

CHICAGO PUBLIC SCHOOLS

# Proposed BUDGET 2011-2012



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the City of Chicago**

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*Budget and Grants Officer*





Dear Stakeholder:

It is my honor to present to you the first budget of my tenure as CEO of the Chicago Public Schools. Because the district faced a massive \$712 million deficit, this budget is filled with many difficult, but necessary choices. Declining revenues and contractual obligations strain our operating budget, while the loss of Federal ARRA funds left many vital programs without a funding source.

During my first week as CEO I announced \$75 million in reductions in Central Office administrative and non-classroom spending and made a commitment that we would keep cuts as far away from the classroom as possible in this budget, while maintaining critical priorities that invest in our children's future. This is a budget that I can proudly say will protect our priorities, make new investments in students, cut waste and inefficiencies, help support our school leaders and close the significant budget deficit facing our district.

In closing this deficit, we took significant steps to reduce spending and utilize additional revenues. However, that did not go far enough. Our efforts brought the deficit down to \$241 million, but we needed to either use our reserve funds to bring it down to zero, or make cuts that could have significant impacts on the classroom. While some may have chosen to take the latter route, for me that was an unacceptable path. Our children cannot afford to wait any longer for a world-class education, so making significant cuts to schools in order to close the remaining budget gap did not enter the equation.

This was an especially difficult task because CPS is facing a serious fiscal crisis as federal, state and local revenues all declined while expenses, including healthcare costs, teacher salary increases and debt service payments have been on the rise. Given the state's financial status, CPS also anticipates that payments for state block grants will continue to be paid behind schedule. In addition, hundreds of millions in federal stimulus funding (ARRA) will no longer be available to help CPS fill budget gaps.

In addition, the CPS FY2012 operating budget is expected to be \$5.11 billion, up from \$4.94 billion in FY2011, an increase of \$163 million dollars at a time when revenues are declining. The increase in expenses was due in part to ongoing obligations such as:

- \$25.5 million jump in healthcare costs
- \$35.5 million in step/lane salary increases for teachers
- \$6 million in pension costs

We are proposing to take decisive steps to close the \$712 million deficit while keeping cuts as far away from the classroom as possible. These reductions include:

- An additional **\$107 million** in cuts to Central Office and administrative functions including \$32 million in reductions that will be made to Network Offices.
- Augment funding through an increase in property tax revenue through the City of Chicago, resulting in more than **\$150 million** in funding to save critical academic programs impacting students throughout the district from being cut.



- Eliminate the 4% pay increase for collective bargaining unit unions because of the district's financial state, resulting in an additional **\$100 million** in savings. (Note: Step and lane increases were maintained which ensured that approximately 75% of teachers would receive a raise this coming school year.)
- Additional program reduction of **\$86.7 million**. These include programs for which costs could potentially be absorbed by school discretionary funding or eligible federal funds. Other programs will continue to serve the same number of students but the student to counselor ratio would increase.
- Other operational efficiencies that will save the district an additional **\$27 million**.

At the same time, we kept our commitment to our budget priorities while increasing investments in students:

- Maintaining class size throughout the district
- Expanding All-Day Kindergarten for 6,000 more students
- Expanding Magnet School Programs for an additional 2,300 students
- Maintaining the World Language Programs serving more than 103,000 students
- Maintaining the school-based Culture of Calm Initiative serving 44,000 students

Our commitment to all students, parents, teachers, principals and community members is to build a world-class education for children in every neighborhood. All of these stakeholders, with the support and commitment of the Central Office, will need to join together to make this a reality. We need to support our school leaders and empower principals, while holding them accountable. We need to empower parents with the tools they need to help them become more engaged in their child's education. We need to make sure that teachers are supported and provided the best environment in which to help their students become successful.

I have spent the last two months getting to know many of these stakeholders in schools, community centers, churches and homes all across the city. It has been my pleasure and honor engaging and listening to them. I look forward to working together with all of them to ensure that our children have the tools to become college and career ready.

A handwritten signature in black ink, reading "Jean-Claude Brizard". The signature is written in a cursive, flowing style. The first letter "J" is large and loops around. The name "Brizard" is written in a more compact, cursive script.

Jean-Claude Brizard  
Chicago Public Schools | CEO

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## READER'S GUIDE

The Chicago Public Schools *FY2012 Proposed Budget* is the financial and policy plan proposed to the Chicago Board of Education for the fiscal year that begins July 1, 2011, and ends June 30, 2012. The fiscal year encompasses 12 months, as mandated by the 1995 Amendatory Act enacted by the Illinois legislature.

The *FY2012 Proposed Budget* includes narrative overviews of Chicago Public Schools (CPS) programs, goals, financial policies and procedures, as well as summary and detailed financial tables. This is laid out in several chapters and appendices:

**Budget Overview** – This chapter outlines the goals and objectives that the district seeks to achieve in the coming fiscal year and in the future and summarizes the district's financial position. An organizational chart and summary tables provide additional detail of the financial picture.

**Revenues** – This chapter describes each of the district's revenue sources, the assumptions and factors that influence our revenue projections and provides year-to-year comparisons.

**Schools** – In addition to an overview of school spending, this chapter contains "snapshots" of each school that displays demographic and performance information and budget by funding source.

**Departments** – This chapter shows the distribution of the budget by organizational departments. It then breaks these department budgets down to central office, area office, and citywide units. Finally, this chapter contains a year-over-year comparison of unit appropriations.

**Pensions** – This new chapter provides a basic overview of the district's pension obligations and challenges.

**Capital Budget** – The Capital Budget chapter describes our plan for major infrastructure investments. Capital projects often take longer than one year to complete and therefore a separate capital budget is prepared. This chapter outlines the proposed new capital spending areas and shows the projected expenditures for multi-year projects. This chapter also explains the impact of the capital budget on operating expenses.

**Debt Management** – This chapter provides detail on the Board's debt management practices. It presents a complete picture of the district's use and management of debt and its debt provide. It includes outstanding debt and proposed debt issuances and presents current and long-term debt service requirements.

**Appendices**– This section includes information on school and community demographics, school funding formulas, board budget policies, the text of the final budget resolution approved by the board, revenue and expenditure histories, a glossary of terms, and a map of schools within the district.

**Additional Financial Tables** – A supplementary electronic file includes detailed tables of district financials. It also provides reports on line item expenditures of central office and citywide units. These reports include:

- **School Segment Reports** – Detailed appropriations for each school, summarized in a one page, at-a-glance format. An explanation and example is provided in the electronic file.

- **Appropriations by Functional and Organizational Level** – These reports show the school, central office, and citywide budgets by state function code.
- **Appropriations by Fund and Organizational Level** – Detailed breakout of appropriations by department or unit and by various funding types.
- **Appropriations by Funds, Units, and Account Groups** - The same information as above, but includes a breakout by account type.
- **Area and Central Office Units - *By Fund Group*** – The line-item detail of the central office and area office budgets is organized by fund and budgetary unit or department. Within each budgetary unit, a line-item budget and a detailed personnel listing are provided by fund, as well as an historical comparison. This level of summary is provided for every unit in each of the funds in which the unit is budgeted.
- **Area and Central Office Units - *All Funds*** – The same information as above, aggregated across all funds.
- **Schools and School Support Units - *By Fund Group*** – This section contains the same type of information as “Administrative Unit Detail - *By Fund*” but refers to “citywide” units that contain resources that directly support schools.
- **Schools and School Support Units - *All Funds*** – The same information as above, aggregated across all funds.

## BUDGET OVERVIEW

The challenges facing the Chicago Public Schools are daunting. Over 400,000 children and their families count on us to provide a quality education. Yet 100,000 of our elementary school students and 55,000 of our high schools students are in schools that are underperforming. Our graduation rate is 56%. The achievement gap is at 20 percentage points and growing. Nearly 50,000 students require special education services. Major changes are needed in order to create world class learning opportunities in every community and for every child to ensure they graduate college and career ready.

CEO Jean-Claude Brizard has laid out a new vision for CPS that involves dramatic changes in how business is done throughout the district. His plan is “Reinventing Chicago Public Schools.”

The core of his vision is empowered, accountable principals: the principal as primary change agent. Well-supported principals lead to effective, supportive teachers. And with effective teachers, CPS will achieve high performing schools. Active partnership with parents and communities will keep everyone engaged. Finally, the full organization must be structured and held accountable for supporting teachers, principals, and students. Central office functions must be transparent to schools and not barriers to be overcome.

However, our fiscal house is not in order. Like most public entities, the cost of employee pensions has skyrocketed as pension funds try to cover their outstanding liabilities. Similarly, the amount owed to bond holders continues to grow as we have issued more and more debt to cover required investment in our facilities. Yet resources to fund these growing needs remain relatively flat.

In recent years, state funding has actually been reduced as the State of Illinois struggles to balance its own budget and schools have had to bear some of the burden of the cuts. Federal resources have also declined due to the expiration of economic stimulus programs which have provided substantial funding for the past two years. Finally, local revenue from property taxes is limited by law, and even taxing up to the maximum allowed is not sufficient to cover the growing costs of just staying where we are—and we have no desire to stay where we are. With flat revenue, pension and debt costs will continue to take a larger share of the budget and crowd out spending on classrooms. This is not the fiscal house we want to live in.

This budget is only the first in a series of actions to restructure CPS and its budget to put more money in the classroom and ensure that all students graduate college and career ready.

### **Reinventing Chicago Public Schools to Better Serve All Students**

On July 27, 2011, CEO Jean-Claude Brizard laid out his vision and five guiding principles:

*Every child has access to world class learning and will graduate college and career ready.*

- Effective teachers recruited, developed, and supported.
- Empowered and accountable schools and principals.
- High performing schools that are aligned from PreK through high school; coherent curriculum based on common standards; data-driven approach to realize student outcomes.
- Family, community and neighborhood partnership.
- Agile, flexible and responsive organization that removes barriers and is a valued resource to schools, students and their families.

The first phase of this reinvention is the creation of a new, leaner leadership team empowered to drive change. In addition to the several existing Chief Officers, a new Chief Community and Family

Engagement Officer and a new Chief Portfolio Officer will report directly to the CEO. This new structure ensures that each part of the district has clear reporting lines and that all parts of the district are covered by someone on the leadership team. The organization chart in this section shows this new structure.

### **Investments in FY2012 Budget**

The FY2012 budget represents another component: the reinvention. While the team had only a few months to prepare these important decisions and to address a \$712 million deficit, this budget invests and reduces costs in ways that are consistent with the vision and principles.

- **Maintaining Class Size.** The first principle of this budget is to maintain class size. We are investing \$2.4 billion directly in the schools to ensure that teachers can provide the attention children need to learn and succeed. Our teaching force will be 21,000 strong, supported by 469 principals.
- **All-Day Kindergarten for 6,000 More Students.** The research is clear: investing in early childhood education and preschool helps students succeed. This budget will provide funding for 6,000 more at-risk children to attend full-day kindergarten programs, at a cost of \$15 million. This is on top of the 11,000 students who already have access to full day kindergarten programs. Our goal: every at-risk child should have the opportunity to attend a full-day kindergarten program.
- **Expanding Magnet School Programs for 2,300 More Students.** The expansion of magnet programming continues CPS' commitment to increasing educational options for parents and students by providing access to academic rigor. \$5 million will support new schools and programs:
- **Maintaining World Language Programs.** Twelve languages are taught in schools to more than 103,000 students citywide. This \$5 million investment helps ensure students are ready for the global economy.
- **Safety for Students.** The FY2012 budget continues investment in a number of violence prevention initiatives that were launched in the past two years (funded by federal stimulus money). About \$32 million is provided for Culture of Calm, Safe Passage, Safe Haven and mentoring programs for our most at-risk students. The budget also provides funding to place state-of-the-art high definition cameras in 14 additional high schools, which were identified through specific safety metrics and school incident data.

### **Assessment and Reorganization**

Starting immediately upon joining CPS, the Leadership Team brought in teams of pro bono experts to comprehensively analyze operations and make recommendations for improvements. These teams are currently reviewing:

- **Departments under the Chief Education Officer** to rationalize services to ensure that they are an effective support structure for empowered principals and effective teachers. As a first implementation step, Area Offices will be reorganized into 14 elementary networks and 5 high school networks. These networks will geographically align elementary and high schools for true P-12 alignment. The networks will also be grounded in their geographic community and will focus on instructional leadership of the school principal.



- **Facilities** to develop a comprehensive facilities plan and ultimately to better manage facilities cost and usage.
- **Procurement** to identify savings opportunities in the \$1.8 billion of procurable spending.
- **Information Technology** to develop a comprehensive plan for improving IT across the district.

As a result of these assessments, duplication and unnecessary expenses will be identified and eliminated, resources will be reorganized or repurposed, and ultimately the organization will be streamlined but more effective. This budget includes some targeted reductions in these areas that are not fully identified, but we are committed to identify these in the coming weeks to ensure that further cuts are not needed that would affect our critical priorities.

### **Fiscal Year 2011 Review**

In FY2011 operating appropriations were budgeted to exceed revenues by \$245 million; to balance the budget, \$190 million of prior year fund balance was projected to be used to cover expenditures.

Fortunately, CPS took several steps during the course of the year to ensure that FY2011 did not end with the planned deficit that would have drained our fund balance reserves.

- **Refinanced Debt.** CPS was able to take advantage of historically low interest rates and restructure some outstanding debt in order to generate \$110 million in cash for FY2011 and reduce our interest expense by an additional \$50 million.
- **Received One-Time Tax Increment Financing (TIF) District Payments.** CPS partnered with the City and received \$140 million of surplus TIF proceeds that were not anticipated in the FY2011 budget. Of this, we had originally expected that only \$50 million would be received in FY2011, with the balance of \$90 million in FY2012. However, we received \$123 million in FY2011 and have budgeted the remaining \$16 million in FY2012.
- **Received Catch-up Payment from State.** Over the past two years, the State of Illinois has fallen behind in payments owed to CPS. At the start of FY2011, the delay amounted to \$228 million. This actually grew during the year and, as of July 1, the amount owed was up to \$321 million. After much advocacy by City and CPS leadership, we received \$154 million in state payments during July (the last month CPS records revenue for the fiscal year), reducing the amount owed to \$167 million. This resulted in an additional \$76 million in state revenue for FY2011 that was unplanned.

A table comparing the FY2011 budget with the estimated end of year performance is below and a more detailed table is included in the Summary Table section at the end of this chapter.

**Operating Funds**  
**Comparison: FY2010 - FY2012**  
*(In Millions)*

<b>REVENUES:</b>	<b>FY2010 AUDITED ACTUAL</b>	<b>FY2011 FINAL BUDGET</b>	<b>FY2011 YEAR-END ESTIMATE</b>	<b>FY2012 PROPOSED BUDGET</b>	
<b>Total Local Revenue</b>	\$ 2,247.8	\$ 2,120.7	\$ 2,297.7	\$ 2,272.6	
<b>Total State Revenue</b>	\$ 1,367.8	\$ 1,628.4	\$ 1,684.7	\$ 1,619.2	
<b>Total Federal Revenue</b>	\$ 1,160.4	\$ 1,289.0	\$ 1,142.8	\$ 977.3	
<b>Total Revenue</b>	<b>\$ 4,776.0</b>	<b>\$ 5,038.1</b>	<b>\$ 5,125.3</b>	<b>\$ 4,869.1</b>	
<b>APPROPRIATIONS:</b>					
<b>Employee Compensation</b>	\$ 3,593.0	\$ 3,612.6	\$ 3,483.8	\$ 3,583.6	
<b>Non-Compensation</b>	\$ 1,303.2	\$ 1,670.2	\$ 1,463.0	\$ 1,526.6	
<b>Total Appropriations</b>	<b>\$ 4,896.1</b>	<b>\$ 5,282.7</b>	<b>\$ 4,946.8</b>	<b>\$ 5,110.2</b>	
<b>Other Financing Sources</b>	\$ 17.8	\$ -	\$ 110.0	\$ -	
<b>Revenues less Expenditures</b>	<b>\$ (102.3)</b>	<b>\$ (244.6)</b>	<b>\$ 288.5</b>	<b>\$ (241.1)</b>	

**Proposed FY2012 Budget**

As shown in the multi-year table below and discussed more fully in the Revenue chapter, we are projecting total revenues to be \$5,484 million. This decrease of \$173 million from FY2011 is due largely to one-time revenues received in FY2011 (discussed above) and lower federal revenues due to the expiration of stimulus programs. We are also projecting an increase in property tax revenue by levying taxes at the rate allowed by the tax cap. This will generate an additional \$150 million in FY2012. However, there is also a significant increase in the amount we must transfer to the Debt Service Fund to cover the cost of bonds already issued and for one proposed bond issue in FY2012. After these transfers, \$4,869 million in revenue will be available for education and related activities. This is down \$256 million from the year before.

In addition, operating appropriations are net up \$163 million from FY2011, to \$5,110 million. Of this, \$100 million is in employee compensation and \$63 million in non-compensation expenses. Broken down in more detail, employee compensation is increasing because of step/lane increases for teachers at \$35 million, \$26 million in health care, and \$25 million for contractually obligated payouts of sick and vacation days to teachers. The major driver of the non-compensation increase is the approximately \$40 million increase in charter school payments. However, there are also major reductions reflected in the \$5,110 million spending plan. Reorganization of the Central Office and the Area (Network) Offices will result in \$107 million in savings; operations efficiencies, such as restructuring bus routes, will save \$27 million; program reductions, that can either be funded with schools' discretionary funding or that will not result in fewer students being served, are \$87 million; and foregoing the 4% cost of living adjustment is \$100 million.

As another way to present the budget, the table below shows the FY2011 budget, estimated expenditures, and FY2012 budget by department within the major organizational categories. The \$50 million in

savings from the assessment and realignment of the departments under the Chief Education Officer and the Chief Administrative Officer is shown explicitly.

**Department Summary**  
**FY2011-FY2012\***  
*(thousands)*

	<b>FY11 Budget</b>	<b>FY11 Estimated Expenditures</b>	<b>FY12 Budget Proposal</b>
<b>School Based Core Classroom</b>	<b>\$2,068,816</b>	<b>\$2,178,717</b>	<b>\$2,117,247</b>
<b>Chief Education Officer Total</b>	<b>\$1,280,692</b>	<b>\$1,273,822</b>	<b>\$1,269,551</b>
Office of Special Education and Supports	\$748,462	\$759,952	\$768,205
Office of Early Childhood Education	\$212,441	\$212,527	\$231,455
Office of Student Support and Engagement	\$101,620	\$78,072	\$101,469
Office of Academic Enhancement	\$66,644	\$67,824	\$72,627
Office of Language and Cultural Education	\$28,603	\$39,870	\$45,173
Teaching and Learning	\$50,127	\$44,143	\$34,455
Office of College and Career Preparation	\$34,835	\$27,416	\$30,335
P-12 School Management	\$22,295	\$20,702	\$17,107
Office of School Improvement	\$13,599	\$14,416	\$11,937
Chief Education Officer	\$1,531	\$8,419	\$6,167
Department of Data Program Management	\$533	\$481	\$622
Expected Reorganization Savings	\$0	\$0	(\$50,000)
<b>Chief Administrative Officer Total</b>	<b>\$951,359</b>	<b>\$952,753</b>	<b>\$943,817</b>
Facility Operations and Maintenance	\$377,181	\$382,169	\$385,052
Nutrition Support Services	\$235,030	\$229,423	\$246,218
Student Transportation	\$127,018	\$128,213	\$133,598
Office of School Safety and Security	\$67,293	\$65,173	\$72,948
Information Technology Services	\$53,777	\$56,484	\$53,887
Violence Prevention Initiatives	\$39,757	\$40,809	\$31,700
Corporate Accounting	\$9,374	\$7,600	\$8,877
Office of Management and Budget	\$5,198	\$4,661	\$5,074
Grants Management and Administration	\$22,486	\$22,078	\$3,786
Procurement and Contracts/OBD	\$3,446	\$3,722	\$3,136
Treasury	\$2,058	\$1,950	\$2,882
Chief Administrative Officer	\$4,456	\$5,999	\$2,578
Business Service Center	\$2,274	\$2,915	\$2,211
Audit Services	\$1,095	\$992	\$1,253
Chief Financial Officer	\$915	\$565	\$618

	<b>FY11 Budget</b>	<b>FY11 Estimated Expenditures</b>	<b>FY12 Budget Proposal</b>
Expected Reorganization Savings	\$0	\$0	(\$10,000)
<b>Chief Executive Officer Total</b>	<b>\$410,658</b>	<b>\$381,946</b>	<b>\$448,660</b>
Office of New School Development	\$299,126	\$287,650	\$351,410
Office of Human Capital	\$57,024	\$52,060	\$57,669
Office of Law	\$21,600	\$17,350	\$24,417
Office of Performance	\$21,701	\$16,887	\$4,986
LSC Relations	\$3,119	\$2,428	\$2,974
Chief Executive Officer	\$2,979	\$1,729	\$2,148
Office of Communications	\$1,802	\$964	\$1,993
External Affairs and Partnerships	\$1,591	\$1,660	\$1,459
Intergovernmental Affairs	\$955	\$723	\$869
School Demographics and Planning	\$761	\$495	\$735
Inspector General	\$1,926	\$1,767	\$1,920
Board of Education	\$2,449	\$1,243	\$2,567
School Chiefs	\$77,546	\$56,554	\$42,618
Citywide General/Contingencies	\$489,057	\$99,950	\$283,837
<b>Total - All Operating Funds</b>	<b>\$5,282,686</b>	<b>\$4,946,753</b>	<b>\$5,110,217</b>

\*Includes school-based resources. Excludes capital and debt service.

### Long-Term View

The picture over the next three years continues to be bleak. Our revenues are likely to be nearly flat, with little likelihood for state or federal increases. Expenditures for pension contributions and debt service will grow in future years. Even under the most conservative case—no increases in expenditures other than for pensions and debt service—the end of year deficit will reach nearly \$1 billion within 2 years. We must begin to address immediately the largest contributor—a jump of \$450 million in pension costs. This increase results from short-term pension relief granted by the General Assembly, and is discussed more fully in the Pensions chapter.

**Preliminary Multi-Year Budget Review**  
**FY2011 – FY2014**  
*(millions)*

	FY2011 Estimated	FY2012 Budgeted	FY2013 Projected	FY2014 Projected	Assumptions
<b>Revenue</b>					
<b>Property Taxes (All Funds)</b>	1,936.7	2,089.9	2,089.9	2,089.9	No increase in property tax in out years
<b>Replacement Taxes</b>	197.8	158.7	158.7	158.7	Based on state corporate income tax. Assume flat.
<b>Other Local Revenue</b>	421.1	279.6	279.6	279.6	Assume flat
<b>General State Aid</b>	1,147.1	1,117.9	1,117.9	1,117.9	Flat state funding FY2012-FY2015
<b>State Aid Pension</b>	42.8	10.4	10.4	10.4	Flat state funding FY2012-FY2015
<b>Block Grants and Other State Aid</b>	717.3	634.3	634.3	634.3	Flat state funding FY2012-FY2015
<b>State Capital Program</b>	29.7	188.5	50.0	50.0	CPS share of State School Construction Program is \$300 m over 6 years. FY2012 includes \$126 m.
<b>Federal</b>	1,164.3	1,004.2	1,004.2	1,004.2	Flat FY2012-FY2015
<b>Total Revenue</b>	<b>5,656.8</b>	<b>5,483.5</b>	<b>5,345.0</b>	<b>5,345.0</b>	
<b>Transfer to Debt Service Fund</b>	328.2	447.5	515.1	531.5	FY2011 had one-time savings from bond restructuring. No new bonds issued after FY2012
<b>Transfer to Capital Fund</b>	93.3	167.0	50.0	50.0	
<b>Operating Fund Resources</b>	<b>5,235.3</b>	<b>4,869.0</b>	<b>4,779.9</b>	<b>4,763.5</b>	
<b>Operating Fund Appropriations:</b>					
<b>Teacher Salaries</b>	2,019.9	2,084.8	2,084.8	2,084.8	No increases
<b>Ed Support Personnel Salaries</b>	618.1	628.9	628.9	628.9	No increases
<b>Healthcare</b>	322.9	348.4	376.3	406.4	8% increase FY2012-FY2015
<b>Employer Pension Contribution</b>	208.8	214.7	219.3	671.7	No change to current funding schedule
<b>Employee Pension 7% Pickup</b>	134.2	124.6	124.6	124.6	No change to current policy
<b>All Other Appropriations</b>	1,643.2	1,708.8	1,708.8	1,708.8	No growth in other costs
<b>Net</b>	<b>288.5</b>	<b>(241.2)</b>	<b>(362.8)</b>	<b>(861.7)</b>	



## **Streamlining Operations to Focus Schools on Instruction**

We will put in place world-class operations to focus schools on instruction.

- Build high-performing teams that optimize resources and let others focus on instruction
- Give principals dedicated team of local operations support, the School Support Centers
- Let business discipline lead us to lean, results-focused organization

## **Fiscal Accountability Actions**

We will put in place new fiscal accountability measures to help us better manage the budget.

- **Shine sunlight on the budget so all can see what we are doing.** While the budget is a financial plan and financial document, we intend to be clear and direct in explaining what choices we are making and what assumptions are included. We will strive to use language and a style that is accessible and open. This will help you hold us accountable.
- **Multi-year view of fiscal condition.** For the first time, this budget presents a multi-year view of the district's estimated revenues and major spending areas. We are committed to presenting the long-term view, as well as the short-term picture, when we present the budget.
- **More transparency with capital budget.** We also plan to present a more detailed capital budget, linked to the new multi-year facilities plan. We expect these documents to be released later in the fiscal year. In future years, the more detailed capital plan will be presented with the operating budget.
- **Stop using fund balance as if an on-going revenue source.** For many years, the "fund balance" or unrestricted cash balance at the end of a fiscal year was counted as a revenue source in the next year. A cash balance is a one-time resource; good fiscal practice indicates that one-time revenues should not be used to cover on-going expenses.
- **Monthly "budget versus actual" reporting.** To ensure that central office departments and the Leadership Team knows how revenues and expenditures are tracking relative to the budget, monthly reports will be provided, with analyses and follow-up to ensure that expenditures remain within budget.
- **Appropriation reserve process for central office spending.** Because state payments have been delayed and other variations occur throughout the year, we will institute a new process to restrict or "reserve" portions of budgeted appropriations. Used only when needed, this will ensure that central office spending is affordable, should the revenue picture change during the year.
- **Limit transfer authority for central office spending.** Current practice allows broad transfer authority and multiple approvals. We will evaluate how to strengthen budget practice so that fewer transfers are required, lower the transfer limit, and streamline the approval process.
- **Closer management of central office hiring.** The position approval process is relatively decentralized, leading to a proliferation of potentially unneeded positions. A new process has been implemented which requires detailed justification for any new position, include analysis of actions to eliminate unnecessary positions, and approval by the Chiefs of Education, Administration, and Talent.

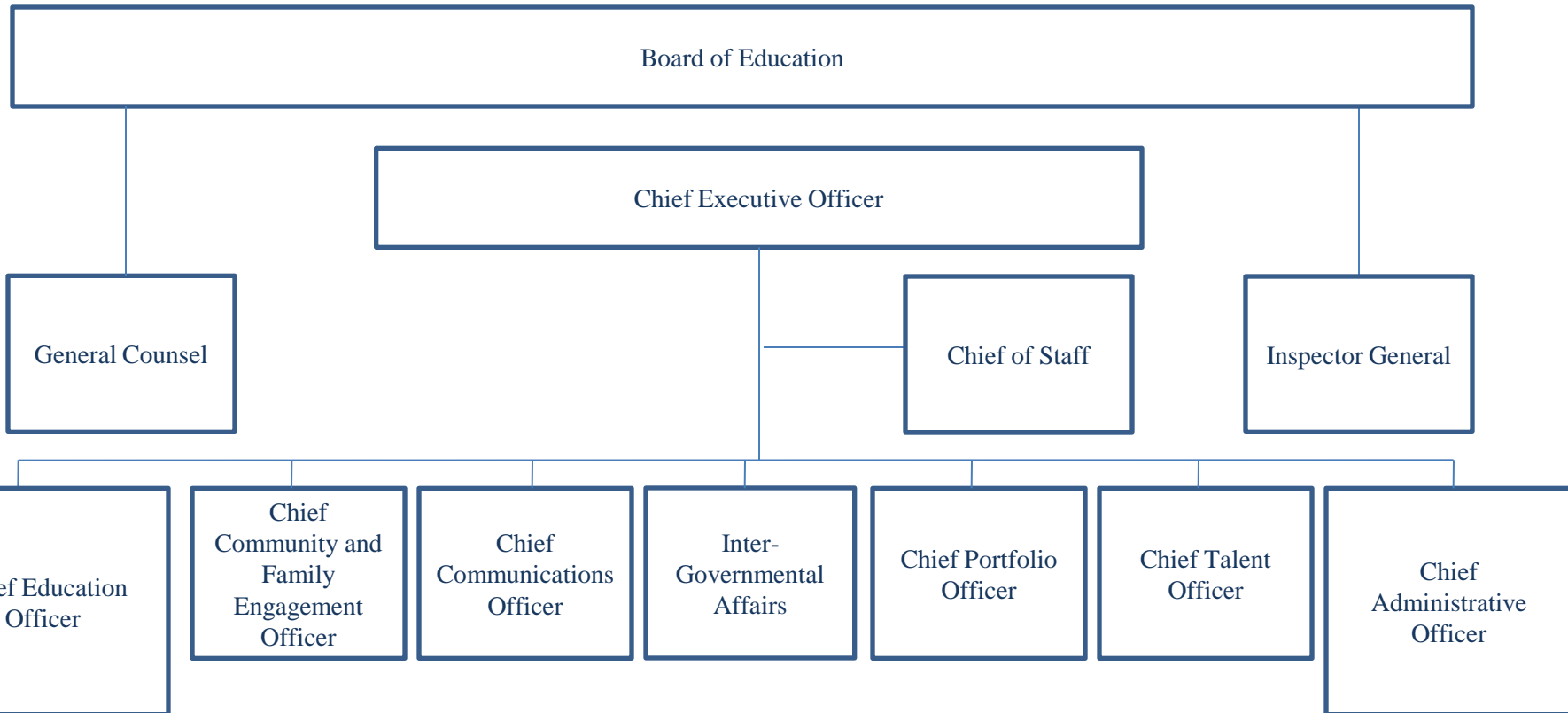
In the chapters that follow you will find detailed, but straightforward discussions of the major components of our budget: Revenues, Schools, Departments, Capital, and Debt Management. Many

detailed tables are now included in appendices. Our hope is that this new approach will help the reader understand the major issues as well as provide access to all the detail that has historically been included in the budget.

### **Conclusion**

Our goal is to reinvent the Chicago Public Schools in an environment of extremely tight resources. This budget is but a first step on this journey that will require us to make prudent investments, eliminate inefficiencies and duplication, and stay focused on the overarching mission: *every child has access to world class learning and will graduate college and career ready.*

# Chicago Public Schools Organizational Chart



## FUND BALANCE STATEMENT

Maintaining a minimum fund balance, or financial reserve, enhances financial stability for any individual or organization. Just as individuals keep a certain minimum balance within their checking accounts in case of emergencies, CPS needs to maintain a minimum amount of funds within its operating account to ensure smooth day-to-day operations. Additionally, financial reserves provide a cushion for year-to-year fluctuations in financial performance. External stakeholders consider a minimum fund balance as a hallmark of prudent financial management and a best practice for governmental organizations.

CPS adopted the Fund Balance and Budget Management policy (Board Report 08-0827-PO6) in August 2008. The goals of this policy are to maintain adequate fund balances in the various funds to provide sufficient cash flow for daily financial needs, to offset significant economic downturns or revenue shortfalls, to provide funds for unforeseen expenditures related to emergencies, and to secure and maintain strong credit ratings. The definition of fund balances in this context is assets in excess of liabilities that can be spent in times of need. As a practical measure to achieve these goals in the General Fund, the Board established a Stabilization Fund, which should carry a minimum 5% of the operating and debt-service total budget in the following year's budget. The stabilization fund is equivalent to an assigned fund balance under Governmental Accounting Standard Board Statement No. 54.

It is important to note that 5% is a *minimum* level of reserves as determined by external stakeholders such as government watchdog groups and rating agencies. In fact, 5% represents just one month of payroll expense. Rating agencies commonly view fund balances well in excess of 5% as appropriate, and the Government Finance Officers Association recommends fund balance levels between 5% and 15% of spending. While CPS acknowledges the necessity of a minimum reserve, CPS must balance the sizing of the reserve with its core mission to provide resources to educate the children of Chicago.

Delayed state aid payments in the past three fiscal years are further evidence that CPS must maintain reserves to offset fluctuations in cash flow. The depletion of fund balance in FY2011, continued delays in state payments, and late receipt of property taxes forced CPS to implement a "line of credit" in FY2011. Like a payday loan, CPS had to have an advance payment of revenue in order to meet its payroll expense in November 2010 and repaid the loan when property taxes began to flow to the district. CPS had to pay interest and fees to local banks in order to borrow on a short term basis: this kind of situation is one where a fund balance, also known as a reserve or budget stabilization fund, could have helped steady cash flow.

### **FY2012 Estimated Beginning-Year Fund Balance and its Targets**

The FY2011 budget anticipated the full use of all its spendable fund reserves to balance the General Fund budget. To restore the fund balance, several measures were implemented in FY2011. First, the level of expenditures was carefully monitored and grant revenues were maximized, improving results by \$91.8 million in the General Fund. Second, existing debt was refinanced, or "restructured," to reduce debt payments for two years. This is similar to refunding a mortgage and extending the term of the loan because current payments are unaffordable – a clear sign of financial distress. This debt restructuring provided much-needed budget relief, resulting in \$174.1 million of savings to the General Fund in FY2011. Third, the General Fund received \$123.4 million of one-time Tax Increment Financing (TIF) surplus funds declared by the City of Chicago in FY2011. Fourth, as a result of the statewide tax-amnesty program and unusual fund transfers, Personal Property Replacement Tax (PPRT) generated \$35.5 million of one-time revenues, well over original expectations. Finally, the State's delay of primarily block grant payments is estimated at \$176.1 million or three months at the end of FY2011, which is better than the five-month delay in the prior year. As a result of all these events, the fund

balance at the beginning of FY2012 is projected at \$470.3 million, or 9.4% of operating funds and Debt Service appropriations. Unfortunately, \$181.3 million of the balance must be used to balance the FY2012 budget.

The table below summarizes the fund balance targets in the policy and estimated fund balances for relevant funds for FY2012. All of the fund balance targets are met at the beginning and the end of FY2012.

**Appropriable Fund Balance Status at June 30, 2011**  
(in millions)

Fund Type	FY2012 Fund Balance Target	Estimated Balance at 6/30/2011	Estimated Balance at 6/30/2012
General Fund-Stabilization	\$276.5 (5%)	\$470.3	\$289.0
Workers' Comp/Tort Fund	\$51.2 (1% - 2%)	\$60.7	\$60.7
Debt Service Funds	Enough to cover risks	\$219.8	\$219.8

**State Payment Delay Status at the end of FY2011**

CPS recognizes revenues when cash is collected within 30 days after a fiscal year ends. As of July 29, 2011, the State's overdue payments are projected at \$176.1 million, lower than \$236.2 million as of July 30, 2010. Had CPS received \$176.1 million, its fund balance would be \$646.4 million. Currently, the State of Illinois owes CPS about three months of payments.

The State of Illinois temporarily increased the personal and corporate income tax rates substantially, effective January 1, 2011, which should alleviate its fiscal crisis in a few years. Because the passage was temporary, however, the state's long-term financial health remains in question, which imperils CPS state revenue. The State currently suffers from a cumulative deficit of \$4.4 billion and carries unpaid bills worth about \$7.4 billion at June 30, 2011. Consequently, CPS does not anticipate the State's full payment of its obligation in FY2012. The budget assumes the same amount of delayed payments as the previous year.

**History of State Year-End Obligation to CPS**

( In Millions)	2003	2004	2005	2006	2007	2008	2009	2010	2011
Amount Owed on 6/30	83.9	3.1	21.5	7.0	19.0	23.3	173.0	369.4	327.5
Amount Owed on 7/31	2.2	2.7	5.2	6.9	3.7	1.2	173.0	236.2	176.1
Amount Owed on 8/31	0.0	0.0	0.0	0.0	0.0	0.0	0.0	102.2	

Historically, the State always pays off all of its prior-year obligations to CPS within 60 days (lapse period) after a new fiscal year starts. For FY2011 obligations, the State's lapse period is extended to December, 2011. Therefore, the State may pay \$176.1 million by December 31, 2011. Even when the State catches up for FY2011 payments, CPS expects the State will be late with FY2012 payments and remain chronically behind.

**FY2012 Plans for Maintaining the Fiscal Stabilization Fund**

CPS plans to continue to maintain an adequate fund balance in accordance with its policy by controlling expenditures, saving one-time revenues and encouraging the State to resume a regular payment schedule. Although CPS has already reduced spending for FY2012, CPS intends to reduce expenditures even



further to minimize the use of the fund balance for operating purposes. A spending reduction plan will be developed in the first quarter of FY2012, and all expenditures will be monitored to ensure they are according to plan. In addition, CPS will contribute any one-time revenues and excess revenues above budgeted levels to the Stabilization Fund as the policy dictates. Since the FY2012 budget does not include any prior-year obligations that the State owes to CPS as revenues, any prior-year revenues received will be additional revenues without any spending obligation and will go to the Fund Balance directly.

## FUND DESCRIPTIONS

The Board adopts legal budgets for all governmental fund types. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities are accounted for through governmental funds. Governmental funds that CPS utilizes are divided into four types: General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds. A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

To control the budget and to comply with rules and regulations, accounts are organized into governmental funds, each of which is considered a separate accounting entity. Funds are the control structures which ensure that public monies are spent only for those purposes authorized and within the amounts appropriated. Expenditures within each fund are further delineated by grant, program, and account to more fully reflect the planned activities of the fund. The level of budgetary control is established for each individual fund and within the fund by object and program.

### CPS Fund Structure

<b>Fund Type</b>	<b>Fund Name</b>	<b>Fund Number</b>
Operating Fund	General Fund	115,117, 124, 230
Operating Fund	Special Revenue Funds:	
	Lunchroom	312 – 314
	Tort Fund	210
	SGSA Fund	225
	IDEA Fund	220
	Other Grant Funds	321 - 369
Debt Service Funds	Debt service funds	514 - 699
Capital Projects Funds	Capital projects funds	401 - 499

### General Fund

The General Fund is the primary operating fund of the Board. It was created in response to the provision of P.A.89-15, which consolidated all of the rate-limited tax levies into the Board's general education tax levy. The General Fund consists of the Education Fund and the Operations and Maintenance Fund. The Education Fund includes Education Fund (115), Tuition-based Preschool Fund (117), and School Special Income Fund (124). This fund is used to account for all financial resources except those required to be accounted for in another fund.

#### Education Fund (Funds 115, 117, 124)

The Education Fund is used to account for the revenues and expenditures of the educational and service programs that are not accounted for in any other funds. It includes the cost of instructional, administrative, and professional services; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational programs. The Education Fund contains Tuition-based Preschool Fund (117) and School Special Income Fund (124). The Tuition-based Preschool Fund keeps track of fees received and payments made for the paid preschool program for children of working parents who are in need of a full-day education and child-care program for their 3- and 4-year-old children. School Special Income Fund accounts for private foundation grants and donations that schools secure on their own and revenues that schools generate for school-specific functions to maintain their internal accounts.

#### Building Operations and Maintenance Fund (Fund 230)

Building O&M Fund supports repair and maintenance of buildings at CPS. The fund is used to account for expenditures for the minor improvement and repair of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures. The fund also pays for ongoing maintenance costs such as the salaries and benefits of engineers and custodial employees; all costs of fuel, lights, gas, and telephone service; and custodial supplies and equipment.

#### Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Special Revenue Funds include the SGSA Fund, Workers' Compensation Tort Fund, School Lunch Funds, and federal and state grant funds.

#### Supplemental General State Aid Fund (SGSA Fund 225)

The SGSA Fund was created to provide supplemental instructional services to students from low-income families. CPS is legally required to contribute funds from its General State Aid revenues. Prior to FY1990, this funding supported basic as well as supplemental programs. With the passage of the Chicago Public Schools Reform Act of 1989, funding for supplemental programs increased for five years until it reached \$261.0 million in FY1995, eliminating at the same time any funding for basic programs. Under the 1995 Chicago School Reform legislation, SGSA funding is mandated at a minimum of \$261.0 million per year, effective FY1996.

Each school receives its share of the SGSA funds based on the number of students who receive free and reduced-price lunch. With the approval of Local School Councils, school principals develop programs in accordance with their school improvement plans as required by the Act. The SGSA revenue supports programs that supplement the basic educational programs for economically disadvantaged students. Recommended programs are early childhood programs, class-size reduction, education enrichment programs, attendance improvement, and remedial assistance.

#### Workers' Compensation Tort Fund (Fund 210)

The Tort Fund is established pursuant to the Tort Immunity Act (745 ILCS 10/1-101 et seq.) and the Illinois School Code (105 ILCS 5/34-1 et seq.). Property taxes constitute the primary funding source and Section 9-107 of Tort Immunity Act authorizes local public entities to levy a property tax to fund expenses for tort judgment and settlement, liability, security, workers' compensation, unemployment insurance, and risk management. The monies in this fund, including interest earned on the assets of this fund, should be used only for the purposes authorized under the Tort Immunity Act.

#### School Lunch Funds (Funds 312, 314)

The School Lunch Funds account for school breakfast, lunch, and dinner for all children who participate in the programs during the school year. The National School Breakfast and Lunch Programs (Fund 312) are voluntary programs available to all public schools, private schools, and residential child-care institutions that agree to operate a nonprofit program offering lunches meeting federal requirements to all children in attendance. Children must meet the federal income guidelines for free or reduced-price meals or be determined as categorically eligible for free meals as members of food-stamp or TANF households. The federal government provides a minimum level of reimbursement for all lunches and breakfasts, while the Illinois Free Breakfast and Lunch Program also provides limited funding. In addition to the reimbursement, the federal government provides commodities in lieu of cash based on the number of meals served.

Since FY1998, CPS has also been providing dinner for children under the Childcare and Adult Food Program, and this activity is accounted for in Fund 314. The Childcare and Adult Food Program establishes a fixed reimbursement amount per meal for eligible students from 3 to 12 years of age who participate in after-school programs.

#### Federal and State Grant Funds (Funds 220, 324 – 369)

Grant funds account for monies that have restrictions on their use imposed by grantors such as federal and state governments. Each specific project should be accounted for separately using a complete group of self-balancing accounts. Care should be taken in establishing each group of self-balancing accounts so that the accounting and reporting requirements of the grantors are met. If the grantor provides an accounting manual, it should be followed for the group of self-balancing accounts.

#### **Debt Service Funds (Funds 514 – 699)**

Debt service funds are established to account for annual property-tax levies and other revenues that are used for the payment of principal, interest, lease payment, and other related costs. The Board is authorized by state law to issue notes and bonds and to enter into leases for capital-improvement projects and cash requirements. The debt service funds are required if taxes are levied to retire bonds or if other revenue is pledged to pay principal, interest, or service charges on other long-term debt instruments. CPS is required to establish a separate debt service fund for each bond issue, although they can be aggregated for reporting purposes.

#### PBC Lease Funds (Funds 514, 516, 518)

These funds account for property-tax revenues and lease payments to the Public Building Commission (PBC). The Board entered into lease agreements with the PBC and the lease payments to PBC consist of principal, interest, and administrative fees for revenue bonds that the PBC issued to finance capital projects for the CPS schools that the Board is leasing from the PBC. These bonds rely solely on property-tax levies and the current lease payments support PBC bonds issued in 1992 and 1993, and refunding bonds issued in 1999. All of these revenue bonds will mature by 2020.

#### Alternate Revenue Bond Funds (Funds 606 - 699)

To support construction and renovation of school buildings, the Board has been issuing alternate revenue bonds since 1996 and these funds account for pledged revenues and payments of principal, interest, and related fees on any alternate bonds. The Local Government Debt Reform Act of the State of Illinois allows the Board to issue alternate revenue bonds based on dedicated revenue sources. A separate debt service fund must be established for each bond issue.

#### **Capital Projects Fund (Funds 401 – 499)**

The Capital Projects Funds are used to account for financial resources to be used for major capital acquisition or construction activities. Financial resources result from bond issues, receipts from other long-term financing agreements, or construction or maintenance grants to be used for school capital projects and capital leases. The Board is required to account for proceeds from each bond issue in a separate capital-projects fund. However, an aggregated capital-projects fund group is sufficient for the purpose of external financial reporting.

**TABLE 01. ESTIMATED BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2011**

<b>(Millions of Dollars)</b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>CAPITAL PROJECTS FUNDS</b>	<b>DEBT SERVICE FUNDS</b>	<b>TOTAL Memorandum Only</b>
<b>CURRENT ASSETS:</b>					
Cash and Investments	\$ 1,056.0	\$ -	\$ 85.7	\$ 108.7	\$ 1,250.4
Cash and Investments in Escrow	5.8	-	433.6	339.6	779.0
Cash and Investment in School Accounts	31.1	-	-	-	31.1
Property Taxes Receivables	977.3	21.1	-	20.9	1,019.3
Replacement Taxes Receivables	24.3	-	-	-	24.3
State, Federal, & Other Receivables	608.0	209.2	5.3	-	822.5
Due from Other Funds	265.5	280.2	-	50.0	595.7
Other Assets	4.6	-	-	-	4.6
<b>Total Assets</b>	<b>\$2,972.6</b>	<b>\$510.5</b>	<b>\$524.6</b>	<b>\$519.2</b>	<b>\$4,526.9</b>
<b>CURRENT LIABILITIES:</b>					
Accounts Payable	214.6	96.4	45.6	17.4	374.0
Accrued Payroll & Benefits	441.9	153.6	-	-	595.5
Amount Held for Student Activities	31.1	-	-	-	31.1
Deferred Property Taxes	977.3	21.1	-	20.9	1,019.3
Other Deferred Revenue	456.8	47.0	5.0	-	508.8
Due to Other Funds	330.2	-	265.5	-	595.7
<b>Total Liabilities</b>	<b>\$2,451.9</b>	<b>\$318.1</b>	<b>\$316.1</b>	<b>\$38.3</b>	<b>\$3,124.4</b>
<b>FUND BALANCE:</b>					
Non-Spendable/Restricted	50.4	192.4	208.5	480.9	932.2
Assigned to Stabilization Fund	470.3	-	-	-	470.3
<b>Total Liabilities and Fund Balance</b>	<b>\$2,972.6</b>	<b>\$510.5</b>	<b>\$524.6</b>	<b>\$519.2</b>	<b>\$4,526.9</b>



**TABLE 02. FY2012 Budget for All Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**(In Millions)**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Capital Project Funds</b>	<b>Debt Service Funds</b>	<b>Total All Funds</b>
<b>REVENUE:</b>					
Local	\$ 2,141.5	\$ 131.1	\$ 52.0	\$ 203.7	\$ 2,528.3
State	1,336.5	282.7	115.0	216.9	1,951.1
Federal	78.4	898.9	-	26.8	1,004.2
<b>Total Revenues</b>	<b>\$ 3,556.4</b>	<b>\$ 1,312.7</b>	<b>\$ 167.0</b>	<b>\$ 447.5</b>	<b>\$ 5,483.6</b>
<b>APPROPRIATIONS:</b>					
Teacher Salaries	\$ 1,736.8	\$ 346.0	\$ -	\$ -	\$ 2,082.8
Ed Support Personnel Salaries	370.2	258.6	-	-	628.9
Employee Benefits	666.4	205.6	-	-	872.0
Subtotal Compensation	\$ 2,773.4	\$ 810.2	\$ -	\$ -	\$ 3,583.6
Commodities & Utilities	158.9	192.9	\$ -	\$ -	\$ 352
Contractual / Prof Svc / Tuition	775.8	197.1	-	10.9	983.9
Capital Outlay/Equipment/Repair	57.9	13.8	391.1	-	462.9
Debt Service	-	-	-	399.0	399.0
Contingency and Other	(28.4)	158.5	-	-	130.1
Subtotal Non-Compensation	\$ 964.3	\$ 562.4	\$ 391.1	\$ 409.9	\$ 2,327.7
<b>Total Appropriations</b>	<b>\$ 3,737.7</b>	<b>\$ 1,372.5</b>	<b>\$ 391.1</b>	<b>\$ 409.9</b>	<b>\$ 5,911.3</b>
<b>Bond Issues</b>			<b>\$ 400.0</b>		
<b>Net Change in Fund Balance</b>	<b>\$ (181.3)</b>	<b>\$ (59.8)</b>	<b>\$ 175.9</b>	<b>\$ 37.6</b>	<b>\$ (27.7)</b>
<b>Fund Balance: beginning of year</b>	<b>\$ 520.7</b>	<b>\$ 192.4</b>	<b>\$ 208.5</b>	<b>\$ 480.9</b>	<b>\$ 1,402.5</b>
<b>Fund Balance: end of year</b>	<b>\$ 339.4</b>	<b>\$ 132.6</b>	<b>\$ 384.4</b>	<b>\$ 518.5</b>	<b>\$ 1,374.8</b>
<b>Fund Balance:</b>					
Non-Spendable/Restricted	50.4	132.6	384.4	518.5	1,085.8
Assigned to Stabilization Fund	289.0	-	-	-	289.0

**TABLE 03. General Operating Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget Comparison: FY2010 - FY2012**

	(In Millions)			
	<b>FY2010 AUDITED ACTUAL</b>	<b>FY2011 FINAL BUDGET</b>	<b>FY2011 YEAR-END ESTIMATE</b>	<b>FY2012 PROPOSED BUDGET</b>
<b>REVENUES:</b>				
Property Taxes	2,035.9	1,920.1	1,904.2	2,038.0
Replacement Taxes	96.8	98.7	172.4	103.6
Misc. Revenue & Non-Revenue Sources	115.1	101.8	221.1	131.0
<b>Total Local Revenue</b>	<b>\$ 2,247.8</b>	<b>\$ 2,120.7</b>	<b>\$ 2,297.7</b>	<b>\$ 2,272.6</b>
General State Aid	817.5	923.4	940.9	955.1
State Aid Pension	37.6	43.0	43.0	10.4
Flat Block Grant by ADA	490.1	-	-	-
Other State Revenue	22.7	662.1	700.9	653.7
<b>Total State Revenue</b>	<b>\$ 1,367.8</b>	<b>\$ 1,628.4</b>	<b>\$ 1,684.7</b>	<b>\$ 1,619.2</b>
Federal Aid: ESEA Title IA, ID, V-A	307.3	326.2	305.2	340.3
Lunchroom and Medicaid	213.7	222.2	236.7	248.2
Federal Special Education	96.2	112.6	100.5	106.2
Federal Ed Jobs Program	-	106.1	52.9	48.2
Federal Stimulus Funds (ARRA)	383.4	301.9	259.1	2.1
Federal Revenue - Other	159.8	220.0	188.3	232.4
<b>Total Federal Revenue</b>	<b>\$ 1,160.4</b>	<b>\$ 1,289.0</b>	<b>\$ 1,142.8</b>	<b>\$ 977.3</b>
<b>Total Revenue</b>	<b>\$ 4,776.0</b>	<b>\$ 5,038.1</b>	<b>\$ 5,125.3</b>	<b>\$ 4,869.1</b>
<b>APPROPRIATIONS:</b>				
Teacher Salaries	2,026.3	2,120.5	2,019.9	2,082.8
Ed Support Personnel Salaries	604.0	649.3	618.1	628.9
Employee Benefits	962.7	842.8	845.8	872.0
<b>Total Employee Compensation</b>	<b>\$ 3,593.0</b>	<b>\$ 3,612.6</b>	<b>\$ 3,483.8</b>	<b>\$ 3,583.6</b>
Commodities & Utilities	291.4	367.2	310.5	351.8
Contractual/Professional Services/Tuition	914.0	1,098.3	1,028.3	973.0
Equipment / Capital Outlay	33.7	59.9	49.0	33.9
Building Repair & Material	31.9	40.8	39.9	37.9
Other Charges / Interfund Cost	32.3	104.0	35.3	130.1
<b>Total Non-Compensation</b>	<b>\$ 1,303.2</b>	<b>\$ 1,670.2</b>	<b>\$ 1,463.0</b>	<b>\$ 1,526.6</b>
<b>Total Appropriations</b>	<b>\$ 4,896.1</b>	<b>\$ 5,282.7</b>	<b>\$ 4,946.8</b>	<b>\$ 5,110.2</b>
<b>Other Financing Sources</b>	<b>\$ 17.8</b>	<b>\$ -</b>	<b>\$ 110.0</b>	<b>\$ -</b>
<b>Revenues less Expenditures</b>	<b>\$ (102.3)</b>	<b>\$ (244.6)</b>	<b>\$ 288.5</b>	<b>\$ (241.1)</b>
<b>Fund Balance - beginning of year</b>	<b>\$ 526.9</b>	<b>\$ 409.1</b>	<b>\$ 424.6</b>	<b>\$ 713.1</b>
<b>Fund Balance:</b>				
Non-Spendable/Restricted	230.7	164.5	242.8	183.0
Assigned to Stabilization Fund	193.9	-	470.3	289.0

**TABLE 04. General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget Comparison: FY2010 - FY2012**  
(In Millions)

	<b>FY2010 AUDITED ACTUAL</b>	<b>FY2011 FINAL BUDGET</b>	<b>FY2011 YEAR-END ESTIMATE</b>	<b>FY2012 PROPOSED BUDGET</b>
<b>REVENUES:</b>				
Property Taxes	\$ 1,959.8	\$ 1,839.1	\$ 1,818.2	\$ 1,956.8
Replacement Taxes	92.7	66.2	142.4	76.8
Misc. Revenue & Non-Revenue Sources	90.7	77.7	197.2	107.9
<b>Total Local Revenue</b>	<b>\$ 2,143.2</b>	<b>\$ 1,983.1</b>	<b>\$ 2,157.8</b>	<b>\$ 2,141.5</b>
General State Aid	598.9	662.4	663.6	694.1
State Aid Pension	36.1	42.6	39.0	10.2
Other State Revenue	485.1	639.6	694.9	632.3
<b>Total State Revenue</b>	<b>\$ 1,120.1</b>	<b>\$ 1,344.6</b>	<b>\$ 1,397.5</b>	<b>\$ 1,336.5</b>
Federal Stabilization Funds	236.3	-	-	-
Medicaid Reimbursement	34.9	49.5	72.3	60.0
Federal Revenue - Other	21.3	18.3	17.9	18.4
<b>Total Federal Revenue</b>	<b>\$ 292.5</b>	<b>\$ 67.8</b>	<b>\$ 90.2</b>	<b>\$ 78.4</b>
<b>Total Revenue</b>	<b>\$ 3,555.8</b>	<b>\$ 3,395.5</b>	<b>\$ 3,645.5</b>	<b>\$ 3,556.4</b>
<b>APPROPRIATIONS:</b>				
Teacher Salaries	\$ 1,642.6	\$ 1,555.7	\$ 1,549.5	\$ 1,736.8
Ed Support Personnel Salaries	346.6	354.8	341.1	370.2
Other Employee Benefits	736.4	620.3	597.3	666.4
<b>Total Employee Compensation</b>	<b>\$ 2,725.6</b>	<b>\$ 2,549.9</b>	<b>\$ 2,487.9</b>	<b>\$ 2,773.4</b>
Commodities & Utilities	140.8	147.7	143.9	158.9
Contractual/Professional Services/Tuition	706.1	797.6	787.8	775.8
Educational Equipment	15.2	21.6	16.8	22.0
Building Repair & Material	29.3	37.6	36.2	35.9
Other Charges / Interfund Cost	3.0	31.1	6.1	(28.4)
<b>Total Non-Compensation</b>	<b>\$ 894</b>	<b>\$ 1,036</b>	<b>\$ 991</b>	<b>\$ 964</b>
<b>Total Appropriations</b>	<b>\$ 3,620.0</b>	<b>\$ 3,585.5</b>	<b>\$ 3,478.8</b>	<b>\$ 3,737.7</b>
<b>Other Financing Sources</b>	<b>\$ (58.1)</b>	<b>\$ -</b>	<b>\$ 110.0</b>	<b>\$ -</b>
<b>Revenues less Expenditures</b>	<b>\$ (122.3)</b>	<b>\$ (190.0)</b>	<b>\$ 276.8</b>	<b>\$ (181.3)</b>
<b>Fund Balance - beginning of year</b>	<b>\$ 366.3</b>	<b>\$ 190.0</b>	<b>\$ 185.9</b>	<b>\$ 572.7</b>
<b>Fund Balance:</b>				
Non-Spendable/Restricted	50.1	50.1	50.4	50.4
Assigned to Stabilization Fund	193.9	190.0	470.3	289.0

**TABLE 05. FY2012 ALL FUNDS REVENUE SUMMARY**  
**BY GOVERNMENTAL FUND TYPE**  
**ON AN ACCRUAL BASIS**  
**(IN THOUSANDS OF DOLLARS)**

