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Money Matters:

How the Illinois School Funding System Creates Significant Educational Inequities that Impact Most Students in the State

September 2008

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HOW THE ILLINOIS SCHOOL FUNDING SYSTEM CREATES SIGNIFICANT EDUCATIONAL INEQUITIES THAT IMPACT MOST STUDENTS IN THE STATE

ABOUT CTBA

Founded in 2000, the Center for Tax and Budget Accountability is a non-profit, bi-partisan research and advocacy think tank committed to ensuring that tax, spending and economic policies are fair and just, and promote opportunities for everyone, regardless of economic or social status.

Center for Tax and Budget Accountability

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I. INTRODUCTION

No single policy issue in Illinois has generated more controversy—and less action—than school funding reform. For well over three decades, various attempts at education funding reform have been brought forth, only to generate heated debate and intense media coverage, but not much in the way of meaningful reforms. By now, most are familiar with the basic complaint—Illinois fails to fund education adequately from state-based revenue, ranking 49th out of 50 states in the portion of education funded by state money.[1] This in turn pushes the primary obligation for education funding down to local resources, primarily property taxes, creating great disparities between districts across Illinois, based on local property wealth.

Proponents of reform have argued that this over-reliance on local property taxes significantly underfunds schools in many property—poor communities, resulting in the children who live in those areas receiving an inadequate education. Opponents respond that education has all the resources it needs, and additional investment will not generate better academic outcomes. The sheer complexity of the state's education funding regimen makes it difficult for citizens and policymakers alike to determine which arguments have substance.

To date, much of the conversation has focused on funding and quality differentials between the wealthiest school districts and the most impoverished. Certainly, the contrasts there are striking. The untold story, however, is even more compelling. It focuses not just on the very top versus the very bottom, but rather the differentials between the wealthiest school districts in Illinois—versus the vast majority of districts that provide public education to over three-quarters of the children in our state. The data here are stark and telling, revealing meaningful differences in school funding, teacher quality and academic performance that are truly statewide.

Moreover, substantive differentials in the aforesaid categories exist when affluent districts, which are concentrated north of Interstate 80, are compared to downstate school districts. Racial inequities also emerge as a significant problem in Illinois, with African American and Hispanic children far more likely to attend schools in high poverty areas, with fewer resources, less qualified teachers and lower academic outcomes than their white peers.

This report is intended to help inform this debate by: (i) first, explaining the state's basic school funding formula; and then (ii) documenting with hard data the consequences that formula has had for school districts across the state in areas of significant concern, including student achievement and teacher quality.

II. THE THREE FUNDING CATEGORIES FOR SCHOOL DISTRICTS

Like most states, Illinois has adopted a "foundation level" approach to funding K-12 education. Under this approach, the General Assembly each year determines a minimum amount of basic education funding per student that should be available to all schools, literally, the "**Foundation Level**."[2] It is important to understand that the per student Foundation Level does not equate to an amount that is sufficient to cover all the costs of education. In fact, the Foundation Level is primarily intended to cover instructional costs like academic programs and teacher salaries, and specifically does not account for such necessary expenses as transportation and special education. The Foundation Level also does not include any adjustments for poverty. Instead, much as the name itself implies, the Foundation Level is the basic building block of school funding, upon which other education funding items are layered.

Once the Foundation Level is set for a school year, the Illinois State Board of Education (**"ISBE"**) separates school districts into the following three funding categories, based on their local property wealth: (i) "**Flat Grant**" districts, which have the greatest amount of available local property wealth; (ii) "**Alternative Formula**"

districts, which have the second greatest amount of available property wealth; and (iii) "**Foundation Formula**" districts, which include most school districts, and which have available local property wealth that ranges from very low to just above average. Next, ISBE applies a different funding formula to each type of district, to determine how much (if any) of the Foundation Level per student the state will pay in that district, and how much of the Foundation Level will be covered by local, property tax revenues. Note that, in each case, the formula assumes that local resources will cover at least a portion of the basic, Foundation Level per student.

Foundation Formula districts are those districts which ISBE determines can cover less than 93 percent of the Foundation Level per child as set by the General Assembly in a given year. Under the base Foundation Formula, the state then makes up the difference (in most cases).[3] The vast majority of Illinois' 870 school districts—81 percent— receive general state aid (**"GSA"**) for basic education from the state under this formula.[4] Over 1,600,000 students, or roughly 77 percent of the state's K-12 student body population, attend Foundation Level districts.

The remaining school districts have so much local property wealth that they can cover more than 93 percent of the Foundation Level of support per student with local property tax revenue. Depending on how much more of the Foundation Level a wealthier district can cover, it gets categorized as either "**Alternative Formula**" or "**Flat Grant**" by ISBE. It will still receive some GSA from the state, but not under the full Foundation Formula.

Alternative Formula districts are those districts ISBE determines have the ability to cover between 93 percent and 175 percent of the current year's Foundation Level. Under the Alternative Formula, districts receive GSA from the state ranging from about five percent to seven percent of the then current Foundation Level.[5] About 18 percent of the students in Illinois attend Alternative Formula districts, which overall account for 15 percent of all 870 school districts.

Flat Grant districts have the most local property wealth of all school districts. Under the state's school funding formula, these districts cover 175 percent or more of the then current Foundation Level per student with local property tax revenue. Instead of receiving any formula based GSA for education, these districts receive a flat grant of $218 per student from the state.[6] Just under five percent of the 870 school districts in Illinois are Flat Grant districts, which in 2007-2008 were attended by 94,885 students, or roughly four and one-half percent (4.5%) of the state's K-12 student body.

III. MAIN FINDINGS

- There are significant differences in key metrics such as teacher quality and student performance, between the wealthier Flat Grant and Alternative Formula districts on the one hand, and the Foundation Formula districts which the vast majority of Illinois students attend on the other.
- Significant funding and educational differences also emerge when affluent, Flat Grant districts are compared to "downstate" school districts, defined as school districts located south of Interstate 80.
- The significant qualitative and outcome differences between wealthier Flat Grant and Alternative Formula districts on the one hand, and Foundation Formula districts on the other, is strongly related to both available local resources and instructional expenditures per student.
- There is a strong correlation between increasing instructional expenditures per student by anywhere from $1,000-$2,200, and academic performance, as measured by the Illinois State Achievement Test.
- This strong correlation between increased instructional expenditures and improved academic performance is evident in both school districts with low poverty (3%-8% low income rates) and significant poverty (27%-32% low income rates).
- Minorities, particularly African Americans and Hispanics, are significantly over-represented in schools with high poverty rates, with over 93 percent of all African American children and over 66 percent of all Hispanic children attending school districts with low income rates of 30 percent or greater.

