



Rep. Jerry L. Mitchell

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1 AMENDMENT TO HOUSE BILL 5417

2 AMENDMENT NO. _____. Amend House Bill 5417 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The School Code is amended by changing Sections
5 2-3.131 (as added by Public Act 93-21), 7-14A, 18-8.05, 18-8.2,
6 18-8.3, and 18-8.5 as follows:

7 (105 ILCS 5/2-3.131)

8 Sec. 2-3.131. Transitional assistance payments.

9 (a) If the amount that the State Board of Education will
10 pay to a school district from fiscal year 2004 appropriations,
11 as estimated by the State Board of Education on April 1, 2004,
12 is less than the amount that the State Board of Education paid
13 to the school district from fiscal year 2003 appropriations,
14 then, subject to appropriation, the State Board of Education
15 shall make a fiscal year 2004 transitional assistance payment
16 to the school district in an amount equal to the difference
17 between the estimated amount to be paid from fiscal year 2004
18 appropriations and the amount paid from fiscal year 2003
19 appropriations.

20 (b) If the amount that the State Board of Education will
21 pay to a school district from fiscal year 2005 appropriations,
22 as estimated by the State Board of Education on April 1, 2005,
23 is less than the amount that the State Board of Education paid
24 to the school district from fiscal year 2004 appropriations,

1 then the State Board of Education shall make a fiscal year 2005
2 transitional assistance payment to the school district in an
3 amount equal to the difference between the estimated amount to
4 be paid from fiscal year 2005 appropriations and the amount
5 paid from fiscal year 2004 appropriations.

6 (c) If the amount that the State Board of Education will
7 pay to a school district from fiscal year 2006 appropriations,
8 as estimated by the State Board of Education on April 1, 2006,
9 is less than the amount that the State Board of Education paid
10 to the school district from fiscal year 2005 appropriations,
11 then the State Board of Education shall make a fiscal year 2006
12 transitional assistance payment to the school district in an
13 amount equal to the difference between the estimated amount to
14 be paid from fiscal year 2006 appropriations and the amount
15 paid from fiscal year 2005 appropriations.

16 (d) Beginning on July 1, 2006, the State Board of Education
17 shall adjust prior year information for the transitional
18 assistance calculations under this Section in the event of the
19 creation or reorganization of any school district pursuant to
20 Article 7A, 11A, 11B, or 11D of this Code, the dissolution of
21 an entire district and the annexation of all of its territory
22 to one or more other districts pursuant to Article 7 of this
23 Code, or a boundary change whereby the enrollment of the
24 annexing district increases by 90% or more as a result of
25 annexing territory detached from another district pursuant to
26 Article 7 of this Code.

27 (Source: P.A. 93-21, eff. 7-1-03; 93-838, eff. 7-30-04; 94-69,
28 eff. 7-1-05.)

29 (105 ILCS 5/7-14A) (from Ch. 122, par. 7-14A)

30 Sec. 7-14A. Annexation Compensation. There shall be no
31 accounting made after a mere change in boundaries when no new
32 district is created, except that those districts whose
33 enrollment increases by 90% or more as a result of annexing

1 territory detached from another district pursuant to this
2 Article are eligible for supplementary State aid payments in
3 accordance with subsection (I) of Section 18-8.05 and Sections
4 18-8.2, 18-8.3, and 18-8.5 of this Code. Eligible annexing
5 districts shall apply to the State Board of Education for
6 supplementary State aid payments by submitting enrollment
7 figures for the year immediately preceding and the year
8 immediately following the effective date of the boundary change
9 for both the district gaining territory and the district losing
10 territory. Copies of any intergovernmental agreements between
11 the district gaining territory and the district losing
12 territory detailing any transfer of fund balances and staff
13 must also be submitted. In all instances of changes in
14 boundaries, ~~However,~~ the district losing territory shall not
15 count the average daily attendance of pupils living in the
16 territory during the year preceding the effective date of the
17 boundary change in its claim for reimbursement under Section
18 18-8 for the school year following the effective date of the
19 change in boundaries and the district receiving the territory
20 shall count the average daily attendance of pupils living in
21 the territory during the year preceding the effective date of
22 the boundary change in its claim for reimbursement under
23 Section 18-8 for the school year following the effective date
24 of the change in boundaries. The changes to this Section made
25 by this amendatory Act of the 94th General Assembly are
26 intended to be retroactive and applicable to any annexation
27 taking effect on or after July 1, 2004.

28 (Source: P.A. 84-1250.)

29 (105 ILCS 5/18-8.05)

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

1 (A) General Provisions.

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

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

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

30 (a) Any school district which fails for any given
31 school year to maintain school as required by law, or to
32 maintain a recognized school is not eligible to file for
33 such school year any claim upon the Common School Fund. In
34 case of nonrecognition of one or more attendance centers in

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

12 (b) School district claims filed under this Section are
13 subject to Sections 18-9, 18-10, and 18-12, except as
14 otherwise provided in this Section.

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

20 (d) (Blank).

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

25 School districts are not required to exert a minimum
26 Operating Tax Rate in order to qualify for assistance under
27 this Section.

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

30 (a) "Average Daily Attendance": A count of pupil
31 attendance in school, averaged as provided for in
32 subsection (C) and utilized in deriving per pupil financial
33 support levels.

34 (b) "Available Local Resources": A computation of

1 local financial support, calculated on the basis of Average
2 Daily Attendance and derived as provided pursuant to
3 subsection (D).

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

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

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

17 (B) Foundation Level.

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

28 (2) For the 1998-1999 school year, the Foundation Level of
29 support is \$4,225. For the 1999-2000 school year, the
30 Foundation Level of support is \$4,325. For the 2000-2001 school
31 year, the Foundation Level of support is \$4,425. For the
32 2001-2002 school year and 2002-2003 school year, the Foundation
33 Level of support is \$4,560. For the 2003-2004 school year, the

1 Foundation Level of support is \$4,810. For the 2004-2005 school
2 year, the Foundation Level of support is \$4,964.

3 (3) For the 2005-2006 school year and each school year
4 thereafter, the Foundation Level of support is \$5,164 or such
5 greater amount as may be established by law by the General
6 Assembly.

