



PLAYING FAVORITES

Education pension spending favors wealthy, suburban schools

ILLINOIS POLICY
INSTITUTE



CONTENTS

Glossary	2
Playing Favorites: Education pension spending favors wealthy, suburban schools.....	3
The problem	3
Our solution.....	6
Why this works	7
Appendix A. Overview of school districts in Illinois (not including Chicago Public Schools).....	8
Appendix B. Methodology.....	10
Appendix C. Additional charts.....	11
Appendix D. Fiscal year 2010 data for all districts	15
Appendix E. Pensions vs. GSA	43
Endnotes	46
Guarantee of quality scholarship.....	46

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.

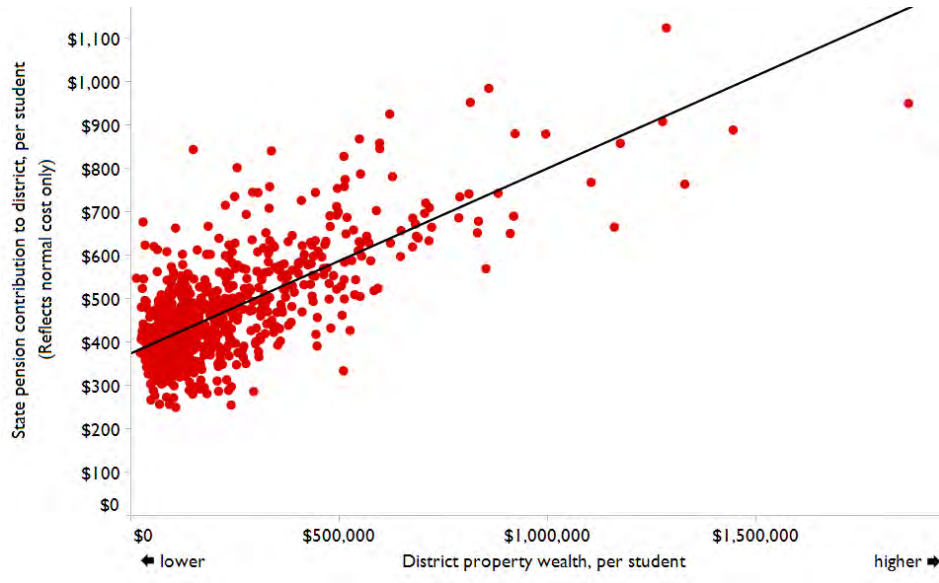
Graphic 1 illustrates how Illinois' wealthier school districts, those with high property valuations, tend to receive the largest pension subsidies from the state. The graphic is based on the normal costs of pensions paid for by the state, which is assuming the role of employer on behalf of local school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

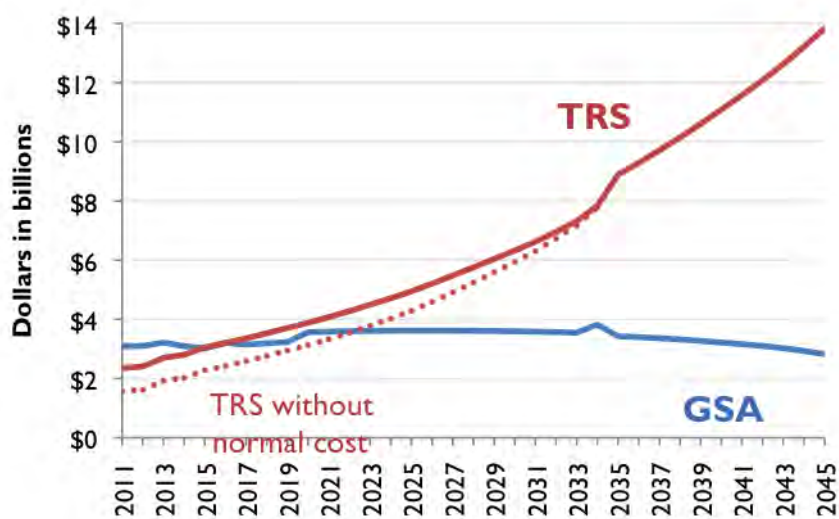
When juxtaposing state dollars spent on GSA and the state's contributions to TRS, one might say a simple solution is to allocate additional funds to GSA. But the state's fiscal reality is that only a limited amount of money is available for education funding. The state's required pension contributions 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)

