

Technical Appendix

How Long Must Illinois Students Wait for Fully Funded Schools?

The Illinois *Evidence-Based Funding for Student Success Act* (EBF) was signed into law in August 2017, comprehensively overhauling the state's school funding formula and requiring more than \$7 billion in state funding. The report, [How Long Must Illinois Students Wait for Fully Funded Schools?](#), and the accompanying interactive data views document the school district underfunding that will persist for decades if Illinois continues to provide only the minimum amount required annually in state aid.

All funding numbers presented in the report and online data views are available through the Illinois State Board of Education's EBF Full Calculation [data files](#). Original variable names from these files are noted below with italics. District demographic information was obtained from the Illinois State Report Card [data files](#). "Regional" or "Lab" districts were excluded from online views and summary calculations. Per pupil funding calculations are based on Average Student Enrollment (ASE) from the EBF files. Most calculations, unless otherwise noted, are from the FY22 EBF file "Base Calc" tab.

The following calculations were used for the [report](#) and interactive [data views](#):

1. EBF Adequacy Targets:

EBF adequacy targets are the amount of funding a district needs according to the funding formula calculations:

$$\text{Total EBF Target} = \text{Final Adequacy Target (Adjusted for Regionalization Factor)}$$

The local portion of the EBF Target is calculated based on the Local Capacity Target (from the "Local Capacity Target" tab in the EBF file, unadjusted):

$$\text{Local EBF Target} = \text{Local Capacity Target (LCT)}$$

The state EBF target is calculated by subtracting the local target amount from the total target amount:

$$\text{State EBF Target} = \text{Total EBF Target} - \text{Local EBF Target}$$

2. Actual Funding:

Actual funding amounts represent the state and local revenue a district receives under the EBF formula.

Actual local funding is a combination of local revenue and corporate personal property replacement tax funds (CPPRT). CPPRT amounts come from the “Local Capacity Target” tab in the EBF file. CPPRT provides replacement funds for local funding that previously came from corporate and personal taxes in the 1970s:

$$\text{Local Actual} = \text{Calculated Local Revenue (Real Receipts)} + \text{CPPRT}$$

Actual state funding is based on the state aid contribution amount:

$$\text{State Actual} = \text{Total NET FY22 State Contribution}$$

Actual total funding combines local and state totals:

$$\text{Total Actual} = \text{Local Actual} + \text{State Actual}$$

3. Funding Gaps:

Funding Gaps are calculated by subtracting actual amounts from EBF target amounts for state, local, and total gaps:

$$\text{State Aid Adequacy Gap} = \text{State Actual} - \text{State EBF Target}$$

$$\text{Local Adequacy Gap} = \text{Local Actual} - \text{Local EBF Target}$$

$$\text{Total Adequacy Gap} = \text{Total Actual} - \text{Total EBF Target}$$

4. Trends Over Time:

Using the FY18 and FY22 EBF Files, the FY18 State Aid amount was subtracted from the FY22 amount to determine the average Annual State Aid Increase:

$$\text{Average Annual Aid Increase} = \frac{\text{Total NET FY22 State Contribution} - \text{Total NET FY18 State Contribution}}{4}$$

The amount needed to reach full funding by 2027 was estimated by subtracting state funding from the state target amount (the State Aid Adequacy Gap) and dividing by 5:

$$\text{Annual Amount Needed to Reach Full Funding} = \frac{\text{State Target} - \text{State Actual}}{5}$$