	REVENUES FOR ALL FUNDS			
	General Operating Funds		Capital	Debt
	General Fund	Special Revenue	Projects	Service
	All Funds			
	Total			
<b>LOCAL REVENUE:</b>				
PROPERTY TAXES	1,956,800	81,200	-	51,926
REPLACEMENT TAXES	76,760	26,800	-	55,141
INTEREST ON INVESTMENTS	2,000	100	2,000	-
OTHER MISC REVENUES	105,891	23,000	50,000	96,663
TOTAL MISCELLANEOUS	107,891	23,100	52,000	96,663
<b>TOTAL LOCAL REVENUE</b>	<b>2,141,451</b>	<b>131,100</b>	<b>52,000</b>	<b>203,730</b>
<b>STATE REVENUE:</b>				
GENERAL STATE AID	694,071	261,000	-	162,786
STATE PENSION AID	10,164	285	-	-
BLOCK GRANTS: ED SVC & GEN ED	607,894	13,334	-	-
VOCATIONAL EDUCATION	-	5,007	-	-
DRIVERS EDUCATION	4,500	-	-	-
ORPHANAGE - SEC. 18-3	3,600	-	-	-
OTHER / CDB Construction Grant	16,300	3,087	115,000	54,119
<b>TOTAL OTHER STATE AID</b>	<b>24,400</b>	<b>8,094</b>	<b>115,000</b>	<b>54,119</b>
<b>TOTAL STATE REVENUE</b>	<b>1,336,529</b>	<b>282,713</b>	<b>115,000</b>	<b>216,905</b>
<b>FEDERAL REVENUE:</b>				
STIMULUS - ED JOBS PROGRAM	-	48,200	-	-
ARRA GRANTS	-	2,100	-	-
TITLE I-A: LOW INCOME	-	328,900	-	-
TITLE I-A: SCHOOL IMPROVEMENT	-	34,400	-	-
TITLE I-D: NEGLECTED/DELINQUENT	-	1,600	-	-
TITLE II-A: IMPROVING TEACHER	-	50,166	-	-
TITLE II-D: ED TECHNOLOGY	-	46	-	-
TITLE III-A: LANGUAGE ACQUISITION	-	10,400	-	-
TITLE IV-A: SAFE AND DRUG-FREE	-	3,000	-	-
TITLE IV-B: 21ST CENTURY COMM	-	6,900	-	-
IMPACT AID/ INDIAN EDUCATION	100	164	-	-
<b>TOTAL ESEA PROGRAMS</b>	<b>100</b>	<b>485,876</b>	<b>-</b>	<b>-</b>
SCHOOL BREAKFAST PROGRAM	-	51,600	-	-
SCHOOL LUNCH PROGRAM	-	119,500	-	-
DONATED FOOD	-	12,200	-	-
CHILD CARE & ADULT FOOD PROGRAM	-	4,900	-	-
<b>TOTAL CHILD NUTRITION PROGRAM</b>	<b>-</b>	<b>188,200</b>	<b>-</b>	<b>-</b>
LEA FLOW THRU & DISCRETIONARY	-	101,500	-	-
PRE-SCHOOL GRANTS	-	1,939	-	-
PART B: ROOM AND BOARD	-	1,500	-	-
OTHER SPECIAL ED GRANTS	-	1,261	-	-
<b>TOTAL SPECIAL EDUCATION: IDEA</b>	<b>-</b>	<b>106,200</b>	<b>-</b>	<b>-</b>
MEDICAID	60,000	-	-	-
ROTC REIMBURSEMENT	4,000	-	-	-
HEAD START	-	41,586	-	-
TEEN PREGNANCY PREVENTION	-	6,444	-	-
VOCATIONAL ED & J.T.P.A	-	9,174	-	-
TEACHER INCENTIVE FUND	-	6,588	-	-
OTHER MISCELLANEOUS GRANTS	14,300	54,850	-	26,840
<b>TOTAL OTHER FEDERAL AID</b>	<b>78,300</b>	<b>118,641</b>	<b>-</b>	<b>26,840</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>78,400</b>	<b>898,917</b>	<b>-</b>	<b>26,840</b>
<b>TOTAL REVENUES</b>	<b>3,556,380</b>	<b>1,312,730</b>	<b>167,000</b>	<b>447,475</b>
<b>BOND ISSUES</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ 3,753,680</b>	<b>\$ 1,372,530</b>	<b>\$ 567,000</b>	<b>\$ 447,475</b>
				<b>\$ 6,140,685</b>

**TABLE 06. FY2012 SPECIAL REVENUE FUNDS SUMMARY  
BY MAJOR CATEGORY  
ON AN ACCRUAL BASIS  
(IN THOUSANDS OF DOLLARS)**

	REVENUES FOR SPECIAL REVENUE FUNDS				
	Lunch- Room	Suppl Gen St Aid	Government Funded	Work Comp Tort Liab	TOTAL
<b>Fund Balance To Be Appropriated</b>	\$ -	\$ 59,800	\$ -	\$ -	\$ 59,800
<b>LOCAL REVENUE:</b>					
PROPERTY TAXES	-	-	-	81,200	81,200
REPLACEMENT TAXES	26,800	-	-	-	26,800
INTEREST ON INVESTMENTS	-	-	-	100	100
LUNCHROOM SALES	6,000	-	-	-	6,000
OTHER MISCELLANEOUS	7,100	5,900	200	3,800	17,000
TOTAL MISCELLANEOUS	13,100	5,900	200	3,900	23,100
<b>TOTAL LOCAL REVENUE</b>	<b>39,900</b>	<b>5,900</b>	<b>200</b>	<b>85,100</b>	<b>131,100</b>
<b>STATE REVENUE:</b>					
GENERAL STATE AID	-	261,000	-	-	261,000
STATE AID PENSION	-	275	10	-	285
BLOCK GRANTS: ED SVC & GEN ED	13,334	-	-	-	13,334
VOCATIONAL EDUCATION	-	-	5,007	-	5,007
DRIVERS EDUCATION	-	-	-	-	-
ORPHANAGE - SEC. 18-3	-	-	-	-	-
OTHER MISCELLANEOUS	-	-	3,087	-	3,087
<b>TOTAL OTHER STATE AID</b>	<b>-</b>	<b>-</b>	<b>8,094</b>	<b>-</b>	<b>8,094</b>
<b>TOTAL STATE REVENUE</b>	<b>13,334</b>	<b>261,275</b>	<b>8,104</b>	<b>-</b>	<b>282,713</b>
<b>FEDERAL REVENUE:</b>					
ARRA - ED JOBS PROGRAM	-	-	48,200	-	48,200
ARRA - CATEGORICAL GRANTS	-	-	2,100	-	2,100
TITLE I-A: LOW INCOME	-	-	328,900	-	328,900
TITLE I-A: SCHOOL IMPROVEMENT	-	-	34,400	-	34,400
TITLE I-D: NEGLECTED/DELINQUENT	-	-	1,600	-	1,600
TITLE II-A: IMPROVING TEACHER	-	-	50,166	-	50,166
TITLE II-D: ED TECHNOLOGY	-	-	46	-	46
TITLE III-A: LANGUAGE ACQUISITION	-	-	10,400	-	10,400
TITLE IV-A: SAFE AND DRUG-FREE	-	-	3,000	-	3,000
TITLE IV-B: 21ST CENTURY COMM	-	-	6,900	-	6,900
IMPACT AID/ INDIAN EDUCATION	-	-	164	-	164
<b>TOTAL IASA PROGRAMS</b>	<b>-</b>	<b>-</b>	<b>485,876</b>	<b>-</b>	<b>485,876</b>
SCHOOL BREAKFAST PROGRAM	51,600	-	-	-	51,600
SCHOOL LUNCH PROGRAM	119,500	-	-	-	119,500
DONATED FOOD FROM THE USDA	12,200	-	-	-	12,200
CHILD CARE & ADULT FOOD PROGRAM	4,900	-	-	-	4,900
<b>TOTAL LUNCHROOM/OTHER</b>	<b>188,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>188,200</b>
LEA FLOW THRU & DISCRETIONARY	-	-	101,500	-	101,500
PRE-SCHOOL & DISCRETIONARY	-	-	1,939	-	1,939
IDEA PART B: ROOM AND BOARD	-	-	1,500	-	1,500
OTHER SPECIAL ED GRANTS	-	-	1,261	-	1,261
<b>SPECIAL EDUCATION: IDEA</b>	<b>-</b>	<b>-</b>	<b>106,200</b>	<b>-</b>	<b>106,200</b>
MEDICAID	-	-	-	-	-
ROTC REIMBURSEMENT	-	-	-	-	-
HEAD START	-	-	41,586	-	41,586
STRIVING READERS	-	-	6,444	-	6,444
VOCATIONAL ED & J.T.P.A	-	-	9,174	-	9,174
EXCELLENCE IN ACAD LEADERSHIP	-	-	6,588	-	6,588
OTHER MISCELLANEOUS GRANTS	-	-	54,850	-	54,850
<b>TOTAL OTHER FEDERAL AID</b>	<b>-</b>	<b>-</b>	<b>118,641</b>	<b>-</b>	<b>118,641</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>188,200</b>	<b>-</b>	<b>710,717</b>	<b>-</b>	<b>898,917</b>
<b>TOTAL REVENUES</b>	<b>241,434</b>	<b>267,175</b>	<b>719,021</b>	<b>85,100</b>	<b>1,312,730</b>
<b>TOTAL RESOURCES</b>	<b>\$ 241,434</b>	<b>\$ 326,975</b>	<b>\$ 719,021</b>	<b>\$ 85,100</b>	<b>\$ 1,372,530</b>

**TABLE 07. BUDGET APPROPRIATIONS  
FY2012 BUDGET BY MAJOR CATEGORY  
ON AN ACCRUAL BASIS  
(IN THOUSANDS OF DOLLARS)**

APPROPRIATIONS BY TYPE	APPROPRIATIONS FOR ALL FUNDS						
	General Operating Funds						
	General Funds	Special Revenue	Debt Service	Capital Funds	Total(FY12)	Total(FY11)	Difference
Teacher Salaries	1,736,807	345,961	0	0	2,082,768	2,064,713	18,055
Esp Salaries	370,247	258,612	0	0	628,859	619,382	9,478
<b>TOTAL SALARIES</b>	<b>2,107,054</b>	<b>604,573</b>	<b>0</b>	<b>0</b>	<b>2,711,627</b>	<b>2,684,095</b>	<b>27,532</b>
Teacher Pension Employer Portion	181,926	28,348	0	0	210,274	209,002	1,272
Tchr Pension Pickup For Employee	110,516	18,546	0	0	129,062	128,215	846
Esp Pension Pickup For Employee	23,615	16,019	0	0	39,634	38,906	727
Esp Pension Employer Portion	35,844	24,318	0	0	60,162	59,056	1,106
Hospitalization/Other Comp	248,442	99,910	0	0	348,352	347,670	682
Unemployment Compensation	13,386	3,439	0	0	16,825	23,868	-7,043
Workers Compensation	23,903	6,140	0	0	30,043	28,588	1,454
Medicare/Social Security	28,750	8,881	0	0	37,631	37,080	551
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>666,381</b>	<b>205,601</b>	<b>0</b>	<b>0</b>	<b>871,982</b>	<b>872,386</b>	<b>-404</b>
<b>TOTAL EMPLOYEE COMP</b>	<b>2,773,436</b>	<b>810,173</b>	<b>0</b>	<b>0</b>	<b>3,583,609</b>	<b>3,556,481</b>	<b>27,128</b>
Textbooks	32,839	41,282	0	0	74,121	80,499	-6,378
Supplies And Postage	22,367	39,661	0	0	62,028	59,639	2,389
Energy	82,590	0	0	0	82,590	83,448	-859
Food	326	111,923	0	0	112,250	107,294	4,955
<b>TOTAL COMMODITIES &amp; UTILITIES</b>	<b>138,121</b>	<b>192,867</b>	<b>0</b>	<b>0</b>	<b>330,988</b>	<b>330,881</b>	<b>107</b>
Telephone And Telecommunications	20,820	1	0	0	20,821	19,575	1,246
Transportation	98,470	11,784	0	0	110,254	112,732	-2,478
Nonprof,Professional And Tech.Services	67,152	109,341	0	0	176,493	152,749	23,745
Tuition	427,863	49,689	0	0	477,552	376,280	101,271
Contractual Services	176,839	21,439	0	0	198,278	201,514	-3,236
Repair Contracts	35,886	1,979	0	0	37,865	38,044	-179
Other	5,487	4,881	10,928	0	21,295	19,767	1,528
<b>TOTAL NON-PERSONNEL SERVICES</b>	<b>832,517</b>	<b>199,113</b>	<b>10,928</b>	<b>0</b>	<b>1,042,557</b>	<b>920,660</b>	<b>121,897</b>
Equipment	22,027	11,854	0	0	33,881	30,225	3,656
<b>EQUIPMENT</b>	<b>22,027</b>	<b>11,854</b>	<b>0</b>	<b>0</b>	<b>33,881</b>	<b>30,225</b>	<b>3,656</b>
Rent	11,444	240	0	0	11,685	11,884	-199
Liability Insurance	1,000	11,137	0	0	12,137	12,137	0
Miscellaneous/Contingencies	-40,865	147,146	0	0	106,281	429,205	-322,924
<b>TOTAL OTHER CHARGES</b>	<b>-28,421</b>	<b>158,523</b>	<b>0</b>	<b>0</b>	<b>130,102</b>	<b>453,225</b>	<b>-323,123</b>
<b>DEBT SERVICE AND PBC RENT</b>	<b>0</b>	<b>0</b>	<b>398,983</b>	<b>0</b>	<b>398,983</b>	<b>468,595</b>	<b>-69,612</b>
Capital Outlay	0	0	0	391,140	391,140	806,700	-415,560
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>391,140</b>	<b>391,140</b>	<b>806,700</b>	<b>-415,560</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$3,737,680</b>	<b>\$1,372,530</b>	<b>\$409,910</b>	<b>\$391,140</b>	<b>\$5,911,260</b>	<b>\$6,566,767</b>	<b>-\$655,507</b>

\* Due to rounding, minimal differences may occur in totaling rows and columns.

**TABLE 08. BUDGET APPROPRIATIONS  
FY2012 BUDGET BY MAJOR CATEGORY  
ON AN ACCRUAL BASIS  
(IN THOUSANDS OF DOLLARS)**

<b>APPROPRIATIONS FOR SPECIAL REVENUE FUNDS</b>					
<b>APPROPRIATIONS BY TYPE</b>	<b>Lunch- room</b>	<b>Suppl Gen St Aid</b>	<b>Government Funded</b>	<b>Workers' Comp Tort Liab</b>	<b>TOTAL</b>
Teacher Salaries	0	78,458	267,503	0	345,961
Esp Salaries	78,634	60,336	76,304	43,338	258,612
<b>TOTAL SALARIES</b>	<b>78,634</b>	<b>138,793</b>	<b>343,808</b>	<b>43,338</b>	<b>604,573</b>
Teacher Pension Employer Portion	0	7,147	21,201	0	28,348
Tchr Pension Pickup For Employee	0	4,676	13,870	0	18,546
Esp Pension Employer Portion	7,477	5,770	7,157	3,914	24,318
Esp Pension Pickup For Employee	4,925	3,802	4,714	2,578	16,019
Hospitalization/Other Comp	30,338	21,316	38,400	9,856	99,910
Unemployment Compensation	492	843	1,845	258	3,439
Medicare/Social Security	1,110	2,093	4,872	805	8,881
Workers Compensation	878	1,506	3,295	461	6,140
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>45,221</b>	<b>47,153</b>	<b>95,355</b>	<b>17,872</b>	<b>205,601</b>
<b>TOTAL EMPLOYEE COMPENSATION</b>	<b>123,855</b>	<b>185,946</b>	<b>439,162</b>	<b>61,210</b>	<b>810,173</b>
Textbooks	0	21,858	19,409	16	41,282
Supplies And Postage	2,452	26,214	10,691	304	39,661
Energy	0	0	0	0	0
Food	111,376	16	532	0	111,923
<b>TOTAL COMMODITIES &amp; UTILITIES</b>	<b>113,827</b>	<b>48,088</b>	<b>30,632</b>	<b>320</b>	<b>192,867</b>
Transportation	28	1,604	10,106	46	11,784
Telephone And Telecommunications	0	1	0	0	1
Nonprof,Professional And Tech.Services	608	3,623	104,675	435	109,341
Tuition	0	28,632	21,057	0	49,689
Contractual Services	2,598	6,463	2,752	9,627	21,439
Repair Contracts	0	1,416	524	39	1,979
Other	519	1,375	2,970	17	4,881
<b>TOTAL NON-PERSONNEL SERVICES</b>	<b>3,752</b>	<b>43,113</b>	<b>142,085</b>	<b>10,163</b>	<b>199,113</b>
Equipment	0	2,973	8,829	52	11,854
<b>EDUCATIONAL EQUIPMENT</b>	<b>0</b>	<b>2,973</b>	<b>8,829</b>	<b>52</b>	<b>11,854</b>
Rent	0	0	240	0	240
Liability Insurance	0	0	2	11,135	11,137
Miscellaneous/Contingencies	0	46,856	98,070	2,220	147,146
<b>TOTAL OTHER CHARGES</b>	<b>0</b>	<b>46,856</b>	<b>98,312</b>	<b>13,355</b>	<b>158,523</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$241,434</b>	<b>\$326,975</b>	<b>\$719,021</b>	<b>\$85,100</b>	<b>\$1,372,530</b>

\* Due to rounding, minimal differences may occur in totaling rows and columns.

**TABLE 9A. FY2012 CHICAGO PUBLIC SCHOOLS BUDGET**  
**DISTRIBUTION OF APPROPRIATION BY MAJOR FUND CATEGORIES AND UNIT GROUPS**  
**ALL FUNDS EXCLUDING CAPITAL (IN THOUSANDS OF DOLLARS)**

DESCRIPTIONS	FY2012 APPROPRIATIONS						ROW PERCENTAGE			
	GRAND TOTAL	Column %	Elementary/ Non-Public/ TOTAL	High Schools TOTAL	School Based/ Area Office TOTAL	Central Office TOTAL	Elementary/ Non-Public/ %	High Schools %	School Based/ Area Office %	Central Office %
Supplemental General State Aid	326,975	5.9%	183,874	63,622	79,478	2	56.2%	19.5%	24.3%	0.0%
Federal ESEA excluding Child Parent Centers	333,962	6.0%	120,258	34,462	159,269	19,973	36.0%	10.3%	47.7%	6.0%
Lunchroom Food Services	241,434	4.4%	171,495	40,676	27,501	1,762	71.0%	16.8%	11.4%	0.7%
State Bilingual and Federal Title VII	30,451	0.6%	19,725	2,880	6,225	1,622	64.8%	9.5%	20.4%	5.3%
Early Childhood; State Pre-K, Headstart, Federal CPC	197,653	3.6%	100,264	163	95,892	1,334	50.7%	0.1%	48.5%	0.7%
Other State and Federal Grants	199,435	3.6%	43,429	16,717	132,601	6,688	21.8%	8.4%	66.5%	3.4%
Fed Special Education Under IDEA: PL 101-476	106,800	1.9%	62,962	21,872	20,043	1,922	59.0%	20.5%	18.8%	1.8%
Federal ESEA Title II and IV	54,046	1.0%	7,831	1,204	36,865	8,146	14.5%	2.2%	68.2%	15.1%
<b>TOTAL STATE AND FEDERAL CATEGORICAL</b>	<b>1,490,755</b>	<b>27.0%</b>	<b>709,837</b>	<b>181,597</b>	<b>557,873</b>	<b>41,448</b>	<b>47.6%</b>	<b>12.2%</b>	<b>37.4%</b>	<b>2.8%</b>
Local Categorical excluding Interfund										
Debt Service	409,910	7.4%	0	0	409,910	0	0.0%	0.0%	100.0%	0.0%
Tort/Liability(includes Security Services)	85,100	1.5%	34,056	18,210	28,622	4,213	40.0%	21.4%	33.6%	5.0%
<b>TOTAL LOCAL CATEGORICAL(TAX LEVY FUNDS)</b>	<b>495,010</b>	<b>9.0%</b>	<b>34,056</b>	<b>18,210</b>	<b>438,532</b>	<b>4,213</b>	<b>6.9%</b>	<b>3.7%</b>	<b>88.6%</b>	<b>0.9%</b>
Educational Fund										
Options for Knowledge-Local										
Compensation	38,501	0.7%	30,960	5,291	1,538	712	80.4%	13.7%	4.0%	1.8%
Non-Compensation	25,101	0.5%	19,404	2,055	3,362	279	77.3%	8.2%	13.4%	1.1%
	63,601	1.2%	50,363	7,347	4,900	992	79.2%	11.6%	7.7%	1.6%
BLDG O & M										
Compensation	129,566	2.3%	80,530	36,510	9,744	2,782	62.2%	28.2%	7.5%	2.1%
Non-Compensation	291,354	5.3%	114,380	41,197	130,162	5,616	39.3%	14.1%	44.7%	1.9%
<b>Total BLDG O &amp; M</b>	420,920	7.6%	194,909	77,707	139,906	8,398	46.3%	18.5%	33.2%	2.0%
Special Education(includes Transport. & Tuition)										
Compensation	641,217	11.6%	338,946	129,791	166,727	5,753	52.9%	20.2%	26.0%	0.9%
Non-Compensation	163,486	3.0%	40,510	14,591	105,390	2,995	24.8%	8.9%	64.5%	1.8%
<b>Total Special Education</b>	804,703	14.6%	379,456	144,382	272,117	8,748	47.2%	17.9%	33.8%	1.1%
Basic										
Compensation	1,865,027	33.8%	1,165,061	486,140	127,078	86,748	62.5%	26.1%	6.8%	4.7%
Non-Compensation	380,103	6.9%	223,769	166,069	(39,096)	29,360	58.9%	43.7%	-10.3%	7.7%
<b>Total Basic</b>	2,245,130	40.7%	1,388,830	652,209	87,982	116,108	61.9%	29.0%	3.9%	5.2%
<b>TOTAL GENERAL FUNDS(without Pre-K &amp; Bilingual)</b>	<b>3,534,355</b>	<b>64.0%</b>	<b>2,013,559</b>	<b>881,645</b>	<b>504,905</b>	<b>134,246</b>	<b>57.0%</b>	<b>24.9%</b>	<b>14.3%</b>	<b>3.8%</b>

<b>FY12 ALL FUNDS EXCLUDING CAPITAL TOTALS \$</b>	<b>5,520,120</b>	<b>100.0%</b>	<b>2,757,452</b>	<b>1,081,451</b>	<b>1,501,311</b>	<b>179,906</b>	<b>50.0%</b>	<b>19.6%</b>	<b>27.2%</b>	<b>3.3%</b>
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Because of rounding, minimal differences may occur in totaling rows and columns.



**TABLE 9B. FY2011 CHICAGO PUBLIC SCHOOLS BUDGET**  
**DISTRIBUTION OF APPROPRIATION BY MAJOR FUND CATEGORIES AND UNIT GROUPS**  
**ALL FUNDS EXCLUDING CAPITAL (IN THOUSANDS OF DOLLARS)**

DESCRIPTIONS	FY2011 APPROPRIATIONS						ROW PERCENTAGE			
	GRAND TOTAL	Column %	Elementary/ Non-Public/ TOTAL	High Schools TOTAL	School Based/ Area Office TOTAL	Central Office TOTAL	Elementary/ Non-Public/ %	High Schools %	School Based/ Area Office %	Central Office %
Supplemental General State Aid	321,900	5.6%	183,722	66,856	71,322	0	57.1%	20.8%	22.2%	0.0%
Federal ESEA excluding Child Parent Centers	502,314	8.7%	179,636	47,494	258,864	16,320	35.8%	9.5%	51.5%	3.2%
Lunchroom Food Services	232,600	4.0%	160,051	41,240	29,554	1,755	68.8%	17.7%	12.7%	0.8%
State Bilingual and Federal Title VII	25,107	0.4%	15,240	2,289	6,083	1,495	60.7%	9.1%	24.2%	6.0%
Early Childhood; State Pre-K, Headstart, Federal CPC	146,595	2.5%	52,734	0	92,739	1,122	36.0%	0.0%	63.3%	0.8%
Other State and Federal Grants	291,700	5.1%	4,660	3,669	276,205	7,166	1.6%	1.3%	94.7%	2.5%
Fed Special Education Under IDEA: PL 101-476	178,100	3.1%	107,952	28,988	39,294	1,866	60.6%	16.3%	22.1%	1.0%
Federal ESEA Title II and IV	62,516	1.1%	2,889	4,133	45,662	9,832	4.6%	6.6%	73.0%	15.7%
<b>TOTAL STATE AND FEDERAL CATEGORICAL</b>	<b>1,760,832</b>	<b>30.6%</b>	<b>706,884</b>	<b>194,668</b>	<b>819,722</b>	<b>39,557</b>	<b>40.1%</b>	<b>11.1%</b>	<b>46.6%</b>	<b>2.2%</b>
Local Categorical excluding Interfund										
Debt Service	477,382	8.3%	0	0	477,382	0	0.0%	0.0%	100.0%	0.0%
Tort/Liability(includes Security Services)	84,900	1.5%	34,485	19,007	27,050	4,358	40.6%	22.4%	31.9%	5.1%
<b>TOTAL LOCAL CATEGORICAL(TAX LEVY FUNDS)</b>	<b>562,282</b>	<b>9.8%</b>	<b>34,485</b>	<b>19,007</b>	<b>504,432</b>	<b>4,358</b>	<b>6.1%</b>	<b>3.4%</b>	<b>89.7%</b>	<b>0.8%</b>
Educational Fund										
Options for Knowledge-Local										
Compensation	44,809	0.8%	37,336	5,434	1,321	719	83.3%	12.1%	2.9%	1.6%
Non-Compensation	26,383	0.5%	20,234	2,108	3,673	368	76.7%	8.0%	13.9%	1.4%
	71,192	1.2%	57,569	7,542	4,994	1,088	80.9%	10.6%	7.0%	1.5%
BLDG O & M										
Compensation	127,747	2.2%	79,925	36,077	9,048	2,697	62.6%	28.2%	7.1%	2.1%
Non-Compensation	277,653	4.8%	110,515	41,528	121,054	4,557	39.8%	15.0%	43.6%	1.6%
<b>Total BLDG O &amp; M</b>	<b>405,400</b>	<b>7.0%</b>	<b>190,440</b>	<b>77,604</b>	<b>130,102</b>	<b>7,254</b>	<b>47.0%</b>	<b>19.1%</b>	<b>32.1%</b>	<b>1.8%</b>
Special Education(includes Transport. & Tuition)										
Compensation	560,418	9.7%	268,578	118,876	168,663	4,301	47.9%	21.2%	30.1%	0.8%
Non-Compensation	150,351	2.6%	40,311	10,394	94,412	5,234	26.8%	6.9%	62.8%	3.5%
<b>Total Special Education</b>	<b>710,769</b>	<b>12.3%</b>	<b>308,889</b>	<b>129,270</b>	<b>263,075</b>	<b>9,536</b>	<b>43.5%</b>	<b>18.2%</b>	<b>37.0%</b>	<b>1.3%</b>
Basic										
Compensation	1,839,026	31.9%	1,145,572	447,922	158,724	86,808	62.3%	24.4%	8.6%	4.7%
Non-Compensation	410,566	7.1%	196,095	142,052	39,554	32,865	47.8%	34.6%	9.6%	8.0%
<b>Total Basic</b>	<b>2,249,592</b>	<b>39.1%</b>	<b>1,341,666</b>	<b>589,974</b>	<b>198,278</b>	<b>119,673</b>	<b>59.6%</b>	<b>26.2%</b>	<b>8.8%</b>	<b>5.3%</b>
<b>TOTAL GENERAL FUNDS(without Pre-K &amp; Bilingual)</b>	<b>3,436,953</b>	<b>59.7%</b>	<b>1,898,564</b>	<b>804,390</b>	<b>596,448</b>	<b>137,551</b>	<b>55.2%</b>	<b>23.4%</b>	<b>17.4%</b>	<b>4.0%</b>
<b>FY11 ALL FUNDS EXCLUDING CAPITAL TOTALS \$</b>	<b>5,760,067</b>	<b>100.0%</b>	<b>2,639,934</b>	<b>1,018,065</b>	<b>1,920,602</b>	<b>181,466</b>	<b>45.8%</b>	<b>17.7%</b>	<b>33.3%</b>	<b>3.2%</b>

Because of rounding, minimal differences may occur in totaling rows and columns.

## FUNCTIONAL EXPENDITURE ANALYSIS OF OPERATING FUNDS

This report was developed to assist the public in reviewing the district-wide CPS operating budget. The report includes all operating costs and summarizes them by specific educational categories, support services, and administration as described below.

### **Account Category**

This report summarizes costs associated with salaries, employee benefits, commodities and utilities, non-personnel services, equipment, and other charges.

### **General Education**

This column delineates funds budgeted to support the basic instructional programs of the district. It includes quota teachers, principals and assistant principals, ancillary staff, and the allocation for general programs, instructional equipment and supplies to be paid for by general funds.

### **Special Education**

This column details funds budgeted to address the needs of students with Individualized Education Programs (IEPs). It includes the local and federally funded programs offered through the Office of Special Education and Supports.

**Supplemental Programs:** Described below are categories that sort educational programs based on the services that are provided to students above and beyond the basic instructional program.

**Discretionary/Supplementary** – Includes the schools’ discretionary funds, specifically Supplemental General State Aid and NCLB Title I school allocations. Also includes general supplemental funds provided to the schools for specific programmatic and student needs.

**Options for Knowledge** – Resources allocated to support a variety of educational options such as magnet schools, magnet cluster schools and Gifted and Enriched Academic Programs.

**Bilingual** – Funds budgeted to address the needs of eligible students with limited English proficiency. This includes the state bilingual grant and NCLB Title III funds.

**Reading & Math & Science** – Funds allocated to support the Chicago Reading Initiative and the Chicago Math and Science Initiative.

**After School Programs** – Includes all instructional and extracurricular extended day/year programs. This includes the NCLB Title I mandated Supplemental Educational Services.

**Early Childhood** – Funds budgeted to support pre-school programs. This includes the state early childhood grants, Head Start, and NCLB Title I funded early childhood programs.

**Other Programs** – All other instructional support programs that do not fall within the aforementioned categories.

**Area Office Support**

This section includes costs associated with the administration of the District's 27 instructional and geographic Areas. This section was new in FY2011 and was included to reflect organizational changes beginning in the 2009-10 school year, when funds were shifted from Central Office and Citywide managed budgets to the Areas to provide the CAOs with additional resources and flexibility for school allocations to improve student achievement at their schools. Reflecting the new CPS vision, in FY2012 we are redesigning the former Areas into a more cohesive, neighborhood- and community-based set of Networks. These Networks are redesigned to focus on instructional leadership of school principal and thus support teacher, student, and content.

**Support Services**

This section includes allocations to support school, area, and central office building operation and maintenance costs.

**Facility Support** – Includes security, engineers, custodial workers, supplies, and other building maintenance needs.

**Food Services** – Allocations to support costs associated with food and nutrition services at schools.

**Administration**

This section includes costs associated with the administration of programs operated by central office departments.

**Demographic Information**

This section provides specific demographic information about CPS. The FY2012 enrollment is the projected school enrollment for September month end of the 2011-2012 school year. The FY2011 enrollment is the actual September month end enrollment from the 2010-2011 school year. This section also includes percentages in four areas: (1) the district-wide percent poverty based on the NCLB Title I formula; (2) the percent of students eligible for free and reduced priced lunch; (3) the percent of students identified for special education services; and (4) the percent of students identified as English Language Learners. Finally, this section details the number of total positions district-wide budgeted for FY2012 and FY2011, as well as the district-wide average classroom teacher salary. Together, this information provides a comprehensive snapshot of basic CPS demographics.

TABLE 10. DISTRICT REPORT (In Millions Of Dollars)  
FY2012 Functional Expenditure Analysis of Operating Funds

Account Category	Education										Support Services		Administration	Grand Total	
	General Education	Special Education	Supplemental Programs							Area Office Support	Education Sub-Total	Facility Support	Food Services	Central Office Admin	
			Discretionary/Supplementary	Options Knowledge	Reading & Math	Bilingual & Sci	After School Programs	Early Childhood	Other Programs						
Teacher Salaries	1,291.9	404.7	134.8	43.2	21.2	7.8	18.1	57.9	69.2	22.4	2,071.2			11.6	2,082.8
ESP Salaries	60.9	137.9	74.3	1.6	0.5	0.7	5.6	25.2	12.7	7.5	326.9	134.5	77.4	90.1	628.9
Total Salaries	1,352.8	542.7	209.1	44.8	21.6	8.5	23.7	83.1	81.9	29.9	2,398.1	134.5	77.4	101.7	2,711.6
Teachers Pension	219.1	68.3	19.7	7.3	3.3	0.3		9.2	7.0	3.7	337.9			1.4	339.3
Education Support Personnel Pension	9.2	23.0	11.7	0.3	0.1			4.0	1.7	1.3	51.3	21.5	12.2	14.9	99.8
Hospitalization/Other Comp	132.6	86.4	31.6	5.9	2.6	0.3	0.1	13.4	6.9	3.0	282.9	23.4	30.1	11.9	348.4
Unemployment Compensation	8.5	3.6	1.2	0.3	0.1			0.5	0.3	0.2	14.8	0.9	0.5	0.6	16.8
Medicare/Social Security	17.8	7.6	3.1	0.6	0.3	0.1	0.3	1.2	1.2	0.4	32.9	2.1	1.1	1.6	37.6
Workers Compensation	15.2	6.4	2.2	0.5	0.2			0.9	0.6	0.3	26.5	1.5	0.9	1.1	30.0
Total Employee Benefits	402.4	195.5	69.5	15.0	6.7	0.8	0.5	29.3	17.7	8.9	746.3	49.4	44.8	31.6	872.0
Total Employee Compensation	1,755.2	738.1	278.6	59.8	28.3	9.3	24.2	112.4	99.6	38.8	3,144.3	183.9	122.1	133.3	3,583.6
Textbooks	25.1	0.3	25.7	0.6	0.8	3.5	4.5	1.1	6.6	0.2	68.5	3.9		1.7	74.1
Supplies and Postage	9.0	0.7	32.7	0.2		0.5	1.2	3.2	0.8	0.3	48.7	8.3	2.4	2.7	62.0
Energy	0.1									0.0	0.1	80.8		1.8	82.6
Food	0.2		0.3			0.3				0.0	0.8		111.4	0.1	112.2
Total Commodities and Utilities	34.3	1.0	58.7	0.8	0.8	4.3	5.7	4.3	7.5	0.5	118.0	93.0	113.8	6.2	331.0
Telephone and Telecommunications										0.2	0.2	19.5		1.2	20.8
Transportation	11.5	71.0	2.6	21.9		0.3	0.2	0.1	1.6	0.1	109.3			0.9	110.3
Tuition	354.9	72.3	43.2		1.5	0.6	0.2	1.0	3.7	0.0	477.4			0.2	477.6
Nonprof,Professional and Tech.Services	16.5	19.3	6.7	0.7	0.2	3.6	46.1	1.4	37.4	4.0	135.7	17.5	0.6	22.7	176.5
Contractual Services	0.5		9.1				0.1	59.0		0.0	68.8	120.9	2.6	6.0	198.3
Repair Contracts	1.7		1.9							0.0	3.6	34.0		0.3	37.9
Other	1.9	0.2	2.5	0.4		0.4	0.2	0.2	0.7	0.0	6.7		0.5	3.2	10.4
Non-Personnel Services Total	387.1	162.8	66.1	23.0	1.7	5.0	46.7	61.6	43.4	4.2	801.6	191.9	3.8	34.3	1,031.6
Equipment	20.4	0.7	5.5			0.5		1.3	4.6	0.0	33.0	0.1		0.7	33.9
Rent	0.1					0.1	0.1	1.1		0.0	1.5	6.8		3.3	11.7
Liability Insurance	12.1									0.0	12.1				12.1
Miscellaneous/Contingencies	-61.4	15.0	48.5	2.1		0.4	0.2	11.0	83.2	0.0	99.0	5.3		2.0	106.3
Total Other Charges	-49.1	15.0	48.5	2.1		0.6	0.3	12.1	83.2	0.0	112.6	12.1		5.3	130.1
FY2012 Total Appropriations	2,147.9	917.6	457.4	85.7	30.9	19.7	76.9	191.7	238.3	43.6	4,209.6	481.0	239.7	179.9	5,110.2
FY2011 Total Appropriations	2,153.9	875.7	477.1	79.1	27.8	29.9	107.7	192.9	381.7	78.2	4,403.9	466.4	230.8	181.5	5,282.8
Difference in Appropriations	-6.0	41.9	-19.7	6.6	3.1	-10.2	-30.8	-1.2	-143.4	-34.6	-194.3	14.6	8.9	-1.6	-172.6

DEMOGRAPHICS					
		FY2012	FY2011		
Enrollment		407,000	402,944	% of Poverty (NCLB)	51.5%
Total Positions		40,057	42,082	% of Free/Reduced Lunch	84.2%
Average Teacher Salary		73,486	72,206	% of Special Education	12.6%
				% of English Language Learners	14.3%



## REVENUE

### Summary

CPS revenues are declining by \$173.2 million in FY2012 compared to FY2011. Much of this decline in state and local revenues is explained by one-time receipts in FY2011. The decline in federal funding is due to the end of stimulus program. These declines exacerbate the fiscal challenges we are facing in FY2012. To offset this, in part, FY2012 includes an additional \$153.2 million from increasing property taxes to the statutory maximum of 2.7%.

### Revenue Overview

CPS receives revenue from local, state, and federal sources, as outlined in the table below. Each of the different sources is described in the sections that follow, along with the assumptions used in our budget projections and a justification for our estimates.

**All Funds by Revenue Source (in Millions)**

	<b>FY2010 Actuals</b>	<b>FY2011 Budget</b>	<b>FY2011 Estimate</b>	<b>FY2012 Budget</b>	<b>FY12 vs FY11</b>
Local Revenues:					
Property Tax	\$2,047.2	\$1,932.0	\$1,936.7	\$2,089.9	\$153.2
PPRT	152.5	152.5	197.8	158.7	(39.1)
Other Local	372.1	350.0	421.1	279.7	(141.4)
<b>Total Local</b>	<b>2,571.8</b>	<b>2,434.5</b>	<b>2,555.5</b>	<b>2,528.3</b>	<b>(27.2)</b>
State Revenues:					
GSA	985.5	1,141.6	1,147.1	1,117.9	(29.2)
Block Grants	491.7	628.9	687.7	621.2	(66.5)
Capital	0.0	84.2	29.7	169.1	139.4
Other State	74.9	76.2	72.5	43.0	(29.5)
<b>Total State</b>	<b>1,552.1</b>	<b>1,930.8</b>	<b>1,937.0</b>	<b>1,951.1</b>	<b>14.1</b>
Federal:	1,180.1	1,304.9	1,164.3	1,004.2	(160.1)
<b>Total Revenue</b>	<b>5,304.0</b>	<b>\$5,670.2</b>	<b>\$5,656.8</b>	<b>\$5,483.6</b>	<b>(173.2)</b>
<b>Bonds &amp; Other</b>	<b>801.0</b>	<b>600.0</b>	<b>382.1</b>	<b>400.0</b>	<b>17.9</b>

### Local Revenues

#### Property Taxes

The FY2012 budget recommends that the Board levy property taxes up to the 2.7% tax cap and capture all growth from new property. Total increase in property-tax bills will grow by \$108.0 million for property owners, while revenue increases are higher than \$108.0 million due to the timing of collections. Therefore, total property-tax revenues will increase by \$153.2 million over FY2011 year-end estimate. Property-tax revenues in the budget are equal to property-tax cash collections from August through the end of July in each fiscal year. These fiscal-year collections are different from calendar-year property-tax extensions because tax extensions are the total amount of property-tax bills sent to taxpayers each calendar year. Property taxes are billed in two installments during spring and fall every year and thus cross the CPS fiscal year.

To explain some of the technical detail: the tax levy for the General Fund is constrained by the statutory property-tax cap, which limits the annual growth in property-tax bills by the lesser of the Consumer Price Index (CPI) or 5%. In this budget, we are recommending an increase in the property tax levy by 2.7%, which is CPI. In addition, the General Fund tax rate cannot exceed \$4.00 per \$100 of EAV. The actual tax rate for the General Fund was \$2.37 in 2010, below the \$4.00 maximum rate. The property-tax rate for the Workers' & Unemployment Compensation/Tort Immunity Fund is not limited by law, but is subject to the tax cap.

Other components of the property tax calculation include the assumed new-property value at \$500.0 million for 2011 and the tax collection rate at 96.5%. The tax levy for Public Building Commission bonds is assumed to be at the level required by the bond covenant and is expected to generate \$51.9 million to service debt obligations (discussed in the Debt chapter).

### **Personal Property Replacement Tax (PPRT)**

PPRT includes an additional state income tax on corporations and partnerships, a tax on businesses that sell gas or water, a 0.5% fee on all gross charges for telecommunications services excluding wireless services, and a per-kilowatt tax on electricity distributors.

The primary driver of PPRT is corporate income-tax receipts, which are closely tied to corporate profits. However, several additional factors affect PPRT estimates for FY2012. FY2011 included \$19.2 million of one-time revenues from a statewide tax amnesty program and an additional \$27.5 million resulted from an unusually large amount disbursed to local governments.

### **Other Local Revenues**

The revenue reduction is based primarily on the reduction of payments from the City for the Modern Schools Across Chicago (MSAC) and due to the receipt of \$123.4 million in TIF funds from the City in FY2011 and the remaining \$16.3 million in FY2012.

Other local revenue also includes \$2.0 million of rental income, \$7.8 million of daycare- fee receipts, \$24.9 million of private foundation grants and donations, \$10.0 million for school internal account funds, \$6.0 million of food-sale revenues, and \$2.0 million of other miscellaneous revenues. In addition, other local revenues include estimated facility fees of \$9.2 million to be charged to charter schools at CPS-owned buildings, which are recorded as revenues for the first time in FY2012.

The pension payment made by the City of Chicago on behalf of CPS employees in the MEABF (discussed in the Pension chapter) is estimated at \$49.7 million for FY2012. It is recorded as revenue, as required by accounting standards. Another \$146.7 million for capital and debt-service funds, including reimbursement for the MSAC program and various intergovernmental agreements with the City, is included in this item.

## **State Revenues**

### **General State Aid (GSA)**

GSA represents the major type of state support we receive. GSA consists of regular GSA and a poverty grant. Regular GSA utilizes many factors in its allocation formula such as average daily attendance, a specified annual foundation level, available local resources, and tax rates. The poverty grant is allocated based on the concentration of low-income students and participation in Illinois Department of Human Services programs.

Although the per pupil “foundation level” is set at \$6,119 for FY2012, the same as in FY2010 and FY2011, the statewide appropriation is insufficient to pay for the foundation level and therefore, all school districts will receive 94.8% of their GSA. As a result, GSA is estimated to decrease for CPS from \$1,147.1 million in FY2011 to \$1,117.9 million for FY2012.

In addition, CPS requests adjustments on prior-year GSA allocations which were based on property values that were subsequently reduced after the taxpayer filed a successful property tax appeal. CPS expects to receive a net adjustment of \$16.3 million for FY2012.

The allocation to schools of Supplemental General State Aid (poverty grant) will stay at \$261.0 million, consistent with statute.

### **General Education and Educational Services Block Grants**

CPS receives two block grants: (1) General Education Block Grant and (2) Educational Services Block Grant. The grant amounts are computed by multiplying the State appropriation for the programs included in the grant by the Board’s percentage share of those programs in FY1995.

The FY2012 budget for block grants totals \$621.2 million as compared to \$687.7 million received in FY2011.

Because of fiscal constraints, the State has delayed payment of two block grants and other miscellaneous grants since FY2009. GASB 33 and the Board revenue-recognition rule require CPS to record receivables as revenues as long as they come in within 30 days after a fiscal year ends. For FY2009, the State owed \$164.8 million to CPS. The State owed \$227.9 million for block grants as of July 30, 2010. At the end of FY2011, the state’s has delayed \$167.1 million. Our budget assumes that we will receive the balance of the FY2011 revenue owed plus 9 months of the FY2012 revenue allocated by the State.

### **Other State Revenues**

Other state funding includes capital funds and small categorical state grants that are not accounted for anywhere else.

- State reimbursement to CPS for educational services to children residing in state foster care, residential treatment or juvenile justice facilities is estimated at \$3.6 million.
- Reimbursement for driver education will remain flat at \$4.5 million.
- Funding for the Career and Technical Education programs will total \$5.0 million.
- Alternative Education will remain the same at \$1.5 million in FY2012, which will provide academic, counseling, and community service to students who are transferred to alternative schools.
- Funding for National Board Certification is projected to decline from an estimated \$1.0 million in FY2011 to \$0.5 million in FY2012.
- The State will contribute only the statutorily required contribution.

### **State Contribution for Capital**

In FY2010, the state adopted a major new capital program, including funding for P-12 capital programs. CPS expects to receive \$446.0 million over six years. Although there has been no clear funding schedule for these programs, CPS projects \$169.1 million to be available for the FY2012 budget.

- **School Construction Program:** CPS receives 20% of the statewide \$1.5 billion total or \$300 million over six years. The Capital Development Board (CDB) administers capital improvement programs for local school districts. CPS received \$29.7 million from this program in FY2011. The allocation for FY2012 is estimated at \$126.1 million.



- **School Maintenance Program:** CPS' share is \$20.0 million over six years. No allocation is anticipated for FY2012.
- **School Energy Efficiency Program:** The budget assumes that CPS will receive \$4.0 million for FY2012.
- **Early Childhood Construction Program:** The budget assumes that \$9.0 million will be allocated to CPS for FY2012.
- **Over-crowding Relief Grant:** CPS may receive up to \$19.0 million, but nothing is expected in FY2012.
- **CPS Vocational Schools:** The budget assumes that \$30.0 million may be released in FY2012.
- **Capital Grants for Specific CPS Schools:** \$12.4 million of this was included in the FY2011 budget.

### **Federal Revenues**

Most federal grants require the Board to provide supplementary educational services for children from low-income or non-English speaking families or for neglected and delinquent children, from preschool through grade 12. These grants are dedicated to specific purposes and cannot supplant local programs. Medicaid reimbursement and Impact Aid are the only federal funding that is without any restriction.

The decrease of \$160.1 million in FY2012 primarily reflects the expiration of stimulus grants. Details about the various federal funding streams are included below.

### **Education Jobs Program of 2010**

CPS received \$104.4 million from the Education Jobs Program. The funds must be used for compensation and benefits to recall or rehire former employees and to hire new employees in order to provide educational and related services to students at pre-schools, elementary, or high schools. CPS spent approximately \$56.2 million and carried over \$48.2 million in unused funds from FY2011 for use in FY2012. This grant expires August 2012.

### **Elementary and Secondary Education Act (ESEA)**

Total ESEA grants available for the current budget are projected to increase from \$391.8 million in FY2011 to \$437.7 million in FY2012, excluding ARRA and Ed Jobs funds. The increase results primarily from new competitively awarded School Improvement Grants.

- **Title I-A: Low Income** – Allocated based on a district's poverty count, this is the largest entitlement grant received under the No Child Left Behind Act. The grant allows the district to provide supplemental programs to improve the academic achievement of low-performing students. CPS anticipates a reduction in the formula-based Title I amount to \$293.0 million for FY2012 due to a decline in Chicago's poverty count relative to the nation. However, the total grant available for FY2012 is \$328.9 million, which includes carryover of \$35.9 million from prior years.
- **Title I-A: School Improvement Grant 1003(a)** - This grant provides services for underperforming Title I schools to improve the overall academic achievement of their students. The State utilizes Title I funds to carry out its system of technical assistance and support for local educational agencies. The current award will stay flat at \$9.2 million and a carry-over of \$1.2 million will be available in FY2012.
- **Title I-A: School Improvement Grants 1003(g)** - School Improvement Grants help ensure that all students are reading and doing math on grade-level by 2014. CPS received eight new school-

based awards of \$2.0 million annually for a period of two years, beginning in FY2012. Combined with the existing \$8.0 million annually for two more years, this increases the total amount available for FY2012 to \$24.0 million under these Grants.

- **Title I-D: Neglected/Delinquent** - This grant targets the improvement of educational services for neglected or delinquent children and youth in local and state institutions to assist them in attaining State academic achievement standards. Programs include academic tutoring, counseling, and other curricular activities. The current-year allocation for FY2012 will remain flat at \$1.4 million. With the anticipated carry-over of \$0.2 million, total awards available will be \$1.6 million, slightly more than the estimated available amount for FY2011.
- **Title II-A: Improving Teacher Quality** - Class-size reduction, recruitment and training, mentoring, and other support services to improve teacher quality are funded through this grant. The current year award is estimated to decrease by \$6.1 million to \$36.3 million in FY2012 from \$42.4 million in FY2011. This large decrease is offset by the estimated carry-over of \$13.9 million, which increases the total award available for FY2012 to \$50.2 million.
- **Title III-A: Language Acquisition** – Support is provided to students with limited English proficiency who meet eligibility requirements. The total funding available for the Language Acquisition grant is budgeted at \$10.4 million for FY2012, which comprises the estimated current-year allocation of \$8.2 million and carry-over of \$2.2 million.
- **Title IV-A: Safe and Drug-Free** - This grant supports violence and violence prevention, safety and security, conflict resolution, and a host of other programs. Congress eliminated the entitlement funding for this grant in FY2011 and converted the rest to competitive grants. CPS anticipates \$3.0 million in competitive grant awards for FY2012.
- **Title IV-B: 21<sup>st</sup> Century Community Learning Centers** – These grants provide opportunities for communities to establish schools as community learning centers and provide activities after-school and evening hours. For FY2012, CPS estimates a grant award of \$6.9 million, a slight decrease from \$7.7 million for FY2011.
- **Title VII-A: Indian Education** - Funds from this grant are used to meet educational and culturally-related academic needs of American Indian and Alaska Native students. Funds for FY2012 are expected to remain level at \$164,000.
- **Title VIII: Impact Aid** - This grant offsets lost revenue from Federal acquisition of real property. The Impact Aid is expected to stay flat at \$100,000 in FY2012, based on the declining number of students from public housing in Chicago.

#### **Individuals with Disabilities Education Act (IDEA)**

IDEA grants provide supplemental funds for special education and related services to all children with disabilities from age 3 through age 21.

The IDEA grants include a number of programs. Part B flow-through is the largest IDEA grant, which is allocated based on a formula established by the State of Illinois. Although the federal budget for IDEA remains flat at \$11.7 billion, the flow-through formula grant will decline slightly from \$94.1 million in FY2011 to \$93.5 million in FY2012 as a result of lower student and poverty counts. Room & board reimbursement for students attending special facilities outside of Chicago is estimated at \$1.5 million. Part B Preschool grant offers both formula and competitive grants for special education programs for

children with disabilities who are three to five years old. These preschool programs are expected to have \$1.3 million from the formula grant and \$0.5 million from a competitive grant for FY2012.

Including small competitive grants and carry-overs from the previous year, total IDEA funding equals \$106.2 million for FY2012.

### **Meal Reimbursement for National School Lunch Programs**

CPS offers breakfasts, lunches, and dinners for children during the school year and serves lunches in summer. The federal government provides reimbursement for free, reduced-price, and paid lunches and breakfasts under the National School Lunch Program. In addition, the federal government reimburses costs for the dinner program under the Child Care and Adult Food Program and provides free surplus commodities based on the number of meals served.

CPS's universal school breakfast programs provide breakfast in the classroom when school starts in the morning, rather than in the cafeteria before school starts, easing participation for children. As a result of universal breakfast being offered at approximately 480 elementary schools, federal reimbursements for breakfast is projected to increase from \$31.8 million in FY2011 to \$51.6 million in FY2012.

Federal reimbursements are projected to total \$188.2 million in FY2012. These revenues comprise

- \$51.6 million from breakfast programs;
- \$119.5 million from school lunches;
- \$4.9 million from after-school dinner programs; and
- \$12.2 million of donated food from the U.S. Department of Agriculture.

These reimbursement revenues are not sufficient to fully support the program; thus, an additional \$26.8 million will be provided from local revenues for FY2012.

### **Medicaid Reimbursement**

CPS provides a variety of medical services to students with disabilities such as speech therapy, physical therapy, occupational therapy, mental health service, and special transportation. CPS qualifies for Medicaid reimbursement for these covered medical services and the costs of administrative outreach activities provided to eligible students.

Effective FY2009, the Illinois Department of Healthcare and Family Services started applying cost-based rates to Medicaid reimbursement. As these new rates are retroactive to FY2004, temporary increases in Medicaid reimbursement are anticipated through the end of FY2012. Estimated Medicaid revenues for FY2011 are \$72.3 million, much higher than the budget of \$49.5 million. The increase resulted from retroactive application of new rates and the State's payments of FY2010 claims in FY2011. Medicaid revenues are estimated at \$60.0 million in FY2012.

### **Other Federal Grants**

Other Federal Grants include competitive grants for other specific purposes. Below is a brief description of major grants under this category.

- **Head Start.** The United States Department of Health and Human Services provides funds for the Head Start program which focuses on assisting children ages 0 to 5 from low-income families. The program provides comprehensive education, health, nutrition, and parent involvement services to low-income children and their families. CPS Head Start programs are funded through the City of Chicago. The FY2012 award for Head Start increased slightly to \$40.5 million.

- **Carl D. Perkins.** This grant was established to develop academic and technical skills for career opportunities, specific job training, and occupational retraining. This grant targets students in secondary and post-secondary education. The Perkins grant is anticipated to decline as a result of decreased poverty rates. With the estimated \$1.8 million carry-over, the grant will provide \$9.2 million for the program.
- **Recognizing Excellence in Academic Leadership.** The FY2012 allocation of \$6.6 million will allow CPS to explore performance-based compensation system, multiple evaluations, recruitment, development, and retention of quality staff at a number of schools.
- **Smaller Learning Community Grants.** The grants are used to implement smaller high schools to improve academic achievement, graduation rates, and learning climate and culture and total \$7.2 million for FY2012.
- **E-Rate Subsidy.** \$14.0 million is included from this program, which provides discounts to assist schools and libraries to obtain affordable telecommunications and Internet access.

#### **Federal Interest Subsidy under Qualified School Construction Bonds (QSCBs) and Build America Bonds (BABs)**

CPS elected to receive a direct subsidy payment of \$26.8 million in FY2012 from the federal government for these two types of federally-subsidized bonds. This is discussed more fully in the Debt Management chapter.



## SCHOOL BUDGETS

On July 27, CEO Jean-Claude Brizard announced his plan for reinventing CPS. His vision is that every child has access to world class learning and will graduate college and career ready. His focus on creating high performing schools has at its core four strategies:

- Empowered, accountable principals
- Effective, supported teachers
- Active partnership with parents and communities
- Full organization support

No budget decisions are more important than how we allocate our resources to align with these strategies. No priority is higher than making sure we have sufficient resources in direct support of schools. In FY2012, the district will appropriate approximately \$2.4 billion for general education classroom teachers, education support personnel, and funding for resources such as textbooks, supplies, and equipment to serve approximately 407,000 students.

### Elementary Schools

The FY2012 budget includes \$760 million to support approximately 7,300 classroom teachers across the district for elementary school classrooms, serving 247,500 students. These teaching positions are budgeted based on the number of students in each school and for budgeting purposes are referred to as “quota” teachers.

The majority of this funding is allocated for general education teachers based on the class size targets below, which remain unchanged from FY2011.

Grade Level	Class Size
Kindergarten (Half-Day)	28:1
Primary (1-3)	28:1
Intermediate/Upper (4-8)	31:1

Elementary schools provide core instructional supports in the following areas:

- Provide a challenging curriculum in the areas of Language Arts, Mathematics, Social Studies, and Science in order to prepare the students for success at the High School level and beyond.
- Offer differentiated instruction to ensure that all student needs are met, including students with disabilities and English Language Learners.
- Establish and maintain relationships with parents to ensure a broad-level partnership that positively impacts students.

Along with these classroom teachers, elementary schools are provided with additional ancillary teacher positions to offer courses in the areas of art, music, gym, and library. The FY2012 budget includes \$104 million to support approximately 1,000 ancillary teachers.

The FY2012 budget includes funding for a full-time guidance counselor at each elementary school for a total of 450 counselors at a cost of \$47 million. Elementary Schools are provided with a full-time guidance counselor to support varying student needs. While the nature of their work varies widely and is determined by the specific needs of their schools’ population, the counselors work collaboratively with

the teachers and administrators at the school to evaluate the academic and social needs of their students in order to help further their academic, social, and emotional growth.

### **High Schools**

The FY2012 budget includes \$437 million to fund approximately 4,100 quota high school classroom teachers based on the class sizes below. As with elementary school class size, there is no change in the class sizes budgeted in FY2012 compared to last year. These teachers serve approximately 89,800 students.

Category	Class Size
Math/Science/English/History	28:1
Electives	31:1

High school classroom teachers serve the following primary functions:

- Develop a rigorous and diverse set of instructional courses in the core areas of Math, English, History, and Science to meet the academic needs of secondary age students.
- Provide an engaging selection of elective offerings that will help develop the skills needed to succeed in the 21<sup>st</sup> century.
- Maintain a learning environment in which all students can achieve their full academic, civic, and social potential.
- Prepare students for post-secondary education and/or immediate productive employment.

The budget also includes funding for 283 high school guidance counselors at a cost of \$29 million. High school counselors provide students with a variety of services to address academic, personal, and post-graduate needs. Counselors partner closely with their teaching colleagues to ensure that appropriate goals are set, monitored, and achieved for all students.

### **Principals and Support Personnel for High Schools and Elementary Schools**

The FY2012 budget includes approximately \$150 million for principals, assistant principals, and clerks to help support the administrative functions required to run our elementary and high schools. Schools will also be provided with \$28 million to replenish textbooks, supplies, and equipment in preparation for the upcoming school year.

### **Per Pupil Funded Schools**

The district also supports 37 district-run schools funded on a per pupil basis serving approximately 20,000 students. These schools are staffed with unionized teachers and are subject to comply with all Board policies and procedures, however their unique per pupil funding allows for additional flexibility and autonomy over their general education resources. In FY2012, the per pupil rates at these schools will also remain unchanged from FY2011. This sub-set of district run schools serves as pilot for gauging the benefits schools are afforded by receiving general education resources in this alternative fashion. The FY2012 budget includes \$101 million for these schools.

### **Charter and Contract School Funding**

A sub-set of our district schools are operated as Charter and Contract schools. Charter schools were established in Chicago in 1997 and have flourished as a result of offering families alternatives to traditional district schools. Charter schools are independently operated public schools approved and certified under Illinois Charter School Law. Contract schools are also independently managed public schools with similar autonomies as Charter schools in budget and curricular operations. Contract schools,

like Charters, are targeted in areas of the city identified as those in need of alternative high quality options.

The budget includes \$348 million to support charter and contract schools. Due to the unique operational structure of these schools, general education resources to these schools are provided on a per pupil basis (funding provided for each student attending the school) and paid out to schools on a quarterly basis. FY2012 per pupil rates will remain the same as the FY2011 rates. Approximately 50,000 students attend charter schools.

The budget also includes \$9.7 million to open 4 new charter schools to serve 1,450 students. An additional \$6.7 million will support 1,000 expanded slots for new students at currently operating schools. Thirty-three charter schools continue their ramp-up to full operations by adding additional grades for their 3,000 students at an additional \$22 million.

The design of these schools allows for more autonomy at the school level in exchange for accountability to high performance standards. Added flexibility around core instructional resources has allowed Charter and Contract operators the ability to establish unique and innovative learning environments and more high quality options for families across Chicago. More information around rates and payment frequency may be found in the appendix.

#### **Discretionary Funding**

In FY2012, schools will receive approximately \$390 million in discretionary funding in the form of Supplemental General State Aid (SGSA) and NCLB Title I. These funds are meant to supplement core resources and are targeted for low income students. Schools may utilize these funds to provide additional teachers, provide enrichment programming, offer professional development to teachers, or provide additional security personnel. All services and resources need to supplement those that are provided through local revenue.