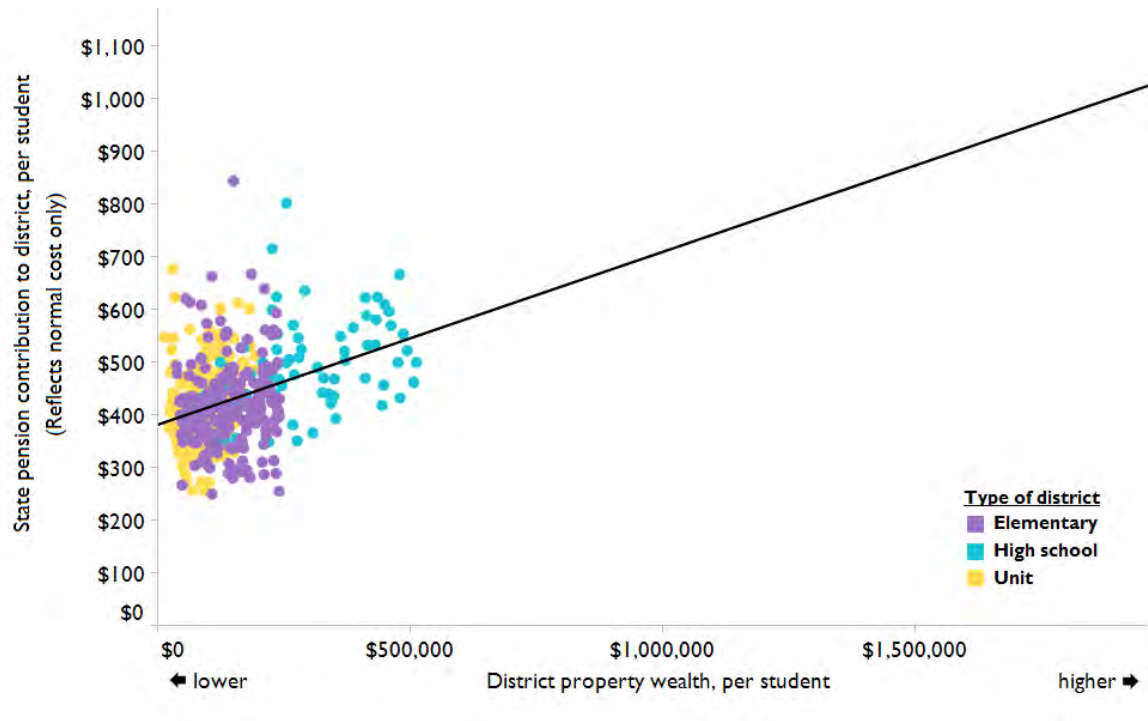
This graphic shows how different types of school districts (elementary, high school and unit districts) are distributed in the Graphic 1 scatter plot. As the color coding reveals, unit districts (yellow) are clustered toward the lower side of property wealth per student, while high school districts have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

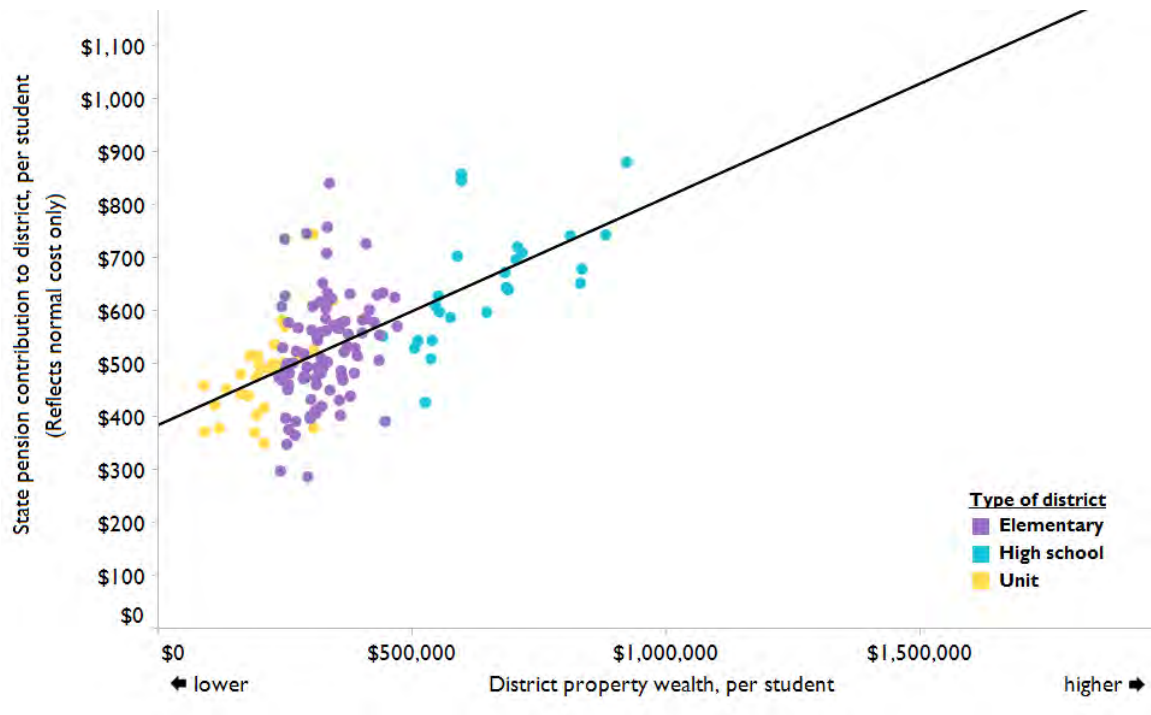
This graphic focuses solely on foundation funding level districts, which have lower property wealth. The color coding reveals that unit districts (yellow) tend to have less property wealth per student than elementary (purple) and high school (turquoise) districts. The trend line for foundation level 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**

