

New U.S. Census data: Illinois education spending soars while outcomes flatline

Neighboring states achieve better student outcomes while spending far less

By: Ted Dabrowski and John Klingner

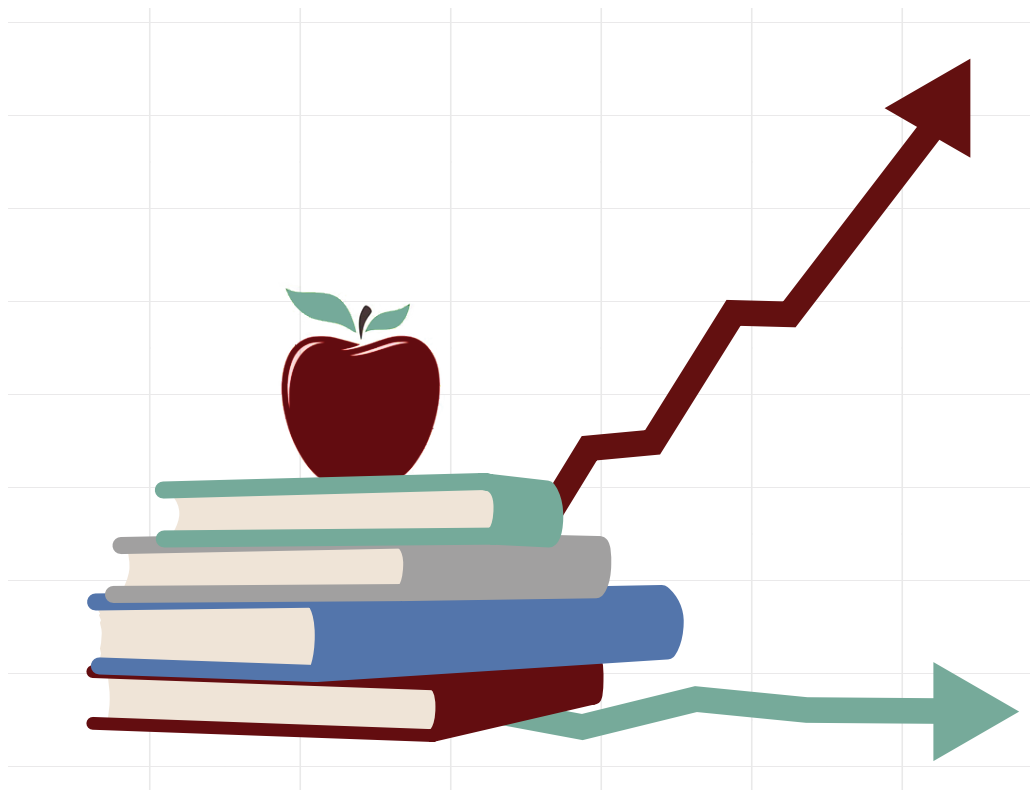


Table of Contents

New 2019 data helps dispel the claim that IL needs more Pre-K to 12 education funding.....	3
Key findings	4
Percentage growth in per student spending	5
Illinois 2019 per student spending.....	7
Illinois' spending growth is not just due to pension costs	9
Resources up, enrollment down.....	10
Achievement has flatlined despite Illinois' increased spending	11
Illinois needs reforms, not more spending	13
Appendices	14
Endnotes	17

New 2019 data helps dispel the claim that Illinois needs more Pre-K to 12 education funding

A Wirepoints analysis of new U.S. Census education finance data for 2019 dispels the constant claims by lawmakers and education officials that Illinois needs billions in additional Pre-K to 12 funding. At \$16,227 per student, Illinois spent more in 2019 than every state in the entire Midwest, a position it has held since 2010.¹

More importantly, Wirepoints found Illinois’ per student spending grew 70 percent between 2007 and 2019, the most in the nation. That’s nearly two times more than the national average over the same period.

All that additional funding hasn’t translated into better outcomes for Illinois students. Wirepoints analyzed National Assessment of Educational Progress (NAEP) data and found that Illinois test scores have basically flatlined since 2007.² And it’s not as if those scores were high to begin with. Illinois’ neighbors spend far less per student and achieve far better results.

These findings matter because there’s been a constant push in Illinois to keep increasing education funding. Lawsuits for more state funding have been a common occurrence for decades.

More recently, former Gov. Bruce Rauner declared the state’s education spending inadequate in 2017 and worked with the educational establishment to pass a new “evidence-based” funding model that demands a total of \$7 billion in additional state spending over a decade.³ Gov. J.B. Pritzker has embraced that same “underfunded” narrative and continues to push for additional funding every year.⁴

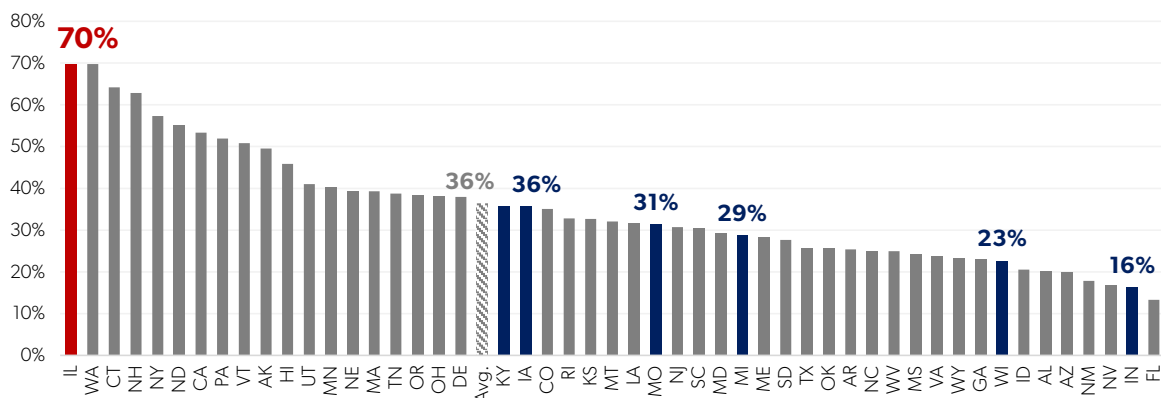
But what’s lost in the spending demands of politicians and education officials is that Illinoisans already pay one of the highest overall tax burdens – and the nation’s 2nd-highest property taxes⁵ – for a system that includes:

- Hundreds of overlapping, duplicative school districts, many that serve just one school or fewer than 600 students.⁶
- A bloated, growing administrative bureaucracy, where non-teaching and administrative staffing has skyrocketed compared to the growth in teachers and students.⁷
- Retirement perks, like unused sick leave, salary spiking, double-dipping, pension pick-ups and compounded 3 percent COLAs that drive up pension costs.⁸
- A regressive pension funding system that overwhelmingly benefits wealthier school districts at the expense of needier ones.⁹
- Multimillion-dollar lifetime pensions for thousands of district administrators.¹⁰

All that and more has served to siphon away billions in direct funding for classrooms and Illinois’ neediest districts. It’s also pushed property taxes to levels that are far higher than in the rest of the country.

