

Impact of Recent Legislation

Senate Bill 1 > Senate Bill 1947 > PA 100-0465
the Evidence-Based Funding for Student Success Act

Senate Bill 42 > PA 100-0023
the Budget Implementation Act

Senate Bill 6 > PA 100-0021
the Budget Appropriations Act

Core of the Evidence-Based Funding Formula

- Provide financial support from the State's budget to support the education of all students in PreK-12 schools.
 - Acknowledge that individual student needs require different amounts of resources
 - Acknowledge that each district's ability to financially support its operations is different (e.g. local property wealth)
- Provide a stable, sustainable school funding system that strives to get all Districts to adequate funding over time
 - All districts are kept whole based on FY2017 funding
 - All new dollars go to the neediest districts first
 - All districts are treated the same (e.g. Chicago Public Schools)

Glenbrook's Adequacy Level

- The following variables will be considered:
 - Cost of the 27 Essential Elements
 - Local Capacity (How much can the District contribute?)
 - Property Taxes
 - CPPRT
- ISBE is in the process of calculating each district's FY2018 adequacy level; several estimates have been provided to Districts during the legislative process
 - Estimate an adequacy level between 160-165%
 - Attributed to our District's staffing level and opportunities for students (e.g. academics, activities, athletics)
 - High Equalized Assessed Value (EAV)
 - High Reserve Level
 - Estimate assignment in Tier 4 (Districts above adequacy)
 - Allocated 0.1% of new dollars and get a small increase in funding from the state each year

FY2018 State Funding Assumptions

- Unlike State Categorical Grants, General State Aid has historically been paid out on time, twice per month, between August and June

	Tentative Budget	FY2016-17 Payments Since 7/1	FY2016-17 Payments Outstanding	Final Budget
Evidence-Based Funding Formula				
General State Aid	\$1,812,319	\$0	\$0	\$3,327,731
Legacy Payments				
Funding for Children Requiring Special Education Services	\$778,000	\$157,254	\$157,254	\$314,507
Personnel Reimbursement (Service to Students with Disabilities)	\$1,053,000	\$210,655	\$210,655	\$421,311
Summer School (Students with Disabilities)	\$10,000		\$3,401	\$3,401
Bilingual Education - TPI and TBE ¹⁶ + (105 ILCS 5/14C et seq.)	\$0		\$37,819	\$37,819
Total	\$3,653,319	\$367,909	\$409,129	\$4,104,769

FY2018 State Funding Assumptions

- We have historically assumed that we would receive 100-150% of State funding payments (e.g. outstanding payments from 2016-17 plus 2-3 payments from 2017-18)
- Assuming GSA will continue to be paid on-time, we will adjust budget practices to reflect only 100% of estimated State payments
- While funding will be likely tied to a single funding account (General State Aid), the District will still be expected to spend a designated amount on certain student populations defined in the funding model (e.g. low income, special education, english learners)

FY2018 Corporate Personal Property Replacement Tax Assumptions

- Illinois Department of Revenue estimates that CPPRT funds will decrease by 23.94% in FY2018
- Decrease is due to several factors including weak domestic profits, increasing PPRT refunds, and an approval from the Illinois General Assembly to authorize \$297 expenditures from the PPRT fund for FY2018
- In the FY2018 Tentative Budget, we estimated that the District would receive \$2,588,656 during FY2018
 - IDoR estimates that we will receive \$2,081,113 - a \$507,543 difference
 - Trendline analysis on historical CPPRT funding supports leaving the budgeted amount as projected (e.g. in FY2017 the IDoR estimate was \$2,198,237, and we received \$3,045,626)

New Reporting Requirements

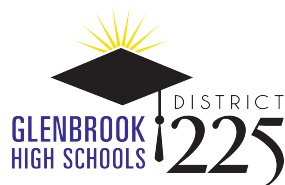
- An Annual Spending Plan will need to be submitted by each District as part of the annual budget process; the plan requirements have not yet been defined by ISBE
- The School Report Card will now include the following data points:
 - Final % of Adequacy
 - Local Capacity Target (%)
 - Real Receipts (%)
- Likely to be increased reporting requirements within ISBE's Employment Information System (EIS)

Voter Initiated Referendum to Lower Tax Levy

- Will likely be available to voters within Northfield Township High School District 225 after the Final % of Adequacy has been determined by ISBE
- Allows 10% of voters in a school district above 110% of adequacy to petition for a referendum to reduce taxes for educational purposes up to 10%
 - As of July 2017, there are 61,610 registered voters in the township; the 6,161 voters would need to sign the petition to add the question to the ballot
- Referendum can only be considered in odd number years at the consolidated election in April
 - First time the question could be considered is April 2019
- If the referendum fails, it may not be repeated until after two future consolidated elections (effectively once every 6 years)

Mandate Reliefs

- Districts can determine the frequency of **physical education** as long as it is a minimum of 3 days per 5-day week
 - Permits students in grades 7-12 participating in sports to be exempted from physical education on a case-by-case basis
- Districts are permitted to contract with a third-party to provide **driver education** services
- These reliefs are provided through more streamlined waiver processes



Impact of Recent Legislation

Senate Bill 1 > Senate Bill 1947 > PA 100-0465
the Evidence-Based Funding for Student Success Act

Senate Bill 42 > PA 100-0023
the Budget Implementation Act

Senate Bill 6 > PA 100-0021
the Budget Appropriations Act