



PLAYING FAVORITES

Education pension spending favors wealthy, suburban schools

ILLINOIS POLICY
INSTITUTE



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GLOSSARY

General State Aid (GSA): The state’s largest pre-k-12 education spending program. GSA is designed to counter inequalities in local property wealth by sending money to poorer communities and at-risk students. Broadly, the GSA formula sends money to school districts based on their relative property tax base. The lower the tax base, when measured on a per pupil basis, the higher the state aid. GSA also sends a large share of its funds, called the Poverty Grant, to school districts based on the number of poor students, as determined by the Illinois Department of Human Services. In 2010, the state spent approximately \$3.4 billion on general state aid for downstate and suburban schools.

Teachers’ Retirement System (TRS): Illinois’ pension plan for administrators and teachers in downstate and suburban public schools. Does not include teachers from Chicago Public Schools, because CPS has its own pension system that is independent of TRS and not funded by the state.

Downstate and suburban school districts: All school districts in Illinois except for the Chicago Public Schools.

Types of school districts:

- **Elementary district:** grades pre-kindergarten through 8
- **High school district:** grades 9 through 12
- **Unit district:** grades pre-kindergarten through 12

General State Aid calculation formulae:

- **Foundation funding:** Foundation districts are property-poor districts with limited local tax revenues to fund education. These districts rely on state support to reach the statutory minimum amount of spending per pupil, which in fiscal year 2010 was \$6,119. These districts receive per-pupil state aid equal to the difference between the statutory foundation level and the local district’s ability to fund education.
- **Alternate funding:** These are school districts with moderate property wealth available to fund education. These districts receive low-to-moderate support from the state to fund education.
- **Flat funding:** These are property-rich districts with sufficient local tax revenues to fund a large majority of their education. The state provides these districts with a low, flat amount of funding equal to \$218 per student.

District property wealth, per student: The total equalized assessed valuation of property within a school district’s boundaries, as determined by the state’s GSA formula, divided by the number of students in the district. This measure determines the amount of local taxable property available to fund education in that particular district. For example, the properties within the boundaries of Camp Point Community Unit School District 3 in Adams County have an equalized assessed value of approximately \$56.9 million. When divided by the 876 students in the district, this means that the district property wealth, per student is nearly \$65,000.

Pension normal cost: The cost of pension benefits accrued by active employees in a given year. The normal cost is borne by both the employee and the employer. The employer portion is the cost remaining after the employee portion is taken into account. For example, in 2010, the normal cost of a downstate and suburban teacher with a salary of \$64,000 would have been \$11,872. Of that amount, the teacher would have contributed \$6,016 toward the normal cost of his pension, while the employer portion of the normal cost would be the remaining \$5,856.

State pension contribution to district: Currently, both the state and the school districts contribute toward the employer portion of teachers’ pension normal costs. The state contribution is generally much larger than the contributions by district. For example, in fiscal year 2010, the state contributed nearly \$800 million in employer normal costs to TRS, while school districts contributed approximately \$54 million.

Total state funding for education for downstate and suburban schools: In fiscal year 2010, the state appropriated \$8.7 billion on downstate and suburban education. Of that amount, \$2.5 billion was spent on teacher pension costs and \$6.2 billion was spent on aid to schools.

Playing favorites

Education pension spending favors wealthy, suburban schools

Tucked away in Chicago's north shore is Lake Forest High School, where a rich property tax base means students enjoy an Olympic-sized pool, an in-school infirmary and a well-funded athletics program. The median household income in Lake Forest is \$136,801¹, and the district has about \$1.4 million of property wealth per student. Because of its local resources, in 2010 the school received just 2.5 percent of its total education funding from the state.

Travel about 180 miles west to United Township High School, and the story is very different. The median household income in East Moline is just \$39,497² – almost \$100,000 less than in Lake Forest. The school's parent district has limited access to local tax revenues, with only \$270,493 of local property wealth per student. So to make up for the lack of local property wealth, the district relied on General State Aid for 21.4 percent of its education funding in 2010.

Juxtapose the two districts, and state appears to be sending money to school districts that demonstrate need. But the state's second largest education expenditure – contributions to the Teachers' Retirement System – does just the opposite by sending the most money to the state's wealthiest school districts. In the case of Lake Forest versus East Moline, in 2010 the state spent about \$888 per student on the pension benefits earned this year by teachers in Lake Forest. In East Moline? About half that amount, at \$476 per student.

| | Lake Forest Community High School District 115 | United Township High School District 30 |
|--------------------------------------|---|--|
| Number of students | 1,691 | 1,640 |
| District property wealth per student | \$1,446,289 | \$270,493 |
| GSA per student | \$224 | \$2,032 |
| Normal cost per student | \$888 | \$476 |
| Average teacher salaries | \$100,520 | \$66,973 |

THE PROBLEM

State education funding is designed to ensure a base amount of money is available to every student in Illinois. To that end, the state strives to send more money to poor districts and less money to districts with a healthy property tax base. But a bird's eye view of Illinois education spending reveals that the state's intention of sending dollars to poor districts is blunted by the state's obligation to pay local teachers' pensions.

The state's largest education funding program is General State Aid, or GSA. While local property taxes are the main funding source of public schools, the GSA is designed to counter inequalities in local property wealth by sending dollars to poorer communities and at-risk students. Through this program, school districts can achieve a minimum amount of spending per pupil. The state spent roughly \$3 billion on GSA for non-Chicago schools in 2011.

Contrast GSA with the state's contributions to the Teachers' Retirement System, or TRS. This is the state's second largest education expenditure, costing roughly \$2.1 billion in 2011. How much the state spends on TRS contributions is based on how much local school districts pay their teachers. Since wealthier school districts tend to pay their teachers higher salaries, the state ends up paying higher TRS contributions for teachers from these districts.

So while GSA dollars favor poorer districts, TRS contributions favor the state's wealthier districts. In effect, the state's education dollars are working at cross-purposes.

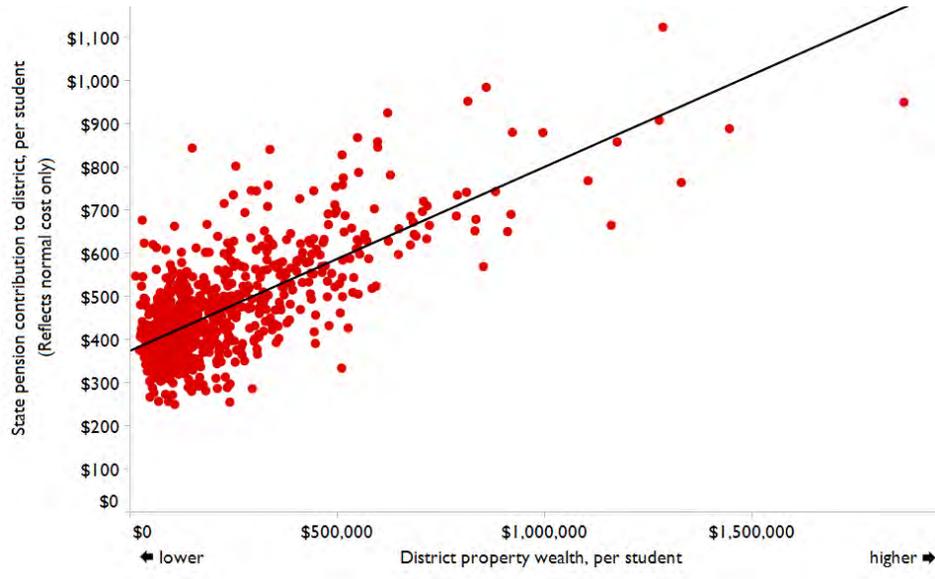
Graphic 1 illustrates how Illinois' wealthier school districts, those with high property valuations, tend to receive the largest pension subsidies from the state. The graphic is based on the normal costs of pensions paid for by the state, which is assuming the role of employer on behalf of local school districts.

As the trend line shows: the wealthier the district, the more money the state spends on TRS normal cost contributions on behalf of that particular district.

A bird's eye view of Illinois education spending reveals that the state's intention of sending dollars to poor districts is blunted by the state's obligation to pay local teachers' pensions.

GRAPHIC 1. STATE'S TRS CONTRIBUTIONS FAVOR ILLINOIS' WEALTHIEST DISTRICTS

Plotted below are the 866 Illinois school districts that participated in the Teachers' Retirement System in the 2009-10 school year. The graphic plots two measures: a district's local property tax base, and the annual pension contribution paid on behalf of the district by the state. Both measures are expressed on a per student basis.*



*Source: Teachers' Retirement System, Illinois State Board of Education and Illinois Policy Institute
Chicago Public Schools is excluded from the chart because it does not participate in TRS.

As the above graphic shows, there are dramatic disparities in how much money the state spends on pension normal costs when considered on a per pupil basis. Rondout District 72 in Lake County, for example, receives more than \$1,100 per pupil to cover the normal cost of teachers' pensions. Meanwhile, Dalzell District 98 in Bureau County receives only \$249 per pupil to cover the normal costs of teacher pensions.

Graphics 2 and 3 illustrate the disparities between the school districts that receive the highest pension subsidies from the state and the districts that receive the lowest pension subsidies. As the graphics show, the top 10 districts received more than 3.5 times the amount of pension funding on a per student basis when compared to the bottom 10 districts. For a complete listing of all school districts, see Appendix D.

GRAPHIC 2. DISTRICTS WITH THE 10 HIGHEST STATE-PAID NORMAL PENSION COSTS PER STUDENT

| District | County | District funding formula | State-paid normal cost per student | District property wealth per student | Average teacher salaries |
|--|---------|--------------------------|------------------------------------|--------------------------------------|--------------------------|
| Rondout School District 72 (Elementary) | Lake | Flat | \$1,123 | \$1,285,884 | \$76,270 |
| Sunset Ridge School District 29 (Elementary) | Cook | Flat | \$984 | \$859,324 | \$79,134 |
| Deer Park Community Consolidated School District 82 (Elementary) | LaSalle | Flat | \$952 | \$815,050 | \$47,012 |
| Butler School District 53 (Elementary) | DuPage | Flat | \$949 | \$1,867,455 | \$83,834 |
| Northbrook Elementary School District 27 | Cook | Flat | \$925 | \$621,571 | \$80,433 |
| New Trier Township High School District 203 | Cook | Flat | \$908 | \$1,276,946 | \$98,304 |
| Lake Forest Community High School District 115 | Lake | Flat | \$888 | \$1,446,289 | \$100,520 |
| Northfield Township High School District 225 | Cook | Alternate | \$880 | \$922,603 | \$97,041 |
| Highland Park Township High School District 113 | Lake | Flat | \$879 | \$996,243 | \$103,427 |
| Avoca School District 37 (Elementary) | Cook | Flat | \$868 | \$548,869 | \$72,772 |

GRAPHIC 3. DISTRICTS WITH THE 10 LOWEST STATE-PAID NORMAL PENSION COSTS PER STUDENT

| District | County | District funding formula | State-paid normal cost per student | District property wealth per student | Average teacher salaries |
|--|-----------|--------------------------|------------------------------------|--------------------------------------|--------------------------|
| Dalzell School District 98 (Elementary) | Bureau | Foundation | \$249 | \$107,526 | \$35,583 |
| Newark Community Consolidated School District 66 (Elementary) | Kendall | Foundation | \$255 | \$240,558 | \$42,768 |
| Paris Community Unit School District 4 | Edgar | Foundation | \$256 | \$92,459 | \$41,756 |
| Rossville-Alvin Community Unit School District 7 | Vermilion | Foundation | \$256 | \$68,959 | \$46,131 |
| Buncombe County School District 43 (Elementary) | Johnson | Foundation | \$266 | \$48,100 | \$28,168 |
| Bradford Community Unit School District 1 | Stark | Foundation | \$271 | \$102,293 | \$32,393 |
| Farmington Central Community Unit School District 265 | Peoria | Foundation | \$273 | \$85,386 | \$42,945 |
| Allendale Community Consolidated School District 17 (Unit) | Wabash | Foundation | \$276 | \$57,322 | \$38,936 |
| Monroe School District 70 (Elementary) | Peoria | Foundation | \$280 | \$148,559 | \$46,760 |
| Elwood Community Consolidated School District 203 (Elementary) | Will | Foundation | \$281 | \$182,758 | \$44,069 |

There are dramatic disparities in how much money the state spends on pension normal costs when considered on a per pupil basis.

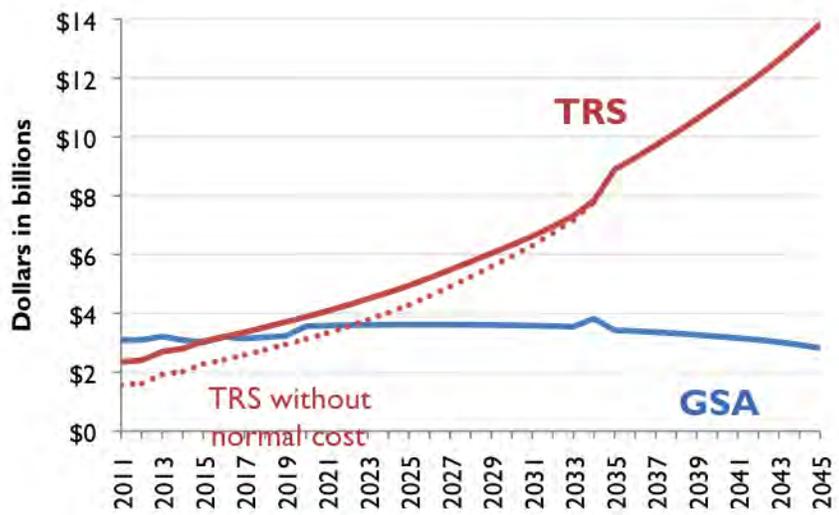
When juxtaposing state dollars spent on GSA and the state’s contributions to TRS, one might say a simple solution is to allocate additional funds to GSA. But the state’s fiscal reality is that only a limited amount of money is available for education funding. The state’s required pension contributions are set to increase in the coming decades to pay normal costs and repay years of underfunding. As pension payments increase, funds for GSA will be crowded out.

As Graphic 4 shows, the state’s required pension payments are on track to grow much faster than the GSA. In 2017, state contributions to TRS are set to exceed GSA spending. At that point, TRS would be the state’s *largest education expenditure*. If the state did not pay the normal costs of teachers’ pensions on behalf of the district, this problem could be delayed to 2023.

State education dollars will continue to work at cross-purposes until the state stops paying the employer’s share of the normal cost of teachers’ pensions on behalf of school districts.

GRAPHIC 4. PENSION PAYMENTS ARE ON PACE TO CROWD OUT FUNDING FOR GENERAL STATE AID BY 2017

State TRS pension payments are expected to rise rapidly in the coming years, while state revenues are not. If the overall education budget (operational spending as well as retirement spending) grows at the projected rate of state revenue growth, then the state’s payment to TRS will outpace GSA spending by 2017. If school districts paid the normal cost of teachers’ pensions instead of the state, the outpacing would be delayed until 2023.



Source: Commission on Government Forecasting and Accountability, the Illinois State Board of Education, Chicago Board of Education and Illinois Policy Institute calculations

OUR SOLUTION

State education dollars will continue to work at cross-purposes until the state stops paying the employer’s share of the normal cost of teachers’ pensions on behalf of school districts.³ Under the current system, local school districts set salaries for teachers. These salaries determine a teacher’s eventual pension benefit. In order to fund these pensions, the employee (the teacher) and the employer (the school district) contribute specific amounts to the teachers’ retirement funds each year. But presently, the school district – the true employer of these teachers – does not pay the full employer contribution to TRS. Instead, the state pays the lion’s share on behalf of these districts. In 2011, for example, the state paid approximately \$800 million toward pension benefit accruals earned by teachers during the 2010-11 school year. School districts, on the other hand, paid just \$50 million.

If the state wants to protect GSA funding and continue to ensure all Illinois schools achieve a minimum amount of spending per pupil, the state will need to act decisively and quickly. A key step in that direction is returning teacher pension costs to the actual employers of teachers.

By paying the employer contribution of teachers' pensions on behalf of school districts, the state is essentially paying for spending decisions over which it has no control. These individuals are not state employees, and the state should not pay these pension costs. The body of government that approved these costs – the school districts – should be held accountable and responsible for these spending decisions. While the state should continue to pay for the unfunded pension liabilities of years past, local school districts should pay for the normal pension costs of their employees moving forward. It is both fair and fiscally responsible for costs to be paid where they are incurred.

WHY THIS WORKS

School districts hire and set compensation for teachers. Districts should pay the employer's share of pension normal costs since these costs are the result of the salaries that districts set for teachers. If this responsibility were restored to local school districts, state tax dollars would no longer be used to subsidize wealthy school districts at the expense of poorer areas.

When the state pays the normal cost of teachers' pensions, it is letting school districts off the hook for spending decisions they made. Because districts do not fully pay for their decisions, there is no incentive for the school districts to exercise fiscal restraint. The clearest example of this is in district-awarded compensation sweeteners during teachers' final years of service for the purpose of boosting pension payouts.⁴ While this is an added cost to the school district for those few years, it greatly benefits teachers for decades into retirement. If school districts had to bear these costs, they would realize how unaffordable they are. If individual districts would like to pay their teachers higher salaries, that is their choice – but taxpayers statewide should not have to pick up the tab for those higher pensions.

An additional benefit of returning teacher pension costs to school districts would be avoiding the pension underfunding that has plagued state retirement systems for years. This effect is already at work in municipal pensions, because the local governments responsible for local pension costs are unable to skip pension payments. This is because the pension system for municipal workers, the Illinois Municipal Retirement Fund, has been given legal authority to tap town and district revenues in those instances when pension contributions are not made. School pensions should have a similar arrangement in order to end the pension-underfunding problem.

Local pension accountability is not an unusual practice. School districts in New York pay the entire employer pension cost.⁵ In California the school districts pay a majority of the employer cost.⁶ And, in Illinois of course, Chicago Public Schools already pays the employer share on pension costs.

Restoring pension costs to school districts is a matter of fairness and fiscal responsibility. Taxpayers in southern Illinois should not be on the hook for spending decisions made by wealthy districts in Chicago's north shore. Illinois sorely needs the increased accountability these reforms would produce. Taxpayers, teachers, administrators and students deserve a clear and understandable pension system, one where incentives are aligned with cost savings.

When the state pays the normal cost of teachers' pensions, it is letting school districts off the hook for spending decisions they made.

APPENDIX A. OVERVIEW OF SCHOOL DISTRICTS IN ILLINOIS (NOT INCLUDING CHICAGO PUBLIC SCHOOLS)

Below are key facts and figures about Illinois school districts, including the number of districts, the size of the districts and characteristics of teacher salaries and education levels.

**GRAPHIC A1. NUMBER OF SCHOOL DISTRICTS
BY TYPE OF DISTRICT AND FUNDING FORMULA**

| Type of district | Funding formula | | | Total |
|------------------|-----------------|------------|-----------|------------|
| | Foundation | Alternate | Flat | |
| Elementary | 237 | 92 | 49 | 378 |
| High School | 70 | 25 | 5 | 100 |
| Unit | 351 | 30 | 7 | 288 |
| Total | 658 | 147 | 61 | 866 |

**GRAPHIC A2. AVERAGE DAILY ATTENDANCE BY
TYPE OF DISTRICT AND FUNDING FORMULA**

| Type of district | Funding formula | | | Total |
|------------------|-----------------|--------------|--------------|--------------|
| | Foundation | Alternate | Flat | |
| Elementary | 1,086 | 1,957 | 1,222 | 1,316 |
| High School | 1,796 | 3,876 | 3,612 | 2,407 |
| Unit | 1,989 | 3,269 | 2,056 | 2,089 |
| Total | 1,643 | 2,551 | 1,514 | 1,788 |

**GRAPHIC A3. AVERAGE STATE-PAID
NORMAL PENSION COST PER STUDENT**

| Type of district | Funding formula | | | Total |
|------------------|-----------------|--------------|--------------|--------------|
| | Foundation | Alternate | Flat | |
| Elementary | \$416 | \$525 | \$679 | \$477 |
| High School | \$497 | \$652 | \$860 | \$554 |
| Unit | \$414 | \$480 | \$605 | \$422 |
| Total | \$423 | \$537 | \$685 | \$461 |

**GRAPHIC A4. AVERAGE TEACHER SALARIES
BY TYPE OF DISTRICT AND FUNDING FORMULA**

| Type of district | Funding formula | | | Total |
|------------------|-----------------|-----------------|-----------------|-----------------|
| | Foundation | Alternate | Flat | |
| Elementary | \$49,346 | \$60,017 | \$67,333 | \$54,275 |
| High School | \$64,269 | \$85,134 | \$99,659 | \$71,255 |
| Unit | \$49,961 | \$57,542 | \$63,132 | \$50,784 |
| Total | \$51,261 | \$63,783 | \$69,500 | \$54,672 |

GRAPHIC A5. AVERAGE NUMBER OF STUDENTS PER TEACHER BY TYPE OF DISTRICT AND FUNDING FORMULA

| Type of district | Funding formula | | | Total |
|------------------|-----------------|-------------|-------------|-------------|
| | Foundation | Alternate | Flat | |
| Elementary | 13.3 | 13.3 | 11.6 | 13.0 |
| High School | 14.7 | 15.0 | 13.3 | 14.7 |
| Unit | 13.2 | 13.1 | 11.6 | 13.1 |
| Total | 13.4 | 13.5 | 11.8 | 13.3 |

GRAPHIC A6. AVERAGE PERCENT OF TEACHERS WITH MASTER'S DEGREES BY TYPE OF DISTRICT AND FUNDING FORMULA

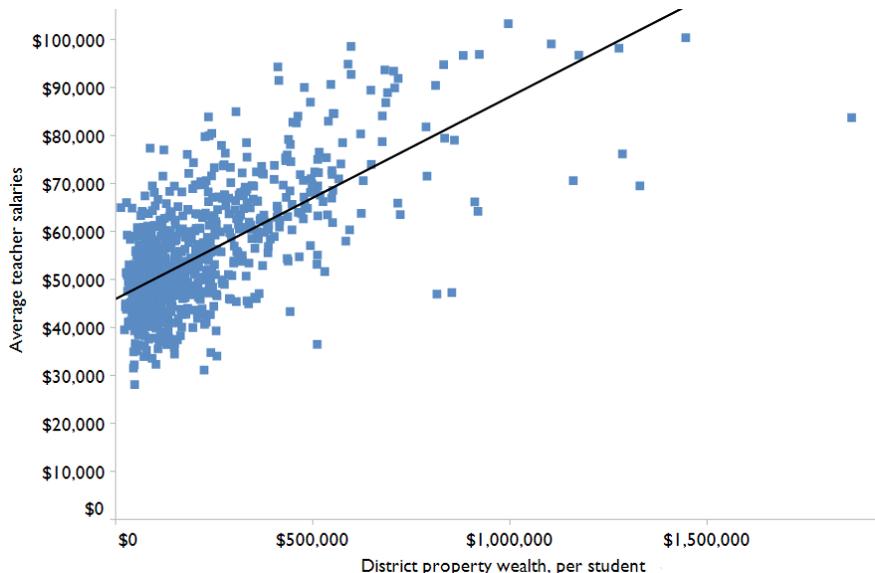
| Type of district | Funding formula | | | Total |
|------------------|-----------------|--------------|--------------|--------------|
| | Foundation | Alternate | Flat | |
| Elementary | 39.0% | 60.2% | 66.5% | 47.7% |
| High School | 52.1% | 77.3% | 89.8% | 60.3% |
| Unit | 38.0% | 49.3% | 52.3% | 39.1% |
| Total | 39.8% | 60.9% | 66.7% | 45.3% |

GRAPHIC A7. AVERAGE YEARS OF TEACHER EXPERIENCE BY TYPE OF DISTRICT AND FUNDING FORMULA

| Type of district | Funding formula | | | Total |
|------------------|-----------------|-------------|-------------|-------------|
| | Foundation | Alternate | Flat | |
| Elementary | 13.3 | 13.3 | 11.6 | 13.0 |
| High School | 14.7 | 15.0 | 13.3 | 14.7 |
| Unit | 13.2 | 13.1 | 11.6 | 13.1 |
| Total | 13.4 | 13.5 | 11.8 | 13.3 |

GRAPHIC A8. WEALTHIER DISTRICTS PAY TEACHERS HIGHER SALARIES

Average teacher salaries compared property wealth by district



Source: Illinois State Board of Education

APPENDIX B. METHODOLOGY

For this report, the Illinois Policy Institute gathered information for school year 2009-2010 (fiscal year 2010) from the Teachers' Retirement System, the Illinois State Board of Education and Northern Illinois University.

