

1 AN ACT concerning government.

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

4 Section 5. The Property Tax Code is amended by changing
5 Sections 18-185, 18-190, 18-205, 18-213, and 18-214 and by
6 adding Section 18-242 as follows:

7 (35 ILCS 200/18-185)

8 Sec. 18-185. Short title; definitions. This Division 5 may
9 be cited as the Property Tax Extension Limitation Law. As used
10 in this Division 5:

11 "Consumer Price Index" means the Consumer Price Index for
12 All Urban Consumers for all items published by the United
13 States Department of Labor.

14 "Extension limitation", except as otherwise provided in
15 this paragraph, means (a) the lesser of 5% or the percentage
16 increase in the Consumer Price Index during the 12-month
17 calendar year preceding the levy year or (b) the rate of
18 increase approved by voters under Section 18-205. For the 2016
19 levy year only, "extension limitation" means (i) for each
20 taxing district having the majority of its 2015 equalized
21 assessed value outside of Cook County, 0% or the rate of
22 increase approved by the voters under Section 18-205 and (ii)
23 for each taxing district having the majority of its 2015

1 equalized assessed value within Cook County, (a) the lesser of
2 5% or the percentage increase in the Consumer Price Index
3 during the 12-month calendar year preceding the levy year or
4 (b) the rate of increase approved by voters under Section
5 18-205. For the 2017 levy year only, "extension limitation"
6 means 0% or the rate of increase approved by the voters under
7 Section 18-205. For the 2018 levy year only, "extension
8 limitation" means (i) for each taxing district having the
9 majority of its 2015 equalized assessed value within Cook
10 County, 0% or the rate of increase approved by the voters under
11 Section 18-205 and (ii) for each taxing district having the
12 majority of its 2015 equalized assessed value outside of Cook
13 County, (a) the lesser of 5% or the percentage increase in the
14 Consumer Price Index during the 12-month calendar year
15 preceding the levy year or (b) the rate of increase approved by
16 voters under Section 18-205.

17 "Affected county" means a county of 3,000,000 or more
18 inhabitants or a county contiguous to a county of 3,000,000 or
19 more inhabitants.

20 "Taxing district" has the same meaning provided in Section
21 1-150, except as otherwise provided in this Section. For the
22 1991 through 1994 levy years only, "taxing district" includes
23 only each non-home rule taxing district having the majority of
24 its 1990 equalized assessed value within any county or counties
25 contiguous to a county with 3,000,000 or more inhabitants.
26 Beginning with the 1995 levy year and through the 2015 levy

1 year, and beginning again with the 2019 levy year, "taxing
2 district" includes only each non-home rule taxing district
3 subject to this Law before the 1995 levy year and each non-home
4 rule taxing district not subject to this Law before the 1995
5 levy year having the majority of its 1994 equalized assessed
6 value in an affected county or counties. Beginning with the
7 levy year in which this Law becomes applicable to a taxing
8 district as provided in Section 18-213, "taxing district" also
9 includes those taxing districts made subject to this Law as
10 provided in Section 18-213. For the 2016 levy year, "taxing
11 district" includes only: (1) each taxing district that (A) has
12 the majority of its 2015 equalized assessed value within Cook
13 County and (B) was subject to this Law in the 2015 levy year,
14 and (2) each taxing district, as defined in Section 1-150, that
15 has the majority of its 2015 equalized assessed value outside
16 of Cook County, including home rule units having the majority
17 of their 2015 equalized assessed value outside of Cook County.
18 For the 2017 levy year, "taxing district" has the same meaning
19 provided in Section 1-150, and includes home rule units. For
20 the 2018 levy year, "taxing district" includes only: (1) each
21 taxing district subject to this Law during the 2015 levy year,
22 (2) each home rule and non-home rule taxing district that has
23 the majority of its 2015 equalized assessed value within Cook
24 County, and (3) those taxing districts made subject to this Law
25 as provided in Section 18-213.

26 "Aggregate extension" for taxing districts to which this

1 Law applied before the 1995 levy year means the annual
2 corporate extension for the taxing district and those special
3 purpose extensions that are made annually for the taxing
4 district, excluding special purpose extensions: (a) made for
5 the taxing district to pay interest or principal on general
6 obligation bonds that were approved by referendum; (b) made for
7 any taxing district to pay interest or principal on general
8 obligation bonds issued before October 1, 1991; (c) made for
9 any taxing district to pay interest or principal on bonds
10 issued to refund or continue to refund those bonds issued
11 before October 1, 1991; (d) made for any taxing district to pay
12 interest or principal on bonds issued to refund or continue to
13 refund bonds issued after October 1, 1991 that were approved by
14 referendum; (e) made for any taxing district to pay interest or
15 principal on revenue bonds issued before October 1, 1991 for
16 payment of which a property tax levy or the full faith and
17 credit of the unit of local government is pledged; however, a
18 tax for the payment of interest or principal on those bonds
19 shall be made only after the governing body of the unit of
20 local government finds that all other sources for payment are
21 insufficient to make those payments; (f) made for payments
22 under a building commission lease when the lease payments are
23 for the retirement of bonds issued by the commission before
24 October 1, 1991, to pay for the building project; (g) made for
25 payments due under installment contracts entered into before
26 October 1, 1991; (h) made for payments of principal and

1 interest on bonds issued under the Metropolitan Water
2 Reclamation District Act to finance construction projects
3 initiated before October 1, 1991; (i) made for payments of
4 principal and interest on limited bonds, as defined in Section
5 3 of the Local Government Debt Reform Act, in an amount not to
6 exceed the debt service extension base less the amount in items
7 (b), (c), (e), and (h) of this definition for non-referendum
8 obligations, except obligations initially issued pursuant to
9 referendum; (j) made for payments of principal and interest on
10 bonds issued under Section 15 of the Local Government Debt
11 Reform Act; (k) made by a school district that participates in
12 the Special Education District of Lake County, created by
13 special education joint agreement under Section 10-22.31 of the
14 School Code, for payment of the school district's share of the
15 amounts required to be contributed by the Special Education
16 District of Lake County to the Illinois Municipal Retirement
17 Fund under Article 7 of the Illinois Pension Code; the amount
18 of any extension under this item (k) shall be certified by the
19 school district to the county clerk; (l) made to fund expenses
20 of providing joint recreational programs for the handicapped
21 under Section 5-8 of the Park District Code or Section 11-95-14
22 of the Illinois Municipal Code; (m) made for temporary
23 relocation loan repayment purposes pursuant to Sections 2-3.77
24 and 17-2.2d of the School Code; (n) made for payment of
25 principal and interest on any bonds issued under the authority
26 of Section 17-2.2d of the School Code; (o) made for

1 contributions to a firefighter's pension fund created under
2 Article 4 of the Illinois Pension Code, to the extent of the
3 amount certified under item (5) of Section 4-134 of the
4 Illinois Pension Code; ~~and~~ (p) made for road purposes in the
5 first year after a township assumes the rights, powers, duties,
6 assets, property, liabilities, obligations, and
7 responsibilities of a road district abolished under the
8 provisions of Section 6-133 of the Illinois Highway Code; and
9 (q) for the 2016 and 2017 levy years, made for public safety
10 purposes.

11 "Aggregate extension" for the taxing districts to which
12 this Law did not apply before the 1995 levy year (except taxing
13 districts subject to this Law in accordance with Section 18-213
14 or this amendatory Act of the 99th General Assembly) means the
15 annual corporate extension for the taxing district and those
16 special purpose extensions that are made annually for the
17 taxing district, excluding special purpose extensions: (a)
18 made for the taxing district to pay interest or principal on
19 general obligation bonds that were approved by referendum; (b)
20 made for any taxing district to pay interest or principal on
21 general obligation bonds issued before March 1, 1995; (c) made
22 for any taxing district to pay interest or principal on bonds
23 issued to refund or continue to refund those bonds issued
24 before March 1, 1995; (d) made for any taxing district to pay
25 interest or principal on bonds issued to refund or continue to
26 refund bonds issued after March 1, 1995 that were approved by

1 referendum; (e) made for any taxing district to pay interest or
2 principal on revenue bonds issued before March 1, 1995 for
3 payment of which a property tax levy or the full faith and
4 credit of the unit of local government is pledged; however, a
5 tax for the payment of interest or principal on those bonds
6 shall be made only after the governing body of the unit of
7 local government finds that all other sources for payment are
8 insufficient to make those payments; (f) made for payments
9 under a building commission lease when the lease payments are
10 for the retirement of bonds issued by the commission before
11 March 1, 1995 to pay for the building project; (g) made for
12 payments due under installment contracts entered into before
13 March 1, 1995; (h) made for payments of principal and interest
14 on bonds issued under the Metropolitan Water Reclamation
15 District Act to finance construction projects initiated before
16 October 1, 1991; (h-4) made for stormwater management purposes
17 by the Metropolitan Water Reclamation District of Greater
18 Chicago under Section 12 of the Metropolitan Water Reclamation
19 District Act; (i) made for payments of principal and interest
20 on limited bonds, as defined in Section 3 of the Local
21 Government Debt Reform Act, in an amount not to exceed the debt
22 service extension base less the amount in items (b), (c), and
23 (e) of this definition for non-referendum obligations, except
24 obligations initially issued pursuant to referendum and bonds
25 described in subsection (h) of this definition; (j) made for
26 payments of principal and interest on bonds issued under

1 Section 15 of the Local Government Debt Reform Act; (k) made
2 for payments of principal and interest on bonds authorized by
3 Public Act 88-503 and issued under Section 20a of the Chicago
4 Park District Act for aquarium or museum projects; (l) made for
5 payments of principal and interest on bonds authorized by
6 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
7 21.2 of the Cook County Forest Preserve District Act, (ii)
8 issued under Section 42 of the Cook County Forest Preserve
9 District Act for zoological park projects, or (iii) issued
10 under Section 44.1 of the Cook County Forest Preserve District
11 Act for botanical gardens projects; (m) made pursuant to
12 Section 34-53.5 of the School Code, whether levied annually or
13 not; (n) made to fund expenses of providing joint recreational
14 programs for the handicapped under Section 5-8 of the Park
15 District Code or Section 11-95-14 of the Illinois Municipal
16 Code; (o) made by the Chicago Park District for recreational
17 programs for the handicapped under subsection (c) of Section
18 7.06 of the Chicago Park District Act; (p) made for
19 contributions to a firefighter's pension fund created under
20 Article 4 of the Illinois Pension Code, to the extent of the
21 amount certified under item (5) of Section 4-134 of the
22 Illinois Pension Code; ~~and~~ (q) made by Ford Heights School
23 District 169 under Section 17-9.02 of the School Code; and (r)
24 for the 2017 and 2018 levy years, made for public safety
25 purposes.