#### **Full-Day Kindergarten**

This program provides teacher positions to supplement district-funded half-day kindergarten teacher positions, thereby increasing time on task for kindergarten children. It allows schools to offer a full-day kindergarten program where there is sufficient classroom space, or a 4-hour kindergarten program model at overcrowded schools. In the past several years, we have steadily increased the number of students who are enrolled in full-day programs. CPS will preserve resources for full-day kindergarten in 131 schools in FY2012 through the retention of 205 positions.



## FY2012 SCHOOLS AT A GLANCE

The following pages will detail the demographics and funding for individual schools. This snapshot will provide information such as the schools' enrollment projections for FY2012; the proposed budget allocations by funding source; demographic information; and student performance outcomes. For descriptions of the enrollment, funding source, and demographics information, please see the details provided under "School Segment Report" in the Additional Financial Tables section. All data is projected for FY2012.

### Racial Breakdown

The school-level data provided in this section is from the 2011 Racial/Ethnic Survey. The Racial/Ethnic Survey is a result of a teacher-observation/verification survey done on October 5, 2010. These data are used to meet the reporting requirements of various federal and state agencies, to provide for the planning and implementations of integration initiatives, and to assist in facilities management and planning. All data is from the 2010-2011 school year and is based on enrollment data from that year.

### Student Performance

- **Elementary** – The performance data shown for each school includes the percentage of students meeting or exceeding state standards on the 2010 Illinois Standards Achievement Test (ISAT) in science, mathematics, reading, and the composite percentage of students meeting or exceeding standards on all subjects ("Overall.") Data is shown for both the school and the District for comparison. All data is from 2010.

The ISAT measures individual student achievement at the elementary level relative to the Illinois Learning Standards. The Illinois Learning Standards are descriptions of the specific knowledge and skills that students should learn in Illinois public schools. The results give parents, teachers, and schools one measure of student learning and school performance. Results are used to measure school and district adequate yearly progress (AYP) as required by the No Child Left Behind (NCLB) law.

ISAT tests students in grades 3-8 in reading, mathematics, science (grades 4 and 7 only) and writing (grades 5, 6, and 8). ISAT uses both multiple choice and constructed response questions, as well as prompts for writing.

- **High School** – The performance data shown for each school includes the percentage of students meeting or exceeding state standards on the Prairie State Achievement Examination (PSAE); the percentage of students scoring 20 or higher on the ACT; and the percentage of freshmen who graduate within five years. Data is shown for both the school and the District for comparison. All data is from 2010 except for the graduation rate within five years, which is from 2009. The 2010 data is not yet available.

The PSAE is the Illinois state achievement test administered to 11<sup>th</sup> grade students to measure their progress in meeting the Illinois Learning Standards. The Illinois Learning Standards are descriptions of the specific knowledge and skills that students should learn in Illinois public schools. It is required by state legislation that students take the PSAE in order to receive their high school diploma. The PSAE includes three components: (1) the ACT Plus Writing, which includes the four multiple-choice tests in English, mathematics, reading, and science, and a constructed-response writing test with a single prompt question; (2) a science assessment, and (3)

two assessments that measure skills in mathematics and reading that employers believe are critical to job success.

The ACT is a national college admissions examination that consists of subject area tests. When students take the PSAT test under standard conditions or with ACT-approved accommodations, they receive ACT scores that they can report to colleges or universities. The highest score on the ACT is 36; the national average ACT composite score for 2009 was 21.1.

- **Schools serving both elementary and high school grades** – For schools serving students from both K-8 and 9-12 grades, high school data is displayed, unless otherwise noted.
- **Schools listing “#N/A”** – “Number Not Available” indicates data is not available for that school, often because the school is new or serves grades which do not take the standardized tests that provide data for these measures.

### **Charter and Contract Schools**

The Schools at a Glance section includes snapshot data on the district’s Charter and Contract schools. Due to the autonomous nature of these schools, the budget tables will appear slightly different for these schools than other school types. Charter and Contract schools operate independently with separate financial systems than other CPS schools, so the amounts reflected in this section reflect budgeted payments per funding formulas in FY2012. Please note that some allocations are budgeted centrally and allocated out to Charter and Contract school units during the fiscal year.

### **School Designations and Areas**

Snapshots are presented alphabetically and include school type and Instructional Area. The Instructional Area for a school is generally determined by the geographic location or school type. These will change in FY2012 as the new Network organization takes place.

An explanation of each school designation is listed below.

**Neighborhood** – Schools with attendance boundaries.

**Alternative** – Schools that provide alternative educational options to students who have dropped out of high school. Students attending these schools are between the ages of 17-21 with no more than five high school credits.

**Citywide** – Schools without attendance boundaries where students are selected by a computerized lottery.

**Military** – Four-year learning centers guided by a team of mentor teachers and military teaching partners that provide military training, as well as an Education-to-Careers curriculum.

**Performance** – Schools that have autonomy on curricular and budgetary policies on a district level, while maintaining union membership for personnel.

**Selective Enrollment** – Schools that are highly competitive and designed to meet the needs of Chicago’s most academically advanced students. These schools use criteria such as test scores and academic performance evaluations to determine acceptance.

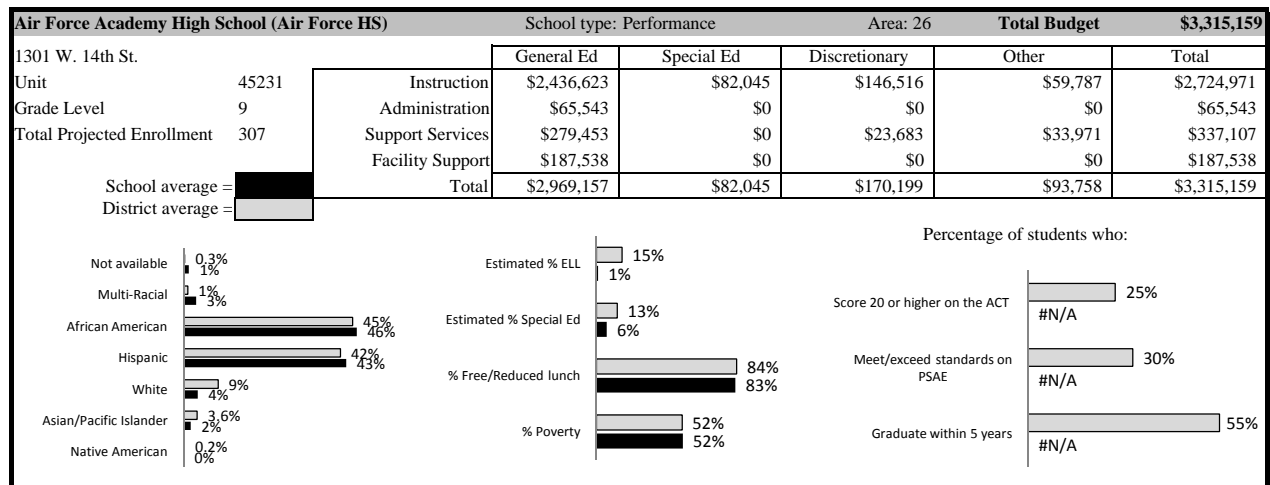
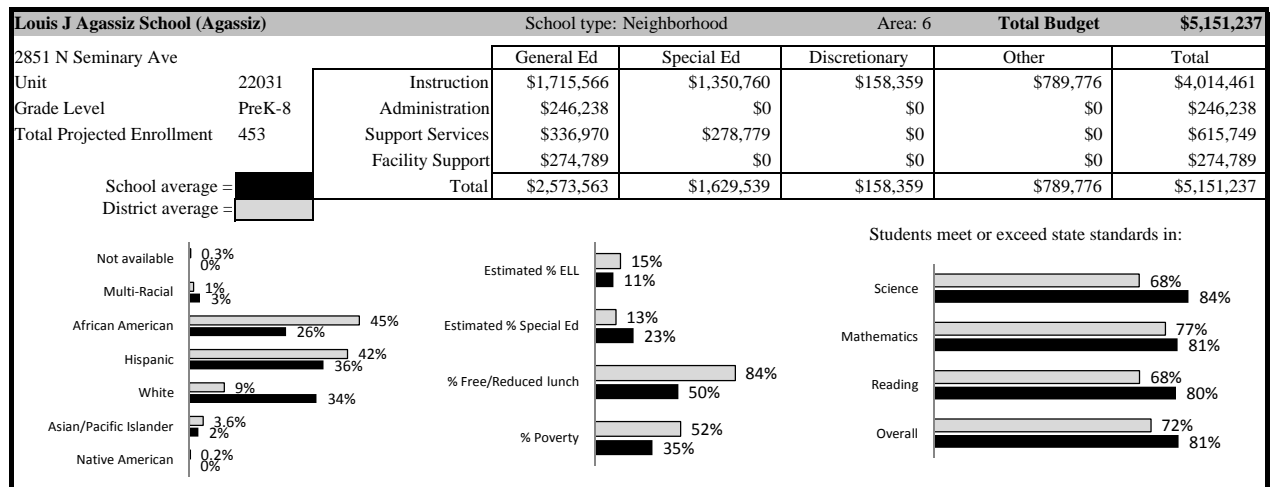
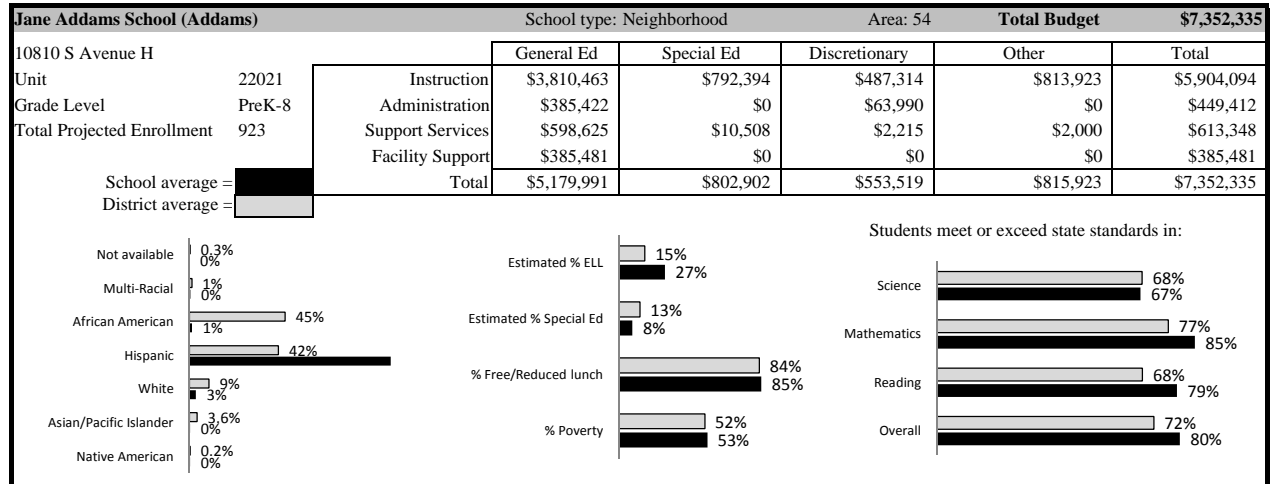
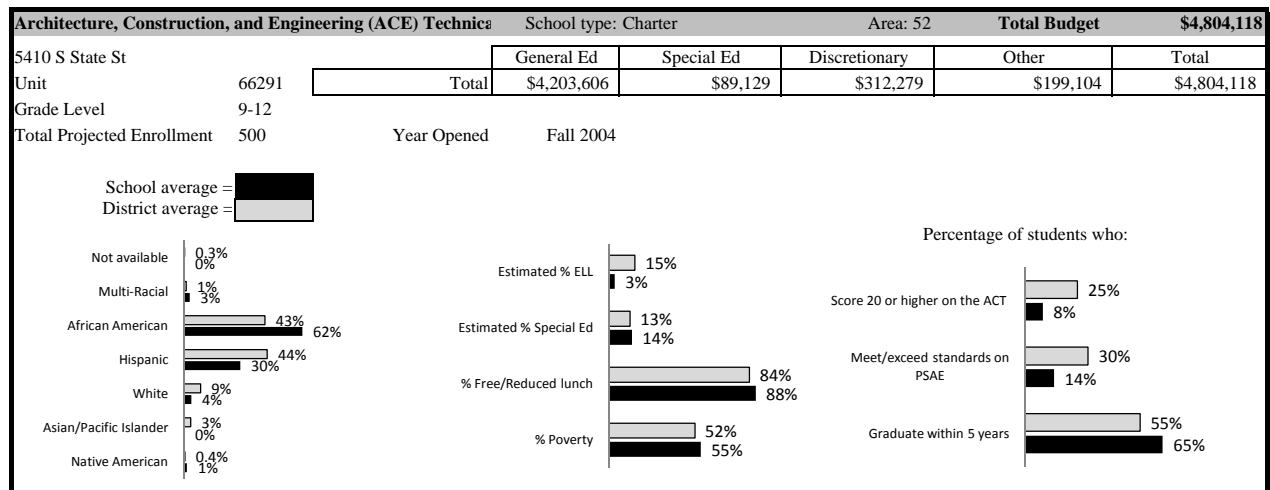
**Small Schools** – High schools with enrollments of no more than 600 students. These schools provide for a more intimate and personalized learning environment.

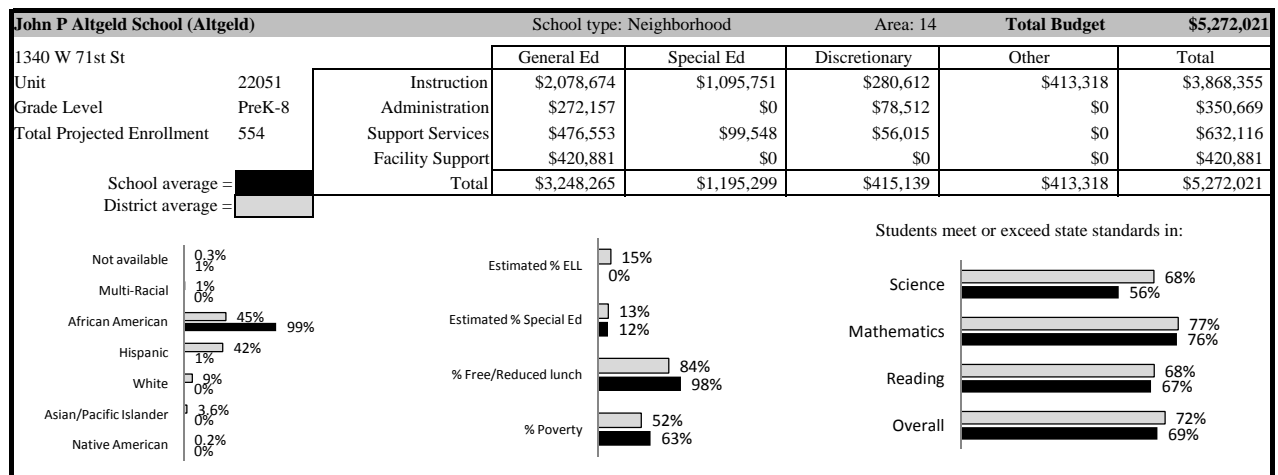
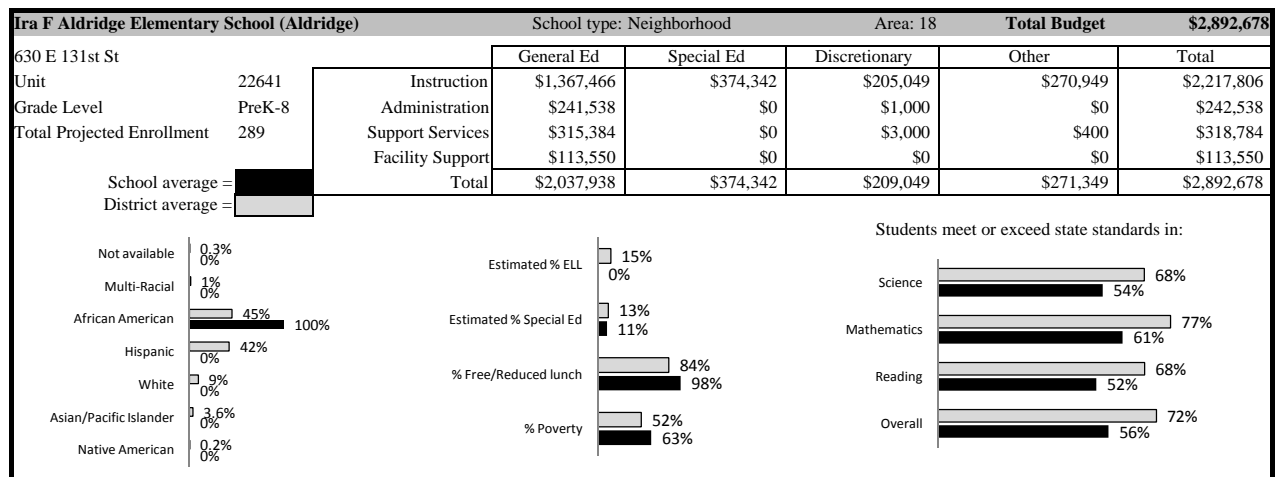
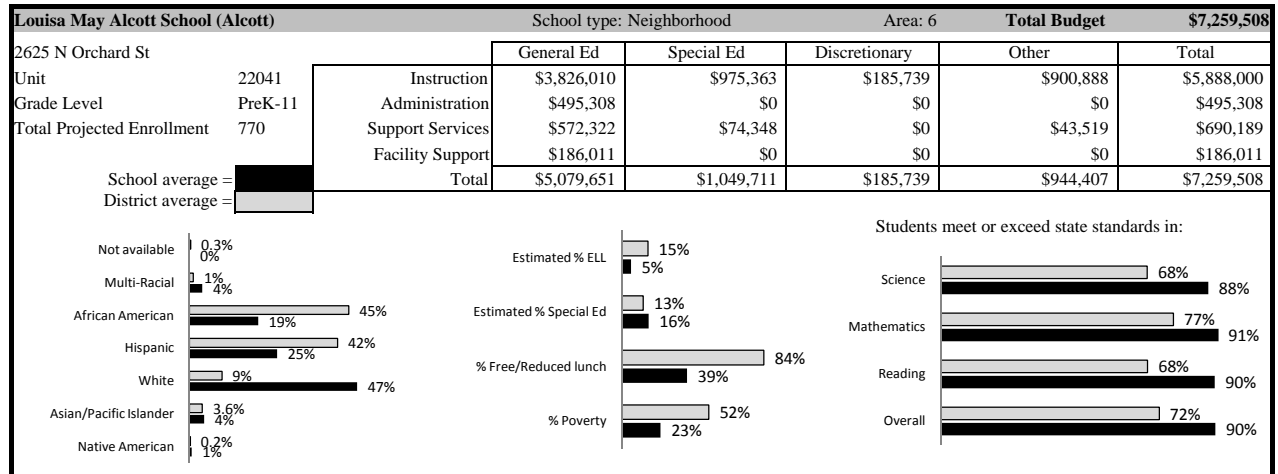
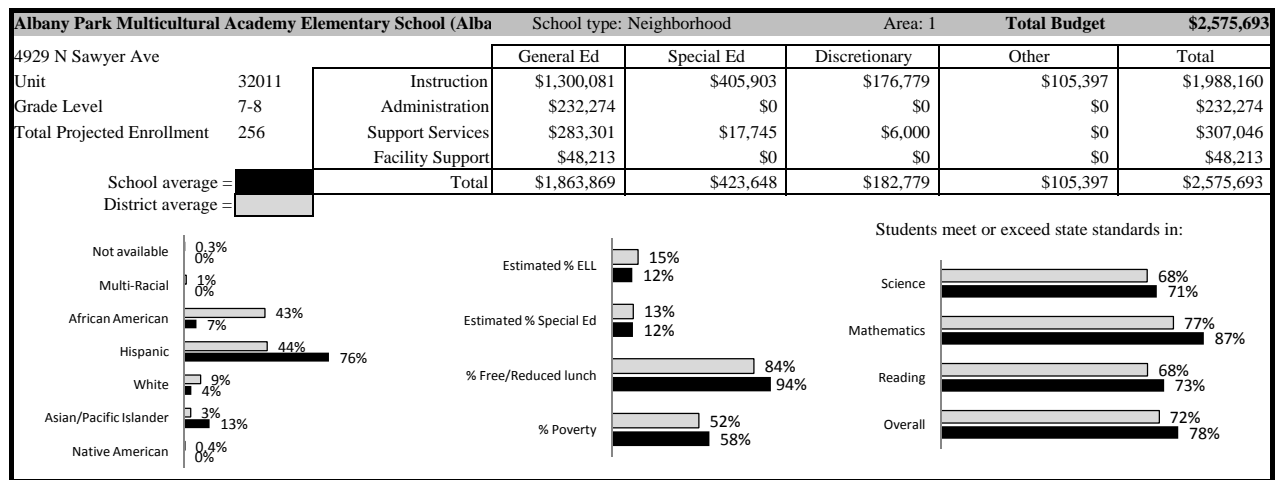
**Special Education** – Schools in which all students have special education designations.

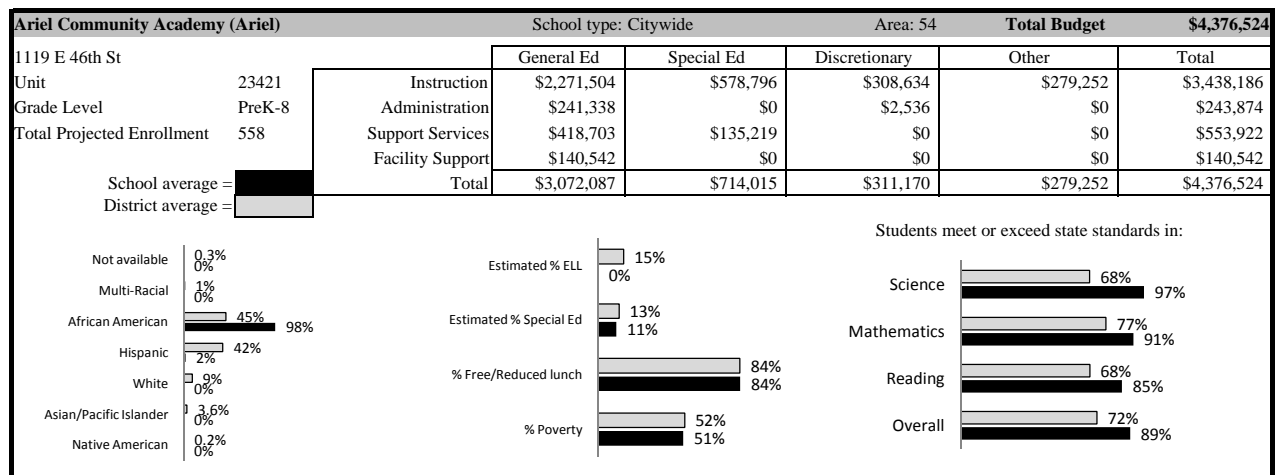
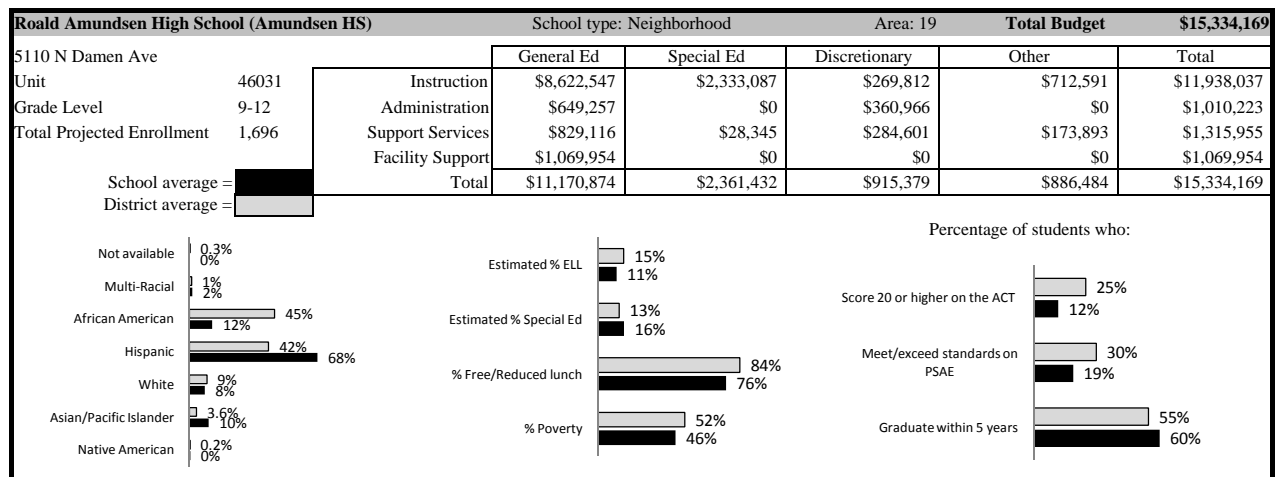
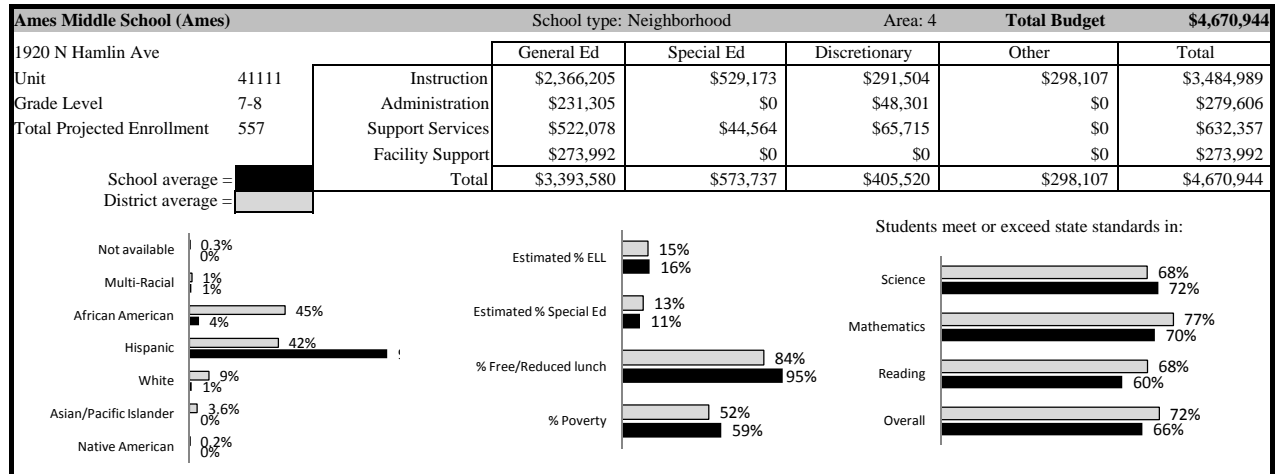
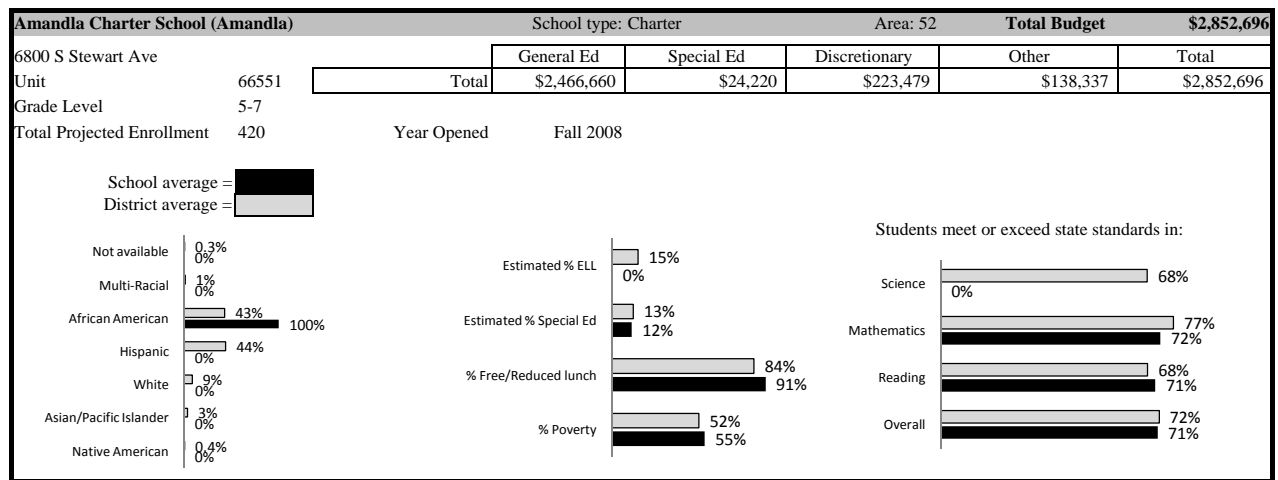
**Vocational** – High schools that focus primarily on providing formal preparation for technical or professional occupations.

**Charter** – Charter schools are independently operated public schools approved and certified under the Illinois Charter School Law, IL School Code 105 ILCS 5/27A et seq.

**Contract Schools** – Contract schools are public schools operated by private entities under contract with CPS.







Philip D Armour School (Armour)			School type: Neighborhood		Area: 9	Total Budget	\$3,547,049
950 W. 33rd Place			General Ed	Special Ed	Discretionary	Other	Total
Unit	22061	Instruction	\$1,310,439	\$602,989	\$227,920	\$357,482	\$2,498,830
Grade Level	PreK-8	Administration	\$326,745	\$0	\$0	\$0	\$326,745
Total Projected Enrollment	323	Support Services	\$334,064	\$0	\$0	\$0	\$334,064
		Facility Support	\$387,410	\$0	\$0	\$0	\$387,410
School average =		Total	\$2,358,658	\$602,989	\$227,920	\$357,482	\$3,547,049
District average =							

Not available

0.3%

0%

Multi-Racial

1%

1%

African American

43%

4%

Hispanic

44%

86%

White

9%

6%

Asian/Pacific Islander

3%

2%

Native American

0.4%

0%

Estimated % ELL

15%

28%

Estimated % Special Ed

13%

14%

% Free/Reduced lunch

84%

98%

% Poverty

52%

60%

Students meet or exceed state standards in:

Science

68%

69%

Mathematics

77%

71%

Reading

68%

62%

Overall

72%

67%

George Armstrong Elementary School (Armstrong, G)			School type: Neighborhood		Area: 2	Total Budget	\$10,609,675
2110 W Greenleaf Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	22081	Instruction	\$5,360,873	\$1,253,622	\$769,317	\$1,169,318	\$8,553,130
Grade Level	PreK-8	Administration	\$284,260	\$0	\$84,049	\$0	\$368,309
Total Projected Enrollment	1,409	Support Services	\$911,472	\$143,235	\$45,734	\$0	\$1,100,441
		Facility Support	\$587,795	\$0	\$0	\$0	\$587,795
		Total	\$7,144,400	\$1,396,857	\$899,100	\$1,169,318	\$10,609,675
School average =							
District average =							

Not available		0.3%	0%
Multi-Racial		1%	2%
African American		45%	23%
Hispanic		42%	48%
White		9%	8%
Asian/Pacific Islander		3.6%	17%
Native American		0.2%	1%

Estimated % ELL	15%	28%
Estimated % Special Ed	13%	11%
% Free/Reduced lunch	84%	89%
% Poverty	52%	55%

Students meet or exceed state standards in:	
Science	68% 84%
Mathematics	77% 87%
Reading	68% 83%
Overall	72% 85%

Louis Armstrong Mathematics & Science Specialty School (Ar			School type: Neighborhood		Area: 3	Total Budget	\$1,786,460
5345 W Congress Pkwy			General Ed	Special Ed	Discretionary	Other	Total
Unit	25221	Instruction	\$734,284	\$234,618	\$75,480	\$50,244	\$1,094,626
Grade Level	3-6	Administration	\$242,239	\$0	\$0	\$0	\$242,239
Total Projected Enrollment	104	Support Services	\$138,627	\$0	\$0	\$0	\$138,627
		Facility Support	\$310,968	\$0	\$0	\$0	\$310,968
School average =		Total	\$1,426,118	\$234,618	\$75,480	\$50,244	\$1,786,460
District average =							

Not available

0.3%

0%

Multi-Racial

1%

0%

African American

45%

97%

Hispanic

3%

42%

White

9%

0%

Asian/Pacific Islander

3.6%

0%

Native American

0.2%

0%

Estimated % ELL

15%

0%

Estimated % Special Ed

13%

21%

% Free/Reduced lunch

84%

99%

% Poverty

52%

63%

Students meet or exceed state standards in:

Science

68%

35%

Mathematics

77%

50%

Reading

68%

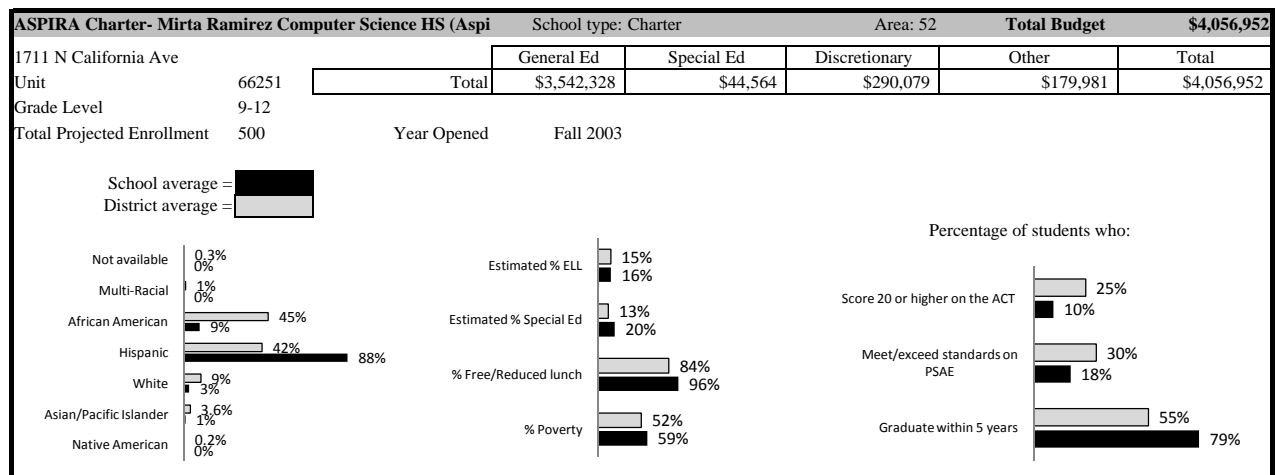
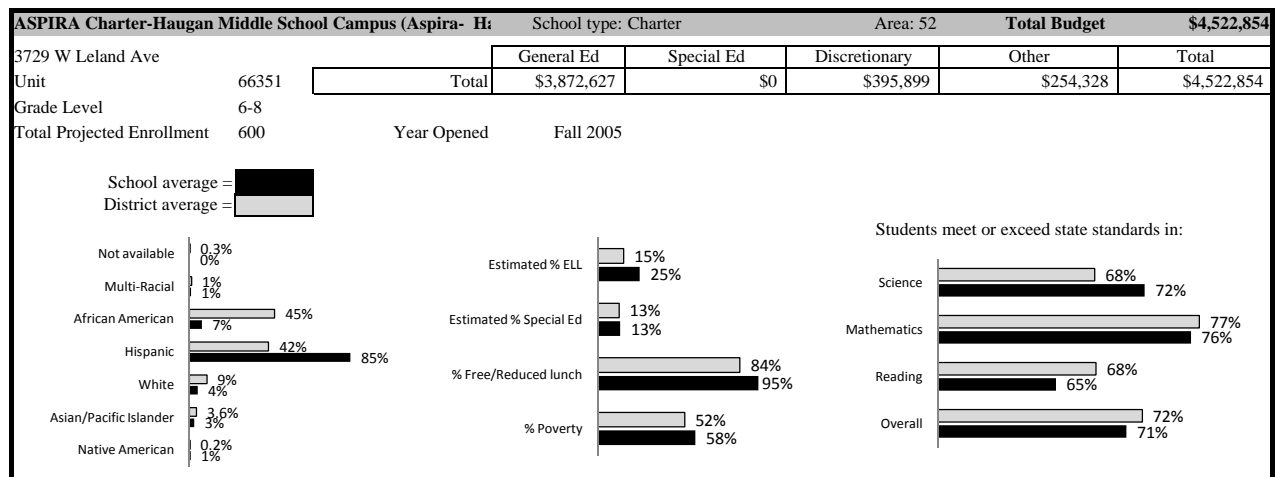
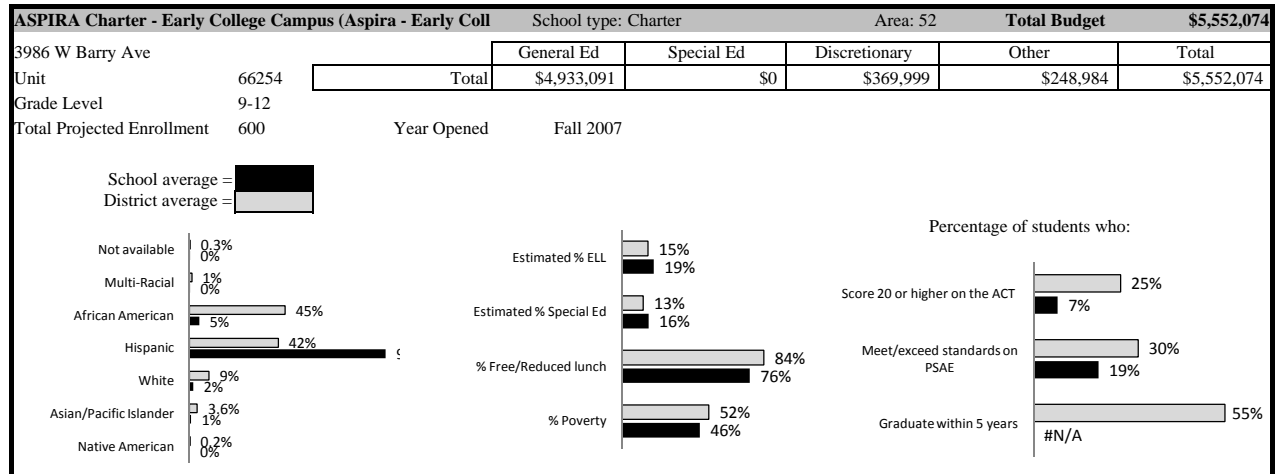
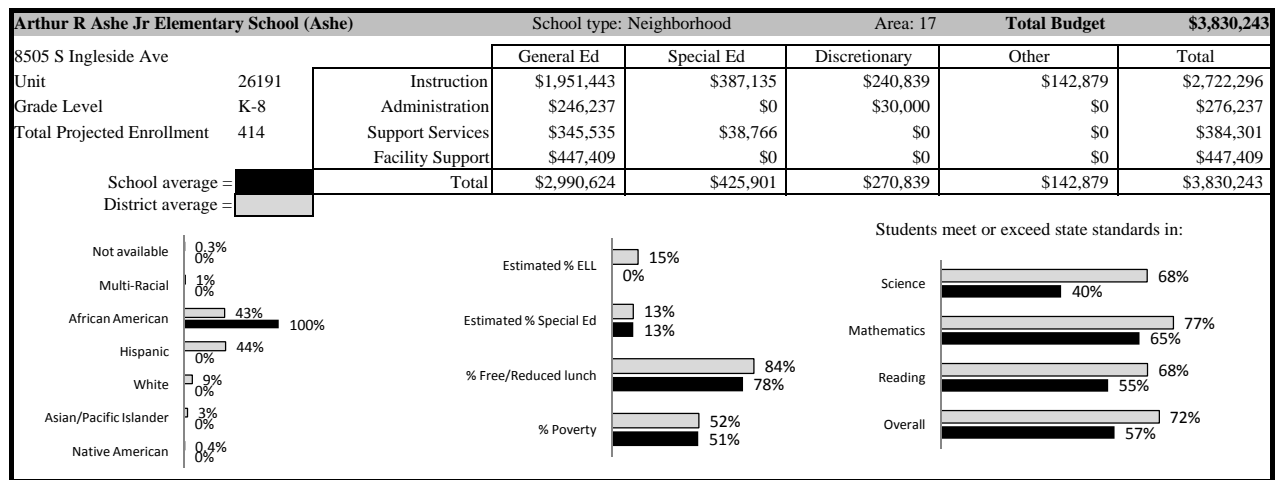
44%

Overall

72%

46%

Ashburn Community Area School (Ashburn)			School type: Neighborhood		Area: 16	Total Budget	\$5,172,628
8300 S Saint Louis Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	32081	Instruction	\$1,839,519	\$1,301,325	\$292,192	\$334,170	\$3,767,206
Grade Level	PreK-8	Administration	\$249,011	\$0	\$5,328	\$0	\$254,339
Total Projected Enrollment	440	Support Services	\$253,598	\$243,114	\$700	\$67,171	\$564,583
		Facility Support	\$586,500	\$0	\$0	\$0	\$586,500
School average =		Total	\$2,928,628	\$1,544,439	\$298,220	\$401,341	\$5,172,628
District average =							
Students meet or exceed state standards in:							
Not available	0.3%	Estimated % ELL	15%	Science	68%		
Multi-Racial	1%		6%		69%		
	2%	Estimated % Special Ed	13%	Mathematics	77%		
African American	45%		14%		70%		
Hispanic	14%	% Free/Reduced lunch	84%	Reading	68%		
	42%		86%		67%		
White	9%	% Poverty	52%	Overall	72%		
	1%		52%		68%		
Asian/Pacific Islander	3.6%						
	0%						
Native American	0.2%						
	0%						





Crispus Attucks School (Attucks)			School type: Neighborhood		Area: 13	Total Budget	\$3,619,795
3813 S Dearborn St			General Ed	Special Ed	Discretionary	Other	Total
Unit	31021	Instruction	\$1,196,673	\$453,222	\$185,737	\$288,741	\$2,124,373
Grade Level	PreK-8	Administration	\$257,006	\$0	\$0	\$0	\$257,006
Total Projected Enrollment	261	Support Services	\$331,378	\$192,772	\$373	\$261,316	\$785,839
		Facility Support	\$452,577	\$0	\$0	\$0	\$452,577
School average =			Total	\$2,237,634	\$645,994	\$186,110	\$550,057
District average =							\$3,619,795

Students meet or exceed state standards in:		
Not available	0.3%	0%
Multi-Racial	1%	0%
African American	43%	100%
Hispanic	44%	0%
White	9%	0%
Asian/Pacific Islander	3%	0%
Native American	0.4%	0%

Estimated % ELL	15%
Estimated % Special Ed	13%
% Free/Reduced lunch	84%
% Poverty	52%

Science	68%
Mathematics	77%
Reading	68%
Overall	72%

Audubon Elementary School (Audubon)			School type: Neighborhood		Area: 54	Total Budget	\$5,020,296
3500 N Hoyne Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	22091	Instruction	\$2,587,570	\$595,819	\$138,294	\$782,929	\$4,104,612
Grade Level	PreK-8	Administration	\$238,570	\$0	\$24,875	\$0	\$263,445
Total Projected Enrollment	554	Support Services	\$274,657	\$0	\$0	\$87,039	\$361,696
		Facility Support	\$290,543	\$0	\$0	\$0	\$290,543
School average =			Total	\$3,391,340	\$595,819	\$163,169	\$869,968
District average =							\$5,020,296

Students meet or exceed state standards in:		
Not available	0.3%	0%
Multi-Racial	1%	6%
African American	4%	45%
Hispanic	42%	37%
White	9%	50%
Asian/Pacific Islander	3.6%	2%
Native American	0.2%	0%

Estimated % ELL	15%
Estimated % Special Ed	13%
% Free/Reduced lunch	84%
% Poverty	52%

Science	68%
Mathematics	77%
Reading	68%
Overall	72%

Austin Business and Entrepreneurship Academy (Austin Busi)			School type: Contract		Area: 19	Total Budget	\$2,979,753
231 N Pine Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	66411	Total	\$2,212,814	\$306,752	\$273,059	\$187,128	\$2,979,753
Grade Level	9-12						
Total Projected Enrollment	500	Year Opened	Fall 2006				

School average =		
District average =		

Percentage of students who:		
Not available	0.3%	0%
Multi-Racial	1%	0%
African American	45%	99%
Hispanic	1%	42%
White	9%	0%
Asian/Pacific Islander	3.6%	0%
Native American	0.2%	0%

Estimated % ELL	15%
Estimated % Special Ed	13%
% Free/Reduced lunch	84%
% Poverty	52%

Score 20 or higher on the ACT	25%
Meet/exceed standards on PSAT	30%
Graduate within 5 years	#N/A

Austin Polytechnical Academy (Austin Polytechnical)			School type: Performance		Area: 19	Total Budget	\$3,122,934
231 N Pine Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	49141	Instruction	\$1,893,287	\$783,422	\$80,847	\$89,741	\$2,847,297
Grade Level	9-10	Administration	\$71,916	\$0	\$103,151	\$0	\$175,067
Total Projected Enrollment	303	Support Services	\$4,758	\$56,674	\$1,000	\$0	\$62,432
		Facility Support	\$38,138	\$0	\$0	\$0	\$38,138
School average =			Total	\$2,008,099	\$840,096	\$184,998	\$89,741
District average =							\$3,122,934

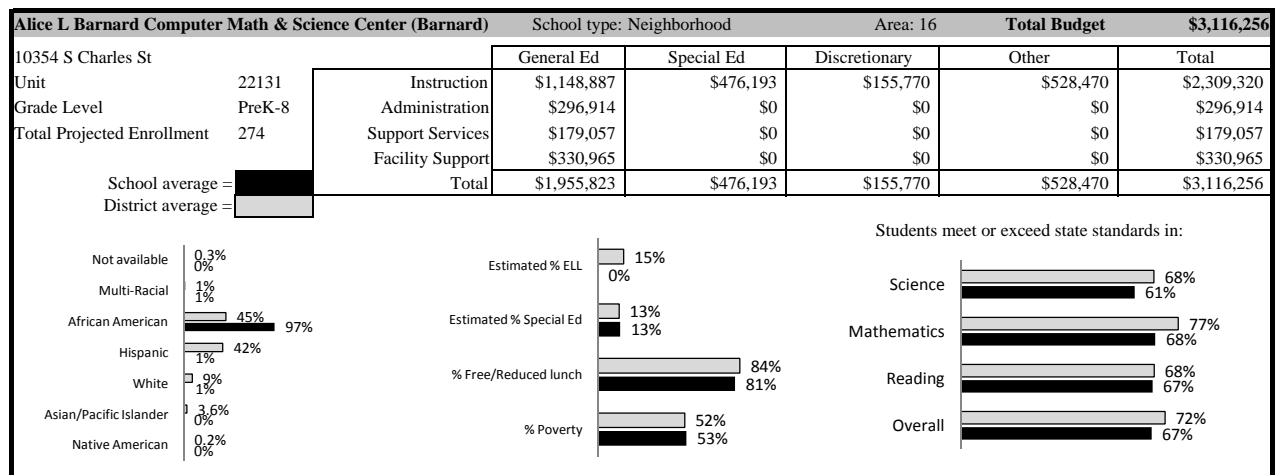
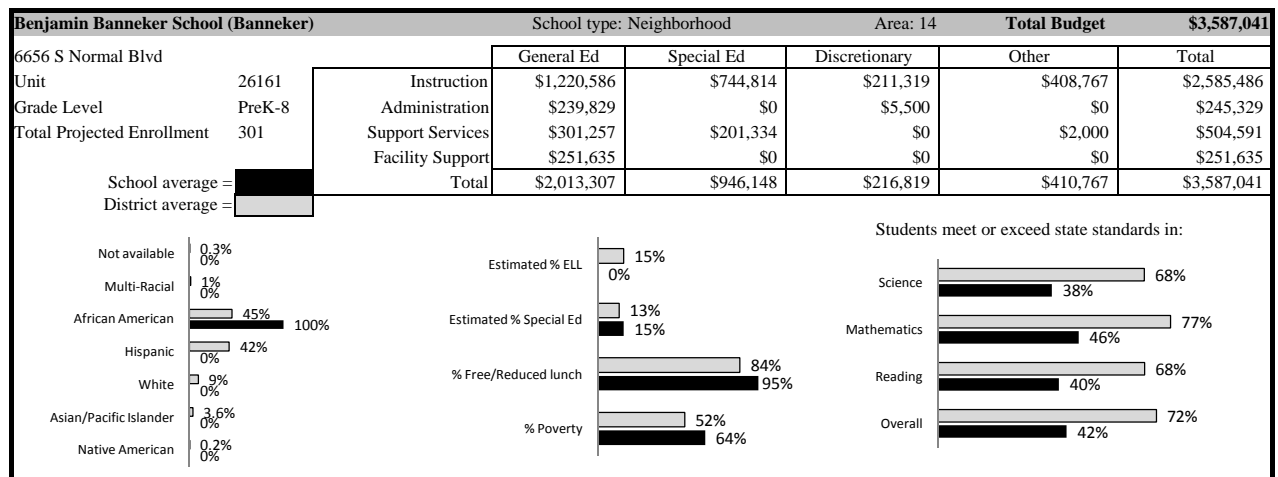
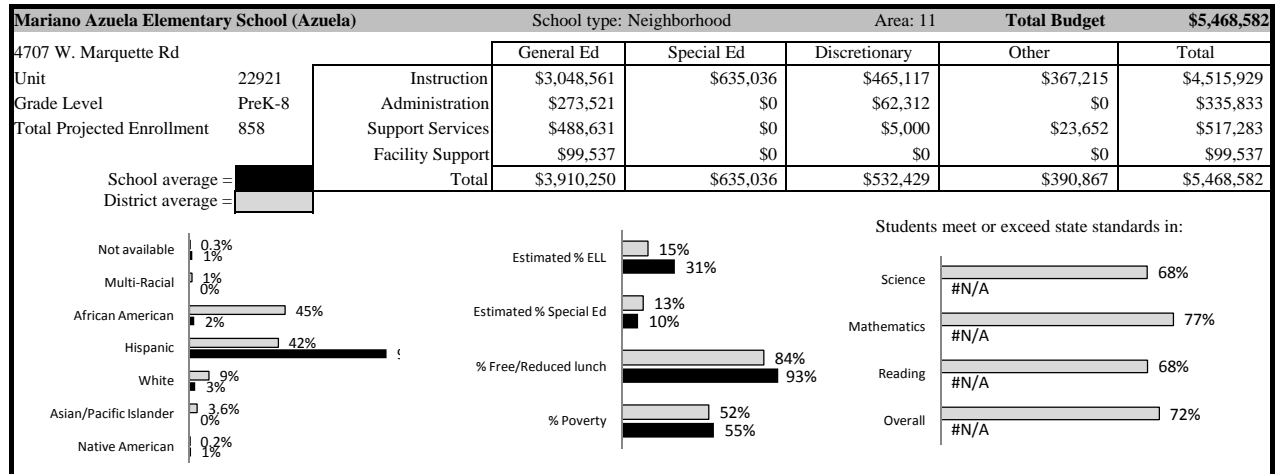
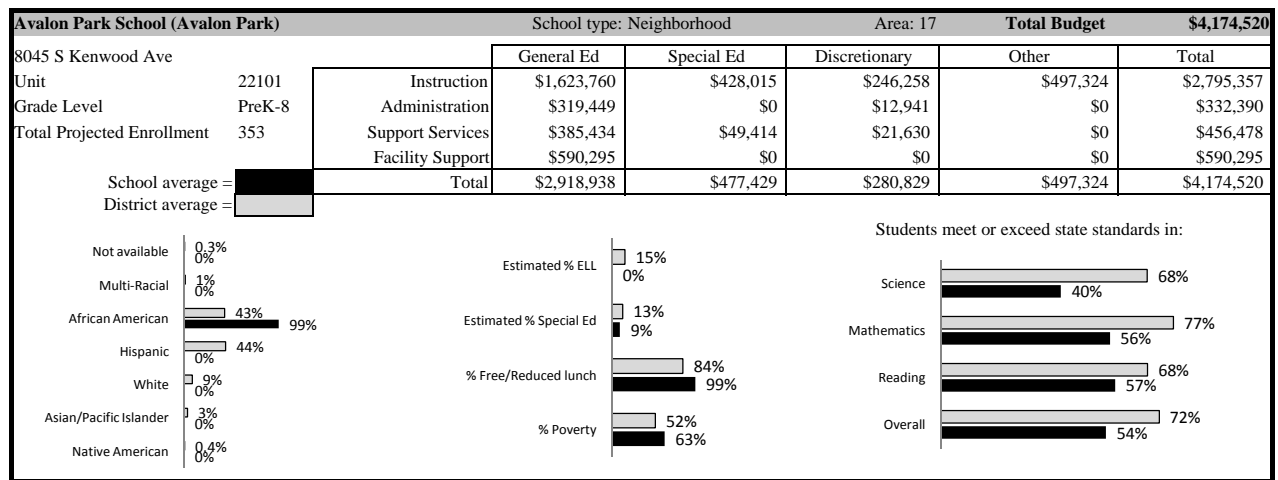
Percentage of students who:		
Not available	0.3%	0%
Multi-Racial	1%	0%
African American	45%	99%
Hispanic	1%	42%
White	9%	0%
Asian/Pacific Islander	3.6%	0%
Native American	0.2%	0%

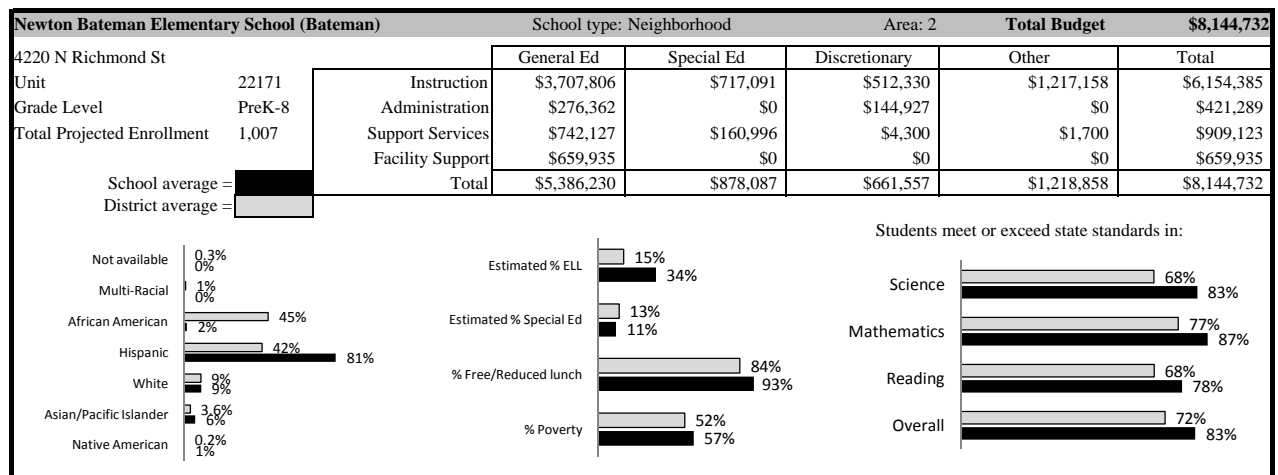
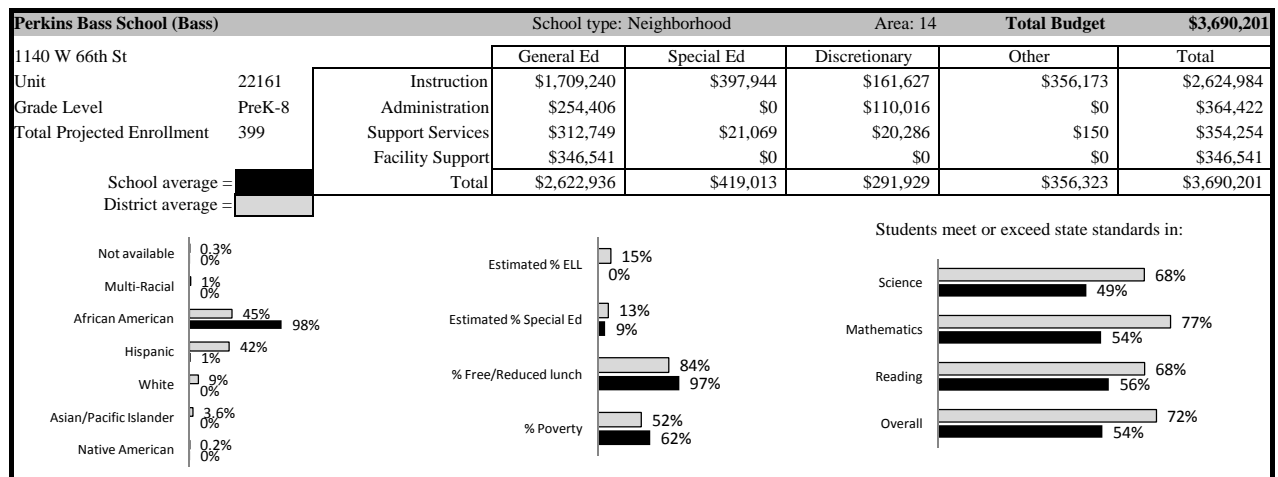
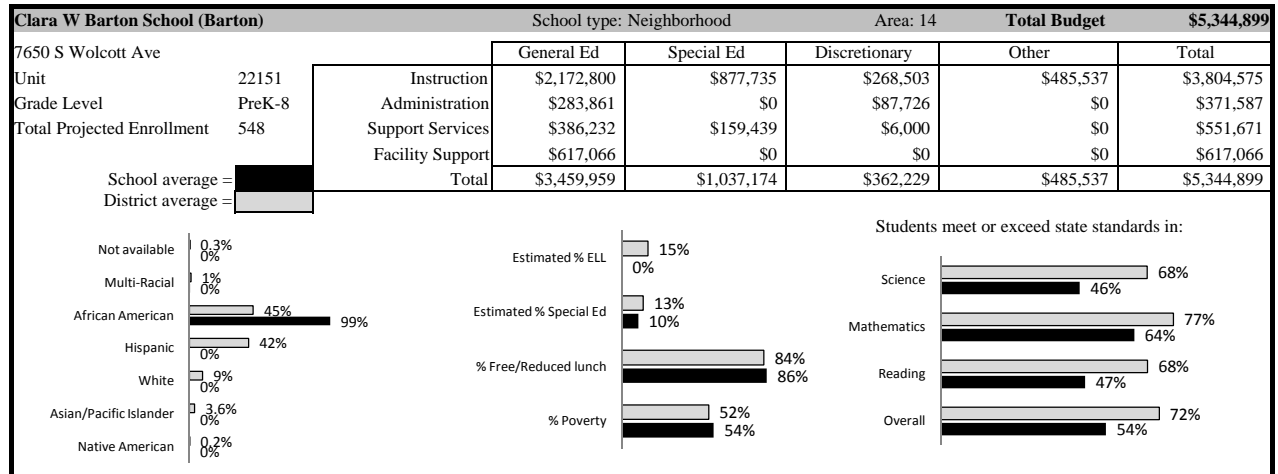
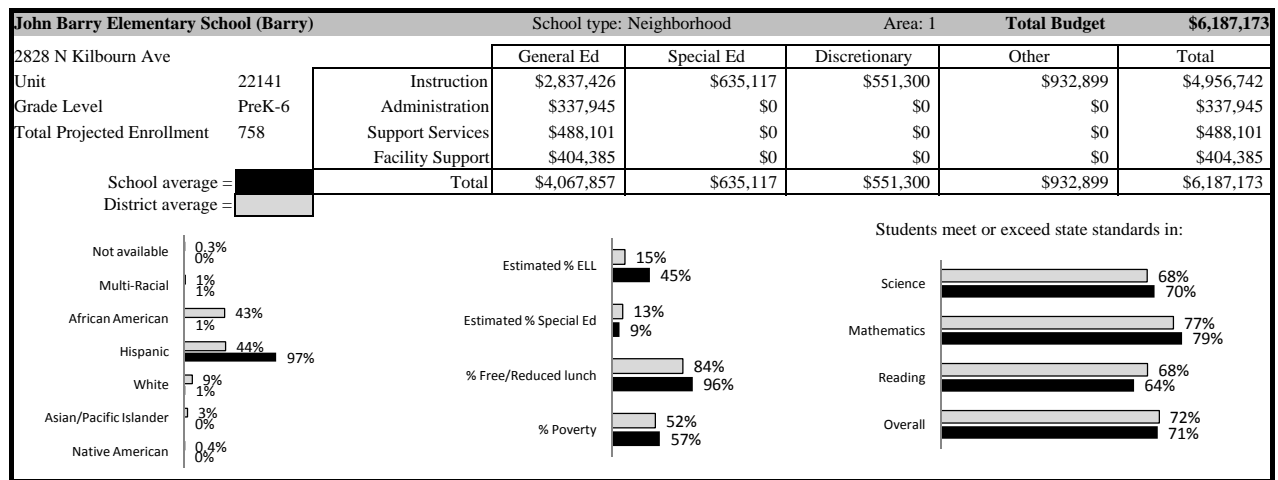
  

