Funding Inequities in the Illinois Education System

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Abstract: This paper is an analysis of the educational funding system in Illinois and the problems therein. It reflects on the nature of school funding, the pressures and inequities in education, and the legislative actions being taken to correct those inequities. It concludes with recommendations for reform to create a more effective, more equal system of educating students in Illinois.

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I. Introduction:

"These are innocent children, after all. They have done nothing wrong. They have committed no crime. They are too young to have offended us in any way at all. One searches for some way to understand why a society as rich and, frequently, as generous as ours would leave these children in their penury and squalor for so long—and with so little public indignation. Is this just a strange mistake of history? Is it unusual? Is it an American anomaly? Even if the destitution and the racial segregation and the toxic dangers of the air and soil cannot be immediately addressed, why is it that we can't at least pour vast amounts of money, ingenuity and talent into public education for these children?"

The Illinois school system lies in desperate disarray. Many school districts struggle year after year with funding shortages. Other schools have excesses of funding, which they spend on advanced technology or offering as many as six foreign languages, including Latin and Japanese. The immense inequalities in Illinois public educational funding are only part of the problem. Teacher accountability standards are also in need of a drastic change, due in large part to salary inequities. This paper will explore several funding concerns in the Illinois education system and educational funding process and some possible solutions to these problems.

Given the nature of Illinois' development in recent years, some districts cannot keep up with the growth of their communities. Plainfield District 202, for example, grew

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by 12,299 pupils from 1999 to 2006\(^2\). The district is home to 12 elementary schools, five middle schools, and two high schools, but added two elementary schools and one high school in 2005 to accommodate its extra students. 202 pushed a referendum for the early spring 2006 election which would support the building of nine new schools over a five year period, plus some repairs and updates to existing schools and a new transportation facility\(^3\). The passing of the $252.1 million referendum means six elementary schools, two middle schools, and one high school will be added to the district by 2010\(^4\).

Despite the addition of new schools, Plainfield is still struggling to keep up with the community’s growth, financially. Total expenditures for District 202 grew by $120 million relative to the population increase from 1999 to 2006. However, teacher salaries for the district were lower than the state average for 2006 by nearly $10,000. With the growth in the district occurring at such a rapid rate, many students are forced to attend a different school each year. They are losing the benefit of consistency within the education system because district reorganization occurs so quickly. Also, the revenues generated from property taxes in the area are sporadic in their destinations. With students being forced from school to school each year, district funding is also constantly moving.

In Edwardsville District 7, schools are scrambling to come up with new ways to house their students, as a $45.8 million building referendum failed in March. The referendum, if passed, would have allowed construction of two new elementary schools, but due to the negative community response, officials are unsure if they will place the

referendum on the November ballot. A recent survey asked parents and community members how they felt about relocating students yearly based on classroom availability, and the query was answered with less than enthusiastic responses. Similarly, local churches showed no willingness to provide building space for preschool and special education programs\(^5\).

These two growing communities characterize an increasingly urgent problem in the Illinois education system. With farmland being redeveloped and subdivided, student populations are growing at rates which the districts cannot keep up with fiscally or operationally. The need for new school buildings, new teachers, and new classifications of school districts is harmful to Illinois’ student population. The constant changing of schools and increasing of class sizes has a negative effect on No Child Left Behind\(^6\) progress, and the state has little power to give additional funding to these areas. Therefore, growing districts like Plainfield find themselves on the Academic Early Warning System\(^7\).

Although there is no clear solution to the issue of district growth, it can be remedied in the short term by proactive measures by the state to provide additional funding to these areas. There are no real long term effects on the district because eventually it will reach a land lock and growth will cease.

The first section will explain and discuss the current system of school financing in Illinois, including property taxation and grant writing. It uncovers several areas of concern: equalization valuation, general state aid, wealth distribution, tax caps, formation

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\(^6\) The No Child Left Behind Act of 2001 is discussed in Section IV.a.

of foundations, and grant approval. It also argues the need for a greater level of state funding over local funding and the slight steps toward progress made by the fiscal year 2007 budget.

The next section of the paper exposes issues in funding education in Illinois. The highlighted points include the effects on funding of growth, fraud and corruption, teacher compensation and accountability, and private education. Issues with growth includes several select school districts in Illinois that have experienced growth in recent years or are currently experiencing extreme growth, which carries with it extreme funding shortages. The discussion on fraud and corruption contains issues with funding related to administration fraud and kickbacks. Teacher compensation and accountability are discussed in substantial detail due to their great effects on the total end result of education. The final section defends private education in inner city areas but reinforces the need for greater teacher qualifications in urban schools. It also mentions some aspects of private education that may affect public education funding and vice versa.

The third section deals with legislative action, namely the No Child Left Behind Act. It discusses legislation that has been enacted recently or is currently in progress toward becoming a law. It specifically highlights the inclusions in the No Child Left Behind act, signed into effect in 2002. The act is referenced throughout the paper but is explained in detail in this section.

The combination of the four main sections of this paper leads to the resulting need for a more efficient, equal system of educational funding in Illinois. The need for greater standards and equality in opportunity directly relates to the need for greater funding equity. Through the following sections, the reader should gain a greater understanding
of the Illinois system for educational funding, as well as its problems and efforts toward improvement in recent years.

II. Current Funding:

a. Illinois' System

The State of Illinois currently utilizes a property tax based system of school funding. This system creates financial disparities between school districts and causes inequities in the educational progress of students. Through federal grants, federal aid, general state aid, and private grants, the Illinois system attempts to keep up with the ever-increasing need for greater amounts of school funding.

A majority of the funding received by any given school originates in its district’s property values. The remainder of the funding comes from state and Federal grants, or from outside grants. The Illinois property tax cycle follows six steps: assessment, equalization, levy, extension, collection, and distribution\(^8\). Taxable property rates are valued using the Equalized Assessed Valuation (EAV) and fluctuate biyearly, based on appraisal. In 1999, at an average tax rate of 4.21\%, residential areas of Illinois had a combined EAV of $110.3 billion and accounted for 59\% of the total property tax revenues in the state\(^9\). The remaining areas of the state, farmland and commercial properties, are also largely responsible for funding education. The centralization of commercial or manufacturing property’s EAV’s would allow the state to evenly disperse revenue from those properties throughout the state to districts which are in need of greater funding sources.


