this State.

15 "Professional development" means training programs for  
16 licensed staff in schools, including, but not limited to,  
17 programs that assist in implementing new curriculum  
18 programs, provide data focused or academic assessment data  
19 training to help staff identify a student's weaknesses and  
20 strengths, target interventions, improve instruction,  
21 encompass instructional strategies for English learner,  
22 gifted, or at-risk students, address inclusivity, cultural  
23 sensitivity, or implicit bias, or otherwise provide  
24 professional support for licensed staff.

25 "Prototypical" means 450 special education  
26 pre-kindergarten and kindergarten through grade 5 students

1 for an elementary school, 450 grade 6 through 8 students  
2 for a middle school, and 600 grade 9 through 12 students  
3 for a high school.

4 "PTELL" means the Property Tax Extension Limitation  
5 Law.

6 "PTELL EAV" is defined in paragraph (4) of subsection  
7 (d) of this Section.

8 "Pupil support staff" means a nurse, psychologist,  
9 social worker, family liaison personnel, or other staff  
10 member who provides support to at-risk or struggling  
11 students.

12 "Real Receipts" is defined in paragraph (1) of  
13 subsection (d) of this Section.

14 "Regionalization Factor" means, for a particular  
15 Organizational Unit, the figure derived by dividing the  
16 Organizational Unit CWI by the Statewide Weighted CWI.

17 "School counselor" means a licensed school counselor  
18 who provides guidance and counseling support for students  
19 within an Organizational Unit.

20 "School site staff" means the primary school secretary  
21 and any additional clerical personnel assigned to a  
22 school.

23 "Special education" means special educational  
24 facilities and services, as defined in Section 14-1.08 of  
25 this Code.

26 "Special Education Allocation" means the amount of an

1 Organizational Unit's final Adequacy Target attributable  
2 to special education divided by the Organizational Unit's  
3 final Adequacy Target, the product of which shall be  
4 multiplied by the amount of new funding received pursuant  
5 to this Section. An Organizational Unit's final Adequacy  
6 Target attributable to special education shall include all  
7 special education investment adequacy elements.

8 "Specialist teacher" means a teacher who provides  
9 instruction in subject areas not included in core  
10 subjects, including, but not limited to, art, music,  
11 physical education, health, driver education,  
12 career-technical education, and such other subject areas  
13 as may be mandated by State law or provided by an  
14 Organizational Unit.

15 "Specially Funded Unit" means an Alternative School,  
16 safe school, Department of Juvenile Justice school,  
17 special education cooperative or entity recognized by the  
18 State Board as a special education cooperative,  
19 State-approved charter school, or alternative learning  
20 opportunities program that received direct funding from  
21 the State Board during the 2016-2017 school year through  
22 any of the funding sources included within the calculation  
23 of the Base Funding Minimum or Glenwood Academy.

24 "Supplemental Grant Funding" means supplemental  
25 general State aid funding received by an Organizational  
26 Unit during the 2016-2017 school year pursuant to

1 subsection (H) of Section 18-8.05 of this Code (now  
2 repealed).

3 "State Adequacy Level" is the sum of the Adequacy  
4 Targets of all Organizational Units.

5 "State Board" means the State Board of Education.

6 "State Superintendent" means the State Superintendent  
7 of Education.

8 "Statewide Weighted CWI" means a figure determined by  
9 multiplying each Organizational Unit CWI times the ASE for  
10 that Organizational Unit creating a weighted value,  
11 summing all Organizational Units' weighted values, and  
12 dividing by the total ASE of all Organizational Units,  
13 thereby creating an average weighted index.

14 "Student activities" means non-credit producing  
15 after-school programs, including, but not limited to,  
16 clubs, bands, sports, and other activities authorized by  
17 the school board of the Organizational Unit.

18 "Substitute teacher" means an individual teacher or  
19 teaching assistant who is employed by an Organizational  
20 Unit and is temporarily serving the Organizational Unit on  
21 a per diem or per period-assignment basis to replace  
22 another staff member.

23 "Summer school" means academic and enrichment programs  
24 provided to students during the summer months outside of  
25 the regular school year.

26 "Supervisory aide" means a non-licensed staff member

1 who helps in supervising students of an Organizational  
2 Unit, but does so outside of the classroom, in situations  
3 such as, but not limited to, monitoring hallways and  
4 playgrounds, supervising lunchrooms, or supervising  
5 students when being transported in buses serving the  
6 Organizational Unit.

7 "Target Ratio" is defined in paragraph (4) of  
8 subsection (g).

9 "Tier 1", "Tier 2", "Tier 3", and "Tier 4" are defined  
10 in paragraph (3) of subsection (g).

11 "Tier 1 Aggregate Funding", "Tier 2 Aggregate  
12 Funding", "Tier 3 Aggregate Funding", and "Tier 4  
13 Aggregate Funding" are defined in paragraph (1) of  
14 subsection (g).

15 (b) Adequacy Target calculation.

16 (1) Each Organizational Unit's Adequacy Target is the  
17 sum of the Organizational Unit's cost of providing  
18 Essential Elements, as calculated in accordance with this  
19 subsection (b), with the salary amounts in the Essential  
20 Elements multiplied by a Regionalization Factor calculated  
21 pursuant to paragraph (3) of this subsection (b).

22 (2) The Essential Elements are attributable on a pro  
23 rata basis related to defined subgroups of the ASE of each  
24 Organizational Unit as specified in this paragraph (2),  
25 with investments and FTE positions pro rata funded based  
26 on ASE counts in excess of or less than the thresholds set

1           forth in this paragraph (2). The method for calculating  
2           attributable pro rata costs and the defined subgroups  
3           thereto are as follows:

4                   (A)     Core     class     size     investments.     Each  
5           Organizational Unit shall receive the funding required  
6           to support that number of FTE core teacher positions  
7           as is needed to keep the respective class sizes of the  
8           Organizational Unit to the following maximum numbers:

9                           (i)   For grades kindergarten through 3, the  
10           Organizational Unit shall receive funding required  
11           to support one FTE core teacher position for every  
12           15 Low-Income Count students in those grades and  
13           one FTE core teacher position for every 20  
14           non-Low-Income Count students in those grades.

15                          (ii)   For grades 4 through 12, the  
16           Organizational Unit shall receive funding required  
17           to support one FTE core teacher position for every  
18           20 Low-Income Count students in those grades and  
19           one FTE core teacher position for every 25  
20           non-Low-Income Count students in those grades.

21           The number of non-Low-Income Count students in a  
22           grade shall be determined by subtracting the  
23           Low-Income students in that grade from the ASE of the  
24           Organizational Unit for that grade.

25                   (B)     Specialist     teacher     investments.     Each  
26           Organizational Unit shall receive the funding needed

1 to cover that number of FTE specialist teacher  
2 positions that correspond to the following  
3 percentages:

4 (i) if the Organizational Unit operates an  
5 elementary or middle school, then 20.00% of the  
6 number of the Organizational Unit's core teachers,  
7 as determined under subparagraph (A) of this  
8 paragraph (2); and

9 (ii) if such Organizational Unit operates a  
10 high school, then 33.33% of the number of the  
11 Organizational Unit's core teachers.

12 (C) Instructional facilitator investments. Each  
13 Organizational Unit shall receive the funding needed  
14 to cover one FTE instructional facilitator position  
15 for every 200 combined ASE of pre-kindergarten  
16 children with disabilities and all kindergarten  
17 through grade 12 students of the Organizational Unit.

18 (D) Core intervention teacher (tutor) investments.  
19 Each Organizational Unit shall receive the funding  
20 needed to cover one FTE teacher position for each  
21 prototypical elementary, middle, and high school.

22 (E) Substitute teacher investments. Each  
23 Organizational Unit shall receive the funding needed  
24 to cover substitute teacher costs that is equal to  
25 5.70% of the minimum pupil attendance days required  
26 under Section 10-19 of this Code for all full-time

1 equivalent core, specialist, and intervention  
2 teachers, school nurses, special education teachers  
3 and instructional assistants, instructional  
4 facilitators, and summer school and extended day  
5 teacher positions, as determined under this paragraph  
6 (2), at a salary rate of 33.33% of the average salary  
7 for grade K through 12 teachers and 33.33% of the  
8 average salary of each instructional assistant  
9 position.

10 (F) Core school counselor investments. Each  
11 Organizational Unit shall receive the funding needed  
12 to cover one FTE school counselor for each 450  
13 combined ASE of pre-kindergarten children with  
14 disabilities and all kindergarten through grade 5  
15 students, plus one FTE school counselor for each 250  
16 grades 6 through 8 ASE middle school students, plus  
17 one FTE school counselor for each 250 grades 9 through  
18 12 ASE high school students.