To estimate the normal pension cost per district, the Institute sent a Freedom of Information Act request to the Teachers' Retirement System for members' 9.4 percent contributions during fiscal year 2010 by employer. These contributions were used to calculate each district's percent of total member contributions and to determine a district's total payroll.

For fiscal year 2010, the employer's normal cost was 9.15 percent of active member payroll.⁷ The district's portion of the normal cost (0.58 percent of payroll) was removed. The remaining normal cost includes both state costs and a portion of federal funds. These federal funds were distributed evenly amongst the districts as district level information was not available for this data.

Certain employers, such as special education districts, cooperative districts, charter schools, Regional Offices of Education and the Illinois State Board of Education were omitted in order to analyze traditional elementary, high school and unit districts. The omitted employers accounted for 4.6 percent of the total member contributions.

The Illinois State Board of Education provided district-specific data from school year 2009-2010 on General State Aid, average daily attendance, type of district (elementary, high school or unit), formula type (foundation, alternate or flat) and equalized assessed value of property used to calculate General State Aid.

Average daily attendance was used to determine "per student" figures, such as normal cost per student or property wealth per student.

Northern Illinois University provided information on district-specific teacher salaries from the Illinois Interactive Report Card.

APPENDIX C. ADDITIONAL CHARTS

The data show that the state pays the highest pension contributions on behalf of Illinois' wealthiest districts. As shown in Graphic 1 in the study, the 866 school districts that participate in the Teachers' Retirement System are graphed by their local property tax base and the yearly state pension contribution they receive. Both measures are expressed on a per student basis in order to make comparisons possible between districts. The following four graphics give further details on the information presented in Graphic 1.

GRAPHIC C1. 2010 STATE PENSION CONTRIBUTIONS TO TRS FOR ALL ILLINOIS DISTRICTS (EXCEPT CHICAGO)

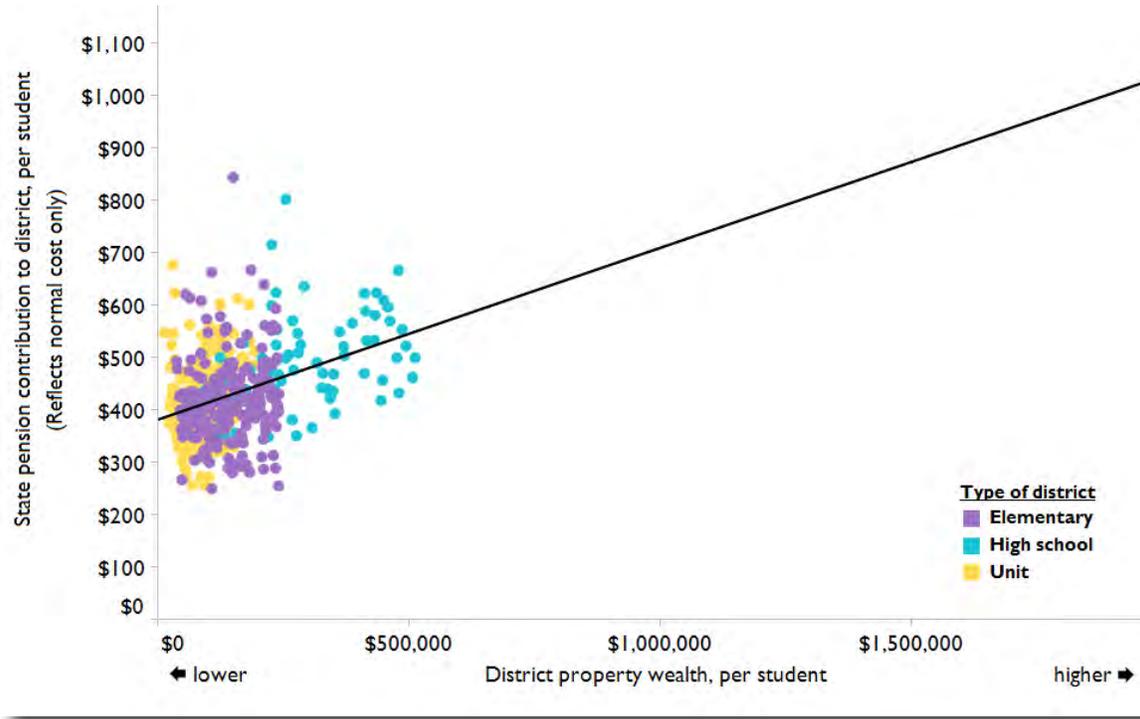
This graphic shows how different types of school districts (elementary, high school and unit districts) are distributed in the Graphic 1 scatter plot. As the color coding reveals, unit districts (yellow) are clustered toward the lower side of property wealth per student, while high school districts have a larger range in district property wealth per student.



Source: Teachers' Retirement System, Illinois State Board of Education and Illinois Policy Institute

**GRAPHIC C2. STATE PENSION CONTRIBUTIONS TO TRS IN 2010
FOR ILLINOIS' FOUNDATION LEVEL DISTRICTS (EXCEPT CHICAGO)**

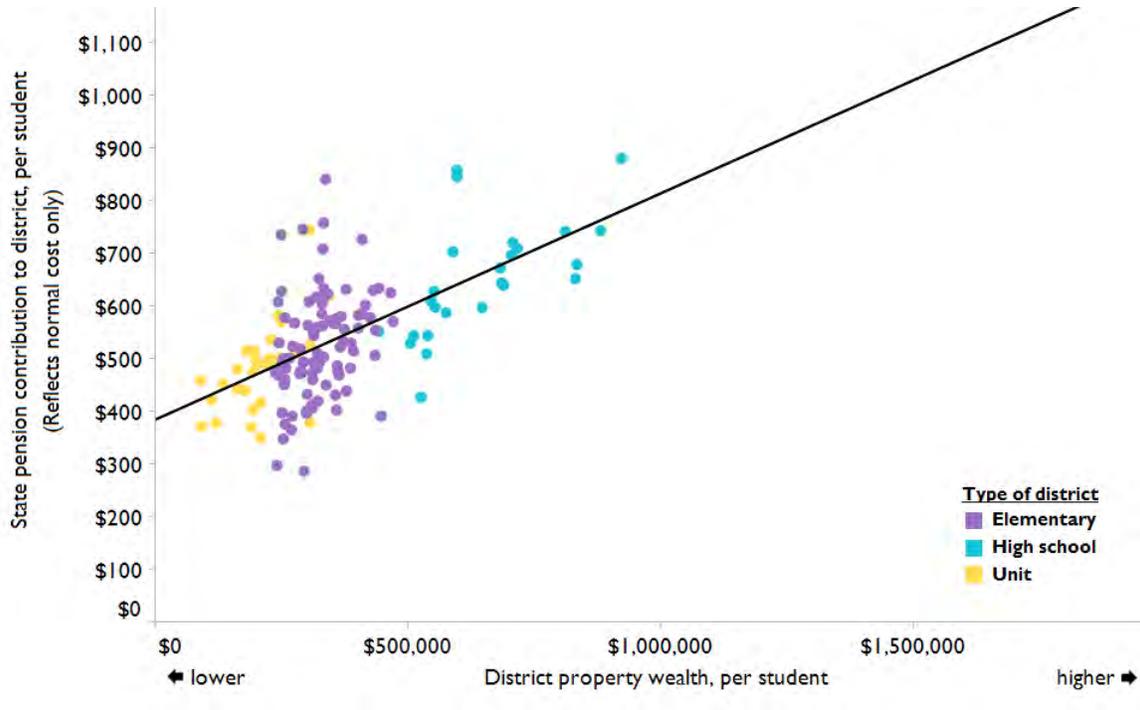
This graphic focuses solely on foundation funding level districts, which have lower property wealth. The color coding reveals that unit districts (yellow) tend to have less property wealth per student than elementary (purple) and high school (turquoise) districts. The trend line for foundation level districts is less steep than the trend line for all districts, but it still shows an upward sloping trend of high property wealth being tied to higher pension normal costs.



Source: Teachers' Retirement System, Illinois State Board of Education and Illinois Policy Institute.

**GRAPHIC C3. STATE PENSION CONTRIBUTIONS TO TRS
IN 2010 FOR ILLINOIS' ALTERNATE DISTRICTS**

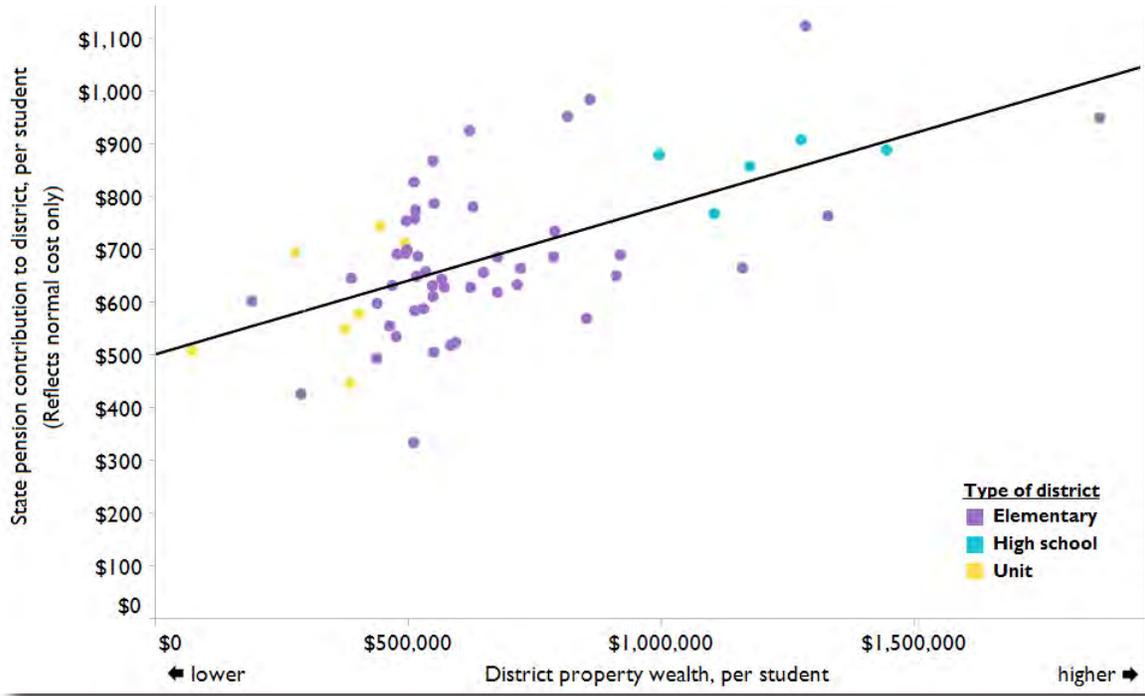
This graphic focuses solely on alternate funding level districts, which have moderate property wealth. The color coding reveals that unit districts (yellow) tend to have less property wealth per student than elementary (purple) and high school (turquoise) districts. The trend line for alternate level districts is approximately the same slope as the trend line for all districts, and shows an upward sloping trend of high property wealth being tied to higher pension normal costs.



Source: Teachers' Retirement System, Illinois State Board of Education and Illinois Policy Institute.

**GRAPHIC C4. STATE PENSION CONTRIBUTIONS TO TRS
IN 2010 FOR ILLINOIS' FLAT GRANT DISTRICTS**

This graphic focuses solely on flat funding level districts, which have high property wealth. The color coding reveals that unit districts (yellow) tend to have less property wealth per student than elementary (purple) and high school (turquoise) districts. This is the funding category with the fewest number of districts, and the trend line for flat funding level districts is flatter than the trend line for all districts combined. Nonetheless, it shows an upward sloping trend of high property wealth being tied to higher pension normal costs.



Source: Teachers' Retirement System, Illinois State Board of Education and Illinois Policy Institute

