



Sen. John J. Cullerton

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1 AMENDMENT TO HOUSE BILL 813

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 813 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Pension Code is amended by  
5 changing Section 17-127 and 17-129 as follows:

6 (40 ILCS 5/17-127) (from Ch. 108 1/2, par. 17-127)

7 Sec. 17-127. Financing; revenues for the Fund.

8 (a) The revenues for the Fund shall consist of: (1) amounts  
9 paid into the Fund by contributors thereto and from employer  
10 contributions and State appropriations in accordance with this  
11 Article; (2) amounts contributed to the Fund by an Employer;  
12 (3) amounts contributed to the Fund pursuant to any law now in  
13 force or hereafter to be enacted; (4) contributions from any  
14 other source; and (5) the earnings on investments.

15 (b) The General Assembly finds that for many years the  
16 State has contributed to the Fund an annual amount that is

1 between 20% and 30% of the amount of the annual State  
2 contribution to the Article 16 retirement system, and the  
3 General Assembly declares that it is its goal and intention to  
4 continue this level of contribution to the Fund in the future.

5 (c) Beginning in State fiscal year 1999, the State shall  
6 include in its annual contribution to the Fund an additional  
7 amount equal to 0.544% of the Fund's total teacher payroll;  
8 except that this additional contribution need not be made in a  
9 fiscal year if the Board has certified in the previous fiscal  
10 year that the Fund is at least 90% funded, based on actuarial  
11 determinations. These additional State contributions are  
12 intended to offset a portion of the cost to the Fund of the  
13 increases in retirement benefits resulting from this  
14 amendatory Act of 1998.

15 (d) In addition to any other contribution required under  
16 this Article, including the contribution required under  
17 subsection (c), the State shall contribute to the Fund the  
18 following amounts:

19 (1) For State fiscal year 2017, the State shall  
20 contribute \$205,404,986.

21 (2) Beginning in State fiscal year 2018, the State  
22 shall contribute for each fiscal year an amount to be  
23 determined by the Fund, equal to the employer normal cost  
24 for that fiscal year, plus the amount allowed pursuant to  
25 paragraph (3) of Section 17-142.1, to defray health  
26 insurance costs.

1       (e) The Board shall determine the amount of State  
2 contributions required for each fiscal year on the basis of the  
3 actuarial tables and other assumptions adopted by the Board and  
4 the recommendations of the actuary. On or before November 1 of  
5 each year, beginning November 1, 2016, the Board shall submit  
6 to the State Actuary, the Governor, and the General Assembly a  
7 proposed certification of the amount of the required State  
8 contribution to the Fund for the next fiscal year, along with  
9 all of the actuarial assumptions, calculations, and data upon  
10 which that proposed certification is based.

11       On or before January 1 of each year, beginning January 1,  
12 2017, the State Actuary shall issue a preliminary report  
13 concerning the proposed certification and identifying, if  
14 necessary, recommended changes in actuarial assumptions that  
15 the Board must consider before finalizing its certification of  
16 the required State contributions.

17       (f) On or before January 15, 2017 and each January 15  
18 thereafter, the Board shall certify to the Governor and the  
19 General Assembly the amount of the required State contribution  
20 for the next fiscal year. The certification shall include a  
21 copy of the actuarial recommendations upon which it is based  
22 and shall specifically identify the Fund's projected employer  
23 normal cost for that fiscal year. The Board's certification  
24 must note any deviations from the State Actuary's recommended  
25 changes, the reason or reasons for not following the State  
26 Actuary's recommended changes, and the fiscal impact of not

1 following the State Actuary's recommended changes on the  
2 required State contribution.

3 For the purposes of this Article, including issuing  
4 vouchers, and for the purposes of subsection (h) of Section 1.1  
5 of the State Pension Funds Continuing Appropriation Act, the  
6 State contribution specified for State fiscal year 2017 shall  
7 be deemed to have been certified, by operation of law and  
8 without official action by the Board or the State Actuary, in  
9 the amount provided in subsection (d) of this Section.

10 (g) Beginning in State fiscal year 2017, on the 15th day of  
11 each month, or as soon thereafter as may be practicable, the  
12 Board shall submit vouchers for payment of State contributions  
13 to the Fund, in a total monthly amount of one-twelfth of the  
14 required annual State contribution under subsection (d). These  
15 vouchers shall be paid by the State Comptroller and Treasurer  
16 by warrants drawn on the funds appropriated to the Fund for  
17 that fiscal year. If in any month the amount remaining  
18 unexpended from all other State appropriations to the Fund for  
19 the applicable fiscal year is less than the amount lawfully  
20 vouchered under this subsection, the difference shall be paid  
21 from the Common School Fund under the continuing appropriation  
22 authority provided in Section 1.1 of the State Pension Funds  
23 Continuing Appropriation Act.

24 (Source: P.A. 90-548, eff. 12-4-97; 90-566, eff. 1-2-98;  
25 90-582, eff. 5-27-98; 90-655, eff. 7-30-98.)

1 (40 ILCS 5/17-129) (from Ch. 108 1/2, par. 17-129)

2 Sec. 17-129. Employer contributions; deficiency in Fund.

3 (a) If in any fiscal year of the Board of Education ending  
4 prior to 1997 the total amounts paid to the Fund from the Board  
5 of Education (other than under this subsection, and other than  
6 amounts used for making or "picking up" contributions on behalf  
7 of teachers) and from the State do not equal the total  
8 contributions made by or on behalf of the teachers for such  
9 year, or if the total income of the Fund in any such fiscal  
10 year of the Board of Education from all sources is less than  
11 the total such expenditures by the Fund for such year, the  
12 Board of Education shall, in the next succeeding year, in  
13 addition to any other payment to the Fund set apart and  
14 appropriate from moneys from its tax levy for educational  
15 purposes, a sum sufficient to remove such deficiency or  
16 deficiencies, and promptly pay such sum into the Fund in order  
17 to restore any of the reserves of the Fund that may have been  
18 so temporarily applied. Any amounts received by the Fund after  
19 December 4, 1997 from State appropriations, including under  
20 Section 17-127, shall be a credit against and shall fully  
21 satisfy any obligation that may have arisen, or be claimed to  
22 have arisen, under this subsection (a) as a result of any  
23 deficiency or deficiencies in the fiscal year of the Board of  
24 Education ending in calendar year 1997.

25 (b) (i) Notwithstanding any other provision of this  
26 Section, and notwithstanding any prior certification by the

1 Board under subsection (c) for fiscal year 2011, the Board of  
2 Education's total required contribution to the Fund for fiscal  
3 year 2011 under this Section is \$187,000,000.

4 (ii) Notwithstanding any other provision of this Section,  
5 the Board of Education's total required contribution to the  
6 Fund for fiscal year 2012 under this Section is \$192,000,000.

7 (iii) Notwithstanding any other provision of this Section,  
8 the Board of Education's total required contribution to the  
9 Fund for fiscal year 2013 under this Section is \$196,000,000.

10 (iv) For fiscal years 2014 through 2059, the minimum  
11 contribution to the Fund to be made by the Board of Education  
12 in each fiscal year shall be an amount determined by the Fund  
13 to be sufficient to bring the total assets of the Fund up to  
14 90% of the total actuarial liabilities of the Fund by the end  
15 of fiscal year 2059. In making these determinations, the  
16 required Board of Education contribution shall be calculated  
17 each year as a level percentage of the applicable employee  
18 payrolls over the years remaining to and including fiscal year  
19 2059 and shall be determined under the projected unit credit  
20 actuarial cost method.