Illinois had the nation’s highest growth rate in Pre-K to 12 per student spending 2019 vs. 2007

Cumulative percentage growth in per-student Pre-K to 12 education spending (federal, state and local) by state, 2007 to 2019



Source: U.S. Census Bureau, "Annual Survey of School System Finances"

Key findings

Illinois lawmakers should focus on how to better spend the education money Illinois already has. But to get there, the narrative that Illinois doesn't spend enough must be rebutted. That is the subject of this report.

The key findings of Wirepoints' analysis include:

1. Illinois education spending per student grew more on a percentage basis than any other state in the country. At 70 percent, Illinois' spending growth (local, state and federal) over the 2007-2019 period was almost double the national average (36 percent) and five times greater than Florida (13 percent), the state with the smallest education funding growth in the country. Wirepoints chose 2007 as the starting year to avoid the volatility in education funding during the Great Recession.

If Illinois' education spending since 2007 had grown at the same pace as the national average, Illinois would be spending \$6 billion fewer dollars on education today. For context, Illinois spent a total of \$37 billion in 2019 (includes federal, state and local funding).

2. Illinois spent far more per student than any other state in the Midwest in 2019. At \$16,227, Illinois spent 16 percent more than North Dakota (\$14,004), 27 percent more than Michigan (\$12,756), 60 percent more than South Dakota (\$10,139) and 23 percent more than the national average (\$13,187). Across all 50 states, Illinois ranked 12th-highest in total per student spending. Adjusted for cost-of-living, Illinois ranked 8th-highest.

3. Even Illinois' neediest districts, on average, spent more per student than the overall average in other Midwest states. Illinois' neediest districts (those designated Tier 1 under Illinois' evidence-based funding model) spent \$15,216 per student in 2019, more than the average per student spend in every other Midwest and neighboring state.

4. Illinois' education spending growth is still one of the nation's highest even when controlling for rising pension costs. Even after removing pension contributions from Illinois' expenditures – *while leaving pension spending intact in all other states* – Illinois' per student spending still grew the 10th-most in the nation (49 percent) between 2007 and 2019.

5. Illinois' increased spending has done little to nothing to improve students' NAEP scores. Illinois' National Assessment of Educational Progress (NAEP) math and reading scores for both fourth- and eighth-graders have remained virtually flat over the 2007-2019 period. For example, the average math score for fourth-graders was 237 in 2007. In 2019, it was the same. In reading, scores declined to 218 in 2019, down from 219 in 2007.

6. Neighboring states achieve better student outcomes while spending far less than Illinois does. Illinois' neighbors spent 30 to 60 percent less on education per student in 2019. Yet students in those states largely outscore Illinois students on the NAEP. For example, all Illinois neighbors except Michigan had a higher percentage of fourth-grade students score "proficient" in Math, and all neighbors had more fourth- and eighth-grade students score "proficient" in Science.

7. Illinoisans already pay the nation's 10th-highest state and local tax burden, and yet lawmakers want even more taxes to fund education. Illinoisans' taxes include the nation's 2nd-highest property taxes, nearly two-thirds of which pay for school district costs. Despite that combined state and local burden, lawmakers and education officials keep demanding the state spend billions more on Pre-K to 12 education.

Percentage growth in per student spending

As mentioned above, recently-released U.S. Census data shows Illinois per student education spending grew 70 percent between 2007 and 2019, more than any other state in the nation. Wirepoints chose 2007 as the base year to avoid the volatile funding period that occurred during the Great Recession.

In total, Illinois spent \$16,227 per student in 2019, up from \$9,555 in 2007. By comparison, the national average was \$13,187 per student in 2019, up from \$9,666 in 2007. Overall, national Pre-K to 12 spending grew 36 percent over the period.

Washington, the state with the second-highest growth in the nation over the period, had an increase nearly identical to Illinois. The three other states in the top five, Connecticut, New Hampshire and New York, are all high-spending Northeastern states that grew their spending by more than 50 percent.

The bottom five states, Arizona, New Mexico, Nevada, Indiana and Florida, all grew their per student funding by less than 20 percent over the period. See Appendix A for a full 50-state comparison of per student spending and growth rates.

Education spending growth: Top and bottom five states

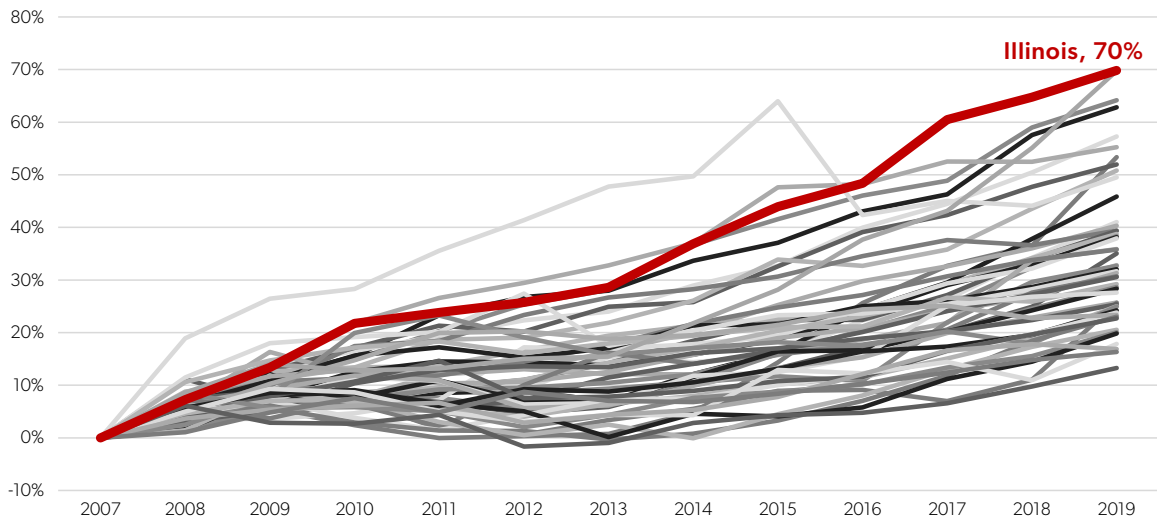
Growth in total per student Pre-K to 12 education spending (federal, state and local) by state, 2007 to 2019

State	2007	2019	Difference	Growth	Rank
Illinois	\$9,555	\$16,227	\$6,672	69.82%	1
Washington	\$8,377	\$14,223	\$5,846	69.79%	2
Connecticut	\$12,979	\$21,310	\$8,331	64.19%	3
New Hampshire	\$10,723	\$17,462	\$6,740	62.86%	4
New York	\$15,981	\$25,139	\$9,158	57.31%	5
...
U.S. Avg.	\$9,666	\$13,187	\$3,521	36.42%	--
...
Arizona	\$7,196	\$8,625	\$1,429	19.86%	46
New Mexico	\$8,635	\$10,177	\$1,542	17.85%	47
Nevada	\$7,993	\$9,344	\$1,351	16.90%	48
Indiana	\$8,938	\$10,397	\$1,459	16.32%	49
Florida	\$8,514	\$9,645	\$1,132	13.29%	50

Source: U.S. Census Bureau, "Annual Survey of School System Finances"

