

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
BOARD OF EDUCATION - FINANCE COMMITTEE MEETING AGENDA
Metamora Grade School Conference Room
Thursday, February 12, 2026, 5:15 PM

- 1 Roll Call
- 2 **State Revenue: Mandated Categories and Evidence Based Funding**
 - A. Governors Budget Address Feb 18
 - B. Evidence Based Funding v. Mandated Categoricals (MCATS)

EBF & Mandated Programs: Understanding the Difference

Protecting Illinois' Investment in Public Education

Illinois has made historic progress by investing in the Evidence-Based Funding (EBF) formula to drive equity and adequacy in school funding. However, Mandated Program reimbursements (MCATs) — state funding for services school districts are legally required to provide — have not kept pace. When mandated reimbursements fall short, districts are forced to use dollars intended for other purposes to backfill those gaps, limiting their ability to improve student outcomes as intended.

	Evidence-Based Funding (EBF)	Mandated Services (MCATs)
Purpose	Ensures all districts reach an adequate level of funding to support student success.	Reimburses districts for required services mandated by the State of Illinois.
Use	Funds can be used locally to address each district's unique needs.	Funds must be used for specific mandated programs (transportation and special education tuition).
Examples	Hiring teachers, reducing class sizes, expanding career pathways, adding interventionists, etc.	Transporting students, serving special education needs, and covering orphanage tuition.
Challenge	Progress toward adequacy requires a continued annual state investment.	Chronic underfunding forces districts to use local revenue to cover state-required costs.
Legislative Goal	Continue at least a \$350 million annual EBF increase.	Fully fund all mandated categorical reimbursements at 100%.

Both EBF and Mandated Programs Are Essential

Evidence-Based Funding ensures students have the resources they need. **These funds drive educational adequacy** – investing in students and opportunity.

Mandated Program funding ensures districts can meet their legal obligations without draining other resources. **These funds ensure fairness** – the State pays its share for the services it requires.

Together, they sustain strong, equitable public schools across Illinois. Fully funding both keeps our schools stable, equitable, and focused on student learning.

DRIVING SUCCESS

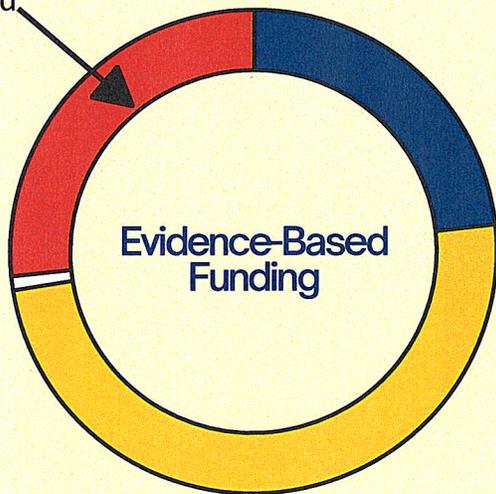
Completing the School Funding Puzzle



FY27 Budget Priority:
Addressing the Funding Gap in
Mandated Categorical Programs

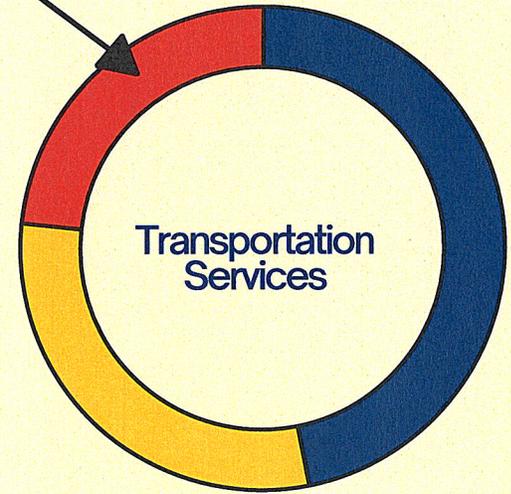
Every day, **Metamora Grade School** transports **415** students—including regular ed and special ed- to and from school. Due to proration, the state reimburses 70 cents for every dollar of this mandated service. Together, the under-reimbursements of Regular Transportation and Special Ed Transportation create a funding gap of **\$97,000** each year—dollars that could otherwise support classrooms, teachers, and student opportunities.

Unfunded



■ State Support ■ Local Target ■ CPPRT

Lost to Proration



■ State Support ■ Local Contribution

How Proration Has Impacted **Metamora CCSD 1**

Impact to Students

1. Reduced number of buses
2. Consolidated bus routes.
3. Overcrowded buses.
4. Late or cancelled athletic contests.

Impact to Taxpayers

1. Interfund transfers to Transportation Fund.
2. Reserves being depleted on busing instead of instruction, risking additional tax increases.

Our Requests



Increase state funding for transportation and special education reimbursements to keep pace with actual district costs.



Protect Illinois' investment in Evidence-Based Funding (EBF) while addressing these growing shortfalls.

D. ISBE's % of Adequacy Progress Since EBF

FY 2026 At a Glance

\$3 billion is required to move all Organizational Units to 90% of adequacy.

Number of Organizational Units by EBF Tier Assignment

	FY 19	FY 20	FY 22	FY 23	FY 24	FY 25	FY 26
Tier 1	314	372	355	384	340	369	286
Tier 2	341	343	330	275	248	219	313
Tier 3	58	55	62	72	99	93	96
Tier 4	140	151	175	196	242	247	239
Total	853	921	922	927	929	928	934

Total State Contribution and Number of Districts Above 70% Adequacy (FY 2018 – 2026)



The % of districts with at least 90% adequate funding increased from 22.7% in FY 2018 to 36.7% in FY 2026.

About three-quarters of students are under 90% adequacy.

The average % of adequacy for districts below 90% adequacy has increased from 67.1% in FY 2018 to 76.6% in FY 2026.

- E. Projections
- 3 **Fees for 2026-2027**
 - A. Registration
 - B. Lunches
 - C. Athletic Officials
- 4 Executive Session for Purposes of Contract Negotiations
- 5 Adjourn