21 (v) Beginning in fiscal year 2060, the minimum Board of  
22 Education contribution for each fiscal year shall be the amount  
23 needed to maintain the total assets of the Fund at 90% of the  
24 total actuarial liabilities of the Fund.

25 (vi) Notwithstanding any other provision of this  
26 subsection (b), for any fiscal year, the contribution to the

1 Fund from the Board of Education shall not be required to be in  
2 excess of the amount calculated as needed to maintain the  
3 assets (or cause the assets to be) at the 90% level by the end  
4 of the fiscal year.

5 (vii) Any contribution by the State to or for the benefit  
6 of the Fund, including, without limitation, as referred to  
7 under Section 17-127, shall be a credit against any  
8 contribution required to be made by the Board of Education  
9 under this subsection (b).

10 (c) The Board shall determine the amount of Board of  
11 Education contributions required for each fiscal year on the  
12 basis of the actuarial tables and other assumptions adopted by  
13 the Board and the recommendations of the actuary, in order to  
14 meet the minimum contribution requirements of subsections (a)  
15 and (b). Annually, on or before February 28, the Board shall  
16 certify to the Board of Education the amount of the required  
17 Board of Education contribution for the coming fiscal year. The  
18 certification shall include a copy of the actuarial  
19 recommendations upon which it is based.

20 (d) Any proceeds paid directly to the Fund pursuant to  
21 Section 34-53 of the School Code shall be deemed to be a  
22 contribution by the Board of Education under this Section and  
23 shall be credited as such against the contribution required to  
24 be made by the Board of Education under this Section for the  
25 fiscal year in which the proceeds are paid.

26 (Source: P.A. 96-889, eff. 4-14-10.)

1           Section 10. The State Pension Funds Continuing  
2           Appropriation Act is amended by changing Section 1.1 as  
3           follows:

4           (40 ILCS 15/1.1)

5           Sec. 1.1. Appropriations to certain retirement systems.

6           (a) There is hereby appropriated from the General Revenue  
7           Fund to the General Assembly Retirement System, on a continuing  
8           monthly basis, the amount, if any, by which the total available  
9           amount of all other appropriations to that retirement system  
10          for the payment of State contributions is less than the total  
11          amount of the vouchers for required State contributions  
12          lawfully submitted by the retirement system for that month  
13          under Section 2-134 of the Illinois Pension Code.

14          (b) There is hereby appropriated from the General Revenue  
15          Fund to the State Universities Retirement System, on a  
16          continuing monthly basis, the amount, if any, by which the  
17          total available amount of all other appropriations to that  
18          retirement system for the payment of State contributions,  
19          including any deficiency in the required contributions of the  
20          optional retirement program established under Section 15-158.2  
21          of the Illinois Pension Code, is less than the total amount of  
22          the vouchers for required State contributions lawfully  
23          submitted by the retirement system for that month under Section  
24          15-165 of the Illinois Pension Code.



1 (c) There is hereby appropriated from the Common School  
2 Fund to the Teachers' Retirement System of the State of  
3 Illinois, on a continuing monthly basis, the amount, if any, by  
4 which the total available amount of all other appropriations to  
5 that retirement system for the payment of State contributions  
6 is less than the total amount of the vouchers for required  
7 State contributions lawfully submitted by the retirement  
8 system for that month under Section 16-158 of the Illinois  
9 Pension Code.

10 (d) There is hereby appropriated from the General Revenue  
11 Fund to the Judges Retirement System of Illinois, on a  
12 continuing monthly basis, the amount, if any, by which the  
13 total available amount of all other appropriations to that  
14 retirement system for the payment of State contributions is  
15 less than the total amount of the vouchers for required State  
16 contributions lawfully submitted by the retirement system for  
17 that month under Section 18-140 of the Illinois Pension Code.

18 (e) The continuing appropriations provided by subsections  
19 (a), (b), (c), and (d) of this Section shall first be available  
20 in State fiscal year 1996. The continuing appropriations  
21 provided by subsection (h) of this Section shall first be  
22 available as provided in that subsection (h).

23 (f) For State fiscal year 2010 only, the continuing  
24 appropriations provided by this Section are equal to the amount  
25 certified by each System on or before December 31, 2008, less  
26 (i) the gross proceeds of the bonds sold in fiscal year 2010

1 under the authorization contained in subsection (a) of Section  
2 7.2 of the General Obligation Bond Act and (ii) any amounts  
3 received from the State Pensions Fund.

4 (g) For State fiscal year 2011 only, the continuing  
5 appropriations provided by this Section are equal to the amount  
6 certified by each System on or before April 1, 2011, less (i)  
7 the gross proceeds of the bonds sold in fiscal year 2011 under  
8 the authorization contained in subsection (a) of Section 7.2 of  
9 the General Obligation Bond Act and (ii) any amounts received  
10 from the State Pensions Fund.

11 (h) There is hereby appropriated from the Common School  
12 Fund to the Public School Teachers' Pension and Retirement Fund  
13 of Chicago, on a continuing monthly basis, the amount, if any,  
14 by which the total available amount of all other State  
15 appropriations to that Retirement Fund for the payment of State  
16 contributions under subsection (d) of Section 17-127 of the  
17 Illinois Pension Code is less than the total amount of the  
18 vouchers for required State contributions lawfully submitted  
19 by the Retirement Fund for that month under that Section  
20 17-127.

21 (Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11;  
22 96-1511, eff. 1-27-11.)

23 Section 15. The School Code is amended by changing Sections  
24 18-8.05 and 34-53 as follows:

1 (105 ILCS 5/18-8.05)

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

5 (A) General Provisions.

6 (1) The provisions of this Section apply to the 1998-1999  
7 and subsequent school years. The system of general State  
8 financial aid provided for in this Section is designed to  
9 assure that, through a combination of State financial aid and  
10 required local resources, the financial support provided each  
11 pupil in Average Daily Attendance equals or exceeds a  
12 prescribed per pupil Foundation Level. This formula approach  
13 imputes a level of per pupil Available Local Resources and  
14 provides for the basis to calculate a per pupil level of  
15 general State financial aid that, when added to Available Local  
16 Resources, equals or exceeds the Foundation Level. The amount  
17 of per pupil general State financial aid for school districts,  
18 in general, varies in inverse relation to Available Local  
19 Resources. Per pupil amounts are based upon each school  
20 district's Average Daily Attendance as that term is defined in  
21 this Section.

22 (2) In addition to general State financial aid, school  
23 districts with specified levels or concentrations of pupils  
24 from low income households are eligible to receive supplemental  
25 general State financial aid grants as provided pursuant to

1 subsection (H). The supplemental State aid grants provided for  
2 school districts under subsection (H) shall be appropriated for  
3 distribution to school districts as part of the same line item  
4 in which the general State financial aid of school districts is  
5 appropriated under this Section.