Illinois had the nation's highest growth rate in Pre-K to 12 per student spending

Cumulative percentage growth in total per-student Pre-K to 12 education spending (federal, state and local) by state



Source: U.S. Census Bureau, "Annual Survey of School System Finances"

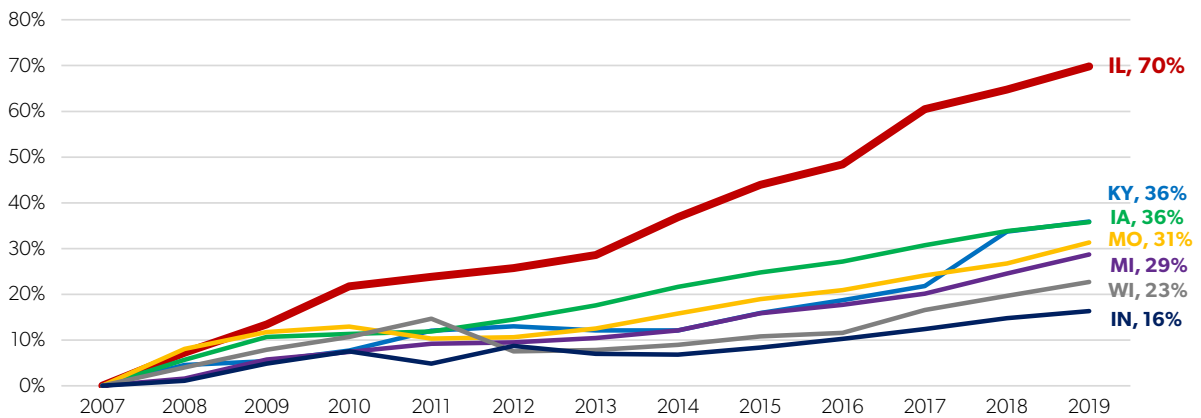
Illinois achieved its highest-in-nation growth by increasing total spending per student by an average of 4.5 percent a year – over 2.5 times the rate of inflation (1.8 percent annually). Nationally, per student education spending grew 2.6 percent a year.¹¹

By definition, Illinois grew its education spending far faster than all of its neighboring states.

Kentucky and Iowa managed to grow per student spending at the same rate as the national average since 2007 – 36 percent – but the remaining states all grew at slower paces. Wisconsin grew its spending 23 percent over the period, while Indiana grew just 16 percent. Inflation over the entire period totaled 23 percent.

Illinois had the highest growth rate in Pre-K to 12 per student spending among its neighbors

Cumulative percentage growth in total per-student Pre-K to 12 education spending (federal, state and local) by state



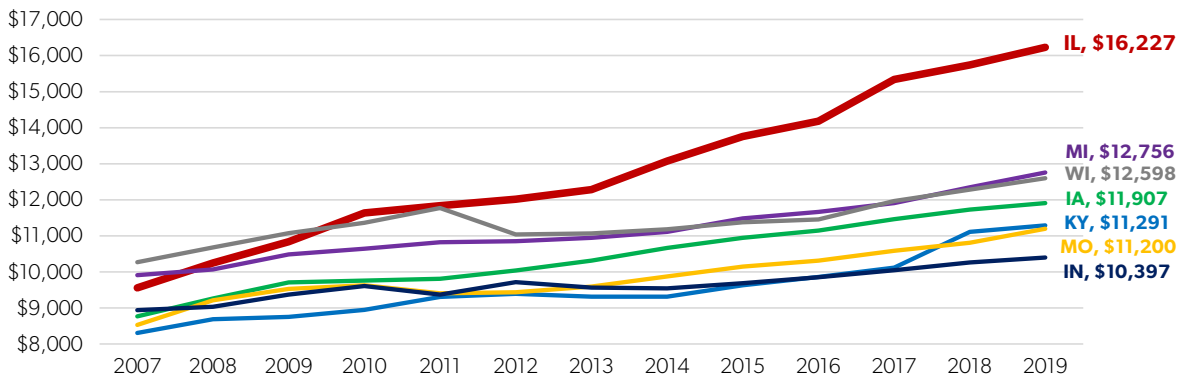
Source: U.S. Census Bureau, "Annual Survey of School System Finances"

Illinois 2019 per student spending

Illinois' per student spending surpassed the spending of its neighboring states in 2010. Since then, the gap has grown significantly wider.

Illinois now spends \$3,000 to \$6,000 more per student than its neighboring states do

Per-student Pre-K to 12 education spending (federal, state and local) by state

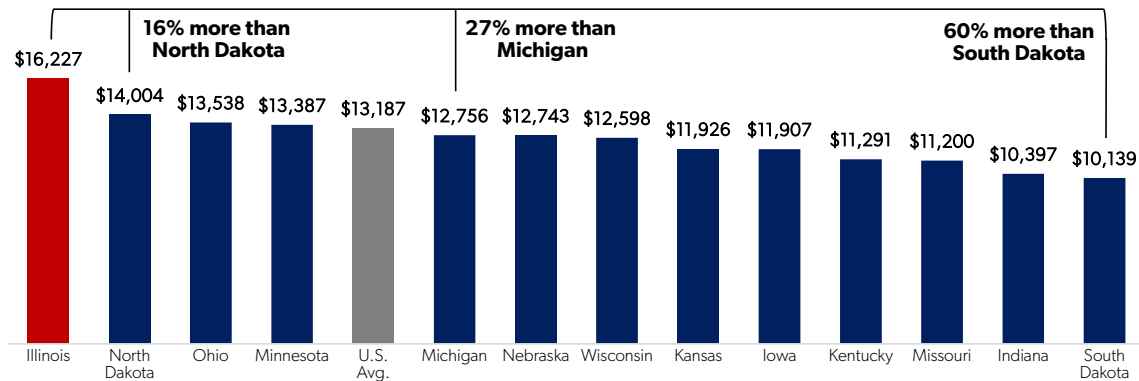


Source: U.S. Census Bureau, "Annual Survey of School System Finances"

In 2019, Illinois spent \$16,227 per student – more than any neighbor, the national average, or any other state in the Midwest. Illinois spent 16 percent more per student than North Dakota (\$14,004), 27 percent more than Michigan (\$12,756), 45 percent more than Missouri (\$11,200), and 60 percent more than South Dakota (\$10,139).