19 (G) Nurse investments. Each Organizational Unit  
20 shall receive the funding needed to cover one FTE  
21 nurse for each 750 combined ASE of pre-kindergarten  
22 children with disabilities and all kindergarten  
23 through grade 12 students across all grade levels it  
24 serves.

25 (H) Supervisory aide investments. Each  
26 Organizational Unit shall receive the funding needed

1 to cover one FTE for each 225 combined ASE of  
2 pre-kindergarten children with disabilities and all  
3 kindergarten through grade 5 students, plus one FTE  
4 for each 225 ASE middle school students, plus one FTE  
5 for each 200 ASE high school students.

6 (I) Librarian investments. Each Organizational  
7 Unit shall receive the funding needed to cover one FTE  
8 librarian for each prototypical elementary school,  
9 middle school, and high school and one FTE aide or  
10 media technician for every 300 combined ASE of  
11 pre-kindergarten children with disabilities and all  
12 kindergarten through grade 12 students.

13 (J) Principal investments. Each Organizational  
14 Unit shall receive the funding needed to cover one FTE  
15 principal position for each prototypical elementary  
16 school, plus one FTE principal position for each  
17 prototypical middle school, plus one FTE principal  
18 position for each prototypical high school.

19 (K) Assistant principal investments. Each  
20 Organizational Unit shall receive the funding needed  
21 to cover one FTE assistant principal position for each  
22 prototypical elementary school, plus one FTE assistant  
23 principal position for each prototypical middle  
24 school, plus one FTE assistant principal position for  
25 each prototypical high school.

26 (L) School site staff investments. Each

1 Organizational Unit shall receive the funding needed  
2 for one FTE position for each 225 ASE of  
3 pre-kindergarten children with disabilities and all  
4 kindergarten through grade 5 students, plus one FTE  
5 position for each 225 ASE middle school students, plus  
6 one FTE position for each 200 ASE high school  
7 students.

8 (M) Gifted investments. Each Organizational Unit  
9 shall receive \$40 per kindergarten through grade 12  
10 ASE.

11 (N) Professional development investments. Each  
12 Organizational Unit shall receive \$125 per student of  
13 the combined ASE of pre-kindergarten children with  
14 disabilities and all kindergarten through grade 12  
15 students for trainers and other professional  
16 development-related expenses for supplies and  
17 materials.

18 (O) Instructional material investments. Each  
19 Organizational Unit shall receive \$190 per student of  
20 the combined ASE of pre-kindergarten children with  
21 disabilities and all kindergarten through grade 12  
22 students to cover instructional material costs.

23 (P) Assessment investments. Each Organizational  
24 Unit shall receive \$25 per student of the combined ASE  
25 of pre-kindergarten children with disabilities and all  
26 kindergarten through grade 12 students to cover

1 assessment costs.

2 (Q) Computer technology and equipment investments.  
3 Each Organizational Unit shall receive \$285.50 per  
4 student of the combined ASE of pre-kindergarten  
5 children with disabilities and all kindergarten  
6 through grade 12 students to cover computer technology  
7 and equipment costs. For the 2018-2019 school year and  
8 subsequent school years, Organizational Units assigned  
9 to Tier 1 and Tier 2 in the prior school year shall  
10 receive an additional \$285.50 per student of the  
11 combined ASE of pre-kindergarten children with  
12 disabilities and all kindergarten through grade 12  
13 students to cover computer technology and equipment  
14 costs in the Organizational Unit's Adequacy Target.  
15 The State Board may establish additional requirements  
16 for Organizational Unit expenditures of funds received  
17 pursuant to this subparagraph (Q), including a  
18 requirement that funds received pursuant to this  
19 subparagraph (Q) may be used only for serving the  
20 technology needs of the district. It is the intent of  
21 Public Act 100-465 that all Tier 1 and Tier 2 districts  
22 receive the addition to their Adequacy Target in the  
23 following year, subject to compliance with the  
24 requirements of the State Board.

25 (R) Student activities investments. Each  
26 Organizational Unit shall receive the following

1 funding amounts to cover student activities: \$100 per  
2 kindergarten through grade 5 ASE student in elementary  
3 school, plus \$200 per ASE student in middle school,  
4 plus \$675 per ASE student in high school.

5 (S) Maintenance and operations investments. Each  
6 Organizational Unit shall receive \$1,038 per student  
7 of the combined ASE of pre-kindergarten children with  
8 disabilities and all kindergarten through grade 12  
9 students for day-to-day maintenance and operations  
10 expenditures, including salary, supplies, and  
11 materials, as well as purchased services, but  
12 excluding employee benefits. The proportion of salary  
13 for the application of a Regionalization Factor and  
14 the calculation of benefits is equal to \$352.92.

15 (T) Central office investments. Each  
16 Organizational Unit shall receive \$742 per student of  
17 the combined ASE of pre-kindergarten children with  
18 disabilities and all kindergarten through grade 12  
19 students to cover central office operations, including  
20 administrators and classified personnel charged with  
21 managing the instructional programs, business and  
22 operations of the school district, and security  
23 personnel. The proportion of salary for the  
24 application of a Regionalization Factor and the  
25 calculation of benefits is equal to \$368.48.

26 (U) Employee benefit investments. Each

1 Organizational Unit shall receive 30% of the total of  
2 all salary-calculated elements of the Adequacy Target,  
3 excluding substitute teachers and student activities  
4 investments, to cover benefit costs. For central  
5 office and maintenance and operations investments, the  
6 benefit calculation shall be based upon the salary  
7 proportion of each investment. If at any time the  
8 responsibility for funding the employer normal cost of  
9 teacher pensions is assigned to school districts, then  
10 that amount certified by the Teachers' Retirement  
11 System of the State of Illinois to be paid by the  
12 Organizational Unit for the preceding school year  
13 shall be added to the benefit investment. For any  
14 fiscal year in which a school district organized under  
15 Article 34 of this Code is responsible for paying the  
16 employer normal cost of teacher pensions, then that  
17 amount of its employer normal cost plus the amount for  
18 retiree health insurance as certified by the Public  
19 School Teachers' Pension and Retirement Fund of  
20 Chicago to be paid by the school district for the  
21 preceding school year that is statutorily required to  
22 cover employer normal costs and the amount for retiree  
23 health insurance shall be added to the 30% specified  
24 in this subparagraph (U). The Teachers' Retirement  
25 System of the State of Illinois and the Public School  
26 Teachers' Pension and Retirement Fund of Chicago shall

1 submit such information as the State Superintendent  
2 may require for the calculations set forth in this  
3 subparagraph (U).

4 (V) Additional investments in low-income students.  
5 In addition to and not in lieu of all other funding  
6 under this paragraph (2), each Organizational Unit  
7 shall receive funding based on the average teacher  
8 salary for grades K through 12 to cover the costs of:

9 (i) one FTE intervention teacher (tutor)  
10 position for every 125 Low-Income Count students;

11 (ii) one FTE pupil support staff position for  
12 every 125 Low-Income Count students;

13 (iii) one FTE extended day teacher position  
14 for every 120 Low-Income Count students; and

15 (iv) one FTE summer school teacher position  
16 for every 120 Low-Income Count students.

17 (W) Additional investments in English learner  
18 students. In addition to and not in lieu of all other  
19 funding under this paragraph (2), each Organizational  
20 Unit shall receive funding based on the average  
21 teacher salary for grades K through 12 to cover the  
22 costs of:

23 (i) one FTE intervention teacher (tutor)  
24 position for every 125 English learner students;

25 (ii) one FTE pupil support staff position for  
26 every 125 English learner students;

1 (iii) one FTE extended day teacher position  
2 for every 120 English learner students;

3 (iv) one FTE summer school teacher position  
4 for every 120 English learner students; and

5 (v) one FTE core teacher position for every  
6 100 English learner students.

7 (X) Special education investments. Each  
8 Organizational Unit shall receive funding based on the  
9 average teacher salary for grades K through 12 to  
10 cover special education as follows:

11 (i) one FTE teacher position for every 141  
12 combined ASE of pre-kindergarten children with  
13 disabilities and all kindergarten through grade 12  
14 students;

15 (ii) one FTE instructional assistant for every  
16 141 combined ASE of pre-kindergarten children with  
17 disabilities and all kindergarten through grade 12  
18 students; and

19 (iii) one FTE psychologist position for every  
20 1,000 combined ASE of pre-kindergarten children  
21 with disabilities and all kindergarten through  
22 grade 12 students.