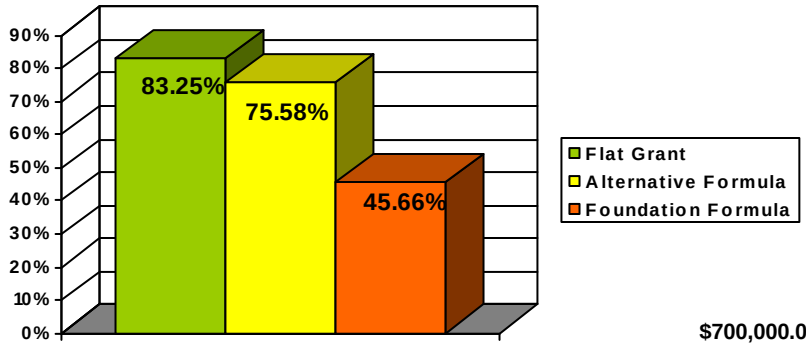
- Disparities in both quality of teachers and academic performance between primarily Caucasian and primarily minority school districts in Illinois are material, and correlate to instructional expense per child, local property wealth, and inadequate state funding.
- The $2,324 difference in average instructional expense per student between wealthy Flat Grant districts that only 4.5 percent of K-12 students attend, and the Foundation Formula districts that 77 percent of all K-12 students attend, is greater than the $1,003 average per child instructional expense difference between the lowest and highest poverty school districts in Illinois.
- The greatest differential of $2,421 in average instructional expense per student exists between Flat Grant districts and downstate districts (located south of Interstate 80).

IV. KEY DIFFERENTIALS BETWEEN FLAT GRANT AND ALTERNATIVE FORMULA DISTRICTS ON THE ONE HAND, AND FOUNDATOIN FORMULA DISTRICTS ON THE OTHER

A. Resources

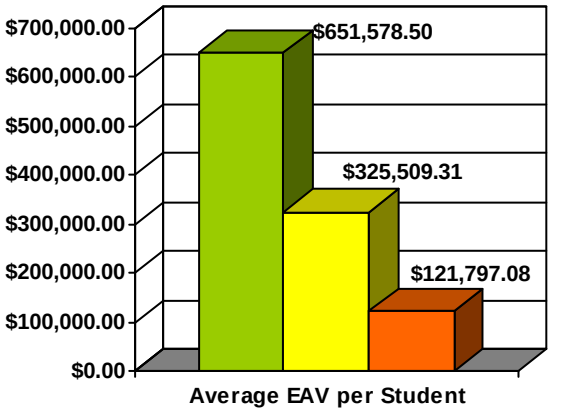
Figure 1 reveals that for both Flat Grant and Alternative Formula districts, property taxes make up the vast majority of total district revenue, amounting to 83.25 percent and 75.58 percent, respectively.[7] Foundation Formula districts generate significantly less property tax revenue than Flat Grant and Alternative Formula districts, meaning they rely far more heavily on state support. Put another way, only affluent communities have the capacity to overcome the state's failure to fund an adequate portion of school costs.

Figure 1
Property Taxes as a Percentage of District Revenue
(2005-2006)



It is easy to understand why affluent communities are able to raise so much of their education funding from property taxes, when the average amount of local property tax wealth available per student is considered, as illustrated in Figure 2.

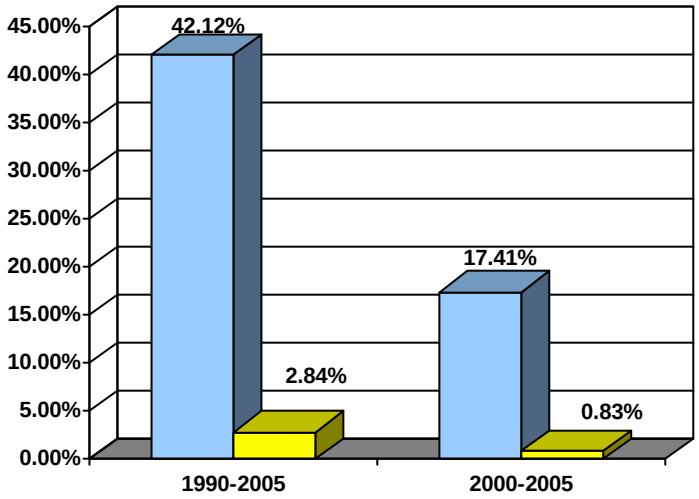
Figure 2
Equalized Assessed Valuation by
School District Type (2004)



Equalized Assessed Valuation (EAV) is a proxy for a school district's local property wealth available to be taxed. The state requires that all real property in a county be assessed at 33 and one-third percent (33 1/3%) of its fair market value.[8] After a county assessor makes the assessment determination for his or her county, the Illinois Department of Revenue ensures the total assessment meets the 33 1/3 percent threshold. If not, IDR applies a multiplier to the assessment to meet this threshold, which effectively "equalizes" assessments from county to county, at 33 1/3 percent of fair market value within each county. The difference in average EAV among district types is at its greatest between Foundation Formula districts and Flat Grant districts. Specifically, the EAV per student in Flat Grant districts is more than 5 times greater than in Foundation Formula districts.

Meanwhile, as the state's failure to fund a fair share of education has pushed that cost dramatically down to local property taxes, it has contemporaneously created a tremendous burden on homeowners and businesses alike. It also has contributed to the regressivity of the Illinois tax structure, one of the ten most regressive taxing states in the nation.[11] As Figure 4 reveals, on an inflation-adjusted basis, the real growth in property tax revenue in Illinois over the last 15 years has outpaced real growth in income by almost 20 times.

Figure 4
Illinois Total Property Tax Revenue Growth Vs. State Median Income Growth



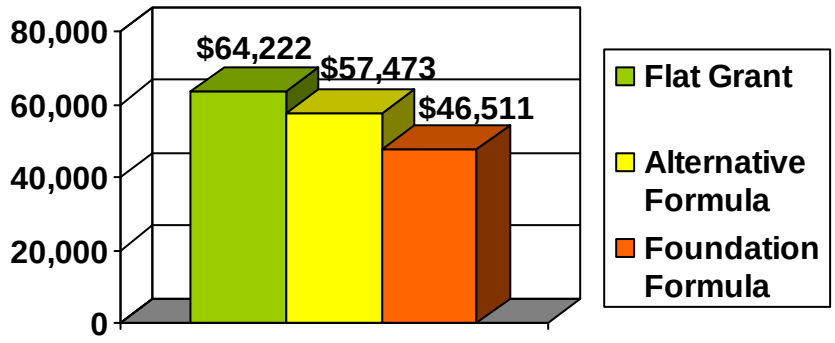
All data inflation adjusted to 2008
Income Data: US Department of Census

Property Tax Data: IL Department of Revenue

B. Teacher Quality and Academic Outcomes

The differential in resources among the three different categories of school districts has had a significant bearing on teacher quality. As Figure 5 demonstrates, in the 2006-2007 school year, teacher salaries in Flat Grant districts were almost $18,000 more per year on average than what the vast majority of schools in Foundation Formula districts could afford.

Figure 5
Average Teacher Salary
(2006-2007)



This creates a simple economic question for the highest quality teachers. Would they be willing to earn $18,000 more a year, to teach in a school with more resources, more mentoring, richer academic programs, low to no poverty, and small class sizes? Judging by the district breakdown of teachers who have attained the credential of a Masters Degree set forth in Figure 6, the answer is yes.