Illinois already spends 16 to 60 percent more than its neighbors and Midwest states on education per student

2019 per student Pre-K to 12 education spending (federal, state and local) by state



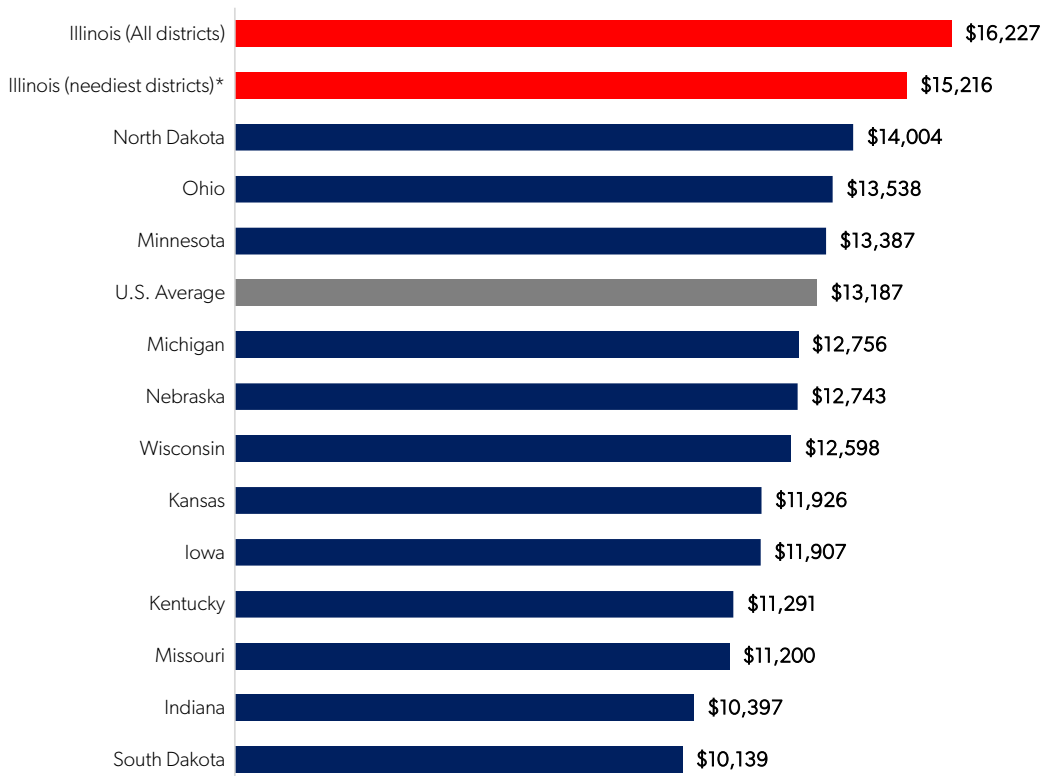
Source: U.S. Census Bureau, "Annual Survey of School System Finances"

Illinois' significant gap in spending is not due solely to high-spending, wealthy districts. Even Illinois' neediest districts, on average, spent more per student than the overall average in other Midwest states.

Illinois' neediest districts (the 306 districts designated Tier 1 under Illinois' evidence-based funding model) spent an average of \$15,216 per student in 2019, more than the average per student spend in every other Midwest and neighboring state.¹² (And even when Chicago Public Schools system is stripped from the calculations, the average Tier 1 per student spend, at \$14,853, is still higher than all other Midwest states.)

Even Illinois' neediest districts, on average, spent more per student than the overall averages in other Midwest states

2019 per student spending (state, local and federal) on Pre-K to 12 education by state

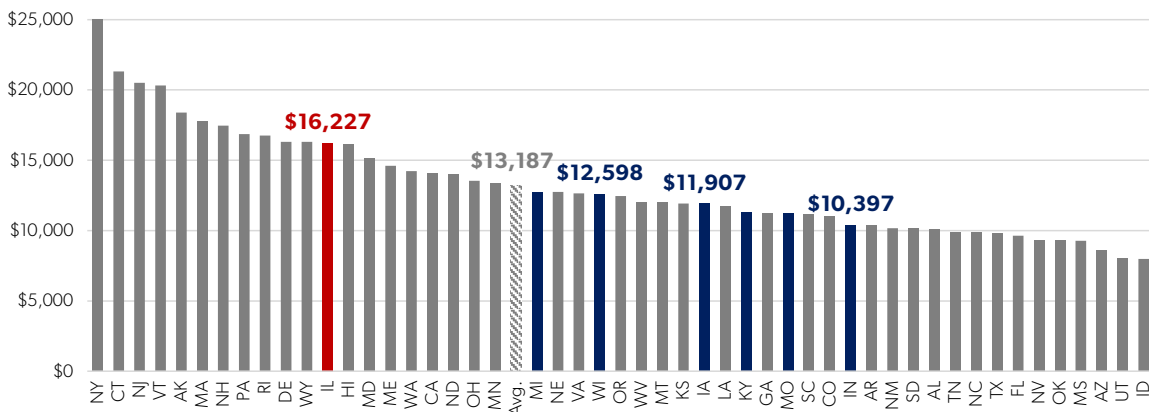


Source: U.S. Census Bureau, "Annual Survey of School System Finances"
 *Illinois' neediest districts: 306 districts designated Tier 1 (furthest away from Adequacy) by Illinois' evidence-based funding formula

When compared to all 50 states, Illinois spent the 12th-most on education per student in 2019. That's a marked increase from 2007 when Illinois' spent \$9,555, the 20th-most of any state. (When cost-of-living is factored in, Illinois' 2019 per student spend was the 8th-most in the nation.)¹³

Illinois spends the 12th-most per student in the nation

Total per-student Pre-K to 12 education spending (federal, state and local) by state, 2019



Source: U.S. Census Bureau, "Annual Survey of School System Finances"

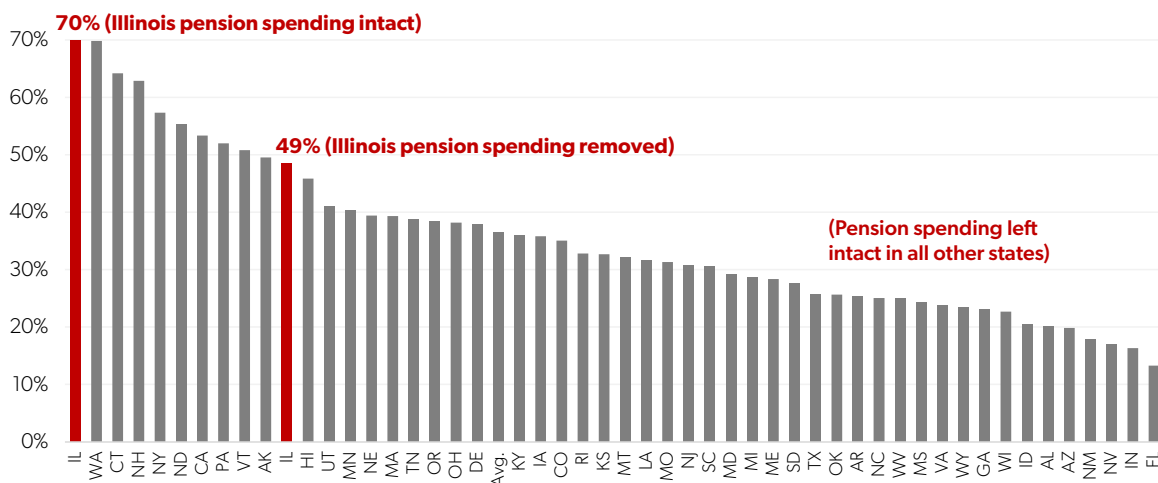
Illinois' spending growth is not just due to pension costs

Illinois' education establishment will want to attribute the increase in education spending largely to the growth in contributions to teacher pensions, but the reality is Illinois' spending growth would still be one of the nation's biggest even if pension contributions were stripped out entirely.

