

# SPECIAL REPORT



## ***Inequity in Illinois*** *How Illogical School Funding Has Eroded Public Education*



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## ***INTRODUCTION***

While there are many factors that determine the quality of a public school, inequitable and insufficient school funding is a major obstacle to improving public education for all children. When it comes to funding public education, Illinois has a serious problem. Not only does the state limit its commitment to adequately fund public schools, but it also puts the burden of funding on local school districts. As a result, there is a wide disparity between wealthy and poor districts. Additionally, the lack of adequate funding has resulted in local school districts running up huge deficits and debts, forcing almost 80 percent of all school districts in Illinois to operate in the red today.

Because of its funding crisis and the way in which the state chooses to fund its public education, Illinois schools are struggling financially and are forced to make impossible choices that lower the quality of education they provide. Local districts have had to close schools, eliminate teaching positions, increase class sizes, eliminate support services like teachers' aides, and reduce extracurricular and athletic options for students. While these cuts are an effort to save money, they come at the cost of a quality education.

Since education in Illinois is already polarized by wealthy and poor districts, students in predominantly low-income schools are going to fall further behind. This inequity will severely impact the state in the long run, creating an ill-prepared, less-educated workforce.

Rather than addressing the funding problems and educational inequities that have plagued the state's public schools for decades, the state continues to tragically turn its back on the majority of Illinois' school children.

## ***ILLINOIS' SCHOOL FUNDING DEBACLE***

For decades, Illinois has consistently under-funded its public schools. Illinois' constitution explicitly points out that "the State has the primary responsibility for financing the system of public education."<sup>1</sup> However, Illinois only pays about 36 percent of all school expenses, far below the national average of 50 percent. The state relies heavily on local property taxes, and on average, local property taxpayers fund about 53 percent of school expenses. The remaining 10 percent or so comes from federal aid.<sup>2</sup> (See *Appendix A* for more details.)

According to a survey conducted in the fall of 2003 by *Education Week*, when state officials were asked about their state's most pressing school finance issues, concerns over property taxes seemed to be an integral issue for several states. One respondent even explained that the "reliance on property taxes created perennial inequities and an overall issue of adequacy."<sup>3</sup> This is certainly true of Illinois. The state's school funding system creates huge inequities between wealthy and poor school districts. The average per-pupil spending in some school districts is higher than \$15,000 per student, while other school districts spend less than \$5,000 per pupil.<sup>4</sup> (See *Appendix B* for more details.)

While wealthier school districts use their strong property tax bases and other local revenues to fund quality public education, school districts in less-wealthy neighborhoods are forced to make do with fewer resources and less funding. Schools in these low property tax neighborhoods tend to have a higher poverty concentration, more minority students, and are often located in rural areas.<sup>5</sup>

Additionally, many school districts—faced with a low funding commitment from the state and an overall budget deficit<sup>6</sup>—have turned to referendum measures to provide schools with additional funding sources. Such measures usually face strong opposition and many fail, forcing school districts to cut critical programs and other support services for students.

Take for example, Thornton Township District 205. The school district is \$60 million in debt and has a \$9 million operating deficit. Voters recently refused a 70¢ increase in the district’s educational tax rate that would have generated an additional \$8.5 million in revenue each year. As a result, the school district was forced to cut costs by eliminating 90 teaching positions and 20 staff positions, and by eliminating athletic programs, extracurricular activities and other support services for students. The school district also could close down one of three high schools. These new cuts will save the district some \$7.1 million, in addition to approximately \$13 million in cuts that have already been made since 1998.<sup>7</sup>

Illinois’ constitution calls for “an efficient system of high-quality public educational institutions and services. Education in public schools through the secondary level shall be free.”<sup>8</sup> Unfortunately, since the state’s school funding methods are driven by local property taxes, only some school districts are able to provide their students with this promised high quality education. In 1990, seventy of Illinois’ school districts sued the state, challenging the constitutionality of the school funding formula. The plaintiffs argued that the average tax base in the wealthiest 10 percent of elementary schools was more than 13 times the average of that in the 10 percent of the poorest schools. Such disparities severely impacted a school’s educational quality including teacher quality and academics.<sup>9</sup> The case was heard by the state supreme court, which—while acknowledging that the present school funding scheme was unwise—felt that the issue should be handled by the state legislature and not the courts.<sup>10</sup>