From 1994-1999, the state experienced a 28% increase in EAV, with ten counties increasing over 50% for the 5 year span\textsuperscript{10}. With such a large increase, it would be expected that the education system would benefit from increased revenue, but due to the nature of wealth distribution, most districts saw little change, showing signs that the system is not working. Again, a concentrated system of taxation on non-residential properties over a state average would make available greater funds for low income areas, while allowing wealthy areas to remain at a fairly steady level of funding.

In determining the amounts received by school districts annually, the state and district first calculate Available Local Resources (ALR). This number is computed based on several factors, including General State Aid Equalized Assessed Valuation (GSAEAV); rate of taxation (Rate); Corporate Personal Property Replacement Tax (CPPRT); and Average Daily Attendance (ADA). Corporate Personal Property Replacement Tax (CPPRT) is the 1979 replacement of taxation on personal business properties. Approximately 52% of this tax goes directly toward local educational funding\textsuperscript{11}. The combined availability of these resources leads to the following equation for ALR\textsuperscript{12}:

\[
ALR = \frac{(GSAEAV \times Rate + CPPRT)}{ADA}
\]

One main problem with this calculation is the districts’ inability to sustain appropriate rates of taxation to support the education system because of tax caps. Tax caps will be explained in detail later in this section.

Taking into account the ALR, the local ratio is the ratio responsible for determining the actual amount of funding a school receives for a particular year. It takes into consideration not only the ALR but also the Foundation Level, or the “amount necessary to provide a reasonable program of instruction and provide the opportunity for all students to achieve at high levels.” The local ratio is calculated as follows:

Local Ratio = ALR / Foundation Level

This calculation can have a positive effect on schools because it takes into effect their need for increased student achievement.

Wealth distribution factors in Illinois are significant enough to cause concern. The 2001-02 school year saw a maximum elementary revenue per pupil of $18,300, and a minimum of $3,600, with a broad range in between. The high school maximum varied by $11,800 among districts. To substantively demonstrate this appalling difference, consider the conditions at each of these ends of the spectrum. A district spending $18,300 on a student is able to provide quality fine arts programs, foreign languages, advanced technology labs, and sophisticated science facilities. The district which spends $3,600 on a student is sometimes unable to provide basic items such as textbooks, library services, chalk, or even teachers in some cases. The argument could be made that those who are wealthy have earned their fortunes, and therefore their children are entitled to a superior education, just as they receive superior treatment in healthcare. However, the basis of the American belief system is that everyone should have opportunity for success. Without a quality education, children are getting the message that they are not worthy of

15 Refer to Appendix A: Wealth Neutrality Graphs
success because their parents do not earn enough money to support them in a wealthier community. It is this mentality that leads many inner city students to drop out of school less than halfway through high school.

Community differences in EAV further segregate wealthy districts from poor districts. The EAV per pupil in 1999 was at a maximum of $1.12 million at the high school level, while it stooped to a minimum of $82,000 in some areas. With a disparity of nearly $1.04 million, EAV per pupil has a substantial financial effect on equity in the school system. The school system which has an EAV of $1.12 million is going to have higher levels of spending per pupil and in most cases, relatively higher testing scores and student achievement rates.

Some additional concerns regarding the property tax system exist. Among them are heavy reliance for funding education and tax caps. The Illinois State Board of Education (ISBE) has proposed changes to the system that would align Illinois' funding approach with those of other states. Sharing of the property tax base would involve district reorganization but would also allow for a higher level of equity among districts within the state. Increasing income tax would shift the fiscal liability toward income and away from property values and EAV. Another option is to use property taxes in a more efficient manner among districts instead of containing the revenues in the area in which they are earned. The state's Education Funding Advisory Board (EFAB) argues that

“state income and sales taxes should be swapped for property tax cuts." However, legislation for that issue is unlikely to arise any time in the near future.

1. Property Tax Extension Limitation Act

The Property Tax Extension Limitation Act has been the cause of great funding inconsistencies and confusion since its inception in the early 1990's. Commonly referred to as tax caps, their purpose is to limit the ability of a county to levy higher taxes in the "collar counties," or those counties surrounding Cook. Under the tax caps, the tax cannot increase more than the Consumer Price Index (CPI). "The limit is intended to slow the growth of revenues to taxing districts when property values and assessments are increasing faster than the rate of inflation." The purpose for enacting tax caps was originally to slow the amount of revenue entering a district because the EAV's were growing at high rates due to inflation. Collar counties were paying teachers at much higher rates than Cook, so in an effort to create equity in teacher compensation, the tax caps kept revenues low enough to falsely represent equity. In truth, what they were doing was taking money away from wealthy districts and not putting it into use in districts where it was most needed.

2. Certification of Tax Levy

As it currently functions under a property tax system, Illinois requires each district to calculate an approximate value of tax levies necessary for the following year. Each levy must be reported to the County Clerk by the last Tuesday in December of each

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year. This requirement is generally fulfilled by filing an annual Certification of Tax Levy\(^{22}\). The certification is mandatory for districts having fewer than 500,000 residents and for the following purposes: educational; operations and maintenance funds; transportation; Working Cash Fund Tax; municipal retirement; Social Security; professional surveys, alterations, and reconstruction for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repairs; and tort immunity. Additionally, the certification is required for any district having fewer than 500,000 residents for the following tax purposes, as approved by a vote: health insurance premiums for school employees; capital improvement fund; special education; summer school; vocational education; and leasing of technology or educational facilities. Each levy is based upon the “taxable property of the district at the value, as equalized or assessed by the Department of Revenue\(^{23}\)”.

Those certifications filed for non-voter approved purposes are among the more common and self-explanatory. Educational taxes include any tax revenue the district requires for general education expenses. The operations and maintenance funds tax levies raise funds for the general care-taking and repairs required in a district for that year. Transportation funds, though absent from some districts, include any funds necessary for operating and sustaining a bussing system, including asset purchases and maintenance, as well as training and insurance costs for drivers. The Working Cash Fund Tax is levied for general educational support purposes. The certification for the municipal retirement levies includes any contributions required by the district, as well as any taxes that are levied to account for those contributions. Social Security taxes may be

\(^{22}\) Appendix B includes the Certification of Tax Levy form.