26 "Aggregate extension" for all taxing districts to which

1 this Law applies in accordance with Section 18-213, except for
2 those taxing districts subject to paragraph (2) of subsection
3 (e) of Section 18-213, means the annual corporate extension for
4 the taxing district and those special purpose extensions that
5 are made annually for the taxing district, excluding special
6 purpose extensions: (a) made for the taxing district to pay
7 interest or principal on general obligation bonds that were
8 approved by referendum; (b) made for any taxing district to pay
9 interest or principal on general obligation bonds issued before
10 the date on which the referendum making this Law applicable to
11 the taxing district is held; (c) made for any taxing district
12 to pay interest or principal on bonds issued to refund or
13 continue to refund those bonds issued before the date on which
14 the referendum making this Law applicable to the taxing
15 district is held; (d) made for any taxing district to pay
16 interest or principal on bonds issued to refund or continue to
17 refund bonds issued after the date on which the referendum
18 making this Law applicable to the taxing district is held if
19 the bonds were approved by referendum after the date on which
20 the referendum making this Law applicable to the taxing
21 district is held; (e) made for any taxing district to pay
22 interest or principal on revenue bonds issued before the date
23 on which the referendum making this Law applicable to the
24 taxing district is held for payment of which a property tax
25 levy or the full faith and credit of the unit of local
26 government is pledged; however, a tax for the payment of

1 interest or principal on those bonds shall be made only after
2 the governing body of the unit of local government finds that
3 all other sources for payment are insufficient to make those
4 payments; (f) made for payments under a building commission
5 lease when the lease payments are for the retirement of bonds
6 issued by the commission before the date on which the
7 referendum making this Law applicable to the taxing district is
8 held to pay for the building project; (g) made for payments due
9 under installment contracts entered into before the date on
10 which the referendum making this Law applicable to the taxing
11 district is held; (h) made for payments of principal and
12 interest on limited bonds, as defined in Section 3 of the Local
13 Government Debt Reform Act, in an amount not to exceed the debt
14 service extension base less the amount in items (b), (c), and
15 (e) of this definition for non-referendum obligations, except
16 obligations initially issued pursuant to referendum; (i) made
17 for payments of principal and interest on bonds issued under
18 Section 15 of the Local Government Debt Reform Act; (j) made
19 for a qualified airport authority to pay interest or principal
20 on general obligation bonds issued for the purpose of paying
21 obligations due under, or financing airport facilities
22 required to be acquired, constructed, installed or equipped
23 pursuant to, contracts entered into before March 1, 1996 (but
24 not including any amendments to such a contract taking effect
25 on or after that date); (k) made to fund expenses of providing
26 joint recreational programs for the handicapped under Section

1 5-8 of the Park District Code or Section 11-95-14 of the
2 Illinois Municipal Code; (l) made for contributions to a
3 firefighter's pension fund created under Article 4 of the
4 Illinois Pension Code, to the extent of the amount certified
5 under item (5) of Section 4-134 of the Illinois Pension Code;
6 ~~and~~ (m) made for the taxing district to pay interest or
7 principal on general obligation bonds issued pursuant to
8 Section 19-3.10 of the School Code; and (n) for the 2016 and
9 2017 levy years, made for public safety purposes.

10 "Aggregate extension" for all taxing districts to which
11 this Law applies in accordance with paragraph (2) of subsection
12 (e) of Section 18-213 means the annual corporate extension for
13 the taxing district and those special purpose extensions that
14 are made annually for the taxing district, excluding special
15 purpose extensions: (a) made for the taxing district to pay
16 interest or principal on general obligation bonds that were
17 approved by referendum; (b) made for any taxing district to pay
18 interest or principal on general obligation bonds issued before
19 the effective date of this amendatory Act of 1997; (c) made for
20 any taxing district to pay interest or principal on bonds
21 issued to refund or continue to refund those bonds issued
22 before the effective date of this amendatory Act of 1997; (d)
23 made for any taxing district to pay interest or principal on
24 bonds issued to refund or continue to refund bonds issued after
25 the effective date of this amendatory Act of 1997 if the bonds
26 were approved by referendum after the effective date of this

1 amendatory Act of 1997; (e) made for any taxing district to pay
2 interest or principal on revenue bonds issued before the
3 effective date of this amendatory Act of 1997 for payment of
4 which a property tax levy or the full faith and credit of the
5 unit of local government is pledged; however, a tax for the
6 payment of interest or principal on those bonds shall be made
7 only after the governing body of the unit of local government
8 finds that all other sources for payment are insufficient to
9 make those payments; (f) made for payments under a building
10 commission lease when the lease payments are for the retirement
11 of bonds issued by the commission before the effective date of
12 this amendatory Act of 1997 to pay for the building project;
13 (g) made for payments due under installment contracts entered
14 into before the effective date of this amendatory Act of 1997;
15 (h) made for payments of principal and interest on limited
16 bonds, as defined in Section 3 of the Local Government Debt
17 Reform Act, in an amount not to exceed the debt service
18 extension base less the amount in items (b), (c), and (e) of
19 this definition for non-referendum obligations, except
20 obligations initially issued pursuant to referendum; (i) made
21 for payments of principal and interest on bonds issued under
22 Section 15 of the Local Government Debt Reform Act; (j) made
23 for a qualified airport authority to pay interest or principal
24 on general obligation bonds issued for the purpose of paying
25 obligations due under, or financing airport facilities
26 required to be acquired, constructed, installed or equipped

1 pursuant to, contracts entered into before March 1, 1996 (but
2 not including any amendments to such a contract taking effect
3 on or after that date); (k) made to fund expenses of providing
4 joint recreational programs for the handicapped under Section
5 5-8 of the Park District Code or Section 11-95-14 of the
6 Illinois Municipal Code; ~~and~~ (l) made for contributions to a
7 firefighter's pension fund created under Article 4 of the
8 Illinois Pension Code, to the extent of the amount certified
9 under item (5) of Section 4-134 of the Illinois Pension Code;
10 and (n) for the 2016 and 2017 levy years, made for public
11 safety purposes.

12 "Aggregate extension", for all taxing districts to which
13 this Law did not apply before the 2016 levy year (other than
14 taxing districts having a majority of their 2015 equalized
15 assessed value within Cook County) for levy years 2016 and
16 2017, and for taxing districts having a majority of their 2015
17 equalized assessed value within Cook County for levy years 2017
18 and 2018, means the annual corporate extension for the taxing
19 district and those special purpose extensions that are made
20 annually for the taxing district, excluding special purpose
21 extensions: (a) made for the taxing district to pay interest or
22 principal on general obligation bonds that were approved by
23 referendum; (b) made for any taxing district to pay interest or
24 principal on general obligation bonds issued before March 1,
25 2016; (c) made for any taxing district to pay interest or
26 principal on bonds issued to refund or continue to refund those

1 bonds issued before March 1, 2016; (d) made for any taxing
2 district to pay interest or principal on bonds issued to refund
3 or continue to refund bonds issued after February 28, 2016 that
4 were approved by referendum; (e) made for any taxing district
5 to pay interest or principal on revenue bonds issued before
6 March 1, 2016 for payment of which a property tax levy or the
7 full faith and credit of the unit of local government is
8 pledged; however, a tax for the payment of interest or
9 principal on those bonds shall be made only after the governing
10 body of the unit of local government finds that all other
11 sources for payment are insufficient to make those payments;
12 (f) made for payments under a building commission lease when
13 the lease payments are for the retirement of bonds issued by
14 the commission before March 1, 2016 to pay for the building
15 project; (g) made for payments due under installment contracts
16 entered into before March 1, 2016; (h) made for payments of
17 principal and interest on limited bonds, as defined in Section
18 3 of the Local Government Debt Reform Act, in an amount not to
19 exceed the debt service extension base less the amount in items
20 (b), (c), and (e) of this definition for non-referendum
21 obligations, except obligations initially issued pursuant to
22 referendum; (i) made for payments of principal and interest on
23 bonds issued under Section 15 of the Local Government Debt
24 Reform Act; (j) made to fund expenses of providing joint
25 recreational programs for the handicapped under Section 5-8 of
26 the Park District Code or Section 11-95-14 of the Illinois

1 Municipal Code; (k) made for temporary relocation loan
2 repayment purposes pursuant to Sections 2-3.77 and 17-2.2d of
3 the School Code; (l) made for payment of principal and interest
4 on any bonds issued under the authority of Section 17-2.2d of
5 the School Code; (m) made for contributions to a firefighter's
6 pension fund created under Article 4 of the Illinois Pension
7 Code, to the extent of the amount certified under item (5) of
8 Section 4-134 of the Illinois Pension Code; and (n) made for
9 public safety purposes.

10 "Made for public safety purposes", includes, but is not
11 limited to, special purpose extensions made under any of the
12 following Sections: Section 3-125 or 4-118 of the Illinois
13 Pension Code; Section 11-1-3, 11-1-5.1, 11-7-1, or 11-7-3 of
14 the Illinois Municipal Code; Section 30-160, 30-165, 200-10, or
15 200-12 of the Township Code; Section 13, 14, 22, 23, or 24 of
16 the Fire Protection District Act; Section 5-9 of the Park
17 District Code; or Section 11 of the Rescue Squad Districts Act.

18 "Debt service extension base" means an amount equal to that
19 portion of the extension for a taxing district for the 1994
20 levy year, or for those taxing districts subject to this Law in
21 accordance with Section 18-213, except for those subject to
22 paragraph (2) of subsection (e) of Section 18-213, for the levy
23 year in which the referendum making this Law applicable to the
24 taxing district is held, or for those taxing districts subject
25 to this Law in accordance with paragraph (2) of subsection (e)
26 of Section 18-213 for the 1996 levy year, or for those taxing

1 districts that become subject to this Law as a result of this
2 amendatory Act of the 99th General Assembly for the levy year
3 in which the taxing district first becomes subject to this Law,
4 constituting an extension for payment of principal and interest
5 on bonds issued by the taxing district without referendum, but
6 not including excluded non-referendum bonds. For park
7 districts (i) that were first subject to this Law in 1991 or
8 1995 and (ii) whose extension for the 1994 levy year for the
9 payment of principal and interest on bonds issued by the park
10 district without referendum (but not including excluded
11 non-referendum bonds) was less than 51% of the amount for the
12 1991 levy year constituting an extension for payment of
13 principal and interest on bonds issued by the park district
14 without referendum (but not including excluded non-referendum
15 bonds), "debt service extension base" means an amount equal to
16 that portion of the extension for the 1991 levy year
17 constituting an extension for payment of principal and interest
18 on bonds issued by the park district without referendum (but
19 not including excluded non-referendum bonds). A debt service
20 extension base established or increased at any time pursuant to
21 any provision of this Law, except Section 18-212, shall be
22 increased each year commencing with the later of (i) the 2009
23 levy year or (ii) the first levy year in which this Law becomes
24 applicable to the taxing district, by the lesser of 5% or the
25 percentage increase in the Consumer Price Index during the
26 12-month calendar year preceding the levy year. The debt

1 service extension base may be established or increased as
2 provided under Section 18-212. "Excluded non-referendum bonds"
3 means (i) bonds authorized by Public Act 88-503 and issued
4 under Section 20a of the Chicago Park District Act for aquarium
5 and museum projects; (ii) bonds issued under Section 15 of the
6 Local Government Debt Reform Act; or (iii) refunding
7 obligations issued to refund or to continue to refund
8 obligations initially issued pursuant to referendum.

9 "Special purpose extensions" include, but are not limited
10 to, extensions for levies made on an annual basis for
11 unemployment and workers' compensation, self-insurance,
12 contributions to pension plans, and extensions made pursuant to
13 Section 6-601 of the Illinois Highway Code for a road
14 district's permanent road fund whether levied annually or not.
15 The extension for a special service area is not included in the
16 aggregate extension.

17 "Aggregate extension base" means the taxing district's
18 last preceding aggregate extension as adjusted under Sections
19 18-135, 18-215, and 18-230. An adjustment under Section 18-135
20 shall be made for the 2007 levy year and all subsequent levy
21 years whenever one or more counties within which a taxing
22 district is located (i) used estimated valuations or rates when
23 extending taxes in the taxing district for the last preceding
24 levy year that resulted in the over or under extension of
25 taxes, or (ii) increased or decreased the tax extension for the
26 last preceding levy year as required by Section 18-135(c).