Figure 6
Percentage of Teachers with Masters Degree
(2006-2007 School Year)

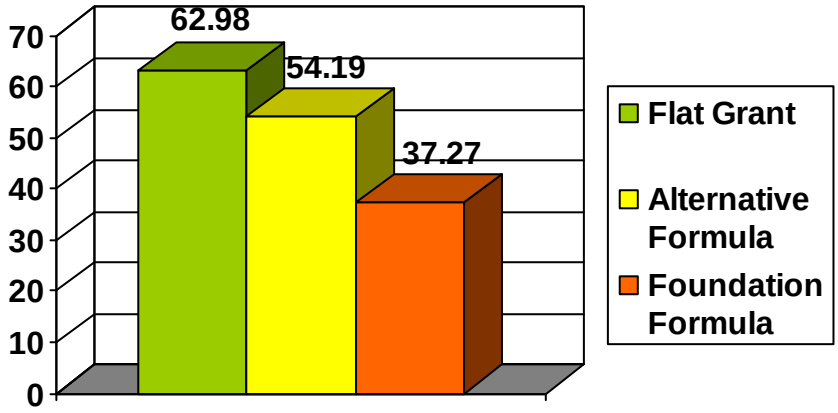
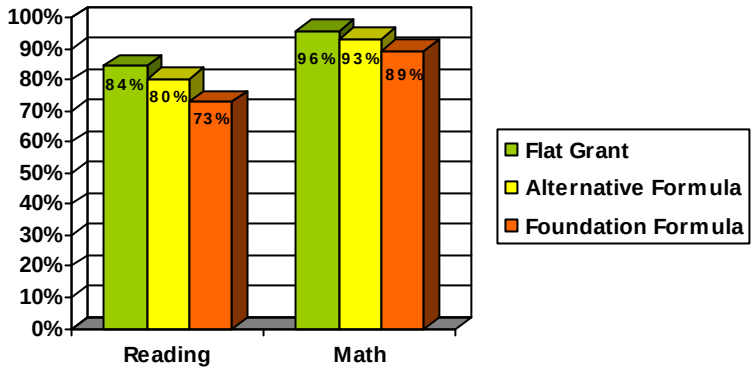


Figure 7(a)
Percentage of students meeting or exceeding ISAT Standards (Grade 3, 2006)



Differences in available resources and teacher quality track differences in academic performance. Figures 7(a) through 7(c) show the differential on the Illinois School Achievement Test ("**ISAT**"), which is taken by elementary school students, while Figure 8 shows the differential in the Prairie State Achievement Exam ("**PSAE**"), taken by high schoolers. (Note: The federal No Child Left Behind Act requires that 100 percent of students make adequate yearly progress by the 2013-2014 school year).

Figure 7(b)
Percentage of students meeting or exceeding ISAT Standards (Grade 6, 2006)

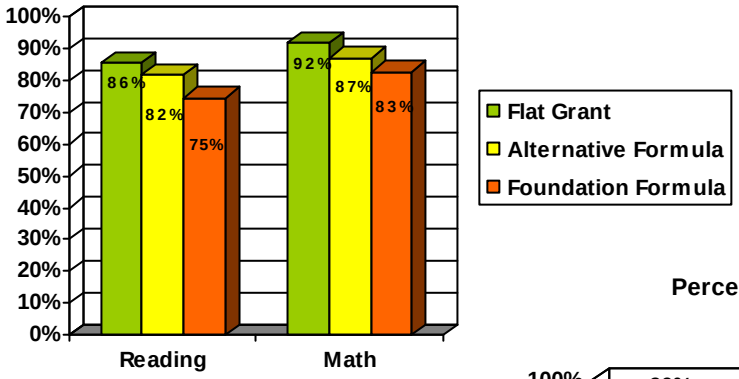


Figure 7(c)
Percentage of students meeting or exceeding ISAT Standards (Grade 8, 2006)

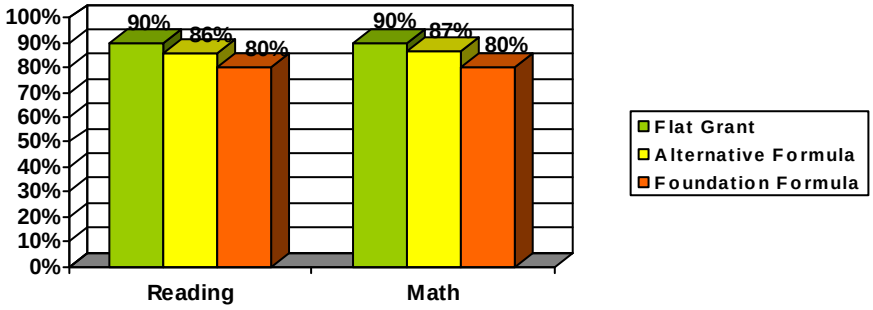
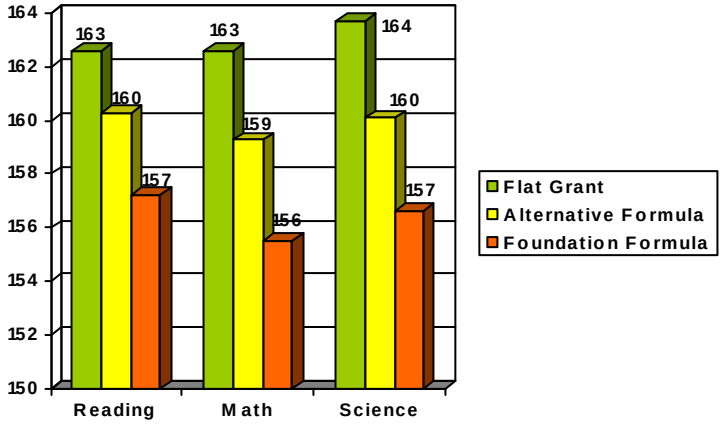


Figure 8
PSAE Average Score (2006)



C. Money Matters in Improving Academic Outcomes

The better outcomes generated in wealthier communities have a cost. On average, Flat Grant districts expend $4,186 more in total per pupil spending than Foundation Formula school districts. But total expenditures, which include costs like bond principal retired, transportation costs and other, non-educational items, do not isolate academic expenses. Academic investments are much more accurately revealed by a school district's instructional expense per student, which tracks the direct cost of teaching pupils.

When it comes to instructional expenses, Flat Grant districts spend $2,324 more per student on average than do Foundation Formula districts. Hence, the disparities in available resources, academic performance, and teacher quality are at least somewhat related to spending.

The big question remaining, however, is whether increased investment in instruction generates better academic performance. Put another way, does money matter? As Figure 9 graphically illustrates, the answer appears to be a resounding yes.

Figure 9
Regression of ISAT Performance Vs. Per-pupil Instructional Expenditure for School Districts with 3-8% Low Income Rates

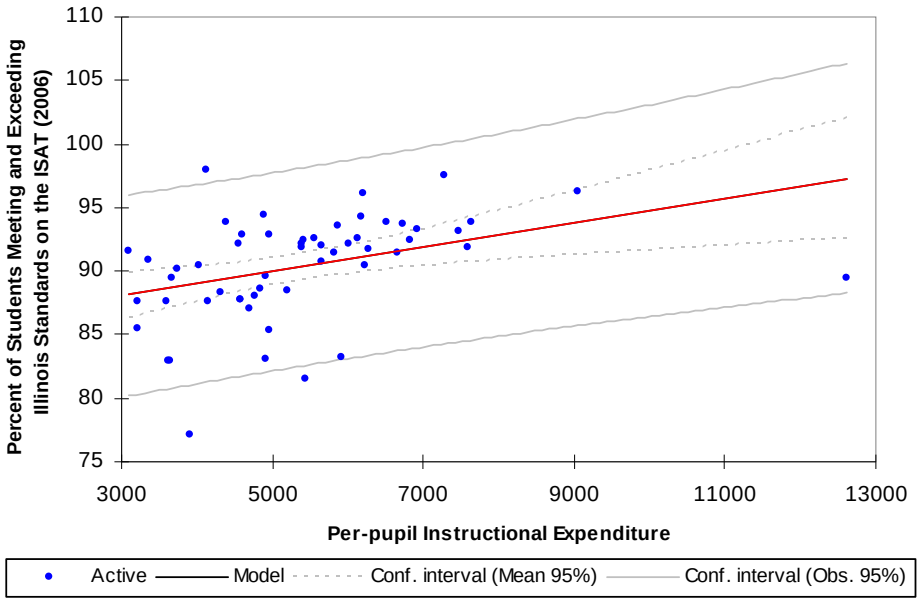


Figure 9 is a regression analysis that tracks academic performance against instructional expense. Each blue dot represents one of the 77 school districts in Illinois with very low concentrations of poverty, having low income rates from 3 percent to 8 percent. The bright red line is the statistically predicted test score results a school district should obtain at a given level of instructional expenditure, based on the actual expenses and performance of this set of low poverty districts.