The Illinois Supreme Court made its decision in 1996. Eight years later, Illinois still ranks near the bottom when it comes to equitably funding its schools. In fact, according to *Education Week’s* annual “Quality Counts” rating, Illinois is the only state to receive a “F” grade for equalizing school funding across poor and wealthy school districts. In fact, the state has consistently been ranked with a “F” grade for funding equity since 2001 (prior to which the state was ranked “D.”)<sup>11</sup> In terms of funding its highest poverty school districts, the State Board of Education ranks Illinois 40<sup>th</sup> out of 50 states.<sup>12</sup> As the business operations director at one school district puts it: “The problem really lies with the state’s current funding formula for public education...the state does not fund the school adequately or equitably....”<sup>13</sup>

### ***UNDERSTANDING THE IMPACT OF THE SCHOOL FUNDING GAP—A CASE STUDY***

A 2002 study conducted by the U.S. General Accounting Office shows the funding disparity between two elementary school districts in Cook County, Illinois. While neither of the districts are the richest or poorest district in the county, the funding and resource gap between the two illustrates the problem of inequitable school funding in Illinois.

Glencoe, an affluent district north of Chicago, with very few minority and low-income students, spends about \$10,935 per pupil. Comparatively, Midlothian, a middleclass, mixed-race district with a large number of minority and low-income students, spends only about \$6,584 per pupil. Out of 115 elementary school districts, Glencoe ranks 20<sup>th</sup> from the top in terms of property wealth per student while Midlothian is ranked number 94.<sup>14</sup>

Illinois’ tax system unfairly imposes a greater tax burden on low- and moderate-income families than on wealthier ones.<sup>15</sup> As a result, the school property tax rate for Glencoe is 30¢ per dollar

less than Midlothian’s tax rate despite the fact that Glencoe’s median household incomes and property wealth per student are three times higher than Midlothian’s (see *Table 1* for more details.)

Because of its higher property wealth, Glencoe is able to provide its students with smaller class sizes, specialists in such subjects as art, music, technology and foreign languages, and has a better educated teaching force. According to the Midlothian superintendent, if the district had more money, it would spend it on smaller class sizes, increased building space, higher teacher salaries to attract and retain quality teachers, additional cafeterias, and increased gym space. (See *Table 1* for a detailed breakdown in funding and resource allocation.)<sup>16</sup>

<b>Table 1: A Funding Gap Comparison (Two Districts, One County)</b>		
	<b>Glencoe</b>	<b>Midlothian</b>
<b><i>Finances</i></b>		
Property wealth per pupil	\$325,000	\$88,000
Median household income, 2000	\$164,000	\$50,000
School property tax rate	\$3.38	\$3.68
Revenue from local sources	93%	48%
Spending per pupil	\$10,935	\$6,584
Size of deficit	\$530,000	\$560,000
<b><i>Student Body</i></b>		
Total enrollment	1,325	1,769
Black, Hispanic	2%	39%
Low-income	1%	21%
<b><i>Faculty</i></b>		
Teachers	125	130
Classroom teachers	65	85
Special education teachers	15	25
Other specialists	45	20
Pupil-teacher ratio	14.6	19.5
Salary range	\$30,000 to \$83,000	\$28,000 to \$60,000
Average salary	\$52,000	\$43,000
Average years experience	12.8	12.6
Teacher’s with master’s degrees	63%	18%
Teacher professional development	\$120,000	\$30,000 to \$40,000
Annual tuition reimbursement up to	\$1,000	\$400
<b><i>Other Resources</i></b>		
School budgets for books, materials, etc.	\$75,000 to \$100,000	\$50,000
Textbooks replaced	Every 5 years	Every 5 years
Computers replaced	Every 3 to 5 years	Every 5 years
Physical plant	310,000 square feet	202,000 square feet
<b><i>Meeting State Standards</i></b>		
3 <sup>rd</sup> grade reading	86%	51%
3 <sup>rd</sup> grade math	95%	71%
8 <sup>th</sup> grade reading	96%	53%
8 <sup>th</sup> grade math	90%	36%

Source: Ed Finkel, “Glencoe, Midlothian Illustrate Funding Gap,” Catalyst (Chicago), April 2004.