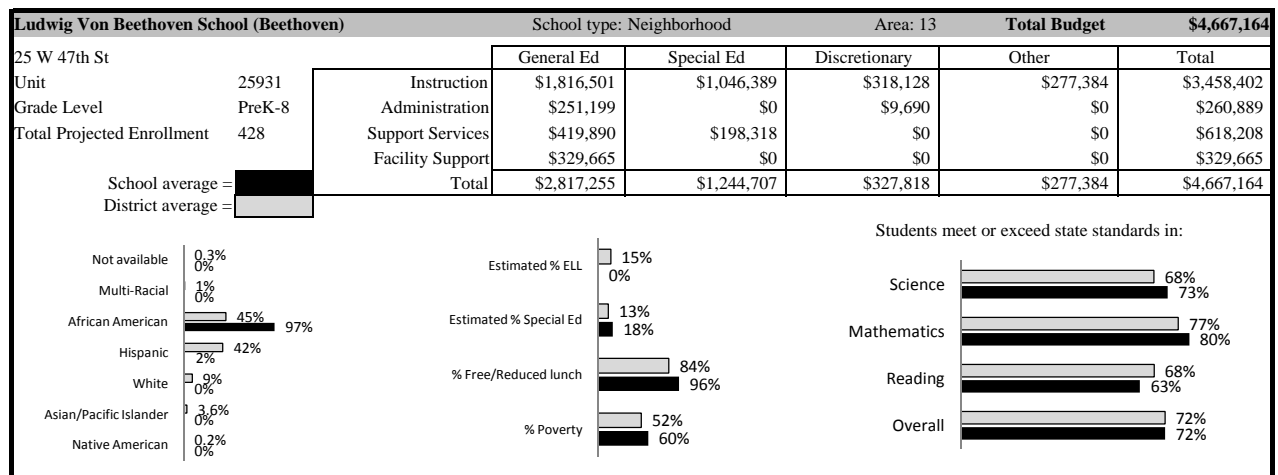
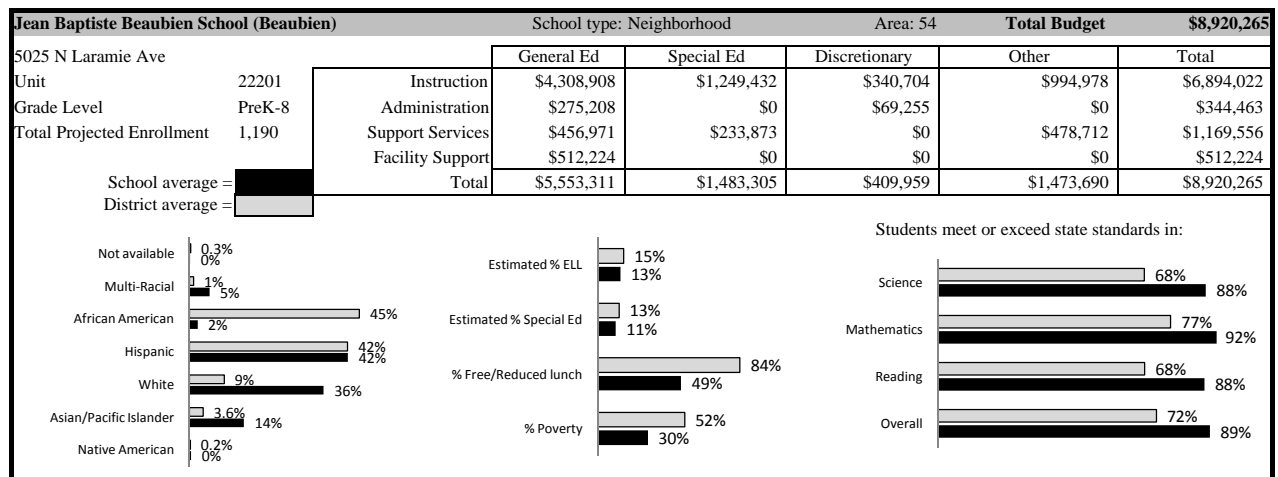
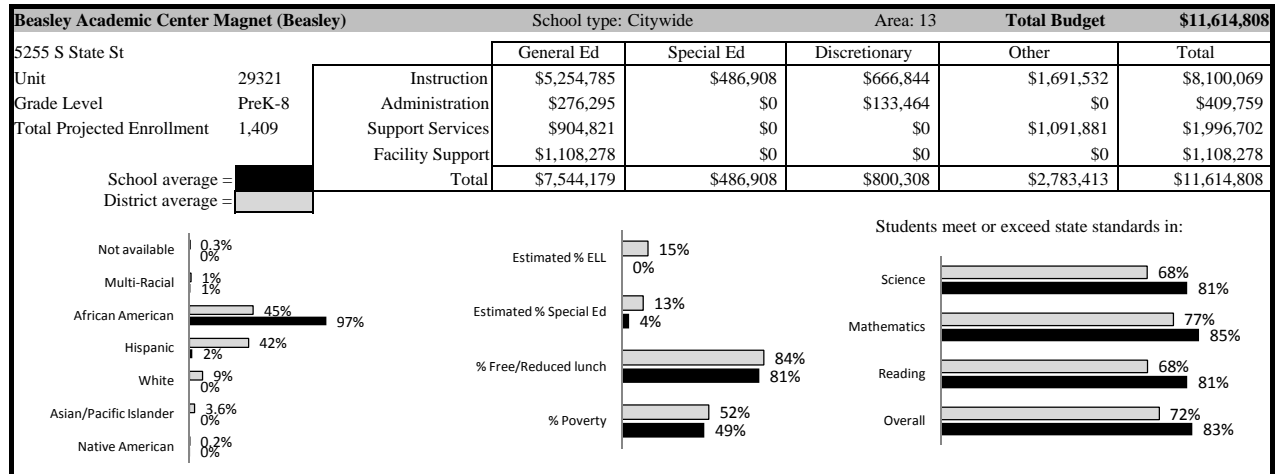
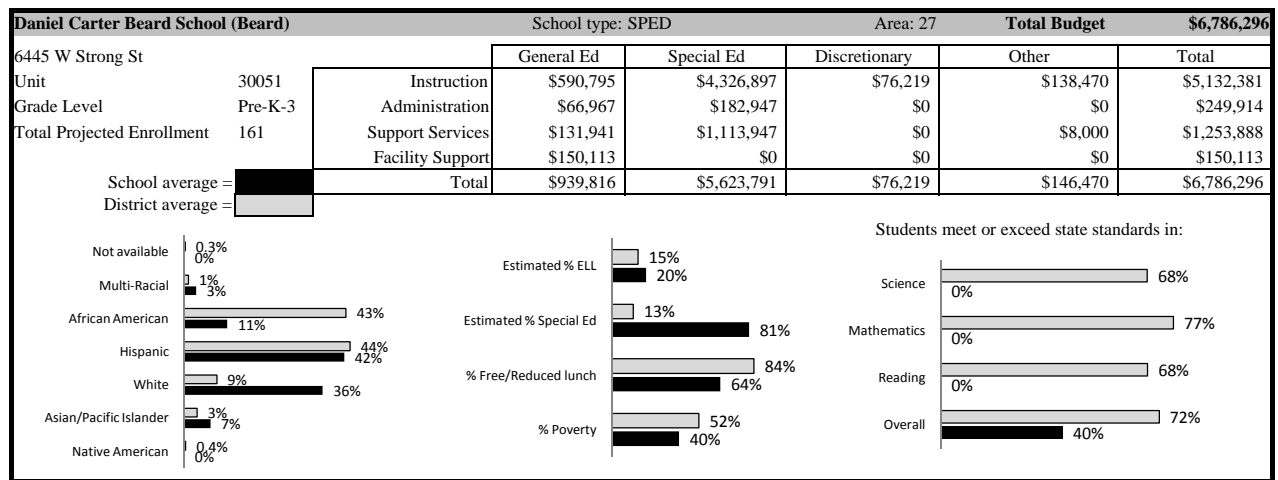
Estimated % ELL	15%
Estimated % Special Ed	13%
% Free/Reduced lunch	84%
% Poverty	52%

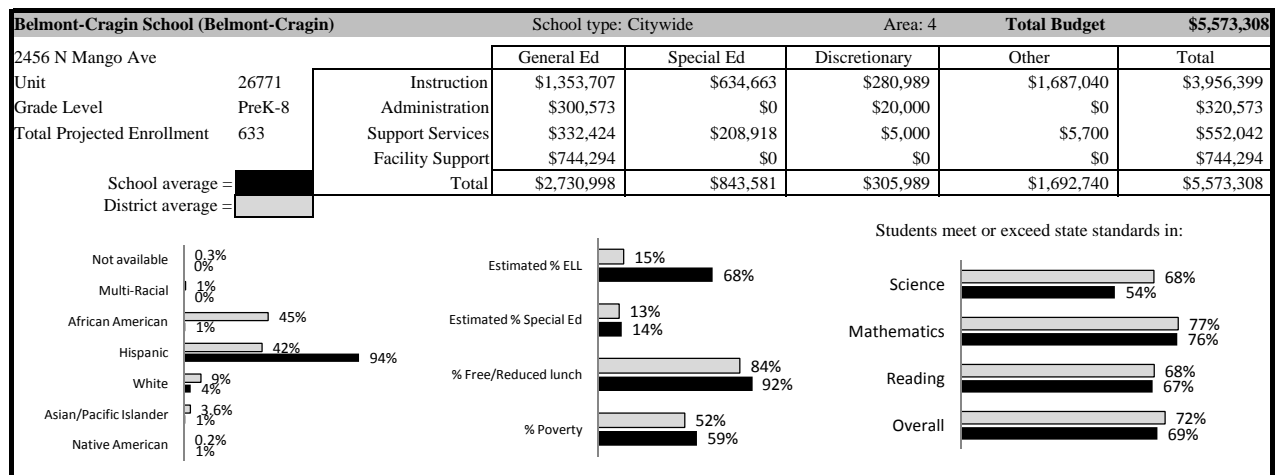
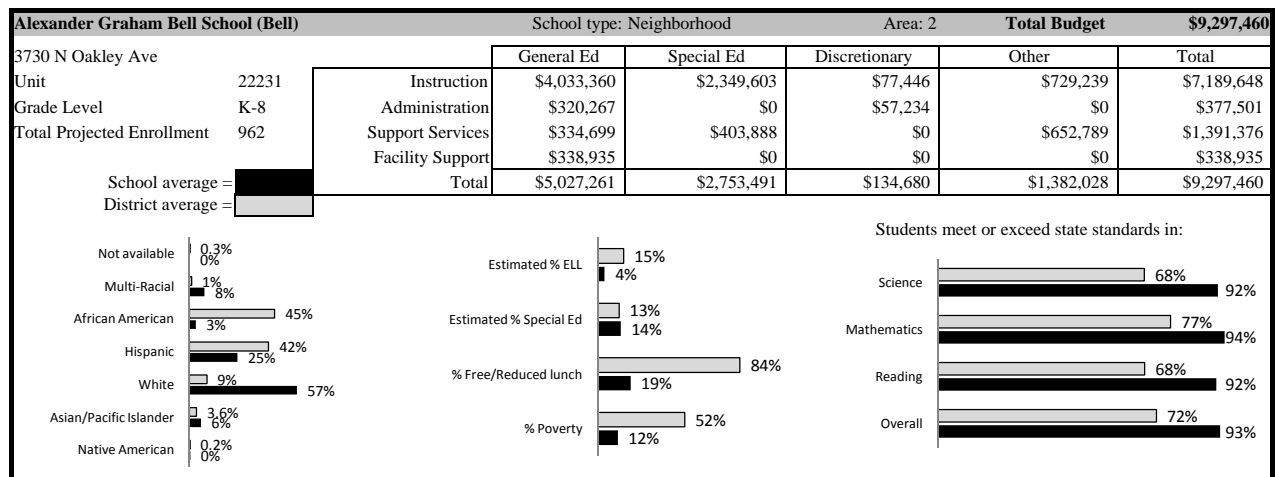
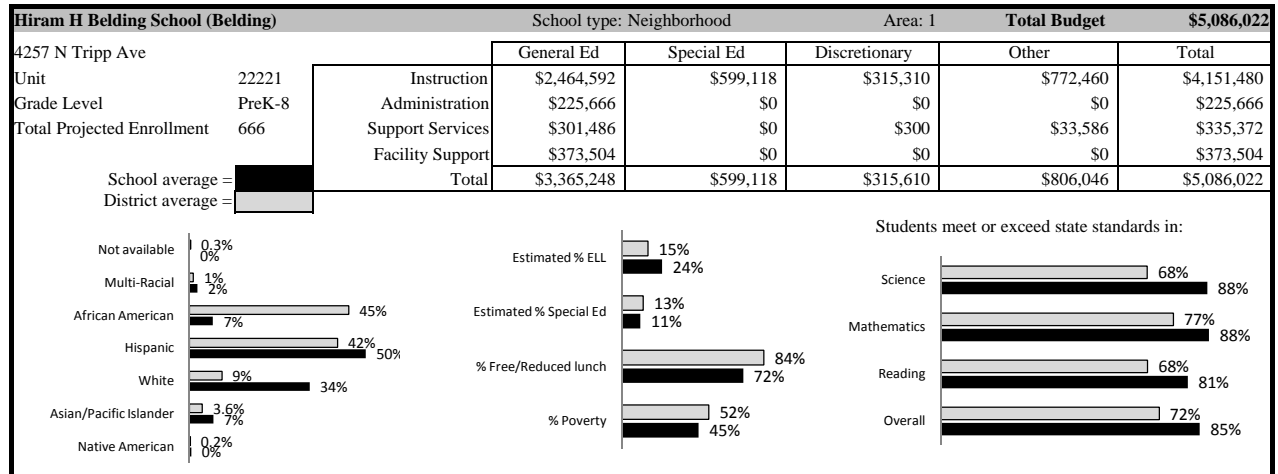
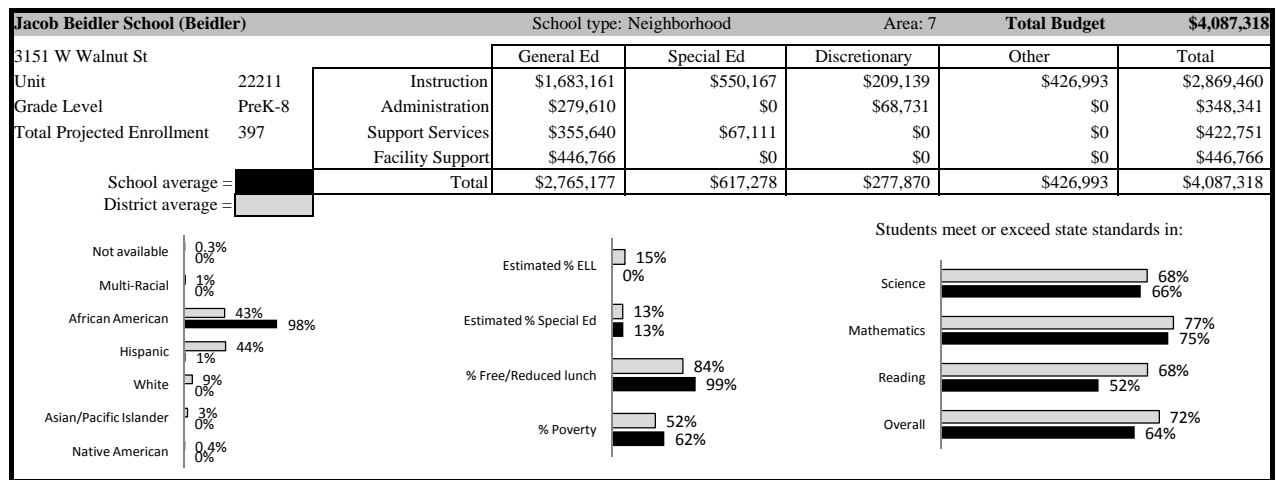
  

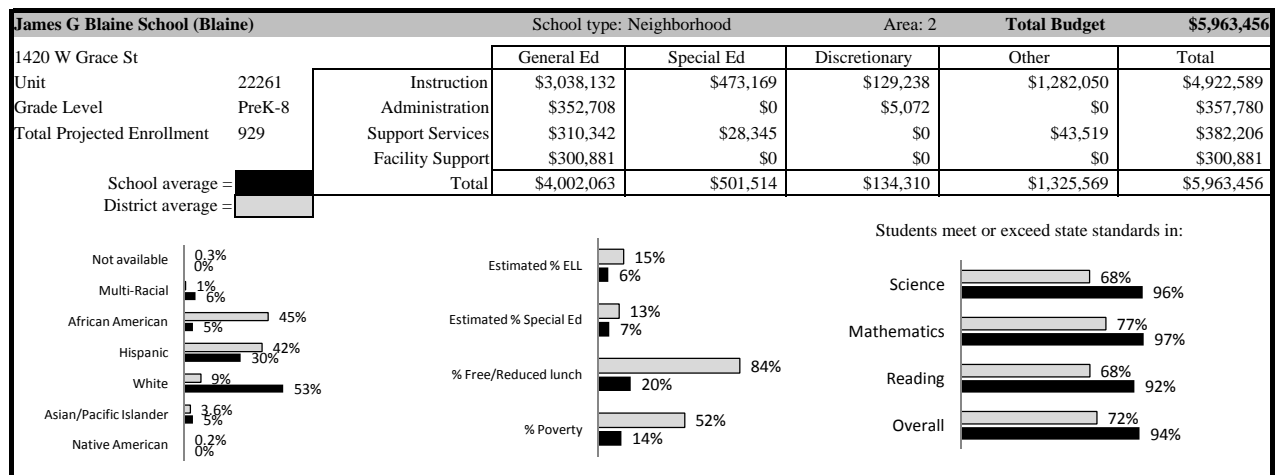
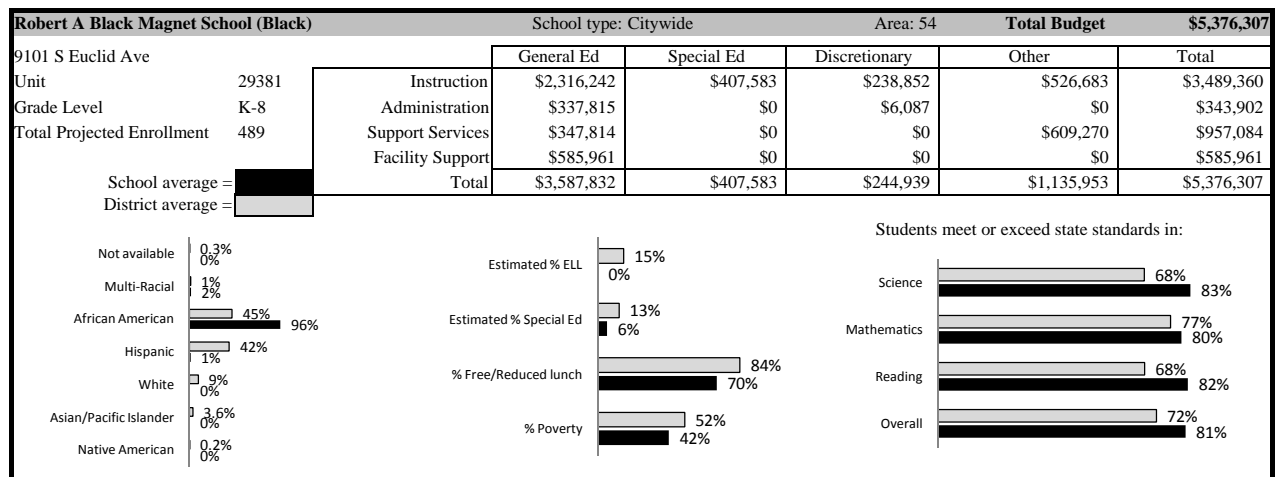
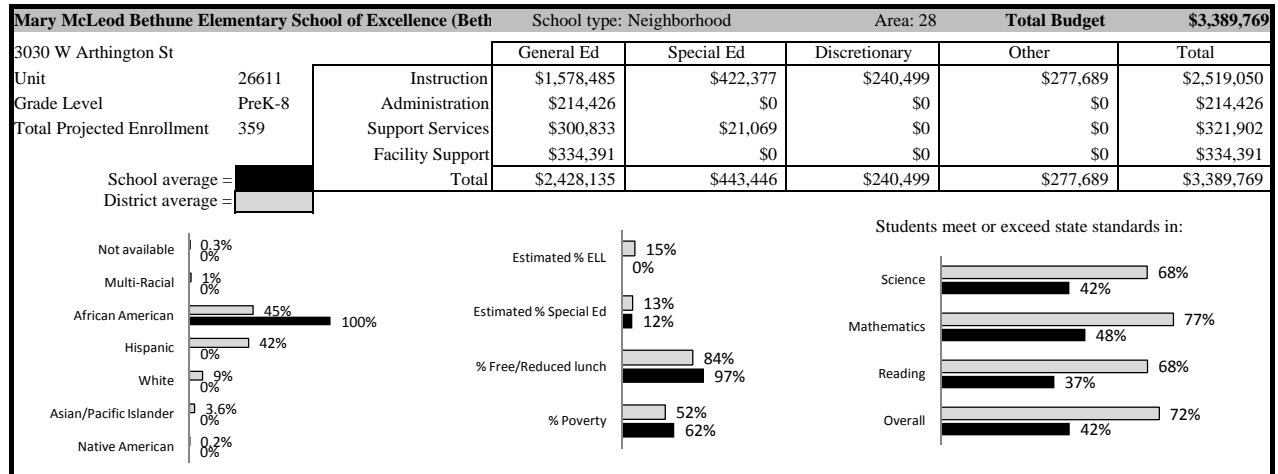
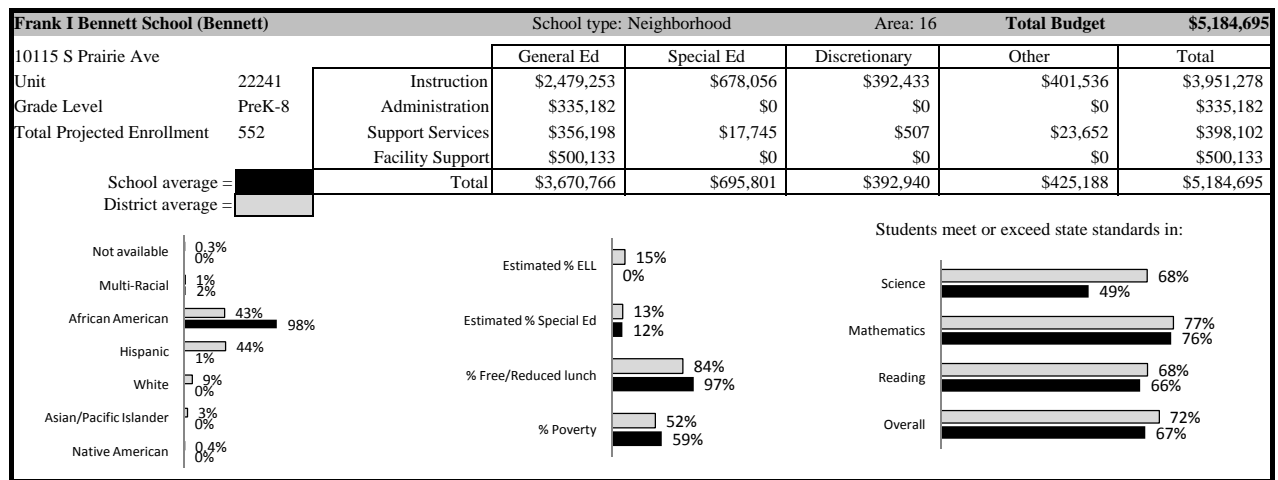
Score 20 or higher on the ACT	25%
Meet/exceed standards on PSAT	30%
Graduate within 5 years	#N/A

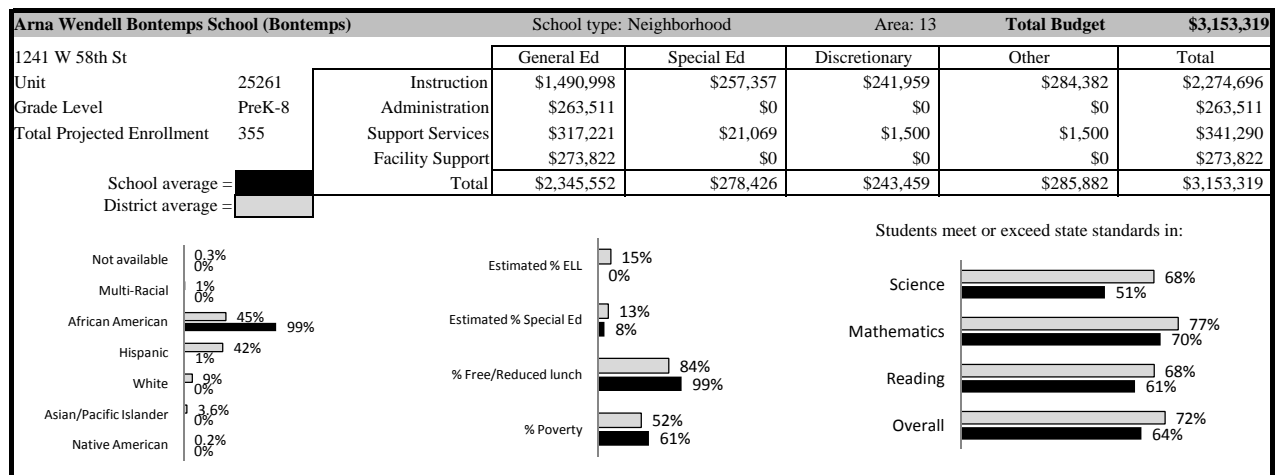
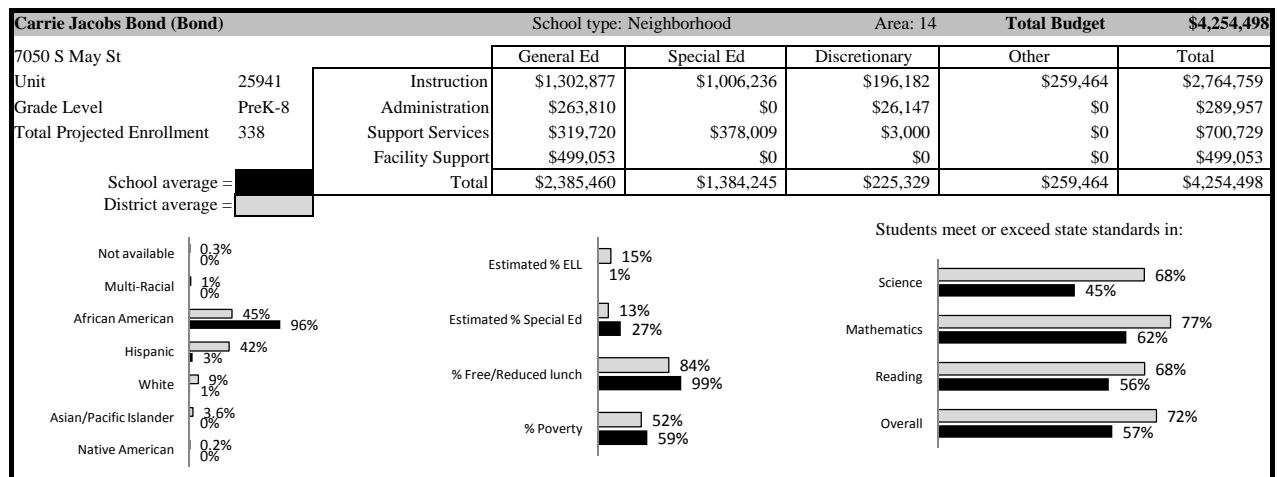
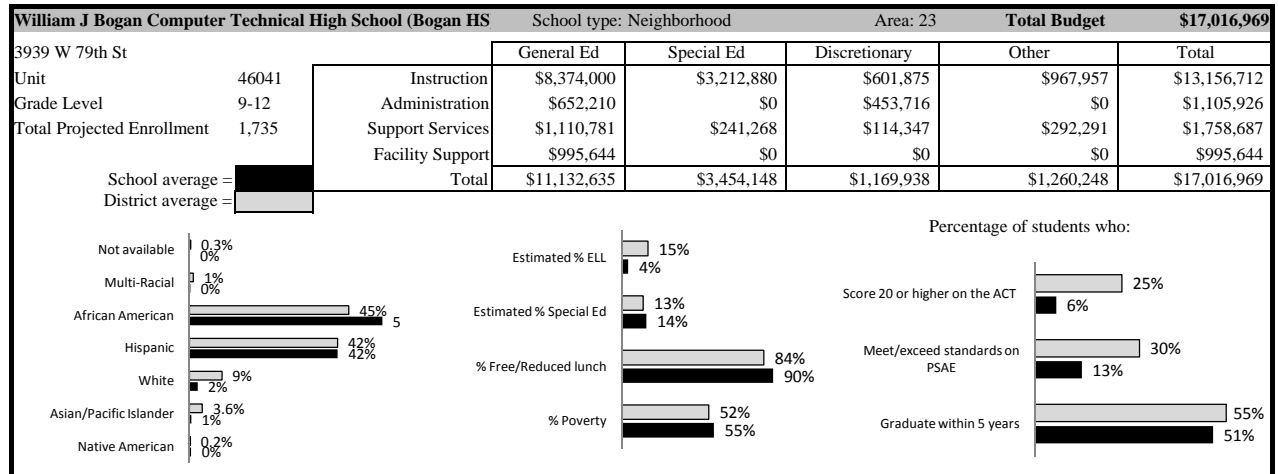
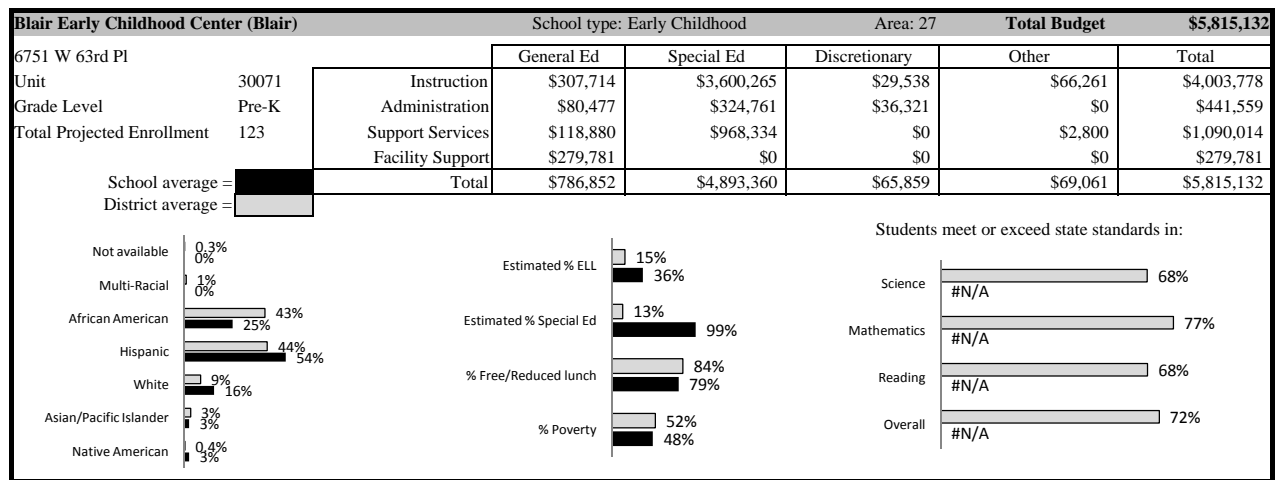


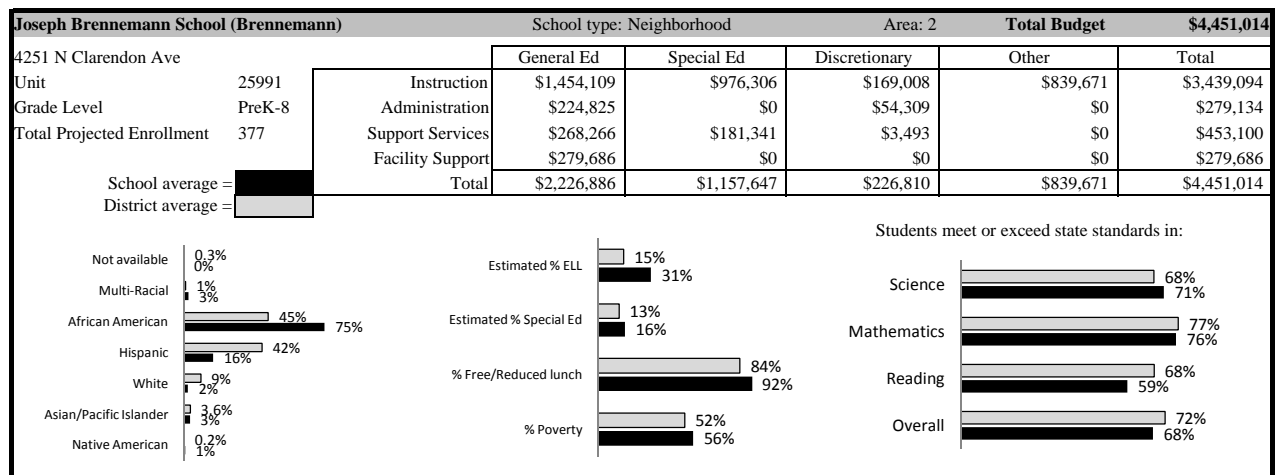
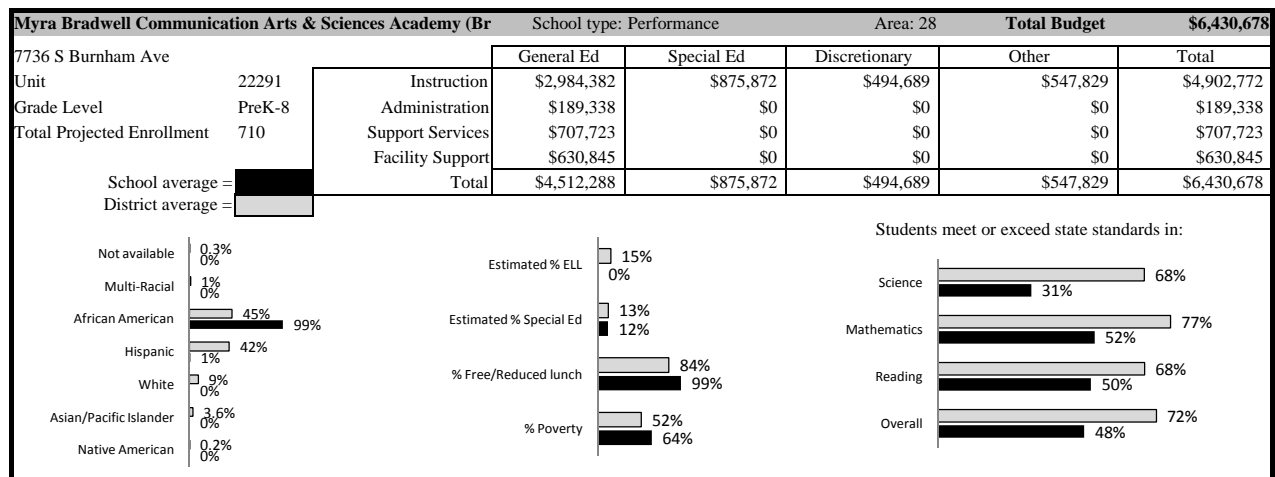
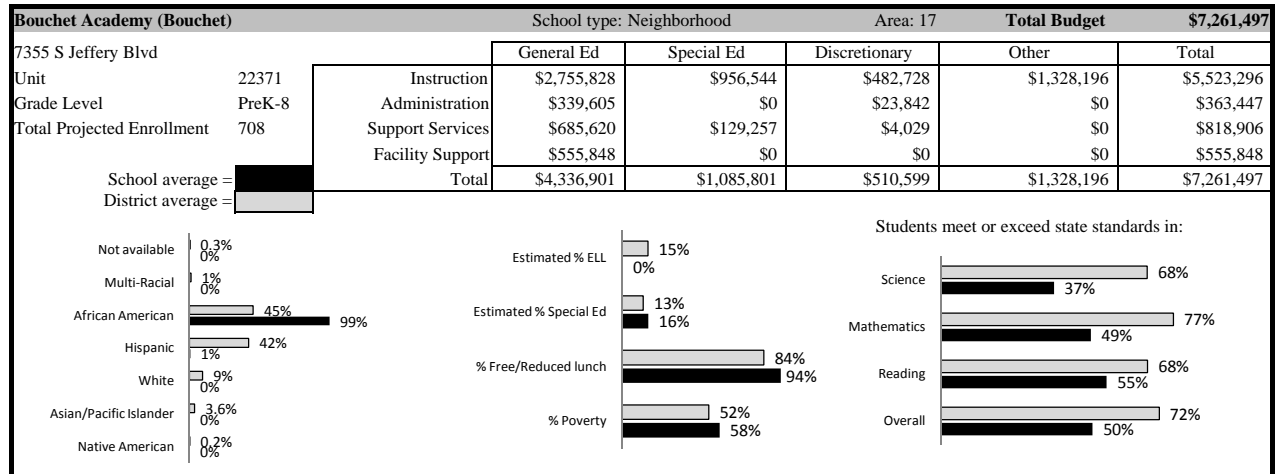
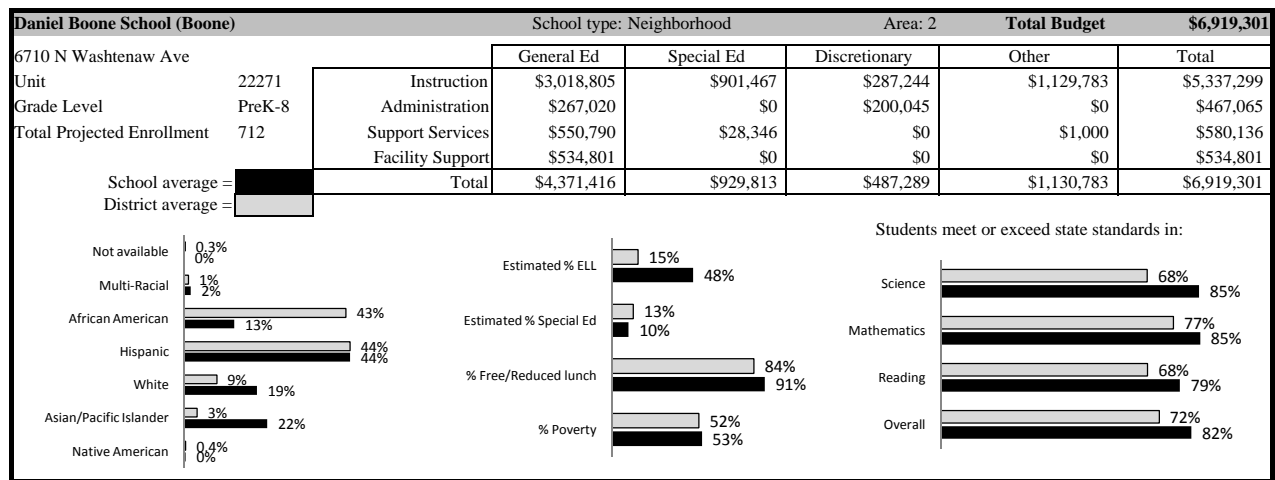




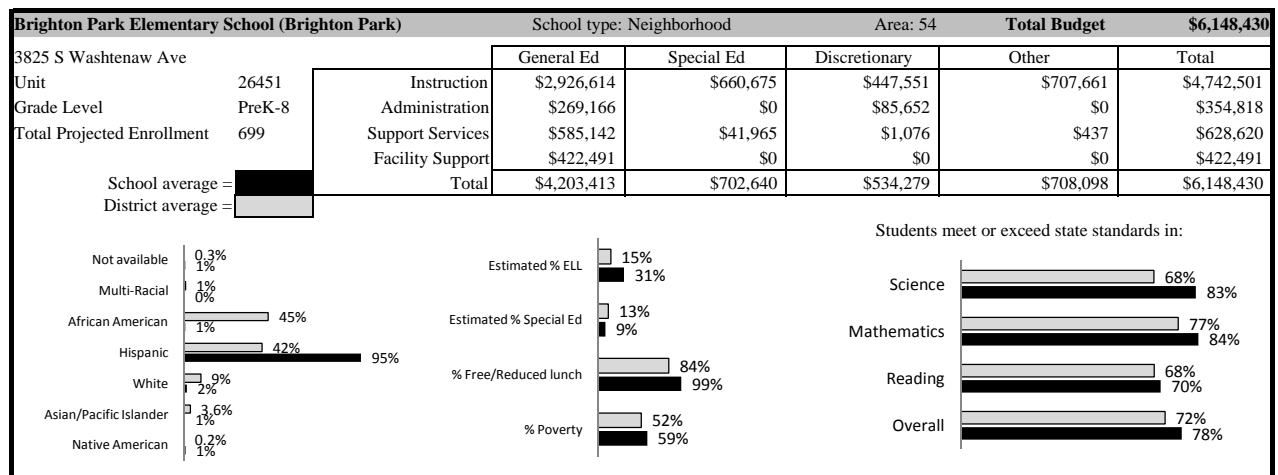
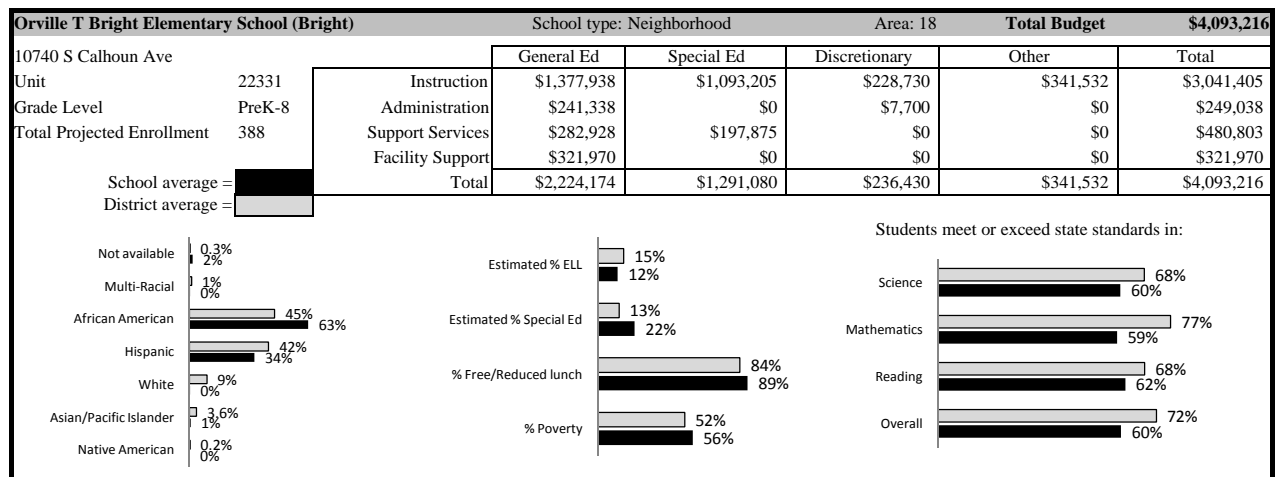
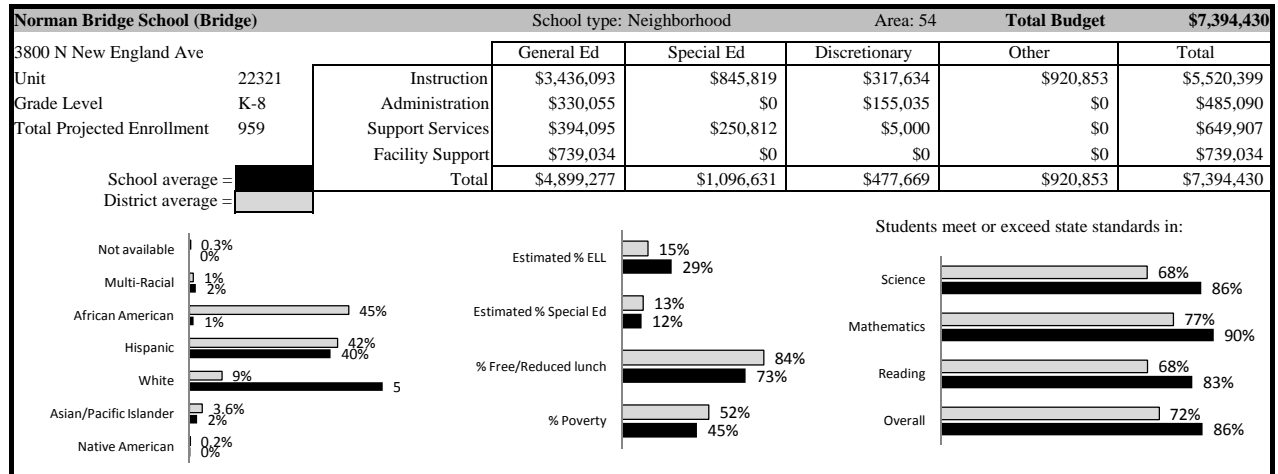
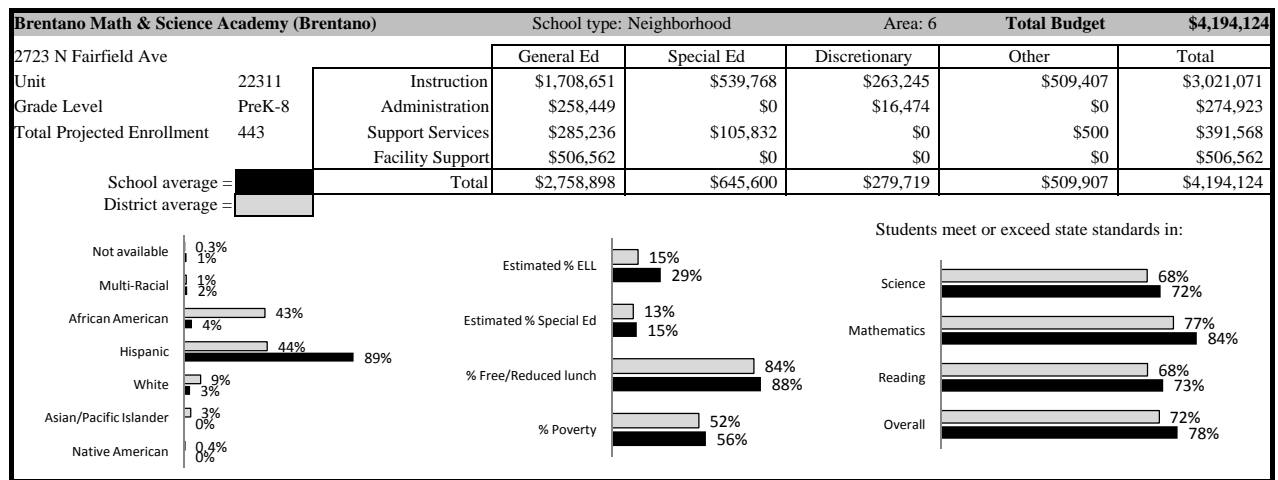


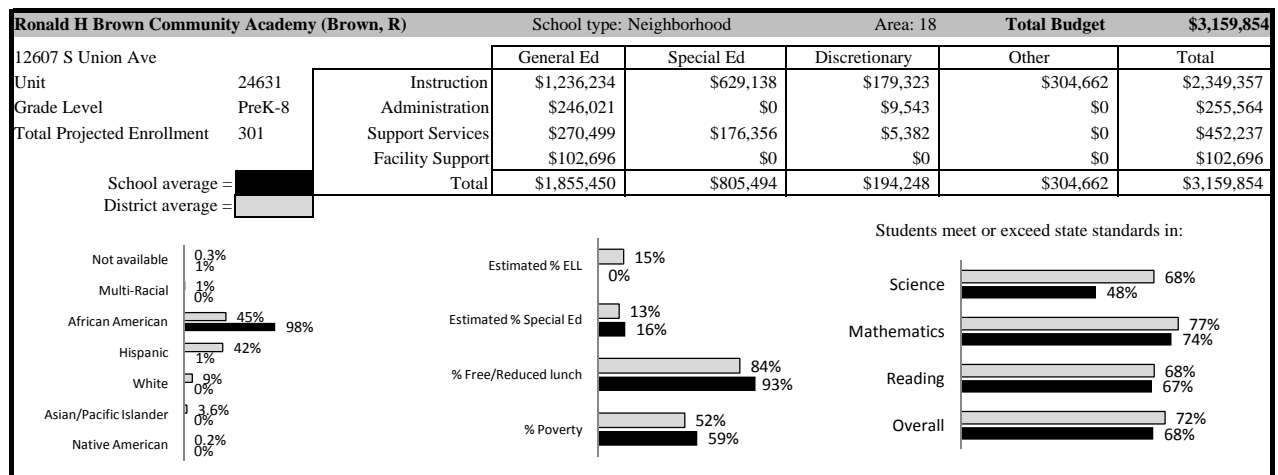
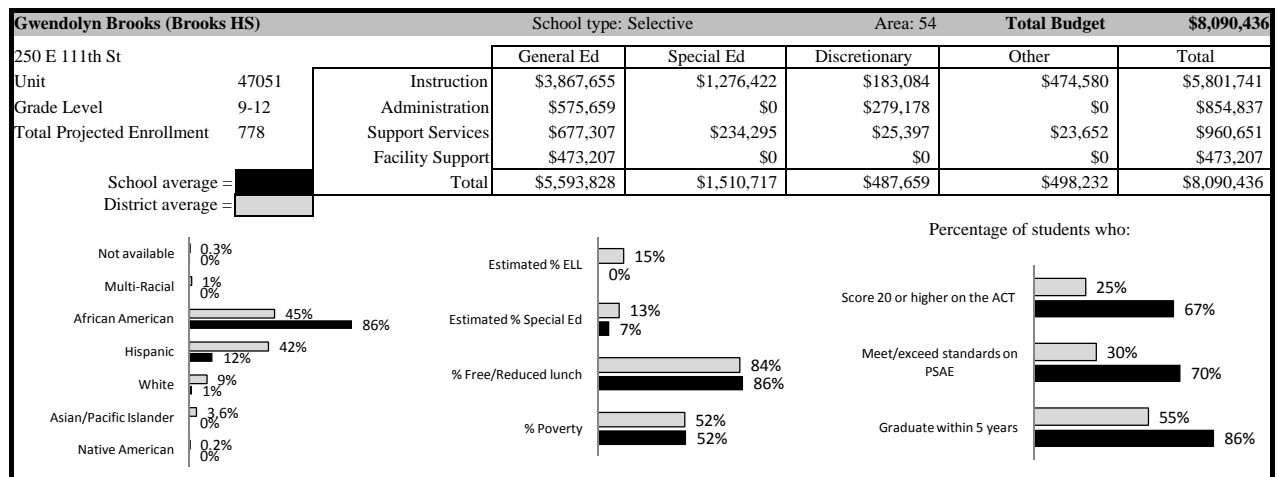
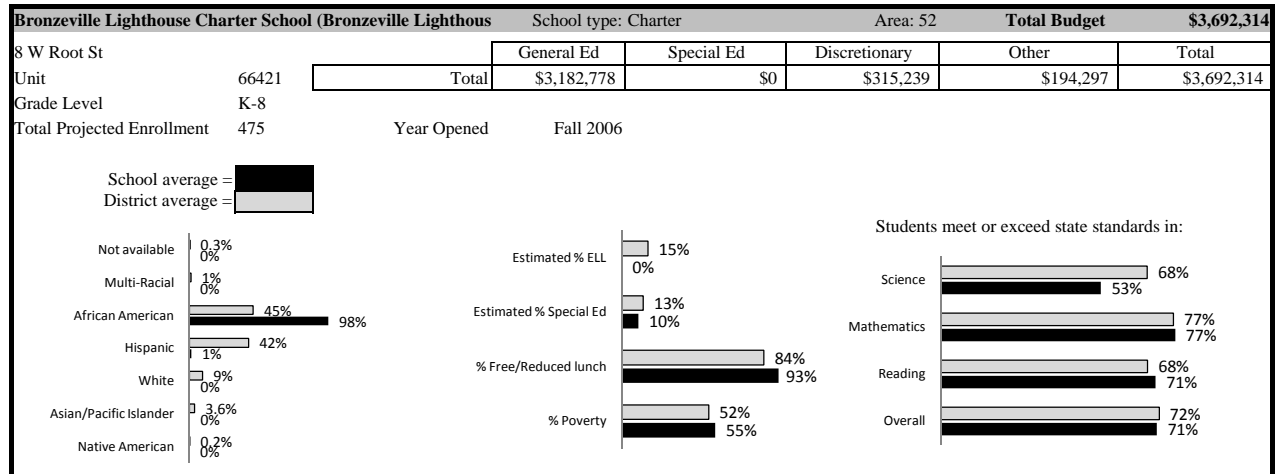
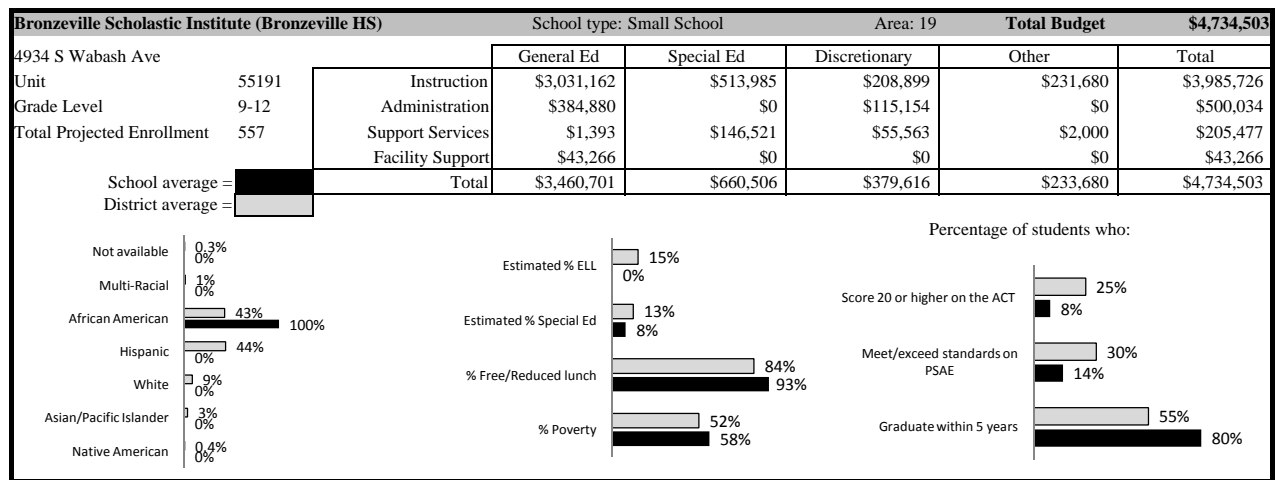