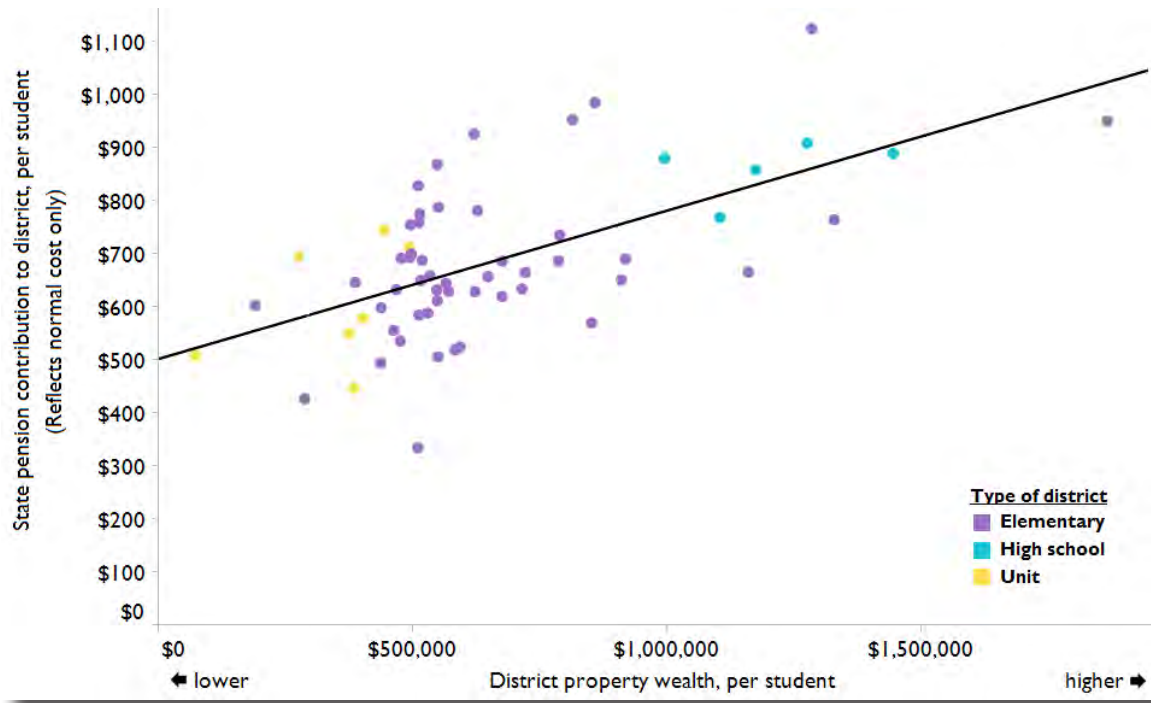
This graphic focuses solely on alternate funding level districts, which have moderate property wealth. The color coding reveals that unit districts (yellow) tend to have less property wealth per student than elementary (purple) and high school (turquoise) districts. The trend line for alternate level 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
Norridge 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
Virden 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 1	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 1	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
OFallon CCSD 90	St Clair	Elementary	Foundation	3,285	\$1,280,338	\$390	\$168,320	\$60,049
OFallon 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
Carterville 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
Kinnikinnick 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)**