23 (3) For calculating the salaries included within the  
24 Essential Elements, the State Superintendent shall  
25 annually calculate average salaries to the nearest dollar  
26 using the employment information system data maintained by

1 the State Board, limited to public schools only and  
2 excluding special education and vocational cooperatives,  
3 schools operated by the Department of Juvenile Justice,  
4 and charter schools, for the following positions:

5 (A) Teacher for grades K through 8.

6 (B) Teacher for grades 9 through 12.

7 (C) Teacher for grades K through 12.

8 (D) School counselor for grades K through 8.

9 (E) School counselor for grades 9 through 12.

10 (F) School counselor for grades K through 12.

11 (G) Social worker.

12 (H) Psychologist.

13 (I) Librarian.

14 (J) Nurse.

15 (K) Principal.

16 (L) Assistant principal.

17 For the purposes of this paragraph (3), "teacher"  
18 includes core teachers, specialist and elective teachers,  
19 instructional facilitators, tutors, special education  
20 teachers, pupil support staff teachers, English learner  
21 teachers, extended day teachers, and summer school  
22 teachers. Where specific grade data is not required for  
23 the Essential Elements, the average salary for  
24 corresponding positions shall apply. For substitute  
25 teachers, the average teacher salary for grades K through  
26 12 shall apply.

1           For calculating the salaries included within the  
2           Essential Elements for positions not included within EIS  
3           Data, the following salaries shall be used in the first  
4           year of implementation of Evidence-Based Funding:

5                   (i) school site staff, \$30,000; and

6                   (ii) non-instructional assistant, instructional  
7           assistant, library aide, library media tech, or  
8           supervisory aide: \$25,000.

9           In the second and subsequent years of implementation  
10          of Evidence-Based Funding, the amounts in items (i) and  
11          (ii) of this paragraph (3) shall annually increase by the  
12          ECI.

13          The salary amounts for the Essential Elements  
14          determined pursuant to subparagraphs (A) through (L), (S)  
15          and (T), and (V) through (X) of paragraph (2) of  
16          subsection (b) of this Section shall be multiplied by a  
17          Regionalization Factor.

18          (c) Local Capacity calculation.

19               (1) Each Organizational Unit's Local Capacity  
20          represents an amount of funding it is assumed to  
21          contribute toward its Adequacy Target for purposes of the  
22          Evidence-Based Funding formula calculation. "Local  
23          Capacity" means either (i) the Organizational Unit's Local  
24          Capacity Target as calculated in accordance with paragraph  
25          (2) of this subsection (c) if its Real Receipts are equal  
26          to or less than its Local Capacity Target or (ii) the

1 Organizational Unit's Adjusted Local Capacity, as  
2 calculated in accordance with paragraph (3) of this  
3 subsection (c) if Real Receipts are more than its Local  
4 Capacity Target.

5 (2) "Local Capacity Target" means, for an  
6 Organizational Unit, that dollar amount that is obtained  
7 by multiplying its Adequacy Target by its Local Capacity  
8 Ratio.

9 (A) An Organizational Unit's Local Capacity  
10 Percentage is the conversion of the Organizational  
11 Unit's Local Capacity Ratio, as such ratio is  
12 determined in accordance with subparagraph (B) of this  
13 paragraph (2), into a cumulative distribution  
14 resulting in a percentile ranking to determine each  
15 Organizational Unit's relative position to all other  
16 Organizational Units in this State. The calculation of  
17 Local Capacity Percentage is described in subparagraph  
18 (C) of this paragraph (2).

19 (B) An Organizational Unit's Local Capacity Ratio  
20 in a given year is the percentage obtained by dividing  
21 its Adjusted EAV or PTELL EAV, whichever is less, by  
22 its Adequacy Target, with the resulting ratio further  
23 adjusted as follows:

24 (i) for Organizational Units serving grades  
25 kindergarten through 12 and Hybrid Districts, no  
26 further adjustments shall be made;

1           (ii) for Organizational Units serving grades  
2 kindergarten through 8, the ratio shall be  
3 multiplied by 9/13;

4           (iii) for Organizational Units serving grades  
5 9 through 12, the Local Capacity Ratio shall be  
6 multiplied by 4/13; and

7           (iv) for an Organizational Unit with a  
8 different grade configuration than those specified  
9 in items (i) through (iii) of this subparagraph  
10 (B), the State Superintendent shall determine a  
11 comparable adjustment based on the grades served.

12           (C) The Local Capacity Percentage is equal to the  
13 percentile ranking of the district. Local Capacity  
14 Percentage converts each Organizational Unit's Local  
15 Capacity Ratio to a cumulative distribution resulting  
16 in a percentile ranking to determine each  
17 Organizational Unit's relative position to all other  
18 Organizational Units in this State. The Local Capacity  
19 Percentage cumulative distribution resulting in a  
20 percentile ranking for each Organizational Unit shall  
21 be calculated using the standard normal distribution  
22 of the score in relation to the weighted mean and  
23 weighted standard deviation and Local Capacity Ratios  
24 of all Organizational Units. If the value assigned to  
25 any Organizational Unit is in excess of 90%, the value  
26 shall be adjusted to 90%. For Laboratory Schools, the

1 Local Capacity Percentage shall be set at 10% in  
2 recognition of the absence of EAV and resources from  
3 the public university that are allocated to the  
4 Laboratory School. For a regional office of education  
5 or an intermediate service center operating one or  
6 more alternative education programs, the Local  
7 Capacity Percentage must be set at 10% in recognition  
8 of the absence of EAV and resources from school  
9 districts that are allocated to the regional office of  
10 education or intermediate service center. The weighted  
11 mean for the Local Capacity Percentage shall be  
12 determined by multiplying each Organizational Unit's  
13 Local Capacity Ratio times the ASE for the unit  
14 creating a weighted value, summing the weighted values  
15 of all Organizational Units, and dividing by the total  
16 ASE of all Organizational Units. The weighted standard  
17 deviation shall be determined by taking the square  
18 root of the weighted variance of all Organizational  
19 Units' Local Capacity Ratio, where the variance is  
20 calculated by squaring the difference between each  
21 unit's Local Capacity Ratio and the weighted mean,  
22 then multiplying the variance for each unit times the  
23 ASE for the unit to create a weighted variance for each  
24 unit, then summing all units' weighted variance and  
25 dividing by the total ASE of all units.

26 (D) For any Organizational Unit, the

1 Organizational Unit's Adjusted Local Capacity Target  
2 shall be reduced by either (i) the school board's  
3 remaining contribution pursuant to paragraph (ii) of  
4 subsection (b-4) of Section 16-158 of the Illinois  
5 Pension Code in a given year or (ii) the board of  
6 education's remaining contribution pursuant to  
7 paragraph (iv) of subsection (b) of Section 17-129 of  
8 the Illinois Pension Code absent the employer normal  
9 cost portion of the required contribution and amount  
10 allowed pursuant to subdivision (3) of Section  
11 17-142.1 of the Illinois Pension Code in a given year.  
12 In the preceding sentence, item (i) shall be certified  
13 to the State Board of Education by the Teachers'  
14 Retirement System of the State of Illinois and item  
15 (ii) shall be certified to the State Board of  
16 Education by the Public School Teachers' Pension and  
17 Retirement Fund of the City of Chicago.

18 (3) If an Organizational Unit's Real Receipts are more  
19 than its Local Capacity Target, then its Local Capacity  
20 shall equal an Adjusted Local Capacity Target as  
21 calculated in accordance with this paragraph (3). The  
22 Adjusted Local Capacity Target is calculated as the sum of  
23 the Organizational Unit's Local Capacity Target and its  
24 Real Receipts Adjustment. The Real Receipts Adjustment  
25 equals the Organizational Unit's Real Receipts less its  
26 Local Capacity Target, with the resulting figure

1 multiplied by the Local Capacity Percentage.

2 As used in this paragraph (3), "Real Percent of  
3 Adequacy" means the sum of an Organizational Unit's Real  
4 Receipts, CPPRT, and Base Funding Minimum, with the  
5 resulting figure divided by the Organizational Unit's  
6 Adequacy Target.

7 (d) Calculation of Real Receipts, EAV, and Adjusted EAV  
8 for purposes of the Local Capacity calculation.

9 (1) An Organizational Unit's Real Receipts are the  
10 product of its Applicable Tax Rate and its Adjusted EAV.  
11 An Organizational Unit's Applicable Tax Rate is its  
12 Adjusted Operating Tax Rate for property within the  
13 Organizational Unit.