1 Whenever an adjustment is required under Section 18-135, the
2 aggregate extension base of the taxing district shall be equal
3 to the amount that the aggregate extension of the taxing
4 district would have been for the last preceding levy year if
5 either or both (i) actual, rather than estimated, valuations or
6 rates had been used to calculate the extension of taxes for the
7 last levy year, or (ii) the tax extension for the last
8 preceding levy year had not been adjusted as required by
9 subsection (c) of Section 18-135.

10 Notwithstanding any other provision of law, for levy year
11 2012, the aggregate extension base for West Northfield School
12 District No. 31 in Cook County shall be \$12,654,592.

13 "Levy year" has the same meaning as "year" under Section
14 1-155.

15 "New property" means (i) the assessed value, after final
16 board of review or board of appeals action, of new improvements
17 or additions to existing improvements on any parcel of real
18 property that increase the assessed value of that real property
19 during the levy year multiplied by the equalization factor
20 issued by the Department under Section 17-30, (ii) the assessed
21 value, after final board of review or board of appeals action,
22 of real property not exempt from real estate taxation, which
23 real property was exempt from real estate taxation for any
24 portion of the immediately preceding levy year, multiplied by
25 the equalization factor issued by the Department under Section
26 17-30, including the assessed value, upon final stabilization

1 of occupancy after new construction is complete, of any real
2 property located within the boundaries of an otherwise or
3 previously exempt military reservation that is intended for
4 residential use and owned by or leased to a private corporation
5 or other entity, (iii) in counties that classify in accordance
6 with Section 4 of Article IX of the Illinois Constitution, an
7 incentive property's additional assessed value resulting from
8 a scheduled increase in the level of assessment as applied to
9 the first year final board of review market value, and (iv) any
10 increase in assessed value due to oil or gas production from an
11 oil or gas well required to be permitted under the Hydraulic
12 Fracturing Regulatory Act that was not produced in or accounted
13 for during the previous levy year. In addition, the county
14 clerk in a county containing a population of 3,000,000 or more
15 shall include in the 1997 recovered tax increment value for any
16 school district, any recovered tax increment value that was
17 applicable to the 1995 tax year calculations.

18 "Qualified airport authority" means an airport authority
19 organized under the Airport Authorities Act and located in a
20 county bordering on the State of Wisconsin and having a
21 population in excess of 200,000 and not greater than 500,000.

22 "Recovered tax increment value" means, except as otherwise
23 provided in this paragraph, the amount of the current year's
24 equalized assessed value, in the first year after a
25 municipality terminates the designation of an area as a
26 redevelopment project area previously established under the

1 Tax Increment Allocation Development Act in the Illinois
2 Municipal Code, previously established under the Industrial
3 Jobs Recovery Law in the Illinois Municipal Code, previously
4 established under the Economic Development Project Area Tax
5 Increment Act of 1995, or previously established under the
6 Economic Development Area Tax Increment Allocation Act, of each
7 taxable lot, block, tract, or parcel of real property in the
8 redevelopment project area over and above the initial equalized
9 assessed value of each property in the redevelopment project
10 area. For the taxes which are extended for the 1997 levy year,
11 the recovered tax increment value for a non-home rule taxing
12 district that first became subject to this Law for the 1995
13 levy year because a majority of its 1994 equalized assessed
14 value was in an affected county or counties shall be increased
15 if a municipality terminated the designation of an area in 1993
16 as a redevelopment project area previously established under
17 the Tax Increment Allocation Development Act in the Illinois
18 Municipal Code, previously established under the Industrial
19 Jobs Recovery Law in the Illinois Municipal Code, or previously
20 established under the Economic Development Area Tax Increment
21 Allocation Act, by an amount equal to the 1994 equalized
22 assessed value of each taxable lot, block, tract, or parcel of
23 real property in the redevelopment project area over and above
24 the initial equalized assessed value of each property in the
25 redevelopment project area. In the first year after a
26 municipality removes a taxable lot, block, tract, or parcel of

1 real property from a redevelopment project area established
2 under the Tax Increment Allocation Development Act in the
3 Illinois Municipal Code, the Industrial Jobs Recovery Law in
4 the Illinois Municipal Code, or the Economic Development Area
5 Tax Increment Allocation Act, "recovered tax increment value"
6 means the amount of the current year's equalized assessed value
7 of each taxable lot, block, tract, or parcel of real property
8 removed from the redevelopment project area over and above the
9 initial equalized assessed value of that real property before
10 removal from the redevelopment project area.

11 Except as otherwise provided in this Section, "limiting
12 rate" means a fraction the numerator of which is the last
13 preceding aggregate extension base times an amount equal to one
14 plus the extension limitation defined in this Section and the
15 denominator of which is the current year's equalized assessed
16 value of all real property in the territory under the
17 jurisdiction of the taxing district during the prior levy year.
18 For those taxing districts that reduced their aggregate
19 extension for the last preceding levy year, the highest
20 aggregate extension in any of the last 3 preceding levy years
21 shall be used for the purpose of computing the limiting rate.
22 The denominator shall not include new property or the recovered
23 tax increment value. If a new rate, a rate decrease, or a
24 limiting rate increase has been approved at an election held
25 after March 21, 2006, then (i) the otherwise applicable
26 limiting rate shall be increased by the amount of the new rate

1 or shall be reduced by the amount of the rate decrease, as the
2 case may be, or (ii) in the case of a limiting rate increase,
3 the limiting rate shall be equal to the rate set forth in the
4 proposition approved by the voters for each of the years
5 specified in the proposition, after which the limiting rate of
6 the taxing district shall be calculated as otherwise provided.
7 In the case of a taxing district that obtained referendum
8 approval for an increased limiting rate on March 20, 2012, the
9 limiting rate for tax year 2012 shall be the rate that
10 generates the approximate total amount of taxes extendable for
11 that tax year, as set forth in the proposition approved by the
12 voters; this rate shall be the final rate applied by the county
13 clerk for the aggregate of all capped funds of the district for
14 tax year 2012.

15 Notwithstanding any other provision of law, for taxing
16 districts that were subject to this Law during the 2015 levy
17 year, for the 2016 and 2017 levy years, the county clerk shall
18 calculate a separate limiting rate for the aggregate of all
19 special purpose extensions made by the taxing district for
20 public safety purposes, recognizing an extension limitation of
21 (a) the lesser of 5% or the percentage increase in the Consumer
22 Price Index during the 12-month calendar year preceding the
23 levy year or (b) the rate of increase approved by voters under
24 Section 18-205.

25 (Source: P.A. 97-611, eff. 1-1-12; 97-1154, eff. 1-25-13; 98-6,
26 eff. 3-29-13; 98-23, eff. 6-17-13.)

1 (35 ILCS 200/18-205)

2 Sec. 18-205. Referendum to increase the extension
3 limitation.

4 (a) A taxing district is limited to an extension limitation
5 as defined in Section 18-185 of 5% or the percentage increase
6 in the Consumer Price Index during the 12 month calendar year
7 preceding the levy year, whichever is less. A taxing district
8 may increase its extension limitation for one or more levy
9 years if that taxing district holds a referendum before the
10 levy date for the first levy year at which a majority of voters
11 voting on the issue approves adoption of a higher extension
12 limitation. Referenda shall be conducted at a regularly
13 scheduled election in accordance with the Election Code.

14 (b) The question shall be presented in substantially the
15 following manner ~~for all elections held after March 21, 2006:~~

16 Shall the extension limitation under the Property Tax
17 Extension Limitation Law for (insert the legal name,
18 number, if any, and county or counties of the taxing
19 district and geographic or other common name by which a
20 school or community college district is known and referred
21 to), Illinois, be increased from (applicable extension
22 limitation set forth in Section 18-185) ~~the lesser of 5% or~~
23 ~~the percentage increase in the Consumer Price Index~~ over
24 the prior levy year to (insert the percentage of the
25 proposed increase)% per year for (insert each levy year for

1 which the increased extension limitation will apply)?

2 (c) The votes must be recorded as "Yes" or "No".

3 If a majority of voters voting on the issue approves the
4 adoption of the increase, the increase shall be applicable for
5 each levy year specified.

6 The ballot for any question submitted pursuant to this
7 Section shall have printed thereon, but not as a part of the
8 question submitted, only the following supplemental
9 information (which shall be supplied to the election authority
10 by the taxing district) in substantially the following form:

11 (1) For the (insert the first levy year for which the
12 increased extension limitation will be applicable) levy
13 year the approximate amount of the additional tax
14 extendable against property containing a single family
15 residence and having a fair market value at the time of the
16 referendum of \$100,000 is estimated to be \$....

17 (2) Based upon an average annual percentage increase
18 (or decrease) in the market value of such property of ...%
19 (insert percentage equal to the average annual percentage
20 increase or decrease for the prior 3 levy years, at the
21 time the submission of the question is initiated by the
22 taxing district, in the amount of (A) the equalized
23 assessed value of the taxable property in the taxing
24 district less (B) the new property included in the
25 equalized assessed value), the approximate amount of the
26 additional tax extendable against such property for the ...

1 levy year is estimated to be \$... and for the ... levy year
2 is estimated to be \$....

3 Paragraph (2) shall be included only if the increased
4 extension limitation will be applicable for more than one year
5 and shall list each levy year for which the increased extension
6 limitation will be applicable. The additional tax shown for
7 each levy year shall be the approximate dollar amount of the
8 increase over the amount of the most recently completed
9 extension at the time the submission of the question is
10 initiated by the taxing district. The approximate amount of the
11 additional tax extendable shown in paragraphs (1) and (2) shall
12 be calculated by multiplying \$100,000 (the fair market value of
13 the property without regard to any property tax exemptions) by
14 (i) the percentage level of assessment prescribed for that
15 property by statute, or by ordinance of the county board in
16 counties that classify property for purposes of taxation in
17 accordance with Section 4 of Article IX of the Illinois
18 Constitution; (ii) the most recent final equalization factor
19 certified to the county clerk by the Department of Revenue at
20 the time the taxing district initiates the submission of the
21 proposition to the electors; (iii) the last known aggregate
22 extension base of the taxing district at the time the
23 submission of the question is initiated by the taxing district;
24 and (iv) the difference between the percentage increase
25 proposed in the question and the otherwise applicable extension
26 limitation under Section 18-185 ~~lesser of 5% or the percentage~~

1 ~~increase in the Consumer Price Index for the prior levy year~~
2 ~~(or an estimate of the percentage increase for the prior levy~~
3 ~~year if the increase is unavailable at the time the submission~~
4 ~~of the question is initiated by the taxing district); and~~ and
5 dividing the result by the last known equalized assessed value
6 of the taxing district at the time the submission of the
7 question is initiated by the taxing district. This amendatory
8 Act of the 97th General Assembly is intended to clarify the
9 existing requirements of this Section, and shall not be
10 construed to validate any prior non-compliant referendum
11 language. Any notice required to be published in connection
12 with the submission of the question shall also contain this
13 supplemental information and shall not contain any other
14 supplemental information. Any error, miscalculation, or
15 inaccuracy in computing any amount set forth on the ballot or
16 in the notice that is not deliberate shall not invalidate or
17 affect the validity of any proposition approved. Notice of the
18 referendum shall be published and posted as otherwise required
19 by law, and the submission of the question shall be initiated
20 as provided by law.

21 (Source: P.A. 97-1087, eff. 8-24-12.)

22 (35 ILCS 200/18-213)

23 Sec. 18-213. Referenda on applicability of the Property Tax
24 Extension Limitation Law.

25 (a) The provisions of this Section do not apply to a taxing

1 district subject to this Law because a majority of its 1990
2 equalized assessed value is in a county or counties contiguous
3 to a county of 3,000,000 or more inhabitants, or because a
4 majority of its 1994 equalized assessed value is in an affected
5 county and the taxing district was not subject to this Law
6 before the 1995 levy year.