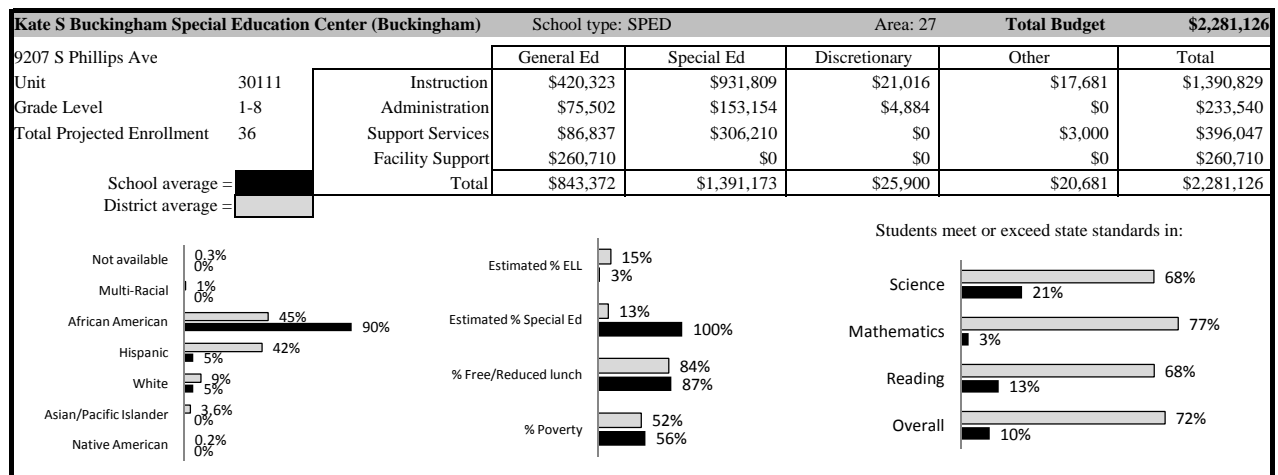
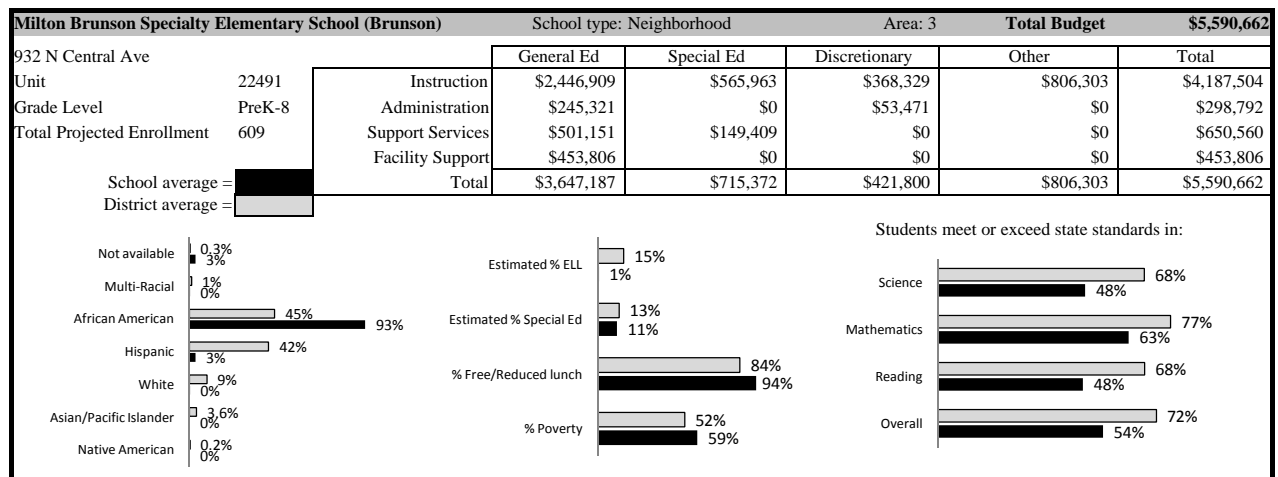
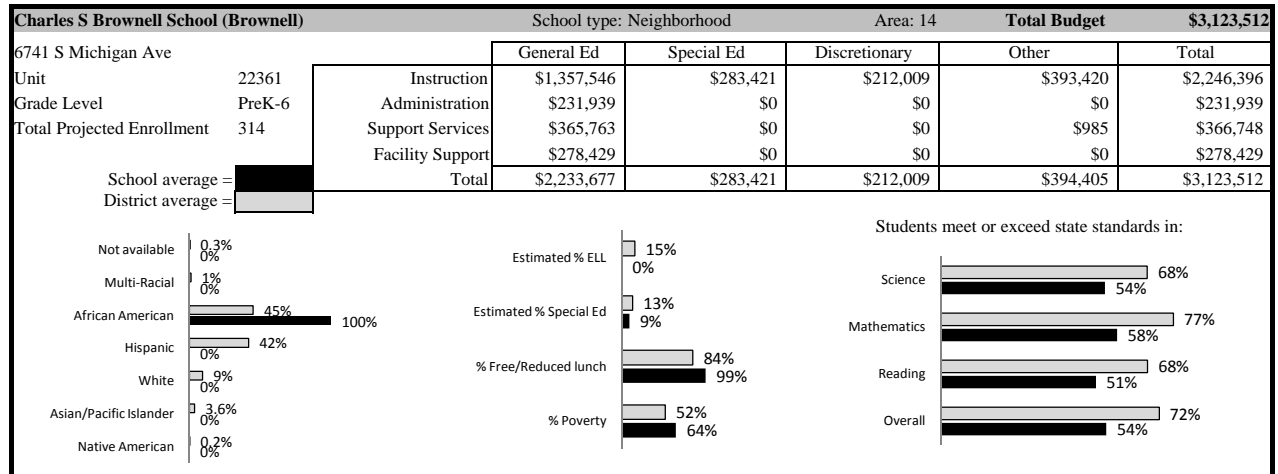
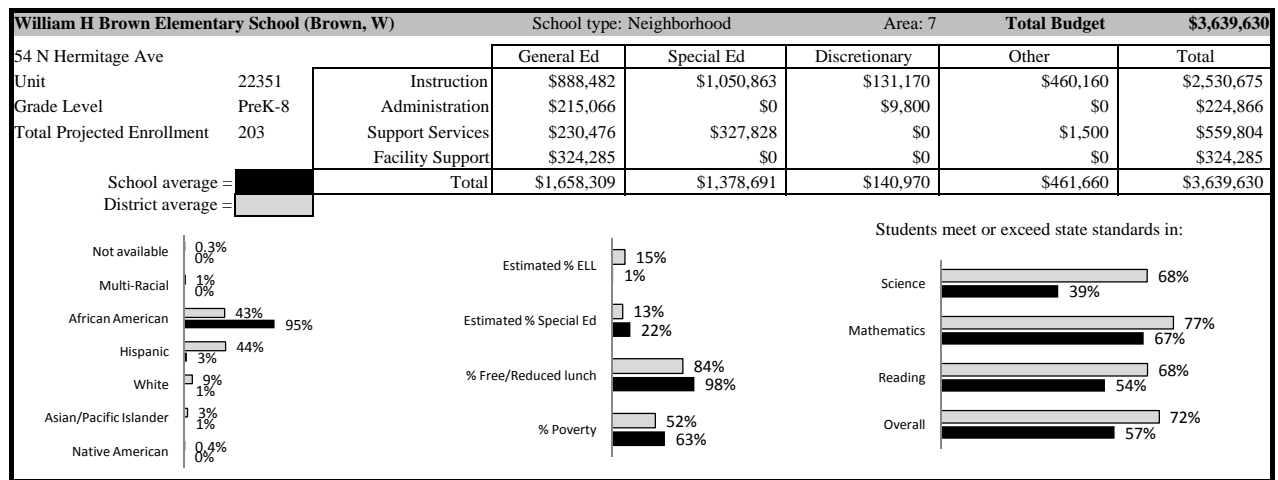


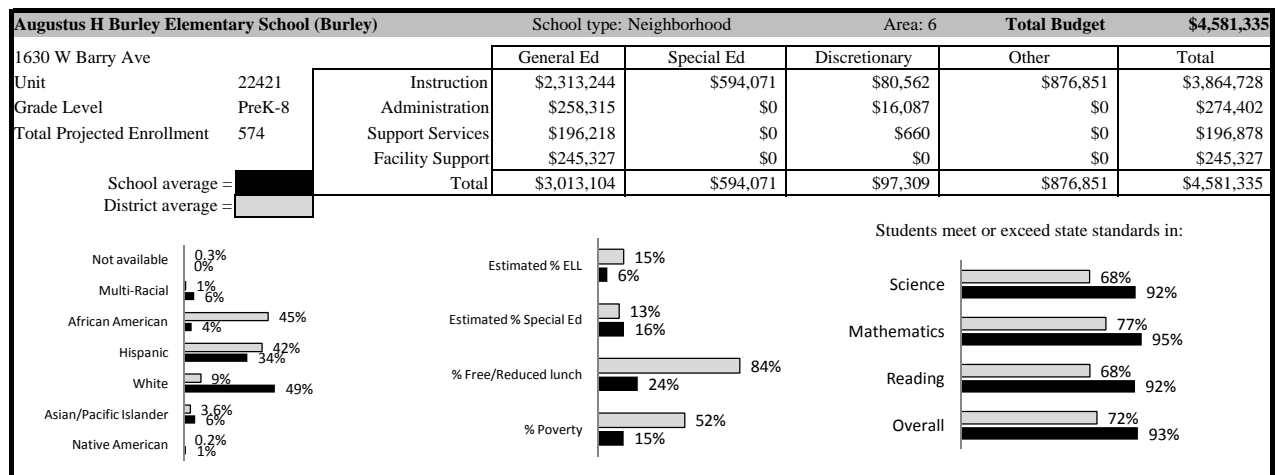
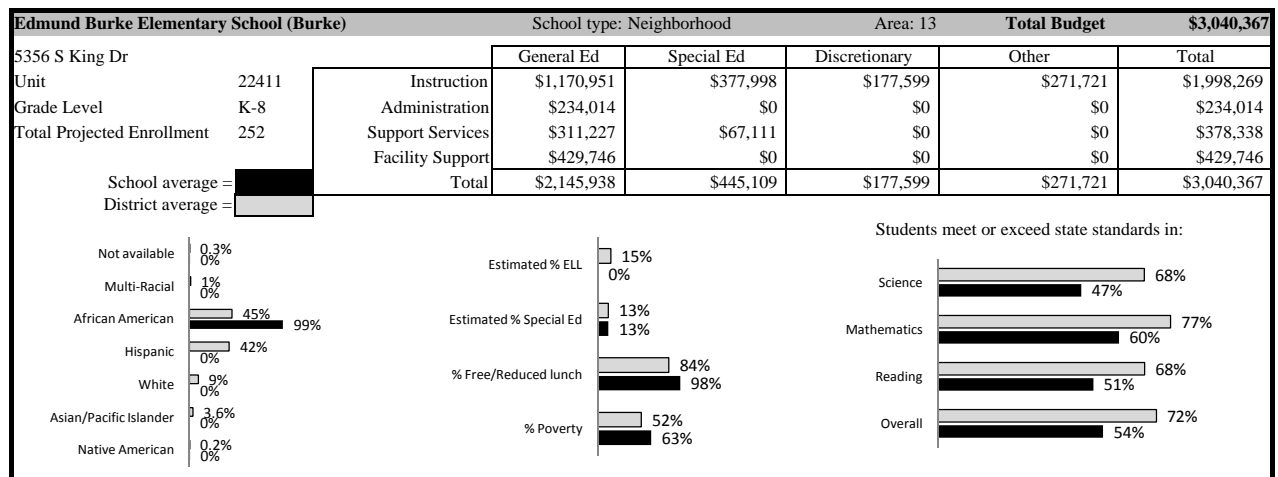
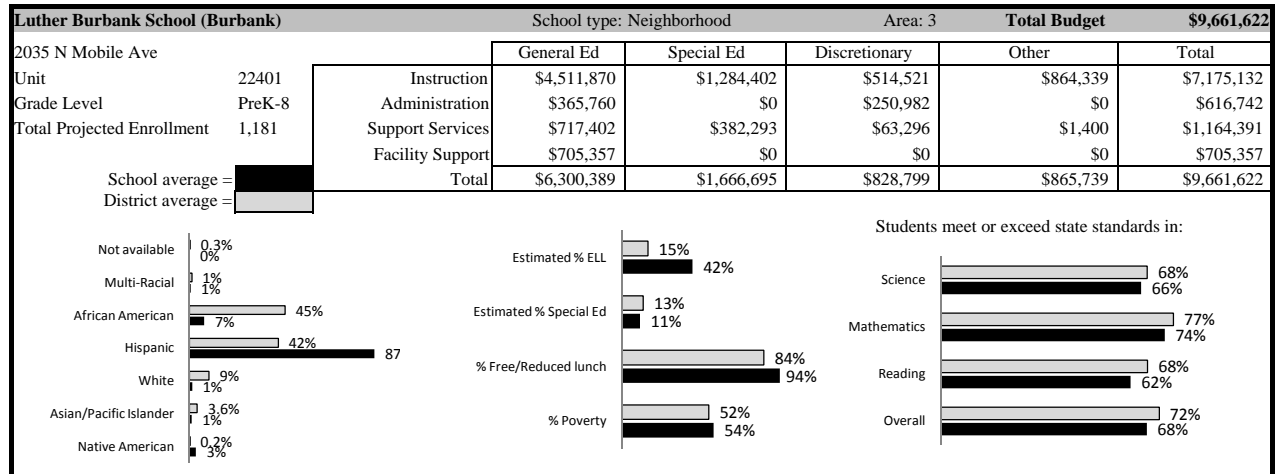
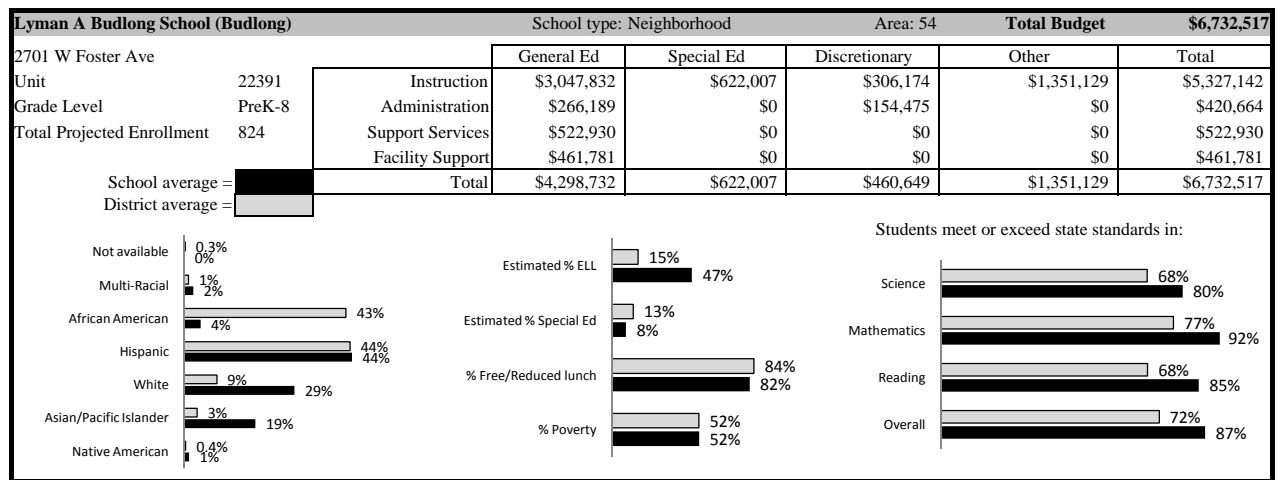












Burnham/Anthony Inclusive Academy (Burnham)			School type: Neighborhood		Area: 18	Total Budget	\$2,868,819
1903 E 96th St			General Ed	Special Ed	Discretionary	Other	Total
Unit	22431	Instruction	\$1,244,745	\$410,759	\$194,058	\$120,847	\$1,970,409
Grade Level	K-8	Administration	\$307,208	\$0	\$5,000	\$0	\$312,208
Total Projected Enrollment	280	Support Services	\$257,422	\$0	\$0	\$43,519	\$300,941
		Facility Support	\$285,261	\$0	\$0	\$0	\$285,261
School average =		Total	\$2,094,636	\$410,759	\$199,058	\$164,366	\$2,868,819
District average =							

Not available

0.3%

0%

Multi-Racial

1%

0%

African American

43%

100%

Hispanic

0%

44%

White

9%

0%

Asian/Pacific Islander

3%

0%

Native American

0.4%

0%

Estimated % ELL

15%

0%

Estimated % Special Ed

13%

8%

% Free/Reduced lunch

84%

94%

% Poverty

52%

60%

Students meet or exceed state standards in:

Science

68%

82%

Mathematics

77%

85%

Reading

68%

80%

Overall

72%

83%

Burnside Scholastic Academy (Burnside)			School type: Citywide		Area: 17	Total Budget	\$7,738,488
650 E 91st Pl			General Ed	Special Ed	Discretionary	Other	Total
Unit	29021	Instruction	\$2,953,615	\$1,160,658	\$444,348	\$1,014,710	\$5,573,331
Grade Level	PreK-8	Administration	\$262,847	\$0	\$6,682	\$0	\$269,529
Total Projected Enrollment	754	Support Services	\$464,592	\$486,961	\$0	\$622,188	\$1,573,741
		Facility Support	\$321,887	\$0	\$0	\$0	\$321,887
School average =		Total	\$4,002,941	\$1,647,619	\$451,030	\$1,636,898	\$7,738,488
District average =							

Not available

0.3%

0%

Multi-Racial

1%

1%

African American

45%

97%

Hispanic

2%

42%

White

9%

0%

Asian/Pacific Islander

3.6%

0%

Native American

0.2%

0%

Estimated % ELL

0%

15%

Estimated % Special Ed

13%

13%

% Free/Reduced lunch

84%

81%

% Poverty

52%

50%

Students meet or exceed state standards in:

Science

68%

67%

Mathematics

77%

75%

Reading

68%

73%

Overall

72%

73%

Jonathan Burr Elementary School (Burr)			School type: Neighborhood		Area: 6	Total Budget	\$3,048,579
1621 W Wabansia Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	22471	Instruction	\$1,286,091	\$223,472	\$141,499	\$645,770	\$2,296,832
Grade Level	PreK-8	Administration	\$252,273	\$0	\$6,500	\$0	\$258,773
Total Projected Enrollment	337	Support Services	\$204,869	\$21,069	\$0	\$0	\$225,938
		Facility Support	\$267,036	\$0	\$0	\$0	\$267,036
		Total	\$2,010,269	\$244,541	\$147,999	\$645,770	\$3,048,579
School average =							
District average =							

Not available

0.3%

0%

Multi-Racial

1%

4%

African American

9%

45%

Hispanic

42%

55%

White

9%

30%

Asian/Pacific Islander

3.6%

2%

Native American

0.2%

0%

Estimated % ELL

15%

11%

Estimated % Special Ed

13%

10%

% Free/Reduced lunch

84%

55%

% Poverty

52%

44%

Students meet or exceed state standards in:

Science

68%

79%

Mathematics

77%

84%

Reading

68%

82%

Overall

72%

83%

John C Burroughs School (Burroughs)			School type: Neighborhood		Area: 54	Total Budget	\$4,088,515
3542 S Washtenaw Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	22481	Instruction	\$1,955,067	\$471,282	\$245,703	\$532,534	\$3,204,586
Grade Level	PreK-8	Administration	\$263,511	\$0	\$69,535	\$0	\$333,046
Total Projected Enrollment	463	Support Services	\$339,450	\$0	\$0	\$0	\$339,450
		Facility Support	\$211,433	\$0	\$0	\$0	\$211,433
School average =		Total	\$2,769,461	\$471,282	\$315,238	\$532,534	\$4,088,515
District average =							

Not available

0.3%

0%

Multi-Racial

1%

0%

African American

45%

2%

Hispanic

42%

93%

White

9%

4%

Asian/Pacific Islander

3.6%

1%

Native American

0.2%

0%

Estimated % ELL

15%

34%

Estimated % Special Ed

13%

10%

% Free/Reduced lunch

84%

95%

% Poverty

52%

57%

Students meet or exceed state standards in:

Science

68%

72%

Mathematics

77%

87%

Reading

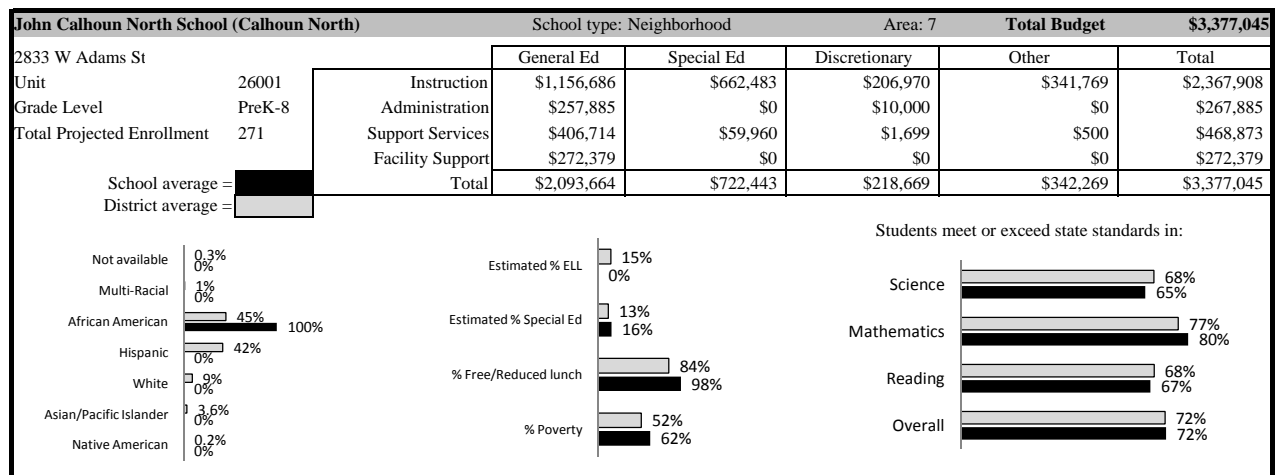
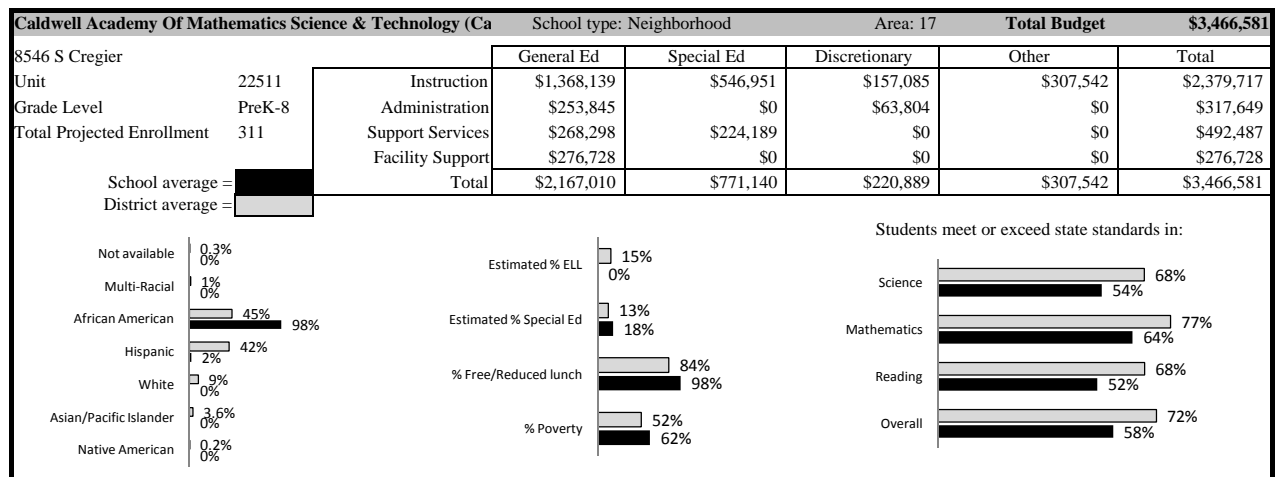
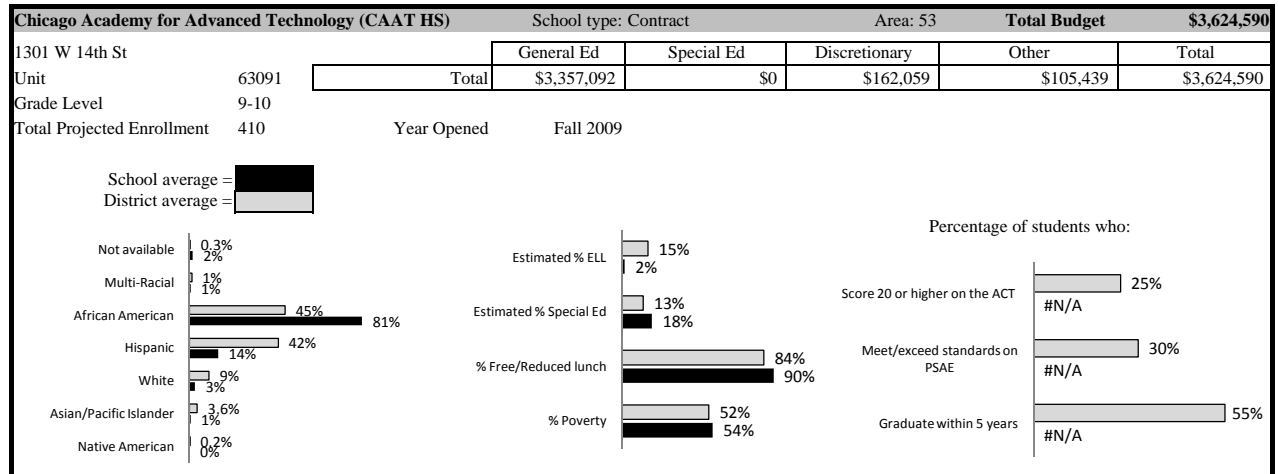
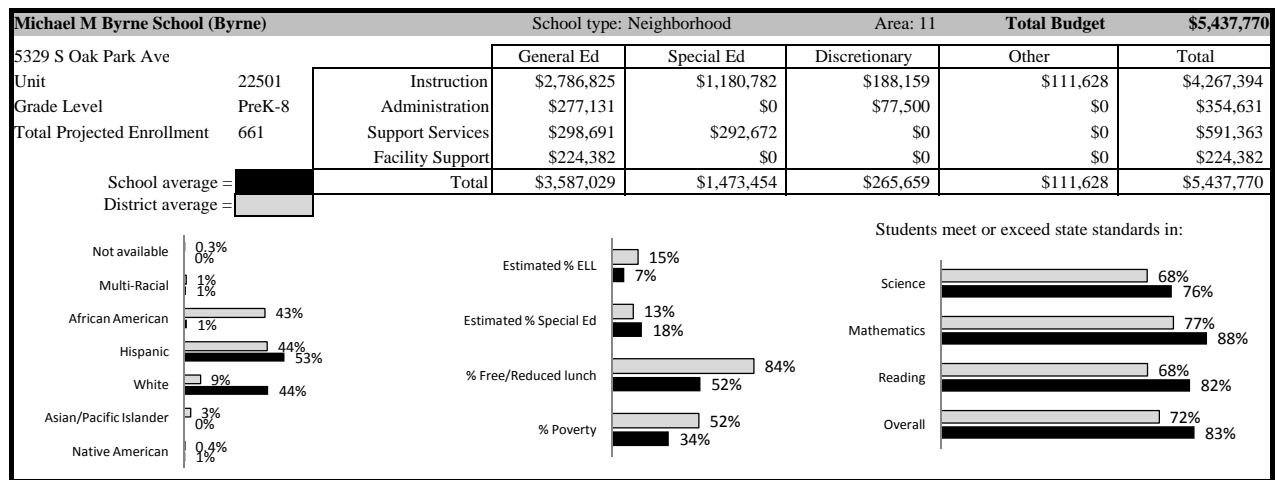
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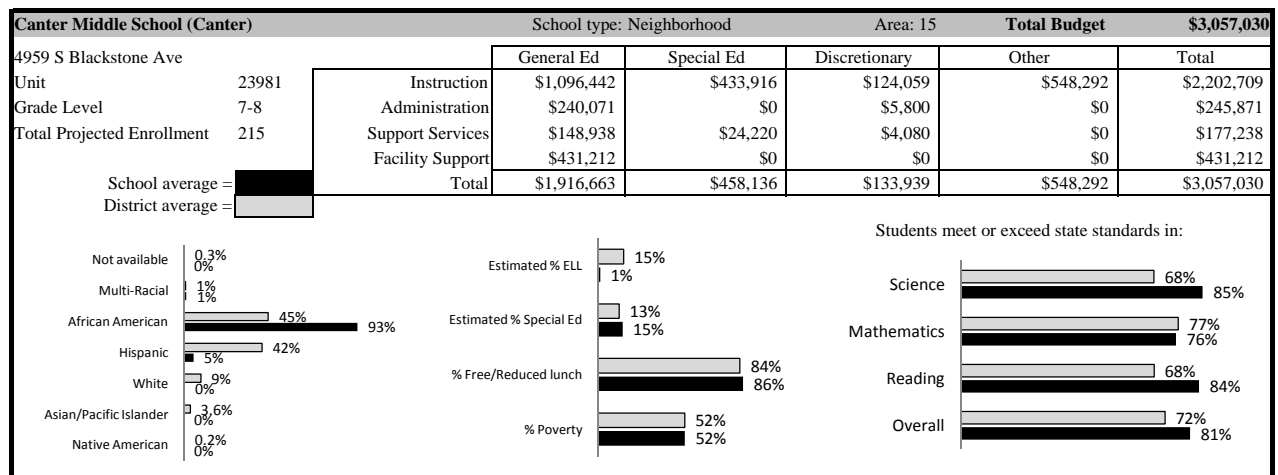
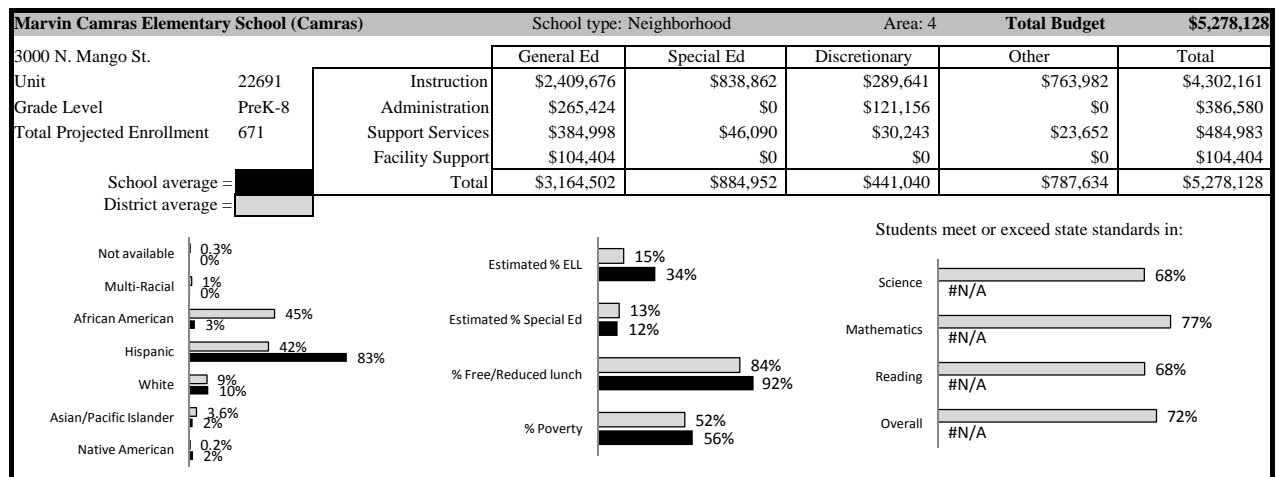
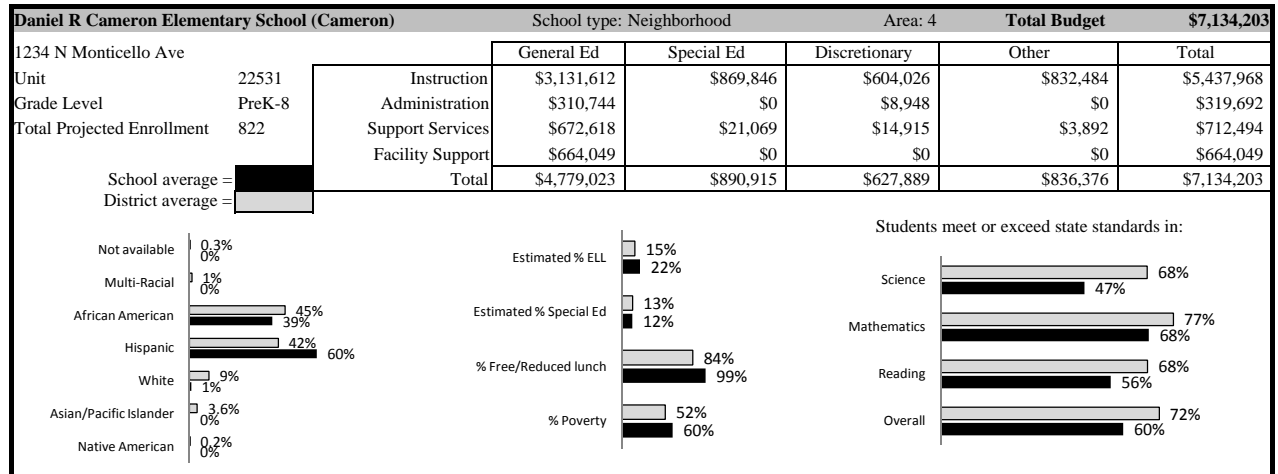
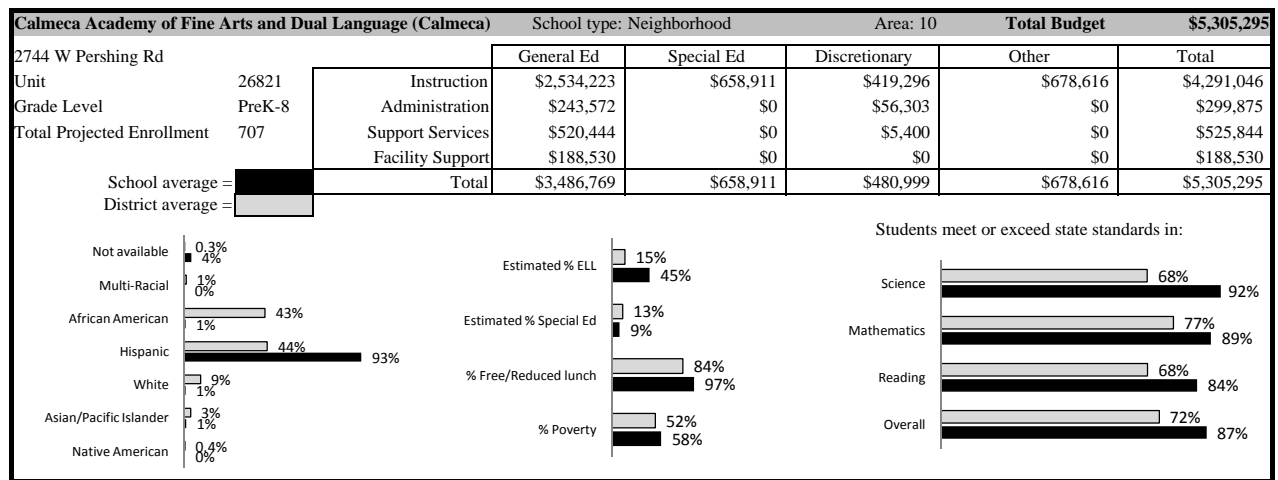
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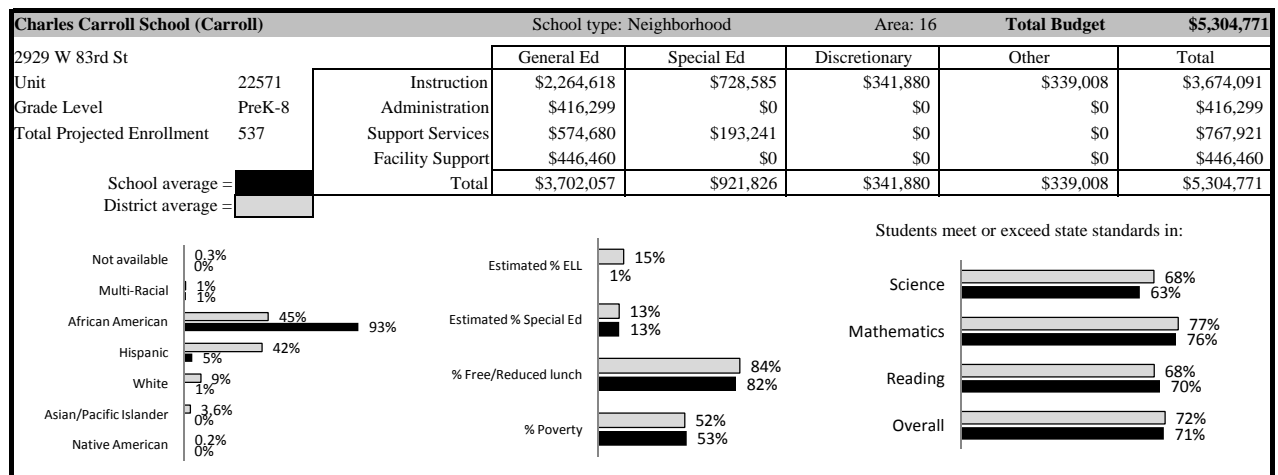
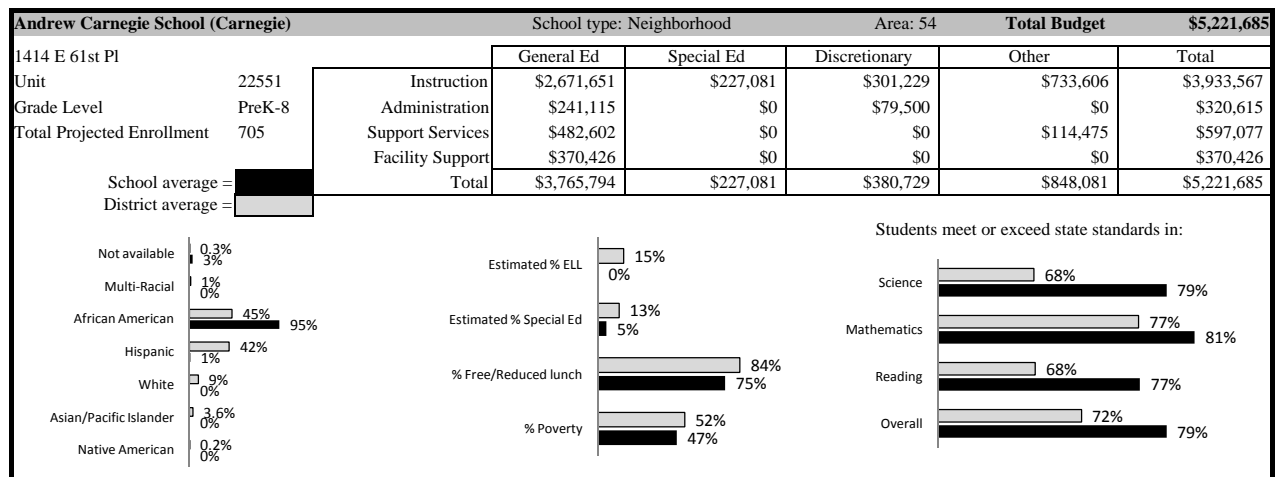
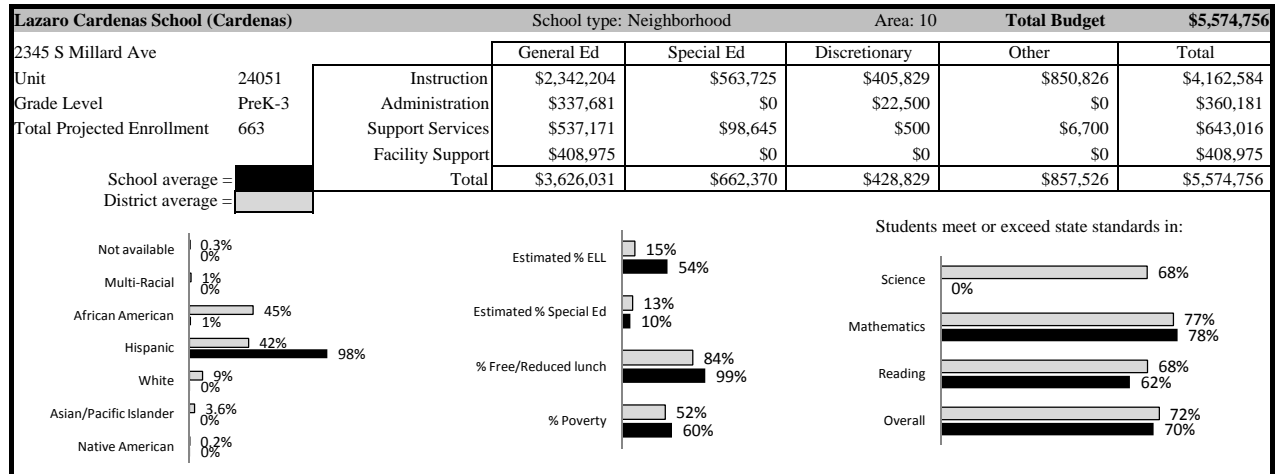
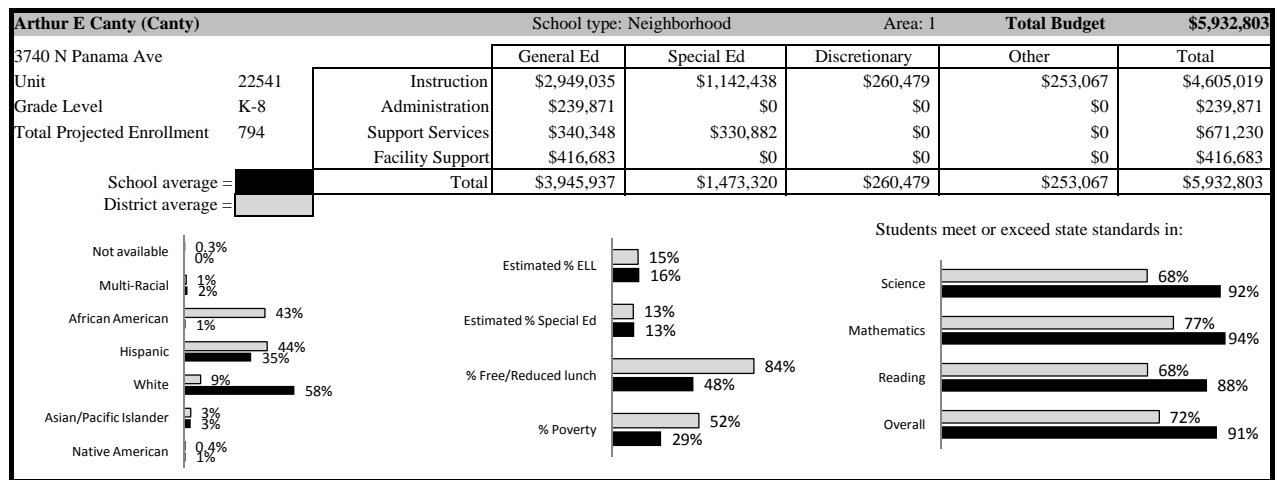
Overall

72%

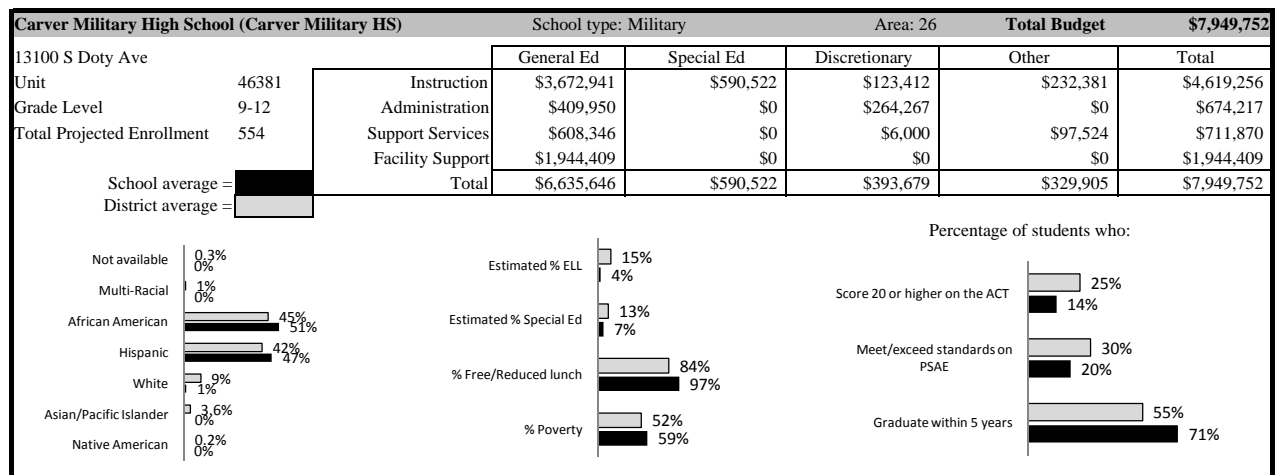
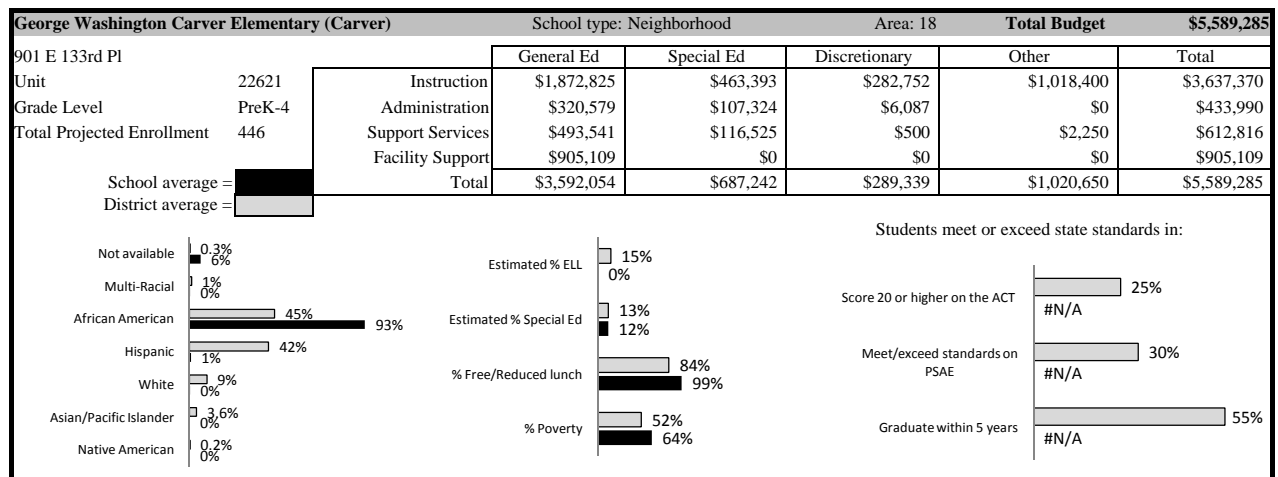
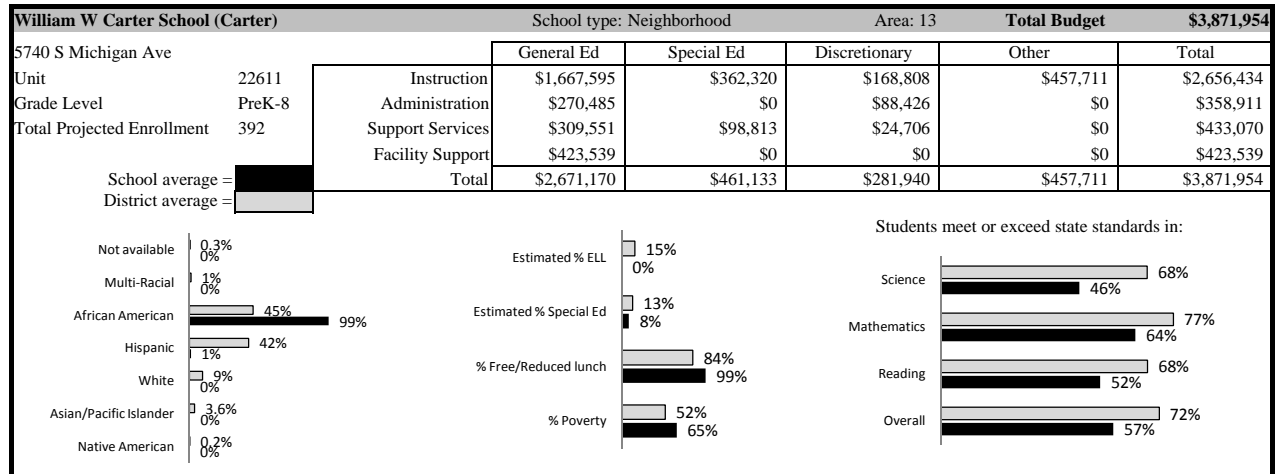
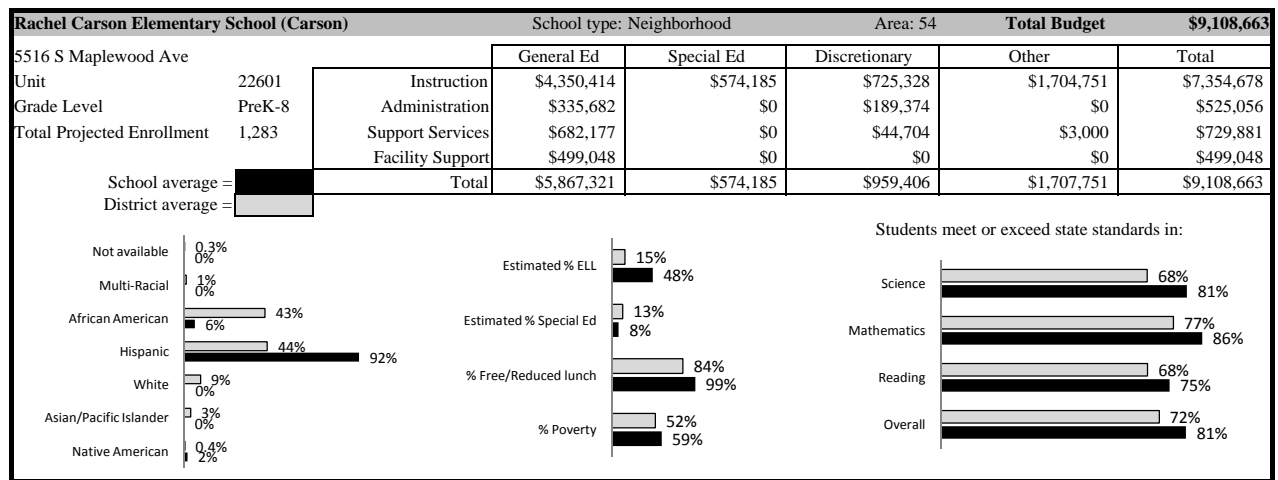
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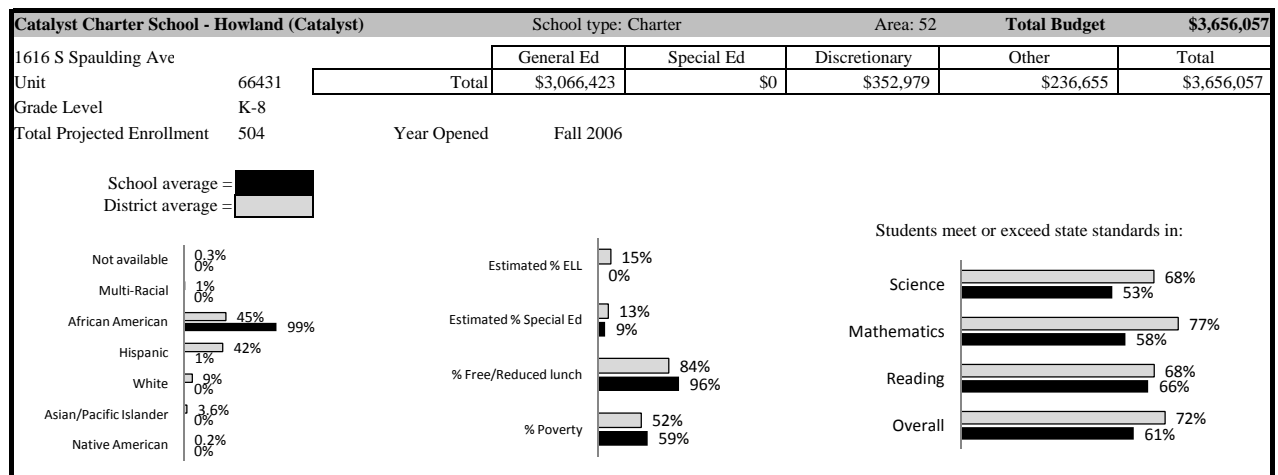
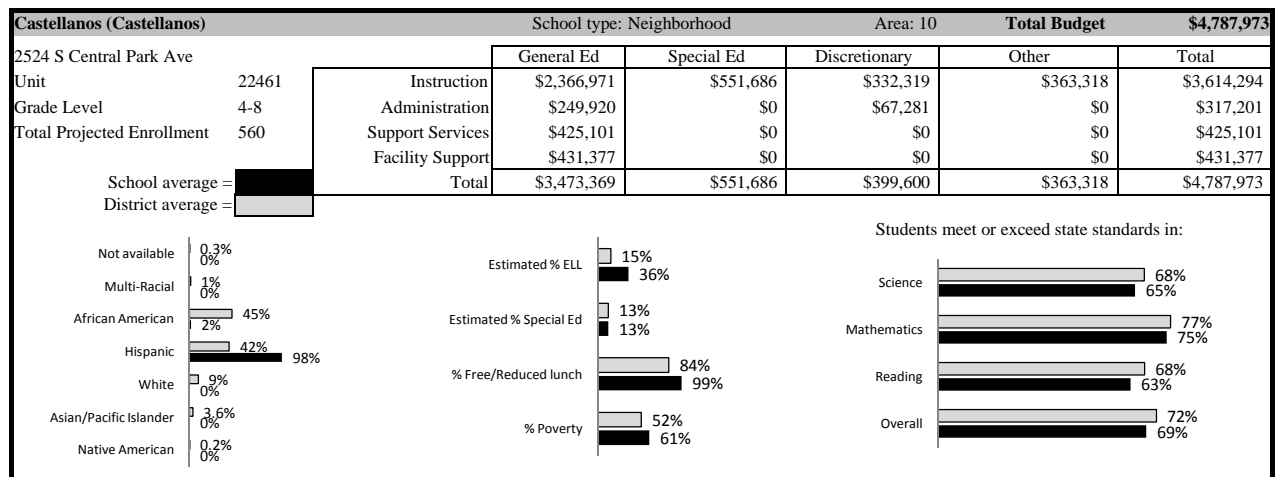
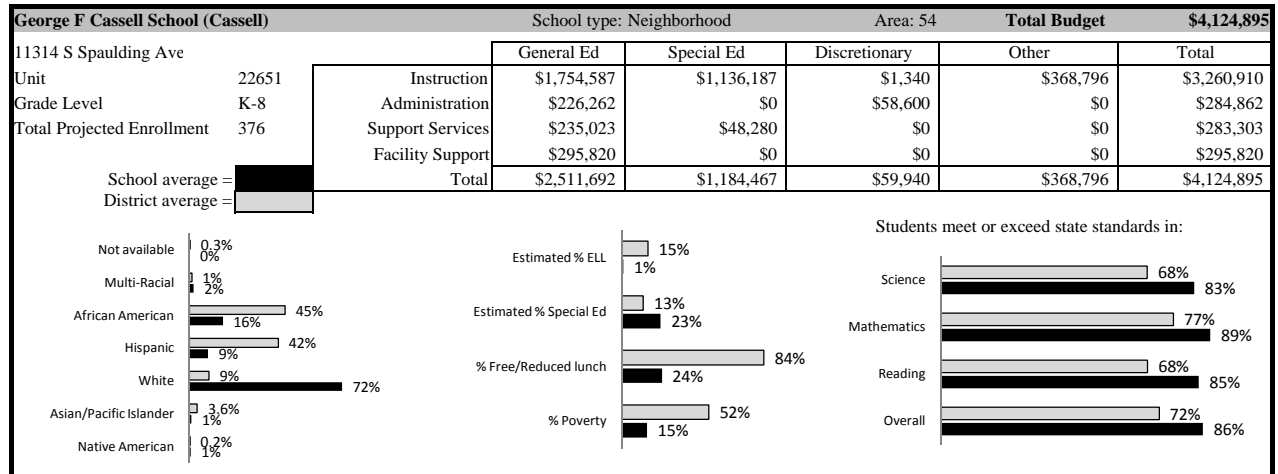
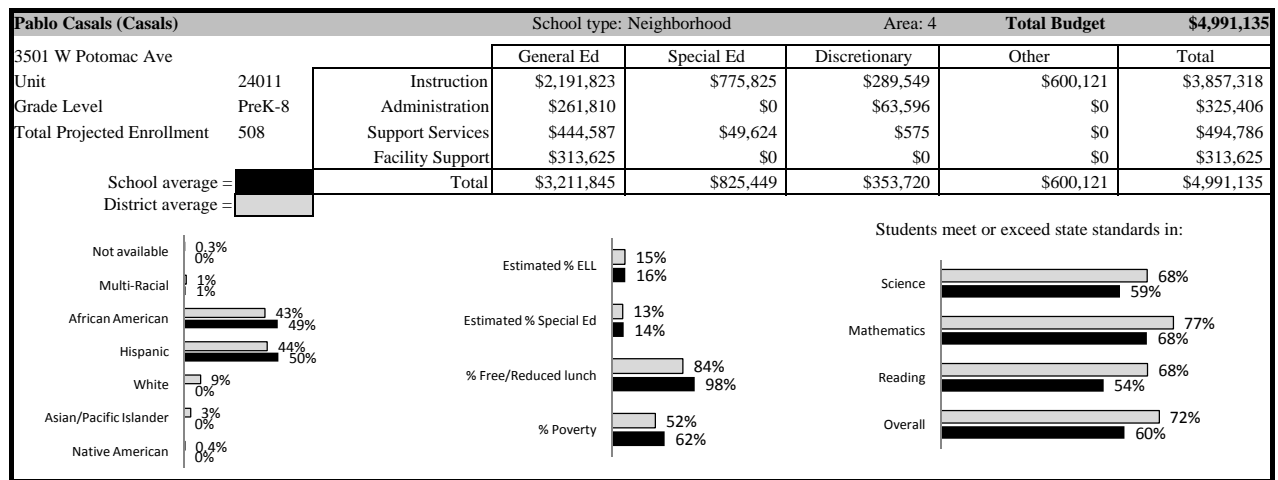