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|--|-----------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Camp Point CUSD 3 | Adams | Unit | Foundation | 876 | \$333,336 | \$380 | \$64,888 | \$46,612 |
| Community USD 4 | Adams | Unit | Foundation | 698 | \$269,343 | \$386 | \$66,445 | \$42,964 |
| Liberty CUSD 2 | Adams | Unit | Foundation | 578 | \$218,189 | \$377 | \$68,363 | \$41,547 |
| Payson CUSD 1 | Adams | Unit | Foundation | 488 | \$207,202 | \$425 | \$69,599 | \$44,763 |
| Quincy School District 172 | Adams | Unit | Foundation | 6,069 | \$2,342,396 | \$386 | \$110,436 | \$47,161 |
| Cairo CUSD 1 | Alexander | Unit | Foundation | 507 | \$276,281 | \$545 | \$30,439 | \$47,629 |
| Egyptian CUSD 5 | Alexander | Unit | Foundation | 529 | \$214,878 | \$407 | \$24,563 | \$44,414 |
| Bond County CUSD 2 | Bond | Unit | Foundation | 1,760 | \$710,095 | \$404 | \$75,021 | \$58,351 |
| Mulberry Grove CUSD 1 | Bond | Unit | Foundation | 399 | \$171,249 | \$429 | \$51,763 | \$44,595 |
| Belvidere CUSD 100 | Boone | Unit | Foundation | 8,475 | \$3,613,338 | \$426 | \$108,243 | \$61,263 |
| North Boone CUSD 200 | Boone | Unit | Foundation | 1,655 | \$625,855 | \$378 | \$95,584 | \$52,012 |
| Brown County CUSD 1 | Brown | Unit | Foundation | 699 | \$249,478 | \$357 | \$74,375 | \$44,229 |
| Bureau Valley CUSD 340 | Bureau | Unit | Foundation | 1,061 | \$504,944 | \$476 | \$94,161 | \$49,983 |
| Cherry School District 92 | Bureau | Elementary | Foundation | 68 | \$26,312 | \$387 | \$130,261 | \$36,502 |
| Dalzell School District 98 | Bureau | Elementary | Foundation | 62 | \$15,437 | \$249 | \$107,526 | \$35,583 |
| Depue USD 103 | Bureau | Unit | Foundation | 419 | \$157,102 | \$375 | \$22,530 | \$39,566 |
| Hall HSD 502 | Bureau | High school | Foundation | 429 | \$213,960 | \$499 | \$208,018 | \$57,405 |
| La Moille CUSD 303 | Bureau | Unit | Foundation | 288 | \$118,758 | \$413 | \$108,581 | \$40,121 |
| Ladd CCSD 94 | Bureau | Elementary | Foundation | 194 | \$58,123 | \$299 | \$103,317 | \$41,395 |
| Leepertown CCSD 175 | Bureau | Elementary | Foundation | 35 | \$29,536 | \$843 | \$149,863 | \$36,723 |
| Malden CCSD 84 | Bureau | Elementary | Foundation | 81 | \$39,852 | \$490 | \$149,476 | \$34,531 |
| Neponset CCSD 307 | Bureau | Unit | Foundation | 99 | \$42,925 | \$435 | \$121,826 | \$45,774 |
| Ohio CCSD 17 | Bureau | Elementary | Foundation | 87 | \$47,603 | \$549 | \$133,500 | \$41,868 |
| Ohio CHSD 505 | Bureau | High school | Foundation | 47 | \$37,413 | \$801 | \$254,916 | \$39,377 |
| Princeton ESD 115 | Bureau | Elementary | Foundation | 1,104 | \$470,160 | \$426 | \$201,814 | \$52,138 |
| Princeton HSD 500 | Bureau | High school | Foundation | 628 | \$316,026 | \$503 | \$371,385 | \$72,250 |
| Spring Valley CCSD 99 | Bureau | Elementary | Foundation | 670 | \$231,596 | \$346 | \$103,705 | \$46,704 |
| Brussels CUSD 42 | Calhoun | Unit | Foundation | 151 | \$65,347 | \$433 | \$133,438 | \$38,839 |
| Calhoun CUSD 40 | Calhoun | Unit | Foundation | 487 | \$205,426 | \$422 | \$87,697 | \$44,960 |
| Chadwick Milledgeville School District 399 | Carroll | Unit | Foundation | 483 | \$199,037 | \$412 | \$96,847 | \$48,245 |
| Eastland CUSD 308 | Carroll | Unit | Alternate | 644 | \$337,984 | \$525 | \$306,765 | \$62,754 |
| West Carroll CUSD 314 | Carroll | Unit | Foundation | 1,256 | \$547,761 | \$436 | \$87,502 | \$53,134 |
| A-C Central CUSD 262 | Cass | Unit | Foundation | 435 | \$166,841 | \$384 | \$75,421 | \$43,255 |
| Beardstown CUSD 15 | Cass | Unit | Foundation | 1,362 | \$488,457 | \$359 | \$34,240 | \$44,319 |
| Virginia CUSD 64 | Cass | Unit | Foundation | 316 | \$149,817 | \$474 | \$82,081 | \$44,941 |
| Champaign CUSD 4 | Champaign | Unit | Alternate | 8,445 | \$4,352,134 | \$515 | \$180,450 | \$53,871 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|----------------------------------|-----------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Fisher CUSD 1 | Champaign | Unit | Foundation | 601 | \$226,405 | \$377 | \$90,868 | \$46,971 |
| Gifford CCSD 188 | Champaign | Elementary | Foundation | 197 | \$60,487 | \$307 | \$140,766 | \$43,400 |
| Heritage CUSD 8 | Champaign | Unit | Foundation | 511 | \$203,249 | \$397 | \$117,695 | \$45,023 |
| Ludlow CCSD 142 | Champaign | Elementary | Foundation | 81 | \$42,773 | \$527 | \$164,602 | \$38,376 |
| Mahomet Seymour CUSD 3 | Champaign | Unit | Foundation | 2,469 | \$1,065,716 | \$432 | \$96,865 | \$56,118 |
| Prairieview Ogden CCSD 197 | Champaign | Elementary | Foundation | 252 | \$113,041 | \$449 | \$200,351 | \$43,668 |
| Rantoul City School District 137 | Champaign | Elementary | Foundation | 1,440 | \$499,232 | \$347 | \$77,422 | \$44,148 |
| Rantoul Township HSD 193 | Champaign | High school | Foundation | 700 | \$318,472 | \$455 | \$246,056 | \$48,499 |
| St Joseph CCSD 169 | Champaign | Elementary | Foundation | 834 | \$273,196 | \$328 | \$117,569 | \$46,719 |
| St Joseph Ogden CHS 305 | Champaign | High school | Foundation | 416 | \$163,497 | \$393 | \$352,583 | \$46,383 |
| Thomasboro CCSD 130 | Champaign | Elementary | Foundation | 170 | \$72,568 | \$428 | \$123,406 | \$42,177 |
| Tolono CUSD 7 | Champaign | Unit | Foundation | 1,543 | \$614,078 | \$398 | \$86,924 | \$40,939 |
| Urbana School District 116 | Champaign | Unit | Foundation | 3,591 | \$2,197,648 | \$612 | \$159,241 | \$53,069 |
| Edinburg CUSD 4 | Christian | Unit | Foundation | 298 | \$113,500 | \$381 | \$102,308 | \$39,918 |
| Morrisonville CUSD 1 | Christian | Unit | Foundation | 325 | \$126,357 | \$389 | \$86,040 | \$45,454 |
| Pana CUSD 8 | Christian | Unit | Foundation | 1,332 | \$528,576 | \$397 | \$63,709 | \$52,394 |
| South Fork School District 14 | Christian | Unit | Foundation | 356 | \$107,775 | \$303 | \$47,230 | \$32,249 |
| Taylorville CUSD 3 | Christian | Unit | Foundation | 2,563 | \$804,128 | \$314 | \$88,242 | \$51,155 |
| Casey Westfield CUSD 4C | Clark | Unit | Foundation | 1,020 | \$391,629 | \$384 | \$58,724 | \$46,691 |
| Marshall CUSD 2C | Clark | Unit | Foundation | 1,349 | \$451,162 | \$334 | \$65,284 | \$45,156 |
| Martinsville CUSD 3C | Clark | Unit | Foundation | 363 | \$148,186 | \$408 | \$57,695 | \$39,988 |
| Clay City CUSD 10 | Clay | Unit | Foundation | 314 | \$122,649 | \$390 | \$67,463 | \$39,464 |
| Flora CUSD 35 | Clay | Unit | Foundation | 1,253 | \$479,935 | \$383 | \$54,653 | \$46,372 |
| North Clay CUSD 25 | Clay | Unit | Foundation | 603 | \$231,869 | \$384 | \$50,961 | \$42,086 |
| Albers School District 63 | Clinton | Elementary | Foundation | 155 | \$59,398 | \$384 | \$127,388 | \$38,125 |
| Aviston School District 21 | Clinton | Elementary | Foundation | 316 | \$107,106 | \$339 | \$120,766 | \$46,704 |
| Bartelso School District 57 | Clinton | Elementary | Foundation | 140 | \$58,822 | \$420 | \$128,046 | \$46,287 |
| Breese School District 12 | Clinton | Elementary | Foundation | 603 | \$213,705 | \$355 | \$165,475 | \$51,577 |
| Carlyle CUSD 1 | Clinton | Unit | Foundation | 1,167 | \$447,181 | \$383 | \$94,838 | \$49,187 |
| Central CHS 71 | Clinton | High school | Foundation | 571 | \$268,076 | \$469 | \$411,015 | \$64,711 |
| Damiansville School District 62 | Clinton | Elementary | Foundation | 104 | \$44,697 | \$429 | \$124,634 | \$41,080 |
| Germantown School District 60 | Clinton | Elementary | Foundation | 241 | \$93,818 | \$390 | \$113,213 | \$43,562 |
| North Wamac School District 186 | Clinton | Elementary | Foundation | 118 | \$40,987 | \$348 | \$49,625 | \$39,853 |
| St Rose School District 14 | Clinton | Elementary | Foundation | 166 | \$69,833 | \$420 | \$114,298 | \$48,493 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|--|---------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Wesclin CUSD 3 | Clinton | Unit | Foundation | 1,284 | \$508,806 | \$396 | \$90,955 | \$59,349 |
| Willow Grove School District 46 | Clinton | Elementary | Foundation | 146 | \$61,099 | \$419 | \$84,537 | \$47,498 |
| Charleston CUSD 1 | Coles | Unit | Foundation | 2,597 | \$965,772 | \$372 | \$99,629 | \$50,336 |
| Mattoon CUSD 2 | Coles | Unit | Foundation | 3,117 | \$1,220,574 | \$392 | \$85,871 | \$49,186 |
| Oakland CUSD 5 | Coles | Unit | Foundation | 302 | \$143,599 | \$475 | \$86,845 | \$45,377 |
| Alsip-Hazlgrn-Oaklwn School District 126 | Cook | Elementary | Flat | 1,494 | \$736,950 | \$493 | \$437,577 | \$53,926 |
| Arbor Park School District 145 | Cook | Elementary | Foundation | 1,247 | \$576,109 | \$462 | \$151,084 | \$62,444 |
| Argo CHSD 217 | Cook | High school | Foundation | 1,753 | \$1,089,900 | \$622 | \$411,308 | \$94,400 |
| Argo-Summit School District 104 | Cook | Elementary | Foundation | 1,551 | \$656,742 | \$423 | \$184,793 | \$60,077 |
| Arlington Heights School District 25 | Cook | Elementary | Alternate | 4,671 | \$2,838,212 | \$608 | \$243,310 | \$71,658 |
| Atwood Heights School District 125 | Cook | Elementary | Foundation | 648 | \$270,689 | \$418 | \$194,578 | \$48,523 |
| Avoca School District 37 | Cook | Elementary | Flat | 659 | \$571,577 | \$868 | \$548,865 | \$72,772 |
| Bellwood School District 88 | Cook | Elementary | Foundation | 2,651 | \$1,048,672 | \$396 | \$134,148 | \$51,553 |
| Berkeley School District 87 | Cook | Elementary | Foundation | 2,641 | \$915,481 | \$347 | \$163,650 | \$50,420 |
| Berwyn North School District 98 | Cook | Elementary | Foundation | 2,974 | \$1,132,174 | \$381 | \$66,582 | \$54,971 |
| Berwyn South School District 100 | Cook | Elementary | Foundation | 3,283 | \$1,505,739 | \$459 | \$112,345 | \$52,205 |
| Bloom Township HSD 206 | Cook | High school | Foundation | 3,101 | \$1,693,275 | \$546 | \$278,344 | \$76,434 |
| Bremen CHSD 228 | Cook | High school | Foundation | 5,007 | \$3,121,915 | \$624 | \$235,444 | \$83,963 |
| Brookfield School District 95 | Cook | Elementary | Alternate | 902 | \$444,839 | \$493 | \$293,358 | \$58,744 |
| Brookwood School District 167 | Cook | Elementary | Foundation | 1,153 | \$452,374 | \$392 | \$142,608 | \$45,822 |
| Burbank School District 111 | Cook | Elementary | Alternate | 2,897 | \$1,355,751 | \$468 | \$243,956 | \$51,610 |
| Burnham School District 154 5 | Cook | Elementary | Foundation | 195 | \$69,686 | \$358 | \$85,718 | \$60,545 |
| Calumet City School District 155 | Cook | Elementary | Foundation | 1,172 | \$506,143 | \$432 | \$99,716 | \$51,306 |
| Calumet Public School District 132 | Cook | Elementary | Foundation | 1,079 | \$391,545 | \$363 | \$84,895 | \$45,323 |
| Central Stickney School District 110 | Cook | Elementary | Flat | 410 | \$136,710 | \$334 | \$510,554 | \$53,251 |
| Chicago Heights School District 170 | Cook | Elementary | Foundation | 3,217 | \$1,271,219 | \$395 | \$80,376 | \$50,207 |
| Chicago Ridge School District 127 5 | Cook | Elementary | Foundation | 1,119 | \$509,260 | \$455 | \$123,161 | \$50,607 |
| Cicero School District 99 | Cook | Elementary | Foundation | 12,087 | \$4,677,983 | \$387 | \$47,460 | \$59,086 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|--|--------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Community CSD 59 | Cook | Elementary | Flat | 5,594 | \$3,679,665 | \$658 | \$534,586 | \$75,476 |
| Community HSD 218 | Cook | High school | Foundation | 5,158 | \$3,214,941 | \$623 | \$435,238 | \$76,084 |
| Consolidated HSD 230 | Cook | High school | Foundation | 8,349 | \$4,751,603 | \$569 | \$462,326 | \$84,134 |
| Cook County School District 130 | Cook | Elementary | Foundation | 3,456 | \$1,660,909 | \$481 | \$178,943 | \$52,836 |
| Country Club Hills School District 160 | Cook | Elementary | Foundation | 1,419 | \$587,888 | \$414 | \$98,638 | \$53,998 |
| Des Plaines CCSD 62 | Cook | Elementary | Flat | 4,127 | \$2,835,157 | \$687 | \$518,874 | \$67,667 |
| Dolton School District 148 | Cook | Elementary | Foundation | 2,471 | \$1,416,884 | \$573 | \$97,107 | \$53,284 |
| Dolton School District 149 | Cook | Elementary | Foundation | 3,298 | \$1,516,806 | \$460 | \$87,452 | \$77,493 |
| East Maine School District 63 | Cook | Elementary | Alternate | 3,114 | \$1,764,499 | \$567 | \$353,323 | \$56,555 |
| East Prairie School District 73 | Cook | Elementary | Alternate | 523 | \$296,681 | \$567 | \$275,978 | \$67,794 |
| Elementary School District 159 | Cook | Elementary | Alternate | 2,001 | \$939,267 | \$469 | \$246,047 | \$55,961 |
| Elmwood Park CUSD 401 | Cook | Unit | Foundation | 2,606 | \$1,321,797 | \$507 | \$98,123 | \$68,255 |
| Evanston CCSD 65 | Cook | Elementary | Alternate | 6,072 | \$4,523,145 | \$745 | \$292,113 | \$70,251 |
| Evanston Township HSD 202 | Cook | High school | Alternate | 2,877 | \$2,431,580 | \$845 | \$597,431 | \$92,868 |
| Evergreen Park CHSD 231 | Cook | High school | Foundation | 882 | \$537,092 | \$609 | \$449,581 | \$82,913 |
| Evergreen Park ESD 124 | Cook | Elementary | Foundation | 1,685 | \$935,827 | \$555 | \$235,458 | \$58,740 |
| Flossmoor School District 161 | Cook | Elementary | Foundation | 2,422 | \$1,110,913 | \$459 | \$163,461 | \$53,188 |
| Ford Heights School District 169 | Cook | Elementary | Foundation | 573 | \$348,479 | \$608 | \$86,216 | \$55,099 |
| Forest Park School District 91 | Cook | Elementary | Alternate | 906 | \$566,300 | \$625 | \$465,923 | \$54,793 |
| Forest Ridge School District 142 | Cook | Elementary | Foundation | 1,529 | \$609,535 | \$399 | \$156,627 | \$49,047 |
| Franklin Park School District 84 | Cook | Elementary | Alternate | 1,175 | \$645,174 | \$549 | \$313,582 | \$63,296 |
| Gen George Patton School District 133 | Cook | Elementary | Foundation | 340 | \$224,877 | \$662 | \$107,096 | \$53,178 |
| Glencoe School District 35 | Cook | Elementary | Flat | 1,242 | \$941,990 | \$758 | \$512,693 | \$69,598 |
| Glenview CCSD 34 | Cook | Elementary | Alternate | 4,020 | \$2,428,623 | \$604 | \$330,074 | \$60,954 |
| Golf ESD 67 | Cook | Elementary | Flat | 519 | \$358,941 | \$692 | \$494,164 | \$87,076 |
| Harvey School District 152 | Cook | Elementary | Foundation | 2,389 | \$1,176,803 | \$493 | \$37,163 | \$58,418 |
| Hazel Crest School District 152 5 | Cook | Elementary | Foundation | 1,011 | \$421,221 | \$417 | \$115,738 | \$48,405 |
| Hillside School District 93 | Cook | Elementary | Flat | 516 | \$267,488 | \$518 | \$583,885 | \$58,099 |
| Homewood School District 153 | Cook | Elementary | Foundation | 1,855 | \$965,404 | \$520 | \$136,833 | \$57,064 |
| Homewood-Flossmoor CHSD 233 | Cook | High school | Foundation | 2,769 | \$1,577,549 | \$570 | \$268,332 | \$78,049 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|---|--------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Hoover Schrum School District 157 | Cook | Elementary | Foundation | 845 | \$347,439 | \$411 | \$236,943 | \$47,850 |
| Indian Springs School District 109 | Cook | Elementary | Foundation | 2,596 | \$975,486 | \$376 | \$139,289 | \$46,044 |
| J S Morton HSD 201 | Cook | High school | Foundation | 7,655 | \$3,451,963 | \$451 | \$201,965 | \$69,826 |
| Kenilworth School District 38 | Cook | Elementary | Flat | 532 | \$400,897 | \$754 | \$495,812 | \$71,105 |
| Kirby School District 140 | Cook | Elementary | Alternate | 3,820 | \$1,839,874 | \$482 | \$258,761 | \$64,621 |
| Komarek School District 94 | Cook | Elementary | Alternate | 466 | \$237,558 | \$510 | \$321,109 | \$53,846 |
| La Grange Highlands School District 106 | Cook | Elementary | Alternate | 854 | \$646,831 | \$757 | \$333,166 | \$66,114 |
| La Grange School District 102 | Cook | Elementary | Foundation | 2,740 | \$1,536,839 | \$561 | \$212,563 | \$60,810 |
| La Grange South School District 105 | Cook | Elementary | Flat | 1,203 | \$758,942 | \$631 | \$548,001 | \$67,019 |
| Lansing School District 158 | Cook | Elementary | Foundation | 2,343 | \$805,272 | \$344 | \$161,407 | \$47,406 |
| Lemont Township HSD 210 | Cook | High school | Alternate | 1,400 | \$878,406 | \$627 | \$551,758 | \$84,727 |
| Lemont-Bromberek CSD 113 | Cook | Elementary | Alternate | 2,370 | \$993,693 | \$419 | \$322,051 | \$60,938 |
| Leyden CHSD 212 | Cook | High school | Alternate | 3,238 | \$2,331,970 | \$720 | \$707,872 | \$90,015 |
| Lincoln ESD 156 | Cook | Elementary | Foundation | 977 | \$388,970 | \$398 | \$50,688 | \$55,888 |
| Lincolnwood School District 74 | Cook | Elementary | Flat | 1,180 | \$765,627 | \$649 | \$516,423 | \$76,617 |
| Lindop School District 92 | Cook | Elementary | Foundation | 441 | \$243,238 | \$551 | \$225,839 | \$49,956 |
| Lyons School District 103 | Cook | Elementary | Foundation | 2,275 | \$985,541 | \$433 | \$199,349 | \$51,134 |
| Lyons Township HSD 204 | Cook | High school | Alternate | 3,585 | \$2,518,687 | \$703 | \$589,464 | \$95,006 |
| Maine Township HSD 207 | Cook | High school | Alternate | 6,764 | \$5,802,114 | \$858 | \$597,225 | \$98,694 |
| Mannheim School District 83 | Cook | Elementary | Alternate | 2,413 | \$1,523,344 | \$631 | \$377,827 | \$59,876 |
| Matteson ESD 162 | Cook | Elementary | Foundation | 3,098 | \$1,404,750 | \$453 | \$149,524 | \$52,411 |
| Maywood School District 89 | Cook | Elementary | Foundation | 5,354 | \$2,157,813 | \$403 | \$80,878 | \$61,179 |
| Midlothian School District 143 | Cook | Elementary | Foundation | 1,780 | \$736,900 | \$414 | \$94,895 | \$50,725 |
| Morton Grove School District 70 | Cook | Elementary | Flat | 783 | \$467,947 | \$598 | \$438,371 | \$79,302 |
| Mt Prospect School District 57 | Cook | Elementary | Alternate | 1,854 | \$915,383 | \$494 | \$252,602 | \$59,352 |
| New Trier Township HSD 203 | Cook | High school | Flat | 4,000 | \$3,631,565 | \$908 | \$1,276,946 | \$98,304 |
| Niles ESD 71 | Cook | Elementary | Flat | 548 | \$376,048 | \$686 | \$787,410 | \$81,894 |
| Niles Township CHSD 219 | Cook | High school | Flat | 4,435 | \$3,803,882 | \$858 | \$1,175,330 | \$96,850 |
| Norrridge School District 80 | Cook | Elementary | Alternate | 954 | \$383,467 | \$402 | \$359,013 | \$60,039 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|---|--------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| North Palos School District 117 | Cook | Elementary | Alternate | 2,423 | \$1,167,797 | \$482 | \$321,316 | \$55,037 |
| Northbrook ESD 27 | Cook | Elementary | Flat | 1,152 | \$1,065,197 | \$925 | \$621,571 | \$80,433 |
| Northbrook School District 28 | Cook | Elementary | Flat | 1,565 | \$1,221,773 | \$781 | \$628,126 | \$70,706 |
| Northbrook-Glenview School District 30 | Cook | Elementary | Flat | 1,047 | \$810,595 | \$774 | \$514,406 | \$72,345 |
| Northfield Township HSD 225 | Cook | High school | Alternate | 4,496 | \$3,955,975 | \$880 | \$922,603 | \$97,041 |
| Oak Lawn CHSD 229 | Cook | High school | Foundation | 1,803 | \$1,074,505 | \$596 | \$458,393 | \$82,757 |
| Oak Lawn Hometown School District 123 | Cook | Elementary | Alternate | 2,864 | \$1,517,121 | \$530 | \$245,373 | \$62,608 |
| Oak Park ESD 97 | Cook | Elementary | Foundation | 4,800 | \$3,199,670 | \$667 | \$185,551 | \$72,208 |
| Oak Park-River Forest School District 200 | Cook | High school | Alternate | 2,975 | \$2,071,143 | \$696 | \$705,383 | \$93,506 |
| Orland Park School District 135 | Cook | Elementary | Alternate | 5,158 | \$2,865,124 | \$555 | \$374,567 | \$72,040 |
| Palatine CCSD 15 | Cook | Elementary | Alternate | 11,247 | \$5,885,275 | \$523 | \$272,473 | \$73,774 |
| Palatine Township HSD 211 | Cook | High school | Alternate | 12,241 | \$8,221,835 | \$672 | \$683,194 | \$93,806 |
| Palos CCSD 118 | Cook | Elementary | Alternate | 1,672 | \$884,726 | \$529 | \$387,863 | \$61,500 |