\(^{23}\) “Certificate of Tax Levy (ISBE 50-02) is Used by School Districts.” Illinois State Board of Education. 23 Mar. 2006 <www.isbe.state.il.us/>.
levied on the condition that they may only cover Medicare costs for the district. The
district may file the required contribution amount and the amount levied, or it may file a
separate resolution stating the amount of tax to be levied for that particular purpose. Any
tax levied for the purposes of professional surveys, alterations, and reconstruction is
subject to certain legislative conditions. The final levy which does not require voter
approval is the tort immunity tax. This revenue covers the premium for tort immunity
insurance; any costs related to settlement; insurance costs incurred under the Local
Government and Governmental Employee Tort Immunity Act; and the Worker’s
Compensation Act, the Occupational Diseases Act, and the Unemployment Insurance
Act.24

The several tax levies which require voter approval include those required for
payment of health insurance premiums for school employees, Capital Improvement
Funds, special education, summer school, vocational education, and leasing technology
or educational facilities. Health insurance premiums and summer school requirements
may be levied at the approval of the voters for any particular district. Also, a majority
vote is required for any Capital Improvement Fund the district needs for the purposes of
construction or purchase of assets. Special education tax levies do not require direct
voter approval, but they must obtain proper resolution. The taxes levied for Capital
Improvement Funds and special education are to be valued at the full, fair cash value of
the property. Any tax levied for vocational education building purposes is limited to a
five year period, and may only be levied if sufficient funds do not already exist in the
operations and maintenance fund to cover the costs. Additionally, the district must obtain

24 "Certificate of Tax Levy (ISBE 50-02) is Used by School Districts." Illinois State Board of Education. 23
Mar. 2006 <www.isbe.state.il.us/>. 
approval of the levy by the State Superintendent of Education. Voter approval is also necessary for the leasing of technology or educational facilities, but is limited to 0.05% of taxable property for the district. This levy can include temporary relocation expenses.

The tax levy certification plays a large part in the Illinois system for funding education, which relies solely on property taxes and outside grants. However, other states use a successful combination of property tax income, income tax, sales tax, and gambling tax, among other forms of income, to fund education. The State of Nevada, for example, holds a combination of these forms of income. For the 1998-99 school year, Nevada properties held a 75 cent per $100 EAV, one third of which goes directly toward school funding. Although there is a “constitutional prohibition against state income tax,” the State of Nevada applies a Local School Support Tax, a 2.25 cent sales tax on certain items. The tax revenue from the sales tax returns directly back to its county of origin. If Illinois were to adopt a similar system, much of the burden would shift off the shoulders of property owners.

In the 1994 election for governor, Dawn Clark Netsch and Jim Edgar took different positions on school funding changes. Netsch fully supported development of an income tax hike of 42% to go directly toward educational funding, while Edgar strongly refuted the plan. Edgar won the election and in 1996 pushed a similar income tax increase proposal as the one that had caused Netsch to lose the election. Edgar’s plan raised the income tax level 33% to raise an additional $2 billion for education and also called for a constitutional amendment, making the law much more difficult to renege in

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the future. In the end, neither plan amounted to action, but the option remains a viable alternative to property tax funding.

The weight of funding falls not only on taxpayers but also on communities in general. Many districts require additional funding in the form of community foundations. Springfield's school system, like those of many other cities, relies on a local foundation as a major source of funding. The Springfield Public Schools Foundation supports classroom projects, art classes, and discretionary spending. The foundation was formed 25 years ago, when a referendum for higher school funding failed in the district. Since then, it has awarded grants to schools in need of money for flexible spending, to a total of about $885,000. As Illinois school districts experience increased funding pressures, many others are following suit. The Plainfield School District Foundation for Excellence started a "$2.02 for 202" campaign to raise $2.02 million for use in scholarships, building improvements, and other miscellaneous school expenses. A statement by the Foundation claims that "as the community continues to grow, the needs of our school district grow as well. Continued support of the Foundation will assist us in providing funding so teachers' innovative ideas can help our students learn." Additionally, foundations are financially beneficial to districts because of their tax-exempt status, both for the donor and the foundation itself, with approval from the Internal Revenue Service and the Illinois Department of Revenue.


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In addition to district foundations, schools are seeking increased collaboration from governmental sources. For FY 2004, Gov. Rod Blagojevich called for a funding increase of $384.5 million in elementary and secondary schools. His budget also called for an increase in the per pupil foundation level to $4,810. This number, however, is still behind the Educational Funding Advisory Board's recommendation of $5,665\textsuperscript{31}. The increase, however small, could be the cause for the spending deficits faced by 80% of Illinois schools in 2003, compared to the previous year's 46%.

In terms of basic state aid, Gov. Blagojevich promised an increase of $170 per pupil for FY 2007, raising the guaranteed spending per pupil to $5,334\textsuperscript{32}. Wealthier districts will benefit less from the increase, given the nature of state aid disbursement, but the change will lead the Chicago Public Schools away from a deficit in per pupil spending for the 2006-07 school year\textsuperscript{33}. The general system for state aid works in a proactive manner because it is set up with two main goals in mind: to increase funding to districts with lower EAV and to decrease funding to districts that are fiscally more able to provide adequate educative resources.

However, Blagojevich's plan for reform causes the state to incur debt against the Illinois Public Teachers Retirement Fund over a thirty year period, thereby creating future problems in educational funding. The plan would only be effective in the immediate future because the long term debt will most likely end up being more costly.

The plan offers short term relief but creates long term debt and financing problems for the health of Illinois' school districts.

"Generally speaking, a school district is considered financially healthy when three conditions are met:

- The schools are providing all of the programs and services necessary to meet the needs of students as defined by the state and the community;
- Efficient business and educational practices produce satisfactory values for each dollar spent;
- Income matches expenditures each year; or if not in every year, then income and expense should balance over a period of three or four years."

It is assumed that Illinois schools are not reaching these goals, as students in inner city schools are falling behind on standardized testing and per pupil expenditures outweigh property tax income for the schools. Therefore, they need to look elsewhere for their funding needs.

b. Grants and Grant Proposals:

In addition to the property tax base, state funding, and federal endowed funding, most schools necessitate additional grant money to fund specific academic or social programs within their education systems. For example, high school Advanced Placement programs are operated through funding from federal grants. Federal grants differ from federal funding in that they are an additional form of federal financial aid which requires proposals. Grants from private entities are also available to schools based on an application process.

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While the process of grant writing can be tedious, the end result tends to be worthwhile. "The U.S. Department of Education (ED) is providing nearly $38 billion this year\textsuperscript{35} to states and school districts, primarily through formula-based grant programs, to improve elementary and secondary schools and meet the special needs of students\textsuperscript{36}.

The task of applying for and accepting grants is so time-consuming that it often creates the need for full time staff whose sole purpose is to research and write grant proposals. There are four basic steps to grant writing, including the following: "1) conduct needs assessment; 2) investigate grant opportunities; 3) learn to write a grant; and 4) prepare and submit the grant application\textsuperscript{37}."