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

9 (a) Any school district which fails for any given  
10 school year to maintain school as required by law, or to  
11 maintain a recognized school is not eligible to file for  
12 such school year any claim upon the Common School Fund. In  
13 case of nonrecognition of one or more attendance centers in  
14 a school district otherwise operating recognized schools,  
15 the claim of the district shall be reduced in the  
16 proportion which the Average Daily Attendance in the  
17 attendance center or centers bear to the Average Daily  
18 Attendance in the school district. A "recognized school"  
19 means any public school which meets the standards as  
20 established for recognition by the State Board of  
21 Education. A school district or attendance center not  
22 having recognition status at the end of a school term is  
23 entitled to receive State aid payments due upon a legal  
24 claim which was filed while it was recognized.

25 (b) School district claims filed under this Section are  
26 subject to Sections 18-9 and 18-12, except as otherwise

1 provided in this Section.

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

7 (d) (Blank).

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

12 School districts are not required to exert a minimum  
13 Operating Tax Rate in order to qualify for assistance under  
14 this Section.

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

17 (a) "Average Daily Attendance": A count of pupil  
18 attendance in school, averaged as provided for in  
19 subsection (C) and utilized in deriving per pupil financial  
20 support levels.

21 (b) "Available Local Resources": A computation of  
22 local financial support, calculated on the basis of Average  
23 Daily Attendance and derived as provided pursuant to  
24 subsection (D).

25 (c) "Corporate Personal Property Replacement Taxes":  
26 Funds paid to local school districts pursuant to "An Act in

1 relation to the abolition of ad valorem personal property  
2 tax and the replacement of revenues lost thereby, and  
3 amending and repealing certain Acts and parts of Acts in  
4 connection therewith", certified August 14, 1979, as  
5 amended (Public Act 81-1st S.S.-1).

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

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

12 (B) Foundation Level.

13 (1) The Foundation Level is a figure established by the  
14 State representing the minimum level of per pupil financial  
15 support that should be available to provide for the basic  
16 education of each pupil in Average Daily Attendance. As set  
17 forth in this Section, each school district is assumed to exert  
18 a sufficient local taxing effort such that, in combination with  
19 the aggregate of general State financial aid provided the  
20 district, an aggregate of State and local resources are  
21 available to meet the basic education needs of pupils in the  
22 district.

23 (2) For the 1998-1999 school year, the Foundation Level of  
24 support is \$4,225. For the 1999-2000 school year, the  
25 Foundation Level of support is \$4,325. For the 2000-2001 school

1 year, the Foundation Level of support is \$4,425. For the  
2 2001-2002 school year and 2002-2003 school year, the Foundation  
3 Level of support is \$4,560. For the 2003-2004 school year, the  
4 Foundation Level of support is \$4,810. For the 2004-2005 school  
5 year, the Foundation Level of support is \$4,964. For the  
6 2005-2006 school year, the Foundation Level of support is  
7 \$5,164. For the 2006-2007 school year, the Foundation Level of  
8 support is \$5,334. For the 2007-2008 school year, the  
9 Foundation Level of support is \$5,734. For the 2008-2009 school  
10 year, the Foundation Level of support is \$5,959.

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

15 (C) Average Daily Attendance.

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

1 (F).

2 (2) The Average Daily Attendance figures utilized in  
3 subsection (E) shall be the requisite attendance data for the  
4 school year immediately preceding the school year for which  
5 general State aid is being calculated or the average of the  
6 attendance data for the 3 preceding school years, whichever is  
7 greater. The Average Daily Attendance figures utilized in  
8 subsection (H) shall be the requisite attendance data for the  
9 school year immediately preceding the school year for which  
10 general State aid is being calculated.

11 (D) Available Local Resources.

12 (1) For purposes of calculating general State aid pursuant  
13 to subsection (E), a representation of Available Local  
14 Resources per pupil, as that term is defined and determined in  
15 this subsection, shall be utilized. Available Local Resources  
16 per pupil shall include a calculated dollar amount representing  
17 local school district revenues from local property taxes and  
18 from Corporate Personal Property Replacement Taxes, expressed  
19 on the basis of pupils in Average Daily Attendance. Calculation  
20 of Available Local Resources shall exclude (i) any tax amnesty  
21 funds received as a result of Public Act 93-26 and (ii) any tax  
22 levied by the City of Chicago for the purpose of making an  
23 employer pension contribution under Section 34-53.

24 (2) In determining a school district's revenue from local  
25 property taxes, the State Board of Education shall utilize the



1 equalized assessed valuation of all taxable property of each  
2 school district as of September 30 of the previous year. The  
3 equalized assessed valuation utilized shall be obtained and  
4 determined as provided in subsection (G).

5 (3) For school districts maintaining grades kindergarten  
6 through 12, local property tax revenues per pupil shall be  
7 calculated as the product of the applicable equalized assessed  
8 valuation for the district multiplied by 3.00%, and divided by  
9 the district's Average Daily Attendance figure. For school  
10 districts maintaining grades kindergarten through 8, local  
11 property tax revenues per pupil shall be calculated as the  
12 product of the applicable equalized assessed valuation for the  
13 district multiplied by 2.30%, and divided by the district's  
14 Average Daily Attendance figure. For school districts  
15 maintaining grades 9 through 12, local property tax revenues  
16 per pupil shall be the applicable equalized assessed valuation  
17 of the district multiplied by 1.05%, and divided by the  
18 district's Average Daily Attendance figure.

19 For partial elementary unit districts created pursuant to  
20 Article 11E of this Code, local property tax revenues per pupil  
21 shall be calculated as the product of the equalized assessed  
22 valuation for property within the partial elementary unit  
23 district for elementary purposes, as defined in Article 11E of  
24 this Code, multiplied by 2.06% and divided by the district's  
25 Average Daily Attendance figure, plus the product of the  
26 equalized assessed valuation for property within the partial

1 elementary unit district for high school purposes, as defined  
2 in Article 11E of this Code, multiplied by 0.94% and divided by  
3 the district's Average Daily Attendance figure.

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

14 (E) Computation of General State Aid.

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

18 (2) For any school district for which Available Local  
19 Resources per pupil is less than the product of 0.93 times the  
20 Foundation Level, general State aid for that district shall be  
21 calculated as an amount equal to the Foundation Level minus  
22 Available Local Resources, multiplied by the Average Daily  
23 Attendance of the school district.

24 (3) For any school district for which Available Local  
25 Resources per pupil is equal to or greater than the product of

1 0.93 times the Foundation Level and less than the product of  
2 1.75 times the Foundation Level, the general State aid per  
3 pupil shall be a decimal proportion of the Foundation Level  
4 derived using a linear algorithm. Under this linear algorithm,  
5 the calculated general State aid per pupil shall decline in  
6 direct linear fashion from 0.07 times the Foundation Level for  
7 a school district with Available Local Resources equal to the  
8 product of 0.93 times the Foundation Level, to 0.05 times the  
9 Foundation Level for a school district with Available Local  
10 Resources equal to the product of 1.75 times the Foundation  
11 Level. The allocation of general State aid for school districts  
12 subject to this paragraph 3 shall be the calculated general  
13 State aid per pupil figure multiplied by the Average Daily  
14 Attendance of the school district.