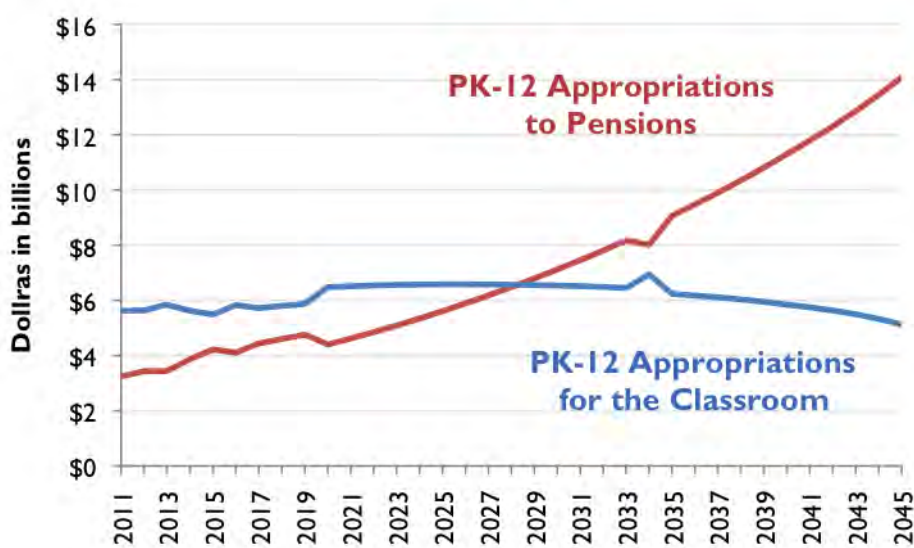
District	County	Type of district	District funding formula	Average daily attendance	How much state paid on behalf of school districts to cover normal cost of teachers' pensions	State pension spending per student (2010 normal cost)	District property wealth per student	Average teacher salaries
Riverview 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.

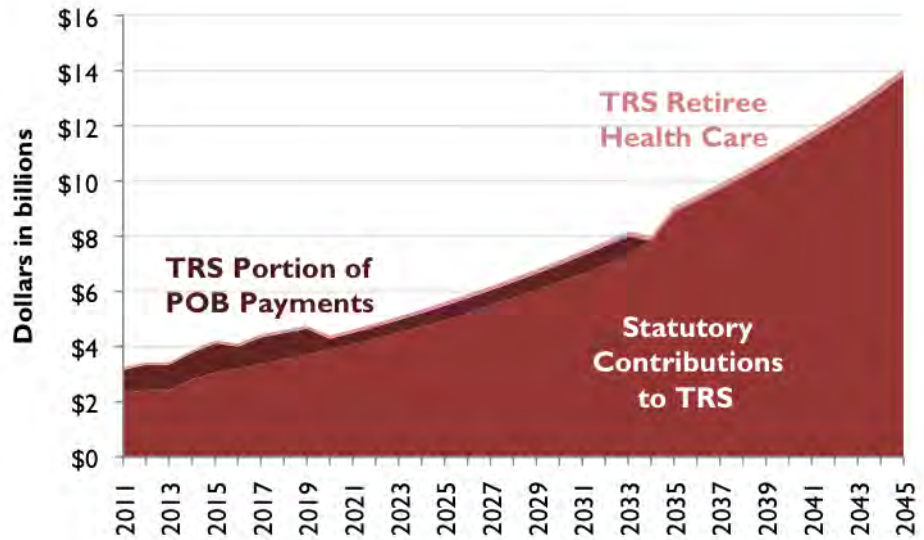
For more information on the methodology of these charts, please see "Pensions vs. Schools" at www.illinoispolicy.org/pensionsvschools.

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



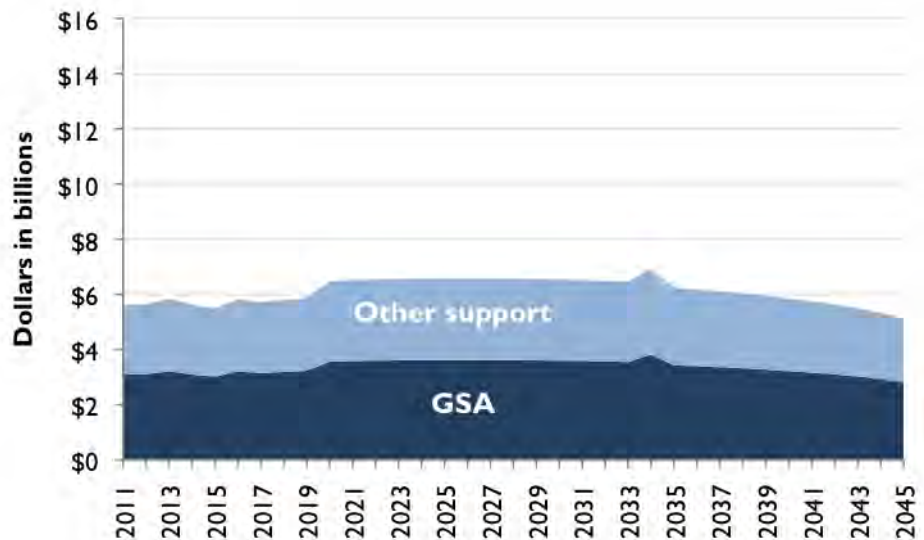
Source: Commission on Government Forecasting and Accountability, Illinois State Board of Education, Chicago Public Schools and Illinois Policy Institute calculations. Assumes that total education funding (operating and retirement spending) will grow at 2.3 percent, which is the rate the Commission on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

