

ILEARN Definitions

9-month Average Daily Attendance (ADA)

The aggregate number of pupil days in attendance divided by the number of days in the regular school session. A pupil who attends school for five or more clock hours (second grade – 12th grade) or four or more clock hours (prekindergarten through first grade) while school is in session constitutes one pupil day of attendance. Nine-month ADA figures are sometimes adjusted due to audits of school records. As a result of those adjustments, the 9-month ADA and the per pupil fields that are dependent on the ADA may change.


Equalized Assessed Valuation (EAV)

The assessed value multiplied by the state equalization factor gives the value of the property upon which the tax rate is calculated after deducting homestead exemptions, if applicable. The final assessed value for farm acreage, farm buildings, and coal rights is the equalized value. Due to tax collection procedures, the EAV is for the year prior to the beginning of the fiscal year.

Equalization Factor (State Multiplier)

The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in an equalized assessed valuation equal to one-third of the market value of taxable property in a jurisdiction (other than farm acreage and buildings and other than coal rights).

Evidence-Based Funding (EBF) (FY 2018 and on)

On August 31, 2017, the Evidence-Based Funding for Student Success Act, or [Public Act 100-0465](#)  , became law. Five grant programs were combined into a single grant program and distributed as EBF. Those grant programs were General State Aid, Special Education – Personnel, Special Education – Funding for Children Requiring Special Education Services, Special Education – Summer School, and English Learner Education.

Formula Type (FY 2017 and prior)

Districts received their General State Aid funding under one of three distribution “formulas”: A) special-equalization-resource-equalizer districts, B) alternate-method districts, and C) flat-grant districts.

General Administration Expenditures

Expenditures related to the activities concerned with establishing and administering policy in connection with operating a Local Education Agency (LEA). Board of Education Services, Executive Administration Services (Office of the Superintendent, etc.), and Special Area Administration Services are included, while capital outlay expenditures are excluded and reported separately.

Note: A change to the School Code in FY 2009 specified that non-capitalized equipment is excluded with capital outlay.

Instruction Expenditures

Expenditures related to activities dealing with the teaching of pupils or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom or in another location, such as a home or hospital, and may include other learning activities. It also may be provided through some other approved medium, such as television, radio, telephone, or correspondence. The activities of aides or assistants of any type that assist in the instruction process are also included. Capital outlay expenditures are excluded and reported separately.

Note: A change to School Code in FY 2009 specified that non-capitalized equipment is excluded with capital outlay.

Local Revenues

All receipts from local sources, including property taxes and payments in lieu of taxes, interest on investments, sale of property, tuition, and other miscellaneous items.

Operating Expense per Pupil

The gross operating cost of a school district (excepting summer school, adult education, bond principal retired, and capital expenditures) divided by the 9-month ADA for the regular school term.

Note: A change to School Code in FY 2009 specified that non-capitalized equipment is excluded with capital outlay.

Operating Tax Rate

All school district property taxes extended for all purposes, except community college educational purposes, for the payment of tuition under Section 6-1 of the Public College Act (110 ILCS 805/6-1), bond and interest, summer school, rent, capital improvements, and vocational education building purposes. The operating tax rate shown for specific fiscal years represents the tax rate for the period two years prior to the fiscal year shown. For example, the operating tax rate shown in FY 2020 is for 2018.

Other Expenditures

Expenditures related to activities concerned with retiring the principal on bonds, other debts of an LEA, community services, capital outlay, and non-programmed charges.

Note: A change to School Code in FY 2009 specified that non-capitalized equipment is excluded with capital outlay.

Per Capita Tuition Charge

The amount a local school district charges as tuition to nonresident students as defined by Sections 18-03 and 10-20.12a of the School Code. The per capita tuition charge is determined by totaling all expenses of a school district in its Educational, Operations and Maintenance, Debt Services, Transportation, Municipal Retirement/Social Security, and Tort funds for the preceding school year less expenditures not applicable to the regular K-12 program (such as adult education and summer school), less offsetting revenues from state sources (except those from the Common School Fund), less offsetting revenues from federal sources (except those from federal impaction aid), less revenues from student and community services. A depreciation allowance is added to this amount and that total is divided by the 9-month ADA for the year. The 9-month

ADA during the regular school term is adjusted by the average daily attendance of tuition-in pupils and tuition-out pupils of the district.

Note: Changes to the School Code in FY 2009 resulted in new names for the following funds:

- *From Bond and Interest Fund to Debt Services Fund*
- *From Site and Construction/Capital Improvement Fund to Capital Projects Fund*
- *From Rent Fund to Tort Fund*
- **New fund titles are treated the same in previous years except for the Tort Fund, which now, in most cases, follows the treatment of Education Fund.*

State Revenues

Amounts received from the state for General State Aid (FY 2017 and prior); EBF (FY 2018 and on); and other state programs, including transportation aid, bilingual education, gifted education, etc.

Support Services Expenditures

Expenditures related to those services that provide administrative, technical, and logistical support to facilitate and enhance instruction. General administration activities and capital outlay expenditures are excluded and reported separately.

Note: A change to School Code in FY 2009 specified that non-capitalized equipment is excluded with capital outlay.

Total Tax Rate

A school district's total tax rate consists of all funds levied, which may include Education, Operations and Maintenance, Transportation, Working Cash, Municipal Retirement/Social Security, Liability Insurance, Special Education, Social Security, Debt Services, and Fire Safety Bonds.