| Palos Heights School District 128 | Cook | Elementary | Alternate | 694 | \$334,364 | \$482 | \$386,287 | \$55,609 |
| Park Forest School District 163 | Cook | Elementary | Foundation | 1,663 | \$1,019,121 | \$613 | \$63,526 | \$63,417 |
| Park Ridge CCSD 64 | Cook | Elementary | Alternate | 4,279 | \$2,709,656 | \$633 | \$333,293 | \$75,614 |
| Pennoyer School District 79 | Cook | Elementary | Alternate | 383 | \$192,524 | \$502 | \$323,475 | \$60,827 |
| Pleasantdale School District 107 | Cook | Elementary | Flat | 707 | \$444,007 | \$628 | \$623,311 | \$63,884 |
| Posen Robbins ESD 143 5 | Cook | Elementary | Foundation | 1,573 | \$593,646 | \$377 | \$55,012 | \$40,038 |
| Prairie Hills ESD 144 | Cook | Elementary | Foundation | 2,740 | \$1,156,336 | \$422 | \$87,051 | \$52,424 |
| Prospect Heights School District 23 | Cook | Elementary | Alternate | 1,383 | \$840,555 | \$608 | \$304,365 | \$66,538 |
| Proviso Township HSD 209 | Cook | High school | Alternate | 4,133 | \$2,103,012 | \$509 | \$537,262 | \$63,575 |
| Reavis Township HSD 220 | Cook | High school | Alternate | 1,793 | \$1,093,599 | \$610 | \$545,768 | \$90,764 |
| Rhodes School District 84 5 | Cook | Elementary | Alternate | 564 | \$338,965 | \$601 | \$416,238 | \$62,467 |
| Rich Township HSD 227 | Cook | High school | Foundation | 3,820 | \$2,426,553 | \$635 | \$291,077 | \$73,472 |
| Ridgeland School District 122 | Cook | Elementary | Foundation | 1,966 | \$778,291 | \$396 | \$235,662 | \$52,144 |
| Ridgewood CHSD 234 | Cook | High school | Alternate | 887 | \$520,943 | \$587 | \$575,732 | \$78,605 |
| River Forest School District 90 | Cook | Elementary | Alternate | 1,315 | \$810,646 | \$617 | \$318,537 | \$68,213 |
| River Grove School District 85 5 | Cook | Elementary | Foundation | 586 | \$266,731 | \$455 | \$221,106 | \$54,347 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|--|--------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| River Trails School District 26 | Cook | Elementary | Alternate | 1,469 | \$914,951 | \$623 | \$341,287 | \$65,034 |
| Riverside School District 96 | Cook | Elementary | Flat | 1,395 | \$774,245 | \$555 | \$463,138 | \$64,058 |
| Riverside-Brookfield School District 208 | Cook | High school | Foundation | 1,354 | \$901,701 | \$666 | \$478,615 | \$90,120 |
| Rosemont ESD 78 | Cook | Elementary | Flat | 235 | \$172,321 | \$734 | \$789,936 | \$71,641 |
| Sandridge School District 172 | Cook | Elementary | Foundation | 419 | \$182,336 | \$435 | \$115,596 | \$49,163 |
| Sauk Village CCSD 168 | Cook | Elementary | Foundation | 1,586 | \$682,923 | \$430 | \$51,090 | \$49,709 |
| Schaumburg CCSD 54 | Cook | Elementary | Alternate | 12,565 | \$7,694,976 | \$612 | \$332,754 | \$68,908 |
| Schiller Park School District 81 | Cook | Elementary | Alternate | 1,034 | \$580,964 | \$562 | \$331,056 | \$50,793 |
| Skokie School District 68 | Cook | Elementary | Flat | 1,619 | \$1,022,709 | \$632 | \$468,343 | \$71,946 |
| Skokie School District 69 | Cook | Elementary | Alternate | 1,566 | \$816,697 | \$522 | \$366,309 | \$62,455 |
| Skokie School District 73 5 | Cook | Elementary | Alternate | 962 | \$562,400 | \$585 | \$409,515 | \$63,044 |
| Skokie-Fairview School District 72 | Cook | Elementary | Flat | 580 | \$400,127 | \$690 | \$919,149 | \$64,277 |
| South Holland School District 150 | Cook | Elementary | Foundation | 983 | \$474,696 | \$483 | \$209,237 | \$63,647 |
| South Holland School District 151 | Cook | Elementary | Foundation | 1,512 | \$580,106 | \$384 | \$175,154 | \$50,156 |
| Steger School District 194 | Cook | Elementary | Foundation | 1,551 | \$653,545 | \$421 | \$125,577 | \$46,060 |
| Sunnybrook School District 171 | Cook | Elementary | Foundation | 1,008 | \$431,151 | \$428 | \$126,546 | \$56,549 |
| Sunset Ridge School District 29 | Cook | Elementary | Flat | 487 | \$479,755 | \$984 | \$859,324 | \$79,134 |
| Thornton Fractional HSD 215 | Cook | High school | Foundation | 3,263 | \$1,804,202 | \$553 | \$237,330 | \$80,074 |
| Thornton School District 154 | Cook | Elementary | Alternate | 225 | \$91,090 | \$406 | \$310,982 | \$54,977 |
| Thornton Township HSD 205 | Cook | High school | Foundation | 6,328 | \$3,789,851 | \$599 | \$226,713 | \$79,868 |
| Tinley Park School District 146 | Cook | Elementary | Alternate | 2,069 | \$1,199,637 | \$580 | \$367,912 | \$62,852 |
| Township HSD 214 | Cook | High school | Alternate | 11,222 | \$7,957,783 | \$709 | \$716,792 | \$91,997 |
| Union Ridge School District 86 | Cook | Elementary | Alternate | 521 | \$256,332 | \$492 | \$324,487 | \$64,856 |
| West Harvey Dixmoor School District 147 | Cook | Elementary | Foundation | 1,282 | \$635,270 | \$495 | \$66,171 | \$51,621 |
| West Northfield School District 31 | Cook | Elementary | Flat | 812 | \$539,347 | \$664 | \$722,168 | \$63,590 |
| Westchester School District 92 5 | Cook | Elementary | Alternate | 1,164 | \$523,224 | \$449 | \$338,269 | \$53,494 |
| Western Springs School District 101 | Cook | Elementary | Alternate | 1,426 | \$678,265 | \$476 | \$361,703 | \$58,550 |
| Wheeling CCSD 21 | Cook | Elementary | Alternate | 5,897 | \$4,174,298 | \$708 | \$332,014 | \$78,641 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|------------------------------------|------------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Willow Springs School District 108 | Cook | Elementary | Alternate | 340 | \$156,590 | \$460 | \$256,811 | \$56,377 |
| Wilmette School District 39 | Cook | Elementary | Alternate | 3,356 | \$2,187,306 | \$652 | \$324,010 | \$67,502 |
| Winnetka School District 36 | Cook | Elementary | Flat | 1,820 | \$1,432,270 | \$787 | \$551,306 | \$68,649 |
| Worth School District 127 | Cook | Elementary | Alternate | 895 | \$447,259 | \$500 | \$253,990 | \$62,164 |
| Hutsonville CUSD 1 | Crawford | Unit | Foundation | 364 | \$137,078 | \$377 | \$43,077 | \$41,664 |
| Oblong CUSD 4 | Crawford | Unit | Foundation | 610 | \$215,354 | \$353 | \$50,941 | \$44,397 |
| Palestine CUSD 3 | Crawford | Unit | Foundation | 352 | \$161,010 | \$457 | \$45,430 | \$44,901 |
| Robinson CUSD 2 | Crawford | Unit | Alternate | 1,485 | \$561,116 | \$378 | \$306,313 | \$45,458 |
| Cumberland CUSD 77 | Cumberland | Unit | Foundation | 919 | \$365,502 | \$398 | \$57,468 | \$48,384 |
| Neoga CUSD 3 | Cumberland | Unit | Foundation | 737 | \$265,659 | \$360 | \$69,432 | \$44,396 |
| DeKalb CUSD 428 | DeKalb | Unit | Foundation | 5,469 | \$2,773,362 | \$507 | \$137,232 | \$68,470 |
| Genoa-Kingston CUSD 424 | DeKalb | Unit | Foundation | 1,951 | \$774,641 | \$397 | \$92,018 | \$50,885 |
| Hiawatha CUSD 426 | DeKalb | Unit | Foundation | 552 | \$242,631 | \$440 | \$137,610 | \$48,526 |
| Hinckley Big Rock CUSD 429 | DeKalb | Unit | Foundation | 744 | \$380,939 | \$512 | \$192,343 | \$58,492 |
| Indian Creek CUSD 425 | DeKalb | Unit | Foundation | 805 | \$363,153 | \$451 | \$153,744 | \$49,464 |
| Sandwich CUSD 430 | DeKalb | Unit | Foundation | 2,344 | \$983,411 | \$420 | \$130,485 | \$57,590 |
| Somonauk CUSD 432 | DeKalb | Unit | Foundation | 968 | \$429,198 | \$444 | \$153,325 | \$58,400 |
| Sycamore CUSD 427 | DeKalb | Unit | Foundation | 3,599 | \$1,776,668 | \$494 | \$128,666 | \$65,881 |
| Blue Ridge CUSD 18 | DeWitt | Unit | Foundation | 785 | \$348,241 | \$444 | \$122,927 | \$52,150 |
| Clinton CUSD 15 | DeWitt | Unit | Alternate | 1,916 | \$772,135 | \$403 | \$194,015 | \$52,026 |
| Arcola CUSD 306 | Douglas | Unit | Foundation | 739 | \$253,911 | \$343 | \$75,237 | \$41,574 |
| Arthur CUSD 305 | Douglas | Unit | Foundation | 462 | \$231,564 | \$501 | \$169,583 | \$47,501 |
| Tuscola CUSD 301 | Douglas | Unit | Foundation | 972 | \$437,783 | \$450 | \$95,094 | \$48,074 |
| Villa Grove CUSD 302 | Douglas | Unit | Foundation | 608 | \$244,148 | \$401 | \$87,146 | \$44,736 |
| Addison School District 4 | DuPage | Elementary | Alternate | 3,755 | \$1,787,746 | \$476 | \$287,719 | \$63,783 |
| Benjamin School District 25 | DuPage | Elementary | Alternate | 782 | \$447,286 | \$572 | \$346,027 | \$69,646 |
| Bensenville School District 2 | DuPage | Elementary | Alternate | 2,027 | \$1,042,943 | \$514 | \$392,403 | \$58,517 |
| Bloomington School District 13 | DuPage | Elementary | Alternate | 1,125 | \$622,574 | \$554 | \$436,322 | \$63,208 |
| Butler School District 53 | DuPage | Elementary | Flat | 420 | \$398,477 | \$949 | \$1,867,455 | \$83,834 |
| Cass School District 63 | DuPage | Elementary | Alternate | 718 | \$400,334 | \$558 | \$401,967 | \$70,953 |
| Center Cass School District 66 | DuPage | Elementary | Alternate | 1,109 | \$539,341 | \$486 | \$360,304 | \$66,358 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|--|--------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Community Consolidated School District 180 | DuPage | Elementary | Alternate | 627 | \$364,887 | \$582 | \$402,329 | \$58,992 |
| Community CSD 93 | DuPage | Elementary | Alternate | 3,870 | \$2,229,216 | \$576 | \$358,930 | \$66,477 |
| Community Unit School District 200 | DuPage | Unit | Foundation | 12,494 | \$7,516,779 | \$602 | \$181,731 | \$76,173 |
| Darien School District 61 | DuPage | Elementary | Alternate | 1,591 | \$716,496 | \$450 | \$255,455 | \$61,618 |
| Downers Grove CHS 99 | DuPage | High school | Alternate | 5,104 | \$3,263,007 | \$639 | \$689,816 | \$89,067 |
| Downers Grove GSD 58 | DuPage | Elementary | Flat | 4,446 | \$2,377,882 | \$535 | \$476,194 | \$70,771 |
| DuPage HSD 88 | DuPage | High school | Alternate | 3,845 | \$2,473,998 | \$644 | \$685,487 | \$86,958 |
| Elmhurst School District 205 | DuPage | Unit | Alternate | 7,655 | \$4,356,647 | \$569 | \$250,304 | \$73,424 |
| Fenton CHSD 100 | DuPage | High school | Alternate | 1,391 | \$1,033,412 | \$743 | \$881,830 | \$96,800 |
| Glen Ellyn CCSD 89 | DuPage | Elementary | Alternate | 1,967 | \$1,100,526 | \$559 | \$320,841 | \$72,304 |
| Glen Ellyn School District 41 | DuPage | Elementary | Alternate | 3,324 | \$1,881,965 | \$566 | \$356,930 | \$72,495 |
| Glenbard Township HSD 87 | DuPage | High school | Alternate | 8,294 | \$4,956,468 | \$598 | \$554,037 | \$84,679 |
| Gower School District 62 | DuPage | Elementary | Flat | 856 | \$529,708 | \$619 | \$676,345 | \$78,825 |
| Hinsdale CCSD 181 | DuPage | Elementary | Flat | 3,764 | \$2,579,499 | \$685 | \$676,633 | \$84,179 |
| Hinsdale Township HSD 86 | DuPage | High school | Flat | 4,399 | \$3,377,145 | \$768 | \$1,105,261 | \$99,194 |
| Indian Prairie CUSD 204 | DuPage | Unit | Foundation | 27,915 | \$13,970,920 | \$500 | \$168,035 | \$68,361 |
| Itasca School District 10 | DuPage | Elementary | Flat | 847 | \$427,447 | \$505 | \$550,379 | \$61,930 |
| Keeneyville School District 20 | DuPage | Elementary | Foundation | 1,474 | \$735,519 | \$499 | \$237,507 | \$61,358 |
| Lake Park CHSD 108 | DuPage | High school | Alternate | 2,799 | \$1,670,583 | \$597 | \$647,339 | \$89,555 |
| Lisle CUSD 202 | DuPage | Unit | Flat | 1,430 | \$1,064,347 | \$744 | \$443,134 | \$78,240 |
| Lombard School District 44 | DuPage | Elementary | Alternate | 2,921 | \$1,838,381 | \$629 | \$431,564 | \$74,858 |
| Maercker School District 60 | DuPage | Elementary | Flat | 1,210 | \$739,284 | \$611 | \$548,956 | \$72,002 |
| Marquardt School District 15 | DuPage | Elementary | Alternate | 2,381 | \$1,233,712 | \$518 | \$286,662 | \$67,036 |
| Medinah ESD 11 | DuPage | Elementary | Alternate | 628 | \$358,408 | \$570 | \$470,810 | \$63,848 |
| Naperville CUSD 203 | DuPage | Unit | Alternate | 17,123 | \$9,973,181 | \$582 | \$243,870 | \$80,527 |
| Queen Bee School District 16 | DuPage | Elementary | Foundation | 1,880 | \$913,659 | \$486 | \$228,028 | \$63,910 |
| Roselle School District 12 | DuPage | Elementary | Alternate | 660 | \$325,037 | \$493 | \$313,030 | \$67,733 |
| Salt Creek School District 48 | DuPage | Elementary | Flat | 478 | \$364,940 | \$763 | \$1,330,180 | \$69,607 |
| Villa Park School District 45 | DuPage | Elementary | Alternate | 3,099 | \$1,744,681 | \$563 | \$302,480 | \$64,617 |
| West Chicago CHSD 94 | DuPage | High school | Alternate | 1,999 | \$1,057,422 | \$529 | \$505,178 | \$72,515 |
| West Chicago ESD 33 | DuPage | Elementary | Foundation | 3,533 | \$1,981,404 | \$561 | \$229,712 | \$70,701 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|---------------------------------|-----------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Westmont CUSD 201 | DuPage | Unit | Alternate | 1,394 | \$1,036,643 | \$744 | \$305,144 | \$85,100 |
| Winfield School District 34 | DuPage | Elementary | Alternate | 287 | \$208,201 | \$726 | \$409,390 | \$65,383 |
| Wood Dale School District 7 | DuPage | Elementary | Flat | 1,071 | \$625,461 | \$584 | \$513,026 | \$63,358 |
| Woodridge School District 68 | DuPage | Elementary | Alternate | 2,610 | \$1,526,168 | \$585 | \$330,120 | \$68,524 |
| Edgar County CUSD 6 | Edgar | Unit | Foundation | 355 | \$162,194 | \$456 | \$95,442 | \$41,630 |
| Kansas CUSD 3 | Edgar | Unit | Foundation | 229 | \$111,858 | \$488 | \$95,916 | \$50,864 |
| Paris CUSD 4 | Edgar | Unit | Foundation | 724 | \$185,548 | \$256 | \$92,459 | \$41,756 |
| Paris-Union School District 95 | Edgar | Unit | Foundation | 1,181 | \$379,278 | \$321 | \$56,551 | \$47,726 |
| Shiloh CUSD 1 | Edgar | Unit | Foundation | 404 | \$211,501 | \$524 | \$135,293 | \$48,556 |
| Edwards County CUSD 1 | Edwards | Unit | Foundation | 919 | \$366,328 | \$399 | \$51,159 | \$47,998 |
| Altamont CUSD 10 | Effingham | Unit | Foundation | 702 | \$303,041 | \$432 | \$70,073 | \$48,473 |
| Beecher City CUSD 20 | Effingham | Unit | Foundation | 390 | \$155,520 | \$399 | \$82,901 | \$45,640 |
| Dieterich CUSD 30 | Effingham | Unit | Foundation | 433 | \$177,439 | \$410 | \$52,559 | \$44,082 |
| Effingham CUSD 40 | Effingham | Unit | Foundation | 2,697 | \$1,024,462 | \$380 | \$117,232 | \$51,597 |
| Teutopolis CUSD 50 | Effingham | Unit | Foundation | 1,191 | \$448,257 | \$376 | \$69,166 | \$53,607 |
| Brownstown CUSD 201 | Fayette | Unit | Foundation | 365 | \$144,536 | \$396 | \$37,769 | \$45,247 |
| Ramsey CUSD 204 | Fayette | Unit | Foundation | 466 | \$180,625 | \$388 | \$37,768 | \$45,244 |
| St Elmo CUSD 202 | Fayette | Unit | Foundation | 454 | \$190,099 | \$418 | \$45,323 | \$48,237 |
| Vandalia CUSD 203 | Fayette | Unit | Foundation | 1,501 | \$652,592 | \$435 | \$57,297 | \$52,859 |
| Gibson City-Melvin-Sibley 5 | Ford | Unit | Foundation | 1,046 | \$473,923 | \$453 | \$86,722 | \$51,997 |
| Paxton-Buckley-Loda 10 | Ford | Unit | Foundation | 1,395 | \$586,721 | \$421 | \$88,539 | \$50,656 |
| Akin CCSD 91 | Franklin | Elementary | Foundation | 114 | \$48,160 | \$421 | \$53,627 | \$48,630 |
| Benton CCSD 47 | Franklin | Elementary | Foundation | 995 | \$427,443 | \$430 | \$81,392 | \$58,176 |
| Benton CHSD 103 | Franklin | High school | Foundation | 532 | \$280,465 | \$527 | \$170,442 | \$63,331 |
| Christopher USD 99 | Franklin | Unit | Foundation | 774 | \$341,800 | \$442 | \$29,329 | \$59,315 |
| Ewing Northern CCD 115 | Franklin | Elementary | Foundation | 215 | \$82,926 | \$385 | \$75,776 | \$54,300 |
| Frankfort CUSD 168 | Franklin | Unit | Foundation | 1,740 | \$676,829 | \$389 | \$41,758 | \$64,976 |
| Sesser-Valier CUSD 196 | Franklin | Unit | Foundation | 731 | \$269,036 | \$368 | \$32,081 | \$49,529 |
| Thompsonville CUSD 174 | Franklin | Unit | Foundation | 292 | \$137,020 | \$469 | \$46,569 | \$49,901 |
| Zeigler Royalton CUSD 188 | Franklin | Unit | Foundation | 618 | \$255,934 | \$414 | \$26,530 | \$51,507 |
| Astoria CUSD 15 | Fulton | Unit | Foundation | 355 | \$127,265 | \$358 | \$45,631 | \$35,005 |
| Avon CUSD 176 | Fulton | Unit | Foundation | 205 | \$123,636 | \$602 | \$123,687 | \$39,157 |
| Canton Union School District 66 | Fulton | Unit | Foundation | 2,377 | \$942,773 | \$397 | \$69,335 | \$52,205 |
| Fulton County CUSD 3 | Fulton | Unit | Foundation | 498 | \$190,514 | \$382 | \$71,229 | \$41,762 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|---------------------------------------|-----------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Lewistown CUSD 97 | Fulton | Unit | Foundation | 696 | \$330,096 | \$475 | \$59,156 | \$57,350 |
| Spoon River Valley CUSD 4 | Fulton | Unit | Foundation | 418 | \$161,969 | \$387 | \$70,001 | \$43,851 |
| V I T Community USD 2 | Fulton | Unit | Foundation | 341 | \$156,833 | \$461 | \$70,976 | \$43,793 |
| Gallatin CUSD 7 | Gallatin | Unit | Foundation | 740 | \$304,638 | \$412 | \$56,809 | \$51,480 |
| Carrollton CUSD 1 | Greene | Unit | Foundation | 635 | \$211,117 | \$332 | \$74,310 | \$41,055 |
| Greenfield CUSD 10 | Greene | Unit | Foundation | 449 | \$215,954 | \$481 | \$79,836 | \$46,008 |
| North Greene USD 3 | Greene | Unit | Foundation | 881 | \$294,736 | \$335 | \$58,175 | \$38,501 |
| Braceville School District 75 | Grundy | Elementary | Foundation | 160 | \$52,144 | \$326 | \$99,524 | \$42,000 |
| Coal City CUSD 1 | Grundy | Unit | Flat | 1,979 | \$881,300 | \$445 | \$384,794 | \$61,076 |
| Gardner CCSD 72C | Grundy | Elementary | Foundation | 218 | \$67,584 | \$310 | \$85,604 | \$41,551 |
| Gardner Wilmington THSD 73 | Grundy | High school | Foundation | 211 | \$105,293 | \$499 | \$255,269 | \$46,997 |
| Mazon-Verona-Kinsman ESD 2C | Grundy | Elementary | Foundation | 328 | \$138,058 | \$421 | \$202,406 | \$54,859 |
| Minooka CCSD 201 | Grundy | Elementary | Foundation | 3,406 | \$982,851 | \$289 | \$234,405 | \$47,229 |
| Minooka CHS 111 | Grundy | High school | Alternate | 2,276 | \$970,543 | \$426 | \$526,200 | \$66,335 |
| Morris CHSD 101 | Grundy | High school | Foundation | 959 | \$400,302 | \$418 | \$444,337 | \$74,634 |
| Morris School District 54 | Grundy | Elementary | Foundation | 1,151 | \$356,929 | \$310 | \$206,999 | \$53,924 |
| Nettle Creek CCSD 24C | Grundy | Elementary | Alternate | 97 | \$45,499 | \$468 | \$363,879 | \$47,132 |
| Saratoga CCSD 60C | Grundy | Elementary | Alternate | 734 | \$218,101 | \$297 | \$241,091 | \$49,861 |
| South Wilmington CSD 74 | Grundy | Elementary | Foundation | 81 | \$34,622 | \$430 | \$241,346 | \$34,846 |
| Hamilton County CUSD 10 | Hamilton | Unit | Foundation | 1,131 | \$434,966 | \$385 | \$43,522 | \$49,586 |
| Carthage Elementary Dist 317 | Hancock | Elementary | Foundation | 432 | \$156,512 | \$362 | \$131,604 | \$46,598 |
| Dallas Elementary School District 327 | Hancock | Elementary | Foundation | 203 | \$78,964 | \$390 | \$78,202 | \$35,292 |
| Hamilton CCSD 328 | Hancock | Unit | Foundation | 581 | \$192,362 | \$331 | \$100,039 | \$43,394 |
| Illini West HSD 307 | Hancock | High school | Foundation | 453 | \$157,872 | \$348 | \$219,518 | \$43,964 |
| La Harpe CSD 347 | Hancock | Elementary | Foundation | 230 | \$104,290 | \$454 | \$116,607 | \$41,968 |
| Nauvoo-Colusa CUSD 325 | Hancock | Unit | Foundation | 258 | \$125,431 | \$487 | \$195,861 | \$40,034 |
| Southeastern CUSD 337 | Hancock | Unit | Foundation | 479 | \$195,110 | \$407 | \$70,721 | \$41,028 |
| Warsaw CUSD 316 | Hancock | Unit | Foundation | 422 | \$180,218 | \$427 | \$62,545 | \$43,688 |
| Hardin County CUSD 1 | Hardin | Unit | Foundation | 581 | \$206,709 | \$356 | \$44,623 | \$48,988 |
| West Central CUSD 235 | Henderson | Unit | Foundation | 933 | \$376,678 | \$404 | \$90,899 | \$44,282 |
| Alwood CUSD 225 | Henry | Unit | Foundation | 417 | \$194,493 | \$467 | \$116,002 | \$48,665 |
| Annawan CUSD 226 | Henry | Unit | Foundation | 370 | \$175,743 | \$475 | \$98,462 | \$45,831 |