The district seeking additional grant money must conduct a needs assessment in order to fully and clearly define the school’s need for additional funding. The assessment should be well-planned and should identify exactly why the district requires grant funding\textsuperscript{38}. Each investor/grantor has his own set of expectations for the use of the grant and the purpose of the grant. During this step, it is important to discover what those expectations are and how to accommodate them\textsuperscript{39}. Without a thorough evaluation, the proposal is likely to be turned down later in the process, so it is imperative that this step be in-depth\textsuperscript{40}.

The grant investigation step involves extensive research and understanding of the types and amounts of grants available to the district. Grants are available to a diverse

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\textsuperscript{35} Refers to the 2006-07 school year
\textsuperscript{37} "Education Grants: Knowing Where to Begin." Illinois State Board of Education. 22 May 2006 <http://isbe.net>.
\textsuperscript{38} "Education Grants: Knowing Where to Begin." Illinois State Board of Education. 22 May 2006 <http://isbe.net>.
\textsuperscript{39} "Education Grants 101: Hints for Preparing Grant Proposals." Illinois State Board of Education. 22 May 2006 <http://isbe.net>.
\textsuperscript{40} "Education Grants: Knowing Where to Begin." Illinois State Board of Education. 22 May 2006 <http://isbe.net>.
group of districts, some geared toward low income areas, some toward special education, and some toward at-risk programs, among others. University libraries often have widespread resources to aid in the researching of any specific or general type of grant. The district grant writer needs to review the Federal Register for Requests for Comments to gain access to resources and to enter the application process in a more timely manner. This step closely correlates with the third step: learning to write a grant. The two steps are often completed simultaneously to accommodate deadlines.\textsuperscript{41}

The final preparation of the grant application is the ultimate step in the application process, but it is often the most important. In order to receive a grant, the drafter must keep a close checklist of each item for inclusion in the final Request for Proposal (RFP). It is important for an individual teacher seeking funding for a specific classroom project to remain in close contact with the district’s grant writer during this time to secure all documentation and approve the details of the RFP.\textsuperscript{42} Once the grant is approved, it is the school’s responsibility to ensure that the funds are being used in an appropriate manner.

Although grants do not account for as great a portion of overall funding as property tax, they continue to act as a strong supplemental tool which keeps the school functioning at an acceptable level. The property tax funding system could not stand alone in many districts. Federal and state aid, federal state grants, and private grants continue to provide the necessary fiduciary supplementation which allows schools to operate on a basic functional level.

III. Funding Pressures:

\textsuperscript{41} "Education Grants: Knowing Where to Begin." Illinois State Board of Education. 22 May 2006 <http://isbe.net>.
\textsuperscript{42} "Education Grants: Knowing Where to Begin." Illinois State Board of Education. 22 May 2006 <http://isbe.net>.
a. Fraud and Corruption in School Districts

One issue facing Illinois schools is corruptive administrative and educative practices. There are several instances which leave a district open to fraud, and these loopholes are causing financial problems in school districts. Corrupt officials take advantage of the weaknesses in the system and collude with vendors to their own benefit.

One such district, in New York, has battled officials who offered kickbacks to vendors for “emergency” services. The district would determine that it suddenly needed contracting services and would use one particular vendor each time, eliminating the bidding process. Officials would then intentionally lose or misplace invoices for the services. These officials would later have off-the-record lunch meetings with the vendors to divide the profits from the scam.

That same district experienced other forms of fraud and theft through miscommunication and misrepresentation of spending.

Thievery can also include diverting money and resources. A 1995 audit, for instance, suggested that central officials were using a slush fund to bankroll chauffeured limousines, patronage jobs for top personnel, and office furniture. Officials made it impossible for auditors to follow the money. They retained the receipts, made checks out to companies without any supporting documentation, paid consultants without consultant approval forms or time sheets, and authorized payments verbally instead of in writing.

Many school districts are also experiencing losses due to fraudulent overtime reporting. District officials and administrators approve teacher or custodial staff overtime at unreasonable amounts of hours. In one New York case, a teacher reported all hours as

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overtime instead of being hired as a regular full-time employee, under the direction of the school’s administration.

Phony overtime has been a problem in Chicago, too. Numerous investigations and audits show that various categories of employees made a business out of overtime, carefully scheduling work on weekends when no one was around to check them or simply putting in for fake hours for years on end, costing the system millions of dollars a year. In 1995 the CPS allocated $6.6 million for overtime for its plant operations unit alone, which it considered a “treasure trove.”

The main remedy for school fraud is more effective internal controls and segregation of duties among school officials. The person responsible for writing checks should not also be responsible for balancing the books. Accounting for schools is regulated by the Governmental Accounting Standards Board (GASB). GASB is the financial oversight board for government and not-for-profit organizations and is responsible for enforcing accounting rules within those sectors. The regulation lacks the specificity to keep school officials from committing fraud. The state needs to enact legislation which provides clearer guidelines for conduct in a school accounting setting.

b. Teacher Compensation

“The largest single component of the cost of education in any country is teacher compensation.” However, teachers in certain areas of Illinois are still significantly underpaid, while funding inequities allow wealthy districts to overpay teachers. The average teacher salary in the United States in 2002 was $44,367, but that number is not representative of inequities among districts. Teacher compensation in Illinois is based on each school’s single salary schedule, with no regards to merit or exceptional achievement.

in the classroom. The most effective teachers are paid the same amount as the least effective, based on the number of years they have been teaching or their level of education.

Some school districts have enacted a compensation system based on certification. Those teachers which had earned the title of National Board Certified teachers received yearly bonuses between $2,500 and $10,000 over the ten year life of the title. Years of dispute regarding the institution of merit pay programs, or programs to recognize the achievement of individual teachers, have led to the same conclusions in several studies:

1) By identifying a small percentage of the best and brightest teachers, merit pay runs counter to efforts to create cultures of collegiality, cooperation, and trust that characterize effective schools.
2) Excellence is rarely defined clearly.
3) The procedures for identifying excellence are typically flawed in fundamental ways.
4) Districts and states rarely provide consistent funding for these programs, significantly reducing their motivational value.48

Because of the difficulty in effectively establishing an individual merit-based pay program, many schools with the appropriate resources have begun to compensate all teachers based on district-wide success and academic achievement.

Some districts launch development-driven reward systems as a financial incentive for improved performance and education. A pay for performance award is a type of bonus that increases teacher accountability by rewarding all teachers within a district when the district performs well academically on standardized tests. This system operates under the belief that if a teacher is rewarded, he will be more motivated to educate his students. Conversely, rewarding teachers based on standardized test scores often results

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in the coaching of students to perform well on that one task and less often results in students becoming well-educated\textsuperscript{49}.

