

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.