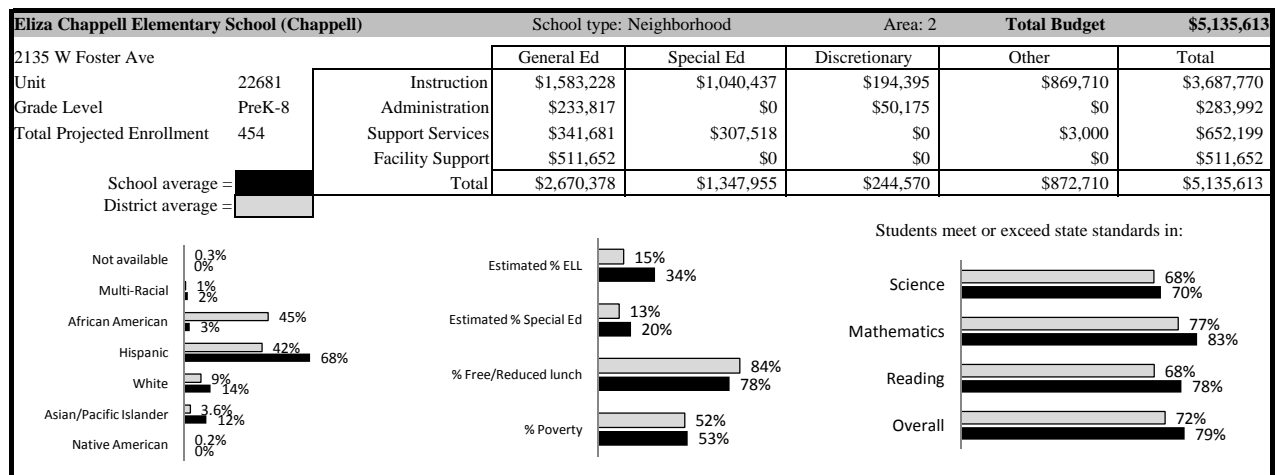
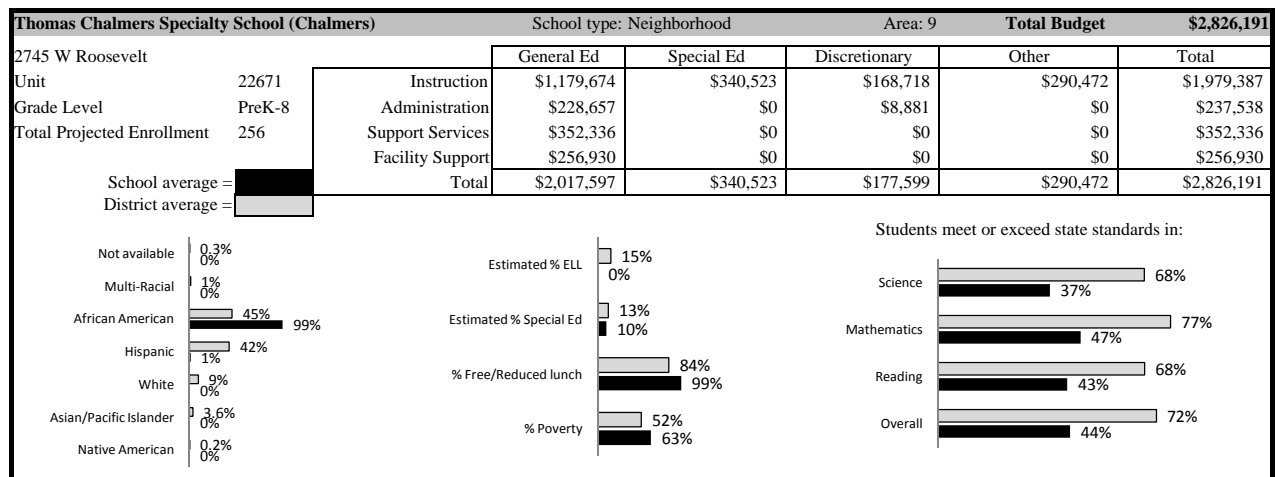
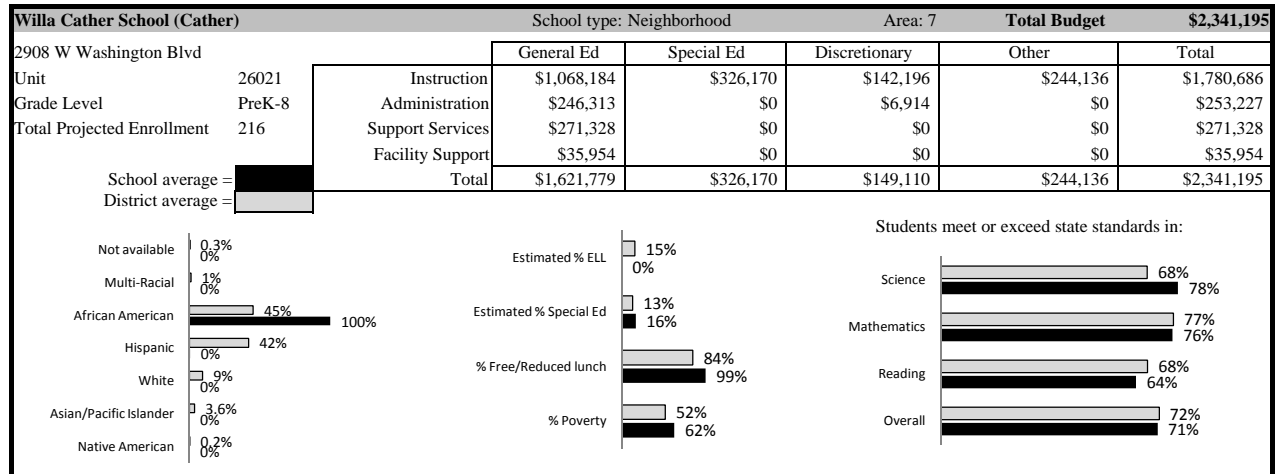
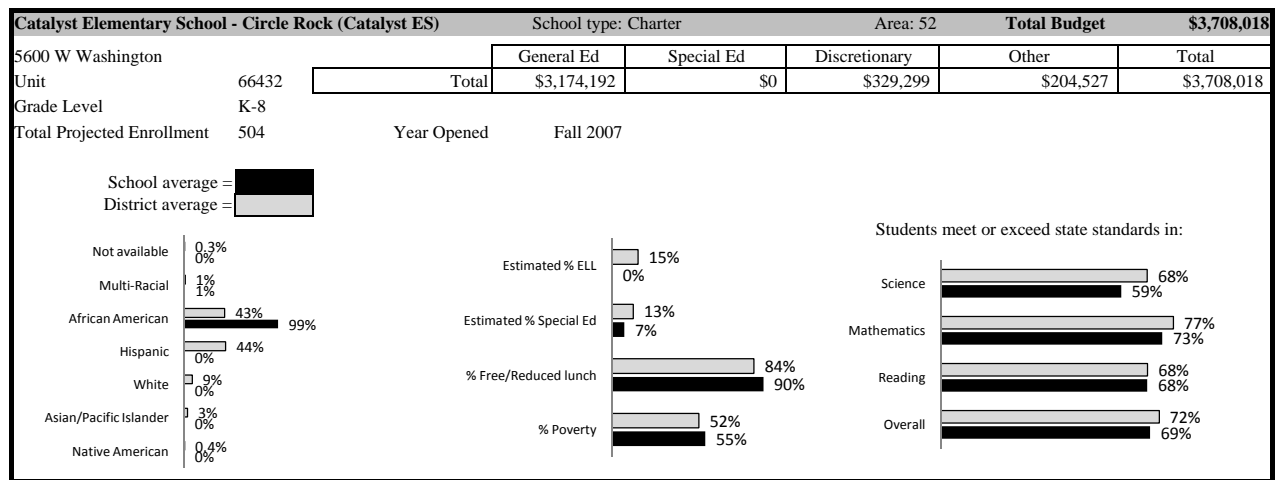


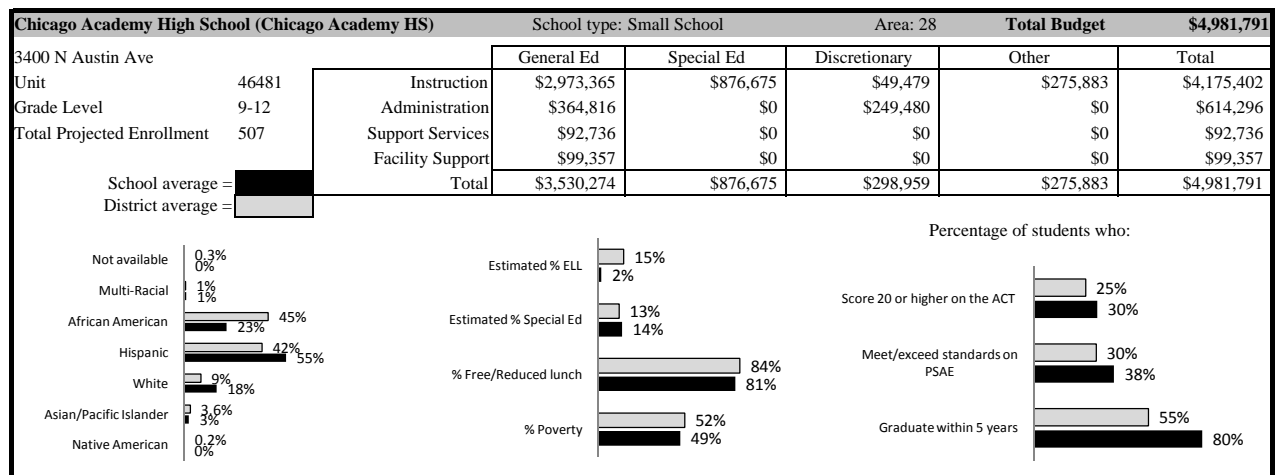
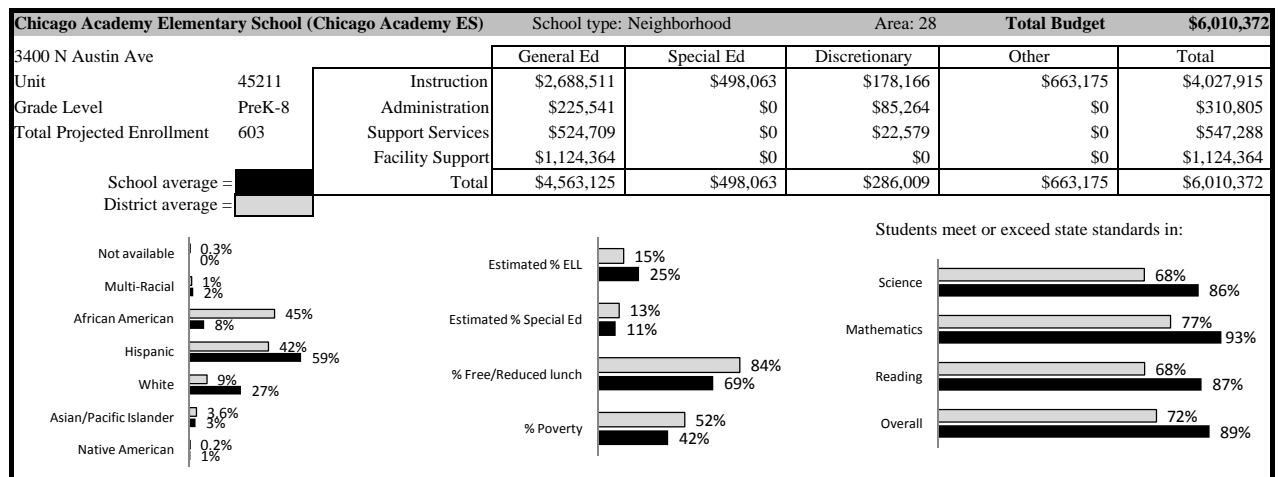
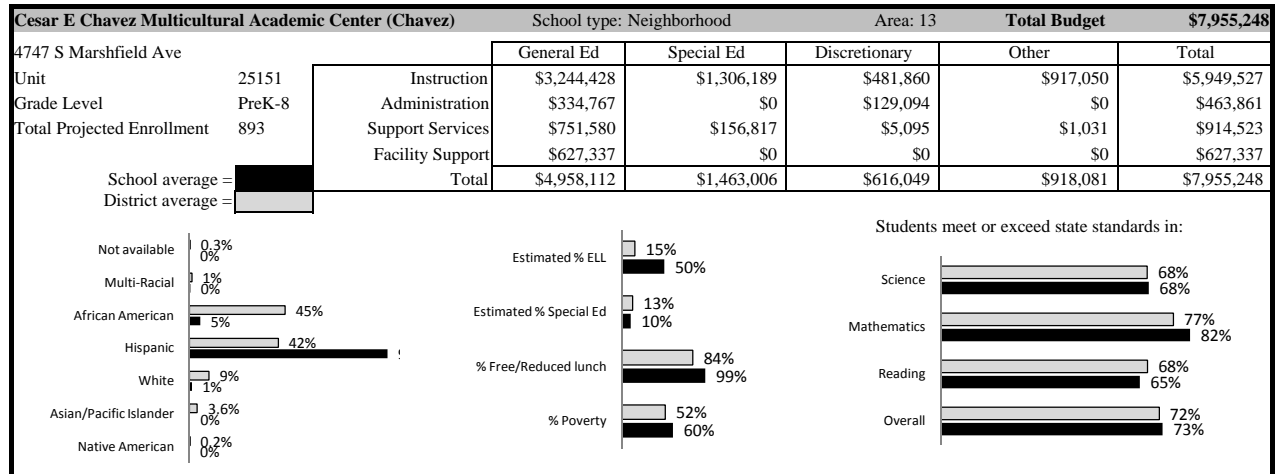
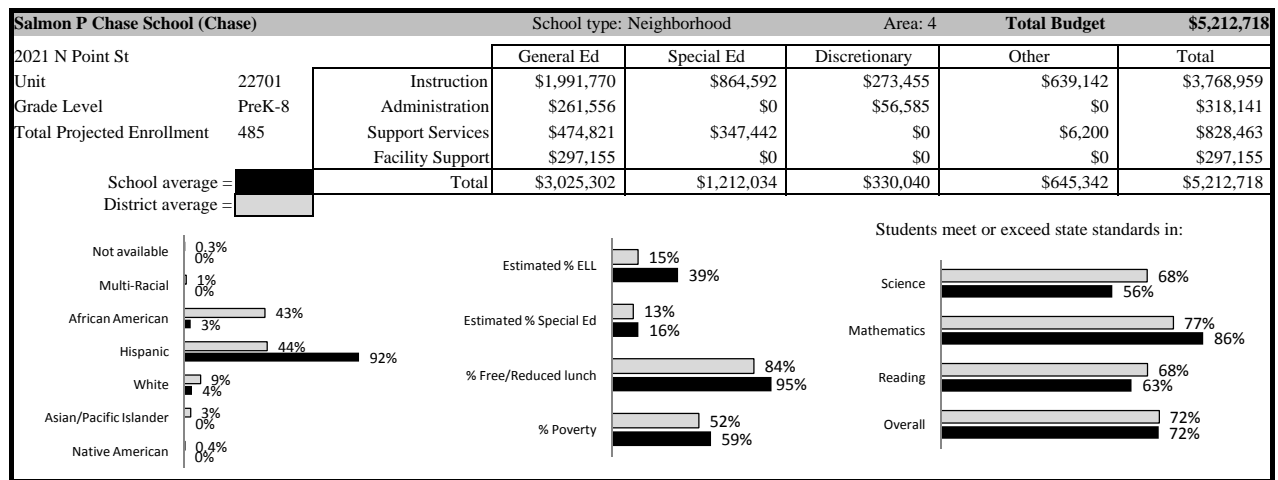












Chicago High School For Agricultural Sciences (Chicago Agric			School type: Citywide		Area: 54	Total Budget	\$8,839,108
3857 W 111th St			General Ed	Special Ed	Discretionary	Other	Total
Unit	47091	Instruction	\$3,406,996	\$2,282,664	\$209,319	\$376,439	\$6,275,418
Grade Level	9-12	Administration	\$414,580	\$0	\$0	\$0	\$414,580
Total Projected Enrollment	600	Support Services	\$387,426	\$446,762	\$7,500	\$0	\$841,688
		Facility Support	\$1,307,422	\$0	\$0	\$0	\$1,307,422
School average =		Total	\$5,516,424	\$2,729,426	\$216,819	\$376,439	\$8,839,108
District average =							

Not available

0.3%

0%

Multi-Racial

1%

6%

African American

43%

43%

Hispanic

20%

44%

White

9%

30%

Asian/Pacific Islander

3%

1%

Native American

0.4%

1%

Estimated % ELL

15%

1%

Estimated % Special Ed

13%

16%

% Free/Reduced lunch

84%

48%

% Poverty

52%

30%

Percentage of students who:

Score 20 or higher on the ACT

25%

44%

Meet/exceed standards on PSAE

30%

54%

Graduate within 5 years

55%

73%

Chicago High School for the Arts (Chicago Arts HS)			School type: Contract		Area: 53	Total Budget	\$3,906,265
3200 S Calumet Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	63051	Total	\$3,652,476	\$0	\$148,739	\$105,050	\$3,906,265
Grade Level	9-10						
Total Projected Enrollment	450	Year Opened	Fall 2009				
<div><div>School average = District average =</div><div><div><div>Not available</div><div>0.3%</div><div>0%</div></div><div><div>Multi-Racial</div><div>1%</div><div>6%</div></div><div><div>African American</div><div>45%</div><div>50%</div></div><div><div>Hispanic</div><div>28%</div><div>42%</div></div><div><div>White</div><div>9%</div><div>14%</div></div><div><div>Asian/Pacific Islander</div><div>3.6%</div><div>2%</div></div><div><div>Native American</div><div>0.2%</div><div>0%</div></div></div><div><div>Estimated % ELL</div><div>15%</div><div>0%</div></div><div><div>Estimated % Special Ed</div><div>13%</div><div>7%</div></div><div><div>% Free/Reduced lunch</div><div>84%</div><div>55%</div></div><div><div>% Poverty</div><div>52%</div><div>33%</div></div><div><div>Percentage of students who:</div><div><div>Score 20 or higher on the ACT</div><div>25%</div><div>#N/A</div></div><div><div>Meet/exceed standards on PSAE</div><div>30%</div><div>#N/A</div></div><div><div>Graduate within 5 years</div><div>55%</div><div>#N/A</div></div></div></div>							

Chicago Math and Science Academy (CMSA) Charter School			School type: Charter		Area: 52	Total Budget	\$5,639,450
7212 N Clark St			General Ed	Special Ed	Discretionary	Other	Total
Unit	66281	Total	\$5,070,334	\$78,956	\$307,839	\$182,321	\$5,639,450
Grade Level	6-12						
Total Projected Enrollment	599	Year Opened	Fall 2004				
School average =		<div></div>					
District average =		<div></div>					
Not available		0.3%	Estimated % ELL	15%	Percentage of students who:		
Multi-Racial		1%		13%	Score 20 or higher on the ACT		
African American		45%	Estimated % Special Ed	13%	25%		
Hispanic		42%		11%	17%		
White		9%	% Free/Reduced lunch	84%	30%		
Asian/Pacific Islander		3.6%		70%	28%		
Native American		0.2%	% Poverty	52%	55%	Graduate within 5 years	
		1%		43%	69%		

Chicago Military Academy - Bronzeville (Chicago Military HS)			School type: Military		Area: 26	Total Budget	\$5,720,848
3519 S Giles Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	70070	Instruction	\$3,424,718	\$486,264	\$79,271	\$146,741	\$4,136,994
Grade Level	9-12	Administration	\$385,539	\$0	\$209,508	\$0	\$595,047
Total Projected Enrollment	517	Support Services	\$626,833	\$0	\$5,000	\$1,485	\$633,318
		Facility Support	\$355,489	\$0	\$0	\$0	\$355,489
		Total	\$4,792,579	\$486,264	\$293,779	\$148,226	\$5,720,848
School average =							
District average =							

Not available

0.3%

0%

Multi-Racial

1%

6%

African American

45%

72%

Hispanic

19%

42%

White

9%

2%

Asian/Pacific Islander

3.6%

0%

Native American

0.2%

0%

Estimated % ELL

15%

0%

Estimated % Special Ed

13%

6%

% Free/Reduced lunch

84%

80%

% Poverty

52%

49%

Percentage of students who:

Score 20 or higher on the ACT

25%

22%

Meet/exceed standards on PSAE

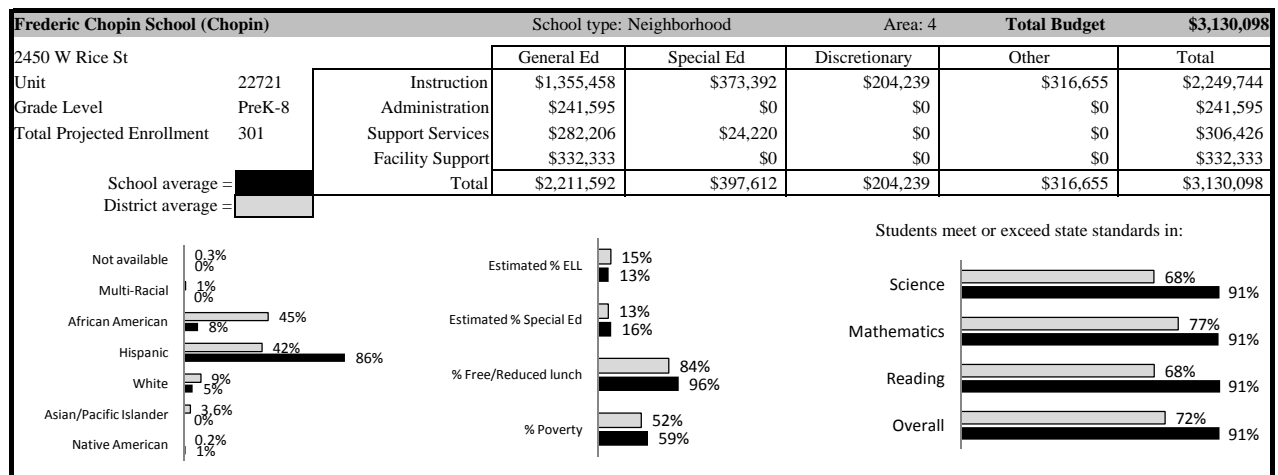
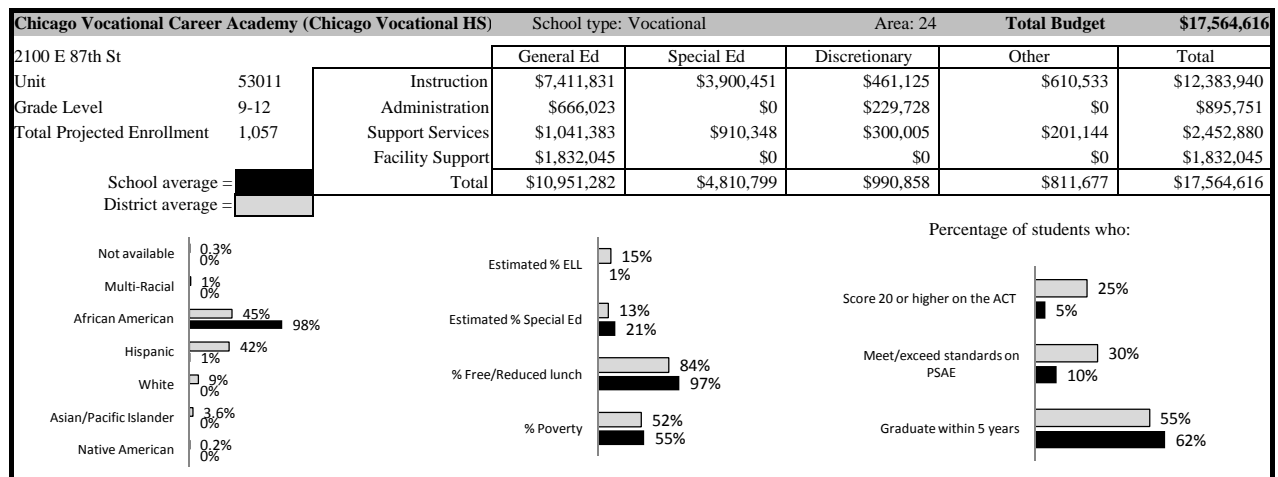
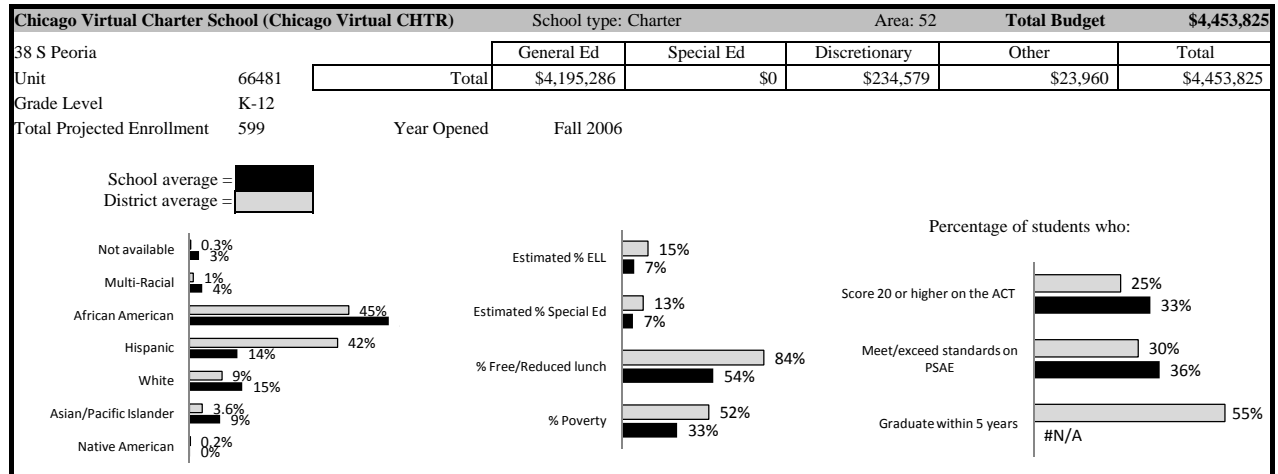
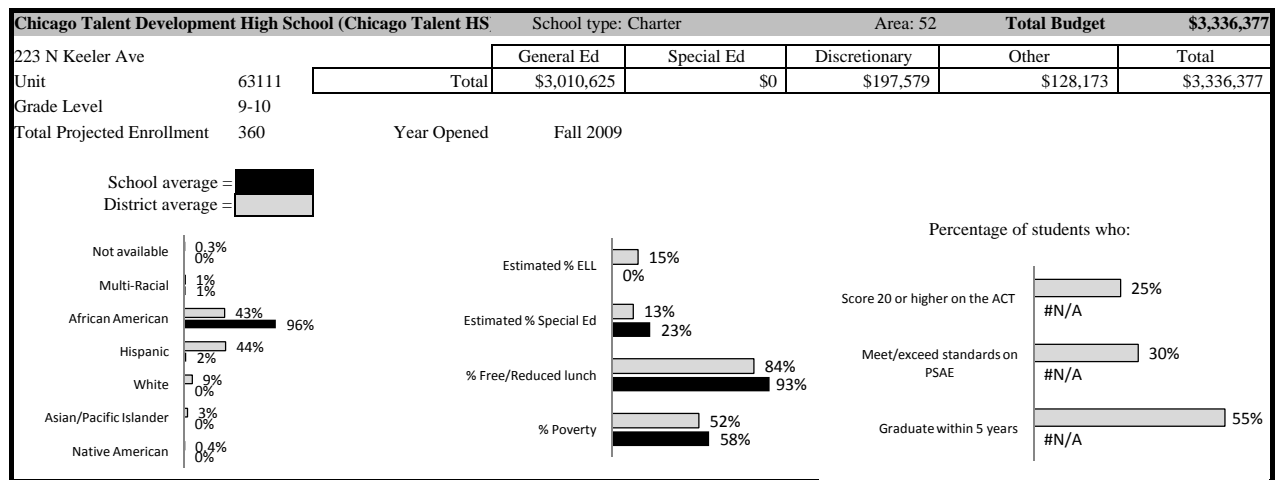
30%

28%

Graduate within 5 years

55%

89%



Walter S Christopher School (Christopher)			School type: Neighborhood		Area: 27	Total Budget	\$9,042,039
5042 S Artesian Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	30031	Instruction	\$963,980	\$5,223,634	\$162,199	\$139,959	\$6,489,772
Grade Level	1-8	Administration	\$72,512	\$344,201	\$5,000	\$0	\$421,713
Total Projected Enrollment	283	Support Services	\$214,226	\$1,485,005	\$3,000	\$0	\$1,702,231
		Facility Support	\$428,323	\$0	\$0	\$0	\$428,323
School average =		Total	\$1,679,041	\$7,052,840	\$170,199	\$139,959	\$9,042,039
District average =							

Not available

0.3%

0%

Multi-Racial

1%

1%

African American

43%

26%

Hispanic

44%

66%

White

9%

7%

Asian/Pacific Islander

3%

0%

Native American

0.4%

0%

Estimated % ELL

15%

24%

Estimated % Special Ed

13%

66%

% Free/Reduced lunch

84%

83%

% Poverty

52%

51%

Students meet or exceed state standards in:

Science

68%

58%

Mathematics

77%

78%

Reading

68%

68%

Overall

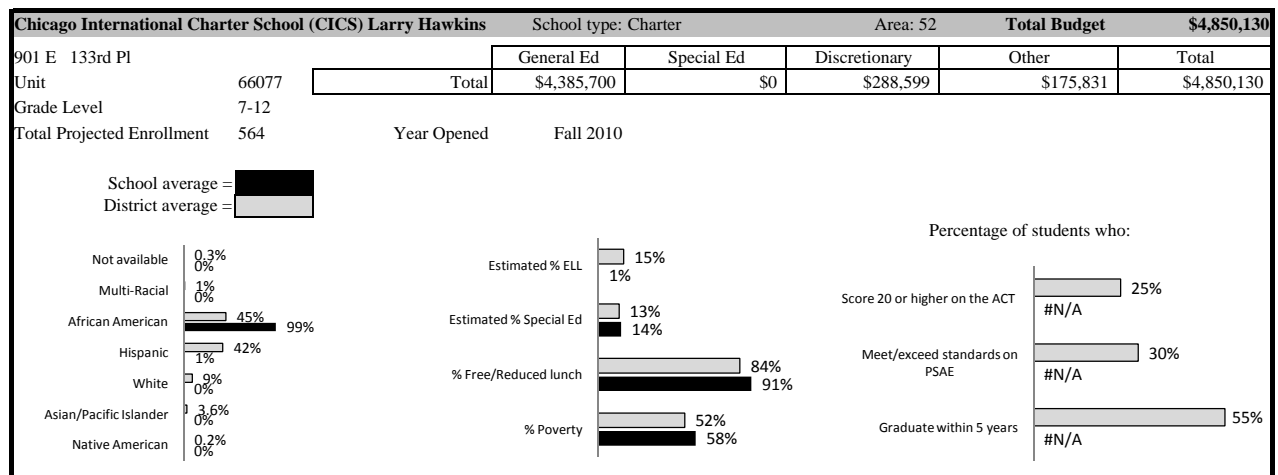
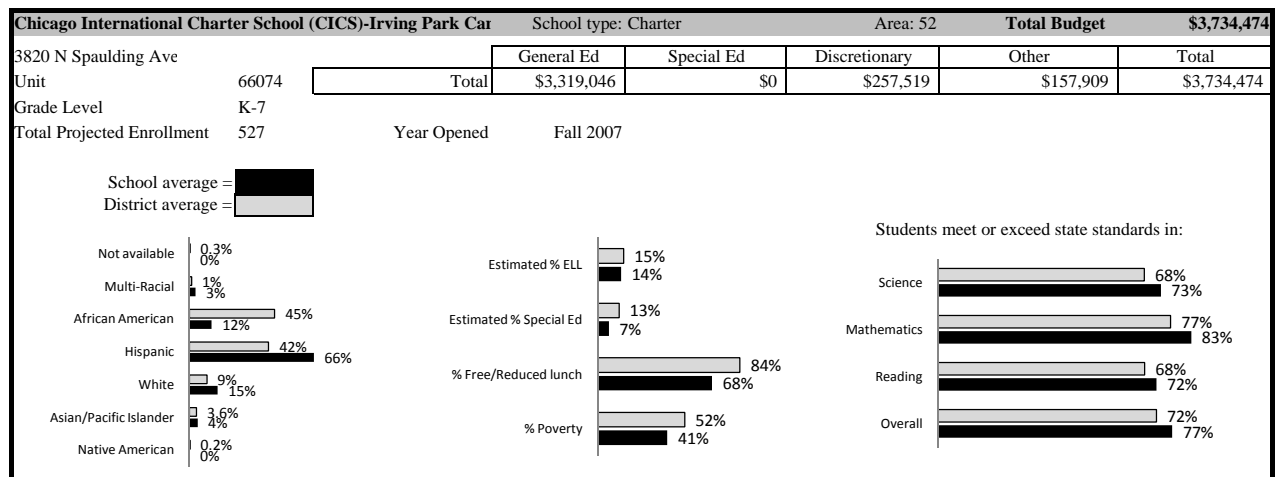
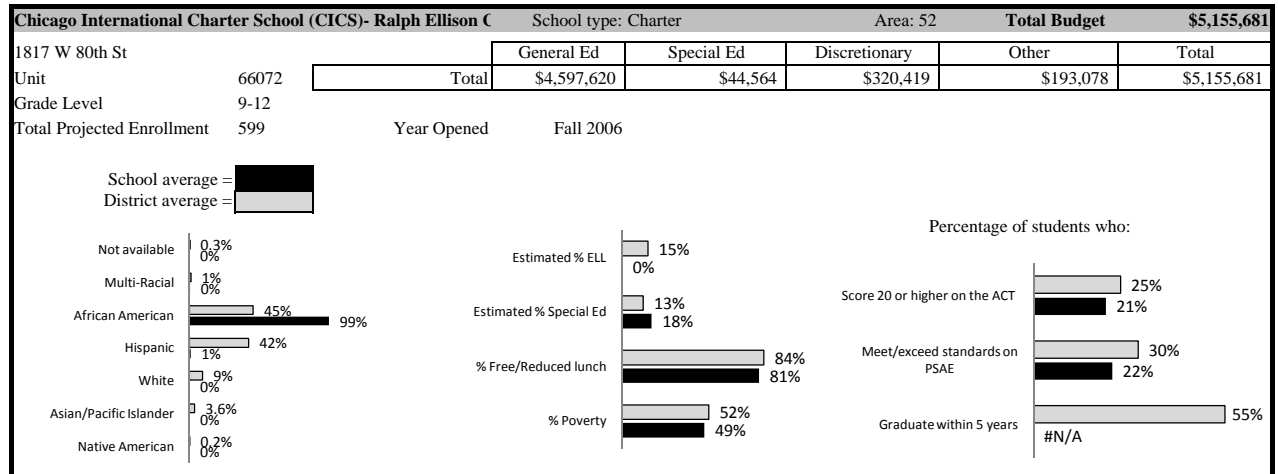
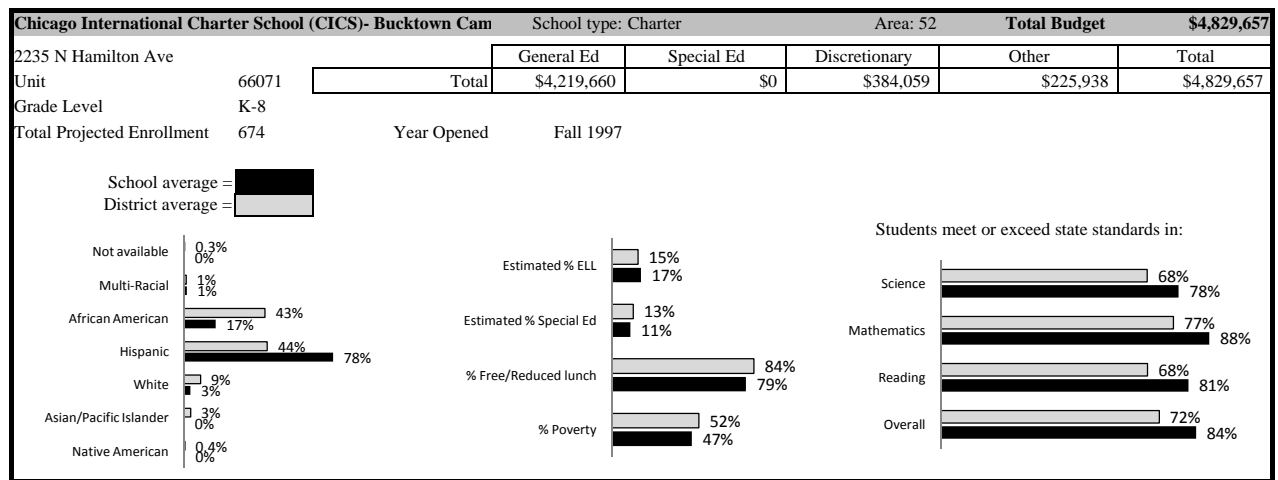
72%

71%

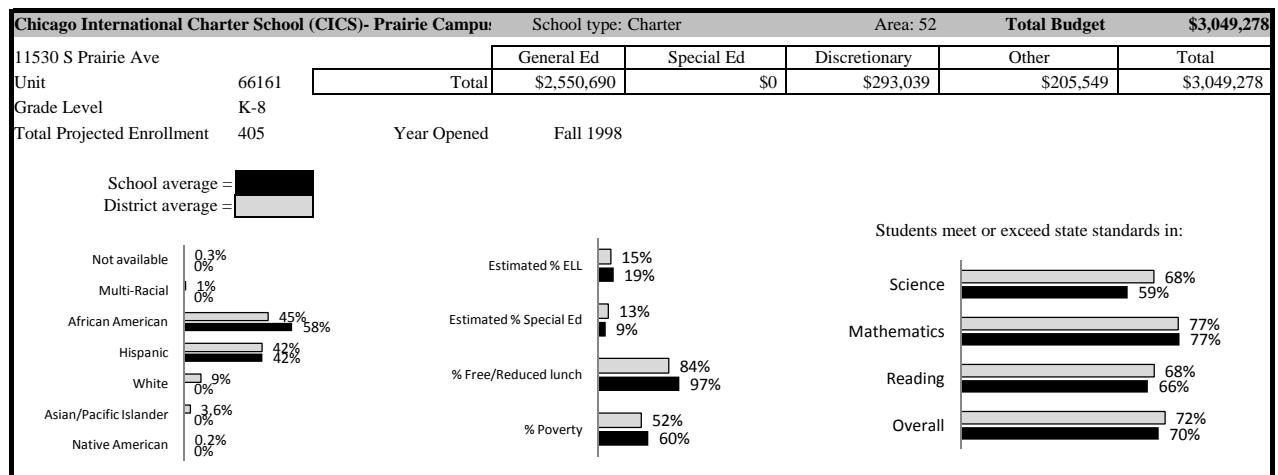
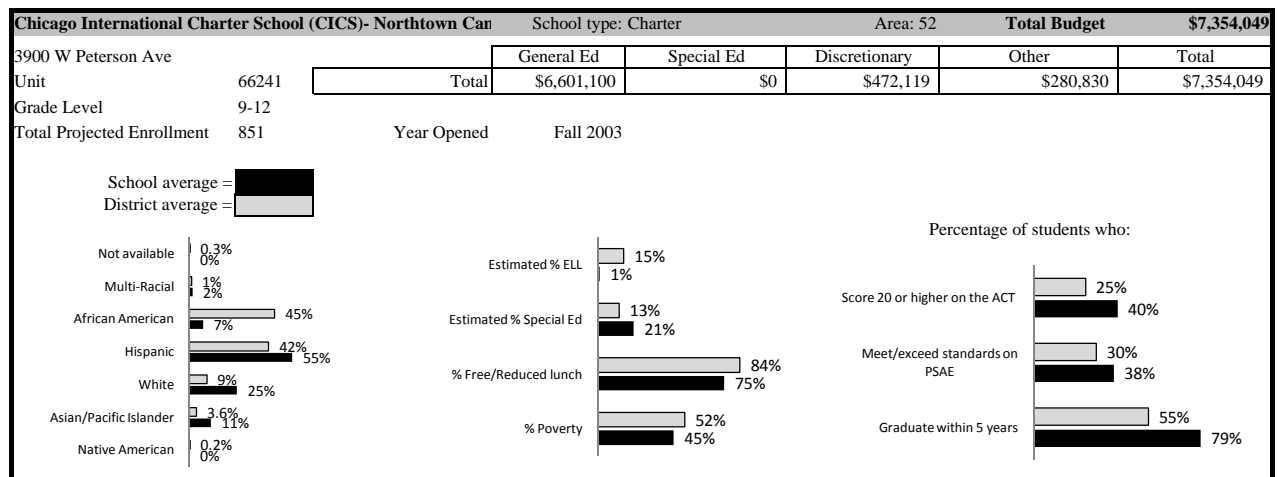
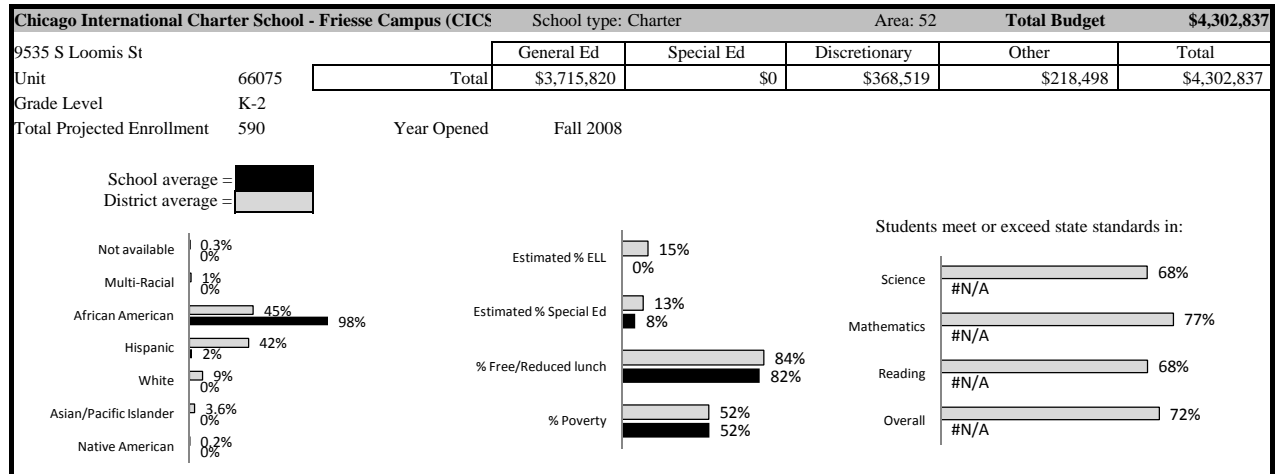
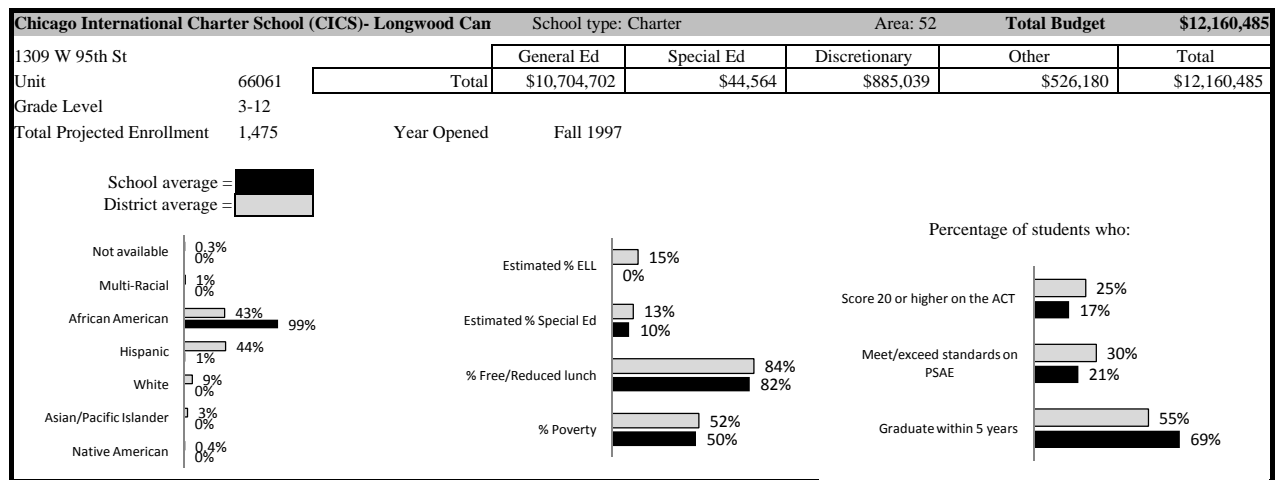
Chicago International Charter School (CICS)- Avalon/South S			School type: Charter		Area: 52	Total Budget	\$3,148,641	
1501 E 83rd Pl			General Ed	Special Ed	Discretionary	Other	Total	
Unit	66371	Total	\$2,682,948	\$0	\$294,519	\$171,174	\$3,148,641	
Grade Level	K-8							
Total Projected Enrollment	427	Year Opened	Fall 2005					
<div><div>School average =</div><div>District average =</div></div>								
<div><div>Not available</div><div>Multi-Racial</div><div>African American</div><div>Hispanic</div><div>White</div><div>Asian/Pacific Islander</div><div>Native American</div></div>			<div><div>Estimated % ELL</div><div>Estimated % Special Ed</div><div>% Free/Reduced lunch</div><div>% Poverty</div></div>			<div>Students meet or exceed state standards in:</div> <div><div>Science</div><div>Mathematics</div><div>Reading</div><div>Overall</div></div>		
<div><div>0.3%</div><div>1%</div><div>45%</div><div>42%</div><div>9%</div><div>3.6%</div><div>0.2%</div></div>			<div><div>0%</div><div>13%</div><div>84%</div><div>52%</div></div>			<div><div>68%</div><div>77%</div><div>68%</div><div>72%</div></div>		
<div><div>0%</div><div>2%</div><div>96%</div><div>0%</div><div>0%</div><div>1%</div><div>0%</div></div>			<div><div>15%</div><div>8%</div><div>94%</div><div>57%</div></div>			<div><div>71%</div><div>80%</div><div>74%</div><div>76%</div></div>		

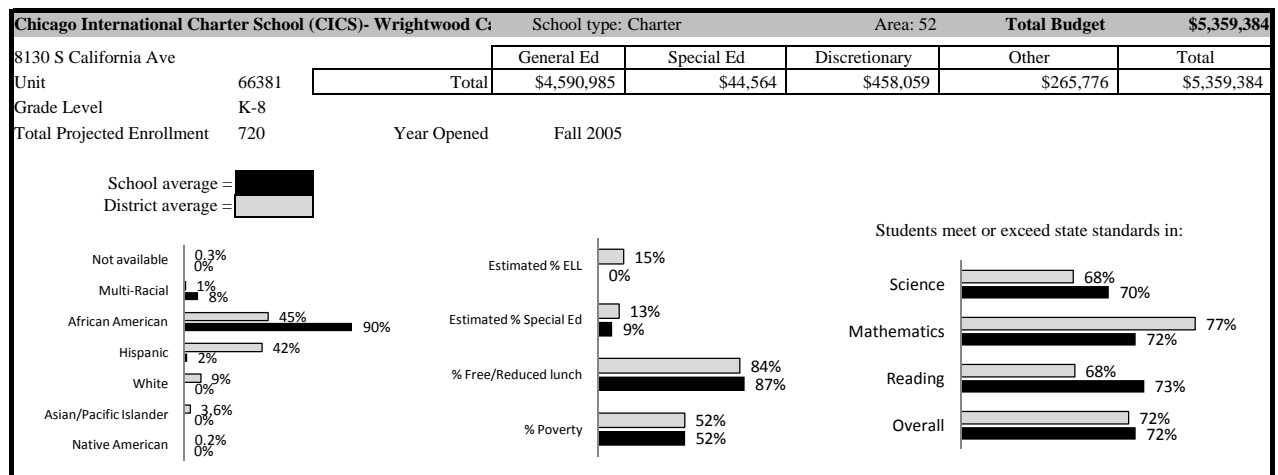
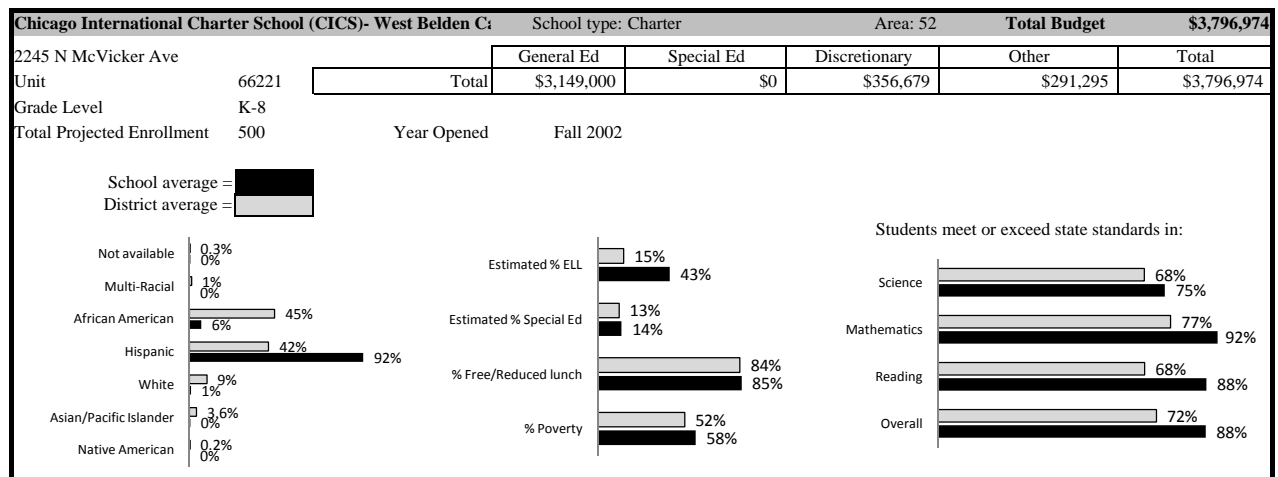
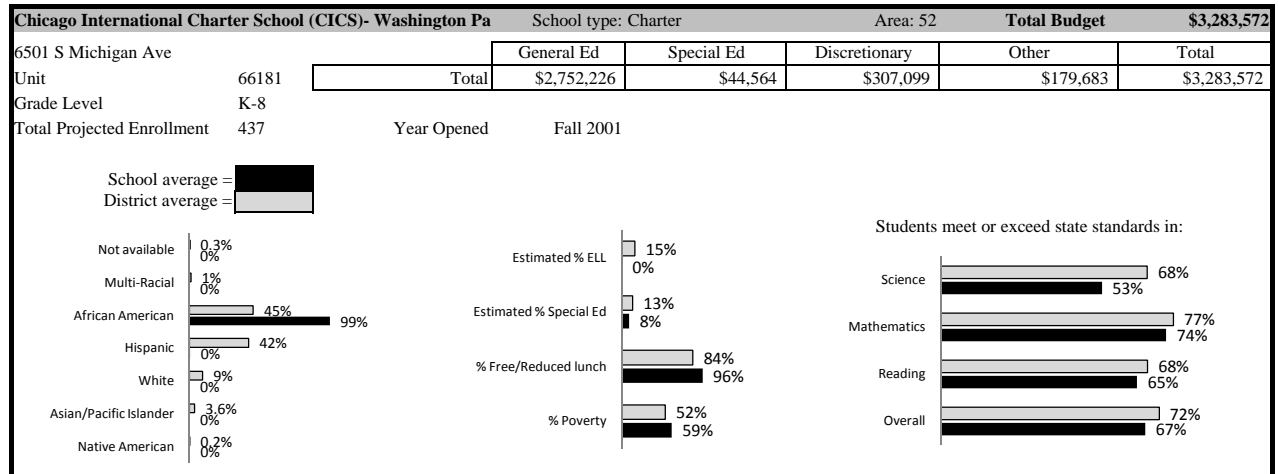
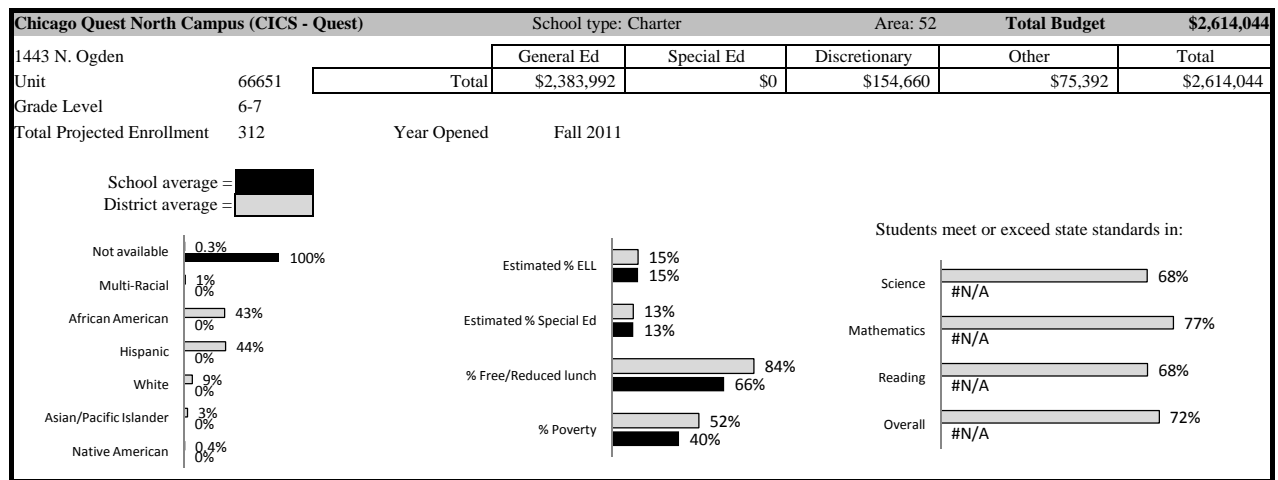
Chicago International Charter School (CICS)- Basil Campus (			School type: Charter		Area: 52	Total Budget	\$5,345,466
1816 W Garfield Blvd			General Ed	Special Ed	Discretionary	Other	Total
Unit	66231	Total	\$4,509,368	\$55,867	\$489,139	\$291,092	\$5,345,466
Grade Level	K-8						
Total Projected Enrollment	716	Year Opened	Fall 2002				
School average =							
District average =							
<div><div>Not available</div><div>0.3%</div><div>0%</div></div>			<div><div>Estimated % ELL</div><div>15%</div><div>3%</div></div>		<div>Students meet or exceed state standards in:</div>		
<div><div>Multi-Racial</div><div>1%</div><div>0%</div></div>			<div><div>Estimated % Special Ed</div><div>13%</div><div>14%</div></div>		<div>Science</div> <div><div></div><div>68%</div><div>49%</div></div>		
<div><div>African American</div><div>45%</div><div>92%</div></div>			<div><div>% Free/Reduced lunch</div><div>84%</div><div>94%</div></div>		<div>Mathematics</div> <div><div></div><div>77%</div><div>68%</div></div>		
<div><div>Hispanic</div><div>7%</div><div>42%</div></div>			<div><div>% Poverty</div><div>52%</div><div>58%</div></div>		<div>Reading</div> <div><div></div><div>68%</div><div>60%</div></div>		
<div><div>White</div><div>9%</div><div>0%</div></div>					<div>Overall</div> <div><div></div><div>72%</div><div>62%</div></div>		
<div><div>Asian/Pacific Islander</div><div>3.6%</div><div>0%</div></div>							
<div><div>Native American</div><div>0.2%</div><div>0%</div></div>							