Note that, at spending levels up to $5,000 per student in instructional expense, roughly half the school districts perform as predicted or better, and half perform worse. As the instructional expense increases to $7,000 per child, however, student performance also increases, to the point that substantially all the districts perform at or above the predicted level—that is, academic outcomes improve with an enhanced instructional expense of between $1,000-$2,200 per child. Note further that, Flat Grant districts currently spend $2,324 more per child

on instructional expenses than do Foundation Formula districts—which are charged with educating almost 80 percent of the state's K-12 student body.

One of the most compelling aspects of the regression in Figure 9 is that it controls for family environment. The students in these schools for the most part live in little to no poverty, have supportive families and have education reinforced at home. Even with all those advantages, a meaningful improvement in their academic performance correlates directly with an added investment in instruction.

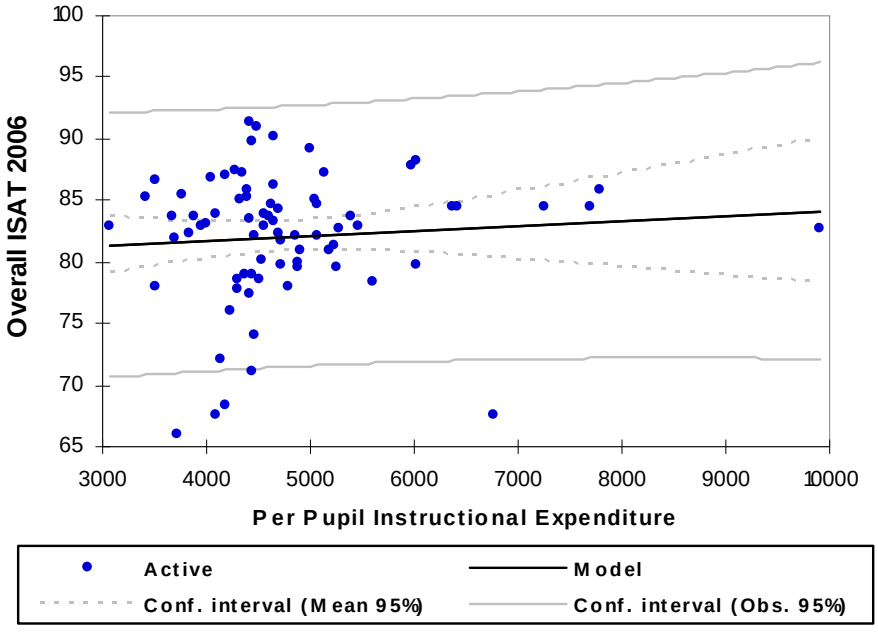
A second, compelling aspect of this regression is that it supports the contention that meeting the Education Funding Advisory Board's recommended Foundation Level—adjusted for inflation—can be expected to generate better academic outcomes. In 1997, Public Act 90-548 created the Illinois Education Funding Advisory Board **("EFAB")**. EFAB is a nonpartisan board, made up of representatives of education, business and the public. EFAB's mission each year is to identify a minimum per-pupil Foundation Level, based not on available state General Revenues, but on the actual cost of providing an adequate education.

The metric for what counts as a quality education EFAB selected, is an education sufficient in quality so that at least two-thirds (66.6%) of Illinois' non-at-risk children could be expected to pass the state's standardized tests.[12] EFAB then developed a data-driven methodology for computing the cost per child of satisfying this standard, and made that amount its Foundation Level recommendation. At risk children, who come from concentrated poverty or broken homes or have special needs, are far more expensive to educate.[13]

In 2008, the Foundation level was set at $5,734 by the General Assembly. However, the EFAB recommended Foundation Level for 2008 would be $6,915 per child, after adjusting for inflation.[14] Increasing the Foundation Level by the $1,541 per child EFAB recommends should produce better academic performance as measured by the ISAT, based on the regression in Figure 9.

Note that, as the regression analysis in Figure 10 shows, there is similar improvement in student performance as measured by the ISAT for the 79 school districts in Illinois with much higher concentrations of poverty, bearing a low income rate of 27 percent to 32 percent.

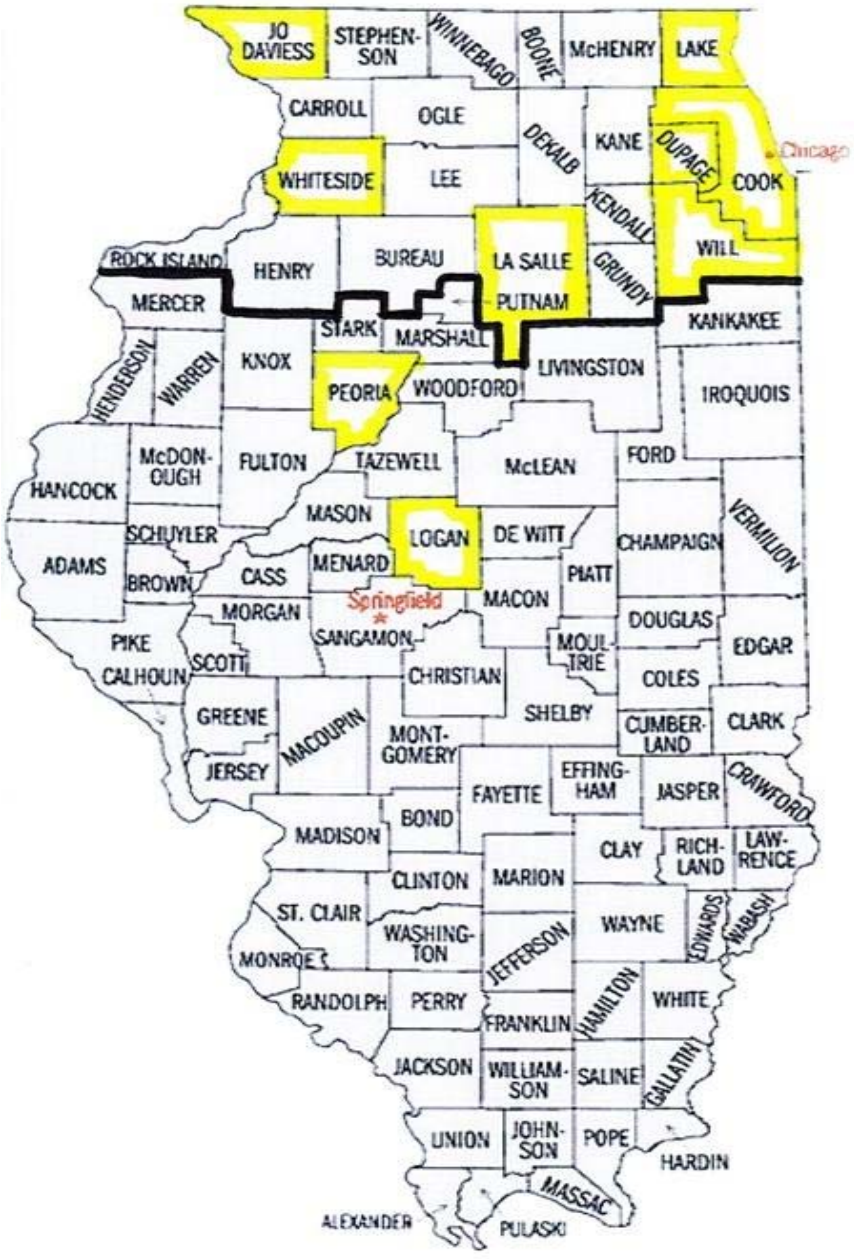
Figure 10
Regression of ISAT Performance Vs. Per-pupil Instructional Expenditure for Districts with 27-32% Low Income Rates