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

20 (5) The amount of general State aid allocated to a school  
21 district for the 1999-2000 school year meeting the requirements  
22 set forth in paragraph (4) of subsection (G) shall be increased  
23 by an amount equal to the general State aid that would have  
24 been received by the district for the 1998-1999 school year by  
25 utilizing the Extension Limitation Equalized Assessed  
26 Valuation as calculated in paragraph (4) of subsection (G) less

1 the general State aid allotted for the 1998-1999 school year.  
2 This amount shall be deemed a one time increase, and shall not  
3 affect any future general State aid allocations.

4 (F) Compilation of Average Daily Attendance.

5 (1) Each school district shall, by July 1 of each year,  
6 submit to the State Board of Education, on forms prescribed by  
7 the State Board of Education, attendance figures for the school  
8 year that began in the preceding calendar year. The attendance  
9 information so transmitted shall identify the average daily  
10 attendance figures for each month of the school year. Beginning  
11 with the general State aid claim form for the 2002-2003 school  
12 year, districts shall calculate Average Daily Attendance as  
13 provided in subdivisions (a), (b), and (c) of this paragraph  
14 (1).

15 (a) In districts that do not hold year-round classes,  
16 days of attendance in August shall be added to the month of  
17 September and any days of attendance in June shall be added  
18 to the month of May.

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

23 (c) In districts in which some buildings, but not all,  
24 hold year-round classes, for the non-year-round buildings,  
25 days of attendance in August shall be added to the month of

1           September and any days of attendance in June shall be added  
2           to the month of May. The average daily attendance for the  
3           year-round buildings shall be computed as provided in  
4           subdivision (b) of this paragraph (1). To calculate the  
5           Average Daily Attendance for the district, the average  
6           daily attendance for the year-round buildings shall be  
7           multiplied by the days in session for the non-year-round  
8           buildings for each month and added to the monthly  
9           attendance of the non-year-round buildings.

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

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

26          (2) Days of attendance by pupils of less than 5 clock hours

1 of school shall be subject to the following provisions in the  
2 compilation of Average Daily Attendance.

3 (a) Pupils regularly enrolled in a public school for  
4 only a part of the school day may be counted on the basis  
5 of 1/6 day for every class hour of instruction of 40  
6 minutes or more attended pursuant to such enrollment,  
7 unless a pupil is enrolled in a block-schedule format of 80  
8 minutes or more of instruction, in which case the pupil may  
9 be counted on the basis of the proportion of minutes of  
10 school work completed each day to the minimum number of  
11 minutes that school work is required to be held that day.

12 (b) (Blank).

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

18 (d) A session of 3 or more clock hours may be counted  
19 as a day of attendance (1) when the remainder of the school  
20 day or at least 2 hours in the evening of that day is  
21 utilized for an in-service training program for teachers,  
22 up to a maximum of 5 days per school year, provided a  
23 district conducts an in-service training program for  
24 teachers in accordance with Section 10-22.39 of this Code;  
25 or, in lieu of 4 such days, 2 full days may be used, in  
26 which event each such day may be counted as a day required

1 for a legal school calendar pursuant to Section 10-19 of  
2 this Code; (1.5) when, of the 5 days allowed under item  
3 (1), a maximum of 4 days are used for parent-teacher  
4 conferences, or, in lieu of 4 such days, 2 full days are  
5 used, in which case each such day may be counted as a  
6 calendar day required under Section 10-19 of this Code,  
7 provided that the full-day, parent-teacher conference  
8 consists of (i) a minimum of 5 clock hours of  
9 parent-teacher conferences, (ii) both a minimum of 2 clock  
10 hours of parent-teacher conferences held in the evening  
11 following a full day of student attendance, as specified in  
12 subsection (F)(1)(c), and a minimum of 3 clock hours of  
13 parent-teacher conferences held on the day immediately  
14 following evening parent-teacher conferences, or (iii)  
15 multiple parent-teacher conferences held in the evenings  
16 following full days of student attendance, as specified in  
17 subsection (F)(1)(c), in which the time used for the  
18 parent-teacher conferences is equivalent to a minimum of 5  
19 clock hours; and (2) when days in addition to those  
20 provided in items (1) and (1.5) are scheduled by a school  
21 pursuant to its school improvement plan adopted under  
22 Article 34 or its revised or amended school improvement  
23 plan adopted under Article 2, provided that (i) such  
24 sessions of 3 or more clock hours are scheduled to occur at  
25 regular intervals, (ii) the remainder of the school days in  
26 which such sessions occur are utilized for in-service

1 training programs or other staff development activities  
2 for teachers, and (iii) a sufficient number of minutes of  
3 school work under the direct supervision of teachers are  
4 added to the school days between such regularly scheduled  
5 sessions to accumulate not less than the number of minutes  
6 by which such sessions of 3 or more clock hours fall short  
7 of 5 clock hours. Any full days used for the purposes of  
8 this paragraph shall not be considered for computing  
9 average daily attendance. Days scheduled for in-service  
10 training programs, staff development activities, or  
11 parent-teacher conferences may be scheduled separately for  
12 different grade levels and different attendance centers of  
13 the district.

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

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

25 (g) For children with disabilities who are below the  
26 age of 6 years and who cannot attend 2 or more clock hours



1 because of their disability or immaturity, a session of not  
2 less than one clock hour may be counted as 1/2 day of  
3 attendance; however for such children whose educational  
4 needs so require a session of 4 or more clock hours may be  
5 counted as a full day of attendance.

6 (h) A recognized kindergarten which provides for only  
7 1/2 day of attendance by each pupil shall not have more  
8 than 1/2 day of attendance counted in any one day. However,  
9 kindergartens may count 2 1/2 days of attendance in any 5  
10 consecutive school days. When a pupil attends such a  
11 kindergarten for 2 half days on any one school day, the  
12 pupil shall have the following day as a day absent from  
13 school, unless the school district obtains permission in  
14 writing from the State Superintendent of Education.  
15 Attendance at kindergartens which provide for a full day of  
16 attendance by each pupil shall be counted the same as  
17 attendance by first grade pupils. Only the first year of  
18 attendance in one kindergarten shall be counted, except in  
19 case of children who entered the kindergarten in their  
20 fifth year whose educational development requires a second  
21 year of kindergarten as determined under the rules and  
22 regulations of the State Board of Education.

23 (i) On the days when the assessment that includes a  
24 college and career ready determination is administered  
25 under subsection (c) of Section 2-3.64a-5 of this Code, the  
26 day of attendance for a pupil whose school day must be

1 shortened to accommodate required testing procedures may  
2 be less than 5 clock hours and shall be counted towards the  
3 176 days of actual pupil attendance required under Section  
4 10-19 of this Code, provided that a sufficient number of  
5 minutes of school work in excess of 5 clock hours are first  
6 completed on other school days to compensate for the loss  
7 of school work on the examination days.

8 (j) Pupils enrolled in a remote educational program  
9 established under Section 10-29 of this Code may be counted  
10 on the basis of one-fifth day of attendance for every clock  
11 hour of instruction attended in the remote educational  
12 program, provided that, in any month, the school district  
13 may not claim for a student enrolled in a remote  
14 educational program more days of attendance than the  
15 maximum number of days of attendance the district can claim

16 (i) for students enrolled in a building holding year-round  
17 classes if the student is classified as participating in  
18 the remote educational program on a year-round schedule or

19 (ii) for students enrolled in a building not holding  
20 year-round classes if the student is not classified as  
21 participating in the remote educational program on a  
22 year-round schedule.