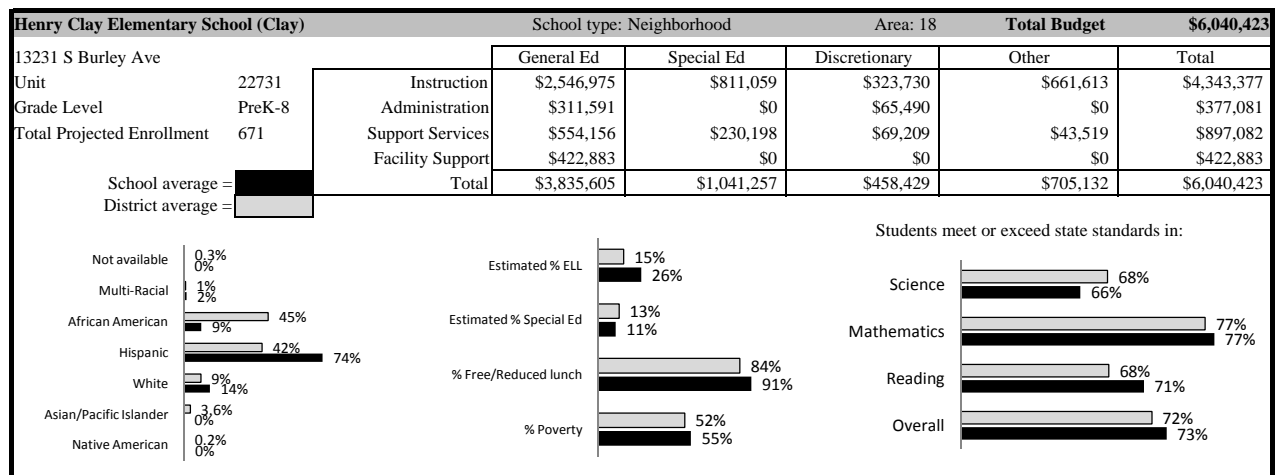
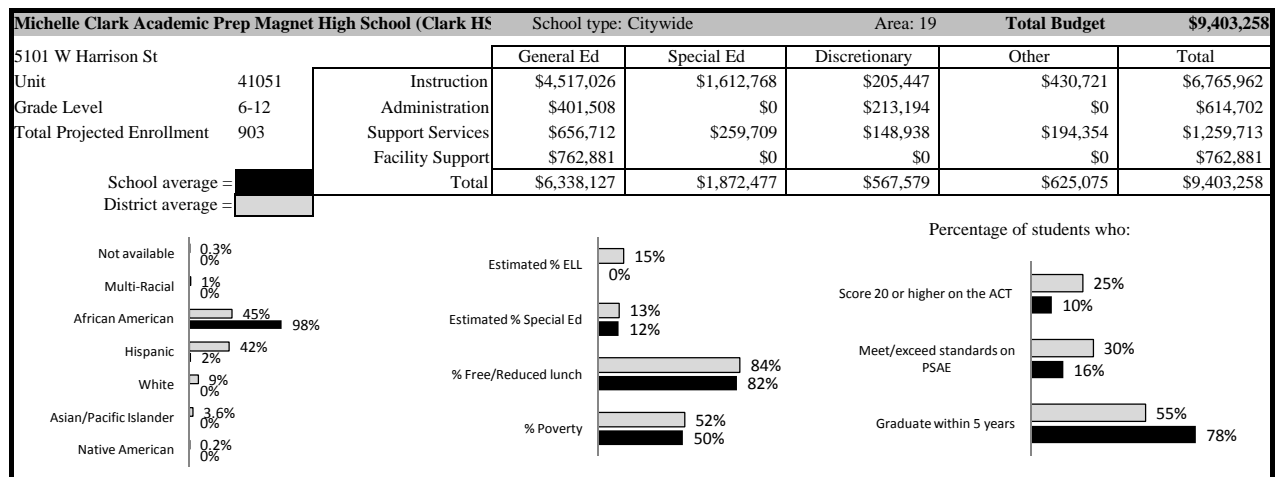
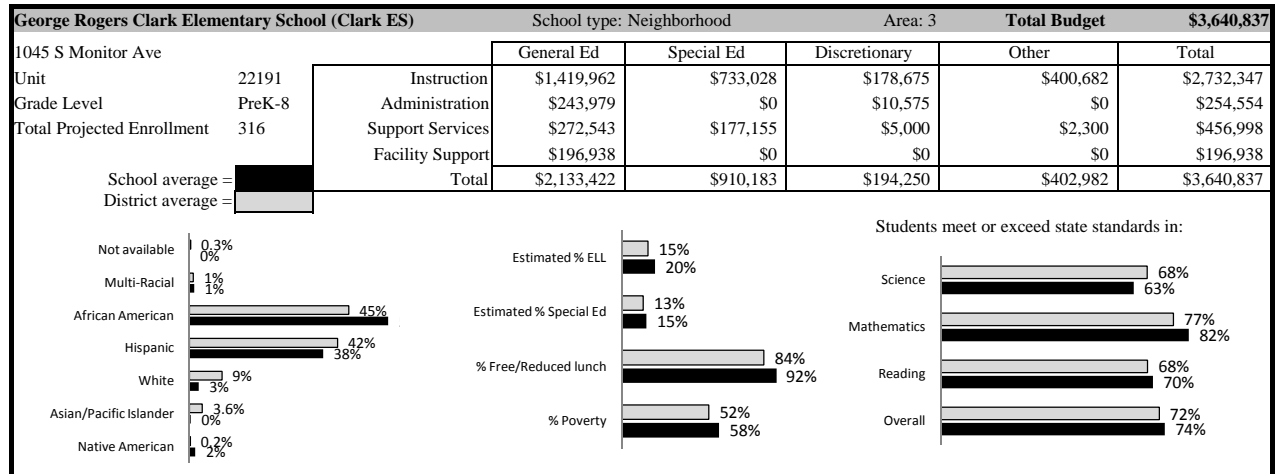
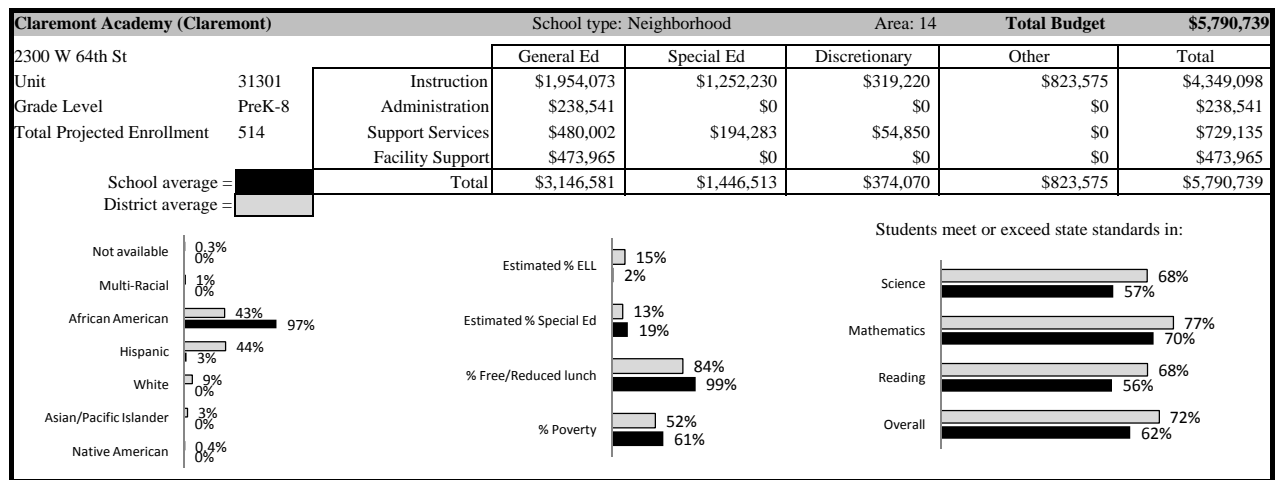
Chicago International Charter School - Lloyd Bond Campus (			School type: Charter		Area: 52	Total Budget	\$2,699,577
13300 S Langley Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	66076	Total	\$2,302,702	\$0	\$249,379	\$147,496	\$2,699,577
Grade Level	K-6						
Total Projected Enrollment	349	Year Opened	Fall 2009				
<div>School average = <div></div></div> <div>District average = <div></div></div>							
<div><div><div>Not available</div><div>0.3%</div><div>0%</div></div><div>Multi-Racial</div><div>1%</div><div>1%</div><div>African American</div><div>45%</div><div>98%</div><div>Hispanic</div><div>1%</div><div>42%</div><div>White</div><div>9%</div><div>0%</div><div>Asian/Pacific Islander</div><div>3.6%</div><div>0%</div><div>Native American</div><div>0.2%</div><div>0%</div></div> <div><div>Estimated % ELL</div><div>15%</div><div>0%</div><div>Estimated % Special Ed</div><div>13%</div><div>7%</div><div>% Free/Reduced lunch</div><div>84%</div><div>97%</div><div>% Poverty</div><div>52%</div><div>60%</div></div> <div><div>Students meet or exceed state standards in:</div><div>Science</div><div>68%</div><div>38%</div><div>Mathematics</div><div>77%</div><div>62%</div><div>Reading</div><div>68%</div><div>50%</div><div>Overall</div><div>72%</div><div>53%</div></div>							

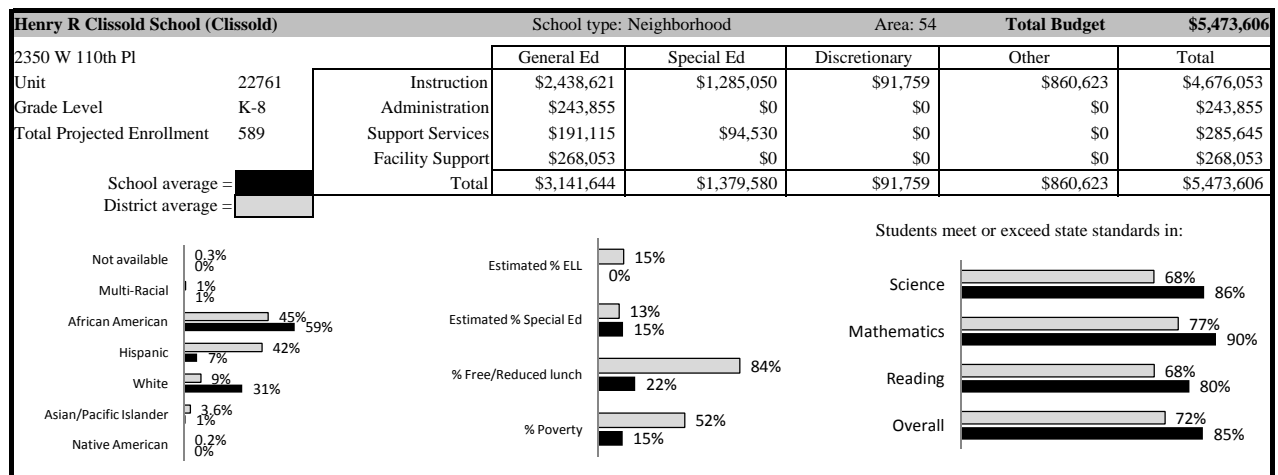
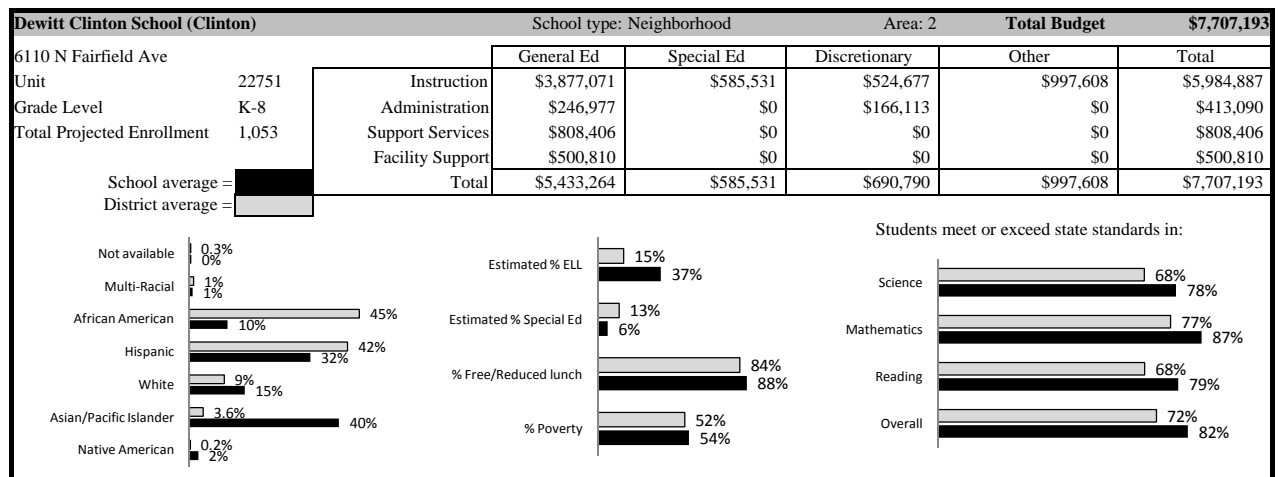
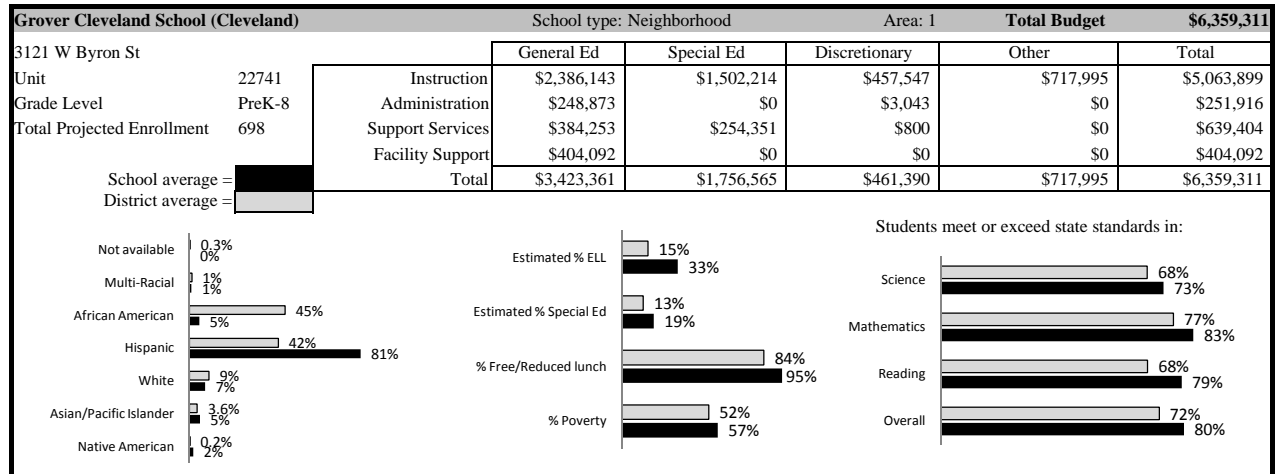
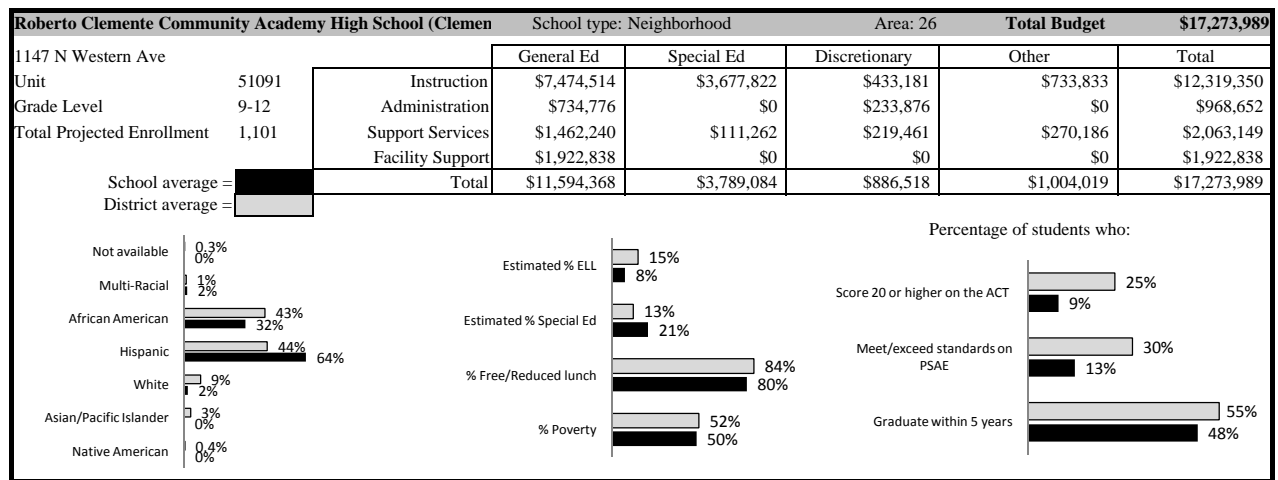


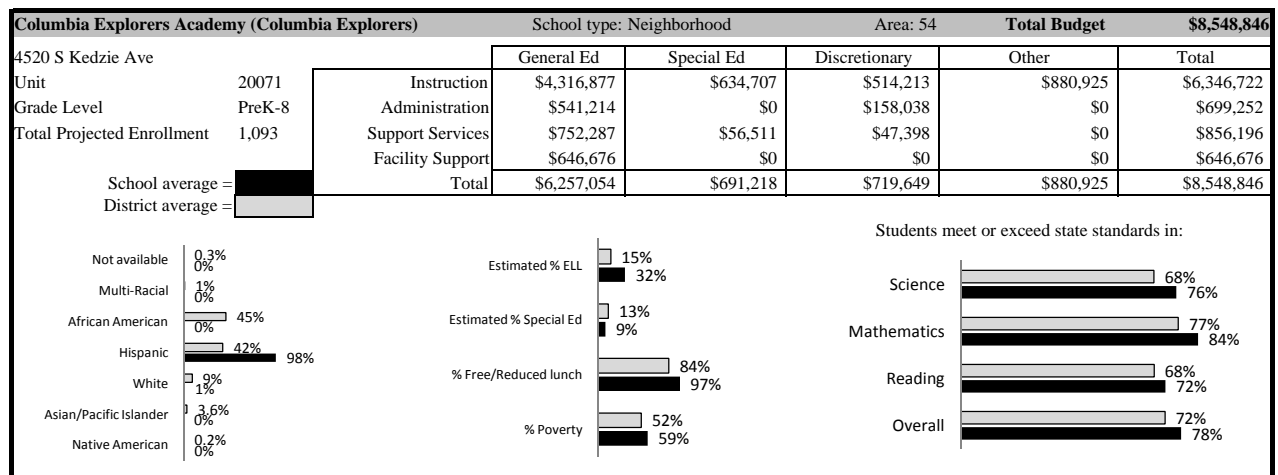
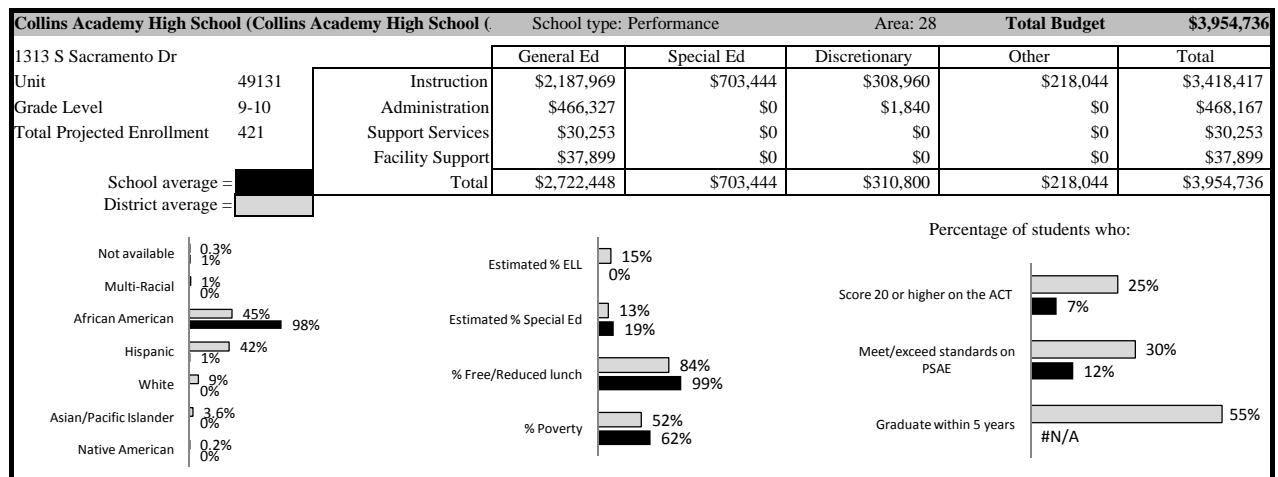
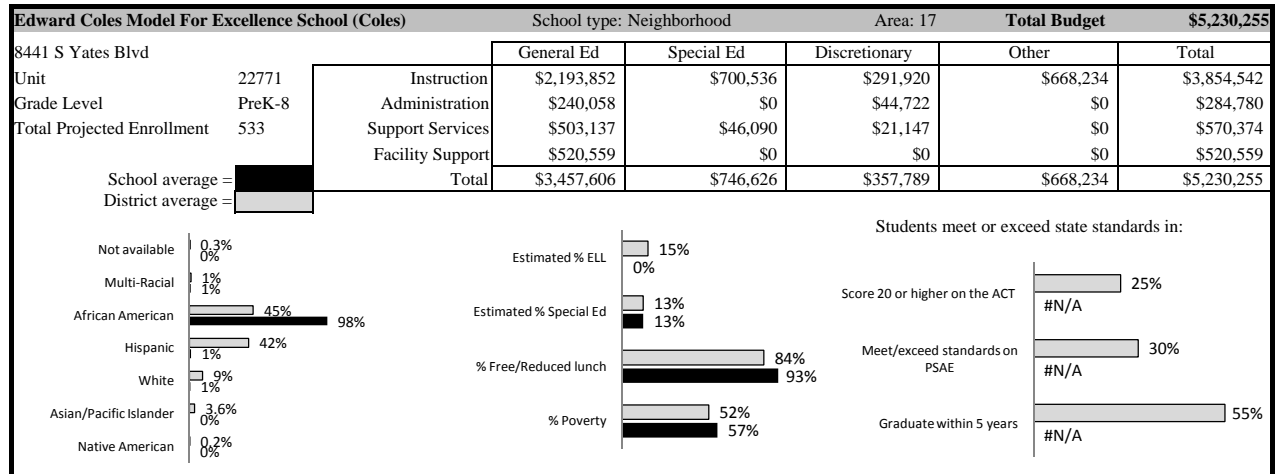
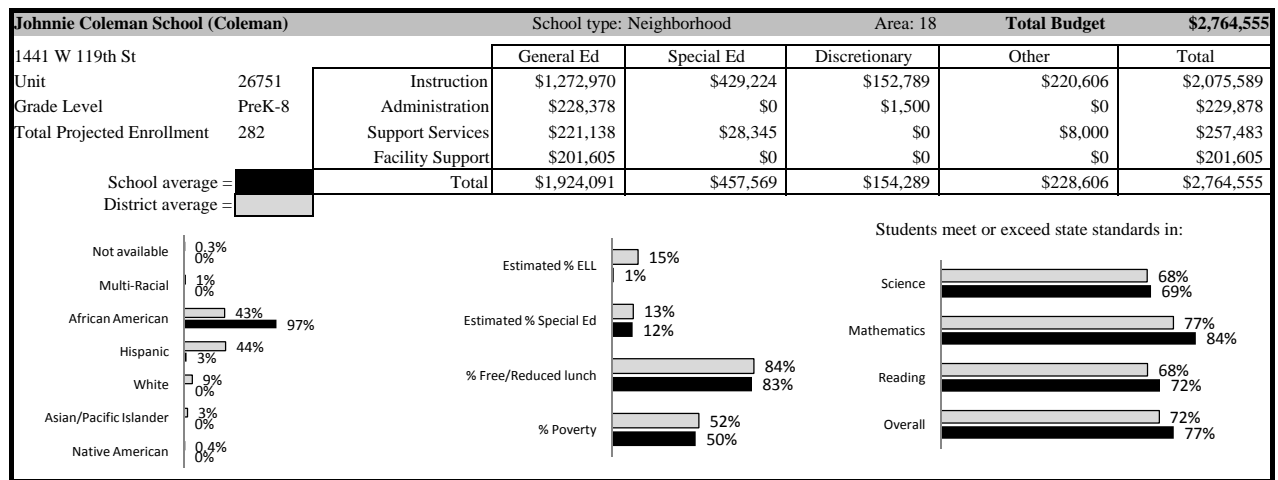












Christopher Columbus School (Columbus)			School type: Neighborhood		Area: 4	Total Budget	\$2,843,355
1003 N Leavitt St			General Ed	Special Ed	Discretionary	Other	Total
Unit	22791	Instruction	\$1,271,326	\$303,261	\$170,199	\$369,370	\$2,114,156
Grade Level	PreK-8	Administration	\$243,800	\$0	\$0	\$0	\$243,800
Total Projected Enrollment	311	Support Services	\$199,828	\$44,564	\$0	\$0	\$244,392
		Facility Support	\$241,007	\$0	\$0	\$0	\$241,007
School average =		Total	\$1,955,961	\$347,825	\$170,199	\$369,370	\$2,843,355
District average =							

Not available

0.3%

0%

Multi-Racial

1%

1%

African American

43%

5%

Hispanic

44%

48%

White

9%

45%

Asian/Pacific Islander

3%

1%

Native American

0.4%

1%

Estimated % ELL

15%

28%

Estimated % Special Ed

13%

8%

% Free/Reduced lunch

84%

72%

% Poverty

52%

47%

Students meet or exceed state standards in:

Science

68%

83%

Mathematics

77%

87%

Reading

68%

82%

Overall

72%

84%

Community Services West Academy (Community Services We			School type: Contract		Area: 53		Total Budget		\$1,630,276					
1239 S Pulaski			General Ed		Special Ed		Discretionary		Other		Total			
Unit	63061		Total		\$1,518,360		\$0		\$75,479		\$36,437		\$1,630,276	
Grade Level		10-12												
Total Projected Enrollment		180		Year Opened		Fall 2008								
School average = <div><div></div></div>														
District average = <div><div></div></div>														
Percentage of students who:														
Not available 0.3% 0%														
Multi-Racial 1% 1%														
African American 45% 98%														
Hispanic 2% 42%														
White 9% 0%														
Asian/Pacific Islander 3.6% 0%														
Native American 0.2% 0%														
Estimated % ELL 15% 0%														
Estimated % Special Ed 13% 13%														
% Free/Reduced lunch 84% 70%														
% Poverty 52% 41%														
Score 20 or higher on the ACT 25% 0%														
Meet/exceed standards on PSAE 30% 0%														
Graduate within 5 years 55% #N/A														

John W Cook Elementary School (Cook)			School type: Neighborhood		Area: 16	Total Budget	\$5,372,008		
8150 S Bishop St			General Ed	Special Ed	Discretionary	Other	Total		
Unit	22801	Instruction	\$2,128,657	\$1,035,495	\$350,503	\$423,043	\$3,937,698		
Grade Level	PreK-8	Administration	\$273,536	\$0	\$12,522	\$0	\$286,058		
Total Projected Enrollment	530	Support Services	\$440,338	\$116,356	\$24,733	\$0	\$581,427		
		Facility Support	\$566,825	\$0	\$0	\$0	\$566,825		
School average =		Total	\$3,409,356	\$1,151,851	\$387,758	\$423,043	\$5,372,008		
District average =									
Students meet or exceed state standards in:									
Not available		0.3%	0%	Estimated % ELL	15%	0%	Science	68%	54%
Multi-Racial		1%	0%	Estimated % Special Ed	13%	11%	Mathematics	77%	57%
African American		45%	99%	% Free/Reduced lunch	84%	100%	Reading	68%	51%
Hispanic		1%	42%	% Poverty	52%	63%	Overall	72%	54%
White		9%	0%						
Asian/Pacific Islander		3.6%	0%						
Native American		0.2%	0%						

John C Coonley School (Coonley)			School type: Neighborhood		Area: 2	Total Budget	\$6,025,820
4046 N Leavitt St			General Ed	Special Ed	Discretionary	Other	Total
Unit	22821	Instruction	\$1,992,000	\$1,655,838	\$148,886	\$859,198	\$4,655,922
Grade Level	PreK-8	Administration	\$237,192	\$0	\$3,184	\$0	\$240,376
Total Projected Enrollment	657	Support Services	\$312,324	\$464,281	\$0	\$90,823	\$867,428
		Facility Support	\$262,094	\$0	\$0	\$0	\$262,094
School average =		Total	\$2,803,610	\$2,120,119	\$152,070	\$950,021	\$6,025,820
District average =							

Not available

0.3%

0%

Multi-Racial

1%

4%

African American

2%

45%

Hispanic

42%

36%

White

9%

53%

Asian/Pacific Islander

3.6%

3%

Native American

0.2%

0%

Estimated % ELL

15%

12%

Estimated % Special Ed

13%

23%

% Free/Reduced lunch

84%

37%

% Poverty

52%

26%

Students meet or exceed state standards in:

Science

68%

97%

Mathematics

77%

96%

Reading

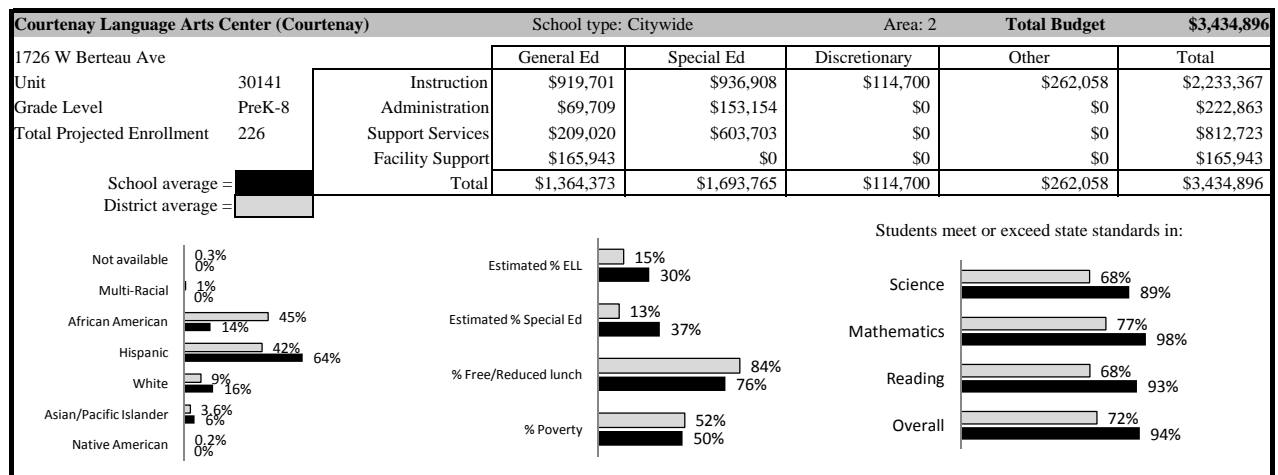
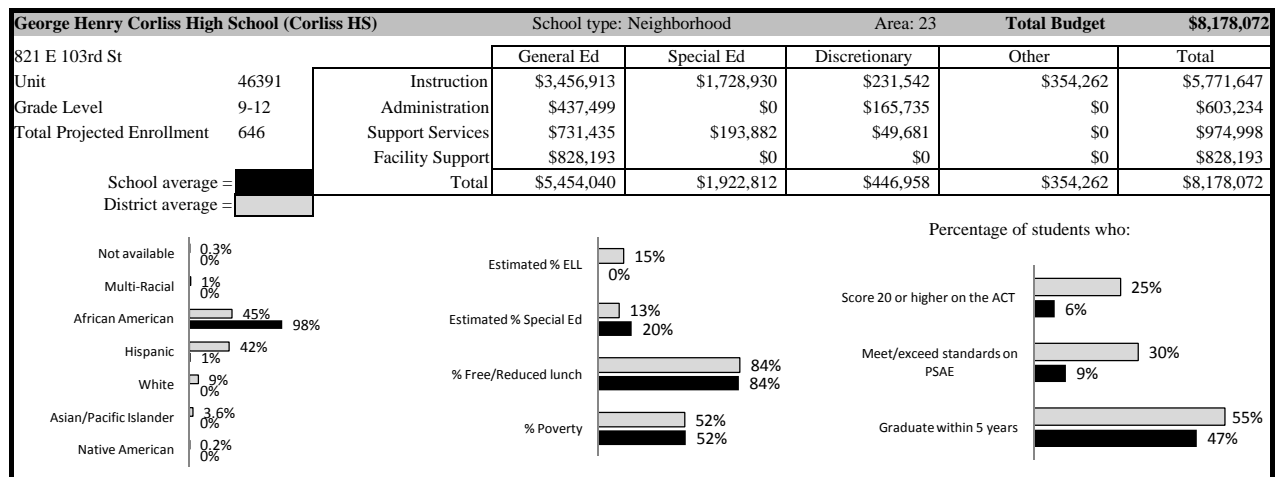
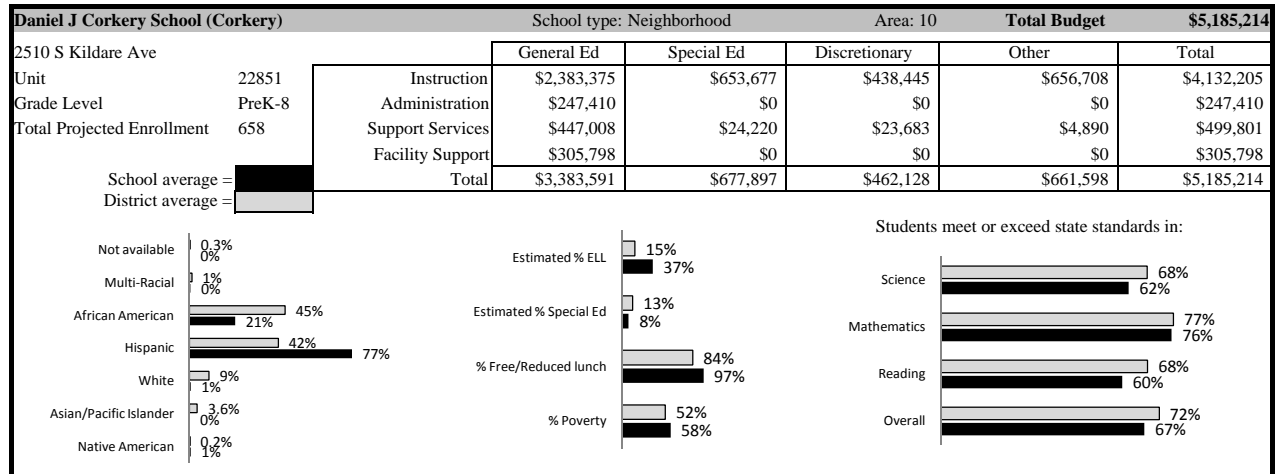
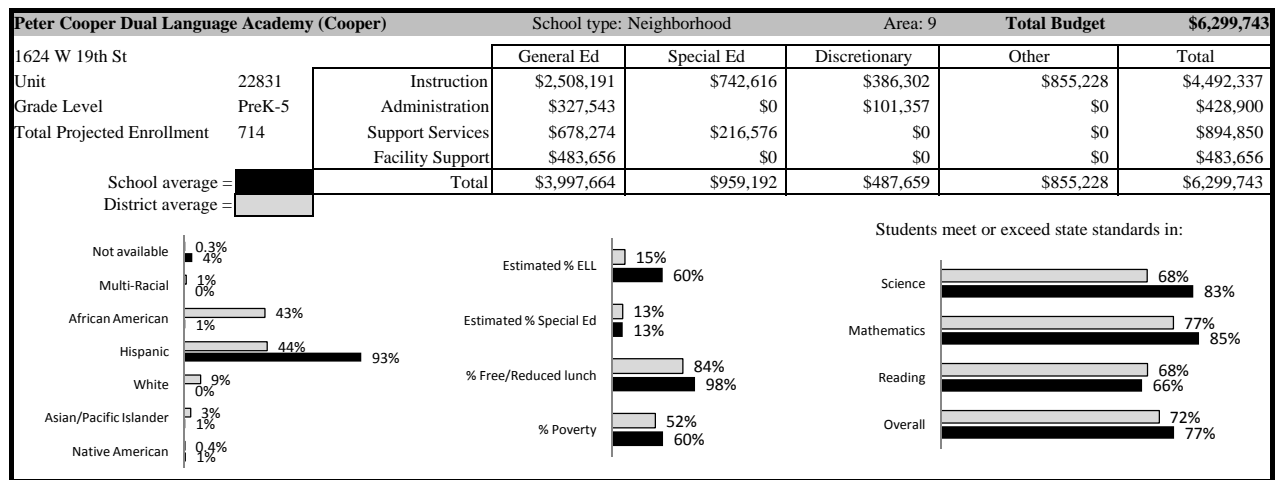
68%

93%

Overall

72%

95%



Richard T Crane Tech Prep Comm On School (Crane HS)			School type: Neighborhood		Area: 21	Total Budget	\$11,884,291
2245 W Jackson Blvd			General Ed	Special Ed	Discretionary	Other	Total
Unit	46081	Instruction	\$5,856,505	\$1,737,318	\$71,862	\$529,411	\$8,195,096
Grade Level	PreK, 9-12	Administration	\$649,595	\$0	\$176,297	\$0	\$825,892
Total Projected Enrollment	599	Support Services	\$583,968	\$172,992	\$198,058	\$17,173	\$972,191
		Facility Support	\$1,891,112	\$0	\$0	\$0	\$1,891,112
School average =			Total	\$8,981,180	\$1,910,310	\$446,217	\$546,584
District average =							\$11,884,291

<p>Not available 0.3% 0%</p> <p>Multi-Racial 1% 0%</p> <p>African American 43% 99%</p> <p>Hispanic 44% 0%</p> <p>White 9% 0%</p> <p>Asian/Pacific Islander 3% 0%</p> <p>Native American 0.4% 0%</p>		<p>Estimated % ELL 15% 0%</p> <p>Estimated % Special Ed 13% 26%</p> <p>% Free/Reduced lunch 84% 82%</p> <p>% Poverty 52% 51%</p>		<p>Percentage of students who:</p> <p>Score 20 or higher on the ACT 25% 1%</p> <p>Meet/exceed standards on PSAE 30% 3%</p> <p>Graduate within 5 years 55% 47%</p>
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Crown Community Academy Fine Arts Center (Crown)			School type: Neighborhood		Area: 10	Total Budget	\$3,600,406
2128 S Saint Louis Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	31041	Instruction	\$1,474,881	\$470,757	\$192,522	\$511,500	\$2,649,660
Grade Level	PreK-8	Administration	\$255,159	\$0	\$50,177	\$0	\$305,336
Total Projected Enrollment	338	Support Services	\$346,962	\$0	\$1,500	\$23,628	\$372,090
		Facility Support	\$273,320	\$0	\$0	\$0	\$273,320
School average =			Total	\$2,350,322	\$470,757	\$244,199	\$535,128
District average =							\$3,600,406

<p>Not available 0.3% 0%</p> <p>Multi-Racial 1% 0%</p> <p>African American 45% 96%</p> <p>Hispanic 42% 4%</p> <p>White 9% 0%</p> <p>Asian/Pacific Islander 3.6% 0%</p> <p>Native American 0.2% 0%</p>		<p>Estimated % ELL 15% 1%</p> <p>Estimated % Special Ed 13% 13%</p> <p>% Free/Reduced lunch 84% 97%</p> <p>% Poverty 52% 63%</p>		<p>Students meet or exceed state standards in:</p> <p>Science 68% 47%</p> <p>Mathematics 77% 59%</p> <p>Reading 68% 54%</p> <p>Overall 72% 55%</p>
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Paul Cuffe Elementary School (Cuffe)			School type: Neighborhood		Area: 16	Total Budget	\$4,362,408
8324 S Racine Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	23881	Instruction	\$2,023,347	\$539,987	\$341,439	\$299,787	\$3,204,560
Grade Level	PreK-8	Administration	\$249,448	\$0	\$10,000	\$0	\$259,448
Total Projected Enrollment	491	Support Services	\$410,986	\$67,111	\$800	\$47,398	\$526,295
		Facility Support	\$372,105	\$0	\$0	\$0	\$372,105
School average =			Total	\$3,055,886	\$607,098	\$352,239	\$347,185
District average =							\$4,362,408

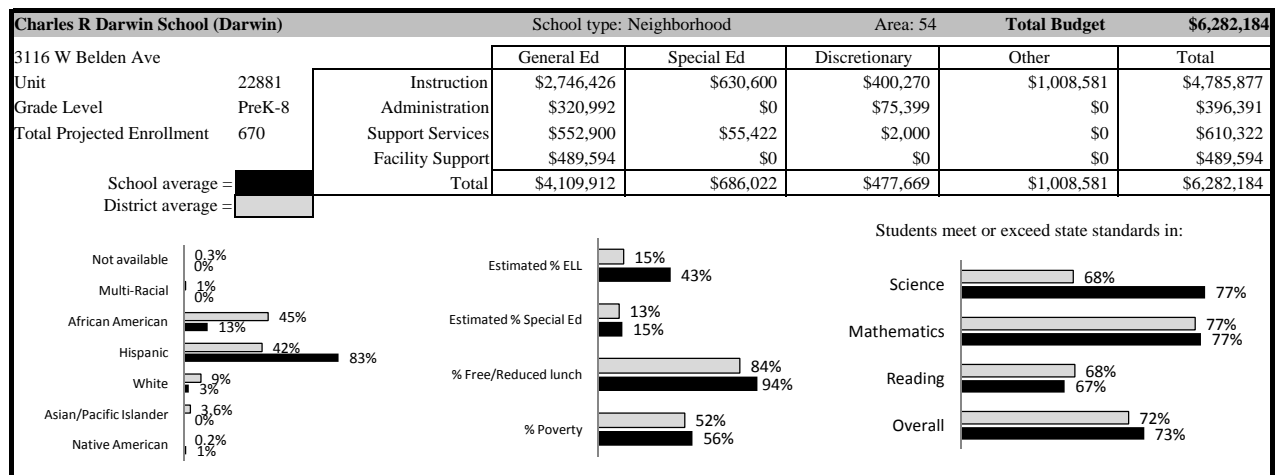
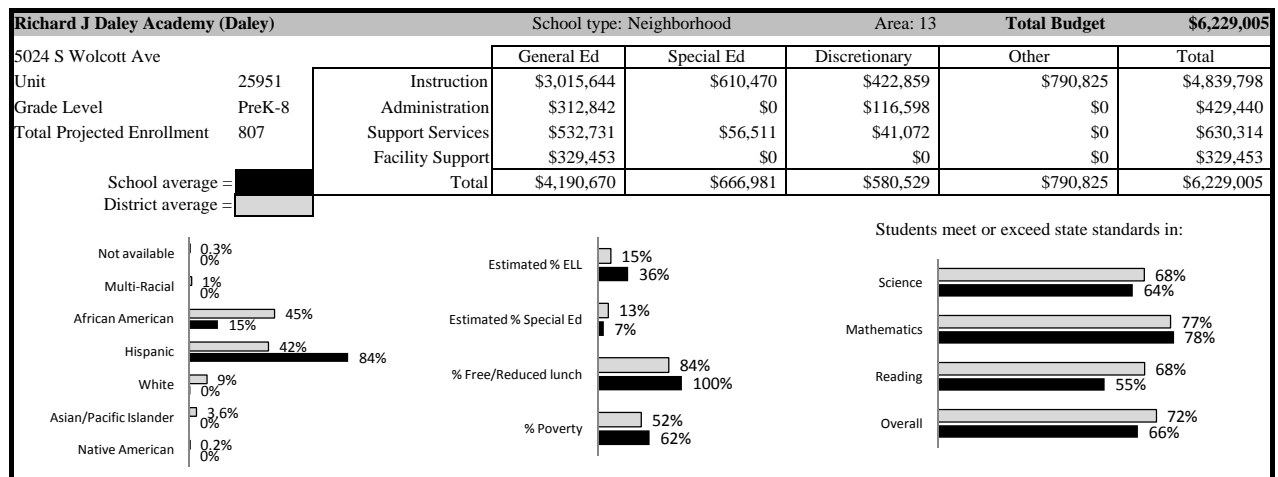
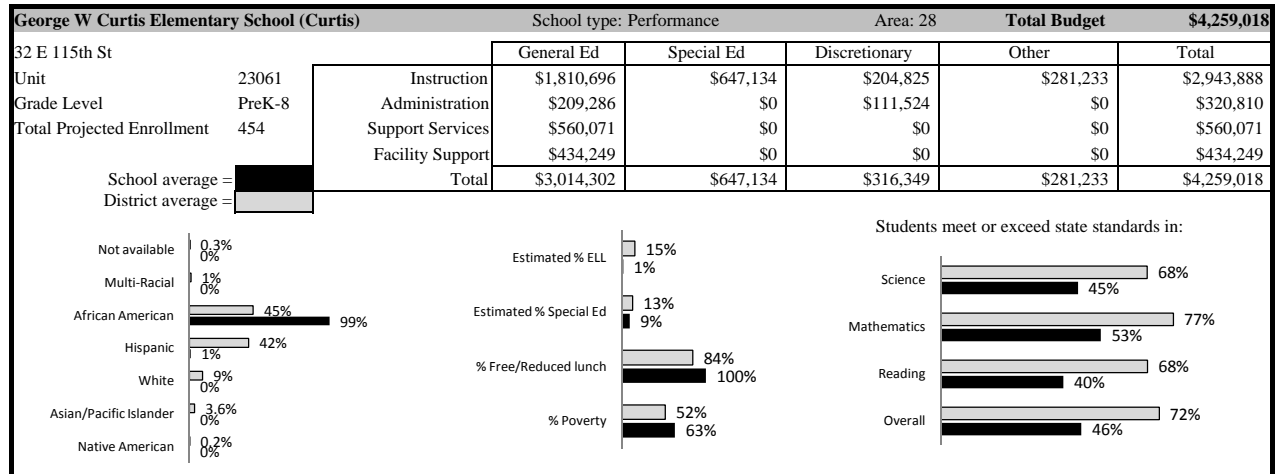
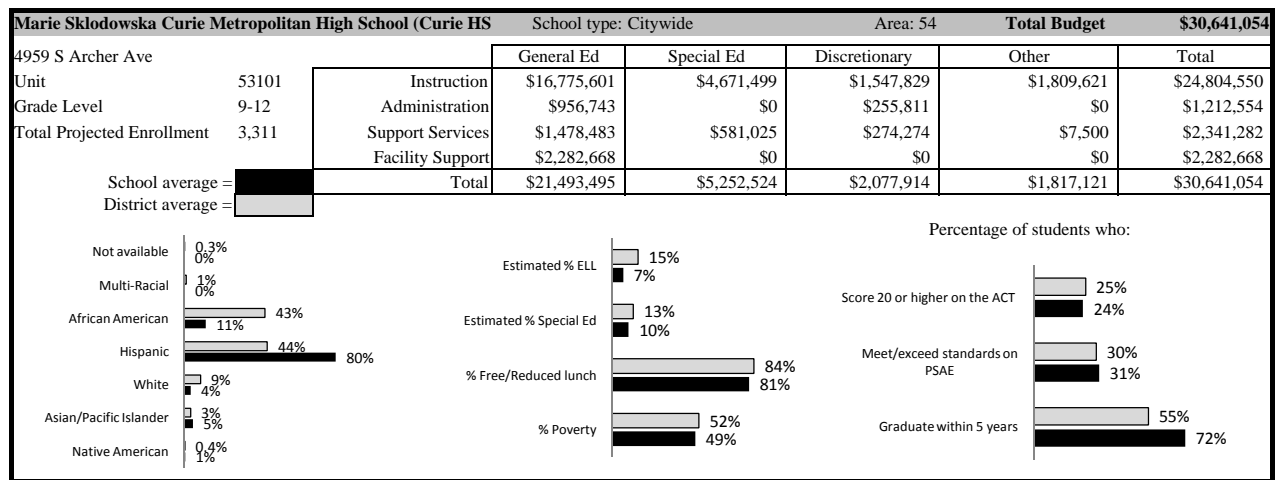
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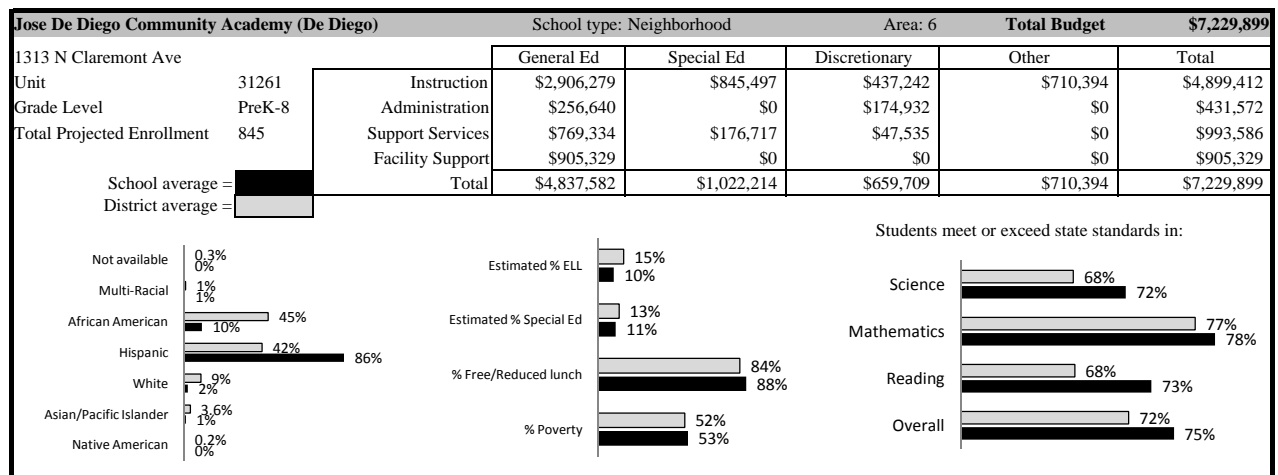
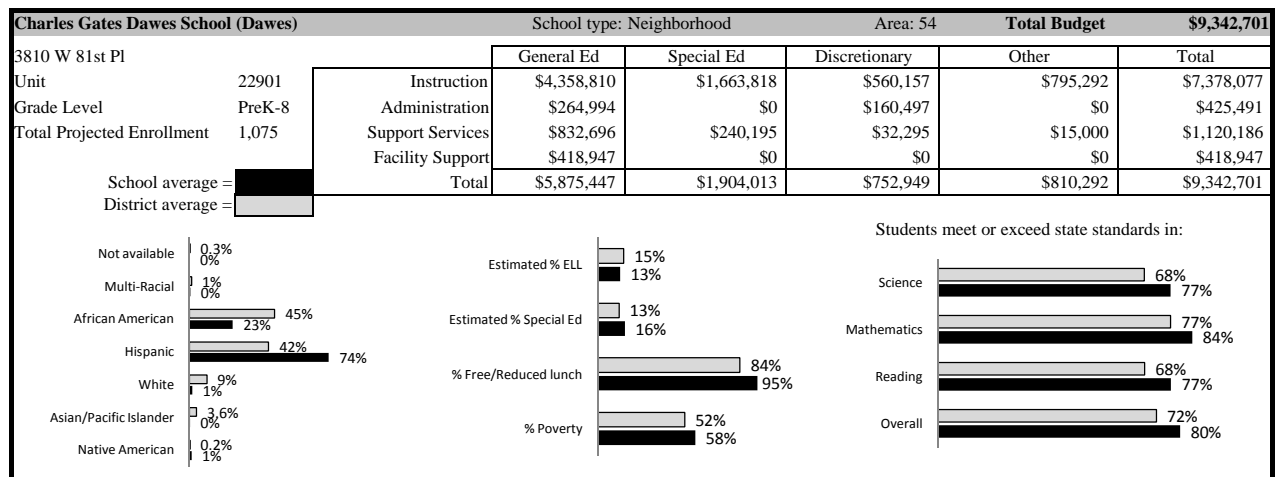
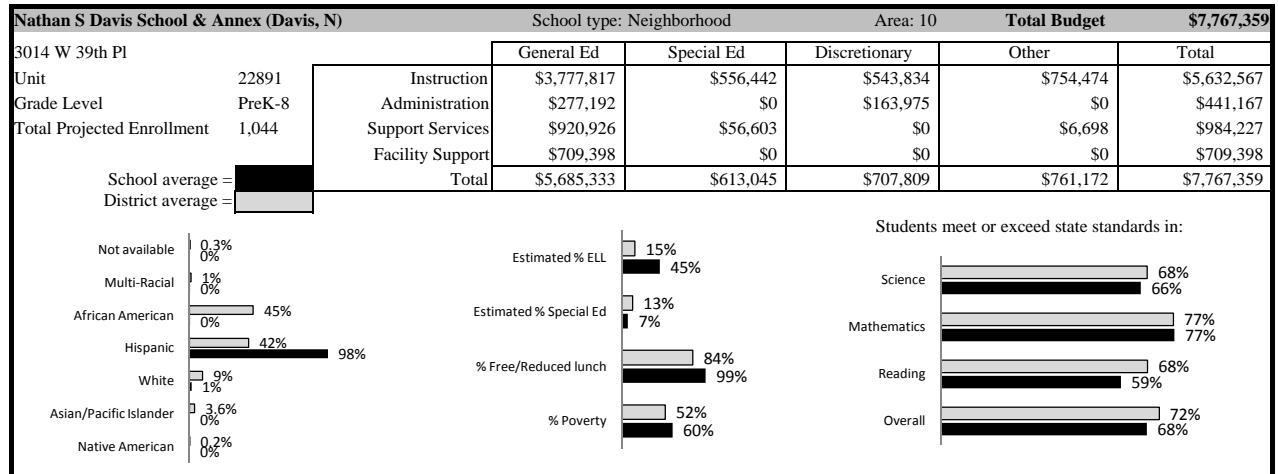
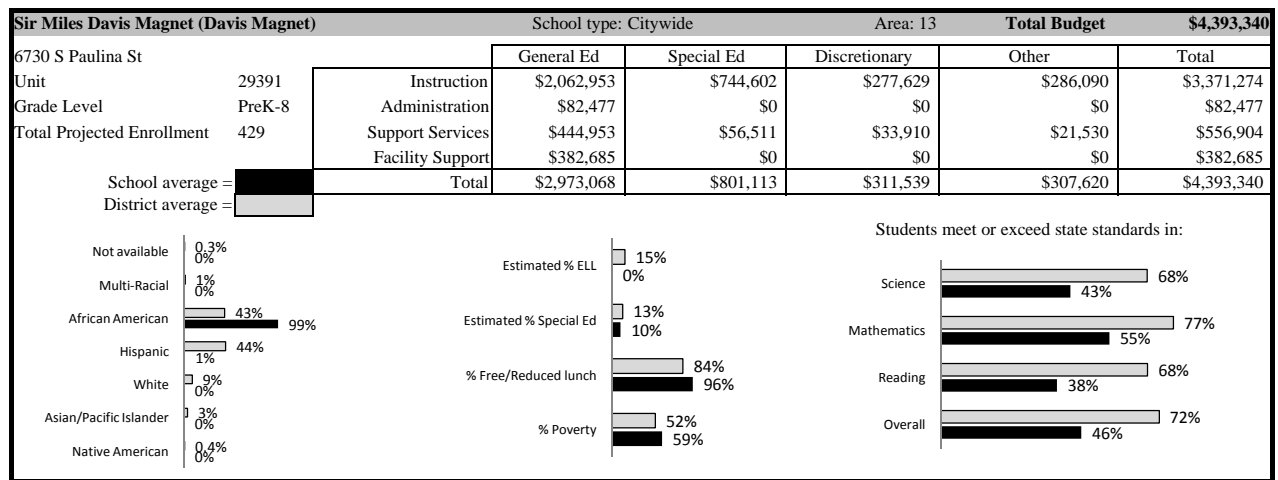
Countee Cullen School (Cullen)			School type: Neighborhood		Area: 18	Total Budget	\$2,674,268
10650 S Eberhart Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	23891	Instruction	\$1,291,776	\$335,071	\$170,939	\$151,612	\$1,949,398
Grade Level	K-8	Administration	\$255,264	\$0	\$0	\$0	\$255,264
Total Projected Enrollment	222	Support Services	\$211,513	\$0	\$0	\$0	\$211,513
		Facility Support	\$258,093	\$0	\$0	\$0	\$258,093
School average =			Total	\$2,016,646	\$335,071	\$170,939	\$151,612
District average =							\$2,674,268

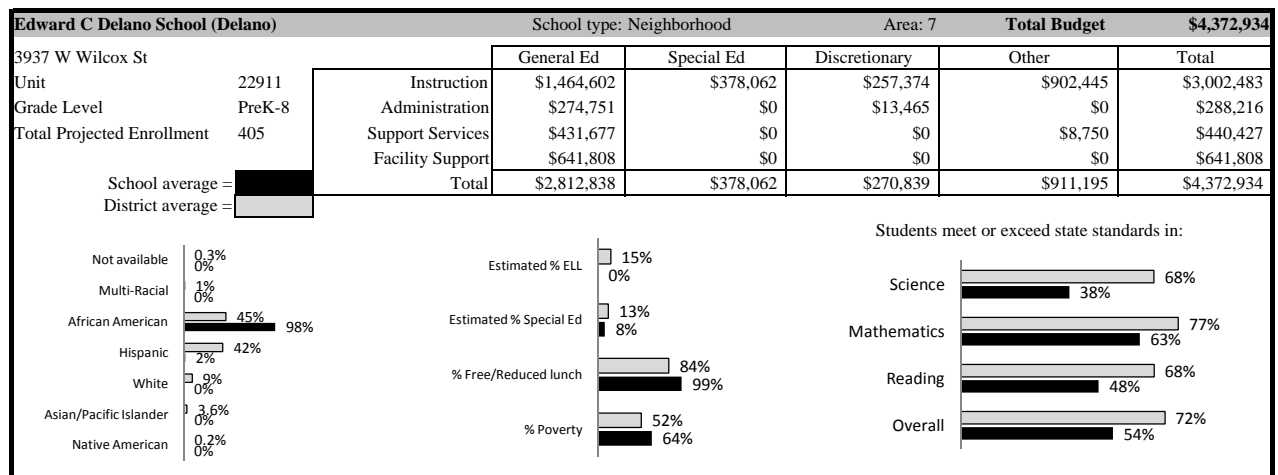
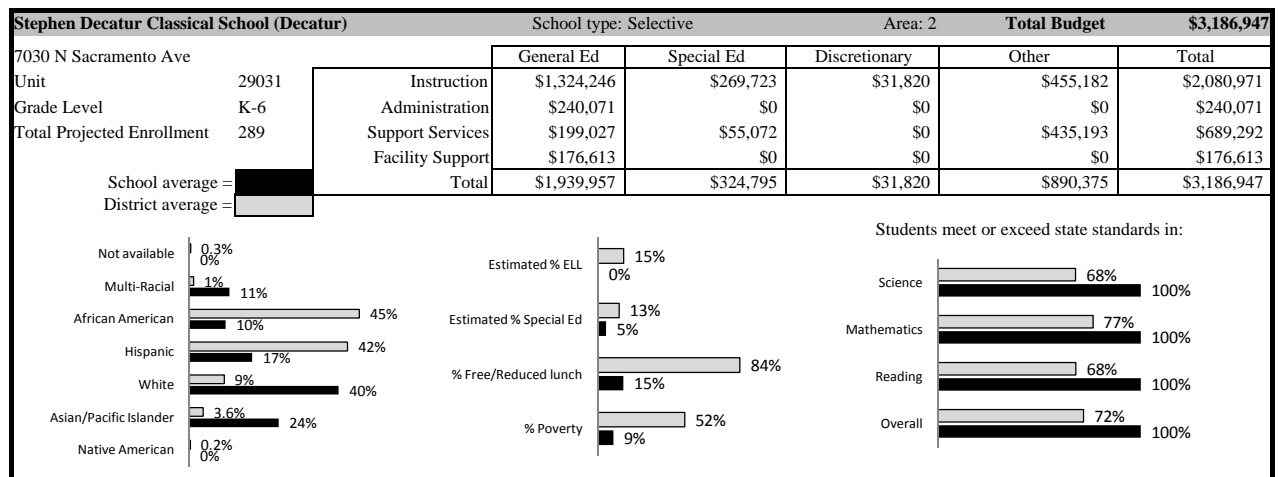
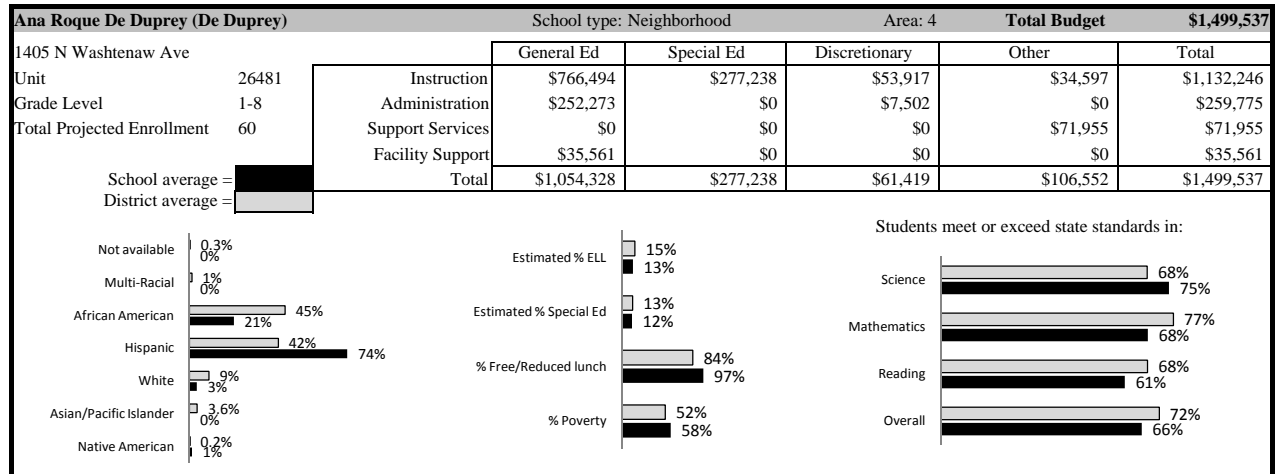
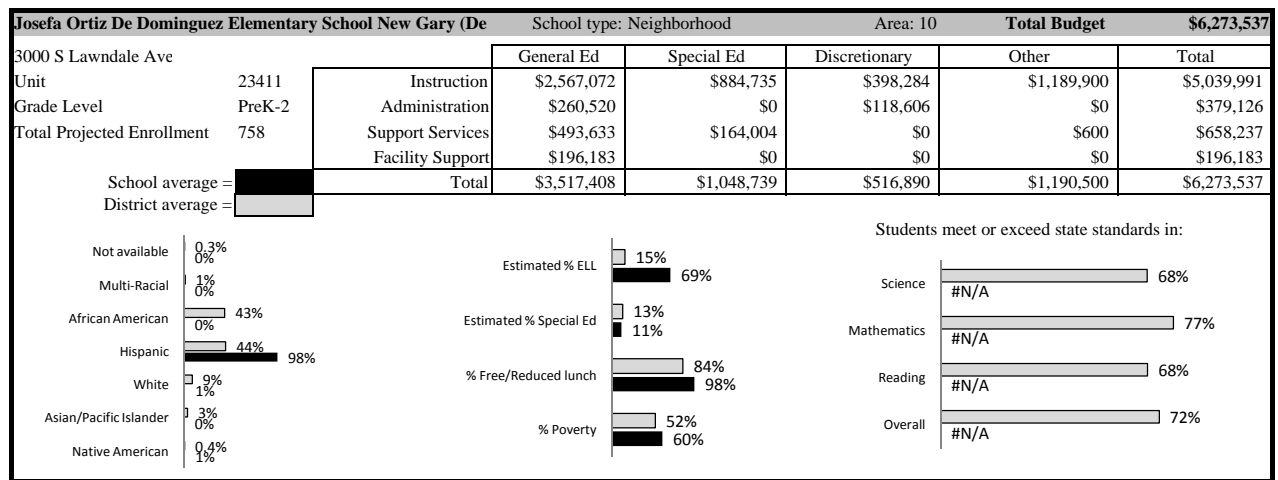
  