| Cambridge CUSD 227 | Henry | Unit | Foundation | 475 | \$223,611 | \$471 | \$82,410 | \$45,043 |
| Colona School District 190 | Henry | Elementary | Foundation | 422 | \$163,613 | \$388 | \$83,767 | \$48,782 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|--|-----------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Galva CUSD 224 | Henry | Unit | Foundation | 565 | \$237,112 | \$420 | \$76,141 | \$45,320 |
| Geneseo CUSD 228 | Henry | Unit | Foundation | 2,568 | \$897,404 | \$349 | \$113,510 | \$53,036 |
| Kewanee CUSD 229 | Henry | Unit | Foundation | 1,624 | \$555,717 | \$342 | \$37,488 | \$51,706 |
| Orion CUSD 223 | Henry | Unit | Foundation | 1,017 | \$427,912 | \$421 | \$113,159 | \$56,307 |
| Wethersfield CUSD 230 | Henry | Unit | Foundation | 600 | \$219,002 | \$365 | \$75,468 | \$52,694 |
| Central CUSD 4 | Iroquois | Unit | Foundation | 1,073 | \$434,347 | \$405 | \$91,213 | \$42,015 |
| Cissna Park CUSD 6 | Iroquois | Unit | Foundation | 299 | \$162,324 | \$542 | \$91,975 | \$51,630 |
| Crescent - Iroquois CUSD 249 | Iroquois | Unit | Foundation | 149 | \$66,719 | \$447 | \$107,918 | \$45,997 |
| Donovan CUSD 3 | Iroquois | Unit | Foundation | 424 | \$147,459 | \$348 | \$64,836 | \$42,174 |
| Iroquois County CUSD 9 | Iroquois | Unit | Foundation | 1,142 | \$422,627 | \$370 | \$57,601 | \$51,506 |
| Iroquois West CUSD 10 | Iroquois | Unit | Foundation | 835 | \$322,042 | \$386 | \$75,431 | \$49,945 |
| Milford CSD 280 | Iroquois | Elementary | Foundation | 419 | \$139,515 | \$333 | \$110,551 | \$43,210 |
| Milford Township HSD 233 | Iroquois | High school | Foundation | 197 | \$97,296 | \$494 | \$235,558 | \$50,430 |
| Carbondale CHSD 165 | Jackson | High school | Foundation | 967 | \$546,854 | \$565 | \$387,433 | \$60,493 |
| Carbondale Elementary School District 95 | Jackson | Elementary | Alternate | 1,157 | \$726,489 | \$628 | \$249,871 | \$63,402 |
| Desoto CCSD 86 | Jackson | Elementary | Foundation | 242 | \$100,141 | \$414 | \$58,906 | \$39,545 |
| Elverado CUSD 196 | Jackson | Unit | Foundation | 468 | \$167,300 | \$358 | \$40,877 | \$44,497 |
| Giant City CCSD 130 | Jackson | Elementary | Foundation | 262 | \$97,534 | \$373 | \$138,735 | \$49,120 |
| Murphysboro CUSD 186 | Jackson | Unit | Foundation | 1,843 | \$714,511 | \$388 | \$70,059 | \$51,458 |
| Trico CUSD 176 | Jackson | Unit | Foundation | 877 | \$326,050 | \$372 | \$58,432 | \$50,564 |
| Unity Point CCSD 140 | Jackson | Elementary | Foundation | 580 | \$269,170 | \$464 | \$79,371 | \$50,946 |
| Jasper County CUSD 1 | Jasper | Unit | Foundation | 1,314 | \$591,444 | \$450 | \$163,511 | \$53,448 |
| Bethel School District 82 | Jefferson | Elementary | Foundation | 122 | \$50,757 | \$415 | \$139,542 | \$44,066 |
| Bluford CCSD 114 | Jefferson | Elementary | Foundation | 274 | \$95,834 | \$350 | \$69,969 | \$39,628 |
| Dodds CCSD 7 | Jefferson | Elementary | Foundation | 141 | \$66,964 | \$474 | \$62,926 | \$53,429 |
| Farrington CCSD 99 | Jefferson | Elementary | Foundation | 58 | \$23,740 | \$406 | \$71,541 | \$33,993 |
| Field CCSD 3 | Jefferson | Elementary | Foundation | 268 | \$81,418 | \$304 | \$73,161 | \$36,275 |
| Grand Prairie CCSD 6 | Jefferson | Elementary | Foundation | 72 | \$36,705 | \$507 | \$85,747 | \$42,363 |
| Ina Community CSD 8 | Jefferson | Elementary | Foundation | 109 | \$44,528 | \$409 | \$71,014 | \$39,509 |
| McClellan CCSD 12 | Jefferson | Elementary | Foundation | 61 | \$26,196 | \$430 | \$113,466 | \$38,502 |
| Mt Vernon School District 80 | Jefferson | Elementary | Foundation | 1,355 | \$635,990 | \$469 | \$125,896 | \$52,610 |
| Mt Vernon Township HSD 201 | Jefferson | High school | Foundation | 1,216 | \$534,588 | \$439 | \$232,722 | \$58,840 |
| Opdyke-Belle Rive CCSD 5 | Jefferson | Elementary | Foundation | 186 | \$68,910 | \$370 | \$62,018 | \$43,490 |
| Rome CCSD 2 | Jefferson | Elementary | Foundation | 279 | \$99,676 | \$357 | \$86,083 | \$46,568 |
| Summersville School District 79 | Jefferson | Elementary | Foundation | 246 | \$96,850 | \$394 | \$82,186 | \$45,658 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|--------------------------------|------------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Waltonville CUSD 1 | Jefferson | Unit | Foundation | 339 | \$123,819 | \$366 | \$56,490 | \$43,576 |
| Webber Township HSD 204 | Jefferson | High school | Foundation | 153 | \$68,417 | \$449 | \$129,296 | \$41,941 |
| Woodlawn CCSD 4 | Jefferson | Elementary | Foundation | 328 | \$112,889 | \$344 | \$103,236 | \$48,665 |
| Woodlawn CHSD 205 | Jefferson | High school | Foundation | 191 | \$95,308 | \$499 | \$124,136 | \$50,388 |
| Jersey CUSD 100 | Jersey | Unit | Foundation | 2,599 | \$1,004,566 | \$386 | \$103,684 | \$57,858 |
| East Dubuque USD 119 | Jo Daviess | Unit | Foundation | 633 | \$256,933 | \$406 | \$128,936 | \$46,167 |
| Galena USD 120 | Jo Daviess | Unit | Alternate | 818 | \$401,493 | \$491 | \$202,746 | \$56,472 |
| River Ridge CUSD 210 | Jo Daviess | Unit | Alternate | 462 | \$285,656 | \$619 | \$344,677 | \$60,533 |
| Scales Mound CUSD 211 | Jo Daviess | Unit | Flat | 202 | \$143,528 | \$712 | \$493,958 | \$57,117 |
| Stockton CUSD 206 | Jo Daviess | Unit | Foundation | 523 | \$229,232 | \$438 | \$165,006 | \$50,739 |
| Warren CUSD 205 | Jo Daviess | Unit | Foundation | 404 | \$179,762 | \$445 | \$130,540 | \$46,164 |
| Buncombe CSD 43 | Johnson | Elementary | Foundation | 69 | \$18,297 | \$266 | \$48,100 | \$28,168 |
| Cypress School District 64 | Johnson | Elementary | Foundation | 108 | \$51,842 | \$478 | \$38,822 | \$40,926 |
| Goreville CUSD 1 | Johnson | Unit | Foundation | 534 | \$200,700 | \$376 | \$88,417 | \$49,662 |
| New Simpson Hill CSD 32 | Johnson | Elementary | Foundation | 245 | \$93,228 | \$380 | \$55,992 | \$43,994 |
| Vienna School District 55 | Johnson | Elementary | Foundation | 379 | \$148,367 | \$392 | \$73,775 | \$44,765 |
| Vienna Township HSD 133 | Johnson | High school | Foundation | 370 | \$130,600 | \$353 | \$132,789 | \$51,644 |
| Aurora East USD 131 | Kane | Unit | Foundation | 11,672 | \$4,309,702 | \$369 | \$53,126 | \$55,015 |
| Aurora West USD 129 | Kane | Unit | Foundation | 11,199 | \$5,920,114 | \$529 | \$122,351 | \$77,089 |
| Batavia USD 101 | Kane | Unit | Alternate | 5,845 | \$2,924,251 | \$500 | \$197,402 | \$74,467 |
| Central CUSD 301 | Kane | Unit | Foundation | 3,008 | \$1,594,778 | \$530 | \$182,923 | \$64,683 |
| Community USD 300 | Kane | Unit | Foundation | 18,863 | \$7,900,575 | \$419 | \$169,520 | \$60,636 |
| Geneva CUSD 304 | Kane | Unit | Alternate | 5,605 | \$2,803,931 | \$500 | \$225,706 | \$69,863 |
| Kaneland CUSD 302 | Kane | Unit | Foundation | 4,217 | \$2,055,610 | \$487 | \$177,621 | \$58,870 |
| School District U46 | Kane | Unit | Foundation | 36,930 | \$16,859,305 | \$457 | \$149,037 | \$69,551 |
| St Charles CUSD 303 | Kane | Unit | Alternate | 12,794 | \$6,411,586 | \$501 | \$245,671 | \$67,208 |
| Bourbonnais School District 53 | Kankakee | Elementary | Foundation | 2,401 | \$899,025 | \$374 | \$138,955 | \$51,169 |
| Bradley Bourbonnais CHSD 307 | Kankakee | High school | Foundation | 1,944 | \$710,970 | \$366 | \$307,222 | \$55,944 |
| Bradley School District 61 | Kankakee | Elementary | Foundation | 1,296 | \$586,745 | \$453 | \$154,117 | \$52,340 |
| Grant Park CUSD 6 | Kankakee | Unit | Foundation | 543 | \$224,060 | \$413 | \$118,012 | \$46,679 |
| Herscher CUSD 2 | Kankakee | Unit | Foundation | 1,947 | \$674,544 | \$346 | \$111,307 | \$50,644 |
| Kankakee School District 111 | Kankakee | Unit | Foundation | 4,830 | \$2,267,030 | \$469 | \$66,239 | \$60,671 |
| Manteno CUSD 5 | Kankakee | Unit | Foundation | 2,084 | \$792,110 | \$380 | \$123,740 | \$46,825 |
| Momence CUSD 1 | Kankakee | Unit | Foundation | 1,117 | \$451,313 | \$404 | \$98,089 | \$49,824 |
| Pembroke CCSD 259 | Kankakee | Elementary | Foundation | 234 | \$144,901 | \$620 | \$55,238 | \$60,875 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|------------------------------------|----------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| St Anne CCSD 256 | Kankakee | Elementary | Foundation | 358 | \$145,542 | \$407 | \$99,927 | \$51,695 |
| St Anne CHSD 302 | Kankakee | High school | Foundation | 215 | \$101,915 | \$474 | \$226,351 | \$50,334 |
| St George CCSD 258 | Kankakee | Elementary | Foundation | 433 | \$125,008 | \$289 | \$139,871 | \$37,369 |
| Lisbon CCSD 90 | Kendall | Elementary | Foundation | 109 | \$47,414 | \$436 | \$225,715 | \$40,741 |
| Newark CCSD 66 | Kendall | Elementary | Foundation | 261 | \$66,457 | \$255 | \$240,558 | \$42,768 |
| Newark CHSD 18 | Kendall | High school | Alternate | 194 | \$105,504 | \$543 | \$511,915 | \$55,182 |
| Oswego CUSD 308 | Kendall | Unit | Foundation | 14,049 | \$5,251,656 | \$374 | \$122,073 | \$59,526 |
| Plano CUSD 88 | Kendall | Unit | Foundation | 2,137 | \$769,608 | \$360 | \$115,527 | \$47,837 |
| Yorkville CUSD 115 | Kendall | Unit | Alternate | 4,649 | \$1,720,632 | \$370 | \$190,681 | \$46,851 |
| Abingdon CUSD 217 | Knox | Unit | Foundation | 730 | \$239,860 | \$328 | \$52,951 | \$42,929 |
| Galesburg CUSD 205 | Knox | Unit | Foundation | 4,196 | \$2,275,981 | \$542 | \$86,879 | \$54,016 |
| Knoxville CUSD 202 | Knox | Unit | Foundation | 1,025 | \$311,546 | \$304 | \$75,213 | \$40,848 |
| ROWVA CUSD 208 | Knox | Unit | Foundation | 686 | \$262,171 | \$382 | \$82,270 | \$50,986 |
| Williamsfield CUSD 210 | Knox | Unit | Alternate | 254 | \$120,087 | \$473 | \$291,378 | \$45,936 |
| Adlai Stevenson HSD 125 | Lake | High school | Alternate | 4,409 | \$2,872,356 | \$651 | \$832,087 | \$94,876 |
| Antioch CCSD 34 | Lake | Elementary | Alternate | 2,768 | \$1,098,650 | \$397 | \$250,896 | \$53,169 |
| Aptakisic-Tripp CCSD 102 | Lake | Elementary | Flat | 1,815 | \$1,269,283 | \$699 | \$497,986 | \$69,982 |
| Bannockburn School District 106 | Lake | Elementary | Flat | 185 | \$122,802 | \$665 | \$1,160,993 | \$70,697 |
| Barrington CUSD 220 | Lake | Unit | Flat | 8,480 | \$4,902,829 | \$578 | \$402,645 | \$73,866 |
| Beach Park CCSD 3 | Lake | Elementary | Foundation | 2,444 | \$985,360 | \$403 | \$185,630 | \$57,754 |
| Big Hollow School District 38 | Lake | Elementary | Foundation | 1,416 | \$550,709 | \$389 | \$211,036 | \$54,803 |
| Community High School Dist 117 | Lake | High school | Foundation | 2,626 | \$1,452,893 | \$553 | \$486,500 | \$64,899 |
| Deerfield School District 109 | Lake | Elementary | Flat | 3,081 | \$1,936,243 | \$628 | \$571,238 | \$74,181 |
| Diamond Lake School District 76 | Lake | Elementary | Foundation | 1,073 | \$636,525 | \$593 | \$234,921 | \$56,574 |
| Emmons School District 33 | Lake | Elementary | Alternate | 332 | \$143,047 | \$431 | \$356,768 | \$46,069 |
| Fox Lake Grade School District 114 | Lake | Elementary | Alternate | 736 | \$346,707 | \$471 | \$285,973 | \$51,110 |
| Fremont School District 79 | Lake | Elementary | Alternate | 2,035 | \$892,098 | \$438 | \$378,464 | \$62,114 |
| Gavin School District 37 | Lake | Elementary | Foundation | 867 | \$320,243 | \$370 | \$175,795 | \$51,604 |
| Grant CHSD 124 | Lake | High school | Foundation | 1,651 | \$713,064 | \$432 | \$479,979 | \$65,616 |
| Grass Lake School District 36 | Lake | Elementary | Flat | 192 | \$112,924 | \$588 | \$530,359 | \$51,693 |
| Grayslake CCSD 46 | Lake | Elementary | Foundation | 3,809 | \$1,676,546 | \$440 | \$166,594 | \$55,847 |
| Grayslake CHSD 127 | Lake | High school | Foundation | 2,537 | \$1,472,672 | \$580 | \$432,774 | \$67,197 |
| Gurnee School District 56 | Lake | Elementary | Alternate | 2,002 | \$1,002,803 | \$501 | \$266,025 | \$60,008 |
| Hawthorn CCSD 73 | Lake | Elementary | Alternate | 3,352 | \$1,822,166 | \$544 | \$313,837 | \$60,602 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|--|---------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Highland Park Township HSD 113 | Lake | High school | Flat | 3,534 | \$3,107,666 | \$879 | \$996,243 | \$103,427 |
| Kildeer Countryside CCSD 96 | Lake | Elementary | Alternate | 3,048 | \$1,760,399 | \$578 | \$425,370 | \$69,774 |
| Lake Bluff Elementary School District 65 | Lake | Elementary | Flat | 953 | \$603,262 | \$633 | \$715,706 | \$65,984 |
| Lake Forest CHSD 115 | Lake | High school | Flat | 1,691 | \$1,502,180 | \$888 | \$1,446,289 | \$100,520 |
| Lake Forest School District 67 | Lake | Elementary | Flat | 2,082 | \$1,353,109 | \$650 | \$910,976 | \$66,264 |
| Lake Villa CCSD 41 | Lake | Elementary | Foundation | 2,946 | \$1,116,324 | \$379 | \$176,465 | \$51,383 |
| Lake Zurich CUSD 95 | Lake | Unit | Alternate | 6,096 | \$2,944,715 | \$483 | \$234,782 | \$68,326 |
| Libertyville CHSD 128 | Lake | High school | Alternate | 3,281 | \$2,432,023 | \$741 | \$811,778 | \$90,565 |
| Libertyville School District 70 | Lake | Elementary | Alternate | 2,470 | \$1,167,351 | \$473 | \$311,029 | \$62,512 |
| Lincolnshire-Prairie View 103 | Lake | Elementary | Flat | 1,591 | \$1,044,245 | \$656 | \$648,762 | \$74,069 |
| Millburn CCSD 24 | Lake | Elementary | Foundation | 1,516 | \$649,313 | \$428 | \$166,034 | \$52,639 |
| Mundelein CHSD 120 | Lake | High school | Alternate | 2,153 | \$1,169,860 | \$543 | \$539,625 | \$83,101 |
| Mundelein Elementary School District 75 | Lake | Elementary | Foundation | 1,795 | \$794,290 | \$442 | \$215,620 | \$50,260 |
| North Chicago School District 187 | Lake | Unit | Foundation | 3,573 | \$1,691,989 | \$474 | \$67,175 | \$64,278 |
| North Shore School District 112 | Lake | Elementary | Flat | 4,150 | \$2,866,066 | \$691 | \$477,680 | \$67,226 |
| Oak Grove School District 68 | Lake | Elementary | Flat | 999 | \$643,110 | \$644 | \$566,152 | \$71,070 |
| Rondout School District 72 | Lake | Elementary | Flat | 160 | \$180,248 | \$1,123 | \$1,285,884 | \$76,270 |
| Round Lake Area School District 116 | Lake | Unit | Foundation | 6,550 | \$2,598,345 | \$397 | \$68,148 | \$64,133 |
| Warren Township HSD 121 | Lake | High school | Foundation | 4,028 | \$1,859,102 | \$462 | \$507,279 | \$68,598 |
| Wauconda CUSD 118 | Lake | Unit | Alternate | 4,031 | \$2,072,903 | \$514 | \$195,556 | \$69,032 |
| Waukegan CUSD 60 | Lake | Unit | Foundation | 14,369 | \$6,706,387 | \$467 | \$75,711 | \$55,749 |
| Winthrop Harbor School District 1 | Lake | Elementary | Foundation | 660 | \$268,812 | \$407 | \$239,102 | \$63,307 |
| Woodland CCSD 50 | Lake | Elementary | Foundation | 6,950 | \$2,940,102 | \$423 | \$227,883 | \$56,604 |
| Zion Elementary School District 6 | Lake | Elementary | Foundation | 2,597 | \$1,270,202 | \$489 | \$93,618 | \$64,447 |
| Zion-Benton Township HSD 126 | Lake | High school | Foundation | 2,570 | \$1,206,283 | \$469 | \$328,477 | \$69,323 |
| Allen-Otter Creek CCSD 65 | LaSalle | Elementary | Foundation | 101 | \$52,363 | \$518 | \$207,434 | \$42,926 |
| Deer Park CCSD 82 | LaSalle | Elementary | Flat | 57 | \$54,542 | \$952 | \$815,050 | \$47,012 |
| Dimmick CCSD 175 | LaSalle | Elementary | Flat | 112 | \$63,785 | \$569 | \$852,707 | \$47,335 |
| Earlville CUSD 9 | LaSalle | Unit | Foundation | 423 | \$214,159 | \$507 | \$121,274 | \$55,197 |
| Grand Ridge CCSD 95 | LaSalle | Elementary | Foundation | 326 | \$135,748 | \$416 | \$175,230 | \$46,627 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|---|------------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| La Salle Elementary School District 122 | LaSalle | Elementary | Foundation | 850 | \$384,167 | \$452 | \$118,418 | \$53,437 |
| La Salle-Peru Township HSD 120 | LaSalle | High school | Foundation | 1,120 | \$595,924 | \$532 | \$415,636 | \$60,998 |
| Leland CUSD 1 | LaSalle | Unit | Foundation | 318 | \$146,310 | \$460 | \$146,579 | \$46,706 |
| Lostant CUSD 425 | LaSalle | Unit | Foundation | 126 | \$41,526 | \$329 | \$151,325 | \$37,522 |
| Marseilles Elementary School District 150 | LaSalle | Elementary | Foundation | 526 | \$214,986 | \$409 | \$99,526 | \$50,851 |
| Mendota CCSD 289 | LaSalle | Elementary | Foundation | 1,169 | \$437,988 | \$375 | \$141,240 | \$51,715 |
| Mendota Township HSD 280 | LaSalle | High school | Foundation | 590 | \$300,171 | \$508 | \$279,560 | \$65,490 |
| Miller Township CCSD 210 | LaSalle | Elementary | Foundation | 242 | \$87,114 | \$361 | \$214,746 | \$45,931 |
| Oglesby Elementary School District 125 | LaSalle | Elementary | Foundation | 438 | \$181,328 | \$414 | \$111,050 | \$44,780 |
| Ottawa Elementary School District 141 | LaSalle | Elementary | Foundation | 1,899 | \$818,709 | \$431 | \$156,000 | \$54,030 |
| Ottawa Township HSD 140 | LaSalle | High school | Foundation | 1,472 | \$766,347 | \$521 | \$370,117 | \$73,656 |
| Peru Elementary School District 124 | LaSalle | Elementary | Foundation | 917 | \$386,383 | \$421 | \$188,451 | \$48,601 |
| Rutland CCSD 230 | LaSalle | Elementary | Alternate | 85 | \$71,484 | \$840 | \$337,294 | \$45,001 |
| Seneca CCSD 170 | LaSalle | Elementary | Flat | 532 | \$278,489 | \$524 | \$593,616 | \$60,443 |
| Seneca Township HSD 160 | LaSalle | High school | Alternate | 493 | \$334,598 | \$678 | \$834,536 | \$79,548 |
| Serena CUSD 2 | LaSalle | Unit | Alternate | 826 | \$365,076 | \$442 | \$163,028 | \$59,904 |
| Streator Elementary School District 44 | LaSalle | Elementary | Foundation | 1,757 | \$755,626 | \$430 | \$87,434 | \$55,379 |
| Streator Township HSD 40 | LaSalle | High school | Foundation | 962 | \$458,135 | \$476 | \$183,572 | \$64,538 |
| Tonica CCSD 79 | LaSalle | Elementary | Foundation | 180 | \$77,767 | \$433 | \$157,901 | \$41,020 |
| Wallace CCSD 195 | LaSalle | Elementary | Alternate | 317 | \$123,921 | \$390 | \$271,097 | \$49,265 |
| Waltham CCSD 185 | LaSalle | Elementary | Foundation | 231 | \$80,318 | \$347 | \$167,479 | \$40,137 |
| Lawrence County CUSD 20 | Lawrence | Unit | Foundation | 1,158 | \$423,788 | \$366 | \$48,758 | \$43,329 |
| Red Hill CUSD 10 | Lawrence | Unit | Foundation | 973 | \$359,702 | \$370 | \$46,718 | \$43,818 |
| Amboy CUSD 272 | Lee | Unit | Foundation | 882 | \$316,766 | \$359 | \$114,827 | \$46,636 |
| Ashton-Franklin Ctr CUSD 275 | Lee | Unit | Foundation | 610 | \$245,162 | \$402 | \$124,599 | \$50,320 |
| Dixon USD 170 | Lee | Unit | Foundation | 2,703 | \$1,203,751 | \$445 | \$119,949 | \$60,172 |
| Nelson Public School District 8 | Lee | Elementary | Flat | 21 | \$16,987 | \$827 | \$511,417 | \$36,547 |
| Paw Paw CUSD 271 | Lee | Unit | Foundation | 293 | \$151,734 | \$517 | \$131,355 | \$51,969 |
| Steward Elementary School District 220 | Lee | Elementary | Foundation | 86 | \$41,626 | \$484 | \$224,375 | \$31,154 |
| Cornell CCSD 426 | Livingston | Elementary | Foundation | 106 | \$50,999 | \$481 | \$148,847 | \$35,967 |
| Dwight Common School District 232 | Livingston | Elementary | Foundation | 547 | \$252,039 | \$461 | \$189,832 | \$54,506 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|---|------------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Dwight Township HSD 230 | Livingston | High school | Foundation | 304 | \$166,966 | \$549 | \$362,097 | \$59,163 |
| Flanagan-Cornell UD 74 | Livingston | Unit | Foundation | 338 | \$172,815 | \$511 | \$129,103 | \$49,274 |
| Odell CCSD 435 | Livingston | Elementary | Foundation | 162 | \$76,042 | \$468 | \$137,089 | \$46,819 |
| Pontiac CCSD 429 | Livingston | Elementary | Foundation | 1,129 | \$533,210 | \$472 | \$139,132 | \$60,079 |
| Pontiac Township HSD 90 | Livingston | High school | Foundation | 787 | \$397,318 | \$505 | \$260,456 | \$67,291 |