14 (2) The State Superintendent shall calculate the  
15 equalized assessed valuation, or EAV, of all taxable  
16 property of each Organizational Unit as of September 30 of  
17 the previous year in accordance with paragraph (3) of this  
18 subsection (d). The State Superintendent shall then  
19 determine the Adjusted EAV of each Organizational Unit in  
20 accordance with paragraph (4) of this subsection (d),  
21 which Adjusted EAV figure shall be used for the purposes  
22 of calculating Local Capacity.

23 (3) To calculate Real Receipts and EAV, the Department  
24 of Revenue shall supply to the State Superintendent the  
25 value as equalized or assessed by the Department of  
26 Revenue of all taxable property of every Organizational

1 Unit, together with (i) the applicable tax rate used in  
2 extending taxes for the funds of the Organizational Unit  
3 as of September 30 of the previous year and (ii) the  
4 limiting rate for all Organizational Units subject to  
5 property tax extension limitations as imposed under PTELL.

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

1 Department of Revenue for each Organizational Unit all  
2 homestead exemption amounts under Section 15-176 or  
3 15-177 of the Property Tax Code and all amounts of  
4 additional exemptions under Section 15-175 of the  
5 Property Tax Code for owners with a household income  
6 of \$30,000 or less. It is the intent of this  
7 subparagraph (A) that if the general homestead  
8 exemption for a parcel of property is determined under  
9 Section 15-176 or 15-177 of the Property Tax Code  
10 rather than Section 15-175, then the calculation of  
11 EAV shall not be affected by the difference, if any,  
12 between the amount of the general homestead exemption  
13 allowed for that parcel of property under Section  
14 15-176 or 15-177 of the Property Tax Code and the  
15 amount that would have been allowed had the general  
16 homestead exemption for that parcel of property been  
17 determined under Section 15-175 of the Property Tax  
18 Code. It is further the intent of this subparagraph  
19 (A) that if additional exemptions are allowed under  
20 Section 15-175 of the Property Tax Code for owners  
21 with a household income of less than \$30,000, then the  
22 calculation of EAV shall not be affected by the  
23 difference, if any, because of those additional  
24 exemptions.

25 (B) With respect to any part of an Organizational  
26 Unit within a redevelopment project area in respect to

1           which a municipality has adopted tax increment  
2           allocation financing pursuant to the Tax Increment  
3           Allocation Redevelopment Act, Division 74.4 of Article  
4           11 of the Illinois Municipal Code, or the Industrial  
5           Jobs Recovery Law, Division 74.6 of Article 11 of the  
6           Illinois Municipal Code, no part of the current EAV of  
7           real property located in any such project area that is  
8           attributable to an increase above the total initial  
9           EAV of such property shall be used as part of the EAV  
10          of the Organizational Unit, until such time as all  
11          redevelopment project costs have been paid, as  
12          provided in Section 11-74.4-8 of the Tax Increment  
13          Allocation Redevelopment Act or in Section 11-74.6-35  
14          of the Industrial Jobs Recovery Law. For the purpose  
15          of the EAV of the Organizational Unit, the total  
16          initial EAV or the current EAV, whichever is lower,  
17          shall be used until such time as all redevelopment  
18          project costs have been paid.

19               (B-5) The real property equalized assessed  
20               valuation for a school district shall be adjusted by  
21               subtracting from the real property value, as equalized  
22               or assessed by the Department of Revenue, for the  
23               district an amount computed by dividing the amount of  
24               any abatement of taxes under Section 18-170 of the  
25               Property Tax Code by 3.00% for a district maintaining  
26               grades kindergarten through 12, by 2.30% for a

1 district maintaining grades kindergarten through 8, or  
2 by 1.05% for a district maintaining grades 9 through  
3 12 and adjusted by an amount computed by dividing the  
4 amount of any abatement of taxes under subsection (a)  
5 of Section 18-165 of the Property Tax Code by the same  
6 percentage rates for district type as specified in  
7 this subparagraph (B-5).

8 (C) For Organizational Units that are Hybrid  
9 Districts, the State Superintendent shall use the  
10 lesser of the adjusted equalized assessed valuation  
11 for property within the partial elementary unit  
12 district for elementary purposes, as defined in  
13 Article 11E of this Code, or the adjusted equalized  
14 assessed valuation for property within the partial  
15 elementary unit district for high school purposes, as  
16 defined in Article 11E of this Code.

17 (D) If a school district's boundaries span  
18 multiple counties, then the Department of Revenue  
19 shall send to the State Board, for the purposes of  
20 calculating Evidence-Based Funding, the limiting rate  
21 and individual rates by purpose for the county that  
22 contains the majority of the school district's  
23 equalized assessed valuation.

24 (4) An Organizational Unit's Adjusted EAV shall be the  
25 average of its EAV over the immediately preceding 3 years  
26 or the lesser of its EAV in the immediately preceding year

1 or the average of its EAV over the immediately preceding 3  
2 years if the EAV in the immediately preceding year has  
3 declined by 10% or more when comparing the 2 most recent  
4 years. In the event of Organizational Unit reorganization,  
5 consolidation, or annexation, the Organizational Unit's  
6 Adjusted EAV for the first 3 years after such change shall  
7 be as follows: the most current EAV shall be used in the  
8 first year, the average of a 2-year EAV or its EAV in the  
9 immediately preceding year if the EAV declines by 10% or  
10 more when comparing the 2 most recent years for the second  
11 year, and the lesser of a 3-year average EAV or its EAV in  
12 the immediately preceding year if the Adjusted EAV  
13 declines by 10% or more when comparing the 2 most recent  
14 years for the third year. For any school district whose  
15 EAV in the immediately preceding year is used in  
16 calculations, in the following year, the Adjusted EAV  
17 shall be the average of its EAV over the immediately  
18 preceding 2 years or the immediately preceding year if  
19 that year represents a decline of 10% or more when  
20 comparing the 2 most recent years.

21 "PTELL EAV" means a figure calculated by the State  
22 Board for Organizational Units subject to PTELL as  
23 described in this paragraph (4) for the purposes of  
24 calculating an Organizational Unit's Local Capacity Ratio.  
25 Except as otherwise provided in this paragraph (4), the  
26 PTELL EAV of an Organizational Unit shall be equal to the

1 product of the equalized assessed valuation last used in  
2 the calculation of general State aid under Section 18-8.05  
3 of this Code (now repealed) or Evidence-Based Funding  
4 under this Section and the Organizational Unit's Extension  
5 Limitation Ratio. If an Organizational Unit has approved  
6 or does approve an increase in its limiting rate, pursuant  
7 to Section 18-190 of the Property Tax Code, affecting the  
8 Base Tax Year, the PTELL EAV shall be equal to the product  
9 of the equalized assessed valuation last used in the  
10 calculation of general State aid under Section 18-8.05 of  
11 this Code (now repealed) or Evidence-Based Funding under  
12 this Section multiplied by an amount equal to one plus the  
13 percentage increase, if any, in the Consumer Price Index  
14 for All Urban Consumers for all items published by the  
15 United States Department of Labor for the 12-month  
16 calendar year preceding the Base Tax Year, plus the  
17 equalized assessed valuation of new property, annexed  
18 property, and recovered tax increment value and minus the  
19 equalized assessed valuation of disconnected property.

20 As used in this paragraph (4), "new property" and  
21 "recovered tax increment value" shall have the meanings  
22 set forth in the Property Tax Extension Limitation Law.

23 (e) Base Funding Minimum calculation.