7 (C) Average Daily Attendance.

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

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

28 (D) Available Local Resources.

29 (1) For purposes of calculating general State aid pursuant
30 to subsection (E), a representation of Available Local
31 Resources per pupil, as that term is defined and determined in
32 this subsection, shall be utilized. Available Local Resources

1 per pupil shall include a calculated dollar amount representing
2 local school district revenues from local property taxes and
3 from Corporate Personal Property Replacement Taxes, expressed
4 on the basis of pupils in Average Daily Attendance. Calculation
5 of Available Local Resources shall exclude any tax amnesty
6 funds received as a result of Public Act 93-26.

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

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

27 (4) The Corporate Personal Property Replacement Taxes paid
28 to each school district during the calendar year 2 years before
29 the calendar year in which a school year begins, divided by the
30 Average Daily Attendance figure for that district, shall be
31 added to the local property tax revenues per pupil as derived
32 by the application of the immediately preceding paragraph (3).
33 The sum of these per pupil figures for each school district
34 shall constitute Available Local Resources as that term is

1 utilized in subsection (E) in the calculation of general State
2 aid.

3 (E) Computation of General State Aid.

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

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

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

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

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

11 (F) Compilation of Average Daily Attendance.

12 (1) Each school district shall, by July 1 of each year,
13 submit to the State Board of Education, on forms prescribed by
14 the State Board of Education, attendance figures for the school
15 year that began in the preceding calendar year. The attendance
16 information so transmitted shall identify the average daily
17 attendance figures for each month of the school year. Beginning
18 with the general State aid claim form for the 2002-2003 school
19 year, districts shall calculate Average Daily Attendance as
20 provided in subdivisions (a), (b), and (c) of this paragraph
21 (1).

22 (a) In districts that do not hold year-round classes,
23 days of attendance in August shall be added to the month of
24 September and any days of attendance in June shall be added
25 to the month of May.

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

30 (c) In districts in which some buildings, but not all,
31 hold year-round classes, for the non-year-round buildings,
32 days of attendance in August shall be added to the month of
33 September and any days of attendance in June shall be added

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

9 Except as otherwise provided in this Section, days of
10 attendance by pupils shall be counted only for sessions of not
11 less than 5 clock hours of school work per day under direct
12 supervision of: (i) teachers, or (ii) non-teaching personnel or
13 volunteer personnel when engaging in non-teaching duties and
14 supervising in those instances specified in subsection (a) of
15 Section 10-22.34 and paragraph 10 of Section 34-18, with pupils
16 of legal school age and in kindergarten and grades 1 through
17 12.

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

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

24 (a) Pupils regularly enrolled in a public school for
25 only a part of the school day may be counted on the basis
26 of $1/6$ day for every class hour of instruction of 40
27 minutes or more attended pursuant to such enrollment,
28 unless a pupil is enrolled in a block-schedule format of 80
29 minutes or more of instruction, in which case the pupil may
30 be counted on the basis of the proportion of minutes of
31 school work completed each day to the minimum number of
32 minutes that school work is required to be held that day.

33 (b) Days of attendance may be less than 5 clock hours
34 on the opening and closing of the school term, and upon the

1 first day of pupil attendance, if preceded by a day or days
2 utilized as an institute or teachers' workshop.

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

8 (d) A session of 3 or more clock hours may be counted
9 as a day of attendance (1) when the remainder of the school
10 day or at least 2 hours in the evening of that day is
11 utilized for an in-service training program for teachers,
12 up to a maximum of 5 days per school year of which a
13 maximum of 4 days of such 5 days may be used for
14 parent-teacher conferences, provided a district conducts
15 an in-service training program for teachers which has been
16 approved by the State Superintendent of Education; or, in
17 lieu of 4 such days, 2 full days may be used, in which
18 event each such day may be counted as a day of attendance;
19 and (2) when days in addition to those provided in item (1)
20 are scheduled by a school pursuant to its school
21 improvement plan adopted under Article 34 or its revised or
22 amended school improvement plan adopted under Article 2,
23 provided that (i) such sessions of 3 or more clock hours
24 are scheduled to occur at regular intervals, (ii) the
25 remainder of the school days in which such sessions occur
26 are utilized for in-service training programs or other
27 staff development activities for teachers, and (iii) a
28 sufficient number of minutes of school work under the
29 direct supervision of teachers are added to the school days
30 between such regularly scheduled sessions to accumulate
31 not less than the number of minutes by which such sessions
32 of 3 or more clock hours fall short of 5 clock hours. Any
33 full days used for the purposes of this paragraph shall not
34 be considered for computing average daily attendance. Days

1 scheduled for in-service training programs, staff
2 development activities, or parent-teacher conferences may
3 be scheduled separately for different grade levels and
4 different attendance centers of the district.

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

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

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

23 (h) A recognized kindergarten which provides for only
24 1/2 day of attendance by each pupil shall not have more
25 than 1/2 day of attendance counted in any one day. However,
26 kindergartens may count 2 1/2 days of attendance in any 5
27 consecutive school days. When a pupil attends such a
28 kindergarten for 2 half days on any one school day, the
29 pupil shall have the following day as a day absent from
30 school, unless the school district obtains permission in
31 writing from the State Superintendent of Education.
32 Attendance at kindergartens which provide for a full day of
33 attendance by each pupil shall be counted the same as
34 attendance by first grade pupils. Only the first year of

1 attendance in one kindergarten shall be counted, except in
2 case of children who entered the kindergarten in their
3 fifth year whose educational development requires a second
4 year of kindergarten as determined under the rules and
5 regulations of the State Board of Education.

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

17 (G) Equalized Assessed Valuation Data.

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

28 The Department of Revenue shall add to the equalized
29 assessed value of all taxable property of each school district
30 situated entirely or partially within a county that is or was
31 subject to the alternative general homestead exemption
32 provisions of Section 15-176 of the Property Tax Code (a) an
33 amount equal to the total amount by which the homestead

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

34 This equalized assessed valuation, as adjusted further by

1 the requirements of this subsection, shall be utilized in the
2 calculation of Available Local Resources.