7 (b) The county board of a county that is not subject to
8 this Law may, by ordinance or resolution, submit to the voters
9 of the county the question of whether to make all non-home rule
10 taxing districts that have all or a portion of their equalized
11 assessed valuation situated in the county subject to this Law
12 in the manner set forth in this Section.

13 For purposes of this Section only:

14 "Taxing district" has the same meaning provided in Section
15 1-150.

16 "Equalized assessed valuation" means the equalized
17 assessed valuation for a taxing district for the immediately
18 preceding levy year.

19 (c) The ordinance or resolution shall request the
20 submission of the proposition at any election, except a
21 consolidated primary election, for the purpose of voting for or
22 against making the Property Tax Extension Limitation Law
23 applicable to all non-home rule taxing districts that have all
24 or a portion of their equalized assessed valuation situated in
25 the county.

26 The question shall be placed on a separate ballot and shall

1 be in substantially the following form:

2 Shall the Property Tax Extension Limitation Law (35
3 ILCS 200/18-185 through 18-245), which limits annual
4 property tax extension increases, apply to non-home rule
5 taxing districts with all or a portion of their equalized
6 assessed valuation located in (name of county)?

7 Votes on the question shall be recorded as "yes" or "no".

8 (d) The county clerk shall order the proposition submitted
9 to the electors of the county at the election specified in the
10 ordinance or resolution. If part of the county is under the
11 jurisdiction of a board or boards of election commissioners,
12 the county clerk shall submit a certified copy of the ordinance
13 or resolution to each board of election commissioners, which
14 shall order the proposition submitted to the electors of the
15 taxing district within its jurisdiction at the election
16 specified in the ordinance or resolution.

17 (e) (1) With respect to taxing districts having all of
18 their equalized assessed valuation located in the county,
19 if a majority of the votes cast on the proposition are in
20 favor of the proposition, then this Law becomes applicable
21 to the taxing district beginning on January 1 of the year
22 following the date of the referendum.

23 (2) With respect to taxing districts that meet all the
24 following conditions this Law shall become applicable to
25 the taxing district beginning on January 1, 1997. The
26 districts to which this paragraph (2) is applicable

1 (A) do not have all of their equalized assessed
2 valuation located in a single county,

3 (B) have equalized assessed valuation in an
4 affected county,

5 (C) meet the condition that each county, other than
6 an affected county, in which any of the equalized
7 assessed valuation of the taxing district is located
8 has held a referendum under this Section at any
9 election, except a consolidated primary election, held
10 prior to the effective date of this amendatory Act of
11 1997, and

12 (D) have a majority of the district's equalized
13 assessed valuation located in one or more counties in
14 each of which the voters have approved a referendum
15 under this Section prior to the effective date of this
16 amendatory Act of 1997. For purposes of this Section,
17 in determining whether a majority of the equalized
18 assessed valuation of the taxing district is located in
19 one or more counties in which the voters have approved
20 a referendum under this Section, the equalized
21 assessed valuation of the taxing district in any
22 affected county shall be included with the equalized
23 assessed value of the taxing district in counties in
24 which the voters have approved the referendum.

25 (3) With respect to taxing districts that do not have
26 all of their equalized assessed valuation located in a

1 single county and to which paragraph (2) of subsection (e)
2 is not applicable, if each county other than an affected
3 county in which any of the equalized assessed valuation of
4 the taxing district is located has held a referendum under
5 this Section at any election, except a consolidated primary
6 election, held in any year and if a majority of the
7 equalized assessed valuation of the taxing district is
8 located in one or more counties that have each approved a
9 referendum under this Section, then this Law shall become
10 applicable to the taxing district on January 1 of the year
11 following the year in which the last referendum in a county
12 in which the taxing district has any equalized assessed
13 valuation is held. For the purposes of this Law, the last
14 referendum shall be deemed to be the referendum making this
15 Law applicable to the taxing district. For purposes of this
16 Section, in determining whether a majority of the equalized
17 assessed valuation of the taxing district is located in one
18 or more counties that have approved a referendum under this
19 Section, the equalized assessed valuation of the taxing
20 district in any affected county shall be included with the
21 equalized assessed value of the taxing district in counties
22 that have approved the referendum.

23 (f) Immediately after a referendum is held under this
24 Section, the county clerk of the county holding the referendum
25 shall give notice of the referendum having been held and its
26 results to all taxing districts that have all or a portion of

1 their equalized assessed valuation located in the county, the
2 county clerk of any other county in which any of the equalized
3 assessed valuation of any taxing district is located, and the
4 Department of Revenue. After the last referendum affecting a
5 multi-county taxing district is held, the Department of Revenue
6 shall determine whether the taxing district is subject to this
7 Law and, if so, shall notify the taxing district and the county
8 clerks of all of the counties in which a portion of the
9 equalized assessed valuation of the taxing district is located
10 that, beginning the following January 1, the taxing district is
11 subject to this Law. For each taxing district subject to
12 paragraph (2) of subsection (e) of this Section, the Department
13 of Revenue shall notify the taxing district and the county
14 clerks of all of the counties in which a portion of the
15 equalized assessed valuation of the taxing district is located
16 that, beginning January 1, 1997, the taxing district is subject
17 to this Law.

18 (g) Referenda held under this Section shall be conducted in
19 accordance with the Election Code.

20 (h) Notwithstanding any other provision of law, no
21 referenda may be held under this Section with respect to levy
22 years 2016 and 2017.

23 (Source: P.A. 89-510, eff. 7-11-96; 89-718, eff. 3-7-97.)

24 (35 ILCS 200/18-214)

25 Sec. 18-214. Referenda on removal of the applicability of

1 the Property Tax Extension Limitation Law to non-home rule
2 taxing districts.

3 (a) The provisions of this Section do not apply to a taxing
4 district that is subject to this Law because a majority of its
5 1990 equalized assessed value is in a county or counties
6 contiguous to a county of 3,000,000 or more inhabitants, or
7 because a majority of its 1994 equalized assessed value is in
8 an affected county and the taxing district was not subject to
9 this Law before the 1995 levy year.

10 (b) For purposes of this Section only:

11 "Taxing district" means any non-home rule taxing district
12 that became subject to this Law under Section 18-213 of this
13 Law.

14 "Equalized assessed valuation" means the equalized
15 assessed valuation for a taxing district for the immediately
16 preceding levy year.

17 (c) The county board of a county that became subject to
18 this Law by a referendum approved by the voters of the county
19 under Section 18-213 may, by ordinance or resolution, in the
20 manner set forth in this Section, submit to the voters of the
21 county the question of whether this Law applies to all non-home
22 rule taxing districts that have all or a portion of their
23 equalized assessed valuation situated in the county in the
24 manner set forth in this Section.

25 (d) The ordinance or resolution shall request the
26 submission of the proposition at any election, except a

1 consolidated primary election, for the purpose of voting for or
2 against the continued application of the Property Tax Extension
3 Limitation Law to all non-home rule taxing districts that have
4 all or a portion of their equalized assessed valuation situated
5 in the county.

6 The question shall be placed on a separate ballot and shall
7 be in substantially the following form:

8 Shall the Property Tax Extension Limitation Law (35
9 ILCS 200/18-185 through 35 ILCS 200/18-245), which limits
10 annual property tax extension increases, apply to non-home
11 rule taxing districts with all or a portion of their
12 equalized assessed valuation located in (name of county)?

13 Votes on the question shall be recorded as "yes" or "no".

14 (e) The county clerk shall order the proposition submitted
15 to the electors of the county at the election specified in the
16 ordinance or resolution. If part of the county is under the
17 jurisdiction of a board or boards of election commissioners,
18 the county clerk shall submit a certified copy of the ordinance
19 or resolution to each board of election commissioners, which
20 shall order the proposition submitted to the electors of the
21 taxing district within its jurisdiction at the election
22 specified in the ordinance or resolution.

23 (f) With respect to taxing districts having all of their
24 equalized assessed valuation located in one county, if a
25 majority of the votes cast on the proposition are against the
26 proposition, then this Law shall not apply to the taxing

1 district beginning on January 1 of the year following the date
2 of the referendum.

3 (g) With respect to taxing districts that do not have all
4 of their equalized assessed valuation located in a single
5 county, if both of the following conditions are met, then this
6 Law shall no longer apply to the taxing district beginning on
7 January 1 of the year following the date of the referendum.

8 (1) Each county in which the district has any equalized
9 assessed valuation must either, (i) have held a referendum
10 under this Section, (ii) be an affected county, or (iii)
11 have held a referendum under Section 18-213 at which the
12 voters rejected the proposition at the most recent election
13 at which the question was on the ballot in the county.

14 (2) The majority of the equalized assessed valuation of
15 the taxing district, other than any equalized assessed
16 valuation in an affected county, is in one or more counties
17 in which the voters rejected the proposition. For purposes
18 of this Section, in determining whether a majority of the
19 equalized assessed valuation of the taxing district is
20 located in one or more counties in which the voters have
21 rejected the proposition under this Section, the equalized
22 assessed valuation of any taxing district in a county which
23 has held a referendum under Section 18-213 at which the
24 voters rejected that proposition, at the most recent
25 election at which the question was on the ballot in the
26 county, will be included with the equalized assessed value

1 of the taxing district in counties in which the voters have
2 rejected the referendum held under this Section.

3 (h) Immediately after a referendum is held under this
4 Section, the county clerk of the county holding the referendum
5 shall give notice of the referendum having been held and its
6 results to all taxing districts that have all or a portion of
7 their equalized assessed valuation located in the county, the
8 county clerk of any other county in which any of the equalized
9 assessed valuation of any such taxing district is located, and
10 the Department of Revenue. After the last referendum affecting
11 a multi-county taxing district is held, the Department of
12 Revenue shall determine whether the taxing district is no
13 longer subject to this Law and, if the taxing district is no
14 longer subject to this Law, the Department of Revenue shall
15 notify the taxing district and the county clerks of all of the
16 counties in which a portion of the equalized assessed valuation
17 of the taxing district is located that, beginning on January 1
18 of the year following the date of the last referendum, the
19 taxing district is no longer subject to this Law.

20 (i) Notwithstanding any other provision of law, no
21 referenda may be held under this Section with respect to levy
22 years 2016 and 2017.

23 (Source: P.A. 89-718, eff. 3-7-97.)

24 (35 ILCS 200/18-242 new)

25 Sec. 18-242. Home rule. This Division 5 is a limitation,

1 under subsection (g) of Section 6 of Article VII of the
2 Illinois Constitution, on the power of home rule units to tax.

3 Section 10. The Illinois Pension Code is amended by adding
4 Section 16-158.5 and by changing Sections 17-127 and 17-129 as
5 follows:

6 (40 ILCS 5/16-158.5 new)

7 Sec. 16-158.5. Obligations of State; funding guarantee.

8 (a) Beginning July 1, 2015, the State shall be obligated to
9 contribute to the System in each State fiscal year an amount
10 not less than the sum of (i) the State's normal cost for the
11 year and (ii) the portion of the unfunded accrued liability
12 assigned to that year by law. Notwithstanding any other
13 provision of law, if the State fails to pay an amount required
14 under this subsection, it shall be the obligation of the Board
15 to seek payment of the required amount in compliance with the
16 provisions of this Section and, if the amount remains unpaid,
17 to bring a mandamus action in the Supreme Court of Illinois to
18 compel the State to make the required payment.