Even after removing pension contributions from Illinois' expenditures – while leaving pension spending intact in all other states – Illinois' per student spending still grew the 10th-most in the nation (49 percent) between 2007 and 2019.¹⁴

Strip pension spending and Illinois still ranks 10th nationally for growth in per student education spending

Cumulative percentage growth in per-student Pre-K to 12 education spending (federal, state and local) by state, 2007-2019
Illinois total per student spending growth vs. Illinois growth with pension spending removed

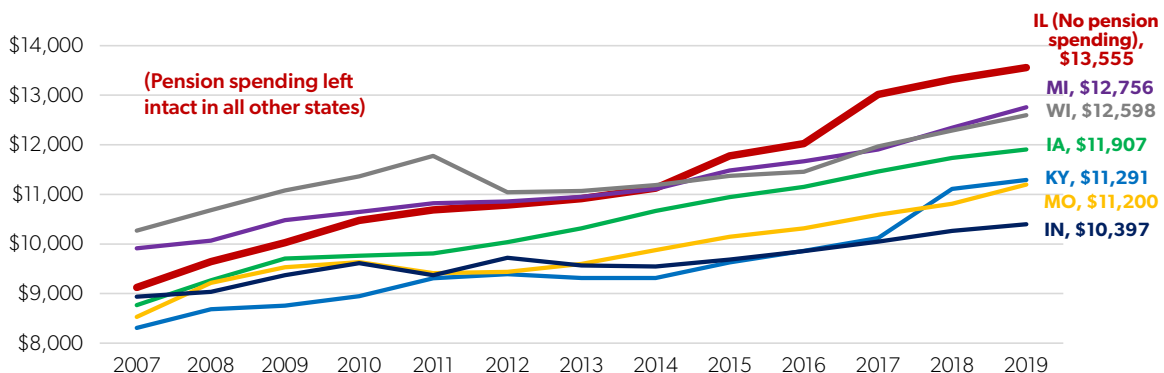


Source: U.S. Census Bureau, "Annual Survey of School System Finances"; Commission on Government Forecasting and Accountability

Illinois also outspends every one of its neighbors. Excluding state and local pension contributions, Illinois' per student spending in 2019 drops to \$13,555, still 6 percent higher than Michigan's per student spend and 30 percent higher than Indiana's.

Even after Illinois' contributions to teacher pensions are removed, Illinois' per student spending is still higher than all its neighbors

Total per-student Pre-K to 12 education spending (federal, state and local) by state
Illinois state and local contributions to statewide and Chicago teacher pensions removed



Source: U.S. Census Bureau, "Annual Survey of School System Finances"; Commission on Government Forecasting and Accountability

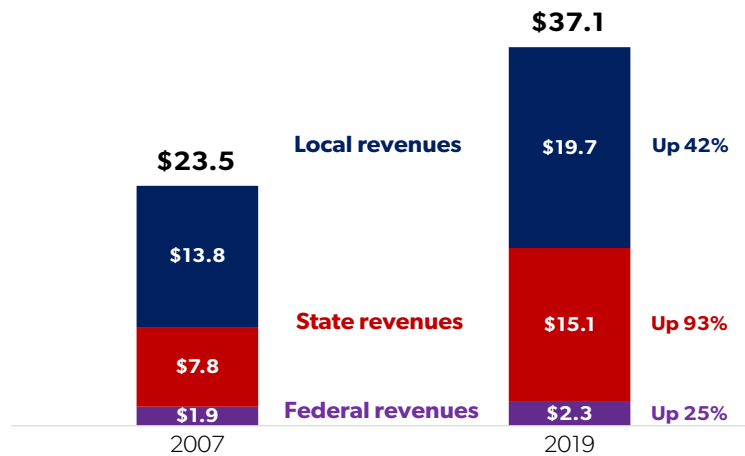
Resources up, enrollment down

All three sources of Illinois education funding – federal, state and local – increased between 2007 and 2019.

State sources were up 93 percent over the period, growing to \$15.1 billion from \$7.8 billion. Local resources, driven mainly by property taxes, were up 42 percent, growing to \$19.7 billion from \$13.8 billion. Federal revenues were up 25 percent, growing to \$2.3 billion from \$1.9 billion. Inflation increased 23 percent over the same period.

Total revenues for Illinois education grew to \$37 billion from \$23 billion between 2007 and 2019

Total Illinois revenues (federal, state, and local) for Pre-K to 12 education (in billions)



Source: U.S. Census Bureau, "Annual Survey of School System Finances"

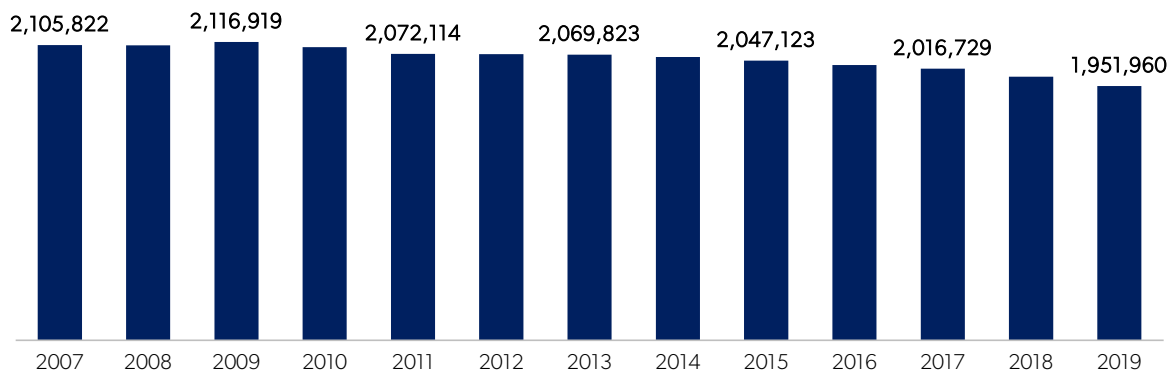
All that additional money has been added to a system that's serving fewer and fewer students.

Illinois enrollment has shrunk by more than 150,000 students between 2007 and 2019. That's a decline of more than 7 percent – the 10th biggest percentage loss in the nation.

In contrast to Illinois, there are eight states that have experienced double-digit growth in student populations. Some, like Utah (19 percent) and Texas (13 percent) have managed to keep per student spending low (\$8,014 and \$9,827, respectively) despite their rapid growth.