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

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

28 (b) The real property equalized assessed valuation for
29 a school district shall be adjusted by subtracting from the
30 real property value as equalized or assessed by the
31 Department of Revenue for the district an amount computed
32 by dividing the amount of any abatement of taxes under
33 Section 18-170 of the Property Tax Code by 3.00% for a
34 district maintaining grades kindergarten through 12, by

1 2.30% for a district maintaining grades kindergarten
2 through 8, or by 1.05% for a district maintaining grades 9
3 through 12 and adjusted by an amount computed by dividing
4 the 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 this
7 subparagraph (b).

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

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

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

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

20 "Preceding Tax Year": The property tax levy year
21 immediately preceding the Base Tax Year.

22 "Base Tax Year's Tax Extension": The product of the
23 equalized assessed valuation utilized by the County Clerk
24 in the Base Tax Year multiplied by the limiting rate as
25 calculated by the County Clerk and defined in the Property
26 Tax Extension Limitation Law.

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

31 "Extension Limitation Ratio": A numerical ratio,
32 certified by the County Clerk, in which the numerator is
33 the Base Tax Year's Tax Extension and the denominator is
34 the Preceding Tax Year's Tax Extension.

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

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

26 (4) For the purposes of calculating general State aid for
27 the 1999-2000 school year only, if a school district
28 experienced a triennial reassessment on the equalized assessed
29 valuation used in calculating its general State financial aid
30 apportionment for the 1998-1999 school year, the State Board of
31 Education shall calculate the Extension Limitation Equalized
32 Assessed Valuation that would have been used to calculate the
33 district's 1998-1999 general State aid. This amount shall equal
34 the product of the equalized assessed valuation used to

1 calculate general State aid for the 1997-1998 school year and
2 the district's Extension Limitation Ratio. If the Extension
3 Limitation Equalized Assessed Valuation of the school district
4 as calculated under this paragraph (4) is less than the
5 district's equalized assessed valuation utilized in
6 calculating the district's 1998-1999 general State aid
7 allocation, then for purposes of calculating the district's
8 general State aid pursuant to paragraph (5) of subsection (E),
9 that Extension Limitation Equalized Assessed Valuation shall
10 be utilized to calculate the district's Available Local
11 Resources.

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

24 (H) Supplemental General State Aid.

25 (1) In addition to the general State aid a school district
26 is allotted pursuant to subsection (E), qualifying school
27 districts shall receive a grant, paid in conjunction with a
28 district's payments of general State aid, for supplemental
29 general State aid based upon the concentration level of
30 children from low-income households within the school
31 district. Supplemental State aid grants provided for school
32 districts under this subsection shall be appropriated for
33 distribution to school districts as part of the same line item

1 in which the general State financial aid of school districts is
2 appropriated under this Section. If the appropriation in any
3 fiscal year for general State aid and supplemental general
4 State aid is insufficient to pay the amounts required under the
5 general State aid and supplemental general State aid
6 calculations, then the State Board of Education shall ensure
7 that each school district receives the full amount due for
8 general State aid and the remainder of the appropriation shall
9 be used for supplemental general State aid, which the State
10 Board of Education shall calculate and pay to eligible
11 districts on a prorated basis.

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

1 to this paragraph (1) by Public Act 92-28 shall apply to
2 supplemental general State aid grants for school years
3 preceding the 2003-2004 school year that are paid in fiscal
4 year 1999 or thereafter and to any State aid payments made in
5 fiscal year 1994 through fiscal year 1998 pursuant to
6 subsection 1(n) of Section 18-8 of this Code (which was
7 repealed on July 1, 1998), and any high school district that is
8 affected by Public Act 92-28 is entitled to a recomputation of
9 its supplemental general State aid grant or State aid paid in
10 any of those fiscal years. This recomputation shall not be
11 affected by any other funding.

12 (1.10) This paragraph (1.10) applies to the 2003-2004
13 school year and each school year thereafter. For purposes of
14 this subsection (H), the term "Low-Income Concentration Level"
15 shall, for each fiscal year, be the low-income eligible pupil
16 count as of July 1 of the immediately preceding fiscal year (as
17 determined by the Department of Human Services based on the
18 number of pupils who are eligible for at least one of the
19 following low income programs: Medicaid, KidCare, TANF, or Food
20 Stamps, excluding pupils who are eligible for services provided
21 by the Department of Children and Family Services, averaged
22 over the 2 immediately preceding fiscal years for fiscal year
23 2004 and over the 3 immediately preceding fiscal years for each
24 fiscal year thereafter) divided by the Average Daily Attendance
25 of the school district.

26 (2) Supplemental general State aid pursuant to this
27 subsection (H) shall be provided as follows for the 1998-1999,
28 1999-2000, and 2000-2001 school years only:

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

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

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

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

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

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

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

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

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

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

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

34 (d) For any school district with a Low Income

1 Concentration Level of at least 35% and less than 50%, the
2 grant for each school year shall be \$1,362 multiplied by
3 the low income eligible pupil count.

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

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

12 (2.10) Except as otherwise provided, supplemental general
13 State aid pursuant to this subsection (H) shall be provided as
14 follows for the 2003-2004 school year and each school year
15 thereafter:

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

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

25 For the 2003-2004 school year, 2004-2005 school year, and
26 2005-2006 school year only, the grant shall be no less than the
27 grant for the 2002-2003 school year. For the 2006-2007 school
28 year only, the grant shall be no less than the grant for the
29 2002-2003 school year multiplied by 0.66. For the 2007-2008
30 school year only, the grant shall be no less than the grant for
31 the 2002-2003 school year multiplied by 0.33. Notwithstanding
32 the provisions of this paragraph to the contrary, if for any
33 school year supplemental general State aid grants are prorated
34 as provided in paragraph (1) of this subsection (H), then the

1 grants under this paragraph shall be prorated.