23 (G) Equalized Assessed Valuation Data.

24 (1) For purposes of the calculation of Available Local  
25 Resources required pursuant to subsection (D), the State Board

1 of Education shall secure from the Department of Revenue the  
2 value as equalized or assessed by the Department of Revenue of  
3 all taxable property of every school district, together with  
4 (i) the applicable tax rate used in extending taxes for the  
5 funds of the district as of September 30 of the previous year  
6 and (ii) the limiting rate for all school districts subject to  
7 property tax extension limitations as imposed under the  
8 Property Tax Extension Limitation Law.

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

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

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

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

26 (a) For the purposes of calculating State aid under

1       this Section, with respect to any part of a school district  
2       within a redevelopment project area in respect to which a  
3       municipality has adopted tax increment allocation  
4       financing pursuant to the Tax Increment Allocation  
5       Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11  
6       of the Illinois Municipal Code or the Industrial Jobs  
7       Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the  
8       Illinois Municipal Code, no part of the current equalized  
9       assessed valuation of real property located in any such  
10      project area which is attributable to an increase above the  
11      total initial equalized assessed valuation of such  
12      property shall be used as part of the equalized assessed  
13      valuation of the district, until such time as all  
14      redevelopment project costs have been paid, as provided in  
15      Section 11-74.4-8 of the Tax Increment Allocation  
16      Redevelopment Act or in Section 11-74.6-35 of the  
17      Industrial Jobs Recovery Law. For the purpose of the  
18      equalized assessed valuation of the district, the total  
19      initial equalized assessed valuation or the current  
20      equalized assessed valuation, whichever is lower, shall be  
21      used until such time as all redevelopment project costs  
22      have been paid.

23           (b) The real property equalized assessed valuation for  
24      a school district shall be adjusted by subtracting from the  
25      real property value as equalized or assessed by the  
26      Department of Revenue for the district an amount computed

1 by dividing the amount of any abatement of taxes under  
2 Section 18-170 of the Property Tax Code by 3.00% for a  
3 district maintaining grades kindergarten through 12, by  
4 2.30% for a district maintaining grades kindergarten  
5 through 8, or by 1.05% for a district maintaining grades 9  
6 through 12 and adjusted by an amount computed by dividing  
7 the amount of any abatement of taxes under subsection (a)  
8 of Section 18-165 of the Property Tax Code by the same  
9 percentage rates for district type as specified in this  
10 subparagraph (b).

11 (3) For the 1999-2000 school year and each school year  
12 thereafter, if a school district meets all of the criteria of  
13 this subsection (G) (3), the school district's Available Local  
14 Resources shall be calculated under subsection (D) using the  
15 district's Extension Limitation Equalized Assessed Valuation  
16 as calculated under this subsection (G) (3).

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

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

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

23 "Preceding Tax Year": The property tax levy year  
24 immediately preceding the Base Tax Year.

25 "Base Tax Year's Tax Extension": The product of the  
26 equalized assessed valuation utilized by the County Clerk

1 in the Base Tax Year multiplied by the limiting rate as  
2 calculated by the County Clerk and defined in the Property  
3 Tax Extension Limitation Law.

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

8 "Extension Limitation Ratio": A numerical ratio,  
9 certified by the County Clerk, in which the numerator is  
10 the Base Tax Year's Tax Extension and the denominator is  
11 the Preceding Tax Year's Tax Extension.

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

14 If a school district is subject to property tax extension  
15 limitations as imposed under the Property Tax Extension  
16 Limitation Law, the State Board of Education shall calculate  
17 the Extension Limitation Equalized Assessed Valuation of that  
18 district. For the 1999-2000 school year, the Extension  
19 Limitation Equalized Assessed Valuation of a school district as  
20 calculated by the State Board of Education shall be equal to  
21 the product of the district's 1996 Equalized Assessed Valuation  
22 and the district's Extension Limitation Ratio. Except as  
23 otherwise provided in this paragraph for a school district that  
24 has approved or does approve an increase in its limiting rate,  
25 for the 2000-2001 school year and each school year thereafter,  
26 the Extension Limitation Equalized Assessed Valuation of a

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



1 disconnected property. New property and recovered tax  
2 increment value shall have the meanings set forth in the  
3 Property Tax Extension Limitation Law.

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

8 (3.5) For the 2010-2011 school year and each school year  
9 thereafter, if a school district's boundaries span multiple  
10 counties, then the Department of Revenue shall send to the  
11 State Board of Education, for the purpose of calculating  
12 general State aid, the limiting rate and individual rates by  
13 purpose for the county that contains the majority of the school  
14 district's Equalized Assessed Valuation.

15 (4) For the purposes of calculating general State aid for  
16 the 1999-2000 school year only, if a school district  
17 experienced a triennial reassessment on the equalized assessed  
18 valuation used in calculating its general State financial aid  
19 apportionment for the 1998-1999 school year, the State Board of  
20 Education shall calculate the Extension Limitation Equalized  
21 Assessed Valuation that would have been used to calculate the  
22 district's 1998-1999 general State aid. This amount shall equal  
23 the product of the equalized assessed valuation used to  
24 calculate general State aid for the 1997-1998 school year and  
25 the district's Extension Limitation Ratio. If the Extension  
26 Limitation Equalized Assessed Valuation of the school district

1 as calculated under this paragraph (4) is less than the  
2 district's equalized assessed valuation utilized in  
3 calculating the district's 1998-1999 general State aid  
4 allocation, then for purposes of calculating the district's  
5 general State aid pursuant to paragraph (5) of subsection (E),  
6 that Extension Limitation Equalized Assessed Valuation shall  
7 be utilized to calculate the district's Available Local  
8 Resources.

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

21 (H) Supplemental General State Aid.

22 (1) In addition to the general State aid a school district  
23 is allotted pursuant to subsection (E), qualifying school  
24 districts shall receive a grant, paid in conjunction with a  
25 district's payments of general State aid, for supplemental

1 general State aid based upon the concentration level of  
2 children from low-income households within the school  
3 district. Supplemental State aid grants provided for school  
4 districts under this subsection shall be appropriated for  
5 distribution to school districts as part of the same line item  
6 in which the general State financial aid of school districts is  
7 appropriated under this Section.

8 (1.5) This paragraph (1.5) applies only to those school  
9 years preceding the 2003-2004 school year. For purposes of this  
10 subsection (H), the term "Low-Income Concentration Level"  
11 shall be the low-income eligible pupil count from the most  
12 recently available federal census divided by the Average Daily  
13 Attendance of the school district. If, however, (i) the  
14 percentage decrease from the 2 most recent federal censuses in  
15 the low-income eligible pupil count of a high school district  
16 with fewer than 400 students exceeds by 75% or more the  
17 percentage change in the total low-income eligible pupil count  
18 of contiguous elementary school districts, whose boundaries  
19 are coterminous with the high school district, or (ii) a high  
20 school district within 2 counties and serving 5 elementary  
21 school districts, whose boundaries are coterminous with the  
22 high school district, has a percentage decrease from the 2 most  
23 recent federal censuses in the low-income eligible pupil count  
24 and there is a percentage increase in the total low-income  
25 eligible pupil count of a majority of the elementary school  
26 districts in excess of 50% from the 2 most recent federal

1 censuses, then the high school district's low-income eligible  
2 pupil count from the earlier federal census shall be the number  
3 used as the low-income eligible pupil count for the high school  
4 district, for purposes of this subsection (H). The changes made  
5 to this paragraph (1) by Public Act 92-28 shall apply to  
6 supplemental general State aid grants for school years  
7 preceding the 2003-2004 school year that are paid in fiscal  
8 year 1999 or thereafter and to any State aid payments made in  
9 fiscal year 1994 through fiscal year 1998 pursuant to  
10 subsection 1(n) of Section 18-8 of this Code (which was  
11 repealed on July 1, 1998), and any high school district that is  
12 affected by Public Act 92-28 is entitled to a recomputation of  
13 its supplemental general State aid grant or State aid paid in  
14 any of those fiscal years. This recomputation shall not be  
15 affected by any other funding.