Under No Child Left Behind\textsuperscript{50}, schools which achieve high levels of academic success are more likely to compensate all teachers based on the academic abilities of the district as a whole. However, schools which do not meet state standards for education are sanctioned and placed on Academic Warning\textsuperscript{51}. These schools need state funding to improve their quality of education, while the money is being spent on teacher merit compensation in other districts.

The teaching profession as a whole suffers from comparatively low salary schedules. It is sometimes argued that the salary schedules are relatively high based on added non-monetary benefits. For example, a teacher works a seemingly short workday from August to June and does not work at all over the summer months, when he continues to be compensated. Even with these disparities in work time, teacher salaries remain on the low end of all professional salaries.

One solution is to the issue of low teacher salaries is to use teacher compensation as a means for attracting, retaining, and developing competent teachers. Attracting young students to the teaching profession is perhaps the most difficult of these steps, as the monetary rewards of teaching are much lower than those of other professions.

The average beginning teacher salary in the United States in 2002 was $30,719 (with significant regional variation). Even accounting for the shorter work year for teachers, this compares unfavorably to average beginning salaries in engineering ($49,702), math/statistics ($46,744),

\textsuperscript{50} No Child Left Behind is discussed in further detail in Section IV.a.
Although career choices are based on a combination of factors, increasing beginning teacher pay slightly could lead an individual whose qualities align with those of a teacher to choose an occupation in education. However, the areas which are in highest need of attracting teachers are those which have relatively low pay scales, even within education.

Urban school districts have historically attempted to award signing bonuses to teachers in the anticipation of bringing in new teachers. The bonuses are successful for only a short period, however, because the costs of living in urban areas are inconsistent with the low salaries afforded to teachers in those areas.

Teacher retention tends to be an intra-professional issue, as teachers have a propensity to move from one district to another frequently within their first few years of teaching. This transition is most often linked to inconsistencies in salary schedules. For example, elementary school salaries tend toward the lower end of the spectrum and high schools toward the higher end. Unit districts, combined districts which serve all grades from kindergarten to twelfth grade, fall somewhere in between. A plan to require all districts to consolidate into unit districts would enable the state to take a closer look at teacher compensation inequities. The current system does not allow for comparison because the districts are operating under entirely different organizational structures. Illinois needs an organization system which allows a greater medium for comparison before teacher salary schedules can be adequately judged against one another.


53 Appendix C provides examples of three salary schedules, one each from a high school, an elementary school, and a unit school district.
Due to disparities in compensation, teacher turnover is a costly epidemic which plagues many low income districts every year. Often a teacher completes his or her first year in the workforce at a low income district and searches for a position in a wealthier area because the salary schedule is considerably more generous. Similarly, young teachers are encouraged to move to school districts with higher salary schedules within their first few years of teaching because many school districts will not recognize years of experience past a certain maximum. For example, it is not uncommon for a teacher with 20 years teaching experience to move to a different district and have to start on the new district's salary schedule as a teacher with only 5 years experience. One of the main reasons teachers leave their positions is job dissatisfaction, and low salary is a direct cause of that discontent.

Teachers tend to get caught as the middleman between administrators and students and end up bearing a heavier financial burden than they should. Administrators who have control over discretionary spending often overlook the teacher's tendency to spend his personal income on classroom materials. Funding requests for small classroom items are time-consuming, and many teachers become frustrated by the need to formally request funds for these small items. According to the 1996 Survey on the Status of the American Public School Teacher, an average of $408 per teacher of personal funds was spent on general, necessary classroom supplies.

[This] nationally representative data [suggests] that in 1996, a workforce numbering about three million teachers donated a total of well over one billion dollars of educational materials to their schools. This kind of teacher subsidization of the school system received unprecedented recognition in federal legislation, proposed by the Bush administration in 2001, to provide tax deductions to teachers for their out-of-pocket expenditures for classroom materials\textsuperscript{58}.

The Working Families Tax Relief Act of 2004, an amendment to the Job Creation and Worker Assistance Act of 2002, provided a tax credit of no more than $250 for school supplies as a deduction for Adjusted Gross Income (AGI)\textsuperscript{59}. Therefore, this deduction is non-taxable and reduces the teacher’s taxable income. Although the provision expires at the end of 2005, it is likely to be renewed or extended\textsuperscript{60}. The credit covers a portion of non reimbursed classroom expenses, but cannot reduce the teacher’s tax liability to zero. This credit provides a small amount of progress in resolving the issue of teacher personal spending on classroom items for many suburban and rural schools. However, low income inner city schools often lack basic supplies, such as toilet paper in their bathrooms and beakers in their science labs\textsuperscript{61}. Therefore, teachers either do without supplies or purchase them from their own pockets.

c. Teacher Accountability

Teacher accountability directly affects school funding because lack of accountability often requires changes in salary schedules or merit compensation. The overall need for quality teachers should cause construction of competitive pay scales.


reality, teachers who lack accountability or certification are often cheaper for a district to retain, so the quality of education suffers as a result.

The teaching requirements in Illinois are not sufficient indicators of whether a teacher is qualified to be teaching a subject.

The teaching occupation is plagued by unusually restrictive and unnecessary entry barriers—teacher training and teacher licensing requirements, in particular. In this view, as a result of these rigid bureaucratic regulations large numbers of high-quality candidates are discouraged from getting into the occupation.

For example, a professional with a PhD and twenty years of experience in his or her field is restricted from teaching a high school course in that particular discipline because he lacks a teaching certificate. However, the high school teacher with a certificate from the State of Illinois to teach in that particular area generally has no practical experience in that field, outside of student teaching or practicum experience. He simply has an undergraduate secondary education minor with a specialty degree. “As a result, over half of all secondary school students enrolled in physical science classes (chemistry, physics, earth science, or space science) are taught by teachers who have neither a major nor a minor in any of these physical sciences.”

Furthermore, studies such as the Schools and Staffing Survey (SASS) calculate the actual numbers of teachers who teach out-of-field. “The primary focus of most of our analyses is to show how many secondary school teachers do not have even minimal academic credentials—usually defined as neither a major nor a minor—in their teaching

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fields. Even teachers themselves have admittedly felt under prepared to teach certain subject areas. Discrepancies in teacher certification significantly reduce teacher quality, creating a disadvantage for students who could benefit from having an experienced professional as a teacher, and the bulk of these discrepancies arise in districts with limited financial resources.