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

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

30 (4) School districts with an Average Daily Attendance of
31 50,000 or more that qualify for supplemental general State aid
32 pursuant to this subsection shall be required to distribute
33 from funds available pursuant to this Section, no less than
34 \$261,000,000 in accordance with the following requirements:

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

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

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

24 (d) Any funds made available under this subsection that
25 by reason of the provisions of this subsection are not
26 required to be allocated and provided to attendance centers
27 may be used and appropriated by the board of the district
28 for any lawful school purpose.

29 (e) Funds received by an attendance center pursuant to
30 this subsection shall be used by the attendance center at
31 the discretion of the principal and local school council
32 for programs to improve educational opportunities at
33 qualifying schools through the following programs and
34 services: early childhood education, reduced class size or

1 improved adult to student classroom ratio, enrichment
2 programs, remedial assistance, attendance improvement, and
3 other educationally beneficial expenditures which
4 supplement the regular and basic programs as determined by
5 the State Board of Education. Funds provided shall not be
6 expended for any political or lobbying purposes as defined
7 by board rule.

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

24 Upon notification by the State Board of Education that
25 the district has not submitted a plan prior to July 15 or a
26 modified plan within the time period specified herein, the
27 State aid funds affected by that plan or modified plan
28 shall be withheld by the State Board of Education until a
29 plan or modified plan is submitted.

30 If the district fails to distribute State aid to
31 attendance centers in accordance with an approved plan, the
32 plan for the following year shall allocate funds, in
33 addition to the funds otherwise required by this
34 subsection, to those attendance centers which were

1 underfunded during the previous year in amounts equal to
2 such underfunding.

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

23 The State Board of Education shall promulgate rules and
24 regulations to implement the provisions of this
25 subsection. No funds shall be released under this
26 subdivision (H) (4) to any district that has not submitted a
27 plan that has been approved by the State Board of
28 Education.

29 (I) General State Aid for Newly Configured School Districts.

30 (1) For a new school district formed by combining property
31 included totally within 2 or more previously existing school
32 districts, for its first year of existence the general State
33 aid and supplemental general State aid calculated under this

1 Section shall be computed for the new district and for the
2 previously existing districts for which property is totally
3 included within the new district. If the computation on the
4 basis of the previously existing districts is greater, a
5 supplementary payment equal to the difference shall be made for
6 the first 4 years of existence of the new district.

7 (2) For a school district which annexes all of the
8 territory of one or more entire other school districts, for the
9 first year during which the change of boundaries attributable
10 to such annexation becomes effective for all purposes as
11 determined under Section 7-9 or 7A-8, the general State aid and
12 supplemental general State aid calculated under this Section
13 shall be computed for the annexing district as constituted
14 after the annexation and for the annexing and each annexed
15 district as constituted prior to the annexation; and if the
16 computation on the basis of the annexing and annexed districts
17 as constituted prior to the annexation is greater, a
18 supplementary payment equal to the difference shall be made for
19 the first 4 years of existence of the annexing school district
20 as constituted upon such annexation.

21 (3) For 2 or more school districts which annex all of the
22 territory of one or more entire other school districts, and for
23 2 or more community unit districts which result upon the
24 division (pursuant to petition under Section 11A-2) of one or
25 more other unit school districts into 2 or more parts and which
26 together include all of the parts into which such other unit
27 school district or districts are so divided, for the first year
28 during which the change of boundaries attributable to such
29 annexation or division becomes effective for all purposes as
30 determined under Section 7-9 or 11A-10, as the case may be, the
31 general State aid and supplemental general State aid calculated
32 under this Section shall be computed for each annexing or
33 resulting district as constituted after the annexation or
34 division and for each annexing and annexed district, or for

1 each resulting and divided district, as constituted prior to
2 the annexation or division; and if the aggregate of the general
3 State aid and supplemental general State aid as so computed for
4 the annexing or resulting districts as constituted after the
5 annexation or division is less than the aggregate of the
6 general State aid and supplemental general State aid as so
7 computed for the annexing and annexed districts, or for the
8 resulting and divided districts, as constituted prior to the
9 annexation or division, then a supplementary payment equal to
10 the difference shall be made and allocated between or among the
11 annexing or resulting districts, as constituted upon such
12 annexation or division, for the first 4 years of their
13 existence. The total difference payment shall be allocated
14 between or among the annexing or resulting districts in the
15 same ratio as the pupil enrollment from that portion of the
16 annexed or divided district or districts which is annexed to or
17 included in each such annexing or resulting district bears to
18 the total pupil enrollment from the entire annexed or divided
19 district or districts, as such pupil enrollment is determined
20 for the school year last ending prior to the date when the
21 change of boundaries attributable to the annexation or division
22 becomes effective for all purposes. The amount of the total
23 difference payment and the amount thereof to be allocated to
24 the annexing or resulting districts shall be computed by the
25 State Board of Education on the basis of pupil enrollment and
26 other data which shall be certified to the State Board of
27 Education, on forms which it shall provide for that purpose, by
28 the regional superintendent of schools for each educational
29 service region in which the annexing and annexed districts, or
30 resulting and divided districts are located.

31 (3.5) Claims for financial assistance under this
32 subsection (I) shall not be recomputed except as expressly
33 provided under this Section.

34 (3.10) For a school district that annexes territory

1 detached from another school district whereby the enrollment of
2 the annexing district increases by 90% or more as a result of
3 the annexation, for the first year during which the change of
4 boundaries attributable to the annexation becomes effective
5 for all purposes as determined under Section 7-9 of this Code,
6 the general State aid and supplemental general State aid
7 calculated under this Section shall be computed for the
8 district gaining territory and the district losing territory as
9 constituted after the annexation and for the same districts as
10 constituted prior to the annexation; and if the aggregate of
11 the general State aid and supplemental general State aid as so
12 computed for the district gaining territory and the district
13 losing territory as constituted after the annexation is less
14 than the aggregate of the general State aid and supplemental
15 general State aid as so computed for the district gaining
16 territory and the district losing territory as constituted
17 prior to the annexation, then a supplementary payment shall be
18 made to the annexing district for the first 4 years of
19 existence after the annexation, equal to the difference
20 multiplied by the ratio of student enrollment in the territory
21 detached to the total student enrollment in the district losing
22 territory for the year prior to the effective date of the
23 annexation. The amount of the total difference and the
24 proportion paid to the annexing district shall be computed by
25 the State Board of Education on the basis of pupil enrollment
26 and other data that must be submitted to the State Board of
27 Education in accordance with Section 7-14A of this Code. The
28 changes to this Section made by this amendatory Act of the 94th
29 General Assembly are intended to be retroactive and applicable
30 to any annexation taking effect on or after July 1, 2004.