Given the disparity in critical resource allocation—like the number of specialists and the amount of space each school has in comparison to the number of students it educates, teacher salaries,

available funding for professional development, and school budgets for books and materials—students at Midlothian cannot reasonably be expected to learn at the same level as students at Glencoe. Not surprisingly, there is a wide disparity in academic achievement between the two school districts. The 3<sup>rd</sup> and 8<sup>th</sup> grade math and reading scores of students at Glencoe are significantly higher than those at Midlothian.<sup>17</sup>

### ***CONSEQUENCES OF A POOR SCHOOL FUNDING SYSTEM***

**Education is viewed as the great equalizer, creating equal opportunities for all regardless of ethnicity, race or socioeconomic backgrounds. However, in Illinois, this is clearly not the case.**

Education is often viewed as the great equalizer, creating equal opportunities for all students to develop into participatory and responsible citizens, regardless of ethnicity, race or socioeconomic backgrounds. However, in Illinois, this is clearly not the case. Quality education is available to those who can afford it rather than an opportunity for all students.

Because the state fails to adequately contribute, the majority of the state's public schools are facing fiscal deficits and other school funding problems. According to the Illinois State Board of Education, this year, 17 percent of the state's 893 school districts have been identified as being in dire financial trouble—up more than 55 percent from 2003. These school districts are on a “financial watch,” meaning that they are heavily in debt, have run up fiscal deficits, drained reserves, and borrowed funds to cover daily operating expenses. An additional 140 school districts have received “financial early warnings,” the second-worst rating after financial watch. Combined, the school districts with the two worst rankings make up 33 percent of all the school districts in the state.<sup>18</sup> Additionally, a whopping 77 percent of Illinois' school districts have a spending deficit.<sup>19</sup>

When public funds are diverted to privatization efforts (like the Illinois tuition tax credit scheme which gives parents a credit against educational expenses made at public, private and parochial schools), the schools and programs that ordinarily get these funds suffer. Take, for example, Elmwood Park School District 401, a middle-class suburb of Chicago.<sup>20</sup> In 2000, parents in Elmwood Park claimed \$487,578 in tuition tax credits to send their children to private and religious schools.<sup>21</sup> While this might appear to be a tiny amount compared to the school district's education budget, it is still critical taxpayer funding that could have better served the public schools in that district. Today, Elmwood Park school district is on the state's financial watch list, which means that it is facing severe financial problems.<sup>22</sup> In the last four years, the school district has cut many of its expenses including nearly \$1 million for staff and services. However, because of state-imposed regulations and the mandated school funding formula, the school superintendent believes that his district will remain in debt until 2017.<sup>23</sup>

Like Elmwood Park, Carpentersville School District 300 was on the state's financial watch list until recently. The school district was able to get off the list only after making drastic cuts. By eliminating one in seven jobs including those of teachers, aides, administrators and custodians, the school district was able to decrease its deficit by \$12.5 million. However, the school district receives about 500 new students each year, has kindergarten class sizes of more than 30 students, and has advanced high school classes with more than 40 students. Extras like driver's education classes cost students \$300. While the school district successfully decreased its deficit, it did so at a high cost. As the school district's superintendent, Ken Arndt, puts it: “We are living within our means...but what is this doing to the quality of education here.”<sup>24</sup>