24 (1) For the 2017-2018 school year, the Base Funding  
25 Minimum of an Organizational Unit or a Specially Funded  
26 Unit shall be the amount of State funds distributed to the

1 Organizational Unit or Specially Funded Unit during the  
2 2016-2017 school year prior to any adjustments and  
3 specified appropriation amounts described in this  
4 paragraph (1) from the following Sections, as calculated  
5 by the State Superintendent: Section 18-8.05 of this Code  
6 (now repealed); Section 5 of Article 224 of Public Act  
7 99-524 (equity grants); Section 14-7.02b of this Code  
8 (funding for children requiring special education  
9 services); Section 14-13.01 of this Code (special  
10 education facilities and staffing), except for  
11 reimbursement of the cost of transportation pursuant to  
12 Section 14-13.01; Section 14C-12 of this Code (English  
13 learners); and Section 18-4.3 of this Code (summer  
14 school), based on an appropriation level of \$13,121,600.  
15 For a school district organized under Article 34 of this  
16 Code, the Base Funding Minimum also includes (i) the funds  
17 allocated to the school district pursuant to Section 1D-1  
18 of this Code attributable to funding programs authorized  
19 by the Sections of this Code listed in the preceding  
20 sentence and (ii) the difference between (I) the funds  
21 allocated to the school district pursuant to Section 1D-1  
22 of this Code attributable to the funding programs  
23 authorized by Section 14-7.02 (non-public special  
24 education reimbursement), subsection (b) of Section  
25 14-13.01 (special education transportation), Section 29-5  
26 (transportation), Section 2-3.80 (agricultural

1 education), Section 2-3.66 (truants' alternative  
2 education), Section 2-3.62 (educational service centers),  
3 and Section 14-7.03 (special education - orphanage) of  
4 this Code and Section 15 of the Childhood Hunger Relief  
5 Act (free breakfast program) and (II) the school  
6 district's actual expenditures for its non-public special  
7 education, special education transportation,  
8 transportation programs, agricultural education, truants'  
9 alternative education, services that would otherwise be  
10 performed by a regional office of education, special  
11 education orphanage expenditures, and free breakfast, as  
12 most recently calculated and reported pursuant to  
13 subsection (f) of Section 1D-1 of this Code. The Base  
14 Funding Minimum for Glenwood Academy shall be \$952,014.  
15 For programs operated by a regional office of education or  
16 an intermediate service center, the Base Funding Minimum  
17 must be the total amount of State funds allocated to those  
18 programs in the 2018-2019 school year and amounts provided  
19 pursuant to Article 34 of Public Act 100-586 and Section  
20 3-16 of this Code. All programs established after June 5,  
21 2019 (the effective date of Public Act 101-10) and  
22 administered by a regional office of education or an  
23 intermediate service center must have an initial Base  
24 Funding Minimum set to an amount equal to the first-year  
25 ASE multiplied by the amount of per pupil funding received  
26 in the previous school year by the lowest funded similar

1 existing program type. If the enrollment for a program  
2 operated by a regional office of education or an  
3 intermediate service center is zero, then it may not  
4 receive Base Funding Minimum funds for that program in the  
5 next fiscal year, and those funds must be distributed to  
6 Organizational Units under subsection (g).

7 (2) For the 2018-2019 and subsequent school years, the  
8 Base Funding Minimum of Organizational Units and Specially  
9 Funded Units shall be the sum of (i) the amount of  
10 Evidence-Based Funding for the prior school year, (ii) the  
11 Base Funding Minimum for the prior school year, and (iii)  
12 any amount received by a school district pursuant to  
13 Section 7 of Article 97 of Public Act 100-21.

14 For the 2022-2023 school year, the Base Funding  
15 Minimum of Organizational Units shall be the amounts  
16 recalculated by the State Board of Education for Fiscal  
17 Year 2019 through Fiscal Year 2022 that were necessary due  
18 to average student enrollment errors for districts  
19 organized under Article 34 of this Code, plus the Fiscal  
20 Year 2022 property tax relief grants provided under  
21 Section 2-3.170 of this Code, ensuring each Organizational  
22 Unit has the correct amount of resources for Fiscal Year  
23 2023 Evidence-Based Funding calculations and that Fiscal  
24 Year 2023 Evidence-Based Funding Distributions are made in  
25 accordance with this Section.

26 (3) Subject to approval by the General Assembly as

1 provided in this paragraph (3), an Organizational Unit  
2 that meets all of the following criteria, as determined by  
3 the State Board, shall have District Intervention Money  
4 added to its Base Funding Minimum at the time the Base  
5 Funding Minimum is calculated by the State Board:

6 (A) The Organizational Unit is operating under an  
7 Independent Authority under Section 2-3.25f-5 of this  
8 Code for a minimum of 4 school years or is subject to  
9 the control of the State Board pursuant to a court  
10 order for a minimum of 4 school years.

11 (B) The Organizational Unit was designated as a  
12 Tier 1 or Tier 2 Organizational Unit in the previous  
13 school year under paragraph (3) of subsection (g) of  
14 this Section.

15 (C) The Organizational Unit demonstrates  
16 sustainability through a 5-year financial and  
17 strategic plan.

18 (D) The Organizational Unit has made sufficient  
19 progress and achieved sufficient stability in the  
20 areas of governance, academic growth, and finances.

21 As part of its determination under this paragraph (3),  
22 the State Board may consider the Organizational Unit's  
23 summative designation, any accreditations of the  
24 Organizational Unit, or the Organizational Unit's  
25 financial profile, as calculated by the State Board.

26 If the State Board determines that an Organizational

1 Unit has met the criteria set forth in this paragraph (3),  
2 it must submit a report to the General Assembly, no later  
3 than January 2 of the fiscal year in which the State Board  
4 makes its determination, on the amount of District  
5 Intervention Money to add to the Organizational Unit's  
6 Base Funding Minimum. The General Assembly must review the  
7 State Board's report and may approve or disapprove, by  
8 joint resolution, the addition of District Intervention  
9 Money. If the General Assembly fails to act on the report  
10 within 40 calendar days from the receipt of the report,  
11 the addition of District Intervention Money is deemed  
12 approved. If the General Assembly approves the amount of  
13 District Intervention Money to be added to the  
14 Organizational Unit's Base Funding Minimum, the District  
15 Intervention Money must be added to the Base Funding  
16 Minimum annually thereafter.

17 For the first 4 years following the initial year that  
18 the State Board determines that an Organizational Unit has  
19 met the criteria set forth in this paragraph (3) and has  
20 received funding under this Section, the Organizational  
21 Unit must annually submit to the State Board, on or before  
22 November 30, a progress report regarding its financial and  
23 strategic plan under subparagraph (C) of this paragraph  
24 (3). The plan shall include the financial data from the  
25 past 4 annual financial reports or financial audits that  
26 must be presented to the State Board by November 15 of each

1 year and the approved budget financial data for the  
2 current year. The plan shall be developed according to the  
3 guidelines presented to the Organizational Unit by the  
4 State Board. The plan shall further include financial  
5 projections for the next 3 fiscal years and include a  
6 discussion and financial summary of the Organizational  
7 Unit's facility needs. If the Organizational Unit does not  
8 demonstrate sufficient progress toward its 5-year plan or  
9 if it has failed to file an annual financial report, an  
10 annual budget, a financial plan, a deficit reduction plan,  
11 or other financial information as required by law, the  
12 State Board may establish a Financial Oversight Panel  
13 under Article 1H of this Code. However, if the  
14 Organizational Unit already has a Financial Oversight  
15 Panel, the State Board may extend the duration of the  
16 Panel.

17 (f) Percent of Adequacy and Final Resources calculation.

18 (1) The Evidence-Based Funding formula establishes a  
19 Percent of Adequacy for each Organizational Unit in order  
20 to place such units into tiers for the purposes of the  
21 funding distribution system described in subsection (g) of  
22 this Section. Initially, an Organizational Unit's  
23 Preliminary Resources and Preliminary Percent of Adequacy  
24 are calculated pursuant to paragraph (2) of this  
25 subsection (f). Then, an Organizational Unit's Final  
26 Resources and Final Percent of Adequacy are calculated to

1 account for the Organizational Unit's poverty  
2 concentration levels pursuant to paragraphs (3) and (4) of  
3 this subsection (f).

4 (2) An Organizational Unit's Preliminary Resources are  
5 equal to the sum of its Local Capacity Target, CPPRT, and  
6 Base Funding Minimum. An Organizational Unit's Preliminary  
7 Percent of Adequacy is the lesser of (i) its Preliminary  
8 Resources divided by its Adequacy Target or (ii) 100%.

9 (3) Except for Specially Funded Units, an  
10 Organizational Unit's Final Resources are equal to the sum  
11 of its Local Capacity, CPPRT, and Adjusted Base Funding  
12 Minimum. The Base Funding Minimum of each Specially Funded  
13 Unit shall serve as its Final Resources, except that the  
14 Base Funding Minimum for State-approved charter schools  
15 shall not include any portion of general State aid  
16 allocated in the prior year based on the per capita  
17 tuition charge times the charter school enrollment.

18 (4) An Organizational Unit's Final Percent of Adequacy  
19 is its Final Resources divided by its Adequacy Target. An  
20 Organizational Unit's Adjusted Base Funding Minimum is  
21 equal to its Base Funding Minimum less its Supplemental  
22 Grant Funding, with the resulting figure added to the  
23 product of its Supplemental Grant Funding and Preliminary  
24 Percent of Adequacy.

25 (g) Evidence-Based Funding formula distribution system.