Illinois public school enrollment has dropped by over 150,000 students since 2007

Illinois Pre-K to 12 public school student enrollment, 2007-2019



Source: U.S. Census Bureau, "Annual Survey of School System Finances"

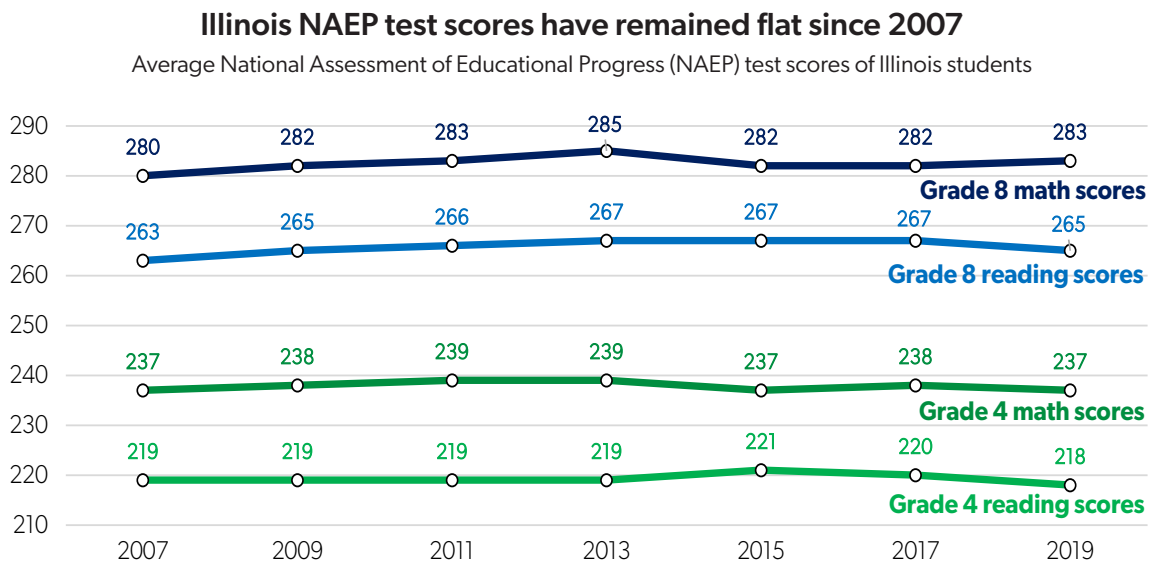
Achievement has flatlined despite Illinois' increased spending

Illinois' significant growth in education spending has done nothing to improve student achievement. Illinois' National Assessment of Educational Progress (NAEP) math and reading scores for both fourth and eighth grade have remained effectively flat since 2007.¹⁵

The average math score for fourth-graders was 237 in 2007. In 2019, it was the same. In reading, scores declined to 218 in 2019, down from 219 in 2007.

Illinois scores for eighth-graders have done a little better. Student math scores improved to 283 from 280 in 2007. Reading scores are up two points to 265.

All student scores, it should be noted, are down compared to 2013 – the same year Illinois began to grow education funding at a more rapid pace compared to previous years.



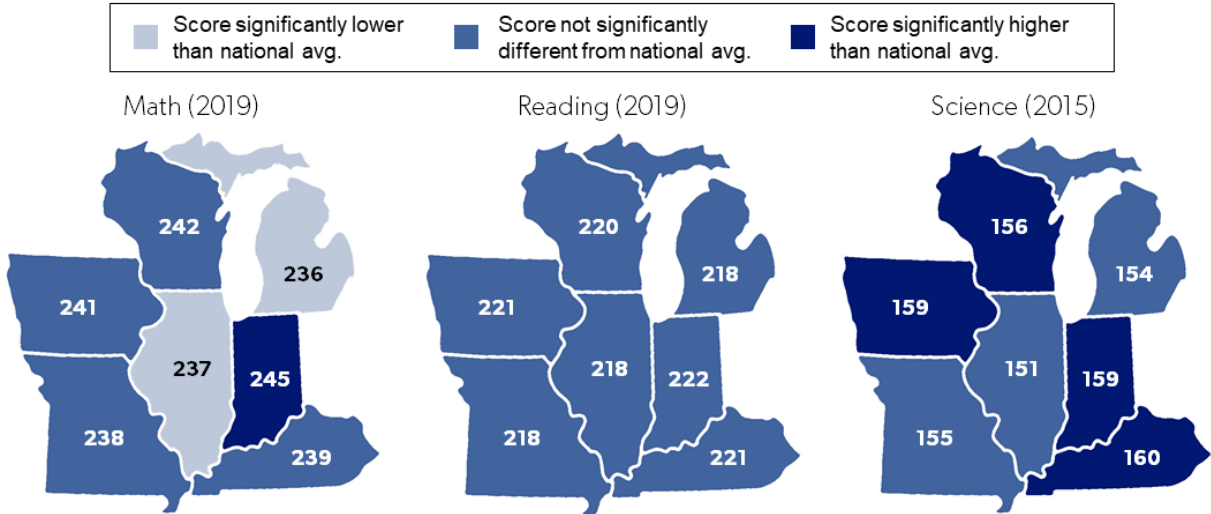
Source: National Assessment of Educational Progress (NAEP)

It's not as if Illinois scores have plateaued at high levels. Quite the opposite, in fact.

Illinois' NAEP scores are mostly lower when compared to its neighbors. Indiana spends far less on education per student than Illinois does, but Indiana's results are better across the board. Ditto for Wisconsin, Missouri, Iowa and Kentucky, where students have also largely outperformed their peers in Illinois.

Illinois fourth-grade NAEP scores largely underperform despite Illinois' far higher spending

Average National Assessment of Educational Progress (NAEP) test scores



Source: National Assessment of Educational Progress (NAEP)

The numbers in red in the graphic below show where Illinois underperforms compared to its neighbors. In fourth-grade math, Illinois fares worse in NAEP proficiency versus all its neighbors except Michigan. In fourth-grade reading, it's the same story. And in science, Illinois scores worse than all its neighbors in both grades.

High-spending Illinois underperforms neighboring states on national student testing

Percentage of students scoring at or above "NAEP Proficient" level

Red = Illinois underperforms neighboring state

State	Total per student spending, 2019	Spending difference vs. Illinois	Math (2019)		Reading (2019)		Science (2015)	
			Grade 4	Grade 8	Grade 4	Grade 8	Grade 4	Grade 8
Illinois	\$16,227	--	38%	34%	34%	35%	35%	28%
Michigan	\$12,756	27%	36%	31%	32%	31%	38%	36%
Wisconsin	\$12,598	29%	45%	41%	36%	39%	41%	40%
Iowa	\$11,907	36%	42%	33%	35%	33%	42%	38%
Kentucky	\$11,291	44%	40%	29%	35%	33%	44%	35%
Missouri	\$11,200	45%	39%	32%	34%	33%	39%	40%
Indiana	\$10,397	56%	47%	37%	37%	37%	42%	36%