With such significant funding gaps, achievement gaps invariably follow. The lack of adequate funding at districts like Elmwood Park and Carpentersville has, in turn, impacted their academics. Elmwood Park was given an academic early warning status by the state as its students failed to demonstrate adequate yearly achievement for two consecutive years, as is mandated by the federal No Child Left Behind (NCLB) education act.<sup>25</sup> Similarly, Joliet Public School District 86 was also given the academic early warning status by the state.<sup>26</sup> In that school district, \$433,380 was diverted to the tuition tax credit program in 2000.<sup>27</sup>

In the most recent National Assessment of Educational Progress (NAEP) tests, the nation's report card indicates that in three out of four math and reading tests, Illinois had the nation's largest achievement gap between wealthy and poor students.<sup>28</sup> Additionally, under NCLB, more than 40 percent of Illinois' 3,919 public schools have failed to meet the annual requirements for student achievement. Critics of the state's school funding system argue that the funding mechanism does not support the goals of NCLB. Instead, by favoring the wealthier school districts, Illinois leaves the poor ones behind to be penalized under NCLB's rigorous accountability measures.<sup>29</sup> Similarly, in New York, where declining state aid to education has started to negatively impact academics, the executive director of the New York Council of School Superintendents stated: "Just as we made things more rigorous [under the federal NCLB act,] we're hacking away at the programs needed to achieve those standards."<sup>30</sup>

### ***DIVERSION OF CRITICAL EDUCATION DOLLARS***

Rather than equalizing the playing field so that all of Illinois' public school students have a quality education and equal opportunities, in 1999, the state legislature decided to divert public taxpayer funding toward an education privatization scheme. The legislature approved a tuition tax credit law which allowed parents to claim a non-refundable tax credit on tuition, books and lab fees at public, private and parochial schools. Taxpayers can annually claim a 25 percent credit on qualified educational expenses they incur over and above \$250, up to a maximum of \$500 per family. In order to claim the maximum credit of \$500, parents have to spend \$2,250 on qualified educational expenses. To claim a \$100 credit, parents have to spend at least \$650 on qualified educational expenses.<sup>31</sup>

The diversion of public tax dollars due to the tax credit program has had an impact far beyond a few individual school districts. From 2000 (the first year in which taxpayer could claim the credit) to 2002, the Illinois tuition tax credit program has cost the state treasury nearly \$200 million. In 2002 alone, nearly \$67 million was diverted from the state treasury (see *Table 2*.)

<b>Table 2: Cost of Illinois' Tuition Tax Credit Program, 2000 to 2002</b>			
<b><i>Taxpayer's Adjusted Gross Income</i></b>	<b><i>Total Cost (of Credit) in 2000</i></b>	<b><i>Total Cost in 2001</i></b>	<b><i>Total Cost in 2002</i></b>
Below \$20,000	\$1,777,291	\$1,916,986	\$1,642,199
\$20,000-\$40,000	\$8,478,316	\$9,381,218	\$8,885,117
\$40,000-\$60,000	\$10,854,316	\$11,688,123	\$11,141,545
\$60,000-\$80,000	\$11,933,038	\$12,770,544	\$12,253,332
Above \$80,000	\$28,190,366	\$32,707,135	\$32,596,459
<b>Total Cost (Annual)</b>	<b>\$61,233,025</b>	<b>\$68,444,006</b>	<b>\$66,518,652</b>
<b>Cost of Illinois' Tuition Tax Credit Program Over Three Years: \$196,195,683</b>			

Source: Illinois Department of Revenue and Research.

Despite claims that Illinois' tuition tax credit program was going to benefit low-income parents and their children,<sup>32</sup> the state's poorest families—those earning \$20,000 or less annually—claimed only 3 percent of total tax credit dollars from 2000 to 2002. In fact, as fewer taxpayers claimed the credit in 2002, the average benefit to a low-income parent (with an income below \$20,000) was only \$172.<sup>33</sup>

Like most tuition tax credit programs around the country, Illinois' program primarily serves to benefit middle-class and wealthier families. In the three years since its inception, almost half of all tuition tax credit dollars were delivered to taxpayers with incomes of more than \$80,000, with an average benefit of almost \$400. Taxpayers annually earning an upwards of \$60,000 claimed more than 60 percent of all the credits.

