

Talking Points Related to the Voter-initiated Rate Referenda Included in SB 1947

What the bill does...

- Provides taxpayers with the right to request a voter referendum to lower the property tax rate for a school district.
- Key features of the voter-initiated referenda:
 - ✓ Question to be included in Consolidated Elections (April, odd years).
 - ✓ Requires 10% registers voters to sign a petition submitted between six and ten months before the election (roughly June to October).
 - ✓ District must be considered at least 110% of its Adequacy Target in GSA formula.
 - ✓ Requested rate decrease limited to a maximum of a 10% reduction in the property tax rate.
 - ✓ The requested rate reduction is further limited so that no district would fall below 110% of the Adequacy Target in GSA formula.

How is "110% of a District's Adequacy Target" determined ...

- The bill details a new General State Aid formula that calculates a unique Adequacy Target for each District based on the State's new Adequacy Model.
- The new Adequacy Model establishes staffing and expense ratios to provide the minimum level of resources to provide an "adequate" education to students based on evidence-based teaching practices.
- Each District's local and state resources are estimated and compared to its Adequacy Target to calculate a percentage of Adequacy represented by its resources.
- "110% of a District's Adequacy Target" means that a District's estimated resources within the GSA formula equal 110% of its Adequacy Target.

Is the Adequacy Target intended to be a budget or spending target for a District?

- No, the Adequacy Target is effective at comparing districts statewide to establish priorities for General State Aid, but it is not designed as a comparison tool to a district's entire budget.
- The Adequacy Model does not include many budget elements for a District including Early Childhood, Low incidence (high cost) Special Education, Transportation, capital maintenance, new construction and existing bonds.
- The Adequacy Model is designed to articulate minimum education requirements for adequacy, and therefore does not include many programs and initiatives that communities have added to improve student performance and career readiness such as:
 - ✓ Expanded Early Childhood programs/offerings,
 - ✓ Class sizes less than 25 for grades 4-12,
 - ✓ 1:1 instructional technology programs (Adequacy Model assumes 2:1),
 - ✓ Language immersion / dual-language programs,
 - ✓ Extended/gifted educational programs,
 - ✓ Vocational education, especially extensive career-oriented programs,
 - ✓ Dual-credit course offerings in high school,
 - ✓ Robust co-curricular and student activities,
 - ✓ Facilities based on modern instructional practices and standards (e.g. A/C, Accessibility),
 - ✓ Additional student support services for at-risk students (above level assumed in Adequacy Model).

The State of Illinois' financial contribution to public education remains among the lowest in the United States, and the new Adequacy Model is not intended to provide all resources a community expects and demands from its local schools. As a result, excellence in education will continue to be the choice of local communities through voter-approved referenda and annual tax levy decisions by locally elected School Board.