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

1 preceding fiscal years for fiscal year 2004 and over the 3  
2 immediately preceding fiscal years for each fiscal year  
3 thereafter) divided by the Average Daily Attendance of the  
4 school district.

5 (2) Supplemental general State aid pursuant to this  
6 subsection (H) shall be provided as follows for the 1998-1999,  
7 1999-2000, and 2000-2001 school years only:

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

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

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

20 (d) For any school district with a Low Income  
21 Concentration Level of 60% or more, the grant for the  
22 1998-99 school year shall be \$1,900 multiplied by the low  
23 income eligible pupil count.

24 (e) For the 1999-2000 school year, the per pupil amount  
25 specified in subparagraphs (b), (c), and (d) immediately  
26 above shall be increased to \$1,243, \$1,600, and \$2,000,

1           respectively.

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

6           (2.5) Supplemental general State aid pursuant to this  
7 subsection (H) shall be provided as follows for the 2002-2003  
8 school year:

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

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

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

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

25           (e) For any school district with a Low Income  
26 Concentration Level of at least 50% and less than 60%, the

1 grant for each school year shall be \$1,680 multiplied by  
2 the low income eligible pupil count.

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

7 (2.10) Except as otherwise provided, supplemental general  
8 State aid pursuant to this subsection (H) shall be provided as  
9 follows for the 2003-2004 school year through the 2015-2016  
10 school year and for the 2019-2020 school year and each school  
11 year thereafter:

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

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

21 For the 2003-2004 school year and each school year  
22 thereafter through the 2008-2009 school year only, the grant  
23 shall be no less than the grant for the 2002-2003 school year.  
24 For the 2009-2010 school year only, the grant shall be no less  
25 than the grant for the 2002-2003 school year multiplied by  
26 0.66. For the 2010-2011 school year only, the grant shall be no

1 less than the grant for the 2002-2003 school year multiplied by  
2 0.33. Notwithstanding the provisions of this paragraph to the  
3 contrary, if for any school year supplemental general State aid  
4 grants are prorated as provided in paragraph (1) of this  
5 subsection (H), then the grants under this paragraph shall be  
6 prorated.

7 For the 2003-2004 school year only, the grant shall be no  
8 greater than the grant received during the 2002-2003 school  
9 year added to the product of 0.25 multiplied by the difference  
10 between the grant amount calculated under subsection (a) or (b)  
11 of this paragraph (2.10), whichever is applicable, and the  
12 grant received during the 2002-2003 school year. For the  
13 2004-2005 school year only, the grant shall be no greater than  
14 the grant received during the 2002-2003 school year added to  
15 the product of 0.50 multiplied by the difference between the  
16 grant amount calculated under subsection (a) or (b) of this  
17 paragraph (2.10), whichever is applicable, and the grant  
18 received during the 2002-2003 school year. For the 2005-2006  
19 school year only, the grant shall be no greater than the grant  
20 received during the 2002-2003 school year added to the product  
21 of 0.75 multiplied by the difference between the grant amount  
22 calculated under subsection (a) or (b) of this paragraph  
23 (2.10), whichever is applicable, and the grant received during  
24 the 2002-2003 school year.

25 (2.15) For purposes of this paragraph (2.15), "Low Income  
26 Constant" means the value that makes the total amount of State



1 funding equal to the appropriation and "Total Equity Fund  
2 Allocation" means all amounts appropriated for general State  
3 aid that remain after payment of the amounts pursuant to item  
4 (i) of subsection (R) of this Section.

5 Notwithstanding any other provision of law to the contrary,  
6 for the 2016-2017 school year through the 2018-2019 school  
7 year, supplemental general State aid pursuant to this  
8 subsection (H) shall be provided in the form of an equity grant  
9 as follows:

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

14 (b) For any school district with a Low Income  
15 Concentration Level greater than 15%, the grant for each  
16 school year shall be \$294.25 added to the product of the  
17 district's Low Income Concentration Level and the Low  
18 Income Constant minus the product of the district's  
19 Available Local Resources per pupil and the quotient of the  
20 Total Equity Fund Allocation divided by \$10,000,000,000,  
21 all multiplied by the low income eligible pupil count. Any  
22 school district for which the grant calculation is less  
23 than zero shall receive no funds from the grant.

24 (3) School districts with an Average Daily Attendance of  
25 more than 1,000 and less than 50,000 that qualify for  
26 supplemental general State aid pursuant to this subsection

1 shall submit a plan to the State Board of Education prior to  
2 October 30 of each year for the use of the funds resulting from  
3 this grant of supplemental general State aid for the  
4 improvement of instruction in which priority is given to  
5 meeting the education needs of disadvantaged children. Such  
6 plan shall be submitted in accordance with rules and  
7 regulations promulgated by the State Board of Education.

8 (4) School districts with an Average Daily Attendance of  
9 50,000 or more that qualify for supplemental general State aid  
10 pursuant to this subsection shall be required to distribute  
11 from funds available pursuant to this Section, no less than  
12 \$261,000,000 in accordance with the following requirements:

13 (a) The required amounts shall be distributed to the  
14 attendance centers within the district in proportion to the  
15 number of pupils enrolled at each attendance center who are  
16 eligible to receive free or reduced-price lunches or  
17 breakfasts under the federal Child Nutrition Act of 1966  
18 and under the National School Lunch Act during the  
19 immediately preceding school year.

20 (b) The distribution of these portions of supplemental  
21 and general State aid among attendance centers according to  
22 these requirements shall not be compensated for or  
23 contravened by adjustments of the total of other funds  
24 appropriated to any attendance centers, and the Board of  
25 Education shall utilize funding from one or several sources  
26 in order to fully implement this provision annually prior

1 to the opening of school.

2 (c) Each attendance center shall be provided by the  
3 school district a distribution of noncategorical funds and  
4 other categorical funds to which an attendance center is  
5 entitled under law in order that the general State aid and  
6 supplemental general State aid provided by application of  
7 this subsection supplements rather than supplants the  
8 noncategorical funds and other categorical funds provided  
9 by the school district to the attendance centers.

10 (d) Any funds made available under this subsection that  
11 by reason of the provisions of this subsection are not  
12 required to be allocated and provided to attendance centers  
13 may be used and appropriated by the board of the district  
14 for any lawful school purpose.

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

1 by board rule.