<b>Table 3: Fiscal Impact of Illinois Education Tax Credit, 2002*</b>		
<i>Adjusted Gross Income</i>	<i>Total Cost</i>	<i>Number of Taxpayers Taking the Credit</i>
Below \$20,000	\$1,642,199	9,522
\$20,000-\$40,000	\$8,885,117	27,401
\$40,000-\$60,000	\$11,141,545	31,487
\$60,000-\$80,000	\$12,253,332	33,687
Above \$80,000	\$32,596,459	82,908
<b>Total</b>	<b>\$66,518,652</b>	<b>185,005</b>

\* Most recent data available; Source: Illinois Department of Revenue and Research.

Illinois' tuition tax credit program mainly acts as an educational subsidy for wealthy and middle-class parents—typically those who would send their children to a private school even without the benefit of a tax credit. In creating such a tax incentive for parents, Illinois has only served to worsen the inequities between the state's wealthy and poor students. Now, students from middle-income and wealthy families can go to private and religious schools while low-income students remain in under-funded, poorly-equipped public schools.

While diverting nearly \$200 million from the state treasury may appear to be a lot of money when compared to a state's overall education budget, this money could have gone a long way in helping low-performing, high-poverty schools meet some of the educational challenges perpetuated by lack of funding, under-qualified teachers, large classroom sizes, and other shortcomings.

Additionally, due to the nation's recent economic downturn, Illinois, like other states, has had to eliminate many state programs—including educational ones—because of falling tax revenues.<sup>34</sup> As a result, many school districts are having a difficult time keeping up with the rising costs of growing enrollment, teacher salaries, and health insurance. In addition, many schools have been forced to compromise on the quality of education they provide by increasing class sizes, eliminating teachers, and cutting extracurricular programs.<sup>35</sup> An extra \$200 million could have alleviated many of these problems, helping school districts better manage budget deficits without eliminating programs critical to providing a quality education to their students.

### ***A TAX SYSTEM THAT GIVES TO THE RICH AND TAKES FROM THE POOR***

In keeping with its unfair tax system that imposes a greater tax burden on low- and moderate-income families than on wealthier ones,<sup>36</sup> Illinois offers businesses a corporate tax break which allows them to pay far less than their fair share of state taxes. Two decades ago, corporations paid \$1 out of every \$5 collected by the state in income tax. Today, corporations pay just \$1 out

of every \$9 collected. In fact, in Illinois, the corporate income tax only generates \$790 million annually (see *Table 4*.) Conversely, corporate tax loopholes cost the state \$400 million annually in an attempt to reduce the sales tax on such luxury items as boats (which receive a \$7 million tax break each year.)<sup>37</sup>

<b>Table 4: Breakdown of 2005 General Fund Budget (Where the Money Comes From)<sup>38</sup></b>	
<i>Tax</i>	<i>Amount</i>
Individual Income Tax	\$7.3 billion
Sales Tax	\$6.4 billion
Federal Aid	\$4.8 billion
Corporate Income Tax	\$790 million
All Other	\$6.8 billion

Source: Ray Long and Diane Rado, "Governor Vows Painful Cuts; Budget Targets Corporate Tax Loopholes," *Chicago Tribune*, February 19, 2004.

Corporate tax breaks (as well as the tuition tax breaks to parents for educational expenses) rob the state treasury of vital funds that are used to pay for the state's public schools, and other social and civic services. These funds are desperately needed by those school districts in property poor neighborhoods, which invariably have a higher percentage of minority, low-income and special needs students.

While corporate tax breaks might make Illinois' luxury boat owners and retailers happy, the state's public schools are facing a funding crisis that severely hampers their ability to provide an equitable and quality education to their students. During his FY 2005 budget address, Illinois Governor Rod Blagojevich proposed closing corporate tax breaks,<sup>39</sup> stating: "Yachts or schools, we can't afford both. I choose schools."<sup>40</sup> While such a move would undoubtedly bring more money into state coffers at a time when it is badly needed, there is a strong argument that the governor should take his proposal one step further and eliminate similar tax breaks that give wealthy and middle-class parents an educational subsidy while doing little to help low-income parents or public schools in low-income neighborhoods. Together, this would mean an additional \$400 to \$600 million each year flowing into the state treasury. This money could go a long way to equitably funding public education in Illinois.