D. A Statewide Problem

Another stark difference in student investment exists between Flat Grant districts, which are clustered north of Interstate 80 as shown in Figure 11, and all school districts "downstate" or south of Interstate 80.

Figure 11



Flat Grant Districts by County:

North of Interstate 80:

- Cook – 24 districts
- Lake – 10 districts
- DuPage – 9 districts
- LaSalle – 2 districts
- Will – 2 districts
- Jo Daviess – 1 district
- Whiteside – 1 district

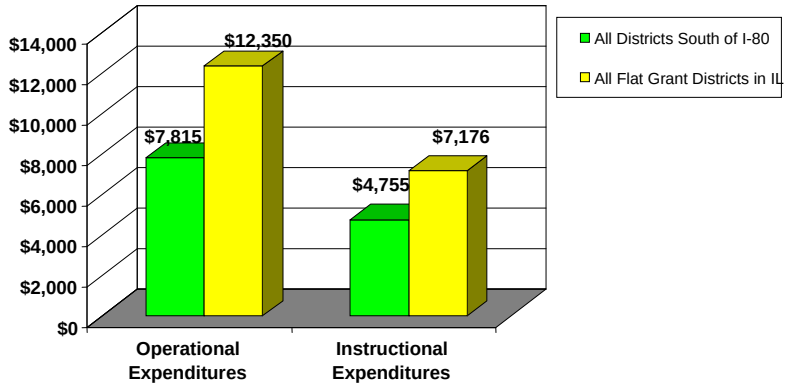
Downstate:

- Peoria – 2 districts
- Logan – 1 district

*Note: the heavy black line indicates I-80.

As Figure 12 demonstrates, Flat Grant districts outspend downstate districts on average by over $4,500 per student in total expenditures, and $2,400 per student in instructional expense.

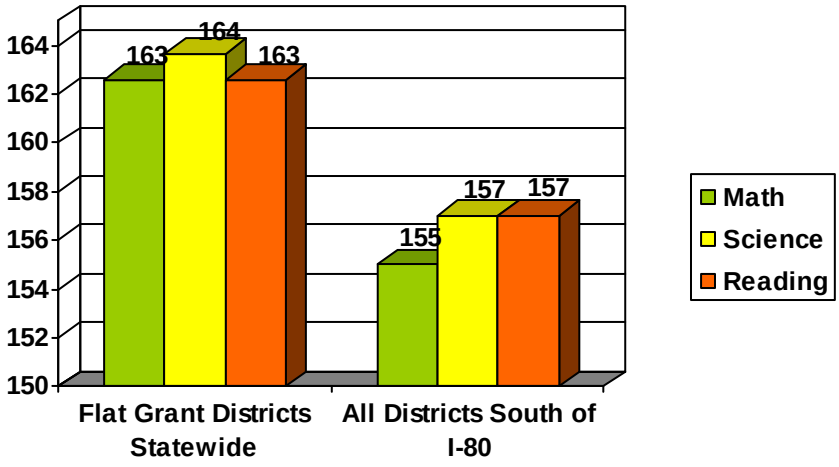
Figure 12
Per Pupil Spending: Downstate vs. Flat Grant
(2006-2007)



The data above becomes more compelling when it is noted that 49 out of the 52 Flat Grant districts in Illinois are located north of I-80. Based on ISBE data, Flat Grant districts, on average, spend 36% more money for operational expenditures, and 33% more for instructional expenditures, than do downstate school districts south of I-80.[15]

Predictably, there is a differential in student performance between Flat Grant and downstate districts.

Figure 13
2006 PSAE Score Comparison: Flat Grant vs. Districts South of I-80

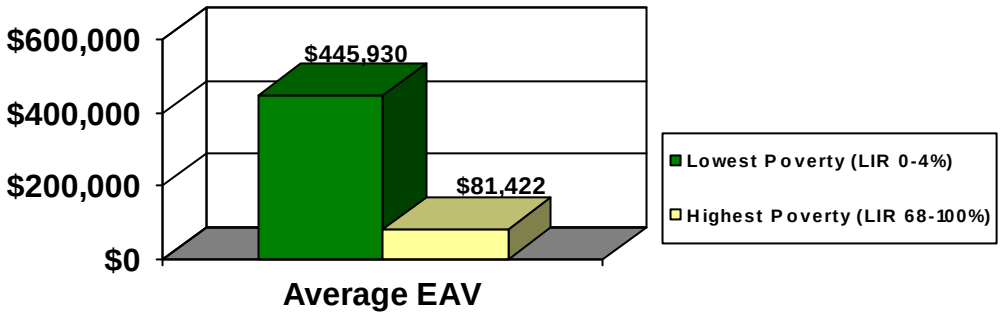


V. ISSUES OF RACE, ETHNICITY AND INCOME

A. Poverty

To provide further insight into the disparities that exist among school districts, this study analyzes the differences between the 51 school districts with the highest, and the 51 school districts with the lowest, poverty rates respectively in the state. Not surprisingly, the school districts with the lowest poverty rates (a low income rate of 0-4%) have significantly more property wealth available per student to fund education, as shown in Figure 14.

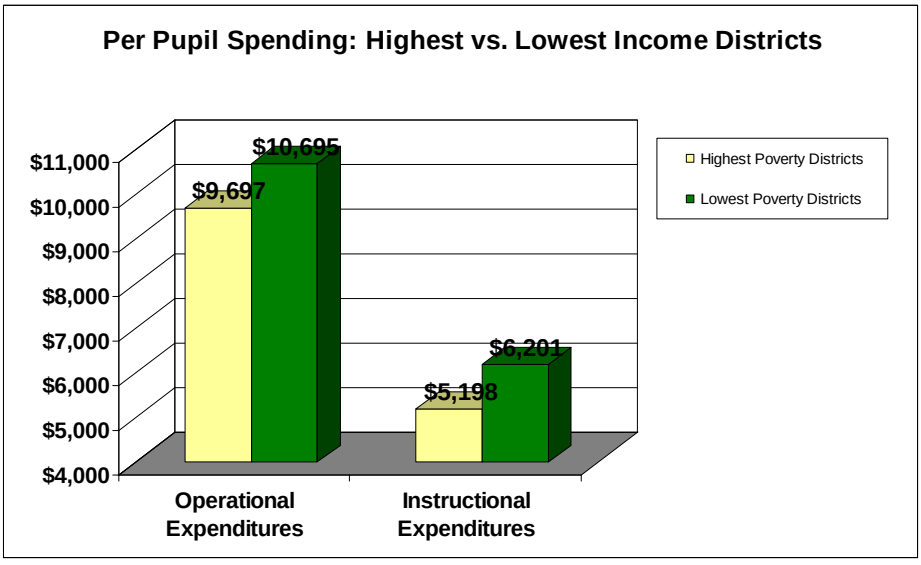
Figure 14
Equalized Assessed Valuation (2004)



The EAV of school districts with the greatest concentration of poverty (based on low income rate or "**LIR**") is five times less than that of the districts with the lowest concentration of poverty.