2 (f) Each district subject to the provisions of this  
3 subdivision (H) (4) shall submit an acceptable plan to meet  
4 the educational needs of disadvantaged children, in  
5 compliance with the requirements of this paragraph, to the  
6 State Board of Education prior to July 15 of each year.  
7 This plan shall be consistent with the decisions of local  
8 school councils concerning the school expenditure plans  
9 developed in accordance with part 4 of Section 34-2.3. The  
10 State Board shall approve or reject the plan within 60 days  
11 after its submission. If the plan is rejected, the district  
12 shall give written notice of intent to modify the plan  
13 within 15 days of the notification of rejection and then  
14 submit a modified plan within 30 days after the date of the  
15 written notice of intent to modify. Districts may amend  
16 approved plans pursuant to rules promulgated by the State  
17 Board of Education.

18 Upon notification by the State Board of Education that  
19 the district has not submitted a plan prior to July 15 or a  
20 modified plan within the time period specified herein, the  
21 State aid funds affected by that plan or modified plan  
22 shall be withheld by the State Board of Education until a  
23 plan or modified plan is submitted.

24 If the district fails to distribute State aid to  
25 attendance centers in accordance with an approved plan, the  
26 plan for the following year shall allocate funds, in

1 addition to the funds otherwise required by this  
2 subsection, to those attendance centers which were  
3 underfunded during the previous year in amounts equal to  
4 such underfunding.

5 For purposes of determining compliance with this  
6 subsection in relation to the requirements of attendance  
7 center funding, each district subject to the provisions of  
8 this subsection shall submit as a separate document by  
9 December 1 of each year a report of expenditure data for  
10 the prior year in addition to any modification of its  
11 current plan. If it is determined that there has been a  
12 failure to comply with the expenditure provisions of this  
13 subsection regarding contravention or supplanting, the  
14 State Superintendent of Education shall, within 60 days of  
15 receipt of the report, notify the district and any affected  
16 local school council. The district shall within 45 days of  
17 receipt of that notification inform the State  
18 Superintendent of Education of the remedial or corrective  
19 action to be taken, whether by amendment of the current  
20 plan, if feasible, or by adjustment in the plan for the  
21 following year. Failure to provide the expenditure report  
22 or the notification of remedial or corrective action in a  
23 timely manner shall result in a withholding of the affected  
24 funds.

25 The State Board of Education shall promulgate rules and  
26 regulations to implement the provisions of this

1 subsection. No funds shall be released under this  
2 subdivision (H) (4) to any district that has not submitted a  
3 plan that has been approved by the State Board of  
4 Education.

5 (I) (Blank).

6 (J) (Blank).

7 (K) Grants to Laboratory and Alternative Schools.

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

14 As used in this Section, "laboratory school" means a public  
15 school which is created and operated by a public university and  
16 approved by the State Board of Education. The governing board  
17 of a public university which receives funds from the State  
18 Board under this subsection (K) may not increase the number of  
19 students enrolled in its laboratory school from a single  
20 district, if that district is already sending 50 or more  
21 students, except under a mutual agreement between the school  
22 board of a student's district of residence and the university  
23 which operates the laboratory school. A laboratory school may

1 not have more than 1,000 students, excluding students with  
2 disabilities in a special education program.

3 As used in this Section, "alternative school" means a  
4 public school which is created and operated by a Regional  
5 Superintendent of Schools and approved by the State Board of  
6 Education. Such alternative schools may offer courses of  
7 instruction for which credit is given in regular school  
8 programs, courses to prepare students for the high school  
9 equivalency testing program or vocational and occupational  
10 training. A regional superintendent of schools may contract  
11 with a school district or a public community college district  
12 to operate an alternative school. An alternative school serving  
13 more than one educational service region may be established by  
14 the regional superintendents of schools of the affected  
15 educational service regions. An alternative school serving  
16 more than one educational service region may be operated under  
17 such terms as the regional superintendents of schools of those  
18 educational service regions may agree.

19 Each laboratory and alternative school shall file, on forms  
20 provided by the State Superintendent of Education, an annual  
21 State aid claim which states the Average Daily Attendance of  
22 the school's students by month. The best 3 months' Average  
23 Daily Attendance shall be computed for each school. The general  
24 State aid entitlement shall be computed by multiplying the  
25 applicable Average Daily Attendance by the Foundation Level as  
26 determined under this Section.

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

2 (1) For a school district operating under the financial  
3 supervision of an Authority created under Article 34A, the  
4 general State aid otherwise payable to that district under this  
5 Section, but not the supplemental general State aid, shall be  
6 reduced by an amount equal to the budget for the operations of  
7 the Authority as certified by the Authority to the State Board  
8 of Education, and an amount equal to such reduction shall be  
9 paid to the Authority created for such district for its  
10 operating expenses in the manner provided in Section 18-11. The  
11 remainder of general State school aid for any such district  
12 shall be paid in accordance with Article 34A when that Article  
13 provides for a disposition other than that provided by this  
14 Article.

15 (2) (Blank).

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

18 (M) Education Funding Advisory Board.

19 The Education Funding Advisory Board, hereinafter in this  
20 subsection (M) referred to as the "Board", is hereby created.  
21 The Board shall consist of 5 members who are appointed by the  
22 Governor, by and with the advice and consent of the Senate. The  
23 members appointed shall include representatives of education,  
24 business, and the general public. One of the members so



1 appointed shall be designated by the Governor at the time the  
2 appointment is made as the chairperson of the Board. The  
3 initial members of the Board may be appointed any time after  
4 the effective date of this amendatory Act of 1997. The regular  
5 term of each member of the Board shall be for 4 years from the  
6 third Monday of January of the year in which the term of the  
7 member's appointment is to commence, except that of the 5  
8 initial members appointed to serve on the Board, the member who  
9 is appointed as the chairperson shall serve for a term that  
10 commences on the date of his or her appointment and expires on  
11 the third Monday of January, 2002, and the remaining 4 members,  
12 by lots drawn at the first meeting of the Board that is held  
13 after all 5 members are appointed, shall determine 2 of their  
14 number to serve for terms that commence on the date of their  
15 respective appointments and expire on the third Monday of  
16 January, 2001, and 2 of their number to serve for terms that  
17 commence on the date of their respective appointments and  
18 expire on the third Monday of January, 2000. All members  
19 appointed to serve on the Board shall serve until their  
20 respective successors are appointed and confirmed. Vacancies  
21 shall be filled in the same manner as original appointments. If  
22 a vacancy in membership occurs at a time when the Senate is not  
23 in session, the Governor shall make a temporary appointment  
24 until the next meeting of the Senate, when he or she shall  
25 appoint, by and with the advice and consent of the Senate, a  
26 person to fill that membership for the unexpired term. If the

1 Senate is not in session when the initial appointments are  
2 made, those appointments shall be made as in the case of  
3 vacancies.

4 The Education Funding Advisory Board shall be deemed  
5 established, and the initial members appointed by the Governor  
6 to serve as members of the Board shall take office, on the date  
7 that the Governor makes his or her appointment of the fifth  
8 initial member of the Board, whether those initial members are  
9 then serving pursuant to appointment and confirmation or  
10 pursuant to temporary appointments that are made by the  
11 Governor as in the case of vacancies.