In 2003, under Gov. Rod Blagojevich, Illinois approved a plan to require new recertification standards for school administrators. The bill also requires at least 100 hours of continuing professional development over five years. Additionally, initial teacher training needs to include practical experience in a specialty field, and likewise, those professionals who have a significant level of practical experience should be able to teach a high school level course in that discipline. With this action, however, the professional should also be required to complete the same hours of professional development that a certified teacher would be required to perform.

Inner city teachers often lack the motivation to continue working in low income areas. Teachers finish their four year colleges and go on to find jobs, but what makes a good teacher is not always the education he received. A teacher must possess the spirit to want to make a difference in the lives of young children, and for inner city schools or low income schools, many teachers simply do not feel this passion. "Warmth and humor and contagious energy cannot be replicated and cannot be written into any standardized

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curriculum. If they could, it would have happened long ago. There is no definitive solution to the issue of teacher "burn out."

Unfortunately, passion for teaching and deserved monetary supplementation do not coincide in inner city or low income schools. Therefore, schools which are most at risk and at need for passionate teachers instead are left with those educators who are burned out or simply lack the fiery, determined attitudes necessary to push at-risk, inner city students to their full potentials. Some are not even certified teachers. Some of them only show up to school a few days a week. "On an average morning in Chicago, 5,700 children in 190 classrooms come to school to find they have no teacher. The number of children who have no teachers on a given morning in Chicago's public schools is nearly twice the student population of New Trier High School in nearby Winnetka." The schools with the greatest need are the schools which, due to funding shortages, are often stuck with substandard educators, or sometimes none at all.

There are, of course, a select group of teachers who value service in education above all else and are willing to accept the drastically lower salary schedules of inner city schools in exchange for the success of even one single child. For those who take this risk, there are tangible rewards, including tax deductions, loan forgiveness, and federal housing grants, among others. However, the costs of living often outweigh the desire to

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make a difference, as teachers themselves have difficulties finding affordable urban housing.71 Teachers operating in areas of low income and low success rates often feel pressured to make drastic changes within short periods of time. Therefore, they sometimes practice unethical and illegal behaviors. A study conducted in the Chicago Public Schools (CPS) from 1993 to 2000 showed teacher cheating was just as common as student cheating.72 Results from all standardized testing in the CPS during that time period were turned over to a small group of economists. The results were studied in an economic context, and the conclusion was that approximately 5% of the teachers in the CPS were cheating on standardized tests. The teachers who were caught in the study were accordingly terminated from employment and the school system had a much more in-depth look into what was going on in its schools. The result was greater monitoring of teachers; however, there is no way of knowing if the continued monitoring has paid off today, as no subsequent studies have been conducted.

Chicago implemented a high stakes testing system in 1996, meaning that any school whose test scores are not indicative of a quality education system is placed on a warning list. In 2002, President Bush signed into effect NCLB,73 which made high stakes testing mandatory for all states.74 Prior to this law, few teachers were concerned about standardized testing because its results had no consequences. However, once the government started regulating progress, Chicago students suddenly started improving their grades at a rapid rate. Teachers in many districts were suddenly getting bonuses for

73 No Child Left Behind is discussed in further detail in Section IV.a.
the improvement in their students. In one California district, teachers whose students performed well on standardized tests received $25,000 bonuses. In a flawed system, the only way to reduce dishonest activity is through monitoring and enforcement, and the only way to effectively monitor and enforce teacher accountability is through legislative action. Illinois needs a law which allows it further oversight into educational practices.

d. Private Education:

Some of the large inconsistencies in education and educational funding exist between private and public schools. Teachers in public school districts earn more annually within their first few years of teaching than private school teachers. The average teacher salary for the 2002-03 school year was $25,888 for public school districts and only $20,302 per year for private schools, which are less likely to use a salary schedule than public schools. Due to disparities in teaching requirements, educators at private schools averaged a lower percentage of professional development activities. These activities include conferences, continuing education, or further study in their areas of focus.

The issue of private education does not raise as much concern in suburban or rural areas as in urban districts. The number of students attending private suburban schools has experienced little fluctuation since the 1970's, and is unlikely to see a drastic difference any time soon. Students living in affluent areas, where the district performance tends toward the higher end of the state spectrum, are more likely to attend private schools. It is these taxpayers whose revenue-producing properties support local public schools. It is also these taxpayers who end up paying not only for the cost of their

child's private education but also for the cost of local public education\textsuperscript{77}. However, as property taxes are essentially subsidized through tax credits, most of the funds paid by residents end up being returned to them.

The situation in urban public schools causes issues much greater than in suburban areas. The "degree of equanimity in failure has led most affluent parents in Chicago to avoid the public system altogether\textsuperscript{78}." Mayors, legislators, and even the 1989 school board president refuse to send their children to public schools because of the blatant and colossal inequities in educative advantages. "Unless we have the wealth to pay for private education, we are compelled by law to go to public school—and to the public school in our district. Thus the state, by requiring attendance but refusing to require equity, effectively requires inequality\textsuperscript{79}.”

Although No Child Left Behind now requires choice, most Chicago public school children have nowhere to go. Private school vouchers are only available to students with the caveat that most private schools are already operating at their capacity and cannot accept new students. Therefore, underprivileged inner city children are forced to rotate around in an incessant circle of disappointment until, by some miracle, they are granted acceptance to a private school on a state voucher. Then, and only then, are they given the chance at a successful future, for by remaining in the inner city public school system they are invariably decreasing their chance for graduation.

IV. Legislation

a. No Child Left Behind

Perhaps the most important, nationally implemented legislative act of this generation, in terms of education, is the No Child Left Behind Act (NCLB), signed into effect in 2002. The Act outlines the steps necessary for successful education of the nation’s students and is a revision of the 1965 Elementary and Secondary Education Act (ESEA). The specific goals of the law are set forth as follows:

1. All students will reach high standards, at a minimum attaining proficiency or better in reading and mathematics by 2013-2014.
2. By 2013-2014, all students will be proficient in reading by the end of the third grade.
3. All limited English proficient students will become proficient in English.
4. By 2005-2006, all students will be taught by highly qualified teachers.
5. All students will be educated in learning environments that are safe, drug free and conducive to learning.
6. All students will graduate from high school.