## **CONCLUSION**

In the early 1990s, courts in Kentucky, Texas and Montana—which had school funding systems similar to Illinois'—declared their funding systems to be unconstitutional because of the over-reliance on property taxes and too little equalization from the state. Such a tax structure had an inequitable impact on those states' public schools.<sup>41</sup> In Illinois, the state supreme court ruled that the legislature, and not the higher courts, should decide how the state provides a high quality and equitable education to all its students. A decade later, however, Illinois is still grappling with an unfair school funding system that favors the wealthy school districts over the poorer ones. This issue has garnered much criticism from the public, education advocacy groups (like Illinois A+, a coalition of groups and individuals advocating for the equitable funding of public education), voters, and even some current and past elected officials.

According to a recent survey commissioned by the Chicago Urban League and Voices for Illinois Children, there is wide support for improving public education finance in the state. A full 56 percent of voters indicated that they would be willing to reform the school finance system to reduce the over-reliance on property taxes that creates wide funding disparities between districts.



More specifically, voters were willing to cut property taxes, expand the sales tax, and increase income taxes to boost funding for the poorest school districts. Sixty-three percent of voters were willing to increase their own taxes if the money was earmarked to improve public education. And when asked to choose the highest priority for improving education, voters picked “closing the funding gap between rich and poor districts” over all other options including teacher quality, smaller class sizes, and better materials for students.<sup>42</sup> The president for Voices for Illinois Children echoes this growing perception: “Every Illinois child deserves an A+ education, no matter where he lives. People across the state want a better education for all children because education is a key to achieving the American Dream.”<sup>43</sup>

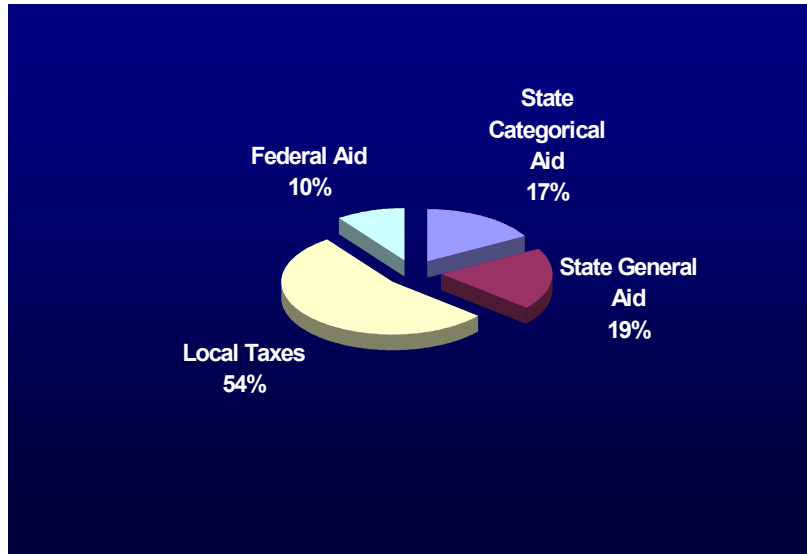
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**-James Compton  
Voice for Illinois  
Children**

For the third consecutive year, Illinois will face a multi-billion dollar budget deficit in FY 2005.<sup>44</sup> This deficit will invariably impact the state’s education budget. While local districts are already faltering under constrained finances and huge deficits of their own, the state has failed to commit to fully funding education in Illinois. While spending pressures from local school districts are increasing, there is less money going into state coffers as millions of critical dollars are diverted by tax benefits to the wealthy—such benefits as the state’s tuition tax credit scheme, corporate tax breaks, and unfair property taxation.