19 If the System submits a voucher for contributions required
20 under Section 16-158 and the State fails to pay that voucher
21 within 90 days of its receipt, the Board shall submit a written
22 request to the Comptroller seeking payment. A copy of the
23 request shall be filed with the Secretary of State, and the
24 Secretary of State shall provide a copy to the Governor and

1 General Assembly. No earlier than the 16th day after the System
2 files the request with the Comptroller and Secretary of State,
3 if the amount remains unpaid the Board shall commence a
4 mandamus action in the Supreme Court of Illinois to compel the
5 Comptroller to satisfy the voucher.

6 This subsection (a) constitutes an express waiver of the
7 State's sovereign immunity solely to the extent that it permits
8 the Board to commence a mandamus action in the Supreme Court of
9 Illinois to compel the Comptroller to pay a voucher for the
10 contributions required under Section 16-158.

11 (b) Any payments and transfers required to be made by the
12 State pursuant to subsection (a) are expressly subordinate to
13 the payment of the principal, interest, and premium, if any, on
14 any bonded debt obligation of the State or any other
15 State-created entity, either currently outstanding or to be
16 issued, for which the source of repayment or security thereon
17 is derived directly or indirectly from tax revenues collected
18 by the State or any other State-created entity. Payments on
19 such bonded obligations include any statutory fund transfers or
20 other prefunding mechanisms or formulas set forth, now or
21 hereafter, in State law or bond indentures, into debt service
22 funds or accounts of the State related to such bond
23 obligations, consistent with the payment schedules associated
24 with such obligations.

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

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

9 (b) The General Assembly finds that for many years the
10 State has contributed to the Fund an annual amount that is
11 between 20% and 30% of the amount of the annual State
12 contribution to the Article 16 retirement system, and the
13 General Assembly declares that it is its goal and intention to
14 continue this level of contribution to the Fund in the future.

15 (c) Beginning in State fiscal year 1999, the State shall
16 include in its annual contribution to the Fund an additional
17 amount equal to 0.544% of the Fund's total teacher payroll;
18 except that this additional contribution need not be made in a
19 fiscal year if the Board has certified in the previous fiscal
20 year that the Fund is at least 90% funded, based on actuarial
21 determinations. These additional State contributions are
22 intended to offset a portion of the cost to the Fund of the
23 increases in retirement benefits resulting from this
24 amendatory Act of 1998.

25 (d) In addition to any other contribution required under
26 this Article, including the contribution required under

1 subsection (c), the State shall contribute to the Fund the
2 following amounts:

3 (1) For State fiscal year 2016, the State shall
4 contribute \$197,000,000.

5 (2) Beginning in State fiscal year 2017, the State
6 shall contribute for each fiscal year an amount to be
7 determined by the Fund, equal to the employer normal cost
8 for that fiscal year, plus the amount allowed pursuant to
9 paragraph (3) of Section 17-142.1, to defray health
10 insurance costs.

11 (e) The Board shall determine the amount of State
12 contributions required for each fiscal year on the basis of the
13 actuarial tables and other assumptions adopted by the Board and
14 the recommendations of the actuary. On or before November 1 of
15 each year, beginning November 1, 2015, the Board shall submit
16 to the State Actuary, the Governor, and the General Assembly a
17 proposed certification of the amount of the required State
18 contribution to the Fund for the next fiscal year, along with
19 all of the actuarial assumptions, calculations, and data upon
20 which that proposed certification is based.

21 On or before January 1 of each year, beginning January 1,
22 2016, the State Actuary shall issue a preliminary report
23 concerning the proposed certification and identifying, if
24 necessary, recommended changes in actuarial assumptions that
25 the Board must consider before finalizing its certification of
26 the required State contributions.

1 (f) On or before January 15, 2016 and each January 15
2 thereafter, the Board shall certify to the Governor and the
3 General Assembly the amount of the required State contribution
4 for the next fiscal year. The certification shall include a
5 copy of the actuarial recommendations upon which it is based
6 and shall specifically identify the Fund's projected employer
7 normal cost for that fiscal year. The Board's certification
8 must note any deviations from the State Actuary's recommended
9 changes, the reason or reasons for not following the State
10 Actuary's recommended changes, and the fiscal impact of not
11 following the State Actuary's recommended changes on the
12 required State contribution.

13 For the purposes of this Article, including issuing
14 vouchers, and for the purposes of subsection (h) of Section 1.1
15 of the State Pension Funds Continuing Appropriation Act, the
16 State contribution specified for State fiscal year 2016 shall
17 be deemed to have been certified, by operation of law and
18 without official action by the Board or the State Actuary, in
19 the amount provided in subsection (d) of this Section.

20 (g) Beginning in State fiscal year 2016, on the 15th day of
21 each month, or as soon thereafter as may be practicable, the
22 Board shall submit vouchers for payment of State contributions
23 to the Fund, in a total monthly amount of one-twelfth of the
24 required annual State contribution under subsection (d). These
25 vouchers shall be paid by the State Comptroller and Treasurer
26 by warrants drawn on the funds appropriated to the Fund for

1 that fiscal year. If in any month the amount remaining
2 unexpended from all other State appropriations to the Fund for
3 the applicable fiscal year is less than the amount lawfully
4 vouchered under this subsection, the difference shall be paid
5 from the Common School Fund under the continuing appropriation
6 authority provided in Section 1.1 of the State Pension Funds
7 Continuing Appropriation Act.

8 (Source: P.A. 90-548, eff. 12-4-97; 90-566, eff. 1-2-98;
9 90-582, eff. 5-27-98; 90-655, eff. 7-30-98.)

10 (40 ILCS 5/17-129) (from Ch. 108 1/2, par. 17-129)

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

12 (a) If in any fiscal year of the Board of Education ending
13 prior to 1997 the total amounts paid to the Fund from the Board
14 of Education (other than under this subsection, and other than
15 amounts used for making or "picking up" contributions on behalf
16 of teachers) and from the State do not equal the total
17 contributions made by or on behalf of the teachers for such
18 year, or if the total income of the Fund in any such fiscal
19 year of the Board of Education from all sources is less than
20 the total such expenditures by the Fund for such year, the
21 Board of Education shall, in the next succeeding year, in
22 addition to any other payment to the Fund set apart and
23 appropriate from moneys from its tax levy for educational
24 purposes, a sum sufficient to remove such deficiency or
25 deficiencies, and promptly pay such sum into the Fund in order

1 to restore any of the reserves of the Fund that may have been
2 so temporarily applied. Any amounts received by the Fund after
3 December 4, 1997 from State appropriations, including under
4 Section 17-127, shall be a credit against and shall fully
5 satisfy any obligation that may have arisen, or be claimed to
6 have arisen, under this subsection (a) as a result of any
7 deficiency or deficiencies in the fiscal year of the Board of
8 Education ending in calendar year 1997.

9 (b) (i) Notwithstanding any other provision of this
10 Section, and notwithstanding any prior certification by the
11 Board under subsection (c) for fiscal year 2011, the Board of
12 Education's total required contribution to the Fund for fiscal
13 year 2011 under this Section is \$187,000,000.

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

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

20 (iv) For fiscal years 2014 and 2015 ~~through 2059~~, the
21 minimum contribution to the Fund to be made by the Board of
22 Education in each fiscal year shall be an amount determined by
23 the Fund to be sufficient to bring the total assets of the Fund
24 up to 90% of the total actuarial liabilities of the Fund by the
25 end of fiscal year 2059. In making these determinations, the
26 required Board of Education contribution shall be calculated

1 each year as a level percentage of the applicable employee
2 payrolls over the years remaining to and including fiscal year
3 2059 and shall be determined under the projected unit credit
4 actuarial cost method.

5 (v) Notwithstanding any other provision of this Section,
6 the Board of Education's total required contribution to the
7 Fund for fiscal year 2016 under this Section is \$207,000,000.
8 Notwithstanding item (x) of this subsection, the Board of
9 Education's total required contribution under this item (v)
10 shall not be reduced by the amount of any State contribution to
11 the Fund.

12 (vi) Notwithstanding any other provision of this Section,
13 the Board of Education's total required contribution to the
14 Fund for fiscal year 2017 under this Section is \$211,000,000.
15 Notwithstanding item (x) of this subsection, the Board of
16 Education's total required contribution under this item (vi)
17 shall not be reduced by the amount of any State contribution to
18 the Fund.

19 (vii) For fiscal years 2018 through 2063, the minimum
20 contribution to the Fund to be made by the Board of Education
21 in each fiscal year shall be an amount determined by the Fund
22 to be sufficient to bring the total assets of the Fund up to
23 90% of the total actuarial liabilities of the Fund by the end
24 of fiscal year 2063. In making this determination, the required
25 Board of Education contribution shall be calculated each year
26 as a level percentage of the applicable employee payrolls over

1 the years remaining to and including fiscal year 2063 and shall
2 be determined under the projected unit credit actuarial cost
3 method.

4 (viii) ~~(v)~~ Beginning in fiscal year 2064 ~~2060~~, the minimum
5 Board of Education contribution for each fiscal year shall be
6 the amount needed to maintain the total assets of the Fund at
7 90% of the total actuarial liabilities of the Fund.

8 (ix) ~~(vi)~~ Notwithstanding any other provision of this
9 subsection (b), for any fiscal year, the contribution to the
10 Fund from the Board of Education shall not be required to be in
11 excess of the amount calculated as needed to maintain the
12 assets (or cause the assets to be) at the 90% level by the end
13 of the fiscal year.

14 (x) ~~(vii)~~ Any contribution by the State to or for the
15 benefit of the Fund, including, without limitation, as referred
16 to under Section 17-127, together with the proceeds of the tax
17 levied by the Board of Education under the changes made to
18 Section 34-53 of the School Code by this amendatory Act of the
19 99th General Assembly, shall be a credit against any
20 contribution required to be made by the Board of Education
21 under this subsection (b), except for the contributions
22 required to be made by the Board of Education under items (v)
23 and (vi).

24 (c) The Board shall determine the amount of Board of
25 Education contributions required for each fiscal year on the
26 basis of the actuarial tables and other assumptions adopted by

1 the Board and the recommendations of the actuary, in order to
2 meet the minimum contribution requirements of subsections (a)
3 and (b). Annually, on or before February 28, the Board shall
4 certify to the Board of Education the amount of the required
5 Board of Education contribution for the coming fiscal year. The
6 certification shall include a copy of the actuarial
7 recommendations upon which it is based.

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

9 Section 15. The State Pension Funds Continuing
10 Appropriation Act is amended by changing Section 1.1 as
11 follows:

12 (40 ILCS 15/1.1)

13 Sec. 1.1. Appropriations to certain retirement systems.

14 (a) There is hereby appropriated from the General Revenue
15 Fund to the General Assembly Retirement System, on a continuing
16 monthly basis, the amount, if any, by which the total available
17 amount of all other appropriations to that retirement system
18 for the payment of State contributions is less than the total
19 amount of the vouchers for required State contributions
20 lawfully submitted by the retirement system for that month
21 under Section 2-134 of the Illinois Pension Code.

22 (b) There is hereby appropriated from the General Revenue
23 Fund to the State Universities Retirement System, on a
24 continuing monthly basis, the amount, if any, by which the

1 total available amount of all other appropriations to that
2 retirement system for the payment of State contributions,
3 including any deficiency in the required contributions of the
4 optional retirement program established under Section 15-158.2
5 of the Illinois Pension Code, is less than the total amount of
6 the vouchers for required State contributions lawfully
7 submitted by the retirement system for that month under Section
8 15-165 of the Illinois Pension Code.

9 (c) There is hereby appropriated from the Common School
10 Fund to the Teachers' Retirement System of the State of
11 Illinois, on a continuing monthly basis, the amount, if any, by
12 which the total available amount of all other appropriations to
13 that retirement system for the payment of State contributions
14 is less than the total amount of the vouchers for required
15 State contributions lawfully submitted by the retirement
16 system for that month under Section 16-158 of the Illinois
17 Pension Code.