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

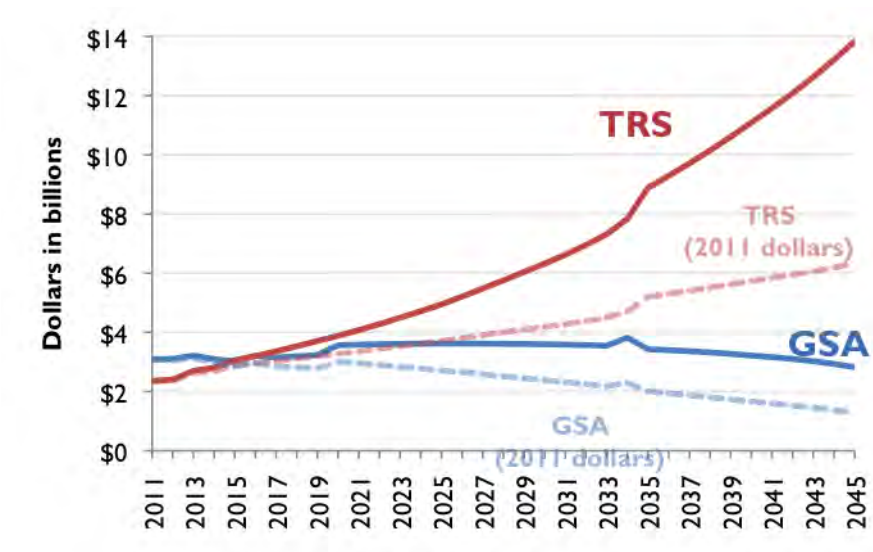


Source: Commission on Government Forecasting and Accountability, Illinois State Board of Education, Chicago Public Schools and Illinois Policy Institute calculations

GRAPHIC E3. PK-12 APPROPRIATIONS FOR THE CLASSROOM



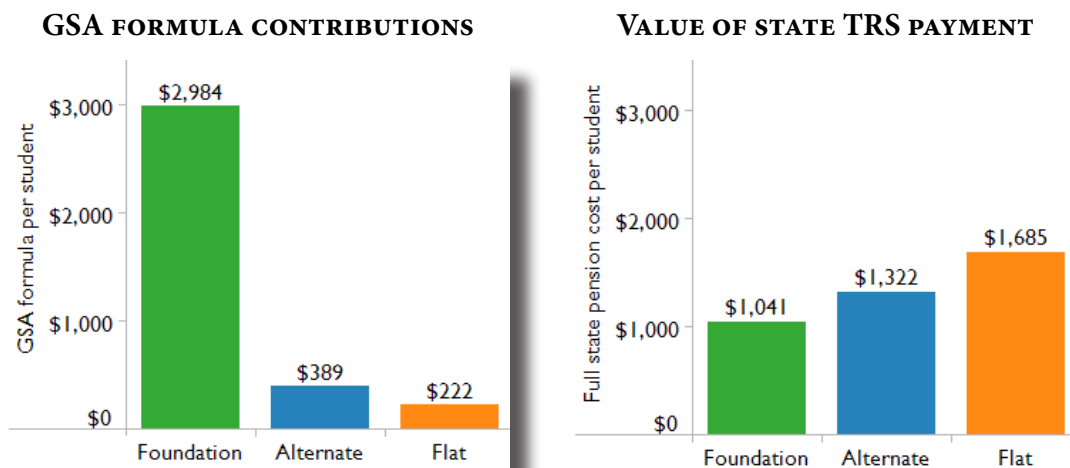
Source: Commission on Government Forecasting and Accountability, Illinois State Board of Education, Chicago Public Schools and Illinois Policy Institute calculations. Assumes that total education funding (operating and retirement spending) will grow at 2.3 percent, which is the rate the Commission on 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 Office⁸ 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 sub-urban 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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