31 (4) Any supplementary payment made under this subsection
32 (I) shall be treated as separate from all other payments made
33 pursuant to this Section.

1 (J) Supplementary Grants in Aid.

2 (1) Notwithstanding any other provisions of this Section,
3 the amount of the aggregate general State aid in combination
4 with supplemental general State aid under this Section for
5 which each school district is eligible shall be no less than
6 the amount of the aggregate general State aid entitlement that
7 was received by the district under Section 18-8 (exclusive of
8 amounts received under subsections 5(p) and 5(p-5) of that
9 Section) for the 1997-98 school year, pursuant to the
10 provisions of that Section as it was then in effect. If a
11 school district qualifies to receive a supplementary payment
12 made under this subsection (J), the amount of the aggregate
13 general State aid in combination with supplemental general
14 State aid under this Section which that district is eligible to
15 receive for each school year shall be no less than the amount
16 of the aggregate general State aid entitlement that was
17 received by the district under Section 18-8 (exclusive of
18 amounts received under subsections 5(p) and 5(p-5) of that
19 Section) for the 1997-1998 school year, pursuant to the
20 provisions of that Section as it was then in effect.

21 (2) If, as provided in paragraph (1) of this subsection
22 (J), a school district is to receive aggregate general State
23 aid in combination with supplemental general State aid under
24 this Section for the 1998-99 school year and any subsequent
25 school year that in any such school year is less than the
26 amount of the aggregate general State aid entitlement that the
27 district received for the 1997-98 school year, the school
28 district shall also receive, from a separate appropriation made
29 for purposes of this subsection (J), a supplementary payment
30 that is equal to the amount of the difference in the aggregate
31 State aid figures as described in paragraph (1).

32 (3) (Blank).

33 (K) Grants to Laboratory and Alternative Schools.

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

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

19 As used in this Section, "alternative school" means a
20 public school which is created and operated by a Regional
21 Superintendent of Schools and approved by the State Board of
22 Education. Such alternative schools may offer courses of
23 instruction for which credit is given in regular school
24 programs, courses to prepare students for the high school
25 equivalency testing program or vocational and occupational
26 training. A regional superintendent of schools may contract
27 with a school district or a public community college district
28 to operate an alternative school. An alternative school serving
29 more than one educational service region may be established by
30 the regional superintendents of schools of the affected
31 educational service regions. An alternative school serving
32 more than one educational service region may be operated under
33 such terms as the regional superintendents of schools of those
34 educational service regions may agree.

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

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

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

23 (2) (Blank).

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

26 (M) Education Funding Advisory Board.

27 The Education Funding Advisory Board, hereinafter in this
28 subsection (M) referred to as the "Board", is hereby created.
29 The Board shall consist of 5 members who are appointed by the
30 Governor, by and with the advice and consent of the Senate. The
31 members appointed shall include representatives of education,
32 business, and the general public. One of the members so

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

30 The Education Funding Advisory Board shall be deemed
31 established, and the initial members appointed by the Governor
32 to serve as members of the Board shall take office, on the date
33 that the Governor makes his or her appointment of the fifth
34 initial member of the Board, whether those initial members are

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

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

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

22 (N) (Blank).

23 (O) References.

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

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

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

7 (Source: P.A. 93-21, eff. 7-1-03; 93-715, eff. 7-12-04; 93-808,
8 eff. 7-26-04; 93-838, eff. 7-30-04; 93-875, eff. 8-6-04; 94-69,
9 eff. 7-1-05; 94-438, eff. 8-4-05; revised 8-22-05.)

10 (105 ILCS 5/18-8.2) (from Ch. 122, par. 18-8.2)

11 Sec. 18-8.2. Supplementary State aid for new and for
12 certain annexing districts.

13 (a) After the formation of a new district, a computation
14 shall be made to determine the difference between the salaries
15 effective in each of the previously existing districts on June
16 30, prior to the creation of the new district. For the first 4
17 years after the formation of the new district or if the new
18 district was formed after October 31, 1982 and prior to the
19 effective date of this amendatory Act of 1985, for the 3 years
20 immediately following such effective date, a supplementary
21 State aid reimbursement shall be paid to the new district equal
22 to the difference between the sum of the salaries earned by
23 each of the certificated members of the new district while
24 employed in one of the previously existing districts during the
25 year immediately preceding the formation of the new district
26 and the sum of the salaries those certificated members would
27 have been paid during the year immediately prior to the
28 formation of the new district if placed on the salary schedule
29 of the previously existing district with the highest salary
30 schedule.

31 (b) After the territory of one or more school districts is
32 annexed by one or more other school districts, or after the
33 division (pursuant to petition under Section 11A-2) of a unit

1 school district or districts into 2 or more parts which all are
2 included in 2 or more other community unit districts resulting
3 upon that division, a computation shall be made to determine
4 the difference between the salaries effective in each such
5 annexed or divided district and in the annexing or resulting
6 district or districts as they each were constituted on June 30
7 preceding the date when the change of boundaries attributable
8 to such annexation or division became effective for all
9 purposes as determined under Section 7-9, 7A-8 or 11A-10. For
10 the first 4 years after any such annexation or division, a
11 supplementary State aid reimbursement shall be paid to each
12 annexing or resulting district as constituted after the
13 annexation or division equal to the difference between the sum
14 of the salaries earned by each of the certificated members of
15 such annexing or resulting district as constituted after the
16 annexation or division while employed in an annexed or annexing
17 district, or in a divided or resulting district, during the
18 year immediately preceding the annexation or division, and the
19 sum of the salaries those certificated members would have been
20 paid during such immediately preceding year if placed on the
21 salary schedule of whichever of such annexing or annexed
22 districts, or resulting or divided districts, had the highest
23 salary schedule during such immediately preceding year.