18 (d) There is hereby appropriated from the General Revenue
19 Fund to the Judges Retirement System of Illinois, on a
20 continuing monthly basis, the amount, if any, by which the
21 total available amount of all other appropriations to that
22 retirement system for the payment of State contributions is
23 less than the total amount of the vouchers for required State
24 contributions lawfully submitted by the retirement system for
25 that month under Section 18-140 of the Illinois Pension Code.

26 (e) The continuing appropriations provided by subsections

1 (a), (b), (c), and (d) of this Section shall first be available
2 in State fiscal year 1996. The continuing appropriations
3 provided by subsection (h) of this Section shall first be
4 available as provided in that subsection (h).

5 (f) For State fiscal year 2010 only, the continuing
6 appropriations provided by this Section are equal to the amount
7 certified by each System on or before December 31, 2008, less
8 (i) the gross proceeds of the bonds sold in fiscal year 2010
9 under the authorization contained in subsection (a) of Section
10 7.2 of the General Obligation Bond Act and (ii) any amounts
11 received from the State Pensions Fund.

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

19 (h) There is hereby appropriated from the Common School
20 Fund to the Public School Teachers' Pension and Retirement Fund
21 of Chicago, on a continuing monthly basis, the amount, if any,
22 by which the total available amount of all other State
23 appropriations to that Retirement Fund for the payment of State
24 contributions under subsection (d) of Section 17-127 of the
25 Illinois Pension Code is less than the total amount of the
26 vouchers for required State contributions lawfully submitted

1 by the Retirement Fund for that month under that Section
2 17-127.

3 (Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11;
4 96-1511, eff. 1-27-11.)

5 Section 20. The School Code is amended by adding Sections
6 1D-5 and 18-21 and by changing Sections 1C-1, 1C-2, 1C-4,
7 18-8.05, and 34-53 as follows:

8 (105 ILCS 5/1C-1)

9 Sec. 1C-1. Purpose. The purpose of this Article is to
10 permit greater flexibility and efficiency in the distribution
11 and use of certain State funds available to local education
12 agencies for the improvement of the quality of educational
13 services pursuant to locally established priorities.

14 Through May 31, 2017, this ~~This~~ Article does not apply to
15 school districts having a population in excess of 500,000
16 inhabitants.

17 (Source: P.A. 88-555, eff. 7-27-94; 89-15, eff. 5-30-95;
18 89-397, eff. 8-20-95; 89-626, eff. 8-9-96.)

19 (105 ILCS 5/1C-2)

20 Sec. 1C-2. Block grants.

21 (a) For fiscal year 1999, and each fiscal year thereafter
22 through May 31, 2017, the State Board of Education shall award
23 to school districts block grants as described in subsection

1 (c). The State Board of Education may adopt rules and
2 regulations necessary to implement this Section. In accordance
3 with Section 2-3.32, all state block grants are subject to an
4 audit. Therefore, block grant receipts and block grant
5 expenditures shall be recorded to the appropriate fund code.

6 (b) (Blank).

7 (c) An Early Childhood Education Block Grant shall be
8 created by combining the following programs: Preschool
9 Education, Parental Training and Prevention Initiative. These
10 funds shall be distributed to school districts and other
11 entities on a competitive basis, except that the State Board of
12 Education shall award to a school district having a population
13 exceeding 500,000 inhabitants 37% of the funds in each fiscal
14 year after May 31, 2017. Not less than 14% of this grant shall
15 be used to fund programs for children ages 0-3, which
16 percentage shall increase to at least 20% by Fiscal Year 2016.
17 However, if, in a given fiscal year, the amount appropriated
18 for the Early Childhood Education Block Grant is insufficient
19 to increase the percentage of the grant to fund programs for
20 children ages 0-3 without reducing the amount of the grant for
21 existing providers of preschool education programs, then the
22 percentage of the grant to fund programs for children ages 0-3
23 may be held steady instead of increased.

24 (Source: P.A. 98-645, eff. 7-1-14.)

25 (105 ILCS 5/1C-4)

1 Sec. 1C-4. Reports. The State Superintendent of Education,
2 in cooperation with the school districts participating under
3 this Article, shall, through May 31, 2017, annually report to
4 the leadership of the General Assembly on the progress made in
5 implementing this Article. By February 1, 1997, the State Board
6 of Education shall submit to the Governor and General Assembly
7 a comprehensive plan for Illinois school districts, including
8 the school district that has been organized under Article 34
9 and is under the jurisdiction of the Chicago Board of
10 Education, to establish and implement a block grant funding
11 system for educational programs that are currently funded
12 through single-program grants. Before submitting its plan to
13 establish and implement a block grant funding system to the
14 Governor and General Assembly as required by this Section, the
15 State Board of Education shall give appropriate notice of and
16 hold statewide public hearings on the subject of funding
17 educational programs through block grants. The plan shall be
18 designed to relieve school districts of the administrative
19 burdens that impede efficiency and accompany single-program
20 funding.

21 A school district that receives an Early Childhood
22 Education Block Grant shall report to the State Board of
23 Education on its use of the block grant in such form and detail
24 as the State Board of Education may specify. In addition, the
25 report must include the following description for the district,
26 which must also be reported to the General Assembly: block

1 grant allocation and expenditures by program; population and
2 service levels by program; and administrative expenditures by
3 program. The State Board of Education shall ensure that the
4 reporting requirements for a district organized under Article
5 34 of this Code are the same as for all other school districts
6 in this State.

7 (Source: P.A. 97-238, eff. 8-2-11.)

8 (105 ILCS 5/1D-5 new)

9 Sec. 1D-5. Repealer. This Article is repealed on June 1,
10 2017.

11 (105 ILCS 5/18-8.05)

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

15 (A) General Provisions.

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

1 provides for the basis to calculate a per pupil level of
2 general State financial aid that, when added to Available Local
3 Resources, equals or exceeds the Foundation Level. The amount
4 of per pupil general State financial aid for school districts,
5 in general, varies in inverse relation to Available Local
6 Resources. Per pupil amounts are based upon each school
7 district's Average Daily Attendance as that term is defined in
8 this Section.

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

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

21 (a) Any school district which fails for any given
22 school year to maintain school as required by law, or to
23 maintain a recognized school is not eligible to file for
24 such school year any claim upon the Common School Fund. In
25 case of nonrecognition of one or more attendance centers in
26 a school district otherwise operating recognized schools,

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

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

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

19 (d) (Blank).

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

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

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

3 (a) "Average Daily Attendance": A count of pupil
4 attendance in school, averaged as provided for in
5 subsection (C) and utilized in deriving per pupil financial
6 support levels.

7 (b) "Available Local Resources": A computation of
8 local financial support, calculated on the basis of Average
9 Daily Attendance and derived as provided pursuant to
10 subsection (D).

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

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

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

24 (B) Foundation Level.

25 (1) The Foundation Level is a figure established by the

1 State representing the minimum level of per pupil financial
2 support that should be available to provide for the basic
3 education of each pupil in Average Daily Attendance. As set
4 forth in this Section, each school district is assumed to exert
5 a sufficient local taxing effort such that, in combination with
6 the aggregate of general State financial aid provided the
7 district, an aggregate of State and local resources are
8 available to meet the basic education needs of pupils in the
9 district.

10 (2) For the 1998-1999 school year, the Foundation Level of
11 support is \$4,225. For the 1999-2000 school year, the
12 Foundation Level of support is \$4,325. For the 2000-2001 school
13 year, the Foundation Level of support is \$4,425. For the
14 2001-2002 school year and 2002-2003 school year, the Foundation
15 Level of support is \$4,560. For the 2003-2004 school year, the
16 Foundation Level of support is \$4,810. For the 2004-2005 school
17 year, the Foundation Level of support is \$4,964. For the
18 2005-2006 school year, the Foundation Level of support is
19 \$5,164. For the 2006-2007 school year, the Foundation Level of
20 support is \$5,334. For the 2007-2008 school year, the
21 Foundation Level of support is \$5,734. For the 2008-2009 school
22 year, the Foundation Level of support is \$5,959.

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

1 (C) Average Daily Attendance.

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

13 (2) The Average Daily Attendance figures utilized in
14 subsection (E) shall be the requisite attendance data for the
15 school year immediately preceding the school year for which
16 general State aid is being calculated or the average of the
17 attendance data for the 3 preceding school years, whichever is
18 greater. The Average Daily Attendance figures utilized in
19 subsection (H) shall be the requisite attendance data for the
20 school year immediately preceding the school year for which
21 general State aid is being calculated.

22 (D) Available Local Resources.

23 (1) For purposes of calculating general State aid pursuant
24 to subsection (E), a representation of Available Local

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

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

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

1 of the district multiplied by 1.05%, and divided by the
2 district's Average Daily Attendance figure.

3 For partial elementary unit districts created pursuant to
4 Article 11E of this Code, local property tax revenues per pupil
5 shall be calculated as the product of the equalized assessed
6 valuation for property within the partial elementary unit
7 district for elementary purposes, as defined in Article 11E of
8 this Code, multiplied by 2.06% and divided by the district's
9 Average Daily Attendance figure, plus the product of the
10 equalized assessed valuation for property within the partial
11 elementary unit district for high school purposes, as defined
12 in Article 11E of this Code, multiplied by 0.94% and divided by
13 the district's Average Daily Attendance figure.

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

24 (E) Computation of General State Aid.

25 (1) For each school year, the amount of general State aid

1 allotted to a school district shall be computed by the State
2 Board of Education as provided in this subsection.

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

9 (3) For any school district for which Available Local
10 Resources per pupil is equal to or greater than the product of
11 0.93 times the Foundation Level and less than the product of
12 1.75 times the Foundation Level, the general State aid per
13 pupil shall be a decimal proportion of the Foundation Level
14 derived using a linear algorithm. Under this linear algorithm,
15 the calculated general State aid per pupil shall decline in
16 direct linear fashion from 0.07 times the Foundation Level for
17 a school district with Available Local Resources equal to the
18 product of 0.93 times the Foundation Level, to 0.05 times the
19 Foundation Level for a school district with Available Local
20 Resources equal to the product of 1.75 times the Foundation
21 Level. The allocation of general State aid for school districts
22 subject to this paragraph 3 shall be the calculated general
23 State aid per pupil figure multiplied by the Average Daily
24 Attendance of the school district.

25 (4) For any school district for which Available Local
26 Resources per pupil equals or exceeds the product of 1.75 times

1 the Foundation Level, the general State aid for the school
2 district shall be calculated as the product of \$218 multiplied
3 by the Average Daily Attendance of the school district.

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

14 (F) Compilation of Average Daily Attendance.

15 (1) Each school district shall, by July 1 of each year,
16 submit to the State Board of Education, on forms prescribed by
17 the State Board of Education, attendance figures for the school
18 year that began in the preceding calendar year. The attendance
19 information so transmitted shall identify the average daily
20 attendance figures for each month of the school year. Beginning
21 with the general State aid claim form for the 2002-2003 school
22 year, districts shall calculate Average Daily Attendance as
23 provided in subdivisions (a), (b), and (c) of this paragraph
24 (1).

25 (a) In districts that do not hold year-round classes,

1 days of attendance in August shall be added to the month of
2 September and any days of attendance in June shall be added
3 to the month of May.

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

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

20 Except as otherwise provided in this Section, days of
21 attendance by pupils shall be counted only for sessions of not
22 less than 5 clock hours of school work per day under direct
23 supervision of: (i) teachers, or (ii) non-teaching personnel or
24 volunteer personnel when engaging in non-teaching duties and
25 supervising in those instances specified in subsection (a) of
26 Section 10-22.34 and paragraph 10 of Section 34-18, with pupils

1 of legal school age and in kindergarten and grades 1 through
2 12.