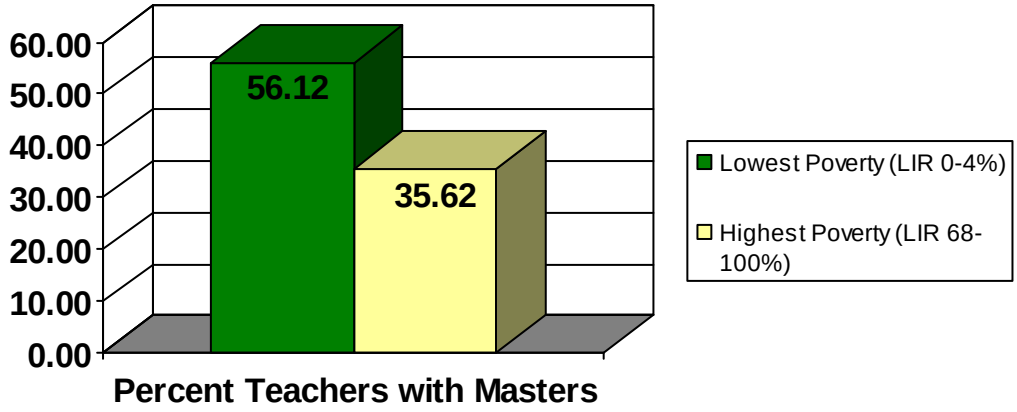
The state's failure to compensate for this differential in local resources, results in low poverty communities spending significantly more on average per student in both total and instructional expenses, than high poverty areas—even after including poverty-based grants.

Figure 15



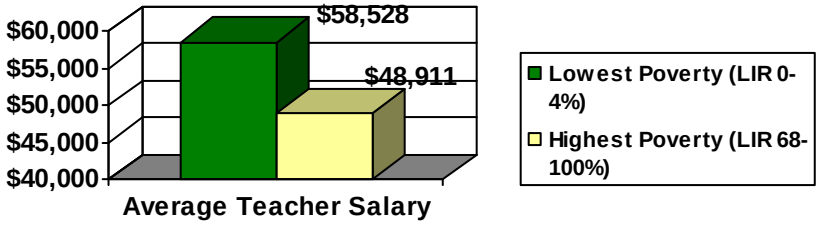
This, in turn, has had an impact on teacher quality, as shown by **Figure 16**, which is

Figure 16
Percentage of Teachers with Masters



reinforced by differentials in teacher salary, as demonstrated by **Figure 17**.

Figure 17
Average Teacher Salary
(2006-2007)



With less being spent on students and quality teachers, the academic performance of children in high poverty rate communities lags, as shown in Figures 18 and 19. While Figure 18 only covers the differential in performance of sixth graders on the ISAT, similar differentials occur in both third grade and eighth grade results.[16]

Figure 18
Percentage of students meeting or exceeding ISAT Standards (Grade 6, 2006)

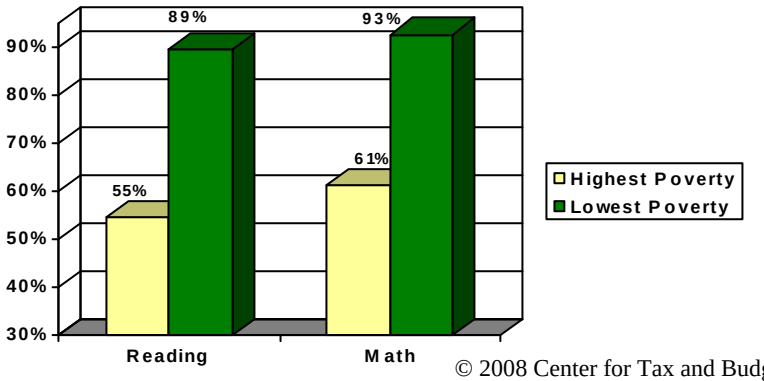
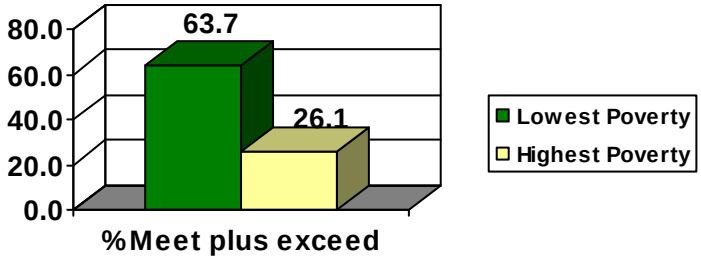


Figure 19
Percentage Meeting or Exceeding PSAE (2006)



Note that, children in poverty also perform significantly below state averages, as shown in Figures 20 and 21.

Figure 20
Average 2006 PSAE Reading Scores

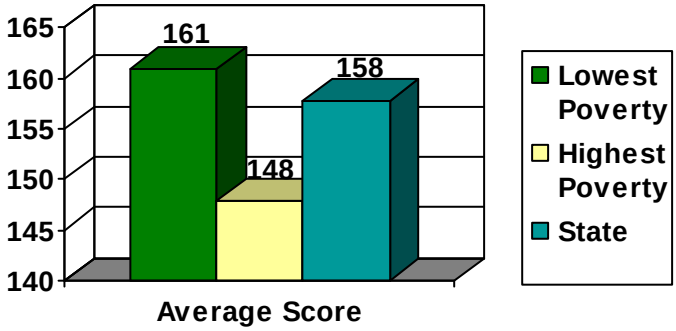
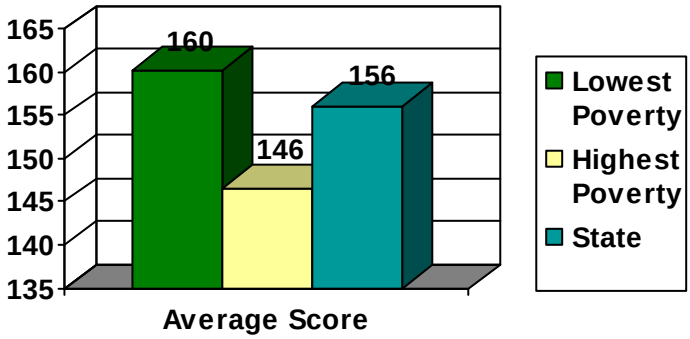


Figure 21
Average 2006 PSAE Math Scores



Obviously, social factors play a role in these outcomes as well. That said, the previous findings in this report suggest that better academic outcomes will be generated, even in poor communities, with an enhanced investment in instruction, particularly if coupled with programs designed to address learning issues that are generally associated with high concentrations of poverty.