24 (b-5) After the annexation of territory detached from
25 another school district whereby the enrollment of the annexing
26 district increases by 90% or more as a result of the
27 annexation, a computation shall be made to determine the
28 difference between the salaries effective in the district
29 gaining territory and the district losing territory as they
30 each were constituted on June 30 preceding the date when the
31 change of boundaries attributable to the annexation became
32 effective for all purposes as determined under Section 7-9 of
33 this Code. For the first 4 years after the annexation, a
34 supplementary State aid reimbursement shall be paid to the

1 annexing district equal to the difference between the sum of
2 the salaries earned by each of the certificated members of the
3 annexing district as constituted after the annexation while
4 employed in the district gaining territory or the district
5 losing territory during the year immediately preceding the
6 annexation and the sum of the salaries those certificated
7 members would have been paid during such immediately preceding
8 year if placed on the salary schedule of whichever of the
9 district gaining territory or district losing territory had the
10 highest salary schedule during the immediately preceding year.
11 To be eligible for supplementary State aid reimbursement under
12 this Section, the intergovernmental agreement to be submitted
13 pursuant to Section 7-14A of this Code must show that staff
14 members were transferred from the control of the district
15 losing territory to the control of the district gaining
16 territory in the annexation. The changes to this Section made
17 by this amendatory Act of the 94th General Assembly are
18 intended to be retroactive and applicable to any annexation
19 taking effect on or after July 1, 2004.

20 (c) Such supplementary State aid reimbursement shall be
21 treated as separate from all other payments made pursuant to
22 Section 18-8 or 18-8.05. In the case of the formation of a new
23 district, reimbursement shall begin during the first year of
24 operation of the new district; and in the case of an annexation
25 of the territory of one or more school districts by one or more
26 other school districts, ~~or~~ the division (pursuant to petition
27 under Section 11A-2) of a unit school district or districts
28 into 2 or more parts which all are included in 2 or more other
29 community unit districts resulting upon that division, or the
30 annexation of territory detached from a school district whereby
31 the enrollment of the annexing district increases by 90% or
32 more as a result of the annexation, reimbursement shall begin
33 during the first year when the change in boundaries
34 attributable to such annexation or division becomes effective

1 for all purposes as determined pursuant to Section 7-9, 7A-8 or
2 11A-10. Each year any such new, annexing or resulting district,
3 as the case may be, is entitled to receive reimbursement, the
4 number of eligible certified members who are employed on
5 October 1 in any such district shall be certified to the State
6 Board of Education on prescribed forms by October 15 and
7 payment shall be made on or before November 15 of that year.

8 (d) If a unit school district annexes all the territory of
9 another unit school district effective for all purposes
10 pursuant to Section 7-9 on July 1, 1988, and if part of the
11 annexed territory is detached within 90 days after July 1,
12 1988, then the detachment shall be disregarded in computing the
13 supplementary State aid reimbursements under this Section for
14 the entire 3 year period and the supplementary State aid
15 reimbursements shall not be diminished because of the
16 detachment.

17 (e) The changes made by this amendatory Act of 1989 are
18 intended to be retroactive and applicable to any annexation
19 taking effect after August 1, 1987.

20 (Source: P.A. 90-548, eff. 1-1-98.)

21 (105 ILCS 5/18-8.3) (from Ch. 122, par. 18-8.3)

22 Sec. 18-8.3. Supplementary State aid for new and for
23 certain annexing districts.

24 (a) For the first year after the formation of a new school
25 district formed by combining property included totally within 2
26 or more previously existing school districts, or if the new
27 district was formed after October 31, 1982 and prior to the
28 effective date of this amendatory Act of 1985 or if the new
29 district was formed after June 30, 1983 and prior to the
30 effective date of this amendatory Act of 1987, for the first
31 year immediately following either such effective date, a
32 computation shall be made totaling each previously existing
33 district's audited fund balances in the educational fund,

1 working cash fund, operations and maintenance fund, and
2 transportation fund for the year ending June 30 prior to the
3 referendum for the creation of the new district. The new
4 district shall be paid supplementary State aid equal to the sum
5 of the differences between the deficit of the previously
6 existing district with the smallest such deficit and the
7 deficits of each of the other previously existing districts.

8 (b) For the first year after the annexation of all of the
9 territory of one or more entire school districts by another
10 school district (including the annexation by a high school
11 district pursuant to Article 7A of all territory of a unit
12 school district dissolved pursuant to that Article), or if the
13 annexation took effect after January 1, 1986 and prior to the
14 effective date of this amendatory Act of 1987, for the first
15 year immediately following the effective date of this
16 amendatory Act, computations shall be made, for the year ending
17 June 30 prior to the date that the change of boundaries
18 attributable to such annexation is allowed by the affirmative
19 decision issued by the regional board of school trustees under
20 Section 7-6, notwithstanding any effort to seek administrative
21 review of such decision, totaling the annexing district's and
22 totaling each annexed district's audited fund balances in their
23 respective educational, working cash, operations and
24 maintenance, and transportation funds. The annexing district
25 as constituted after the annexation shall be paid supplementary
26 State aid equal to the sum of the differences between the
27 deficit of whichever of the annexing or annexed districts as
28 constituted prior to the annexation had the smallest deficit
29 and the deficits of each of such other districts as constituted
30 prior to such annexation.