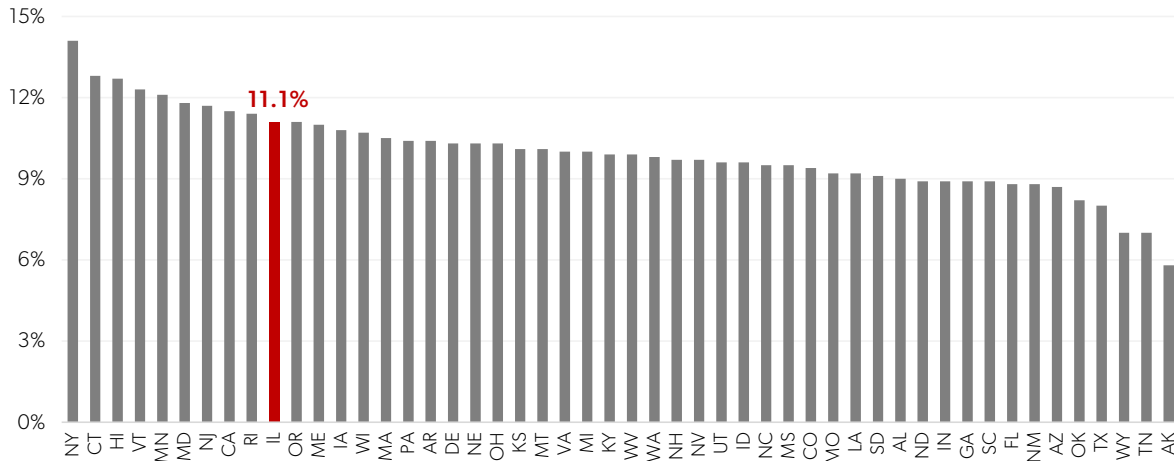
Source: National Assessment of Educational Progress (NAEP); U.S. Census Bureau, "Annual Survey of School System Finances"

Illinois needs reforms, not more spending

Illinoisans pay some of the nation’s highest taxes to fund the state’s education system. Residents are burdened with the nation’s 10th-highest state/local taxes, including the nation’s 2nd-highest property taxes. Billions of those state/local taxes, including nearly two-thirds of local property taxes, pay for school district costs (See Appendix B).

Illinoisans bear the nation’s 10th-largest state/local tax burden

Average state/local tax burden as a share of state income, 2019



Source: Tax Foundation

Residents are taxed out, and yet lawmakers want even more taxes to fund education.

But if there is one clear takeaway from the data above, it’s that Illinoisans have already poured billions of additional dollars into Pre-K to 12 education with little to show for it regarding student achievement.

Rather than squeeze more tax dollars out of Illinoisans, lawmakers should find better ways to spend the education money Illinois already has. They can start by consolidating school districts, cutting back on various employment perks and reforming pensions – starting with a pension amendment to the state’s constitution.

Appendices

Appendix A

Illinois' percentage growth in per student education spending is highest in the nation

Change in per student spending (state, local and federal) on Pre-K to 12 education, 2019 vs. 2007

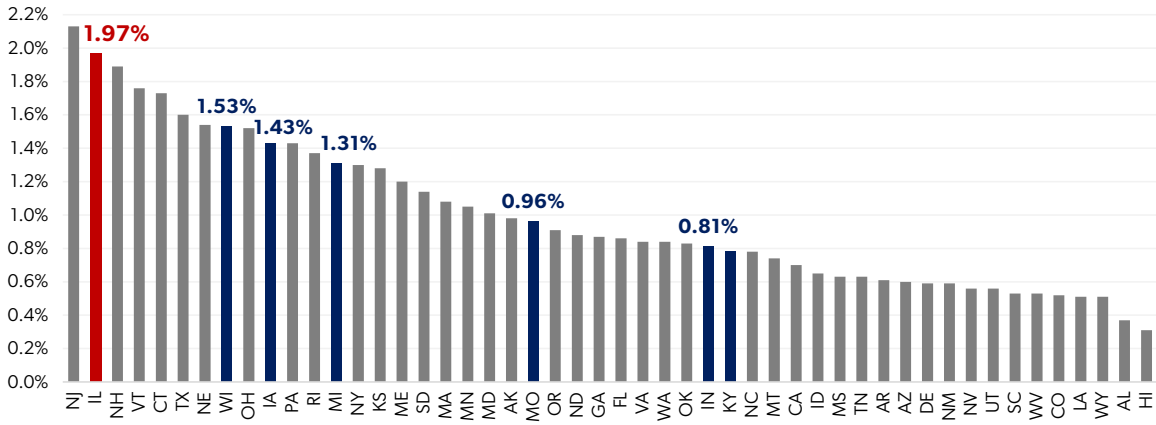
State	2007	2019	Difference	Growth	State	2007	2019	Difference	Growth
Illinois	\$9,555	\$16,227	\$6,672	69.82%	Louisiana	\$8,928	\$11,755	\$2,827	31.66%
Washington	\$8,377	\$14,223	\$5,846	69.79%	Missouri	\$8,529	\$11,200	\$2,671	31.32%
Connecticut	\$12,979	\$21,310	\$8,331	64.19%	New Jersey	\$15,691	\$20,512	\$4,821	30.73%
New Hampshire	\$10,723	\$17,462	\$6,740	62.86%	South Carolina	\$8,533	\$11,140	\$2,607	30.56%
New York	\$15,981	\$25,139	\$9,158	57.31%	Maryland	\$11,724	\$15,148	\$3,425	29.21%
North Dakota	\$9,022	\$14,004	\$4,983	55.23%	Michigan	\$9,912	\$12,756	\$2,844	28.69%
California	\$9,152	\$14,035	\$4,883	53.35%	Maine	\$11,387	\$14,614	\$3,227	28.34%
Pennsylvania	\$11,098	\$16,864	\$5,767	51.96%	South Dakota	\$7,944	\$10,139	\$2,195	27.63%
Vermont	\$13,471	\$20,315	\$6,844	50.80%	Texas	\$7,818	\$9,827	\$2,009	25.70%
Alaska	\$12,300	\$18,394	\$6,093	49.54%	Oklahoma	\$7,420	\$9,323	\$1,903	25.65%
Hawaii	\$11,060	\$16,132	\$5,071	45.85%	Arkansas	\$8,284	\$10,388	\$2,104	25.40%
Utah	\$5,683	\$8,014	\$2,331	41.01%	North Carolina	\$7,883	\$9,857	\$1,973	25.03%
Minnesota	\$9,539	\$13,387	\$3,848	40.34%	West Virginia	\$9,611	\$12,010	\$2,399	24.96%
Nebraska	\$9,141	\$12,743	\$3,602	39.40%	Mississippi	\$7,473	\$9,284	\$1,811	24.23%
Massachusetts	\$12,738	\$17,748	\$5,010	39.33%	Virginia	\$10,210	\$12,641	\$2,431	23.81%
Tennessee	\$7,113	\$9,868	\$2,756	38.74%	Wyoming	\$13,217	\$16,304	\$3,087	23.36%
Oregon	\$9,000	\$12,450	\$3,449	38.32%	Georgia	\$9,127	\$11,228	\$2,100	23.01%
Ohio	\$9,799	\$13,538	\$3,739	38.16%	Wisconsin	\$10,267	\$12,598	\$2,330	22.70%
Delaware	\$11,829	\$16,315	\$4,486	37.92%	Idaho	\$6,625	\$7,985	\$1,360	20.52%
Kentucky	\$8,309	\$11,291	\$2,982	35.89%	Alabama	\$8,391	\$10,077	\$1,686	20.09%
Iowa	\$8,769	\$11,907	\$3,138	35.79%	Arizona	\$7,196	\$8,625	\$1,429	19.86%
Colorado	\$8,167	\$11,030	\$2,863	35.06%	New Mexico	\$8,635	\$10,177	\$1,542	17.85%
Rhode Island	\$12,612	\$16,750	\$4,139	32.82%	Nevada	\$7,993	\$9,344	\$1,351	16.90%
Kansas	\$8,988	\$11,926	\$2,938	32.69%	Indiana	\$8,938	\$10,397	\$1,459	16.32%
Montana	\$9,078	\$11,988	\$2,910	32.06%	Florida	\$8,514	\$9,645	\$1,132	13.29%
					U.S. Avg.	\$9,666	\$13,187	\$3,521	36.42%