The performance differential between low and high poverty school districts is starkly illustrated by their respective track records on satisfying the "adequate yearly progress" or "AYP" requisites of the federal No Child Left Behind (**"NCLB"**) legislation. Under NCLB, a school is required to demonstrate annual improvement in test scores for its student body, as broken down into subcategories such as economically disadvantaged students, students from major racial and ethnic groups, students with disabilities, and students with limited English proficiency.

As Figures 22 and 23 clearly show, high poverty school districts have a significant problem satisfying AYP.

Figure 22

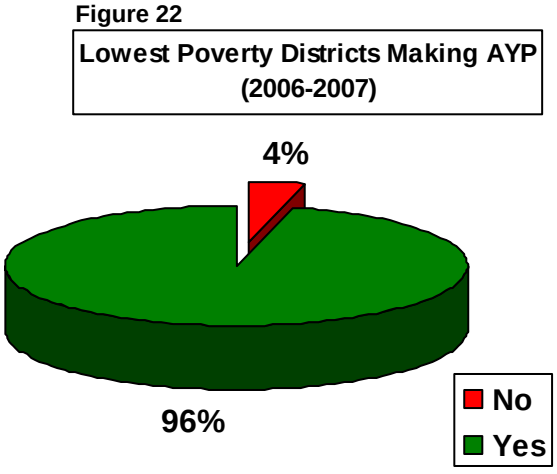
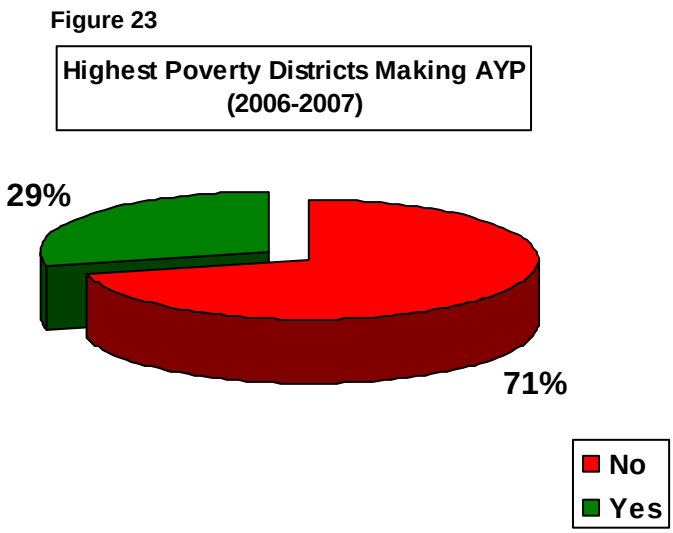
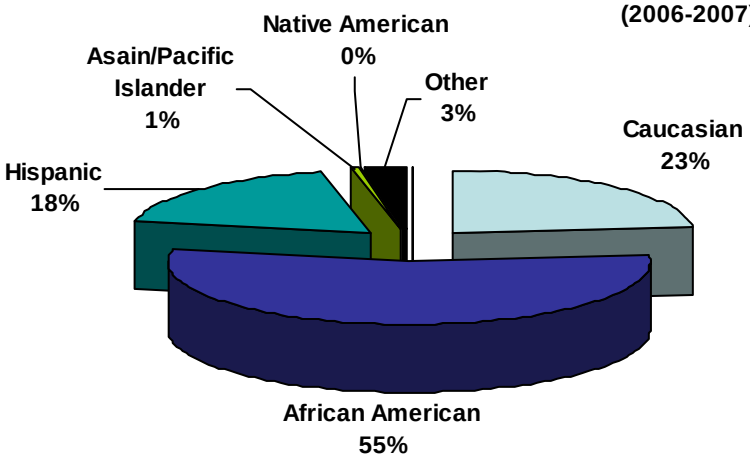


Figure 23



B. Race and Ethnicity

Figure 24
Racial Breakdown of Poorest Districts
(2006-2007)



One of the most troubling aspects of the extreme educational inequities between the lowest and highest poverty school districts in Illinois involves the societally difficult issues of race and ethnicity. African Americans currently constitute 19.4 percent of the state's total student population.[17] That said, as Figures 24 and 25 highlight, African Americans are disproportionately over-represented in high poverty areas, making up more than half of all students in the highest poverty schools. Similarly, African Americans are significantly under-represented in the communities with the least amount of poverty, making up just one percent of that fortunate demographic.

Figure 25
Racial Breakdown of Lowest Poverty Districts
(2006-2007)

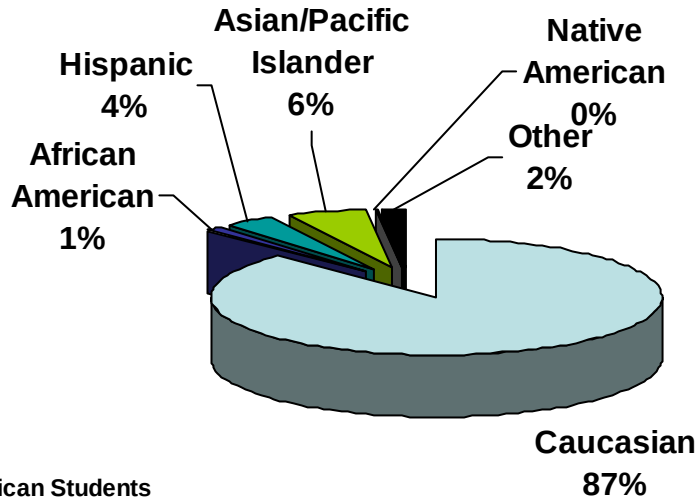
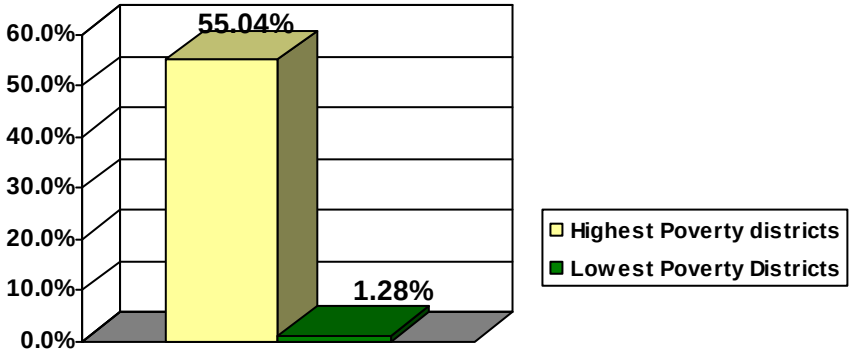
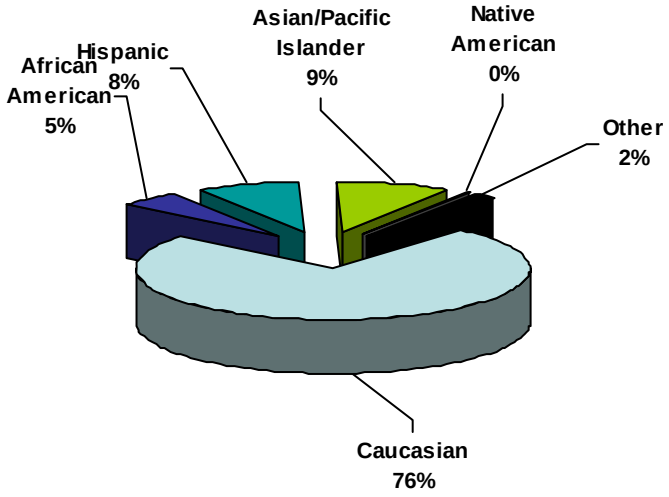


Figure 26
Percentage of African-American Students
high poverty in schools (2006-2007)



African American students are very much concentrated in schools that struggle with poverty. As Figures 27, 28 and 29 show, almost all African American students—93 percent—attend school districts with low income rates in excess of 30 percent, with fully three quarters (75.13%) of all black students attending schools in the quartile of districts with the greatest poverty.