26 (1) In each school year under the Evidence-Based

1 Funding formula, each Organizational Unit receives funding  
2 equal to the sum of its Base Funding Minimum and the unit's  
3 allocation of New State Funds determined pursuant to this  
4 subsection (g). To allocate New State Funds, the  
5 Evidence-Based Funding formula distribution system first  
6 places all Organizational Units into one of 4 tiers in  
7 accordance with paragraph (3) of this subsection (g),  
8 based on the Organizational Unit's Final Percent of  
9 Adequacy. New State Funds are allocated to each of the 4  
10 tiers as follows: Tier 1 Aggregate Funding equals 50% of  
11 all New State Funds, Tier 2 Aggregate Funding equals 49%  
12 of all New State Funds, Tier 3 Aggregate Funding equals  
13 0.9% of all New State Funds, and Tier 4 Aggregate Funding  
14 equals 0.1% of all New State Funds. Each Organizational  
15 Unit within Tier 1 or Tier 2 receives an allocation of New  
16 State Funds equal to its tier Funding Gap, as defined in  
17 the following sentence, multiplied by the tier's  
18 Allocation Rate determined pursuant to paragraph (4) of  
19 this subsection (g). For Tier 1, an Organizational Unit's  
20 Funding Gap equals the tier's Target Ratio, as specified  
21 in paragraph (5) of this subsection (g), multiplied by the  
22 Organizational Unit's Adequacy Target, with the resulting  
23 amount reduced by the Organizational Unit's Final  
24 Resources. For Tier 2, an Organizational Unit's Funding  
25 Gap equals the tier's Target Ratio, as described in  
26 paragraph (5) of this subsection (g), multiplied by the

1 Organizational Unit's Adequacy Target, with the resulting  
2 amount reduced by the Organizational Unit's Final  
3 Resources and its Tier 1 funding allocation. To determine  
4 the Organizational Unit's Funding Gap, the resulting  
5 amount is then multiplied by a factor equal to one minus  
6 the Organizational Unit's Local Capacity Target  
7 percentage. Each Organizational Unit within Tier 3 or Tier  
8 4 receives an allocation of New State Funds equal to the  
9 product of its Adequacy Target and the tier's Allocation  
10 Rate, as specified in paragraph (4) of this subsection  
11 (g).

12 (2) To ensure equitable distribution of dollars for  
13 all Tier 2 Organizational Units, no Tier 2 Organizational  
14 Unit shall receive fewer dollars per ASE than any Tier 3  
15 Organizational Unit. Each Tier 2 and Tier 3 Organizational  
16 Unit shall have its funding allocation divided by its ASE.  
17 Any Tier 2 Organizational Unit with a funding allocation  
18 per ASE below the greatest Tier 3 allocation per ASE shall  
19 get a funding allocation equal to the greatest Tier 3  
20 funding allocation per ASE multiplied by the  
21 Organizational Unit's ASE. Each Tier 2 Organizational  
22 Unit's Tier 2 funding allocation shall be multiplied by  
23 the percentage calculated by dividing the original Tier 2  
24 Aggregate Funding by the sum of all Tier 2 Organizational  
25 Units' Tier 2 funding allocation after adjusting  
26 districts' funding below Tier 3 levels.

1           (3) Organizational Units are placed into one of 4  
2           tiers as follows:

3                   (A) Tier 1 consists of all Organizational Units,  
4                   except for Specially Funded Units, with a Percent of  
5                   Adequacy less than the Tier 1 Target Ratio. The Tier 1  
6                   Target Ratio is the ratio level that allows for Tier 1  
7                   Aggregate Funding to be distributed, with the Tier 1  
8                   Allocation Rate determined pursuant to paragraph (4)  
9                   of this subsection (g).

10                   (B) Tier 2 consists of all Tier 1 Units and all  
11                   other Organizational Units, except for Specially  
12                   Funded Units, with a Percent of Adequacy of less than  
13                   0.90.

14                   (C) Tier 3 consists of all Organizational Units,  
15                   except for Specially Funded Units, with a Percent of  
16                   Adequacy of at least 0.90 and less than 1.0.

17                   (D) Tier 4 consists of all Organizational Units  
18                   with a Percent of Adequacy of at least 1.0.

19           (4) The Allocation Rates for Tiers 1 through 4 are  
20           determined as follows:

21                   (A) The Tier 1 Allocation Rate is 30%.

22                   (B) The Tier 2 Allocation Rate is the result of the  
23                   following equation: Tier 2 Aggregate Funding, divided  
24                   by the sum of the Funding Gaps for all Tier 2  
25                   Organizational Units, unless the result of such  
26                   equation is higher than 1.0. If the result of such

1 equation is higher than 1.0, then the Tier 2  
2 Allocation Rate is 1.0.

3 (C) The Tier 3 Allocation Rate is the result of the  
4 following equation: Tier 3 Aggregate Funding, divided  
5 by the sum of the Adequacy Targets of all Tier 3  
6 Organizational Units.

7 (D) The Tier 4 Allocation Rate is the result of the  
8 following equation: Tier 4 Aggregate Funding, divided  
9 by the sum of the Adequacy Targets of all Tier 4  
10 Organizational Units.

11 (5) A tier's Target Ratio is determined as follows:

12 (A) The Tier 1 Target Ratio is the ratio level that  
13 allows for Tier 1 Aggregate Funding to be distributed  
14 with the Tier 1 Allocation Rate.

15 (B) The Tier 2 Target Ratio is 0.90.

16 (C) The Tier 3 Target Ratio is 1.0.

17 (6) If, at any point, the Tier 1 Target Ratio is  
18 greater than 90%, then all Tier 1 funding shall be  
19 allocated to Tier 2 and no Tier 1 Organizational Unit's  
20 funding may be identified.

21 (7) In the event that all Tier 2 Organizational Units  
22 receive funding at the Tier 2 Target Ratio level, any  
23 remaining New State Funds shall be allocated to Tier 3 and  
24 Tier 4 Organizational Units.

25 (8) If any Specially Funded Units, excluding Glenwood  
26 Academy, recognized by the State Board do not qualify for

1 direct funding following the implementation of Public Act  
2 100-465 from any of the funding sources included within  
3 the definition of Base Funding Minimum, the unqualified  
4 portion of the Base Funding Minimum shall be transferred  
5 to one or more appropriate Organizational Units as  
6 determined by the State Superintendent based on the prior  
7 year ASE of the Organizational Units.

8 (8.5) If a school district withdraws from a special  
9 education cooperative, the portion of the Base Funding  
10 Minimum that is attributable to the school district may be  
11 redistributed to the school district upon withdrawal. The  
12 school district and the cooperative must include the  
13 amount of the Base Funding Minimum that is to be  
14 reapportioned in their withdrawal agreement and notify the  
15 State Board of the change with a copy of the agreement upon  
16 withdrawal.

17 (9) The Minimum Funding Level is intended to establish  
18 a target for State funding that will keep pace with  
19 inflation and continue to advance equity through the  
20 Evidence-Based Funding formula. The target for State  
21 funding of New Property Tax Relief Pool Funds is  
22 \$50,000,000 for State fiscal year 2019 and subsequent  
23 State fiscal years. The Minimum Funding Level is equal to  
24 \$350,000,000. In addition to any New State Funds, no more  
25 than \$50,000,000 New Property Tax Relief Pool Funds may be  
26 counted toward the Minimum Funding Level. If the sum of

1 New State Funds and applicable New Property Tax Relief  
2 Pool Funds are less than the Minimum Funding Level, than  
3 funding for tiers shall be reduced in the following  
4 manner:

5 (A) First, Tier 4 funding shall be reduced by an  
6 amount equal to the difference between the Minimum  
7 Funding Level and New State Funds until such time as  
8 Tier 4 funding is exhausted.

9 (B) Next, Tier 3 funding shall be reduced by an  
10 amount equal to the difference between the Minimum  
11 Funding Level and New State Funds and the reduction in  
12 Tier 4 funding until such time as Tier 3 funding is  
13 exhausted.

14 (C) Next, Tier 2 funding shall be reduced by an  
15 amount equal to the difference between the Minimum  
16 Funding Level and New State Funds and the reduction in  
17 Tier 4 and Tier 3.

18 (D) Finally, Tier 1 funding shall be reduced by an  
19 amount equal to the difference between the Minimum  
20 Funding level and New State Funds and the reduction in  
21 Tier 2, 3, and 4 funding. In addition, the Allocation  
22 Rate for Tier 1 shall be reduced to a percentage equal  
23 to the Tier 1 Allocation Rate set by paragraph (4) of  
24 this subsection (g), multiplied by the result of New  
25 State Funds divided by the Minimum Funding Level.

26 (9.5) For State fiscal year 2019 and subsequent State

1 fiscal years, if New State Funds exceed \$300,000,000, then  
2 any amount in excess of \$300,000,000 shall be dedicated  
3 for purposes of Section 2-3.170 of this Code up to a  
4 maximum of \$50,000,000.