Source: U.S. Census Bureau, "Annual Survey of School System Finances"

Appendix B

Illinoisans pay the nation's 2nd-highest property taxes

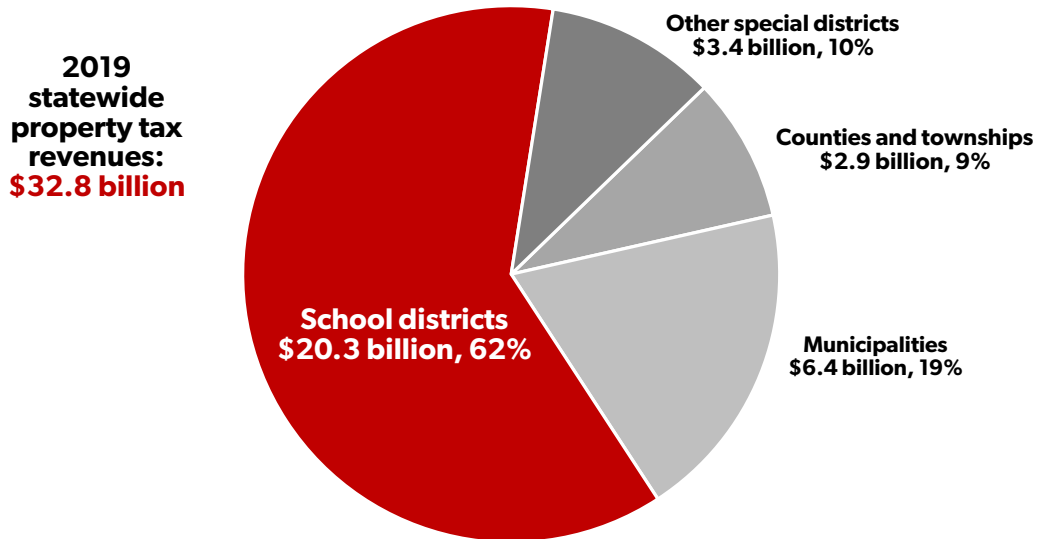
Property taxes paid as a percentage of owner-occupied housing value, 2019



Source: Tax Foundation

Nearly two-thirds of Illinois property taxes go to fund local school districts

Total Illinois property tax revenues by type of local government, 2019



Source: Illinois Department of Revenue

Endnotes

- ¹ “2019 Annual Survey of School System Finances.” U.S. Census Bureau. <https://www.census.gov/programs-surveys/school-finances.html>.
- ² National Assessment of Educational Progress, State Profiles. <https://www.nationsreportcard.gov/profiles/stateprofile?chort=1&sub=MAT&sj=&sfj=NP&st=MN&year=2019R3>.
- ³ Ted Dabrowski and John Klingner, “From What Planet Is IL School Superintendent? Wants Another \$7.2 Billion In Upcoming Budget.” Wirepoints, (May 24, 2018). <https://wirepoints.org/illinois-state-super-wants-to-spend-7-2-billion-on-a-failed-education-model-bloated-education-bureaucracy/>.
- ⁴ Ted Dabrowski and John Klingner, “Pritzker wants \$350 million more for K-12 budget just as Illinois school districts are about to get \$5 billion in new federal stimulus.” Wirepoints, (May 11, 2021). <https://wirepoints.org/pritzker-wants-350-million-more-for-k-12-budget-just-as-illinois-school-districts-are-about-to-get-5-billion-in-new-federal-stimulus-a-district-by-district-view-wirepoints/>.
- ⁵ Cammenga, Janelle, “Facts and Figures 2021: How Does Your State Compare?” Tax Foundation, (Mar. 10, 2021). <https://taxfoundation.org/publications/facts-and-figures/>.
- ⁶ Ted Dabrowski and John Klingner, “Illinois school district consolidation provides path to efficiency, lower tax burdens.” Illinois Policy Institute, (Spring 2016). <https://files.illinoispolicy.org/wp-content/uploads/2016/04/School-District-Consolidation-and-Executive-summary.pdf>.
- ⁷ Ted Dabrowski and John Klingner, “Administrators over kids: Seven ways Illinois’ education bureaucracy siphons money from classrooms.” Wirepoints, (Jun. 6, 2018). <https://wirepoints.org/administrators-over-kids-seven-ways-illinois-education-bureaucracy-siphons-money-from-classrooms-wirepoints-special-report/>.
- ⁸ Ibid; Ted Dabrowski and John Klingner, “The Illinois pension scam continues: Superintendents double dip on the taxpayers’ dime.” Wirepoints, (Mar. 25, 2021). <https://wirepoints.org/the-illinois-pension-corruption-continues-superintendents-double-dip-on-the-taxpayers-dime-wirepoints/>.
- ⁹ Ted Dabrowski and John Klingner, “Illinois’ regressive pension funding scheme: wealthiest school districts benefit most.” Wirepoints, (Mar. 9, 2018). <https://wirepoints.org/illinois-regressive-pension-funding-scheme-wealthiest-school-districts-benefit-most-wirepoints-special-report/>.
- ¹⁰ Ted Dabrowski and John Klingner, “Solving Illinois’ Pension Problem | Part 2: Illinois Pensions – Overpromised & Overgenerous.” Wirepoints, (Sept. 8, 2020). <https://wirepoints.org/part-2-illinois-pensions-overpromised-overgenerous/>.
- ¹¹ “Consumer Price Index for All Urban Consumers: All Items in U.S. City Average.” U.S. Bureau of Labor Statistics, retrieved from FRED, Federal Reserve Bank of St. Louis, (Jun. 15, 2021). <https://fred.stlouisfed.org/series/CPIAUCSL>.
- ¹² Designated poor districts: 306 districts designated Tier 1 by Illinois’ evidence-based funding formula, 2019. <https://apps.isbe.net/ilearn>.
- ¹³ State-by-state cost-of-living based on Bureau of Economic Analysis’ Regional Price Parities, 2019. https://apps.bea.gov/iTable/iTable.cfm?reqid=70&step=30&isuri=1&major_area=0&area=xx&year=2019&tableid=101&category=8101&area_type=0&year_end=-1&classification=non-industry&state=0&statistic=1&yearbegin=-1&unit_of_measure=levels.
- ¹⁴ Commission on Government Forecasting and Accountability, “June 2020 Financial Condition of the Illinois State Retirement System.” <https://cgfa.ilga.gov/Upload/FinConditionILStateRetirementSysJune2020.pdf>; “May 2021—Financial Condition of Chicago, Cook County & IL Municipal Retirement Fund Systems.” https://cgfa.ilga.gov/Upload/Small_Systems_2020.pdf.
- ¹⁵ National Assessment of Educational Progress, State Profiles.