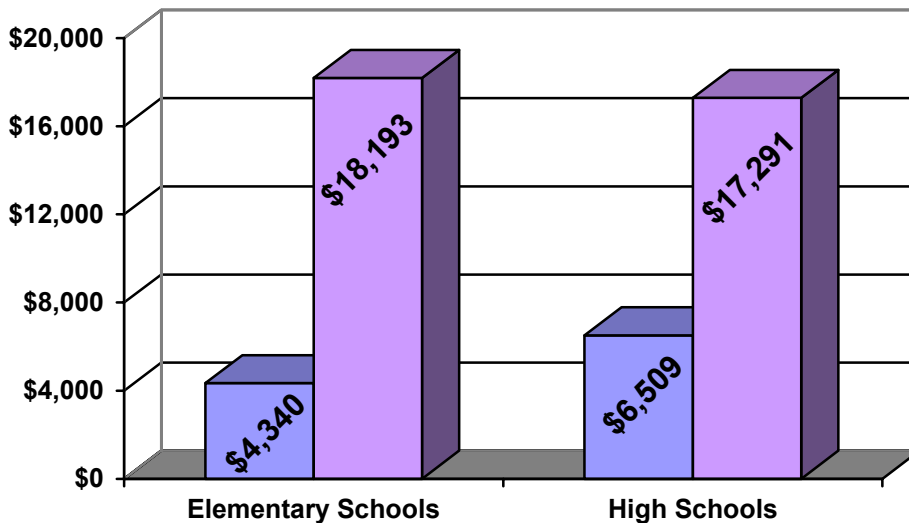
While many factors effect education quality, adequate funding is absolutely necessary to guarantee a quality education. By reforming Illinois’ tax system and reducing its reliance on local property taxes, the state can make meaningful progress toward providing every child with a high-quality public education regardless of his or her address. As James Compton, the president and CEO of the Chicago Urban League explains: “Unless Illinois’ education funding system is addressed, the quality of student learning and the quality of life in our communities will only get worse.”<sup>45</sup> Illinois badly needs to invest in its public education before the funding crisis gets worse and starts to have an irreversible impact on the state’s public schools and the students they educate.

## Appendix A—Illinois' Over-Reliance on Property Taxes to Fund Education



## Appendix B—Difference in Per-Pupil Spending by the State

The bars represent the highest spending and lowest spending school districts in Illinois. All the highest spending school districts are in Chicago suburbs; the lowest spending are outside the Chicago metropolitan area.



Source (for Appendix A and B): 2000-01, Illinois State Board of Education, from Catalyst (Chicago), available at <http://catalyst-chicago.org/04-04/0404debate.htm>.

## Appendix C—Ranking of Illinois’ Spending and Taxes

### Where Illinois Ranks

#### *Overall Taxes—*

- 43rd in state taxes as a percent of personal income
- 34th in state and local tax burden as a percent of personal income
- 41st in state income tax rates (among 41 states with income taxes)

#### *Taxes for Schools—*

- 47th in state share of tax revenue for schools per \$1,000 in personal income
- 10th in local share of tax revenue for schools per \$1,000 in personal income

#### *School Spending—*

- 10th in school spending per enrolled student
- 50th in funding difference per student between state’s highest and lowest poverty districts
- 40th in funding to the states’ highest poverty districts
- 41st in state and local spending for education per \$1,000 personal income

#### *State Spending—*

- 41st in overall state spending per \$1,000 in personal income

Sources: “The Condition of Education 2003,” Illinois State Board of Education; Center for Budget and Tax Accountability, Tax Policy Center; available at <http://www.catalyst-chicago.org/04-04/0404debate.htm>.