| Prairie Central CUSD 8 | Livingston | Unit | Foundation | 1,972 | \$919,783 | \$466 | \$87,976 | \$56,634 |
| Rooks Creek CCSD 425 | Livingston | Elementary | Alternate | 49 | \$28,403 | \$577 | \$256,789 | \$34,118 |
| Saunemin CCSD 438 | Livingston | Elementary | Foundation | 117 | \$56,122 | \$478 | \$136,250 | \$37,687 |
| Streator Woodland CUSD 5 | Livingston | Unit | Foundation | 430 | \$199,478 | \$464 | \$103,663 | \$45,549 |
| Tri Point CUSD 6j | Livingston | Unit | Foundation | 488 | \$215,155 | \$441 | \$98,657 | \$40,330 |
| Chester-East Lincoln CCSD 61 | Logan | Elementary | Foundation | 291 | \$122,636 | \$421 | \$183,668 | \$48,134 |
| Hartsburg-Emden CUSD 21 | Logan | Unit | Foundation | 229 | \$128,745 | \$561 | \$101,937 | \$45,662 |
| Lincoln CHSD 404 | Logan | High school | Foundation | 817 | \$428,282 | \$524 | \$284,449 | \$60,676 |
| Lincoln Elementary School District 27 | Logan | Elementary | Foundation | 1,147 | \$507,312 | \$442 | \$100,827 | \$51,536 |
| Mt Pulaski CUSD 23 | Logan | Unit | Foundation | 496 | \$270,285 | \$545 | \$151,027 | \$54,918 |
| New Holland-Middletown ESD | Logan | Elementary | Foundation | 94 | \$60,220 | \$639 | \$211,510 | \$47,024 |
| West Lincoln-Broadwell School District 92 | Logan | Elementary | Alternate | 167 | \$88,655 | \$531 | \$372,678 | \$52,977 |
| Argenta-Oreana CUSD 1 | Macon | Unit | Foundation | 931 | \$331,226 | \$356 | \$119,602 | \$47,549 |
| Decatur School District 61 | Macon | Unit | Foundation | 7,965 | \$4,263,977 | \$535 | \$96,073 | \$50,332 |
| Maroa Forsyth CUSD 2 | Macon | Unit | Foundation | 1,083 | \$418,317 | \$386 | \$154,997 | \$59,041 |
| Meridian CUSD 15 | Macon | Unit | Foundation | 933 | \$364,089 | \$390 | \$95,762 | \$56,003 |
| Mt Zion CUSD 3 | Macon | Unit | Foundation | 2,403 | \$765,897 | \$319 | \$94,570 | \$54,848 |
| Sangamon Valley CUSD 9 | Macon | Unit | Foundation | 732 | \$293,871 | \$401 | \$92,888 | \$48,326 |
| Warrensburg-Latham CUSD 11 | Macon | Unit | Foundation | 1,006 | \$388,421 | \$386 | \$109,750 | \$52,766 |
| Bunker Hill CUSD 8 | Macoupin | Unit | Foundation | 646 | \$236,654 | \$366 | \$56,925 | \$49,838 |
| Carlinville CUSD 1 | Macoupin | Unit | Foundation | 1,352 | \$489,095 | \$362 | \$87,214 | \$56,391 |
| Gillespie CUSD 7 | Macoupin | Unit | Foundation | 1,178 | \$422,504 | \$359 | \$41,807 | \$48,469 |
| Girard CUSD 3 | Macoupin | Unit | Foundation | 581 | \$197,907 | \$341 | \$79,284 | \$46,386 |
| Mt Olive USD 5 | Macoupin | Unit | Foundation | 564 | \$221,211 | \$392 | \$58,780 | \$55,480 |
| Northwestern CUSD 2 | Macoupin | Unit | Foundation | 324 | \$135,600 | \$418 | \$69,619 | \$39,116 |
| Southwestern CUSD 9 | Macoupin | Unit | Foundation | 1,650 | \$656,248 | \$398 | \$68,455 | \$55,974 |
| Staunton CUSD 6 | Macoupin | Unit | Foundation | 1,121 | \$424,526 | \$379 | \$76,233 | \$58,522 |
| Virден CUSD 4 | Macoupin | Unit | Foundation | 839 | \$265,772 | \$317 | \$67,642 | \$51,880 |
| Alton CUSD 11 | Madison | Unit | Foundation | 5,967 | \$2,730,840 | \$458 | \$118,912 | \$51,042 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|----------------------------------|----------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Bethalto CUSD 8 | Madison | Unit | Foundation | 2,514 | \$971,441 | \$386 | \$80,125 | \$49,101 |
| Collinsville CUSD 10 | Madison | Unit | Foundation | 5,874 | \$2,347,154 | \$400 | \$120,772 | \$53,295 |
| East Alton School District 13 | Madison | Elementary | Foundation | 730 | \$399,761 | \$547 | \$99,766 | \$58,346 |
| East Alton-Wood River CHS 14 | Madison | High school | Foundation | 599 | \$279,809 | \$467 | \$240,528 | \$57,918 |
| Edwardsville CUSD 7 | Madison | Unit | Foundation | 7,131 | \$2,993,448 | \$420 | \$162,226 | \$55,958 |
| Granite City CUSD 9 | Madison | Unit | Foundation | 6,555 | \$2,630,246 | \$401 | \$74,330 | \$67,505 |
| Highland CUSD 5 | Madison | Unit | Foundation | 2,899 | \$1,132,058 | \$390 | \$117,929 | \$54,567 |
| Madison CUSD 12 | Madison | Unit | Foundation | 725 | \$451,830 | \$623 | \$33,915 | \$51,526 |
| Roxana CUSD 1 | Madison | Unit | Foundation | 1,800 | \$863,966 | \$480 | \$123,841 | \$62,827 |
| Triad CUSD 2 | Madison | Unit | Foundation | 3,551 | \$1,519,408 | \$428 | \$112,598 | \$62,449 |
| Venice CUSD 3 | Madison | Unit | Flat | 94 | \$47,933 | \$509 | \$72,587 | \$40,595 |
| Wood River-Hartford ESD 15 | Madison | Elementary | Foundation | 727 | \$311,330 | \$428 | \$116,664 | \$53,553 |
| Central City School District 133 | Marion | Elementary | Foundation | 214 | \$83,826 | \$392 | \$54,474 | \$45,845 |
| Centralia HSD 200 | Marion | High school | Foundation | 984 | \$412,455 | \$419 | \$150,109 | \$54,199 |
| Centralia School District 135 | Marion | Elementary | Foundation | 1,236 | \$512,156 | \$414 | \$83,101 | \$50,633 |
| Iuka CCSD 7 | Marion | Elementary | Foundation | 232 | \$83,737 | \$361 | \$52,027 | \$50,859 |
| Kell CSD 2 | Marion | Elementary | Foundation | 115 | \$44,487 | \$386 | \$49,539 | \$36,714 |
| Odin CHSD 700 | Marion | High school | Foundation | 86 | \$37,766 | \$437 | \$92,952 | \$43,107 |
| Odin School District 122 | Marion | Elementary | Foundation | 205 | \$79,415 | \$388 | \$47,638 | \$40,572 |
| Patoka CUSD 100 | Marion | Unit | Foundation | 255 | \$105,362 | \$413 | \$67,566 | \$48,898 |
| Raccoon CSD 1 | Marion | Elementary | Foundation | 235 | \$81,963 | \$348 | \$75,095 | \$46,530 |
| Salem CHSD 600 | Marion | High school | Foundation | 797 | \$283,591 | \$356 | \$155,005 | \$51,833 |
| Salem School District 111 | Marion | Elementary | Foundation | 935 | \$354,999 | \$380 | \$72,295 | \$54,832 |
| Sandoval CUSD 501 | Marion | Unit | Foundation | 467 | \$187,679 | \$402 | \$32,012 | \$41,203 |
| Selmaville CCSD 10 | Marion | Elementary | Foundation | 229 | \$87,046 | \$379 | \$94,487 | \$45,929 |
| South Central CUSD 401 | Marion | Unit | Foundation | 665 | \$264,388 | \$397 | \$68,052 | \$41,137 |
| Henry-Senachwine CUSD 5 | Marshall | Unit | Alternate | 573 | \$280,549 | \$490 | \$218,388 | \$50,580 |
| Midland CUSD 7 | Marshall | Unit | Foundation | 723 | \$298,660 | \$413 | \$127,365 | \$46,485 |
| Havana CUSD 126 | Mason | Unit | Foundation | 989 | \$409,681 | \$414 | \$82,864 | \$46,491 |
| Illini Central CUSD 189 | Mason | Unit | Foundation | 782 | \$327,489 | \$419 | \$76,781 | \$45,373 |
| Midwest Central CUSD 191 | Mason | Unit | Foundation | 1,093 | \$439,530 | \$402 | \$67,349 | \$48,970 |
| Joppa-Maple Grove USD 38 | Massac | Unit | Alternate | 266 | \$112,341 | \$422 | \$111,304 | \$44,969 |
| Massac USD 1 | Massac | Unit | Foundation | 2,075 | \$778,990 | \$375 | \$60,960 | \$46,065 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|-----------------------------------|------------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Bushnell-Prairie CUSD 170 | Mc-Donough | Unit | Foundation | 742 | \$270,539 | \$364 | \$54,414 | \$35,213 |
| Macomb CUSD 185 | Mc-Donough | Unit | Foundation | 1,740 | \$766,722 | \$441 | \$111,227 | \$54,896 |
| West Prairie CUSD 103 | Mc-Donough | Unit | Foundation | 598 | \$265,233 | \$443 | \$98,967 | \$45,400 |
| Alden Hebron School District 19 | McHenry | Unit | Alternate | 425 | \$201,999 | \$476 | \$193,761 | \$48,783 |
| Cary CCSD 26 | McHenry | Elementary | Foundation | 3,027 | \$1,481,245 | \$489 | \$209,730 | \$69,815 |
| Community HSD 155 | McHenry | High school | Foundation | 6,779 | \$3,986,214 | \$588 | \$413,861 | \$91,573 |
| Crystal Lake CCSD 47 | McHenry | Elementary | Foundation | 8,187 | \$3,626,210 | \$443 | \$222,420 | \$57,788 |
| Fox River Grove CSD 3 | McHenry | Elementary | Alternate | 521 | \$254,721 | \$489 | \$251,795 | \$60,507 |
| Harrison School District 36 | McHenry | Elementary | Alternate | 412 | \$154,666 | \$375 | \$257,071 | \$46,653 |
| Harvard CUSD 50 | McHenry | Unit | Foundation | 2,116 | \$882,708 | \$417 | \$135,684 | \$52,859 |
| Huntley CSD 158 | McHenry | Unit | Foundation | 8,063 | \$3,146,750 | \$390 | \$149,240 | \$52,221 |
| Johnsburg CUSD 12 | McHenry | Unit | Foundation | 2,382 | \$1,107,818 | \$465 | \$141,448 | \$63,696 |
| Marengo CHSD 154 | McHenry | High school | Foundation | 823 | \$375,631 | \$456 | \$447,610 | \$65,754 |
| Marengo-Union ECSD 165 | McHenry | Elementary | Alternate | 1,017 | \$353,388 | \$348 | \$253,451 | \$51,089 |
| McHenry CCSD 15 | McHenry | Elementary | Alternate | 4,440 | \$1,757,543 | \$396 | \$299,447 | \$53,496 |
| McHenry CHSD 156 | McHenry | High school | Foundation | 2,326 | \$1,213,268 | \$522 | \$494,078 | \$68,228 |
| Nippersink School District 2 | McHenry | Elementary | Foundation | 1,511 | \$556,015 | \$368 | \$235,832 | \$54,084 |
| Prairie Grove CSD 46 | McHenry | Elementary | Alternate | 963 | \$455,999 | \$474 | \$289,144 | \$59,840 |
| Richmond Burton HSCD 157 | McHenry | High school | Foundation | 749 | \$373,447 | \$499 | \$476,014 | \$62,718 |
| Riley CCSD 18 | McHenry | Elementary | Alternate | 307 | \$119,987 | \$391 | \$447,097 | \$60,445 |
| Woodstock CUSD 200 | McHenry | Unit | Foundation | 5,673 | \$2,741,348 | \$483 | \$161,773 | \$60,542 |
| Bloomington School District 87 | McLean | Unit | Alternate | 5,079 | \$2,436,674 | \$480 | \$162,932 | \$60,364 |
| Heyworth CUSD 4 | McLean | Unit | Foundation | 886 | \$382,539 | \$432 | \$76,497 | \$57,063 |
| Le Roy CUSD 2 | McLean | Unit | Foundation | 732 | \$307,711 | \$421 | \$100,395 | \$44,699 |
| Lexington CUSD 7 | McLean | Unit | Foundation | 498 | \$262,567 | \$527 | \$115,059 | \$59,143 |
| McLean County USD 5 | McLean | Unit | Foundation | 11,937 | \$5,207,563 | \$436 | \$153,185 | \$55,329 |
| Olympia CUSD 16 | McLean | Unit | Foundation | 1,823 | \$684,350 | \$375 | \$118,153 | \$51,913 |
| Ridgeview CUSD 19 | McLean | Unit | Foundation | 555 | \$295,157 | \$532 | \$130,061 | \$60,281 |
| Tri-Valley CUSD 3 | McLean | Unit | Foundation | 1,023 | \$492,858 | \$482 | \$120,009 | \$56,205 |
| Athens CUSD 213 | Menard | Unit | Foundation | 1,002 | \$320,291 | \$320 | \$89,133 | \$44,780 |
| Greenview CUSD 200 | Menard | Unit | Foundation | 233 | \$109,284 | \$470 | \$110,956 | \$42,514 |
| Porta CUSD 202 | Menard | Unit | Foundation | 1,179 | \$379,622 | \$322 | \$102,580 | \$48,851 |
| Mercer County School District 404 | Mercer | Unit | Foundation | 1,295 | \$521,335 | \$402 | \$82,841 | \$45,427 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|---|------------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Columbia CUSD 4 | Monroe | Unit | Foundation | 1,842 | \$767,657 | \$417 | \$158,091 | \$65,248 |
| Valmeyer CUSD 3 | Monroe | Unit | Foundation | 471 | \$214,251 | \$455 | \$102,461 | \$52,819 |
| Waterloo CUSD 5 | Monroe | Unit | Foundation | 2,643 | \$1,009,908 | \$382 | \$150,469 | \$58,086 |
| Hillsboro CUSD 3 | Montgomery | Unit | Foundation | 1,720 | \$761,101 | \$442 | \$83,552 | \$63,792 |
| Litchfield CUSD 12 | Montgomery | Unit | Foundation | 1,310 | \$499,281 | \$381 | \$89,281 | \$57,955 |
| Nokomis CUSD 22 | Montgomery | Unit | Foundation | 616 | \$238,724 | \$388 | \$59,131 | \$53,512 |
| Panhandle CUSD 2 | Montgomery | Unit | Foundation | 472 | \$199,711 | \$423 | \$99,729 | \$51,960 |
| Franklin CUSD 1 | Morgan | Unit | Foundation | 301 | \$141,207 | \$470 | \$118,492 | \$46,599 |
| Jacksonville School District 117 | Morgan | Unit | Foundation | 3,300 | \$1,349,462 | \$409 | \$104,269 | \$48,537 |
| Meredosia-Chambersburg School District 11 | Morgan | Unit | Alternate | 255 | \$117,077 | \$458 | \$89,269 | \$42,573 |
| Triopia CUSD 27 | Morgan | Unit | Foundation | 430 | \$158,375 | \$368 | \$70,135 | \$44,645 |
| Waverly CUSD 6 | Morgan | Unit | Foundation | 369 | \$174,885 | \$474 | \$91,564 | \$45,014 |
| Lovington CUSD 303 | Moultrie | Unit | Foundation | 287 | \$108,566 | \$378 | \$83,911 | \$37,649 |
| Okaw Valley CUSD 302 | Moultrie | Unit | Foundation | 512 | \$207,473 | \$405 | \$111,352 | \$41,056 |
| Sullivan CUSD 300 | Moultrie | Unit | Foundation | 1,108 | \$366,897 | \$331 | \$78,709 | \$46,566 |
| Byron CUSD 226 | Ogle | Unit | Flat | 1,597 | \$877,118 | \$549 | \$375,812 | \$63,483 |
| Creston CCSD 161 | Ogle | Elementary | Foundation | 115 | \$55,097 | \$480 | \$207,900 | \$41,991 |
| Eswood CCSD 269 | Ogle | Elementary | Alternate | 102 | \$48,571 | \$474 | \$237,892 | \$48,891 |
| Forrestville Valley CUSD 221 | Ogle | Unit | Foundation | 846 | \$397,197 | \$469 | \$101,094 | \$61,035 |
| Kings CSD 144 | Ogle | Elementary | Foundation | 119 | \$64,458 | \$543 | \$177,775 | \$42,783 |
| Meridian CUSD 223 | Ogle | Unit | Foundation | 1,903 | \$701,917 | \$369 | \$89,390 | \$57,301 |
| Oregon CUSD 220 | Ogle | Unit | Foundation | 1,579 | \$684,120 | \$433 | \$127,213 | \$60,262 |
| Polo CUSD 222 | Ogle | Unit | Foundation | 661 | \$282,400 | \$427 | \$97,472 | \$48,546 |
| Rochelle CCSD 231 | Ogle | Elementary | Foundation | 1,671 | \$738,522 | \$442 | \$149,962 | \$55,098 |
| Rochelle Township HSD 212 | Ogle | High school | Foundation | 1,031 | \$504,591 | \$490 | \$316,965 | \$68,129 |
| Bartonville School District 66 | Peoria | Elementary | Foundation | 212 | \$85,210 | \$401 | \$133,484 | \$40,391 |
| Brimfield CUSD 309 | Peoria | Unit | Foundation | 642 | \$269,571 | \$420 | \$132,831 | \$56,777 |
| Dunlap CUSD 323 | Peoria | Unit | Alternate | 3,070 | \$1,074,352 | \$350 | \$208,799 | \$54,404 |
| Elmwood CUSD 322 | Peoria | Unit | Foundation | 667 | \$246,822 | \$370 | \$95,174 | \$51,608 |
| Farmington Central CUSD 265 | Peoria | Unit | Foundation | 1,375 | \$374,925 | \$273 | \$85,386 | \$42,945 |
| Hollis CSD 328 | Peoria | Elementary | Flat | 96 | \$58,003 | \$602 | \$190,747 | \$48,518 |
| Illini Bluffs CUSD 327 | Peoria | Unit | Foundation | 897 | \$286,250 | \$319 | \$117,305 | \$42,418 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|---------------------------------------|----------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Illinois Valley Central 321 | Peoria | Unit | Foundation | 2,046 | \$785,404 | \$384 | \$114,795 | \$52,815 |
| Limestone CHSD 310 | Peoria | High school | Foundation | 1,084 | \$413,084 | \$381 | \$267,622 | \$55,819 |
| Limestone Walters CCSD 316 | Peoria | Elementary | Foundation | 198 | \$56,847 | \$286 | \$210,649 | \$52,668 |
| Monroe School District 70 | Peoria | Elementary | Foundation | 322 | \$90,009 | \$280 | \$148,559 | \$46,760 |
| Norwood Elementary School District 63 | Peoria | Elementary | Foundation | 474 | \$145,246 | \$307 | \$96,724 | \$42,185 |
| Oak Grove East School District 68 | Peoria | Elementary | Foundation | 416 | \$160,707 | \$386 | \$117,153 | \$52,411 |
| Peoria Heights CUSD 325 | Peoria | Unit | Foundation | 741 | \$266,461 | \$360 | \$138,120 | \$52,624 |
| Peoria School District 150 | Peoria | Unit | Foundation | 13,110 | \$6,080,943 | \$464 | \$103,040 | \$55,736 |
| Pleasant Hill School District 69 | Peoria | Elementary | Foundation | 216 | \$81,892 | \$379 | \$70,666 | \$50,482 |
| Pleasant Valley School District 62 | Peoria | Elementary | Foundation | 398 | \$142,718 | \$359 | \$112,478 | \$42,635 |
| Princeville CUSD 326 | Peoria | Unit | Foundation | 691 | \$291,537 | \$422 | \$95,280 | \$58,254 |
| Community CSD 204 | Perry | Elementary | Foundation | 168 | \$64,521 | \$383 | \$125,412 | \$51,037 |
| Duquoin CUSD 300 | Perry | Unit | Foundation | 1,425 | \$545,914 | \$383 | \$46,986 | \$53,165 |
| Pinckneyville CHSD 101 | Perry | High school | Foundation | 460 | \$201,635 | \$438 | \$175,651 | \$56,331 |
| Pinckneyville School District 50 | Perry | Elementary | Foundation | 571 | \$208,704 | \$365 | \$95,628 | \$56,025 |
| Tamaroa School District 5 | Perry | Elementary | Foundation | 130 | \$55,377 | \$425 | \$42,844 | \$47,900 |
| Atwood Hammond CUSD 39 | Piatt | Unit | Foundation | 401 | \$148,852 | \$371 | \$93,806 | \$37,825 |
| Bement CUSD 5 | Piatt | Unit | Foundation | 376 | \$142,176 | \$379 | \$113,415 | \$45,380 |
| Cerro Gordo CUSD 100 | Piatt | Unit | Foundation | 594 | \$198,308 | \$334 | \$90,063 | \$45,406 |
| Deland-Weldon CUSD 57 | Piatt | Unit | Alternate | 175 | \$93,767 | \$536 | \$229,775 | \$41,201 |
| Monticello CUSD 25 | Piatt | Unit | Alternate | 1,582 | \$597,198 | \$377 | \$119,872 | \$51,035 |
| Griggsville-Perry CUSD 4 | Pike | Unit | Foundation | 395 | \$175,480 | \$444 | \$66,097 | \$42,771 |
| Pikeland CUSD 10 | Pike | Unit | Foundation | 1,195 | \$453,244 | \$379 | \$73,086 | \$44,940 |
| Pleasant Hill CUSD 3 | Pike | Unit | Foundation | 294 | \$143,779 | \$490 | \$66,505 | \$40,922 |
| Western CUSD 12 | Pike | Unit | Foundation | 564 | \$230,389 | \$409 | \$67,318 | \$39,160 |
| Pope County CUSD I | Pope | Unit | Foundation | 482 | \$186,992 | \$388 | \$76,596 | \$43,581 |
| Century CUSD 100 | Pulaski | Unit | Foundation | 421 | \$179,189 | \$426 | \$27,409 | \$43,869 |
| Meridian CUSD 101 | Pulaski | Unit | Foundation | 600 | \$287,904 | \$480 | \$25,067 | \$44,965 |
| Putnam County CUSD 535 | Putnam | Unit | Alternate | 842 | \$380,335 | \$452 | \$134,793 | \$48,196 |
| Chester CUSD 139 | Randolph | Unit | Foundation | 907 | \$366,884 | \$404 | \$66,407 | \$50,419 |
| Coulterville USD I | Randolph | Unit | Foundation | 209 | \$117,471 | \$562 | \$63,230 | \$54,518 |
| Prairie Du Rocher CCSD 134 | Randolph | Elementary | Foundation | 171 | \$68,306 | \$400 | \$44,914 | \$43,534 |
| Red Bud CUSD 132 | Randolph | Unit | Alternate | 931 | \$387,896 | \$417 | \$208,764 | \$49,367 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|---|-------------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Sparta CUSD 140 | Randolph | Unit | Foundation | 1,291 | \$516,987 | \$401 | \$61,263 | \$47,294 |
| Steeleville CUSD 138 | Randolph | Unit | Foundation | 389 | \$154,718 | \$398 | \$76,700 | \$44,829 |
| East Richland CUSD 1 | Richland | Unit | Foundation | 1,915 | \$723,891 | \$378 | \$78,044 | \$47,828 |
| West Richland CUSD 2 | Richland | Unit | Foundation | 354 | \$142,456 | \$403 | \$49,833 | \$39,693 |
| Carbon Cliff-Barstow School District 36 | Rock Island | Elementary | Foundation | 267 | \$115,741 | \$434 | \$63,189 | \$46,889 |
| East Moline School District 37 | Rock Island | Elementary | Foundation | 2,257 | \$1,257,704 | \$557 | \$136,096 | \$63,122 |
| Hampton School District 29 | Rock Island | Elementary | Foundation | 221 | \$80,460 | \$364 | \$114,521 | \$43,547 |
| Moline USD 40 | Rock Island | Unit | Foundation | 6,704 | \$3,703,645 | \$552 | \$119,848 | \$71,644 |
| Riverdale CUSD 100 | Rock Island | Unit | Foundation | 1,058 | \$452,804 | \$428 | \$118,440 | \$55,259 |
| Rock Island School District 41 | Rock Island | Unit | Foundation | 5,611 | \$2,911,519 | \$519 | \$93,033 | \$69,608 |
| Rockridge CUSD 300 | Rock Island | Unit | Foundation | 1,222 | \$514,873 | \$421 | \$126,400 | \$54,548 |
| Sherrard CUSD 200 | Rock Island | Unit | Foundation | 1,551 | \$608,165 | \$392 | \$84,570 | \$45,560 |
| Silvis School District 34 | Rock Island | Elementary | Foundation | 584 | \$234,826 | \$402 | \$101,383 | \$52,332 |
| United Township HSD 30 | Rock Island | High school | Foundation | 1,640 | \$779,722 | \$476 | \$270,493 | \$66,973 |
| Carrier Mills-Stonefort School District 2 | Saline | Unit | Foundation | 438 | \$217,144 | \$496 | \$33,809 | \$53,147 |
| Eldorado CUSD 4 | Saline | Unit | Foundation | 1,029 | \$347,049 | \$337 | \$44,279 | \$44,553 |
| Galatia CUSD 1 | Saline | Unit | Foundation | 370 | \$150,127 | \$406 | \$96,417 | \$43,114 |
| Harrisburg CUSD 3 | Saline | Unit | Foundation | 1,974 | \$741,151 | \$375 | \$44,099 | \$48,917 |