31 (c) For the first year after the annexation of all of the
32 territory of one or more entire school districts by 2 or more
33 other school districts, and for the first year after the
34 division (pursuant to petition under Section 11A-2) of a unit

1 school district or districts into 2 or more parts which all are
2 included in 2 or more other community unit districts resulting
3 upon that division, computations shall be made (for the year
4 ending June 30 prior to the date that the change of boundaries
5 attributable to such annexation or division is allowed by the
6 affirmative decision of the regional board of school trustees
7 under Section 7-6 or by the State Superintendent of Education
8 under Section 11A-3, notwithstanding any action for
9 administrative review of such decision) totaling each annexing
10 and annexed district's, or each resulting and divided
11 district's audited fund balances in their respective
12 educational, working cash, operations and maintenance, and
13 transportation funds. The annexing or resulting districts as
14 constituted after the annexation or division shall be paid
15 supplementary State aid, allocated as hereinafter provided, in
16 an aggregate amount equal to the sum of the differences between
17 the deficit of whichever of the annexing or annexed districts,
18 or resulting or divided districts, as constituted prior to the
19 annexation or division, had the smallest deficit and the
20 deficits of each of such other districts as constituted prior
21 to such annexation or division. The aggregate amount of the
22 supplementary State aid payable under this subsection shall be
23 allocated between or among the annexing or resulting districts
24 as follows: (i) the regional superintendent of schools for each
25 educational service region in which an annexed or divided
26 school district is located prior to the annexation or division
27 shall certify to the State Board of Education, on forms which
28 it shall provide for that purpose, the value of all taxable
29 property in each such annexed or divided school district as
30 last equalized or assessed by the Department of Revenue prior
31 to the annexation or division, and the equalized assessed value
32 of each part of the annexed or divided district that was
33 annexed to or included as a part of an annexing or resulting
34 district; (ii) using equalized assessed values as certified by

1 the regional superintendent of schools under clause (i) of this
2 subsection, the combined audited fund balance deficit of each
3 annexed or divided district as determined under this Section
4 shall be apportioned between or among the annexing or resulting
5 districts in the same ratio as the equalized assessed value of
6 that part of such annexed or divided district which was annexed
7 to or included as a part of an annexing or resulting district
8 bears to the total equalized assessed value of such annexed or
9 divided district; and (iii) the aggregate supplementary State
10 aid payment under this subsection shall be allocated between or
11 among, and shall be paid to, the annexing and resulting
12 districts in the same ratio as the sum of the combined audited
13 fund balance deficit of each such annexing or resulting
14 district as constituted prior to the annexation or division
15 plus all combined audited fund balance deficit amounts
16 apportioned to that annexing or resulting district under clause
17 (ii) of this subsection bears to the aggregate of the combined
18 audited fund balance deficits of all of the annexing and
19 annexed districts, or resulting and divided districts, as
20 constituted prior to the annexation or division.

21 (c-5) For the first year after the annexation of territory
22 detached from another school district whereby the enrollment of
23 the annexing district increases by 90% or more as a result of
24 the annexation, a computation shall be made totaling the
25 audited fund balances of the district gaining territory and the
26 audited fund balances of the district losing territory in the
27 educational fund, working cash fund, operations and
28 maintenance fund, and transportation fund for the year ending
29 June 30 prior to the date that the change of boundaries
30 attributable to the annexation is allowed by the affirmative
31 decision of the regional board of school trustees under Section
32 7-6 of this Code, notwithstanding any action for administrative
33 review of the decision. The annexing district as constituted
34 after the annexation shall be paid supplementary State aid

1 equal to the difference between the deficit of whichever
2 district included in this calculation as constituted prior to
3 the annexation had the smallest deficit and the deficit of each
4 other district included in this calculation as constituted
5 prior to the annexation, multiplied by the ratio of equalized
6 assessed value of the territory detached to the total equalized
7 assessed value of the district losing territory. The regional
8 superintendent of schools for the educational service region in
9 which a district losing territory is located prior to the
10 annexation shall certify to the State Board of Education the
11 value of all taxable property in the district losing territory
12 and the value of all taxable property in the territory being
13 detached, as last equalized or assessed by the Department of
14 Revenue prior to the annexation. To be eligible for
15 supplementary State aid reimbursement under this Section, the
16 intergovernmental agreement to be submitted pursuant to
17 Section 7-14A of this Code must show that fund balances were
18 transferred from the district losing territory to the district
19 gaining territory in the annexation. The changes to this
20 Section made by this amendatory Act of the 94th General
21 Assembly are intended to be retroactive and applicable to any
22 annexation taking effect on or after July 1, 2004.

23 (d) For purposes of any calculation required under
24 subsection (a), (b), ~~or~~ (c), or (c-5), a district with a
25 combined fund balance that is positive will be considered to
26 have a deficit of zero. For purposes of determining each
27 district's audited fund balances in its educational fund,
28 working cash fund, operations and maintenance fund and
29 transportation fund for the specified year ending June 30 as
30 provided in subsections (a), (b), ~~and~~ (c), and (c-5), the
31 balance of each such fund shall be deemed decreased by an
32 amount equal to the amount of the annual property tax
33 theretofore levied in such fund by the district for collection
34 and payment to the district during the calendar year in which

1 such June 30 fell, but only to the extent that the tax so
2 levied in such fund actually was received by the district on or
3 before, or comprised a part of such fund on such June 30. For
4 purposes of determining each district's audited fund balances,
5 a calculation shall be made for each fund to determine the
6 average for the 3 years prior to the specified year ending June
7 30 as provided in subsections (a), (b), ~~and (c)~~, and (c-5) of
8 the district's expenditures in the categories "purchased
9 services", "supplies and materials", and "capital outlay", as
10 those categories are defined in rules of the State Board of
11 Education. If this three-year average is less than the
12 district's expenditures in these categories for the specified
13 year ending June 30 as provided in subsections (a), (b), ~~and~~
14 (c), and (c-5) then the three-year average shall be used in
15 calculating the amounts payable under this Section in place of
16 the amounts shown in these categories for the specified year
17 ending June 30 as provided in subsections (a), (b), ~~and (c)~~,
18 and (c-5). For purposes of subsection (a), the changes made to
19 this subsection (d) by this amendatory Act of 1987 shall apply
20 to the formation of a new district by combining property
21 included totally within 2 or more previously existing districts
22 whenever the new district was so formed after June 30, 1983 and
23 prior to this amendatory Act of 1987 and whenever the new
24 district is so formed after such effective date. For purposes
25 of subsection (b), the changes made to this subsection (d) by
26 this amendatory Act of 1987 shall apply to the annexation of
27 all of the territory of one or more entire school districts by
28 another school district whenever the annexation took effect
29 after January 1, 1986 and prior to the effective date of this
30 amendatory Act of 1987 and whenever the annexation - including
31 an annexation by a high school district pursuant to Article 7A
32 of all territory of a unit school district dissolved pursuant
33 to that Article - takes effect after such effective date. Any
34 deficit because of State aid not yet received shall not be

1 considered in determining such June 30 deficits. The same basis
2 of accounting shall be used by all previously existing
3 districts and by all annexing or annexed districts, or
4 resulting or divided districts, as constituted prior to the
5 annexation or division in making any computation required under
6 subsection (a), (b), ~~(c)~~, or (c-5).