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

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

1 Education Funding Advisory Board shall make such  
2 recommendations to the General Assembly on January 1 of odd  
3 numbered years, beginning January 1, 2001.

4 (N) (Blank).

5 (O) References.

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

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

14 (P) Public Act 93-838 and Public Act 93-808 make inconsistent  
15 changes to this Section. Under Section 6 of the Statute on  
16 Statutes there is an irreconcilable conflict between Public Act  
17 93-808 and Public Act 93-838. Public Act 93-838, being the last  
18 acted upon, is controlling. The text of Public Act 93-838 is  
19 the law regardless of the text of Public Act 93-808.

20 (Q) State Fiscal Year 2015 Payments.

21 For payments made for State fiscal year 2015, the State  
22 Board of Education shall, for each school district, calculate

1 that district's pro-rata share of a minimum sum of \$13,600,000  
2 or additional amounts as needed from the total net General  
3 State Aid funding as calculated under this Section that shall  
4 be deemed attributable to the provision of special educational  
5 facilities and services, as defined in Section 14-1.08 of this  
6 Code, in a manner that ensures compliance with maintenance of  
7 State financial support requirements under the federal  
8 Individuals with Disabilities Education Act. Each school  
9 district must use such funds only for the provision of special  
10 educational facilities and services, as defined in Section  
11 14-1.08 of this Code, and must comply with any expenditure  
12 verification procedures adopted by the State Board of  
13 Education.

14 (R) Payments for the 2016-2017 School Year through the  
15 2018-2019 School Year.

16 Notwithstanding any other provision of law to the contrary,  
17 for the 2016-2017 school year through the 2018-2019 school  
18 year, amounts appropriated under this Section shall be provided  
19 in the following amounts and in the following order of  
20 priority: (i) an amount equal to the total amount appropriated  
21 for the 2015-2016 school year that has been provided to school  
22 districts in accordance with the provisions of this Section as  
23 in effect for the 2015-2016 school year plus, when applicable,  
24 the amounts paid to school districts from the appropriation  
25 contained in Section 10 of Article 1 of Public Act 99-5 in

1 accordance with the provisions of that Section as in effect for  
2 the 2015-2016 school year and without taking into account the  
3 equity grant established pursuant to paragraph (2.15) of  
4 subsection (H) of this Section; (ii) an additional amount for  
5 any school district for which the claim under this Section for  
6 the 2016-2017, 2017-2018, or 2018-2019 school year is greater  
7 than the amounts awarded to that school district under the  
8 amounts in item (i) plus item (iii) of this subsection (R),  
9 which shall be provided to each of these school districts in  
10 any of those school years; and (iii) amounts required to fund  
11 the equity grant established pursuant to paragraph (2.15) of  
12 subsection (H) of this Section and which shall be provided to  
13 school districts in accordance with the provisions of paragraph  
14 (2.15) of subsection (H) of this Section.

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

17 (105 ILCS 5/34-53) (from Ch. 122, par. 34-53)

18 Sec. 34-53. Tax levies; Purpose; Rates. For the purpose of  
19 establishing and supporting free schools for not fewer than 9  
20 months in each year and defraying their expenses the board may  
21 levy annually, upon all taxable property of such district for  
22 educational purposes a tax for the fiscal years 1996 and each  
23 succeeding fiscal year at a rate of not to exceed the sum of  
24 (i) 3.07% (or such other rate as may be set by law independent  
25 of the rate difference described in (ii) below) and (ii) the

1 difference between .50% and the rate per cent of taxes extended  
2 for a School Finance Authority organized under Article 34A of  
3 the School Code, for the calendar year in which the applicable  
4 fiscal year of the board begins as determined by the county  
5 clerk and certified to the board pursuant to Section 18-110 of  
6 the Property Tax Code, of the value as equalized or assessed by  
7 the Department of Revenue for the year in which such levy is  
8 made.

9 For fiscal year 2017 and each succeeding fiscal year, for  
10 the purpose of making an employer contribution to the Public  
11 School Teachers' Pension and Retirement Fund of Chicago, the  
12 City of Chicago shall, by ordinance, levy annually, upon all  
13 taxable property located within the city, a tax at a rate  
14 specified in the ordinance not to exceed 0.26%. The proceeds  
15 from this additional tax shall be paid, as soon as possible  
16 after collection, directly to Public School Teachers' Pension  
17 and Retirement Fund of Chicago.

18 Nothing in this amendatory Act of 1995 shall in any way  
19 impair or restrict the levy or extension of taxes pursuant to  
20 any tax levies for any purposes of the board lawfully made  
21 prior to the adoption of this amendatory Act of 1995.

22 Notwithstanding any other provision of this Code and in  
23 addition to any other methods provided for increasing the tax  
24 rate the board may, by proper resolution, cause a proposition  
25 to increase the annual tax rate for educational purposes to be  
26 submitted to the voters of such district at any general or

1 special election. The maximum rate for educational purposes  
2 shall not exceed 4.00%. The election called for such purpose  
3 shall be governed by Article 9 of this Act. If at such election  
4 a majority of the votes cast on the proposition is in favor  
5 thereof, the Board of Education may thereafter until such  
6 authority is revoked in a like manner, levy annually the tax so  
7 authorized.

8 For purposes of this Article, educational purposes for  
9 fiscal years beginning in 1995 and each subsequent year shall  
10 also include, but not be limited to, in addition to those  
11 purposes authorized before this amendatory Act of 1995,  
12 constructing, acquiring, leasing (other than from the Public  
13 Building Commission of Chicago), operating, maintaining,  
14 improving, repairing, and renovating land, buildings,  
15 furnishings, and equipment for school houses and buildings, and  
16 related incidental expenses, and provision of special  
17 education, furnishing free textbooks and instructional aids  
18 and school supplies, establishing, equipping, maintaining, and  
19 operating supervised playgrounds under the control of the  
20 board, school extracurricular activities, and stadia, social  
21 center, and summer swimming pool programs open to the public in  
22 connection with any public school; making an employer  
23 contribution to the Public School Teachers' Pension and  
24 Retirement Fund as required by Section 17-129 of the Illinois  
25 Pension Code; and providing an agricultural science school,  
26 including site development and improvements, maintenance

1 repairs, and supplies. Educational purposes also includes  
2 student transportation expenses.

3 All collections of all taxes levied for fiscal years ending  
4 before 1996 under this Section or under Sections 34-53.2,  
5 34-53.3, 34-58, 34-60, or 34-62 of this Article as in effect  
6 prior to this amendatory Act of 1995 may be used for any  
7 educational purposes as defined by this amendatory Act of 1995  
8 and need not be used for the particular purposes for which they  
9 were levied. The levy and extension of taxes pursuant to this  
10 Section as amended by this amendatory Act of 1995 shall not  
11 constitute a new or increased tax rate within the meaning of  
12 the Property Tax Extension Limitation Law or the One-year  
13 Property Tax Extension Limitation Law.

14 The rate at which taxes may be levied for the fiscal year  
15 beginning September 1, 1996, for educational purposes shall be  
16 the full rate authorized by this Section for such taxes for  
17 fiscal years ending after 1995.

18 (Source: P.A. 88-511; 88-670, eff. 12-2-94; 89-15, eff.  
19 5-30-95.)

20 Section 99. Effective date. This Act takes effect upon  
21 becoming law."