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

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

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

18 (b) (Blank).

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

24 (d) A session of 3 or more clock hours may be counted
25 as a day of attendance (1) when the remainder of the school
26 day or at least 2 hours in the evening of that day is

1 utilized for an in-service training program for teachers,
2 up to a maximum of 5 days per school year, provided a
3 district conducts an in-service training program for
4 teachers in accordance with Section 10-22.39 of this Code;
5 or, in lieu of 4 such days, 2 full days may be used, in
6 which event each such day may be counted as a day required
7 for a legal school calendar pursuant to Section 10-19 of
8 this Code; (1.5) when, of the 5 days allowed under item
9 (1), a maximum of 4 days are used for parent-teacher
10 conferences, or, in lieu of 4 such days, 2 full days are
11 used, in which case each such day may be counted as a
12 calendar day required under Section 10-19 of this Code,
13 provided that the full-day, parent-teacher conference
14 consists of (i) a minimum of 5 clock hours of
15 parent-teacher conferences, (ii) both a minimum of 2 clock
16 hours of parent-teacher conferences held in the evening
17 following a full day of student attendance, as specified in
18 subsection (F)(1)(c), and a minimum of 3 clock hours of
19 parent-teacher conferences held on the day immediately
20 following evening parent-teacher conferences, or (iii)
21 multiple parent-teacher conferences held in the evenings
22 following full days of student attendance, as specified in
23 subsection (F)(1)(c), in which the time used for the
24 parent-teacher conferences is equivalent to a minimum of 5
25 clock hours; and (2) when days in addition to those
26 provided in items (1) and (1.5) are scheduled by a school

1 pursuant to its school improvement plan adopted under
2 Article 34 or its revised or amended school improvement
3 plan adopted under Article 2, provided that (i) such
4 sessions of 3 or more clock hours are scheduled to occur at
5 regular intervals, (ii) the remainder of the school days in
6 which such sessions occur are utilized for in-service
7 training programs or other staff development activities
8 for teachers, and (iii) a sufficient number of minutes of
9 school work under the direct supervision of teachers are
10 added to the school days between such regularly scheduled
11 sessions to accumulate not less than the number of minutes
12 by which such sessions of 3 or more clock hours fall short
13 of 5 clock hours. Any full days used for the purposes of
14 this paragraph shall not be considered for computing
15 average daily attendance. Days scheduled for in-service
16 training programs, staff development activities, or
17 parent-teacher conferences may be scheduled separately for
18 different grade levels and different attendance centers of
19 the district.

20 (e) A session of not less than one clock hour of
21 teaching hospitalized or homebound pupils on-site or by
22 telephone to the classroom may be counted as 1/2 day of
23 attendance, however these pupils must receive 4 or more
24 clock hours of instruction to be counted for a full day of
25 attendance.

26 (f) A session of at least 4 clock hours may be counted

1 as a day of attendance for first grade pupils, and pupils
2 in full day kindergartens, and a session of 2 or more hours
3 may be counted as 1/2 day of attendance by pupils in
4 kindergartens which provide only 1/2 day of attendance.

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

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

1 year of kindergarten as determined under the rules and
2 regulations of the State Board of Education.

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

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

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

25 (ii) for students enrolled in a building not holding
26 year-round classes if the student is not classified as

1 participating in the remote educational program on a
2 year-round schedule.

3 (G) Equalized Assessed Valuation Data.

4 (1) For purposes of the calculation of Available Local
5 Resources required pursuant to subsection (D), the State Board
6 of Education shall secure from the Department of Revenue the
7 value as equalized or assessed by the Department of Revenue of
8 all taxable property of every school district, together with
9 (i) the applicable tax rate used in extending taxes for the
10 funds of the district as of September 30 of the previous year
11 and (ii) the limiting rate for all school districts subject to
12 property tax extension limitations as imposed under the
13 Property Tax Extension Limitation Law.

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

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

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

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

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

1 used until such time as all redevelopment project costs
2 have been paid.

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

17 (3) For the 1999-2000 school year and each school year
18 thereafter, if a school district meets all of the criteria of
19 this subsection (G) (3), the school district's Available Local
20 Resources shall be calculated under subsection (D) using the
21 district's Extension Limitation Equalized Assessed Valuation
22 as calculated under this subsection (G) (3).

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

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

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

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

5 "Base Tax Year's Tax Extension": The product of the
6 equalized assessed valuation utilized by the County Clerk
7 in the Base Tax Year multiplied by the limiting rate as
8 calculated by the County Clerk and defined in the Property
9 Tax Extension Limitation Law.

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

14 "Extension Limitation Ratio": A numerical ratio,
15 certified by the County Clerk, in which the numerator is
16 the Base Tax Year's Tax Extension and the denominator is
17 the Preceding Tax Year's Tax Extension.

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

20 If a school district is subject to property tax extension
21 limitations as imposed under the Property Tax Extension
22 Limitation Law, the State Board of Education shall calculate
23 the Extension Limitation Equalized Assessed Valuation of that
24 district. For the 1999-2000 school year, the Extension
25 Limitation Equalized Assessed Valuation of a school district as
26 calculated by the State Board of Education shall be equal to

1 the product of the district's 1996 Equalized Assessed Valuation
2 and the district's Extension Limitation Ratio. Except as
3 otherwise provided in this paragraph for a school district that
4 has approved or does approve an increase in its limiting rate,
5 for the 2000-2001 school year and each school year thereafter,
6 the Extension Limitation Equalized Assessed Valuation of a
7 school district as calculated by the State Board of Education
8 shall be equal to the product of the Equalized Assessed
9 Valuation last used in the calculation of general State aid and
10 the district's Extension Limitation Ratio. If the Extension
11 Limitation Equalized Assessed Valuation of a school district as
12 calculated under this subsection (G)(3) is less than the
13 district's equalized assessed valuation as calculated pursuant
14 to subsections (G)(1) and (G)(2), then for purposes of
15 calculating the district's general State aid for the Budget
16 Year pursuant to subsection (E), that Extension Limitation
17 Equalized Assessed Valuation shall be utilized to calculate the
18 district's Available Local Resources under subsection (D). For
19 the 2009-2010 school year and each school year thereafter, if a
20 school district has approved or does approve an increase in its
21 limiting rate, pursuant to Section 18-190 of the Property Tax
22 Code, affecting the Base Tax Year, the Extension Limitation
23 Equalized Assessed Valuation of the school district, as
24 calculated by the State Board of Education, shall be equal to
25 the product of the Equalized Assessed Valuation last used in
26 the calculation of general State aid times an amount equal to

1 one plus the percentage increase, if any, in the Consumer Price
2 Index for all Urban Consumers for all items published by the
3 United States Department of Labor for the 12-month calendar
4 year preceding the Base Tax Year, plus the Equalized Assessed
5 Valuation of new property, annexed property, and recovered tax
6 increment value and minus the Equalized Assessed Valuation of
7 disconnected property. New property and recovered tax
8 increment value shall have the meanings set forth in the
9 Property Tax Extension Limitation Law.

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

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

21 (4) For the purposes of calculating general State aid for
22 the 1999-2000 school year only, if a school district
23 experienced a triennial reassessment on the equalized assessed
24 valuation used in calculating its general State financial aid
25 apportionment for the 1998-1999 school year, the State Board of
26 Education shall calculate the Extension Limitation Equalized

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

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

1 (H) Supplemental General State Aid.

2 (1) In addition to the general State aid a school district
3 is allotted pursuant to subsection (E), qualifying school
4 districts shall receive a grant, paid in conjunction with a
5 district's payments of general State aid, for supplemental
6 general State aid based upon the concentration level of
7 children from low-income households within the school
8 district. Supplemental State aid grants provided for school
9 districts under this subsection shall be appropriated for
10 distribution to school districts as part of the same line item
11 in which the general State financial aid of school districts is
12 appropriated under this Section.

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

1 school districts, whose boundaries are coterminous with the
2 high school district, has a percentage decrease from the 2 most
3 recent federal censuses in the low-income eligible pupil count
4 and there is a percentage increase in the total low-income
5 eligible pupil count of a majority of the elementary school
6 districts in excess of 50% from the 2 most recent federal
7 censuses, then the high school district's low-income eligible
8 pupil count from the earlier federal census shall be the number
9 used as the low-income eligible pupil count for the high school
10 district, for purposes of this subsection (H). The changes made
11 to this paragraph (1) by Public Act 92-28 shall apply to
12 supplemental general State aid grants for school years
13 preceding the 2003-2004 school year that are paid in fiscal
14 year 1999 or thereafter and to any State aid payments made in
15 fiscal year 1994 through fiscal year 1998 pursuant to
16 subsection 1(n) of Section 18-8 of this Code (which was
17 repealed on July 1, 1998), and any high school district that is
18 affected by Public Act 92-28 is entitled to a recomputation of
19 its supplemental general State aid grant or State aid paid in
20 any of those fiscal years. This recomputation shall not be
21 affected by any other funding.

22 (1.10) This paragraph (1.10) applies to the 2003-2004
23 school year and each school year thereafter. For purposes of
24 this subsection (H), the term "Low-Income Concentration Level"
25 shall, for each fiscal year, be the low-income eligible pupil
26 count as of July 1 of the immediately preceding fiscal year (as

1 determined by the Department of Human Services based on the
2 number of pupils who are eligible for at least one of the
3 following low income programs: Medicaid, the Children's Health
4 Insurance Program, TANF, or Food Stamps, excluding pupils who
5 are eligible for services provided by the Department of
6 Children and Family Services, averaged over the 2 immediately
7 preceding fiscal years for fiscal year 2004 and over the 3
8 immediately preceding fiscal years for each fiscal year
9 thereafter) divided by the Average Daily Attendance of the
10 school district.

11 (2) Supplemental general State aid pursuant to this
12 subsection (H) shall be provided as follows for the 1998-1999,
13 1999-2000, and 2000-2001 school years only:

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

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

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

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

1 Concentration Level of 60% or more, the grant for the
2 1998-99 school year shall be \$1,900 multiplied by the low
3 income eligible pupil count.

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

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

12 (2.5) Supplemental general State aid pursuant to this
13 subsection (H) shall be provided as follows for the 2002-2003
14 school year:

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

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

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

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

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

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

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

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

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

26 For the 2003-2004 school year and each school year

1 thereafter through the 2008-2009 school year only, the grant
2 shall be no less than the grant for the 2002-2003 school year.
3 For the 2009-2010 school year only, the grant shall be no less
4 than the grant for the 2002-2003 school year multiplied by
5 0.66. For the 2010-2011 school year only, the grant shall be no
6 less than the grant for the 2002-2003 school year multiplied by
7 0.33. Notwithstanding the provisions of this paragraph to the
8 contrary, if for any school year supplemental general State aid
9 grants are prorated as provided in paragraph (1) of this
10 subsection (H), then the grants under this paragraph shall be
11 prorated.

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

1 calculated under subsection (a) or (b) of this paragraph
2 (2.10), whichever is applicable, and the grant received during
3 the 2002-2003 school year.

4 (3) School districts with an Average Daily Attendance of
5 more than 1,000 and less than 50,000 that qualify for
6 supplemental general State aid pursuant to this subsection
7 shall submit a plan to the State Board of Education prior to
8 October 30 of each year for the use of the funds resulting from
9 this grant of supplemental general State aid for the
10 improvement of instruction in which priority is given to
11 meeting the education needs of disadvantaged children. Such
12 plan shall be submitted in accordance with rules and
13 regulations promulgated by the State Board of Education.