7 (e) Such supplementary State aid payments shall be treated
8 as separate from all other payments made pursuant to Section
9 18-8.

10 (f) The amendments to this Section made by Public Act
11 83-1417 shall not apply if the petition for a referendum for
12 the creation of the new school district was filed with the
13 regional superintendent of schools or the regional board of
14 school trustees after January 5, 1984, and prior to June 30,
15 1984.

16 (g) If a unit school district annexes all the territory of
17 another unit school district effective for all purposes
18 pursuant to Section 7-9 on July 1, 1988, and if part of the
19 annexed territory is detached within 90 days after July 1,
20 1988, then the detachment shall be disregarded in computing the
21 supplementary State aid payments under this Section and the
22 supplementary State aid payments shall not be diminished
23 because of the detachment.

24 (Source: P.A. 88-555, eff. 7-27-94.)

25 (105 ILCS 5/18-8.5) (from Ch. 122, par. 18-8.5)

26 Sec. 18-8.5. Supplementary State aid for new, annexing or
27 resulting districts.

28 (a) Following the formation of a new school district
29 pursuant to Article 11A or 11B, or of a new elementary school
30 district pursuant to Article 7A, or the annexation of all of
31 the territory of one or more entire school districts by one or
32 more other school districts, or the division pursuant to
33 petition under Section 11A-2 of a unit school district or

1 districts into 2 or more parts which all are included in 2 or
 2 more other community unit districts resulting upon that
 3 division, a supplementary State aid reimbursement shall be paid
 4 for the number of school years determined under the following
 5 table to each new, annexing or resulting district equal to the
 6 sum of \$4,000 for each certified employee who is employed by
 7 such district on a full-time basis for the regular term of any
 8 such school year:

Reorganized District's Rank by type of district (unit, high school, elementary) in Equalized Assessed Value Per Pupil by Quintile	Reorganized District's Rank in Average Daily Attendance By Quintile		
	1st	2nd	3rd, 4th or 5th
	Quintile	Quintile	Quintile
1st Quintile	1 year	1 year	1 year
2nd Quintile	1 year	2 years	2 years
3rd Quintile	2 years	3 years	3 years
4th Quintile	2 years	3 years	3 years
5th Quintile	2 years	3 years	3 years

22 The State Board of Education shall make a one-time calculation
 23 of a reorganized district's quintile ranks. The average daily
 24 attendance used in this calculation shall be the best 3 months'
 25 average daily attendance for the district's first year. The
 26 equalized assessed value per pupil shall be the district's real
 27 property equalized assessed value used in calculating the
 28 district's first-year general State aid claim divided by the
 29 best 3 months' average daily attendance.

30 No annexing or resulting school district shall be entitled
 31 to supplementary State aid under this Section unless such
 32 district acquires at least 30% of the average daily attendance
 33 of the district from which the territory is being detached or
 34 divided.

1 If a district results from multiple reorganizations that
2 would otherwise qualify the district for multiple payments
3 under this Section in any year, the district shall receive a
4 single payment only for that year based solely on the most
5 recent reorganization.

6 (b) The supplementary State aid reimbursement payable
7 under this Section shall be separate from and in addition to
8 all other payments made to the district pursuant to any other
9 Section of this Article.

10 (c) During May of each school year for which a
11 supplementary State aid reimbursement is to be paid to a new,
12 annexing or resulting school district pursuant to this Section,
13 the school board shall certify to the State Board of Education,
14 on forms furnished to the school board by the State Board of
15 Education for purposes of this Section, the number of certified
16 employees for which the district is entitled to reimbursement
17 under this Section, together with the names, certificate
18 numbers and positions held by such certified employees.

19 (d) Upon certification by the State Board of Education to
20 the State Comptroller of the amount of the supplementary State
21 aid reimbursement to which a school district is entitled by
22 this Section, the State Comptroller shall draw his warrant upon
23 the State Treasurer for the payment thereof to the school
24 district and shall promptly transmit the payment to the school
25 district through the appropriate school treasurer.

26 (e) The changes to this Section made by P.A. 88-555 shall
27 apply to all reorganizations for which the petitions are filed
28 with the regional board of school trustees or the regional
29 superintendent, as the case may be, on or after January 1,
30 1995.

31 (f) Following the annexation of territory detached from
32 another school district whereby the enrollment of the annexing
33 district increases 90% or more as a result of the annexation, a
34 supplementary State aid reimbursement shall be paid to the

1 annexing district equal to the sum of \$4,000 for each certified
2 employee who is employed by the annexing district on a
3 full-time basis and shall be calculated in accordance with
4 subsection (a) of this Section. To be eligible for
5 supplementary State aid reimbursement under this Section, the
6 intergovernmental agreement to be submitted pursuant to
7 Section 7-14A of this Code must show that certified staff
8 members were transferred from the control of the district
9 losing territory to the control of the district gaining
10 territory in the annexation. The changes to this Section made
11 by this amendatory Act of the 94th General Assembly are
12 intended to be retroactive and applicable to any annexation
13 taking effect on or after July 1, 2004.

14 (Source: P.A. 87-10; 87-435; 87-1210; 88-555, eff. 7-27-94;
15 88-686, eff. 1-24-95.)

16 Section 99. Effective date. This Act takes effect July 1,
17 2006.".