The act sets forth measurement standards from state to state, based on standardized testing and teacher accountability, among other factors. However, Illinois put no funding into Title I, Teacher Accountability between 2003 and 2005. The legislation requires that each district show adequate yearly progress (AYP), at the risk of losing students to other “choice” districts or necessitating state intervention and additional funding for technical assistance. Without providing funding for increased accountability, Illinois is sending the message to its schools that accountability is a local issue that must be resolved by local school boards and administrators. However, if Illinois were to put more funding into increasing teacher accountability, the bottom line is that it would require less funding for remedial programs later on.

80 "No Child Left Behind." Illinois State Board of Education. 22 May 2006 <http://www.isbe.state.il.us>.
81 "No Child Left Behind." Illinois State Board of Education. 22 May 2006 <http://www.isbe.state.il.us>.
Under Illinois' law, students in districts with two consecutive years of poor academic performance may enroll in "choice" schools within 30 days of parent notification\(^2\). Students attending school in a district that does not meet the standards for AYP may be permitted to attend any school of their choice in that district that has made AYP, or in some cases they are given vouchers for attendance at private schools. For a district in which every school is in school improvement, there must be a reasonable agreement with a district in close proximity for students to attend the school which has reached AYP. In the case of funding or space limitations, districts are to give first priority to the lowest achieving students from the lowest income brackets. Students who choose to exercise the choice option are provided with transportation funding only for the amount of time during which the original school is in school improvement, but the student is welcome to remain at the choice school until he reaches the highest grade level of that school\(^3\).

From 1993-1999, the nation saw the largest increase in the number of students who attended a chosen public school rather than their assigned public school\(^4\). This increase was largely related to those children who came from low income areas, presumably because the funding in those areas is significantly less sufficient\(^5\). The system raises the question of equity among districts. If a child is given the choice to attend school in a more successful district, more even disbursement of funds throughout the state would eliminate the need for choice schooling. All districts would provide equal

\(^2\) Appendix D exhibits a sample parent notification letter, as well as a sample school choice option form.

\(^3\) "Overview of Public School Choice for Illinois Schools." Illinois State Board of Education. 22 May 2006 <http://isbe.net>.


\(^5\) The information provided assumes that in some cases the public assigned school is the same as the public chosen school.
and adequate education because all schools would have access to the same fiscal resources. By enacting a requisite consolidation of districts, the state would be providing its students with greater opportunities within their own districts and less money would be spent on travel expenses and choice fees.

Another issue some districts are experiencing due to NCLB involves special education students. The law requires that every single student attending a particular school be brought up to grade level; however, for some students with autism, mental retardation, or other disabilities, it will never be possible to reach government mandated standards. Therefore, schools with large special education programs are often deemed as “failing” because the level of these students does not meet the unrealistic standard. An amendment needs to be added to this rule which would allow students with special needs more realistic learning standards, thereby removing several schools from the AWS list.

NCLB is up for renewal in September 2007, so until then, politicians will have to debate over proposed changes to the law. Since no schools met the criteria for 100 percent highly qualified teachers by the 2005-06 school year, lawmakers will be working to simplify the requirements. There will also be much debate regarding funding for districts whose fiscal resources are not sufficient to fund the requirements of the law. In this matter, it is the responsibility of the state to step up and take control of NCLB funding.

b. Other State Legislation

In addition to NCLB, there are several state bills that are aimed at school improvement and educational growth. SB 2235 (Grow Your Own Teacher Grant

expansion) is an Illinois bill that outlines several steps for teacher improvement in Illinois, pending signature by Gov. Rod Blagojevich. Included in the bill is a stipulation that allows loan forgiveness or continuation for those teachers who accept a temporary pay cut to teach in low income districts\(^87\). The overall effect this law would have on the teaching profession would be a greater amount of qualified teachers actively pursuing jobs in low income areas.

Similarly, SB 2546 (Teacher Certification Data Collection) allows the state the right to collect data from any college or university that prepares students for teaching certification in Illinois. The bill also grants the right for the state to publish information regarding certification pass rates and similar statistical information\(^88\). This freedom of information would allow the state a more comprehensive form of insight into teacher monitoring and accountability standards.

Senate Bill 2795 would allow school districts greater ease in consolidation, giving local governments more control of their school systems. If schools in a city consolidate into a unit district, there would be a more unified system of control and oversight. The bill is pending signature from Gov. Blagojevich, having already gained approval under sponsorship of State Representative Michael K. Smith (D-Canton) and State Senator George P. Shadid (D-Peoria)\(^89\). This legislation would create an opportunity for struggling districts to consolidate, but it would not force uninterested districts in doing so. The state should enact the law under the stipulation that all schools must consolidate into unit districts to create conformity in the organization of education in Illinois. The bill as it

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\(^{87}\) "Governmental Relations." Illinois State Board of Education. 22 May 2006 <http://www.isbe.state.il.us>.

\(^{88}\) "Governmental Relations." Illinois State Board of Education. 22 May 2006 <http://www.isbe.state.il.us>.

currently stands creates problems, as previously stated, with teacher compensation and overall district spending. Consolidated or unit school districts would have an overall more even pay scale, drawing teachers away from those schools which have large disparities in salary schedules.

VI. Conclusions and Recommendations:

The gross inequities in educational funding are evidenced by the lack of quality education in some urban areas and the excess of funds in wealthier areas. Without equity in funding, there can be no equity in education; therefore, students in poorer communities are given fewer opportunities for educational success. Likewise, there can be no student success without proper teacher training and accountability, both in and out of the classroom. Both of these issues can be solved through systemic change, by creating greater standards for teachers and by drawing teachers to urban schools through equality in compensation.

Until there are major changes in the way Illinois funds education, each of these issues will remain to some extent, mainly fraud and teacher inequities. As previously stated, some states fund education through a special sales tax on certain items, which Illinois could easily enact, earning as much as 3% toward educational funding on every retail sale made in the state. Another possibility is to impose a gambling tax or lottery in which the proceeds are directed immediately to the education system for disbursement throughout the state. The state government has recognized the need for educational funding reform and is taking small steps toward improvement; however, these steps need to be greater, as the cost of education is rising at a rate disproportionate to state allowances.
There are two main steps Illinois needs to take toward education funding reform. First, it needs to enact a system by which it centralizes property tax revenues from those properties which have an Equalized Assessed Valuation above a reasonable average for the state and distribute the excess revenues from those taxes among districts with lower EAV. This plan would force those districts which spend extravagantly to decrease expenditures, allowing additional funding to go directly to those districts which cannot afford textbooks and chalk. This plan would not only allow wealthy schools to operate at or close to their current level of excellence but would also increase the capacity of low income districts to provide an equally acceptable level of education through increased funding.