Figure 27
Racial Breakdown of Flat Grant Districts
(2006-2007)



Similarly, African Americans constitute a disproportionately small percentage of the children attending the most well-funded schools in Illinois that are located in Flat Grant districts.

Figure 28

Percentage of Students in Districts with Poverty Rate of 30% or Greater

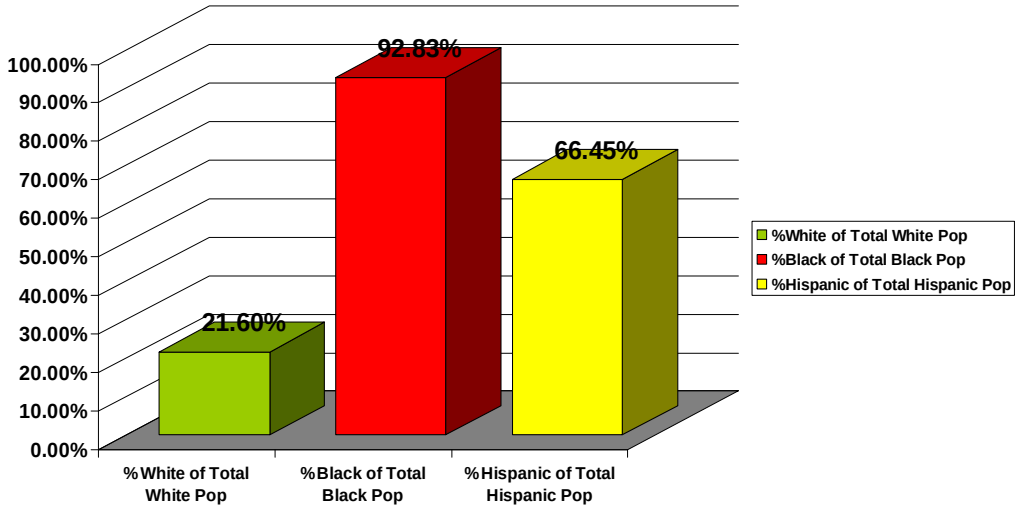
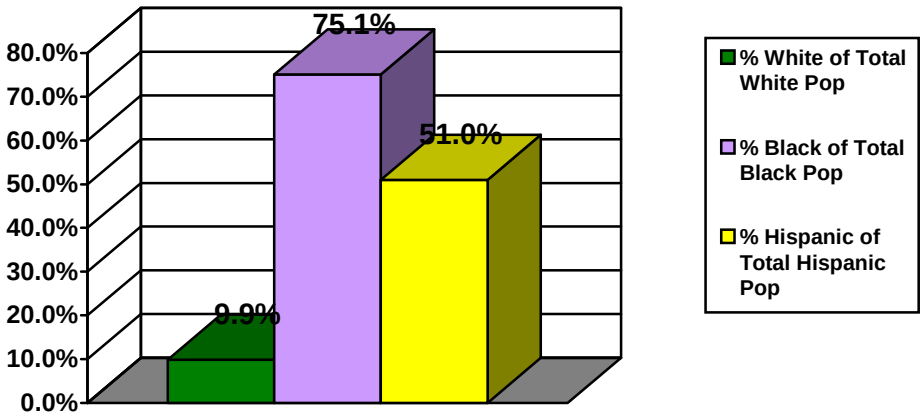


Figure 29
Percentage of Students in the Quartile of Districts with the Highest Poverty Levels



The story for Hispanics is not much better. Overall, Latino children represent only 19.9% of all students in Illinois.[18] Yet, two-thirds (66.45%) of all Hispanic students attend school districts with low income rates exceeding 30 percent, while over half of all Hispanic children are attending schools in the quartile of districts with the greatest poverty. Hispanics are similarly underrepresented in low poverty and affluent Flat Grant districts. On the top of that, ISBE has confirmed a significant shortage of bi-lingual teachers.[19]

None of the findings regarding racial and ethnic inequities is particularly surprising. A 2006 study by the Education Trust revealed that, more than 50 years after Brown v. Board, Illinois has the third most racially segregated education system in the nation—with 82 percent of minority children attending majority minority schools, and 90 percent of white children attending majority white schools.[20] Illinois schools are not just still separate, they are still unequal, with minority districts having over $1,154 less per child to spend on education than do their white peers—the second worst gap in the nation.[21]

VI. CONCLUSION

The 23 percent of Illinois students fortunate enough to attend school in wealthy Flat Grant and Alternative Formula districts, receive a better education, with higher quality teachers and significantly more spent on instruction, that do the vast majority of Illinois students—the 77 percent who attend Foundation Formula districts. In turn, those same children attending Flat Grant and Alternative Formula schools out-perform their peers academically, and at least some of that enhanced academic performance correlates to enhanced funding. These educational differentials affect the entire state of Illinois, and have been particularly harsh for students of color—African Americans and Hispanics.

This inequality is not caused by any misdeeds of Flat Grant and Alternative Formula districts. Far from it. In fact, Flat Grant and Alternative Formula communities have stepped to the plate to fund a quality education. This leaves most students in Illinois, particularly low and middle income children, children of color, and children who live downstate, to attend schools reliant on state-based funding, which simply has not been sufficient to deliver a quality education, whether measured by instructional expense per child, the EFAB Foundation Level standard, teacher quality or the all important, academic performance.

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ENDNOTES

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[2] See Illinois State Board of Education, General State Aid, An FY 2008 Overview at http://www.isbe.net/funding/pdf/gsa_overview.pdf and the CTBA Issue Brief: Illinois School Funding Formula and General State Aid available at http://www.ctbaonline.org/education
[3] Ibid.
[4] Ibid.
[5] Ibid.
[6] Ibid.
[7] Center for Tax and Budget Accountability analysis of Illinois State Board of Education, State Report Cards 2006-2007; http://webprod.isbe.net/ereportcard/publicsite/getsearchcriteria.aspx
[8] Augenblick & Myers, Inc. A Procedure for Calculating a Base Cost Figure and an Adjustment for At-Risk Pupils That Could be Used in the Illinois School Finance System. June 2001. http://www.isbe.state.il.us/EFAB/pdf/final_report_4-05.pdf
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[14] For Fiscal Year 2006 the Education Funding Advisory Board recommended a foundation level of $6,405. The board also recommended that figure increase by the Employment Cost Index for each year, meaning the FY 2008 level should be $6,915.
[15] Center for Tax and Budget Accountability analysis of Illinois State Board of Education, State Report Cards 2006-2007; http://webprod.isbe.net/ereportcard/publicsite/getsearchcriteria.aspx
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[19] Illinois State Board of Education, Supply and Demand in Illinois, 2007 Annual Report.
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[21] The Education Trust, "The Funding Gap 2005: Low Income and Minority Students Shortchanged in Most States."