14 (4) School districts with an Average Daily Attendance of
15 50,000 or more that qualify for supplemental general State aid
16 pursuant to this subsection shall be required to distribute
17 from funds available pursuant to this Section, no less than
18 \$261,000,000 in accordance with the following requirements:

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

26 (b) The distribution of these portions of supplemental

1 and general State aid among attendance centers according to
2 these requirements shall not be compensated for or
3 contravened by adjustments of the total of other funds
4 appropriated to any attendance centers, and the Board of
5 Education shall utilize funding from one or several sources
6 in order to fully implement this provision annually prior
7 to the opening of school.

8 (c) Each attendance center shall be provided by the
9 school district a distribution of noncategorical funds and
10 other categorical funds to which an attendance center is
11 entitled under law in order that the general State aid and
12 supplemental general State aid provided by application of
13 this subsection supplements rather than supplants the
14 noncategorical funds and other categorical funds provided
15 by the school district to the attendance centers.

16 (d) Any funds made available under this subsection that
17 by reason of the provisions of this subsection are not
18 required to be allocated and provided to attendance centers
19 may be used and appropriated by the board of the district
20 for any lawful school purpose.

21 (e) Funds received by an attendance center pursuant to
22 this subsection shall be used by the attendance center at
23 the discretion of the principal and local school council
24 for programs to improve educational opportunities at
25 qualifying schools through the following programs and
26 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

1 State aid funds affected by that plan or modified plan
2 shall be withheld by the State Board of Education until a
3 plan or modified plan is submitted.

4 If the district fails to distribute State aid to
5 attendance centers in accordance with an approved plan, the
6 plan for the following year shall allocate funds, in
7 addition to the funds otherwise required by this
8 subsection, to those attendance centers which were
9 underfunded during the previous year in amounts equal to
10 such underfunding.

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

1 following year. Failure to provide the expenditure report
2 or the notification of remedial or corrective action in a
3 timely manner shall result in a withholding of the affected
4 funds.

5 The State Board of Education shall promulgate rules and
6 regulations to implement the provisions of this
7 subsection. No funds shall be released under this
8 subdivision (H) (4) to any district that has not submitted a
9 plan that has been approved by the State Board of
10 Education.

11 (I) (Blank).

12 (J) (Blank).

13 (K) Grants to Laboratory and Alternative Schools.

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

20 As used in this Section, "laboratory school" means a public
21 school which is created and operated by a public university and
22 approved by the State Board of Education. The governing board
23 of a public university which receives funds from the State

1 Board under this subsection (K) may not increase the number of
2 students enrolled in its laboratory school from a single
3 district, if that district is already sending 50 or more
4 students, except under a mutual agreement between the school
5 board of a student's district of residence and the university
6 which operates the laboratory school. A laboratory school may
7 not have more than 1,000 students, excluding students with
8 disabilities in a special education program.

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

25 Each laboratory and alternative school shall file, on forms
26 provided by the State Superintendent of Education, an annual

1 State aid claim which states the Average Daily Attendance of
2 the school's students by month. The best 3 months' Average
3 Daily Attendance shall be computed for each school. The general
4 State aid entitlement shall be computed by multiplying the
5 applicable Average Daily Attendance by the Foundation Level as
6 determined under this Section.

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

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

21 (2) (Blank).

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

24 (4) For the 2015-2016 school year and each school year
25 thereafter, the State Board of Education shall, subject to

1 appropriation, provide a supplemental grant to entities that
2 receive general State aid to limit the loss per student due to
3 the difference between the general State aid claim as
4 calculated under this Section and the amount appropriated for
5 purposes of this Section divided by the Average Daily
6 Attendance as set forth in paragraph (2) of subsection (C) of
7 this Section. This supplemental grant must be paid first to the
8 entity with the greatest loss per student and then to the next
9 entity with the greatest loss per student until losses per
10 student are reduced to their smallest possible amount given
11 this appropriation.

12 For the 2016-2017 school year and each school year
13 thereafter, no entity that receives general State aid may
14 receive a smaller percentage of its general State aid claim as
15 calculated under this Section than the entity received in the
16 2015-2016 school year.

17 (M) Education Funding Advisory Board.

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

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

1 vacancies.

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

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

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

1 numbered years, beginning January 1, 2001.

2 (N) (Blank).

3 (O) References.

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

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

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

18 (Q) State Fiscal Year 2015 Payments.

19 For payments made for State fiscal year 2015, the State
20 Board of Education shall, for each school district, calculate
21 that district's pro-rata share of a minimum sum of \$13,600,000
22 or additional amounts as needed from the total net General

1 State Aid funding as calculated under this Section that shall
2 be deemed attributable to the provision of special educational
3 facilities and services, as defined in Section 14-1.08 of this
4 Code, in a manner that ensures compliance with maintenance of
5 State financial support requirements under the federal
6 Individuals with Disabilities Education Act. Each school
7 district must use such funds only for the provision of special
8 educational facilities and services, as defined in Section
9 14-1.08 of this Code, and must comply with any expenditure
10 verification procedures adopted by the State Board of
11 Education.

12 (R) Repealer.

13 This Section is repealed on June 1, 2017.

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

15 (105 ILCS 5/18-21 new)

16 Sec. 18-21. General State Aid Committee.

17 (a) There is created a General State Aid Committee to
18 propose a revised school funding formula for Illinois schools.
19 The Committee shall consist of the following members, all of
20 whom shall serve without compensation but shall be reimbursed
21 for their travel expenses from appropriations to the State
22 Board of Education available for that purpose and subject to
23 the rules of the Legislative Travel Control Board:

24 (1) Three members appointed by the Speaker of the House

1 of Representatives, one of whom shall serve as
2 co-chairperson.

3 (2) Three members appointed by the Minority Leader of
4 the House of Representatives, one of whom shall serve as
5 co-chairperson.

6 (3) Three members appointed by the President of the
7 Senate, one of whom shall serve as co-chairperson.

8 (4) Three members appointed by the Minority Leader of
9 the Senate, one of whom shall serve as co-chairperson.

10 (b) The General State Aid Committee shall meet within 30
11 days of the effective date of this amendatory Act of the 99th
12 General Assembly. Thereafter, the Committee shall meet at the
13 call of the co-chairpersons. The State Board of Education shall
14 provide administrative and other support to the Committee.

15 (c) The General State Aid Committee shall propose a new
16 school funding formula for public schools in this State. The
17 Committee must establish a school funding formula that provides
18 adequate, equitable, transparent, and accountable distribution
19 of funds to school districts that will prepare students for
20 success after high school.

21 (d) The Committee shall submit its proposed school funding
22 formula to the General Assembly for consideration on or before
23 December 31, 2016 by filing copies of its proposal as provided
24 in Section 3.1 of the General Assembly Organization Act. Upon
25 filing its proposal, the Committee is dissolved.

26 (e) This Section is repealed on December 31, 2017.

1 (105 ILCS 5/34-53) (from Ch. 122, par. 34-53)

2 Sec. 34-53. Tax levies; Purpose; Rates. For the purpose of
3 establishing and supporting free schools for not fewer than 9
4 months in each year and defraying their expenses the board may
5 levy annually, upon all taxable property of such district for
6 educational purposes a tax for the fiscal years 1996 and each
7 succeeding fiscal year at a rate of not to exceed the sum of
8 (i) 2.81% ~~3.07%~~ (or such other rate as may be set by law
9 independent of the rate difference described in (ii) below) and
10 (ii) the difference between .50% and the rate per cent of taxes
11 extended for a School Finance Authority organized under Article
12 34A of the School Code, for the calendar year in which the
13 applicable fiscal year of the board begins as determined by the
14 county clerk and certified to the board pursuant to Section
15 18-110 of the Property Tax Code, of the value as equalized or
16 assessed by the Department of Revenue for the year in which
17 such levy is made.

18 For fiscal year 2016 and each succeeding fiscal year, for
19 the purpose of making an employer contribution to the Public
20 School Teachers' Pension and Retirement Fund of Chicago, the
21 board shall levy annually, upon all taxable property located
22 within the district, a tax at the rate of 0.26%. The proceeds
23 from this additional tax shall be paid directly to the Pension
24 Fund. The changes made to this Section by this amendatory Act
25 of the 99th General Assembly: (1) do not authorize an increase

1 in the district's maximum aggregate extension or limiting rate
2 under the Property Tax Extension Limitation Law; and (2)
3 constitute a continuation of the existing total maximum rate
4 under this Section and are not a new rate for the purposes of
5 the Property Tax Extension Limitation Law.

6 Nothing in this amendatory Act of 1995 shall in any way
7 impair or restrict the levy or extension of taxes pursuant to
8 any tax levies for any purposes of the board lawfully made
9 prior to the adoption of this amendatory Act of 1995.

10 Notwithstanding any other provision of this Code and in
11 addition to any other methods provided for increasing the tax
12 rate the board may, by proper resolution, cause a proposition
13 to increase the annual tax rate for educational purposes to be
14 submitted to the voters of such district at any general or
15 special election. The maximum rate for educational purposes
16 shall not exceed 4.00%. The election called for such purpose
17 shall be governed by Article 9 of this Act. If at such election
18 a majority of the votes cast on the proposition is in favor
19 thereof, the Board of Education may thereafter until such
20 authority is revoked in a like manner, levy annually the tax so
21 authorized.

22 For purposes of this Article, educational purposes for
23 fiscal years beginning in 1995 and each subsequent year shall
24 also include, but not be limited to, in addition to those
25 purposes authorized before this amendatory Act of 1995,
26 constructing, acquiring, leasing (other than from the Public

1 Building Commission of Chicago), operating, maintaining,
2 improving, repairing, and renovating land, buildings,
3 furnishings, and equipment for school houses and buildings, and
4 related incidental expenses, and provision of special
5 education, furnishing free textbooks and instructional aids
6 and school supplies, establishing, equipping, maintaining, and
7 operating supervised playgrounds under the control of the
8 board, school extracurricular activities, and stadia, social
9 center, and summer swimming pool programs open to the public in
10 connection with any public school; making an employer
11 contribution to the Public School Teachers' Pension and
12 Retirement Fund as required by Section 17-129 of the Illinois
13 Pension Code; and providing an agricultural science school,
14 including site development and improvements, maintenance
15 repairs, and supplies. Educational purposes also includes
16 student transportation expenses.

17 All collections of all taxes levied for fiscal years ending
18 before 1996 under this Section or under Sections 34-53.2,
19 34-53.3, 34-58, 34-60, or 34-62 of this Article as in effect
20 prior to this amendatory Act of 1995 may be used for any
21 educational purposes as defined by this amendatory Act of 1995
22 and need not be used for the particular purposes for which they
23 were levied. The levy and extension of taxes pursuant to this
24 Section as amended by this amendatory Act of 1995 shall not
25 constitute a new or increased tax rate within the meaning of
26 the Property Tax Extension Limitation Law or the One-year

1 Property Tax Extension Limitation Law.

2 The rate at which taxes may be levied for the fiscal year
3 beginning September 1, 1996, for educational purposes shall be
4 the full rate authorized by this Section for such taxes for
5 fiscal years ending after 1995.

6 (Source: P.A. 88-511; 88-670, eff. 12-2-94; 89-15, eff.
7 5-30-95.)

8 Section 90. The State Mandates Act is amended by adding
9 Section 8.39 as follows:

10 (30 ILCS 805/8.39 new)

11 Sec. 8.39. Exempt mandate. Notwithstanding Sections 6 and 8
12 of this Act, no reimbursement by the State is required for the
13 implementation of any mandate created by this amendatory Act of
14 the 99th General Assembly.

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.