| Auburn CUSD 10 | Sangamon | Unit | Foundation | 1,379 | \$428,464 | \$311 | \$66,396 | \$45,943 |
| Ball Chatham CUSD 5 | Sangamon | Unit | Foundation | 4,105 | \$1,318,132 | \$321 | \$131,811 | \$48,341 |
| New Berlin CUSD 16 | Sangamon | Unit | Foundation | 711 | \$242,080 | \$340 | \$158,670 | \$41,890 |
| Pawnee CUSD 11 | Sangamon | Unit | Alternate | 604 | \$224,218 | \$371 | \$91,633 | \$45,929 |
| Pleasant Plains CUSD 8 | Sangamon | Unit | Foundation | 1,254 | \$483,240 | \$385 | \$124,876 | \$50,286 |
| Riverton CUSD 14 | Sangamon | Unit | Foundation | 1,357 | \$496,105 | \$366 | \$71,324 | \$47,007 |
| Rochester CUSD 3A | Sangamon | Unit | Foundation | 2,100 | \$766,720 | \$365 | \$95,985 | \$49,558 |
| Springfield School District 186 | Sangamon | Unit | Foundation | 13,316 | \$7,384,521 | \$555 | \$137,039 | \$58,369 |
| Tri City CUSD 1 | Sangamon | Unit | Foundation | 549 | \$192,750 | \$351 | \$109,956 | \$47,855 |
| Williamsville CUSD 15 | Sangamon | Unit | Foundation | 1,350 | \$432,845 | \$321 | \$88,043 | \$53,158 |
| Schuyler - Industry CUSD 5 | Schuyler | Unit | Foundation | 1,145 | \$421,614 | \$368 | \$72,362 | \$45,425 |
| Scott-Morgan Cnty CUSD 2 | Scott | Unit | Foundation | 225 | \$99,986 | \$443 | \$74,453 | \$38,258 |
| Winchester CUSD 1 | Scott | Unit | Foundation | 613 | \$241,312 | \$393 | \$58,693 | \$40,825 |
| Central A & M CUSD 21 | Shelby | Unit | Foundation | 828 | \$346,843 | \$419 | \$84,943 | \$53,186 |
| Cowden-Herrick CUD 3A | Shelby | Unit | Foundation | 407 | \$170,297 | \$419 | \$38,130 | \$41,378 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|---|----------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Shelbyville CUSD 4 | Shelby | Unit | Foundation | 1,141 | \$489,362 | \$429 | \$81,037 | \$49,597 |
| Stewardson-Strasburg CUSD 5 | Shelby | Unit | Foundation | 382 | \$170,281 | \$446 | \$71,718 | \$46,557 |
| Windsor CUSD 1 | Shelby | Unit | Foundation | 351 | \$160,625 | \$458 | \$82,481 | \$41,818 |
| Belle Valley School District 119 | St Clair | Elementary | Foundation | 819 | \$354,304 | \$433 | \$125,009 | \$53,768 |
| Belleville School District 118 | St Clair | Elementary | Foundation | 3,536 | \$1,525,197 | \$431 | \$100,472 | \$65,450 |
| Belleville THSD 201 | St Clair | High school | Foundation | 4,750 | \$2,222,918 | \$468 | \$350,056 | \$69,546 |
| Brooklyn USD 188 | St Clair | Unit | Foundation | 153 | \$103,241 | \$676 | \$29,217 | \$51,003 |
| Cahokia CUSD 187 | St Clair | Unit | Foundation | 4,146 | \$2,169,183 | \$523 | \$27,478 | \$66,098 |
| Central School District 104 | St Clair | Elementary | Alternate | 440 | \$221,171 | \$503 | \$333,134 | \$45,596 |
| Dupo CUSD 196 | St Clair | Unit | Foundation | 1,057 | \$480,281 | \$454 | \$69,816 | \$59,293 |
| East St Louis School District 189 | St Clair | Unit | Foundation | 7,326 | \$4,004,804 | \$547 | \$13,270 | \$65,042 |
| Freeburg CCSD 70 | St Clair | Elementary | Foundation | 663 | \$273,435 | \$412 | \$204,451 | \$60,721 |
| Freeburg CHSD 77 | St Clair | High school | Foundation | 666 | \$281,013 | \$422 | \$343,013 | \$61,394 |
| Grant CCSD 110 | St Clair | Elementary | Foundation | 717 | \$339,722 | \$474 | \$171,549 | \$52,784 |
| Harmony Emge School District 175 | St Clair | Elementary | Foundation | 703 | \$345,622 | \$492 | \$215,945 | \$70,505 |
| High Mount School District 116 | St Clair | Elementary | Foundation | 391 | \$173,732 | \$445 | \$125,426 | \$57,338 |
| Lebanon CUSD 9 | St Clair | Unit | Foundation | 600 | \$323,003 | \$539 | \$121,345 | \$56,553 |
| Marissa CUSD 40 | St Clair | Unit | Foundation | 558 | \$256,946 | \$460 | \$59,786 | \$56,394 |
| Mascoutah CUSD 19 | St Clair | Unit | Foundation | 2,879 | \$1,361,098 | \$473 | \$73,723 | \$59,703 |
| Millstadt CCSD 160 | St Clair | Elementary | Foundation | 812 | \$301,514 | \$371 | \$214,313 | \$60,701 |
| New Athens CUSD 60 | St Clair | Unit | Foundation | 528 | \$219,652 | \$416 | \$105,874 | \$48,036 |
| O'Fallon CCSD 90 | St Clair | Elementary | Foundation | 3,285 | \$1,280,338 | \$390 | \$168,320 | \$60,049 |
| O'Fallon THSD 203 | St Clair | High school | Foundation | 2,341 | \$1,019,083 | \$435 | \$348,991 | \$66,810 |
| Pontiac-Wm Holliday School District 105 | St Clair | Elementary | Alternate | 628 | \$317,718 | \$506 | \$434,979 | \$54,452 |
| Shiloh Village School District 85 | St Clair | Elementary | Foundation | 508 | \$217,102 | \$428 | \$168,172 | \$48,714 |
| Signal Hill School District 181 | St Clair | Elementary | Foundation | 371 | \$163,670 | \$441 | \$127,643 | \$53,936 |
| Smithton CCSD 130 | St Clair | Elementary | Foundation | 456 | \$134,394 | \$295 | \$176,334 | \$46,302 |
| St Libory CSD 30 | St Clair | Elementary | Foundation | 92 | \$42,199 | \$461 | \$122,274 | \$38,489 |
| Whiteside School District 115 | St Clair | Elementary | Foundation | 1,277 | \$490,374 | \$384 | \$193,850 | \$52,812 |
| Wolf Branch School District 113 | St Clair | Elementary | Foundation | 846 | \$341,260 | \$403 | \$203,191 | \$63,788 |
| Bradford CUSD 1 | Stark | Unit | Foundation | 314 | \$85,212 | \$271 | \$102,293 | \$32,393 |
| Stark County CUSD 100 | Stark | Unit | Foundation | 752 | \$319,804 | \$426 | \$97,250 | \$49,560 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|---|-------------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Dakota CUSD 201 | Stephen-son | Unit | Foundation | 843 | \$379,115 | \$450 | \$102,423 | \$54,448 |
| Freeport School District 145 | Stephen-son | Unit | Foundation | 3,877 | \$1,801,078 | \$465 | \$87,595 | \$50,802 |
| Lena Winslow CUSD 202 | Stephen-son | Unit | Foundation | 901 | \$316,058 | \$351 | \$85,528 | \$47,717 |
| Orangeville CUSD 203 | Stephen-son | Unit | Foundation | 413 | \$193,380 | \$468 | \$80,241 | \$48,991 |
| Pearl City CUSD 200 | Stephen-son | Unit | Foundation | 504 | \$206,300 | \$409 | \$70,811 | \$48,036 |
| Central School District 51 | Tazewell | Elementary | Foundation | 921 | \$268,500 | \$292 | \$165,486 | \$43,843 |
| Creve Coeur School District 76 | Tazewell | Elementary | Foundation | 652 | \$225,917 | \$347 | \$71,197 | \$45,521 |
| Deer Creek-Mackinaw CUSD 701 | Tazewell | Unit | Foundation | 1,036 | \$409,628 | \$395 | \$89,874 | \$47,017 |
| Delavan CUSD 703 | Tazewell | Unit | Foundation | 460 | \$215,482 | \$468 | \$95,484 | \$45,228 |
| District 50 Schools | Tazewell | Elementary | Foundation | 752 | \$239,801 | \$319 | \$95,671 | \$42,410 |
| East Peoria CHSD 309 | Tazewell | High school | Foundation | 1,076 | \$461,658 | \$429 | \$345,541 | \$58,589 |
| East Peoria School District 86 | Tazewell | Elementary | Foundation | 1,725 | \$672,880 | \$390 | \$182,901 | \$49,543 |
| Morton CUSD 709 | Tazewell | Unit | Alternate | 2,461 | \$1,080,829 | \$439 | \$178,150 | \$43,064 |
| N Pekin-Marquette Heights School District | Tazewell | Elementary | Foundation | 606 | \$224,393 | \$371 | \$97,923 | \$49,689 |
| Pekin CHSD 303 | Tazewell | High school | Foundation | 1,974 | \$691,623 | \$350 | \$276,080 | \$49,048 |
| Pekin Public School District 108 | Tazewell | Elementary | Foundation | 3,315 | \$1,415,933 | \$427 | \$127,988 | \$50,964 |
| Rankin CSD 98 | Tazewell | Elementary | Foundation | 187 | \$79,270 | \$424 | \$225,721 | \$42,802 |
| Robein School District 85 | Tazewell | Elementary | Foundation | 195 | \$81,425 | \$417 | \$132,120 | \$42,048 |
| South Pekin School District 137 | Tazewell | Elementary | Foundation | 221 | \$88,642 | \$401 | \$57,611 | \$36,439 |
| Spring Lake CCSD 606 | Tazewell | Elementary | Foundation | 73 | \$21,008 | \$290 | \$147,855 | \$48,612 |
| Tremont CUSD 702 | Tazewell | Unit | Foundation | 942 | \$384,199 | \$408 | \$98,722 | \$50,759 |
| Washington CHSD 308 | Tazewell | High school | Foundation | 1,058 | \$517,128 | \$489 | \$316,782 | \$63,545 |
| Washington School District 52 | Tazewell | Elementary | Foundation | 792 | \$267,693 | \$338 | \$143,613 | \$44,373 |
| Anna CCSD 37 | Union | Elementary | Foundation | 655 | \$238,732 | \$365 | \$84,431 | \$52,195 |
| Anna Jonesboro CHSD 81 | Union | High school | Foundation | 521 | \$214,729 | \$412 | \$201,638 | \$60,200 |
| Cobden Unit District 17 | Union | Unit | Foundation | 582 | \$219,309 | \$377 | \$35,801 | \$48,724 |
| Dongola Unit District 66 | Union | Unit | Foundation | 295 | \$99,290 | \$337 | \$42,385 | \$42,532 |
| Jonesboro CCSD 43 | Union | Elementary | Foundation | 373 | \$151,703 | \$406 | \$59,347 | \$43,099 |
| Lick Creek CCSD 16 | Union | Elementary | Foundation | 122 | \$39,407 | \$323 | \$92,473 | \$33,621 |
| Shawnee CUSD 84 | Union | Unit | Foundation | 450 | \$189,740 | \$422 | \$133,609 | \$43,301 |
| Armstrong THSD 225 | Vermilion | High school | Foundation | 105 | \$74,821 | \$715 | \$226,730 | \$47,533 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|--------------------------------------|------------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Armstrong-Ellis CSD 61 | Vermilion | Elementary | Foundation | 108 | \$52,654 | \$488 | \$141,704 | \$41,013 |
| Bismarck CUSD 1 | Vermilion | Unit | Foundation | 814 | \$342,790 | \$421 | \$89,227 | \$49,584 |
| Catlin CUSD 5 | Vermilion | Unit | Foundation | 500 | \$190,538 | \$381 | \$80,709 | \$44,694 |
| Danville CCSD 118 | Vermilion | Unit | Foundation | 5,501 | \$2,523,939 | \$459 | \$70,668 | \$59,694 |
| Georgetown-Ridge Farm CUD 4 | Vermilion | Unit | Foundation | 1,066 | \$420,514 | \$395 | \$55,246 | \$47,513 |
| Hoopeston Area CUSD 11 | Vermilion | Unit | Foundation | 1,188 | \$475,281 | \$400 | \$52,651 | \$48,162 |
| Jamaica CUSD 12 | Vermilion | Unit | Foundation | 403 | \$186,299 | \$462 | \$98,049 | \$53,417 |
| Oakwood CUSD 76 | Vermilion | Unit | Foundation | 1,071 | \$367,138 | \$343 | \$72,523 | \$44,732 |
| Potomac CUSD 10 | Vermilion | Unit | Foundation | 223 | \$64,176 | \$288 | \$53,746 | \$41,365 |
| Rossville-Alvin CUSD 7 | Vermilion | Unit | Foundation | 377 | \$96,555 | \$256 | \$68,959 | \$46,131 |
| Westville CUSD 2 | Vermilion | Unit | Foundation | 1,164 | \$380,132 | \$327 | \$41,352 | \$42,749 |
| Allendale CCSD 17 | Wabash | Unit | Foundation | 161 | \$44,494 | \$276 | \$57,322 | \$38,936 |
| Wabash CUSD 348 | Wabash | Unit | Foundation | 1,541 | \$559,624 | \$363 | \$68,032 | \$45,806 |
| Monmouth - Roseville CUSD 238 | Warren | Unit | Foundation | 1,665 | \$586,105 | \$352 | \$57,717 | \$45,063 |
| United School District 304 | Warren | Unit | Foundation | 852 | \$360,179 | \$423 | \$121,245 | \$48,494 |
| Ashley CCSD 15 | Washington | Elementary | Foundation | 121 | \$67,216 | \$556 | \$137,738 | \$50,277 |
| Hoyleton CSD 29 | Washington | Elementary | Foundation | 70 | \$30,995 | \$441 | \$157,002 | \$37,489 |
| Irvington CCSD 11 | Washington | Elementary | Foundation | 79 | \$33,306 | \$422 | \$110,518 | \$37,097 |
| Nashville CCSD 49 | Washington | Elementary | Foundation | 501 | \$204,997 | \$409 | \$158,113 | \$54,991 |
| Nashville CHSD 99 | Washington | High school | Foundation | 498 | \$218,800 | \$439 | \$220,330 | \$62,996 |
| Oakdale CCSD 1 | Washington | Elementary | Foundation | 83 | \$33,430 | \$405 | \$90,447 | \$40,244 |
| West Washington CUSD 10 | Washington | Unit | Foundation | 530 | \$211,713 | \$399 | \$97,092 | \$50,957 |
| Fairfield CHSD 225 | Wayne | High school | Foundation | 502 | \$178,844 | \$356 | \$116,094 | \$52,206 |
| Fairfield Public School District 112 | Wayne | Elementary | Foundation | 579 | \$239,298 | \$414 | \$67,614 | \$50,217 |
| Geff CCSD 14 | Wayne | Elementary | Foundation | 88 | \$37,875 | \$428 | \$45,239 | \$31,568 |
| Jasper CCSD 17 | Wayne | Elementary | Foundation | 152 | \$55,291 | \$363 | \$46,553 | \$48,136 |
| New Hope CCSD 6 | Wayne | Elementary | Foundation | 182 | \$64,943 | \$356 | \$59,113 | \$41,485 |
| North Wayne CUSD 200 | Wayne | Unit | Foundation | 409 | \$177,454 | \$434 | \$41,698 | \$40,382 |
| Wayne City CUSD 100 | Wayne | Unit | Foundation | 543 | \$193,595 | \$356 | \$42,020 | \$46,969 |
| Carmi-White Cnty CUSD 5 | White | Unit | Foundation | 1,202 | \$592,707 | \$493 | \$77,731 | \$53,645 |
| Grayville CUSD 1 | White | Unit | Foundation | 284 | \$114,746 | \$404 | \$48,333 | \$39,344 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|---|-----------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Norris City-Omaha-Enfield School District | White | Unit | Foundation | 694 | \$238,762 | \$344 | \$46,600 | \$40,575 |
| East Coloma School District 12 | Whiteside | Elementary | Foundation | 241 | \$97,901 | \$407 | \$128,286 | \$57,253 |
| Erie CUSD 1 | Whiteside | Unit | Flat | 612 | \$424,624 | \$694 | \$276,886 | \$67,546 |
| Montmorency CCSD 145 | Whiteside | Elementary | Foundation | 303 | \$118,275 | \$390 | \$122,489 | \$49,334 |
| Morrison CUSD 6 | Whiteside | Unit | Foundation | 1,051 | \$448,538 | \$427 | \$82,707 | \$58,892 |
| Prophetstown-Lyndon-Tampico SD | Whiteside | Unit | Foundation | 882 | \$361,566 | \$410 | \$80,259 | \$49,818 |
| River Bend CUSD 2 | Whiteside | Unit | Foundation | 949 | \$368,183 | \$388 | \$95,104 | \$48,415 |
| Riverdale School District 14 | Whiteside | Elementary | Foundation | 72 | \$41,645 | \$578 | \$124,292 | \$47,880 |
| Rock Falls Elementary School District 13 | Whiteside | Elementary | Foundation | 894 | \$388,359 | \$434 | \$69,832 | \$60,941 |
| Rock Falls Township HSD 301 | Whiteside | High school | Foundation | 644 | \$337,416 | \$524 | \$235,731 | \$66,325 |
| Sterling CUSD 5 | Whiteside | Unit | Foundation | 3,187 | \$1,218,356 | \$382 | \$84,327 | \$54,789 |
| Beecher CUSD 200U | Will | Unit | Foundation | 1,091 | \$418,365 | \$383 | \$144,032 | \$52,069 |
| Chaney-Monge School District 88 | Will | Elementary | Foundation | 436 | \$146,267 | \$335 | \$146,323 | \$49,521 |
| Channahon School District 17 | Will | Elementary | Alternate | 1,524 | \$435,800 | \$286 | \$294,843 | \$50,868 |
| Crete Monee CUSD 201U | Will | Unit | Foundation | 4,586 | \$2,344,764 | \$511 | \$142,604 | \$58,350 |
| Elwood CCSD 203 | Will | Elementary | Foundation | 405 | \$113,711 | \$281 | \$182,758 | \$44,069 |
| Fairmont School District 89 | Will | Elementary | Alternate | 225 | \$165,322 | \$735 | \$249,069 | \$44,447 |
| Frankfort CCSD 157C | Will | Elementary | Alternate | 2,313 | \$951,483 | \$411 | \$310,262 | \$55,608 |
| Homer CCSD 33 | Will | Elementary | Alternate | 3,244 | \$1,299,941 | \$401 | \$299,934 | \$53,924 |
| Joliet School District 86 | Will | Elementary | Foundation | 9,898 | \$3,745,840 | \$378 | \$94,543 | \$53,659 |
| Joliet Township HSD 204 | Will | High school | Alternate | 5,061 | \$2,791,441 | \$552 | \$442,136 | \$68,553 |
| Laraway CCSD 70 | Will | Elementary | Flat | 330 | \$212,872 | \$645 | \$387,364 | \$56,941 |
| Lincoln-Way CHSD 210 | Will | High school | Foundation | 6,803 | \$3,624,573 | \$533 | \$431,130 | \$75,466 |
| Lockport School District 91 | Will | Elementary | Foundation | 597 | \$230,738 | \$387 | \$230,477 | \$51,972 |
| Lockport Township HSD 205 | Will | High school | Foundation | 3,624 | \$1,808,830 | \$499 | \$512,554 | \$75,113 |
| Manhattan School District 114 | Will | Elementary | Foundation | 1,149 | \$395,070 | \$344 | \$209,986 | \$47,611 |
| Mokena School District 159 | Will | Elementary | Foundation | 2,065 | \$645,955 | \$313 | \$229,840 | \$56,025 |
| New Lenox School District 122 | Will | Elementary | Foundation | 5,168 | \$1,948,846 | \$377 | \$216,401 | \$55,785 |
| Peotone CUSD 207 | Will | Unit | Foundation | 1,962 | \$702,811 | \$358 | \$144,304 | \$49,955 |
| Plainfield School District 202 | Will | Unit | Foundation | 25,867 | \$10,763,498 | \$416 | \$117,860 | \$61,650 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|-------------------------------------|------------|------------------|--------------------------|--------------------------|--|---|--------------------------------------|--------------------------|
| Reed Custer CUSD 255 | Will | Unit | Alternate | 1,764 | \$895,839 | \$508 | \$275,287 | \$74,045 |
| Richland School District 88A | Will | Elementary | Alternate | 832 | \$382,833 | \$460 | \$311,477 | \$61,590 |
| Rockdale School District 84 | Will | Elementary | Flat | 228 | \$96,951 | \$426 | \$288,158 | \$46,094 |
| Summit Hill School District 161 | Will | Elementary | Foundation | 3,492 | \$1,384,308 | \$396 | \$240,842 | \$55,718 |
| Taft School District 90 | Will | Elementary | Foundation | 318 | \$99,168 | \$312 | \$167,887 | \$42,727 |
| Troy CCSD 30C | Will | Elementary | Alternate | 3,926 | \$1,432,204 | \$365 | \$269,718 | \$49,983 |
| Union School District 81 | Will | Elementary | Alternate | 106 | \$66,980 | \$633 | \$442,569 | \$43,379 |
| Valley View CUSD 365 | Will | Unit | Foundation | 16,227 | \$7,670,653 | \$473 | \$137,942 | \$64,217 |
| Will Cnty School District 92 | Will | Elementary | Alternate | 1,753 | \$757,295 | \$432 | \$300,954 | \$57,049 |
| Wilmington CUSD 209 | Will | Unit | Foundation | 1,392 | \$457,018 | \$328 | \$133,492 | \$48,305 |
| Cartersville CUSD 5 | Williamson | Unit | Foundation | 1,726 | \$609,910 | \$353 | \$70,363 | \$51,022 |
| Crab Orchard CUSD 3 | Williamson | Unit | Foundation | 391 | \$120,480 | \$309 | \$52,433 | \$46,429 |
| Herrin CUSD 4 | Williamson | Unit | Foundation | 2,197 | \$773,712 | \$352 | \$58,424 | \$59,166 |
| Johnston City CUSD 1 | Williamson | Unit | Foundation | 1,120 | \$365,295 | \$326 | \$52,275 | \$56,119 |
| Marion CUSD 2 | Williamson | Unit | Foundation | 3,689 | \$1,372,321 | \$372 | \$121,009 | \$59,882 |
| Durand CUSD 322 | Winnebago | Unit | Foundation | 656 | \$344,608 | \$525 | \$132,391 | \$47,686 |
| Harlem USD 122 | Winnebago | Unit | Foundation | 6,871 | \$3,364,230 | \$490 | \$98,191 | \$61,372 |
| Hononegah CHSD 207 | Winnebago | High school | Foundation | 1,954 | \$863,602 | \$442 | \$326,309 | \$68,376 |
| Kinnickinnick CCSD 131 | Winnebago | Elementary | Foundation | 1,945 | \$773,342 | \$398 | \$151,566 | \$61,642 |
| Pecatonica CUSD 321 | Winnebago | Unit | Foundation | 957 | \$363,622 | \$380 | \$95,756 | \$52,589 |
| Prairie Hill CCSD 133 | Winnebago | Elementary | Foundation | 670 | \$265,204 | \$396 | \$140,537 | \$56,873 |
| Rockford School District 205 | Winnebago | Unit | Foundation | 24,890 | \$12,833,242 | \$516 | \$107,441 | \$66,771 |
| Rockton School District 140 | Winnebago | Elementary | Foundation | 1,519 | \$599,911 | \$395 | \$138,068 | \$58,189 |
| Shirland CCSD 134 | Winnebago | Elementary | Foundation | 139 | \$64,882 | \$468 | \$210,175 | \$46,334 |
| South Beloit CUSD 320 | Winnebago | Unit | Foundation | 975 | \$324,606 | \$333 | \$80,207 | \$47,069 |
| Winnebago CUSD 323 | Winnebago | Unit | Foundation | 1,575 | \$623,663 | \$396 | \$93,044 | \$52,375 |
| El Paso - Gridley CUSD 11 | Woodford | Unit | Foundation | 1,196 | \$513,486 | \$430 | \$111,761 | \$48,152 |
| Eureka CUSD 140 | Woodford | Unit | Foundation | 1,554 | \$572,634 | \$368 | \$99,743 | \$54,381 |
| Fieldcrest CUSD 6 | Woodford | Unit | Foundation | 1,185 | \$509,014 | \$430 | \$83,825 | \$56,143 |
| Germantown Hills School District 69 | Woodford | Elementary | Foundation | 878 | \$296,442 | \$337 | \$156,325 | \$49,091 |
| Lowpoint-Washburn CUSD 21 | Woodford | Unit | Foundation | 382 | \$167,061 | \$437 | \$96,211 | \$47,668 |
| Metamora CCSD 1 | Woodford | Elementary | Foundation | 814 | \$241,636 | \$297 | \$157,366 | \$47,947 |
| Metamora Township HSD 122 | Woodford | High school | Foundation | 906 | \$397,853 | \$439 | \$338,647 | \$62,018 |