## ENDNOTES

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- <sup>1</sup> Article X, Illinois Constitution, available at <http://www.legis.state.il.us/commission/lrb/conmain.htm>.
- <sup>2</sup> Illinois Has a Public Education Crisis, A+ Illinois (a coalition advocating quality and funding of public education in Illinois), available at [http://www.metroplanning.org/cmadoocs/A+\\_issues.pdf](http://www.metroplanning.org/cmadoocs/A+_issues.pdf).
- <sup>3</sup> David Hoff, "Property Tax Feels Weight of Demands: Survey Results," *Education Week*, April 21, 2004.
- <sup>4</sup> Press Release: Illinois Voters Support Changes in School Funding System, Voices for Illinois Children and Chicago Urban League, available at [http://www.metroplanning.org/cmadoocs/A+\\_pollrelease\\_final.DOC.pdf](http://www.metroplanning.org/cmadoocs/A+_pollrelease_final.DOC.pdf).
- <sup>5</sup> Ed Finkel, "Resolved: State Taxes Should Be Raised to Improve School Funding," Catalyst (Chicago), April 2004; School Funding and Property Wealth Maps, A+ Illinois (a coalition advocating quality and funding of public education in Illinois), available at [http://www.metroplanning.org/cmadoocs/A+\\_mapdescription.pdf](http://www.metroplanning.org/cmadoocs/A+_mapdescription.pdf).
- <sup>6</sup> Doug Finke, "State's Budget Deficit Numbers Keep Growing," *Copley News Service*, April 6, 2004.
- <sup>7</sup> Stanley Zimeba, "Five School Districts Forced to Cut Back; Officials Blame Referendum Defeat," *Chicago Tribune*, March 30, 2004.
- <sup>8</sup> Article X, Illinois Constitution, available at <http://www.legis.state.il.us/commission/lrb/conmain.htm>.
- <sup>9</sup> *Committee For Educational Rights et al. v. Edgar*, available at <http://caselaw.lp.findlaw.com/scripts/getcase.pl?court=il&vol=78198&invol=1>; Robert C. Johnston, "Illinois Court Delivers Ultimate Setback in School Finance Suit," *Education Week*, October 30, 1996.
- <sup>10</sup> Robert C. Johnston, "Illinois Court Delivers Ultimate Setback in School Finance Suit," *Education Week*, October 30, 1996.
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- <sup>12</sup> Where Illinois Ranks, from Catalyst (Chicago), available at <http://catalyst-chicago.org/04-04/0404debate.htm>.
- <sup>13</sup> Stanley Zimeba, "Five School Districts Forced to Cut Back; Officials Blame Referendum Defeat," *Chicago Tribune*, March 30, 2004.
- <sup>14</sup> Ed Finkel, Glencoe, Midlothian Illustrate Funding Gap, Catalyst (Chicago), April 2004.
- <sup>15</sup> "Editorial: Reform Illinois' Unfair, Unsound Tax System," *State Journal Register*, March 16, 2004.
- <sup>16</sup> Ed Finkel, Glencoe, Midlothian Illustrate Funding Gap, Catalyst (Chicago), April 2004.
- <sup>17</sup> *ibid.*
- <sup>18</sup> Press Release: Number of Schools on Financial Watch List Grows, Illinois State Board of Education, March 25, 2004; Diane Rado, "Far More Schools in Fiscal Peril," *Chicago Tribune*, March 19, 2004.
- <sup>19</sup> Diane Rado, "Far More Schools in Fiscal Peril," *Chicago Tribune*, March 19, 2004.
- <sup>20</sup> Tracy Dell'Angela, "School Cash Woes Long-Term," *Chicago Tribune*, March 29, 2004.
- <sup>21</sup> "Where the Money Goes (News Special Edition)," *Chicago Sun Times*, October 22, 2002.
- <sup>22</sup> Financial Profile Scores, Illinois State Board of Education, available at [http://www.isbe.state.il.us/pdf/financial\\_profile.pdf](http://www.isbe.state.il.us/pdf/financial_profile.pdf).
- <sup>23</sup> Tracy Dell'Angela, "School Cash Woes Long-Term," *Chicago Tribune*, March 29, 2004.
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### **Inequity in Illinois**

People For the American Way Foundation conducts research, examines the impact of public policy, builds coalitions in states and local communities, and takes legal action in support of the values and institutions that sustain our diverse, democratic society.

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