5 (10) In the event of a decrease in the amount of the  
6 appropriation for this Section in any fiscal year after  
7 implementation of this Section, the Organizational Units  
8 receiving Tier 1 and Tier 2 funding, as determined under  
9 paragraph (3) of this subsection (g), shall be held  
10 harmless by establishing a Base Funding Guarantee equal to  
11 the per pupil kindergarten through grade 12 funding  
12 received in accordance with this Section in the prior  
13 fiscal year. Reductions shall be made to the Base Funding  
14 Minimum of Organizational Units in Tier 3 and Tier 4 on a  
15 per pupil basis equivalent to the total number of the ASE  
16 in Tier 3-funded and Tier 4-funded Organizational Units  
17 divided by the total reduction in State funding. The Base  
18 Funding Minimum as reduced shall continue to be applied to  
19 Tier 3 and Tier 4 Organizational Units and adjusted by the  
20 relative formula when increases in appropriations for this  
21 Section resume. In no event may State funding reductions  
22 to Organizational Units in Tier 3 or Tier 4 exceed an  
23 amount that would be less than the Base Funding Minimum  
24 established in the first year of implementation of this  
25 Section. If additional reductions are required, all school  
26 districts shall receive a reduction by a per pupil amount

1 equal to the aggregate additional appropriation reduction  
2 divided by the total ASE of all Organizational Units.

3 (11) The State Superintendent shall make minor  
4 adjustments to the distribution formula set forth in this  
5 subsection (g) to account for the rounding of percentages  
6 to the nearest tenth of a percentage and dollar amounts to  
7 the nearest whole dollar.

8 (h) State Superintendent administration of funding and  
9 district submission requirements.

10 (1) The State Superintendent shall, in accordance with  
11 appropriations made by the General Assembly, meet the  
12 funding obligations created under this Section.

13 (2) The State Superintendent shall calculate the  
14 Adequacy Target for each Organizational Unit under this  
15 Section. No Evidence-Based Funding shall be distributed  
16 within an Organizational Unit without the approval of the  
17 unit's school board.

18 (3) Annually, the State Superintendent shall calculate  
19 and report to each Organizational Unit the unit's  
20 aggregate financial adequacy amount, which shall be the  
21 sum of the Adequacy Target for each Organizational Unit.  
22 The State Superintendent shall calculate and report  
23 separately for each Organizational Unit the unit's total  
24 State funds allocated for its students with disabilities.  
25 The State Superintendent shall calculate and report  
26 separately for each Organizational Unit the amount of

1 funding and applicable FTE calculated for each Essential  
2 Element of the unit's Adequacy Target.

3 (4) Annually, the State Superintendent shall calculate  
4 and report to each Organizational Unit the amount the unit  
5 must expend on special education and bilingual education  
6 and computer technology and equipment for Organizational  
7 Units assigned to Tier 1 or Tier 2 that received an  
8 additional \$285.50 per student computer technology and  
9 equipment investment grant to their Adequacy Target  
10 pursuant to the unit's Base Funding Minimum, Special  
11 Education Allocation, Bilingual Education Allocation, and  
12 computer technology and equipment investment allocation.

13 (5) Moneys distributed under this Section shall be  
14 calculated on a school year basis, but paid on a fiscal  
15 year basis, with payments beginning in August and  
16 extending through June. Unless otherwise provided, the  
17 moneys appropriated for each fiscal year shall be  
18 distributed in 22 equal payments at least 2 times monthly  
19 to each Organizational Unit. If moneys appropriated for  
20 any fiscal year are distributed other than monthly, the  
21 distribution shall be on the same basis for each  
22 Organizational Unit.

23 (6) Any school district that fails, for any given  
24 school year, to maintain school as required by law or to  
25 maintain a recognized school is not eligible to receive  
26 Evidence-Based Funding. In case of non-recognition of one

1 or more attendance centers in a school district otherwise  
2 operating recognized schools, the claim of the district  
3 shall be reduced in the proportion that the enrollment in  
4 the attendance center or centers bears to the enrollment  
5 of the school district. "Recognized school" means any  
6 public school that meets the standards for recognition by  
7 the State Board. A school district or attendance center  
8 not having recognition status at the end of a school term  
9 is entitled to receive State aid payments due upon a legal  
10 claim that was filed while it was recognized.

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

14 (8) Each fiscal year, the State Superintendent shall  
15 calculate for each Organizational Unit an amount of its  
16 Base Funding Minimum and Evidence-Based Funding that shall  
17 be deemed attributable to the provision of special  
18 educational facilities and services, as defined in Section  
19 14-1.08 of this Code, in a manner that ensures compliance  
20 with maintenance of State financial support requirements  
21 under the federal Individuals with Disabilities Education  
22 Act. An Organizational Unit must use such funds only for  
23 the provision of special educational facilities and  
24 services, as defined in Section 14-1.08 of this Code, and  
25 must comply with any expenditure verification procedures  
26 adopted by the State Board.

1           (9) All Organizational Units in this State must submit  
2           annual spending plans, as part of the budget submission  
3           process, no later than October 31 of each year to the State  
4           Board. The spending plan shall describe how each  
5           Organizational Unit will utilize the Base Funding Minimum  
6           and Evidence-Based Funding it receives from this State  
7           under this Section with specific identification of the  
8           intended utilization of Low-Income, English learner, and  
9           special education resources. Additionally, the annual  
10          spending plans of each Organizational Unit shall describe  
11          how the Organizational Unit expects to achieve student  
12          growth and how the Organizational Unit will achieve State  
13          education goals, as defined by the State Board, and shall  
14          indicate which stakeholder groups the Organizational Unit  
15          engaged with to inform its annual spending plans. The  
16          State Superintendent may, from time to time, identify  
17          additional requisites for Organizational Units to satisfy  
18          when compiling the annual spending plans required under  
19          this subsection (h). The format and scope of annual  
20          spending plans shall be developed by the State  
21          Superintendent and the State Board of Education. School  
22          districts that serve students under Article 14C of this  
23          Code shall continue to submit information as required  
24          under Section 14C-12 of this Code. Annual spending plans  
25          required under this subsection (h) shall be integrated  
26          into annual school district budgets completed pursuant to

1 Section 17-1 or Section 34-43. Organizational Units that  
2 do not submit a budget to the State Board shall be provided  
3 with a separate planning template developed by the State  
4 Board. The State Board shall create an Evidence-Based  
5 Funding spending plan tool to make Evidence-Based Funding  
6 spending plan data for each Organizational Unit available  
7 on the State Board's website no later than December 31,  
8 2025, with annual updates thereafter. The tool shall allow  
9 for the selection and review of each Organizational Unit's  
10 planned use of Evidence-Based Funding.

11 (10) No later than January 1, 2018, the State  
12 Superintendent shall develop a 5-year strategic plan for  
13 all Organizational Units to help in planning for adequacy  
14 funding under this Section. The State Superintendent shall  
15 submit the plan to the Governor and the General Assembly,  
16 as provided in Section 3.1 of the General Assembly  
17 Organization Act. The plan shall include recommendations  
18 for:

19 (A) a framework for collaborative, professional,  
20 innovative, and 21st century learning environments  
21 using the Evidence-Based Funding model;

22 (B) ways to prepare and support this State's  
23 educators for successful instructional careers;

24 (C) application and enhancement of the current  
25 financial accountability measures, the approved State  
26 plan to comply with the federal Every Student Succeeds

1 Act, and the Illinois Balanced Accountability Measures  
2 in relation to student growth and elements of the  
3 Evidence-Based Funding model; and

4 (D) implementation of an effective school adequacy  
5 funding system based on projected and recommended  
6 funding levels from the General Assembly.

7 (11) On an annual basis, the State Superintendent must  
8 recalibrate all of the following per pupil elements of the  
9 Adequacy Target and applied to the formulas, based on the  
10 study of average expenses and as reported in the most  
11 recent annual financial report:

12 (A) Gifted under subparagraph (M) of paragraph (2)  
13 of subsection (b).

14 (B) Instructional materials under subparagraph (O)  
15 of paragraph (2) of subsection (b).

16 (C) Assessment under subparagraph (P) of paragraph  
17 (2) of subsection (b).

18 (D) Student activities under subparagraph (R) of  
19 paragraph (2) of subsection (b).

20 (E) Maintenance and operations under subparagraph  
21 (S) of paragraph (2) of subsection (b).

22 (F) Central office under subparagraph (T) of  
23 paragraph (2) of subsection (b).

24 (i) Professional Review Panel.