**APPENDIX D. FISCAL YEAR 2010 DATA FOR ALL DISTRICTS
(EXCEPT CHICAGO), SORTED BY COUNTY (CONT'D)**

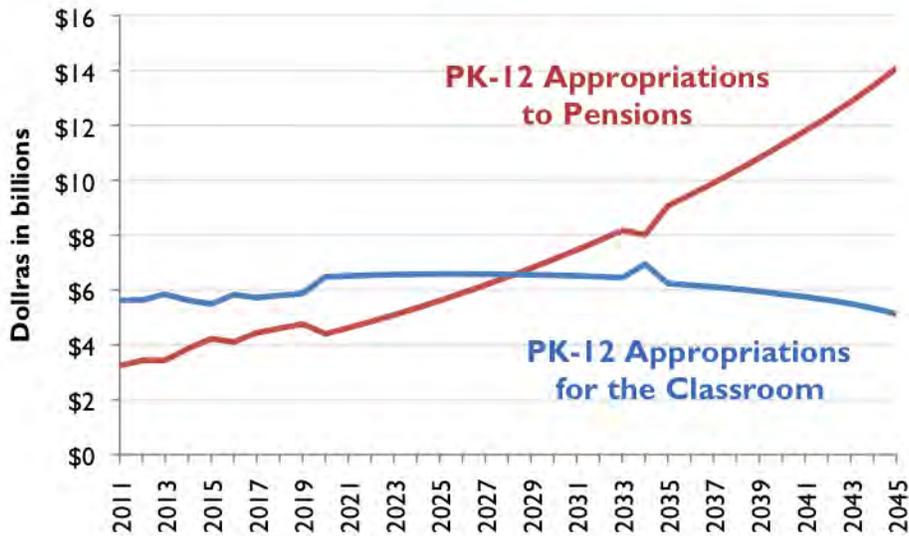
| District | County | Type of district | District funding formula | Average daily attendance | How much state paid on behalf of school districts to cover normal cost of teachers' pensions | State pension spending per student (2010 normal cost) | District property wealth per student | Average teacher salaries |
|------------------------|---------------|-------------------------|---------------------------------|---------------------------------|---|--|---|---------------------------------|
| Riverview CCSD 2 | Woodford | Elementary | Foundation | 242 | \$81,645 | \$337 | \$170,152 | \$46,106 |
| Roanoke Benson CUSD 60 | Woodford | Unit | Foundation | 547 | \$225,859 | \$413 | \$112,590 | \$51,222 |

APPENDIX E. PENSIONS VS. GSA

A previous Illinois Policy Institute report showed the effect that growing state retirement costs will have on the rest of the state’s education budget. The main findings of that report are reprinted as Graphic E1 below, showing that grant aid given directly to school districts will be flat for decades as a result of skyrocketing retirement costs. Graphic E2 shows the many components of retirement costs incurred by the state on behalf of suburban and downstate schools, TRS by far representing the largest portion. Graphic E3 examines the future of General State Aid in an era of declining support to schools; the graphic is built on the assumption that GSA will continue to occupy the same share of non-retirement spending as is the case today. Graphic E4 reprints the TRS and GSA lines from the preceding graphs, and adds additional lines putting the value of for payments into 2011 dollars. The state could one day be spending three times more on TRS than GSA, barring a significant reduction in pension costs or a significant hike in state revenues.

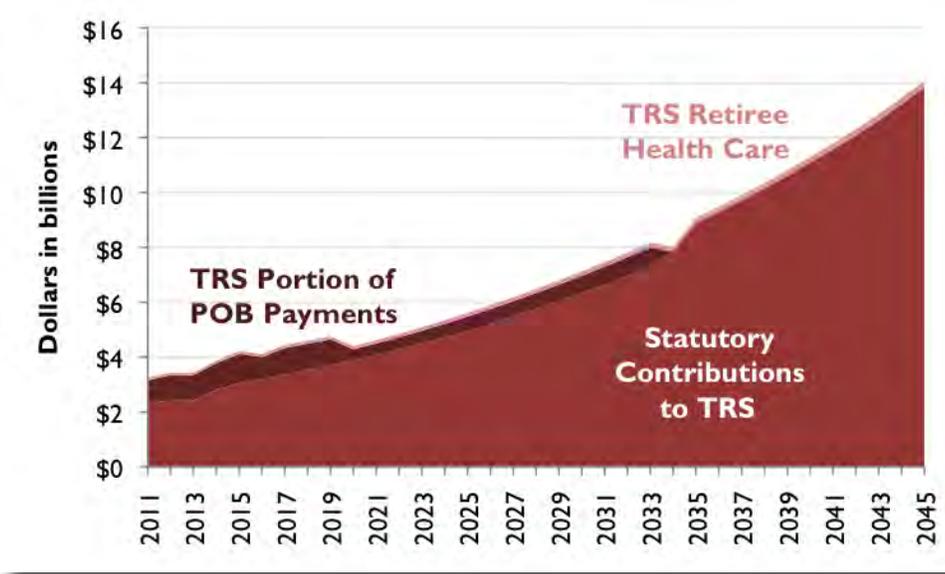
For more information on the methodology of these charts, please see “Pensions vs. Schools” at www.illinoispolicy.org/pensionsvschools.

GRAPHIC E1. STATE FUNDING FOR SUBURBAN AND DOWNSTATE PK-12 EDUCATION: RETIREMENT SPENDING VS. CLASSROOM DOLLARS



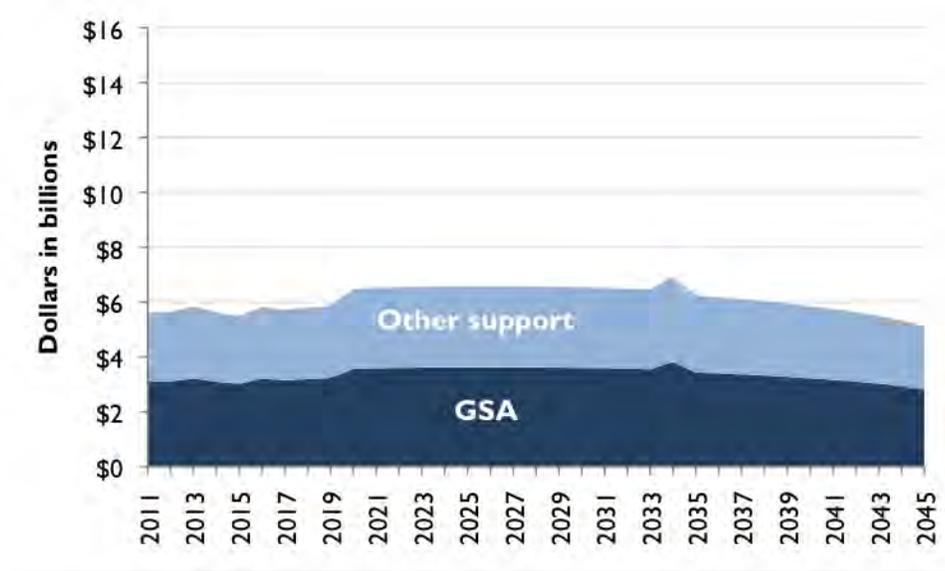
Source: Commission on Government Forecasting and Accountability, Illinois State Board of Education, Chicago Public Schools and Illinois Policy Institute calculations. Assumes that total education funding (operating and retirement spending) will grow at 2.3 percent, which is the rate the Commission on Government Forecasting and Accountability estimates revenue will grow at in coming years.

GRAPHIC E2. STATE RETIREMENT SPENDING ON SUBURBAN AND DOWNSTATE TEACHERS BY EXPENSE



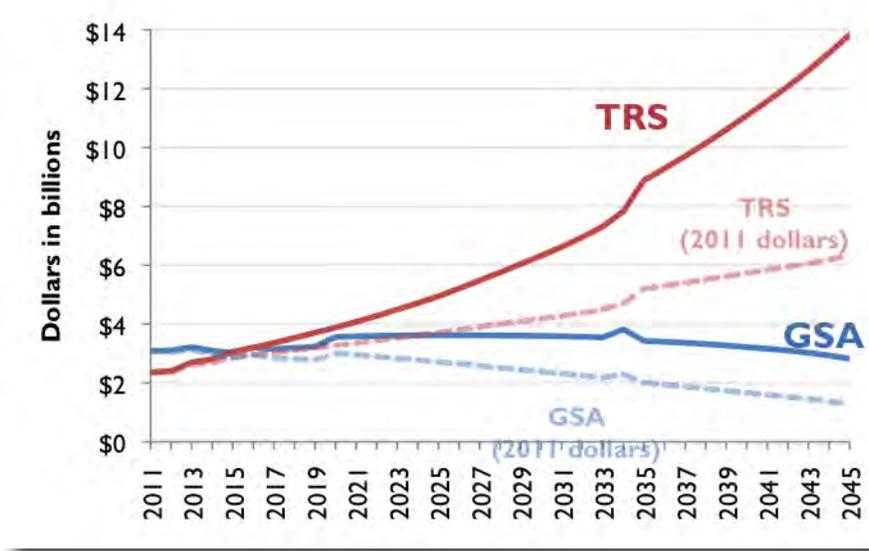
Source: Commission on Government Forecasting and Accountability, Illinois State Board of Education, and Chicago Public Schools and Illinois Policy Institute calculations

GRAPHIC E3. PK-12 APPROPRIATIONS FOR THE CLASSROOM



Source: Commission on Government Forecasting and Accountability, Illinois State Board of Education, Chicago Public Schools and Illinois Policy Institute calculations. Assumes that total education funding (operating and retirement spending) will grow at 2.3 percent, which is the rate the Commission on Government Forecasting and Accountability estimates revenue will grow at in coming years. The GSA was approximately 75 percent of downstate school funding in fiscal year 2010, and it estimated to be 75 percent of downstate school funding for all years after fiscal year 2010.

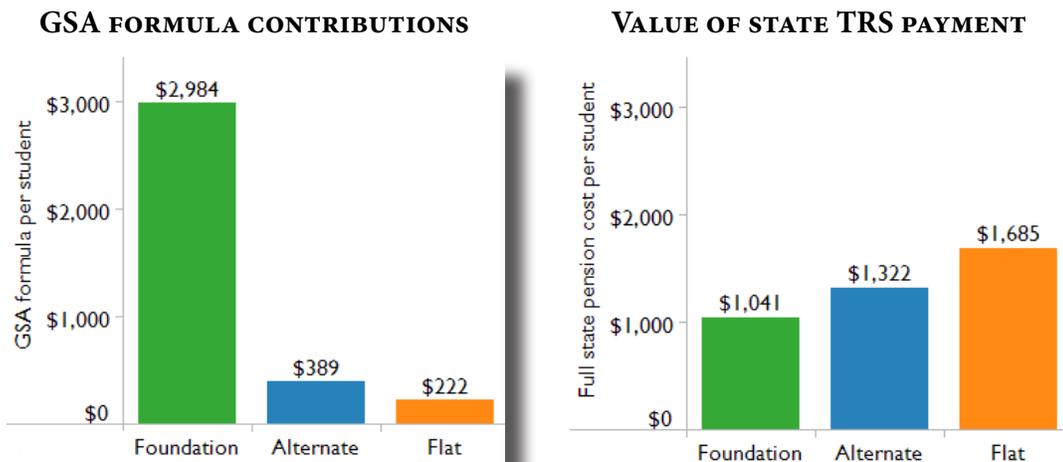
GRAPHIC E4. PENSION PAYMENTS WILL CROWD OUT FUNDING FOR GENERAL STATE AID



Source: Commission on Government Forecasting and Accountability, the Illinois State Board of Education and Illinois Policy Institute calculations. CPI projections from the Congressional Budget Office were used to create inflation-adjusted lines in 2011 dollars.

**GRAPHIC E5. A TALE OF TWO SUBSIDIES:
“FOUNDATION FORMULA” STATE AID VERSUS STATE TRS COSTS**

The State of Illinois covers most of the annual “employer share” for the pensions for downstate and suburban public school teachers. This provides a considerable subsidy to every school district, a subsidy that does not appear within any district’s budget. The 2010 “normal cost” of that subsidy was nearly \$800 million – but the total 2010 TRS cost to the state was much higher than just the normal cost, in part because the state deferred previous years’ “normal cost” to the future. The total state cost of TRS in 2010 was \$2.08 billion - compare that to the \$3.4 billion of general state aid that’s supposed to provide cash assistance to poorer districts that participate in TRS. The graphic below shows General State Aid explicitly provides aid to property poor districts. State funding of TRS works towards opposite ends, providing the highest subsidies to the richest districts. Our analysis finds that while wealthy “flat grant” districts only receive 0.7 percent of General State Aid, they receive 8.4 percent of state-paid normal costs. “Alternate” and “Foundation” district receive 28.0 percent and 63.4 percent of state-paid normal costs, respectively. Graphic 4 assumes that debt service to TRS is similarly associated with benefits in those areas.



Source: Teachers’ Retirement System, Illinois State Board of Education and Illinois Policy Institute.

ENDNOTES

- 1 U.S. Census Bureau, "Lake Forest (city), Illinois," *State and County QuickFacts*, <http://quickfacts.census.gov/qfd/states/17/1741105.html>.
- 2 U.S. Census Bureau, "East Moline (city), Illinois," *State and County QuickFacts*, <http://quickfacts.census.gov/qfd/states/17/1722073.html>.
- 3 The "normal costs" are the pension benefits accrued in a given year by current teachers.
- 4 Ben Velderman, "Illinois school board plays hardball with teachers union, saves district from financial ruin," *EAG Communications* 13 December 2011, <http://www.publicschoolsending.com/wp-content/uploads/2010/11/EAG-FOCUS-Illinois-district-uses-new-law-to-curb-excessive-benefits-12-13-11.pdf>.
- 5 "Employer Contribution Rate," NYSTRS, <http://www.nystrs.org/main/employers/contribution-rate.htm>.
- 6 "School pensions: an argument for not bargaining?" *Calpensions*, 3 October 2011, <http://calpensions.com/2011/10/03/school-pensions-an-argument-for-not-bargaining/>.
- 7 Teachers' Retirement System, "Comprehensive Annual Financial Report Fiscal Year 2009," *Actuarial section*, <http://trs.illinois.gov/subsections/pubs/cafr/fy09/actuarial.pdf>.
- 8 Congressional Budget Office, "Projected Long-Term Spending And Revenues – June 2011," June 2011, <http://www.cbo.gov/publication/42552>.

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