Second, the State needs to enact a system by which all districts are consolidated into unit districts, thereby creating an approach through which district salary schedules may be compared and eventually become uniform. Until equal pay opportunities are provided for teachers in a statewide manner, students in wealthier districts will continue to receive greater educational opportunities. This action would create a more level playing field for teacher compensation in order to more evenly disperse the teacher population among wealthy and poor districts.

It could be argued that politics and education are not related and should not be related. However, it is an unequivocal fact that political resources are needed to improve the education system. Without politics in education there can be no improvements in teacher accountability, and voters will not approve changes in funding without increased accountability. Which will come first: responsibility in teaching or more equitable funding? There is no right answer to this question, but at some point, action needs to be
taken on both sides to increase the quality of education in Illinois. There can be no improvement without a willingness to change.

The need for education reform in Illinois is obvious and critical. Through governmental action, legislation, school pressure, and community pressure, positive changes can be made to generate better results in educating Illinois' children. Until there is a reduction in inequity, students in wealthier districts will continue to receive a relatively better education. This difference is based solely on funding. When equal funding is provided for all students in all schools, the State of Illinois can finally be proud that it has created a successful, equitable system of educating its children. On the road to that achievement, it is important to remember that "these are innocent children, after all. They have done nothing wrong." Each and every one of them has a right to receive the highest quality education that can be offered, and it is the responsibility of the state to deliver that education.

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Appendix A:

Wealth Neutrality Graphs

Wealth Neutrality by District Type

Not Wealth Neutral

Wealth Neutral

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Appendix B:
Certificate of Tax Levy

ILLINOIS STATE BOARD OF EDUCATION
School Business and Support Services
Division
100 North First Street
Springfield, Illinois 62777-0001
217/785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

<table>
<thead>
<tr>
<th>District Name</th>
<th>District Number</th>
<th>County</th>
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Amount of Levy

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<tr>
<td>Operations &amp; Maintenance</td>
<td>$__________</td>
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<tr>
<td>Transportation</td>
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<td>Working Cash</td>
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<td>Fire Prevention &amp; Safety *</td>
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<tr>
<td>Tort Immunity</td>
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<tr>
<td>Special Education</td>
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<tr>
<td>Leasing</td>
<td>$__________</td>
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<tr>
<td>Other</td>
<td>$__________</td>
</tr>
<tr>
<td>Total Levy</td>
<td>$__________</td>
</tr>
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See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of $0 dollars to be levied as a special tax for educational purposes; and
the sum of $0 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of $0 dollars to be levied as a special tax for transportation purposes; and
the sum of $0 dollars to be levied as a special tax for a working cash fund; and
the sum of $0 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of $0 dollars to be levied as a special tax for social security purposes; and
the sum of $0 dollars to be levied as a special tax for fire prevention, safety, energy conservation,

92 "Certificate of Tax Levy (ISBE 50-02) is Used by School Districts." Illinois State Board of Education. 23 Mar. 2006 <www.isbe.state.il.us/>. 
of disabled accessibility, school security and specified repair purposes; and
the sum of $0 dollars to be levied as a special tax for tort immunity purposes; and
the sum of $0 dollars to be levied as a special tax for special education purposes; and
the sum of $0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of $0 dollars to be levied as a special tax for ___________________; and
the sum of $0 dollars to be levied as a special tax for ___________________, on the taxable property of our school district for the year 2005.

Signed

this day of __________ 2005

(President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. _______________ in County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2005, was filed in the office of the County Clerk of this County on __________, 2005.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year ___________________, is $ _______________.

(Signature of County Clerk)

(Date)

(County)
Appendix C (1):
Sample Salary Schedule- Elementary

Oak Park Elementary District 97 - Certified Salary Schedule FY 05 - 06

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Appendix C (2):
Sample Salary Schedule - High School94

APPENDIX A3
EVANSTON TOWNSHIP HIGH SCHOOL DISTRICT 202
EVANSTON, ILLINOIS 60204
2006-2007 COMPENSATION SCHEDULE FOR TEACHERS

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Article XII,D: Teachers who qualify for placement on the top of the schedule recognizing the completion of twenty (20) years experience if the schedule were so extended, shall have $1,550 added to their annual compensation.

| 62,911 | 93,700 | 98,161 | 103,961 |

After twenty-five (25) years of such experience, they shall have an additional $1,250 added to their annual compensation.

| 64,161 | 94,950 | 99,411 | 105,211 |

### Appendix C (3):
Sample Salary Schedule - Unit District

**Aurora East School District 131**

**APPENDIX A-2**

Salary Schedule 2005-2006

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Appendix D: Sample Choice Letter and Form

SAMPLE PARENT NOTIFICATION LETTER

Dear:

The school which your child attends has not met state and federal expectations for student achievement. As a result, the No Child Left Behind Act of 2001 requires that you be offered the opportunity to send your son or daughter to a public school not identified in school improvement in the (district name). The purpose of this letter is to notify you of that requirement and to ascertain whether you would like to transfer your child to another school in the district.

The following is a list of schools that have met state and federal student achievement expectations from which you can choose to transfer your child:

Name and address of schools available to accept transfers.

(NOTE: If there are no or limited choices available in the district, parents must still be notified of their right to choice with an explanation as to why there are no or limited choices. Such notification might also inform parents of the option of supplemental services for those children who are eligible.)

The attached district school report card data includes information on the academic achievement of the school or schools to which your child may transfer.

The decision to transfer your child from his or her current school to a school that has met state and federal student achievement expectations can only be made at this time and is effective for the entire school year. The district can provide or pay for transportation for your child to and from the new school. However, the school district is no longer obligated to provide transportation for the student after the end of the school year in which the student’s school of origin is no longer identified for school improvement, corrective action, or restructuring.

Your child can attend the school that has met state and federal student achievement expectations until he or she has completed the highest grade offered in that school, provided the school continues to meet its expected achievement levels.

If you choose to transfer your child to a public school in this district that has met state and federal student achievement expectations, please complete this form and return it to __________________ by ____________________ (a date that is 30 days from the date of this letter).

If you have any questions, please contact __________________ at __________________.

Sincerely,

____________________________

Works Cited


"Certificate of Tax Levy (ISBE 50-02) is Used by School Districts." Illinois State Board of Education. 23 Mar. 2006 <www.isbe.state.il.us/>.


"Governmental Relations." Illinois State Board of Education. 22 May 2006


"No Child Left Behind." Illinois State Board of Education. 22 May 2006 <http://www.isbe.state.il.us>.


"Understanding School Finance: Twelve Questions and Answers." Illinois Association of