25 (1) A Professional Review Panel is created to study  
26 and review topics related to the implementation and effect

1 of Evidence-Based Funding, as assigned by a joint  
2 resolution or Public Act of the General Assembly or a  
3 motion passed by the State Board of Education. The Panel  
4 must provide recommendations to and serve the Governor,  
5 the General Assembly, and the State Board. The State  
6 Superintendent or his or her designee must serve as a  
7 voting member and chairperson of the Panel. The State  
8 Superintendent must appoint a vice chairperson from the  
9 membership of the Panel. The Panel must advance  
10 recommendations based on a three-fifths majority vote of  
11 Panel members present and voting. A minority opinion may  
12 also accompany any recommendation of the Panel. The Panel  
13 shall be appointed by the State Superintendent, except as  
14 otherwise provided in paragraph (2) of this subsection (i)  
15 and include the following members:

16 (A) Two appointees that represent district  
17 superintendents, recommended by a statewide  
18 organization that represents district superintendents.

19 (B) Two appointees that represent school boards,  
20 recommended by a statewide organization that  
21 represents school boards.

22 (C) Two appointees from districts that represent  
23 school business officials, recommended by a statewide  
24 organization that represents school business  
25 officials.

26 (D) Two appointees that represent school

1 principals, recommended by a statewide organization  
2 that represents school principals.

3 (E) Two appointees that represent teachers,  
4 recommended by a statewide organization that  
5 represents teachers.

6 (F) Two appointees that represent teachers,  
7 recommended by another statewide organization that  
8 represents teachers.

9 (G) Two appointees that represent regional  
10 superintendents of schools, recommended by  
11 organizations that represent regional superintendents.

12 (H) Two independent experts selected solely by the  
13 State Superintendent.

14 (I) Two independent experts recommended by public  
15 universities in this State.

16 (J) One member recommended by a statewide  
17 organization that represents parents.

18 (K) Two representatives recommended by collective  
19 impact organizations that represent major metropolitan  
20 areas or geographic areas in Illinois.

21 (L) One member from a statewide organization  
22 focused on research-based education policy to support  
23 a school system that prepares all students for  
24 college, a career, and democratic citizenship.

25 (M) One representative from a school district  
26 organized under Article 34 of this Code.

1           The State Superintendent shall ensure that the  
2 membership of the Panel includes representatives from  
3 school districts and communities reflecting the  
4 geographic, socio-economic, racial, and ethnic diversity  
5 of this State. The State Superintendent shall additionally  
6 ensure that the membership of the Panel includes  
7 representatives with expertise in bilingual education and  
8 special education. Staff from the State Board shall staff  
9 the Panel.

10           (2) In addition to those Panel members appointed by  
11 the State Superintendent, 4 members of the General  
12 Assembly shall be appointed as follows: one member of the  
13 House of Representatives appointed by the Speaker of the  
14 House of Representatives, one member of the Senate  
15 appointed by the President of the Senate, one member of  
16 the House of Representatives appointed by the Minority  
17 Leader of the House of Representatives, and one member of  
18 the Senate appointed by the Minority Leader of the Senate.  
19 There shall be one additional member appointed by the  
20 Governor. All members appointed by legislative leaders or  
21 the Governor shall be non-voting, ex officio members.

22           (3) The Panel must study topics at the direction of  
23 the General Assembly or State Board of Education, as  
24 provided under paragraph (1). The Panel may also study the  
25 following topics at the direction of the chairperson:

26           (A) The format and scope of annual spending plans

1 referenced in paragraph (9) of subsection (h) of this  
2 Section.

3 (B) The Comparable Wage Index under this Section.

4 (C) Maintenance and operations, including capital  
5 maintenance and construction costs.

6 (D) "At-risk student" definition.

7 (E) Benefits.

8 (F) Technology.

9 (G) Local Capacity Target.

10 (H) Funding for Alternative Schools, Laboratory  
11 Schools, safe schools, and alternative learning  
12 opportunities programs.

13 (I) Funding for college and career acceleration  
14 strategies.

15 (J) Special education investments.

16 (K) Early childhood investments, in collaboration  
17 with the Illinois Early Learning Council.

18 (L) Any proposed legislation by the General  
19 Assembly that impacts this Section or that may  
20 otherwise impact the distribution of Tier funds  
21 through the Evidence-Based Funding formula or the  
22 Adequacy Targets of Organizational Units funded  
23 through the Evidence-Based Funding formula.

24 (4) (Blank).

25 (5) Within 5 years after the implementation of this  
26 Section, and every 5 years thereafter, the Panel shall

1 complete an evaluative study of the entire Evidence-Based  
2 Funding model, including an assessment of whether or not  
3 the formula is achieving State goals. The Panel shall  
4 report to the State Board, the General Assembly, and the  
5 Governor on the findings of the study.

6 (6) (Blank).

7 (7) To ensure that (i) the Adequacy Target calculation  
8 under subsection (b) accurately reflects the needs of  
9 students living in poverty or attending schools located in  
10 areas of high poverty, (ii) racial equity within the  
11 Evidence-Based Funding formula is explicitly explored and  
12 advanced, and (iii) the funding goals of the formula  
13 distribution system established under this Section are  
14 sufficient to provide adequate funding for every student  
15 and to fully fund every school in this State, the Panel  
16 shall review the Essential Elements under paragraph (2) of  
17 subsection (b). The Panel shall consider all of the  
18 following in its review:

19 (A) The financial ability of school districts to  
20 provide instruction in a foreign language to every  
21 student and whether an additional Essential Element  
22 should be added to the formula to ensure that every  
23 student has access to instruction in a foreign  
24 language.

25 (B) The adult-to-student ratio for each Essential  
26 Element in which a ratio is identified. The Panel

1 shall consider whether the ratio accurately reflects  
2 the staffing needed to support students living in  
3 poverty or who have traumatic backgrounds.

4 (C) Changes to the Essential Elements that may be  
5 required to better promote racial equity and eliminate  
6 structural racism within schools.

7 (D) The impact of investing \$350,000,000 in  
8 additional funds each year under this Section and an  
9 estimate of when the school system will become fully  
10 funded under this level of appropriation.

11 (E) Provide an overview of alternative funding  
12 structures that would enable the State to become fully  
13 funded at an earlier date.

14 (F) The potential to increase efficiency and to  
15 find cost savings within the school system to expedite  
16 the journey to a fully funded system.

17 (G) The appropriate levels for reenrolling and  
18 graduating high-risk high school students who have  
19 been previously out of school. These outcomes shall  
20 include enrollment, attendance, skill gains, credit  
21 gains, graduation or promotion to the next grade  
22 level, and the transition to college, training, or  
23 employment, with an emphasis on progressively  
24 increasing the overall attendance.

25 (H) The evidence-based or research-based practices  
26 that are shown to reduce the gaps and disparities

1 experienced by African American students in academic  
2 achievement and educational performance, including  
3 practices that have been shown to reduce disparities  
4 in disciplinary rates, drop-out rates, graduation  
5 rates, college matriculation rates, and college  
6 completion rates.

7 On or before December 31, 2021, the Panel shall report  
8 to the State Board, the General Assembly, and the Governor  
9 on the findings of its review. This paragraph (7) is  
10 inoperative on and after July 1, 2022.

11 (8) On or before April 1, 2024, the Panel must submit a  
12 report to the General Assembly on annual adjustments to  
13 Glenwood Academy's base-funding minimum in a similar  
14 fashion to school districts under this Section.

15 (j) References. Beginning July 1, 2017, references in  
16 other laws to general State aid funds or calculations under  
17 Section 18-8.05 of this Code (now repealed) shall be deemed to  
18 be references to evidence-based model formula funds or  
19 calculations under this Section.

20 (Source: P.A. 102-33, eff. 6-25-21; 102-197, eff. 7-30-21;  
21 102-558, eff. 8-20-21; 102-699, eff. 4-19-22; 102-782, eff.  
22 1-1-23; 102-813, eff. 5-13-22; 102-894, eff. 5-20-22; 103-8,  
23 eff. 6-7-23; 103-154, eff. 6-30-23; 103-175, eff. 6-30-23;  
24 103-605, eff. 7-1-24; 103-780, eff. 8-2-24; 103-802, eff.  
25 1-1-25; revised 10-10-24.)

1           Section 95. No acceleration or delay. Where this Act makes  
2 changes in a statute that is represented in this Act by text  
3 that is not yet or no longer in effect (for example, a Section  
4 represented by multiple versions), the use of that text does  
5 not accelerate or delay the taking effect of (i) the changes  
6 made by this Act or (ii) provisions derived from any other  
7 Public Act.