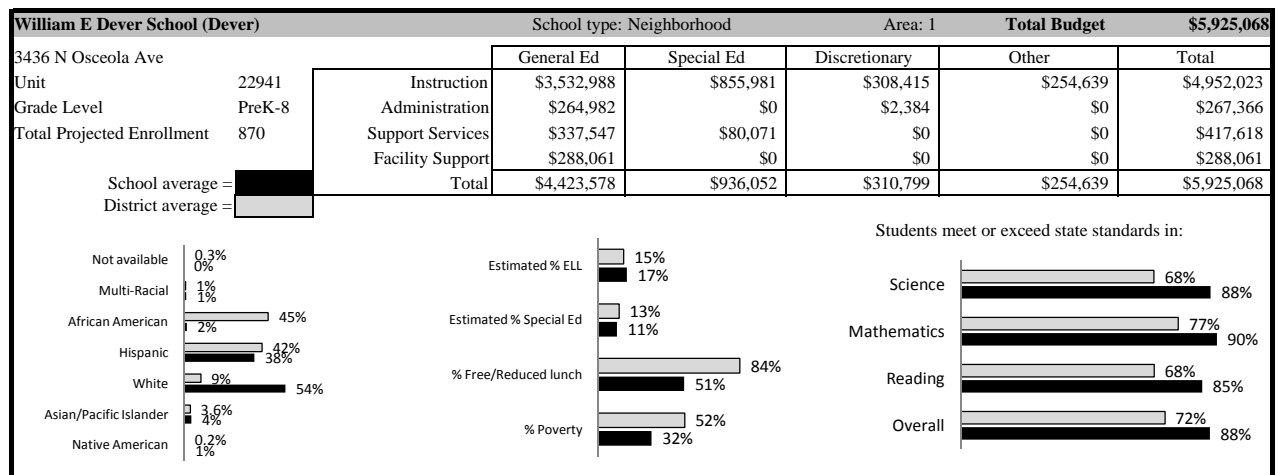
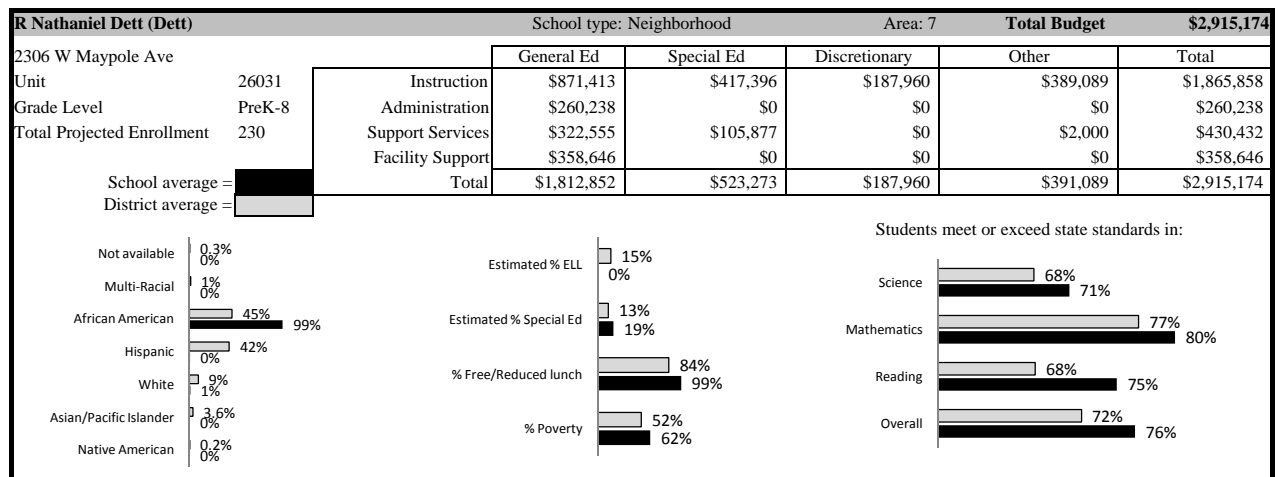
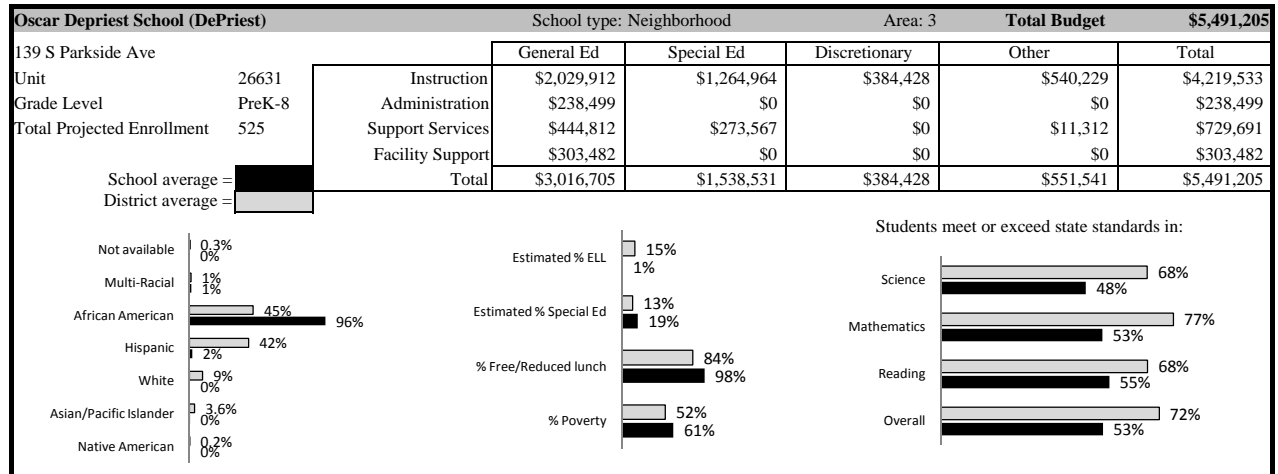
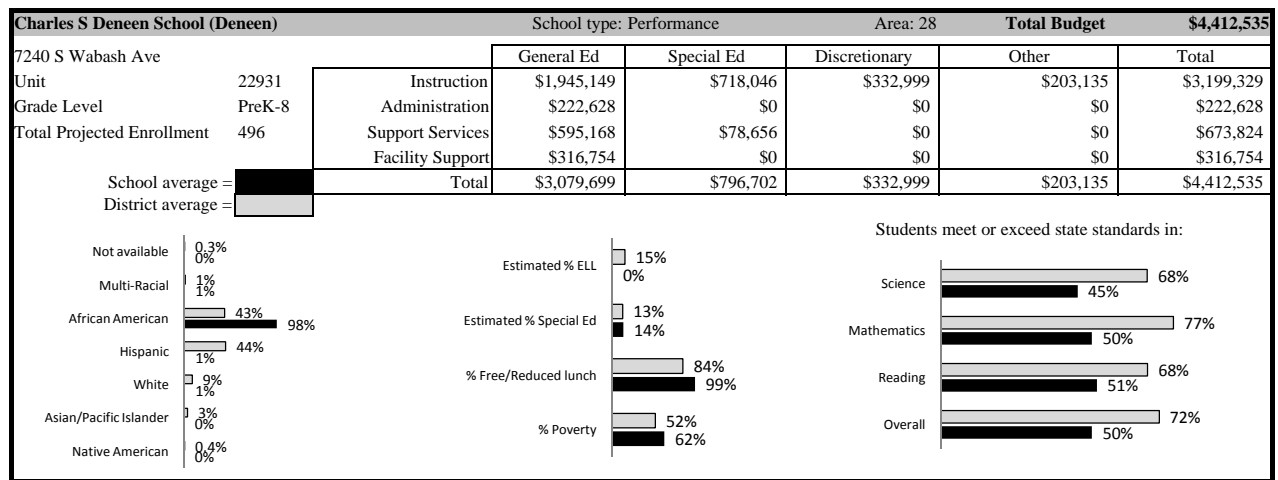
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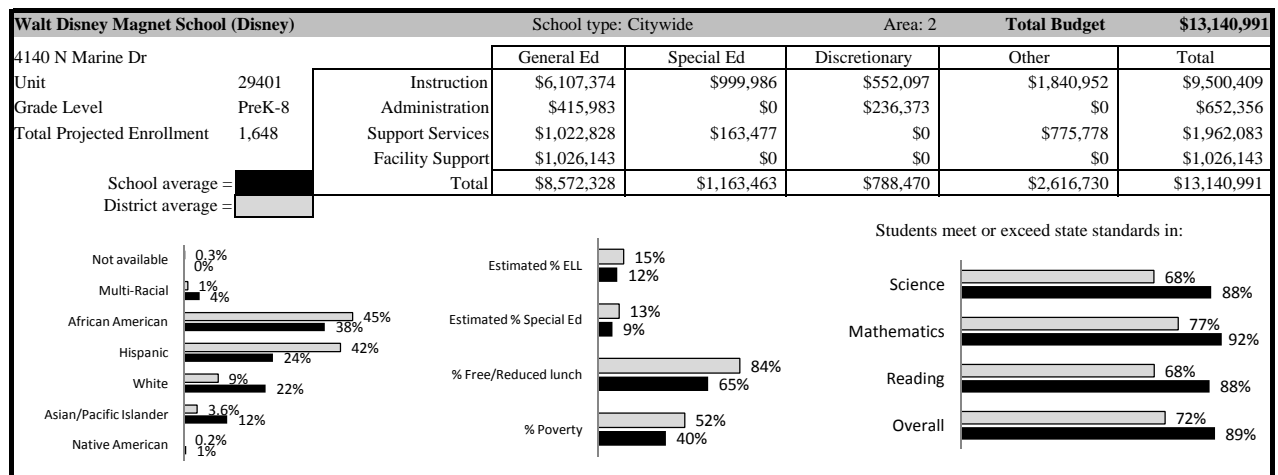
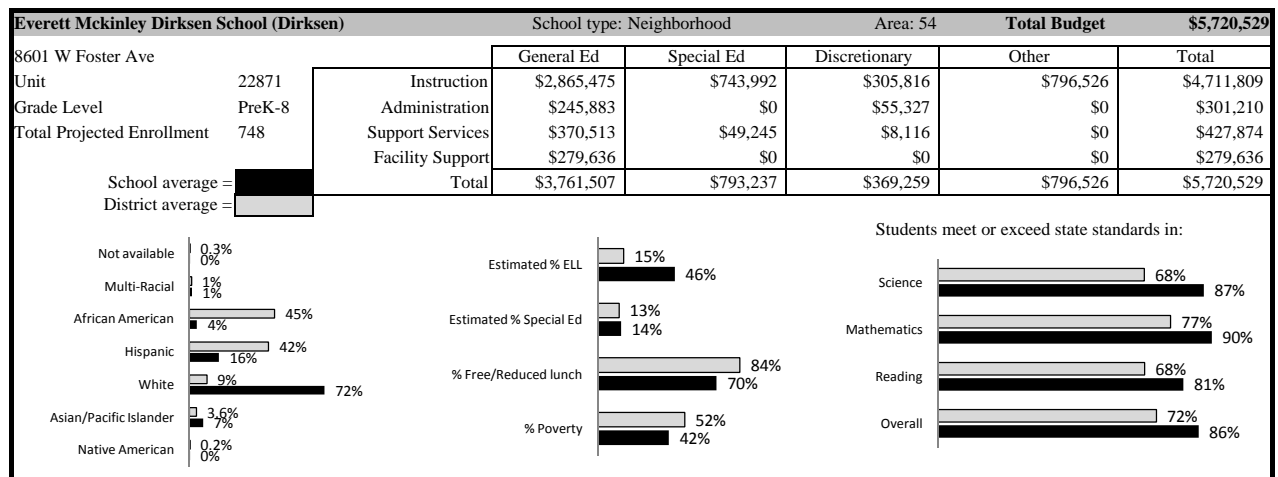
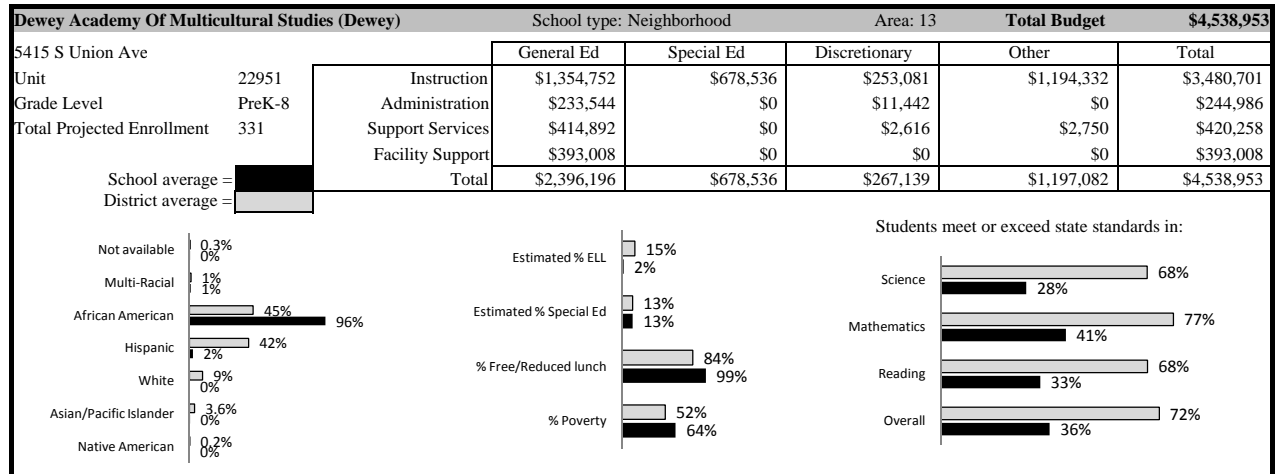
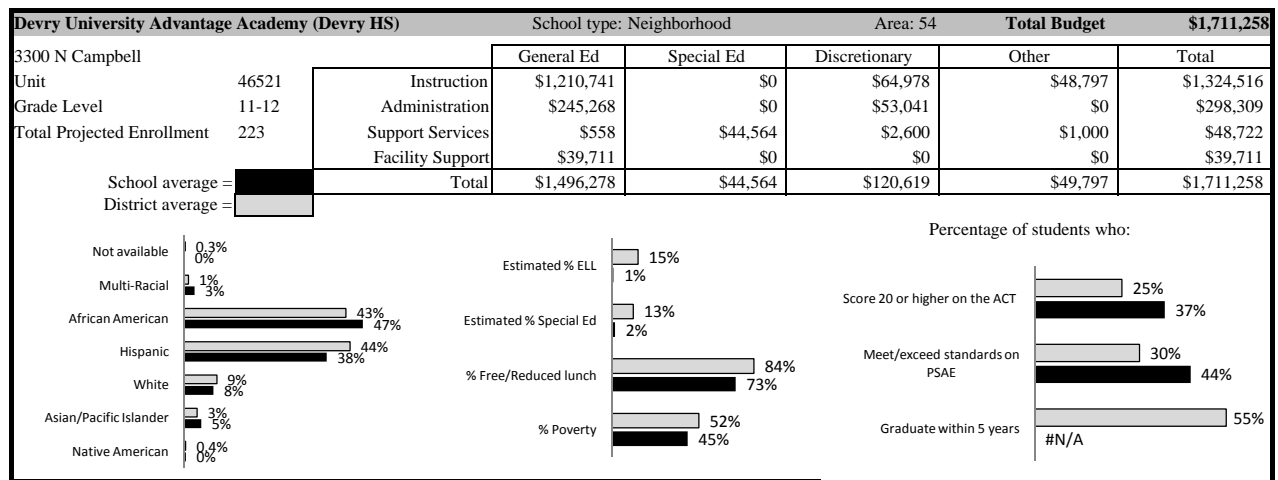


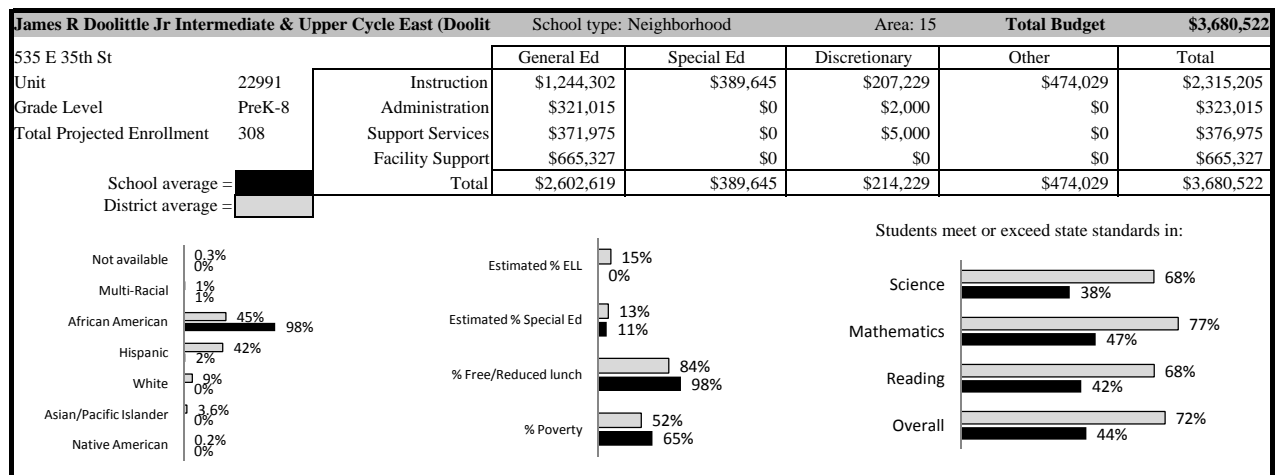
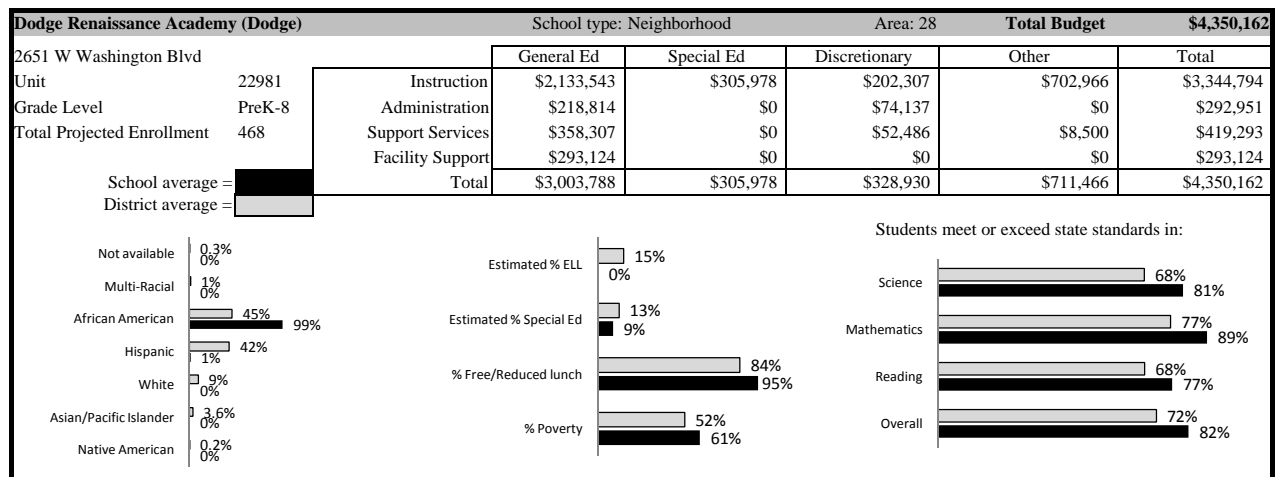
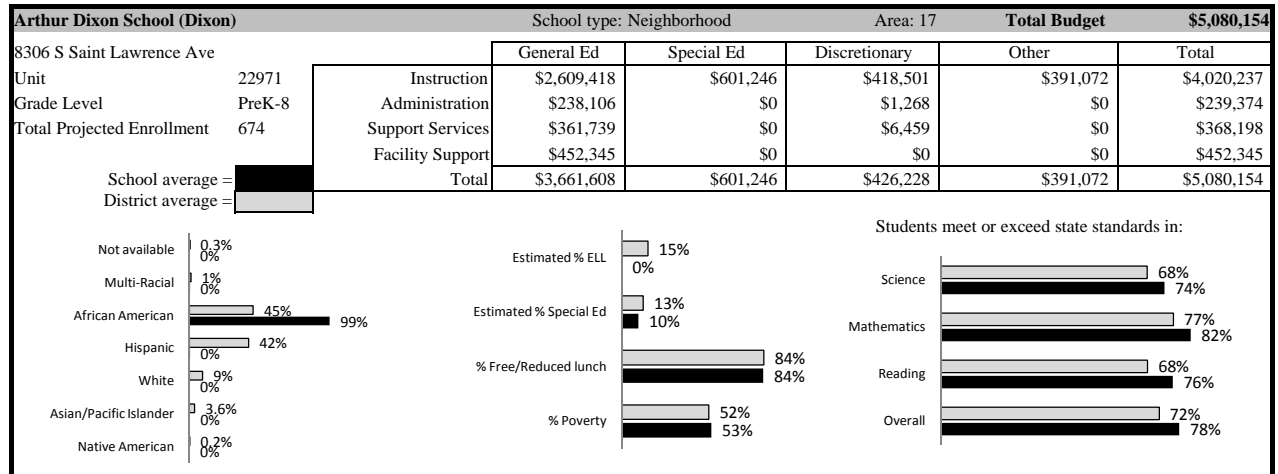
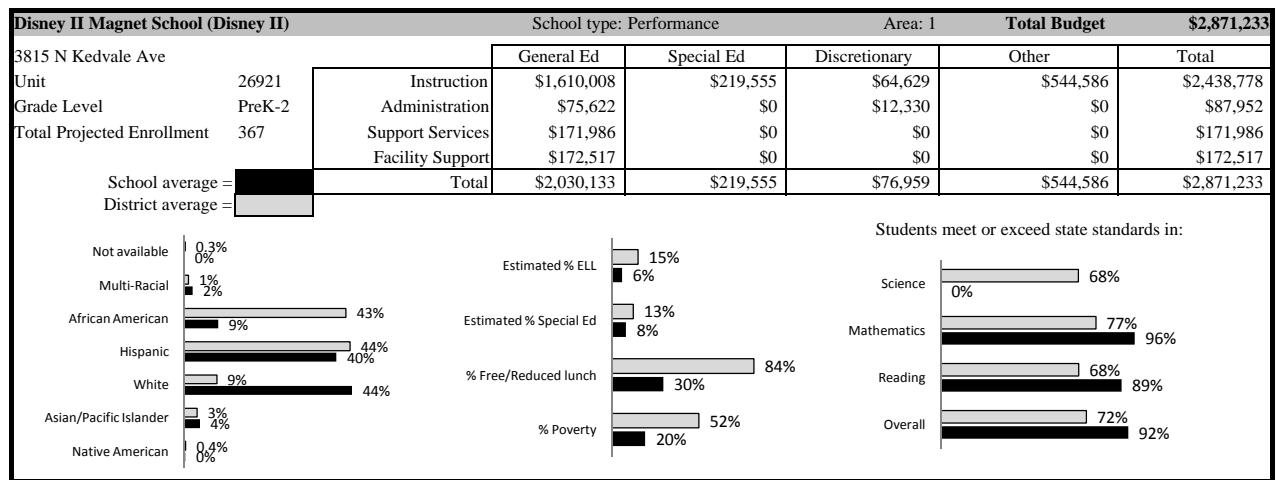


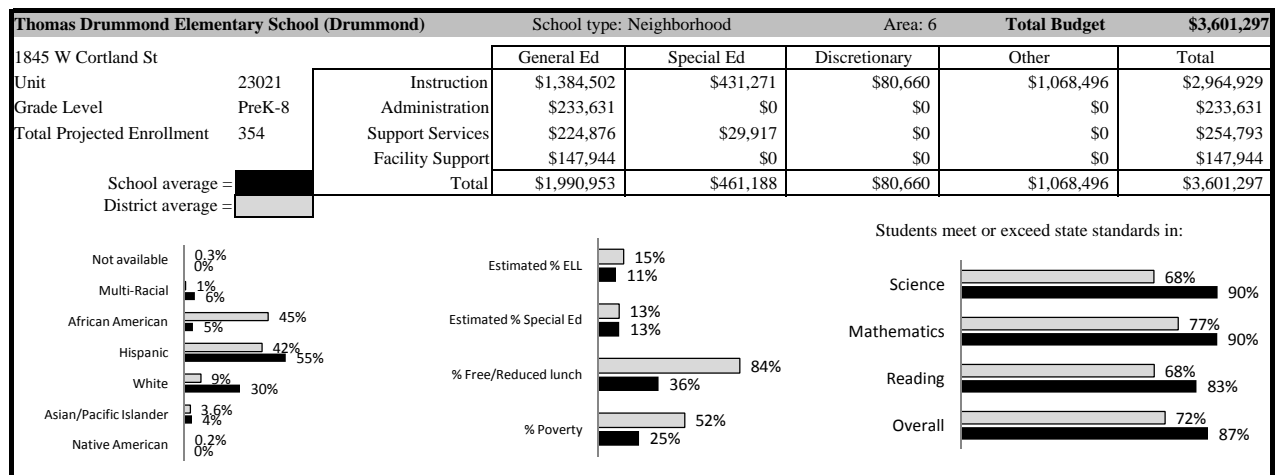
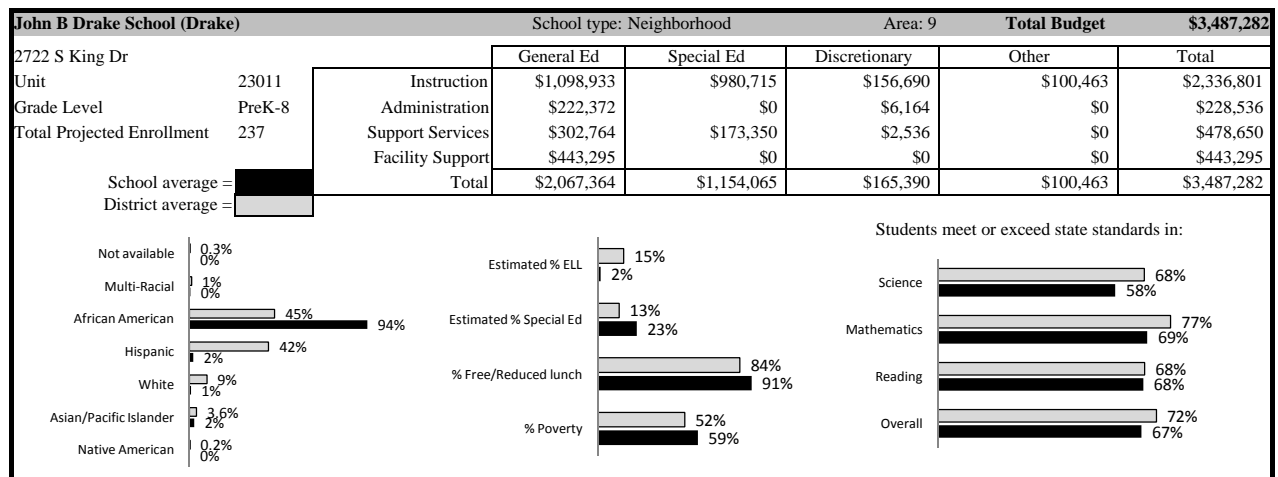
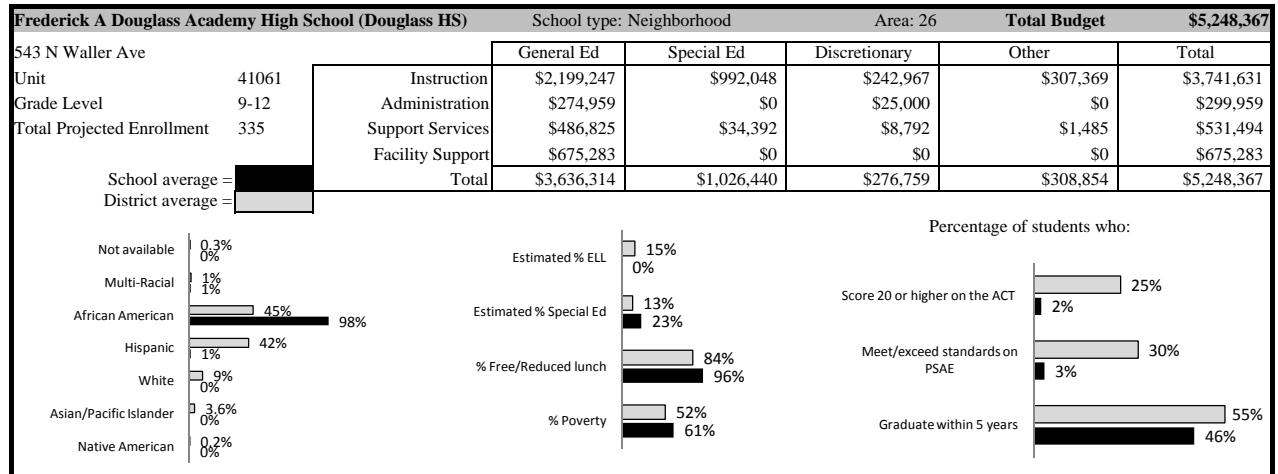
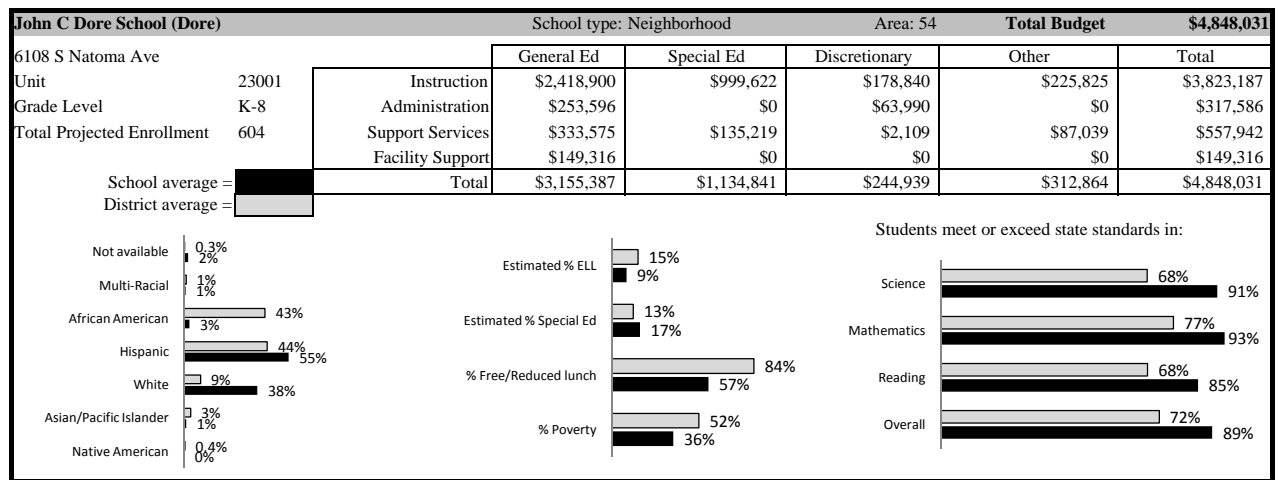


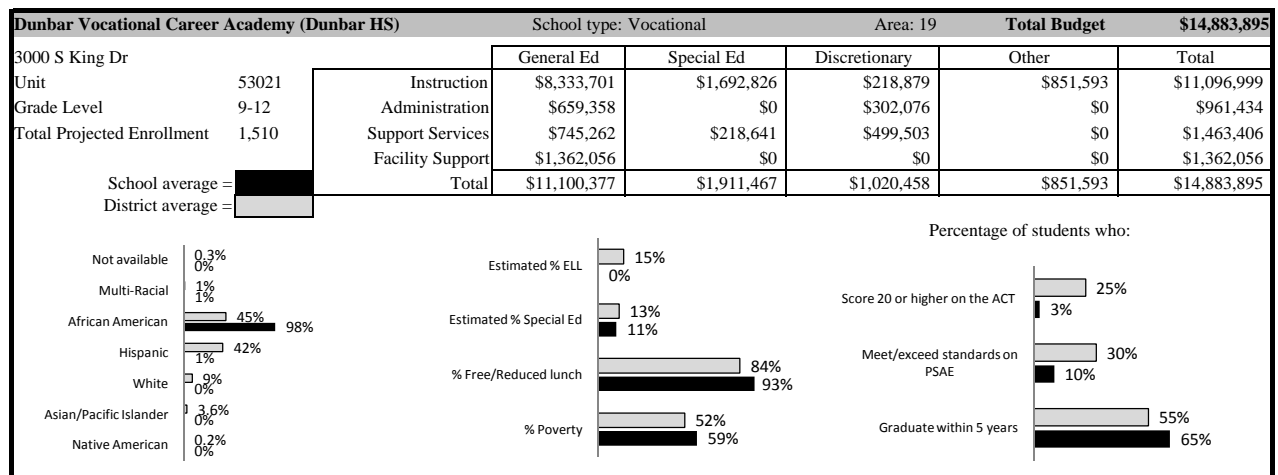
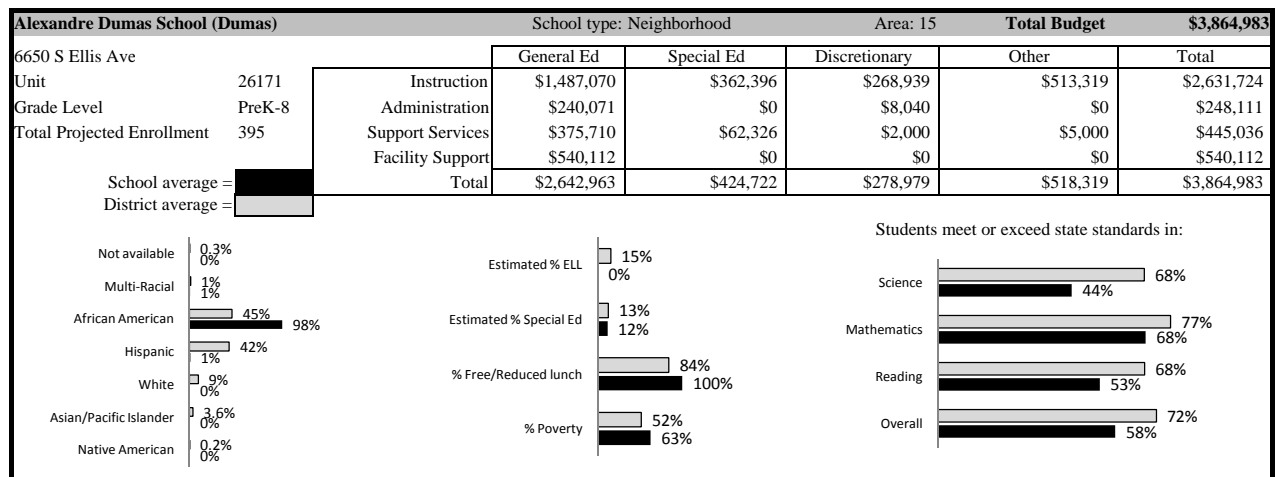
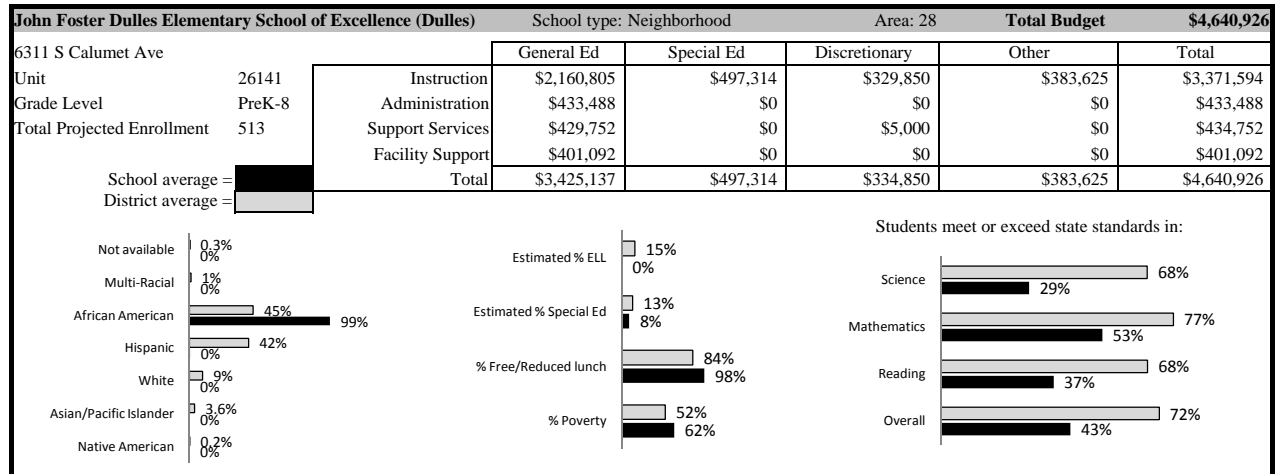
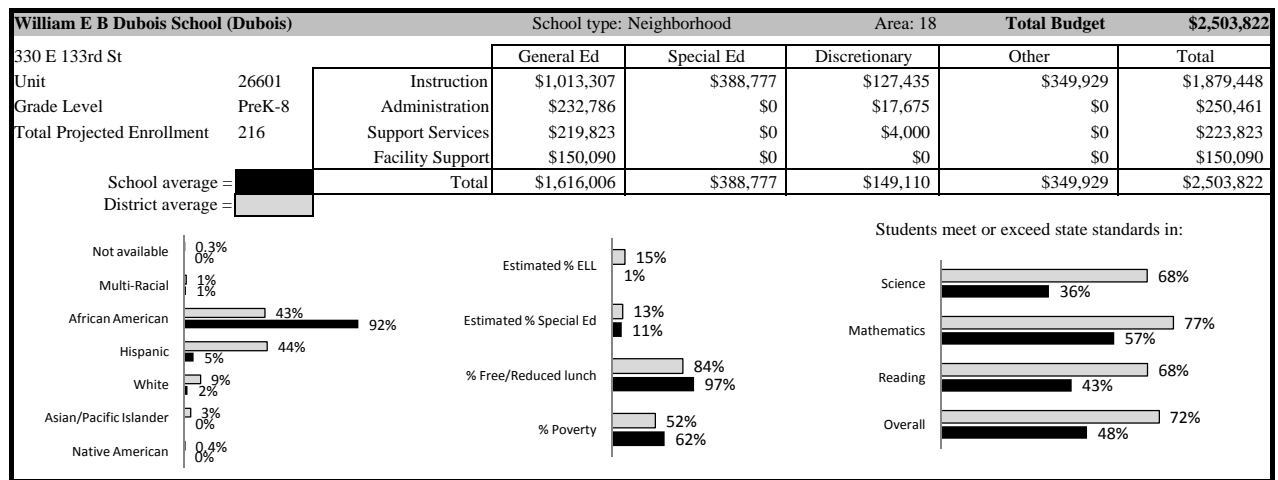




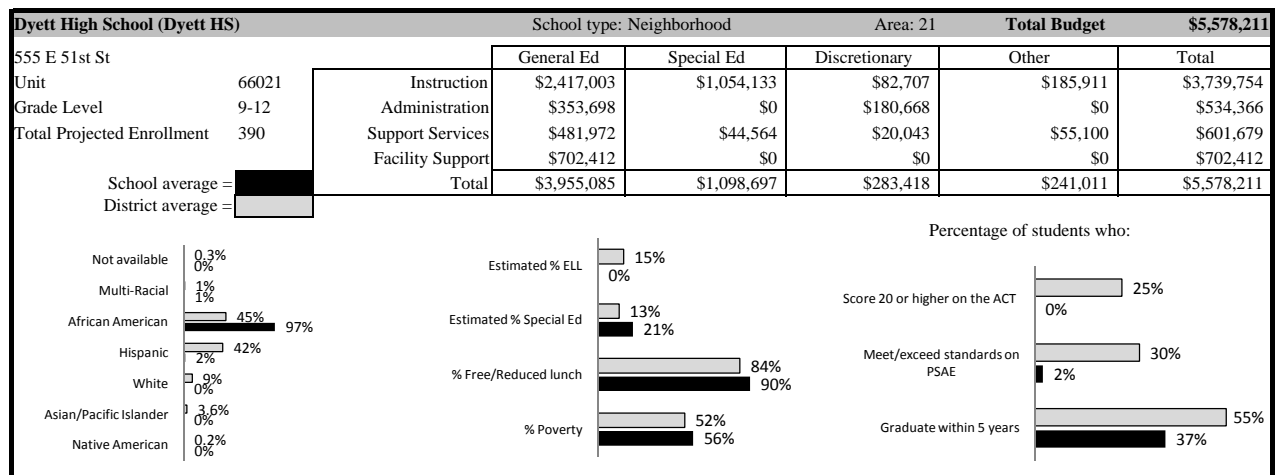
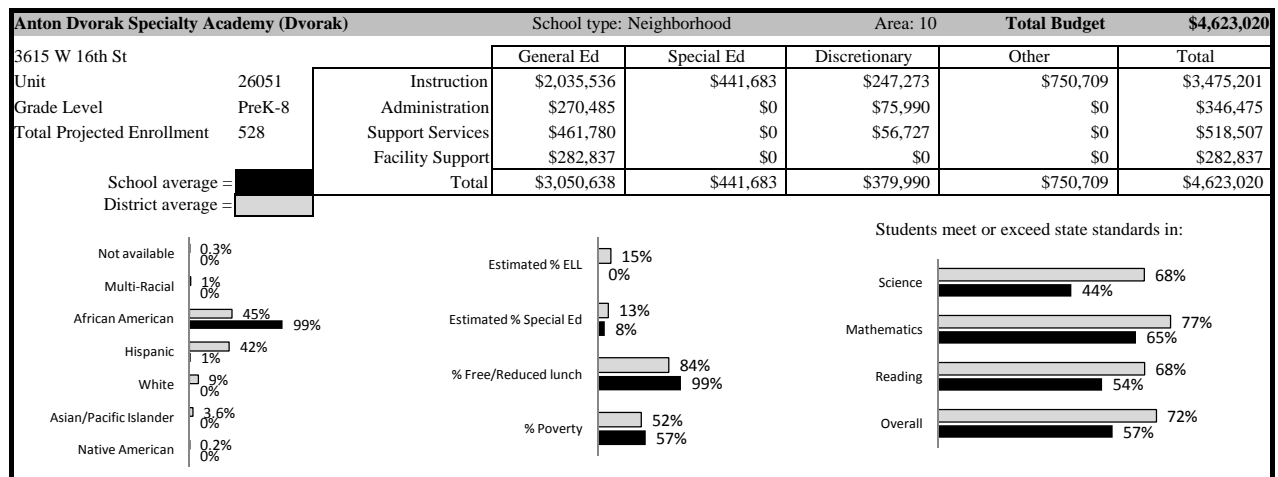
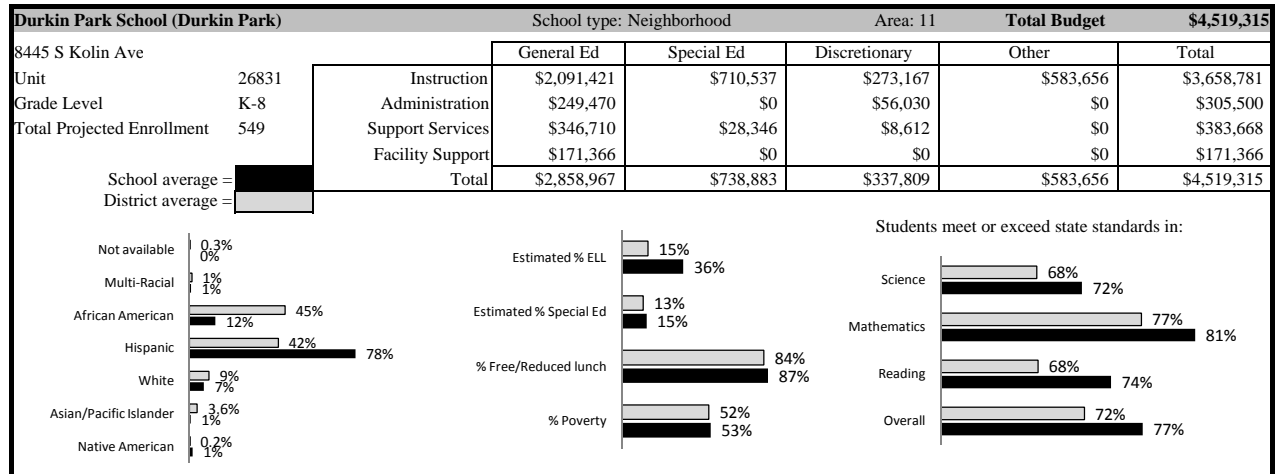
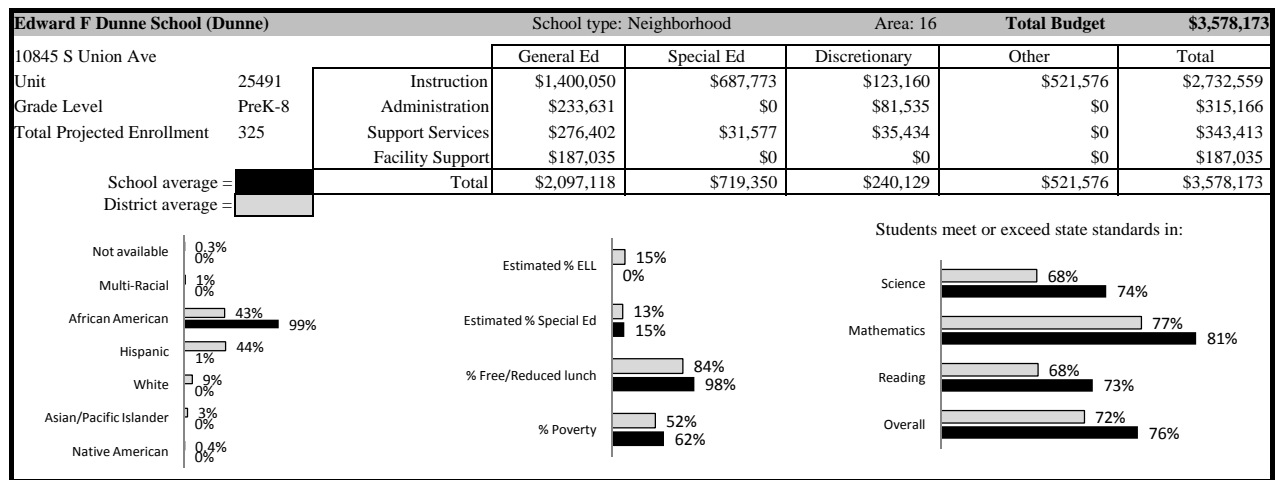


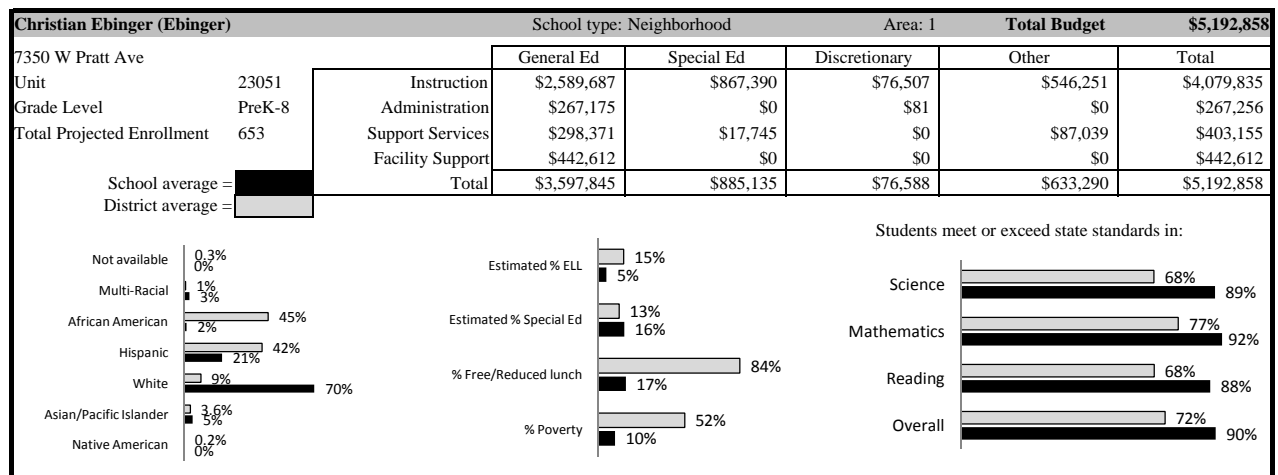
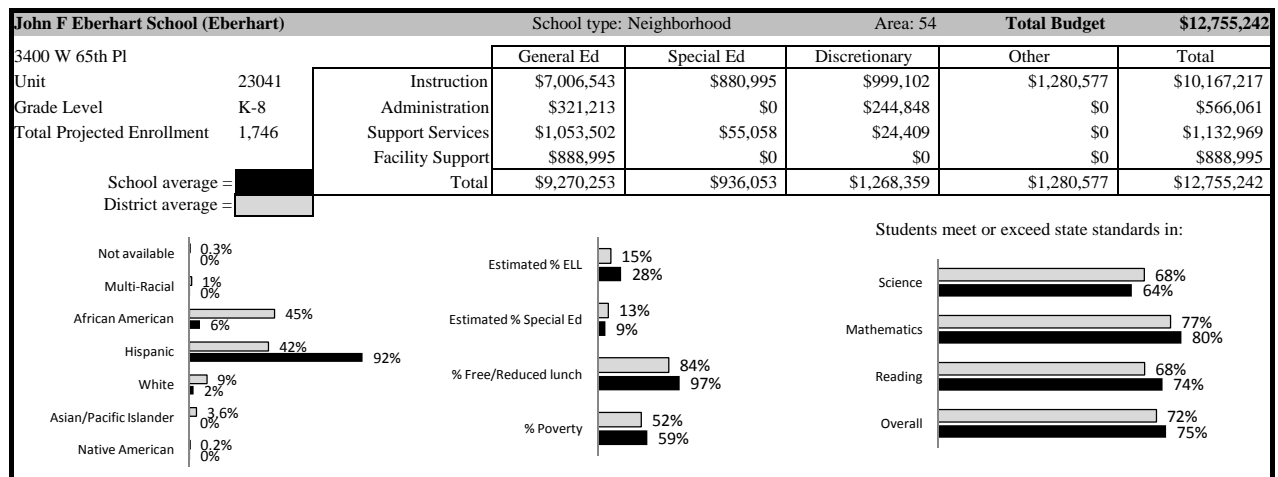
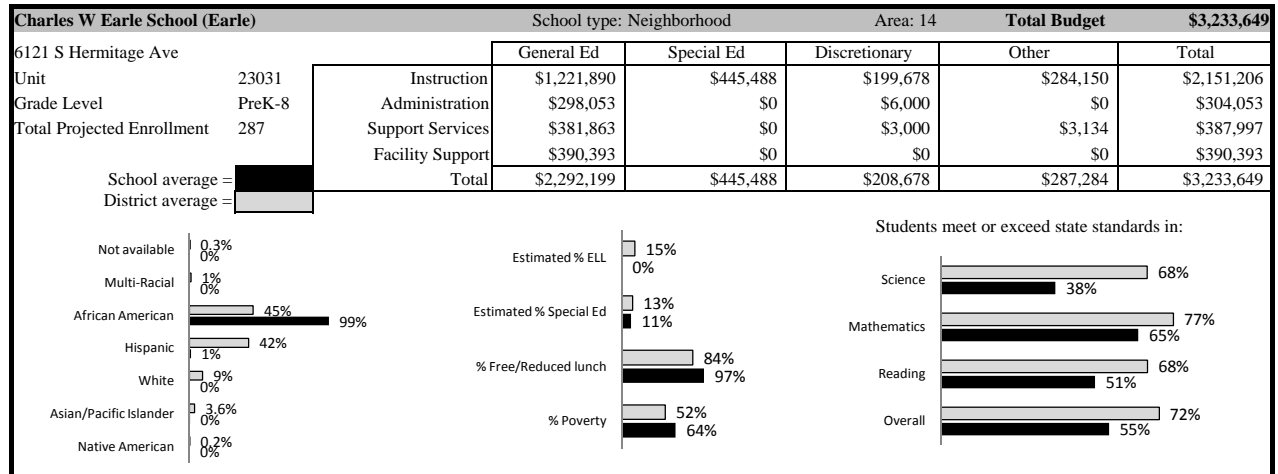
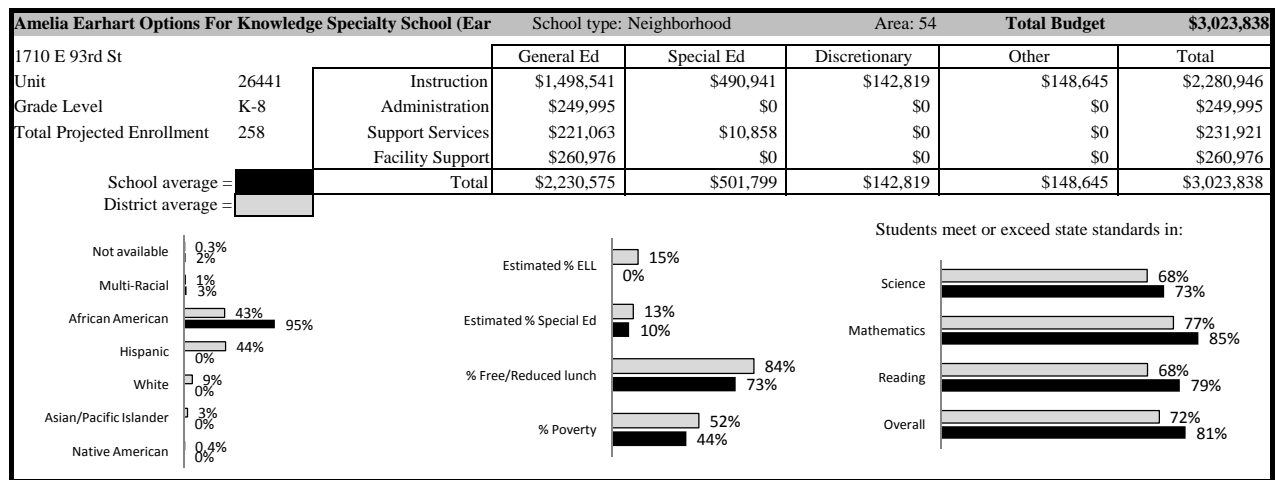


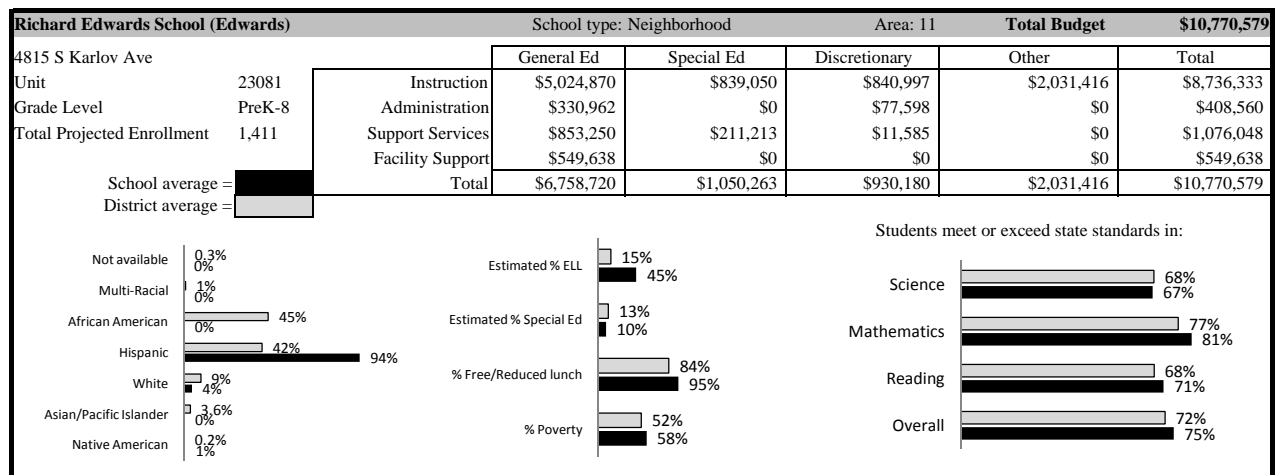
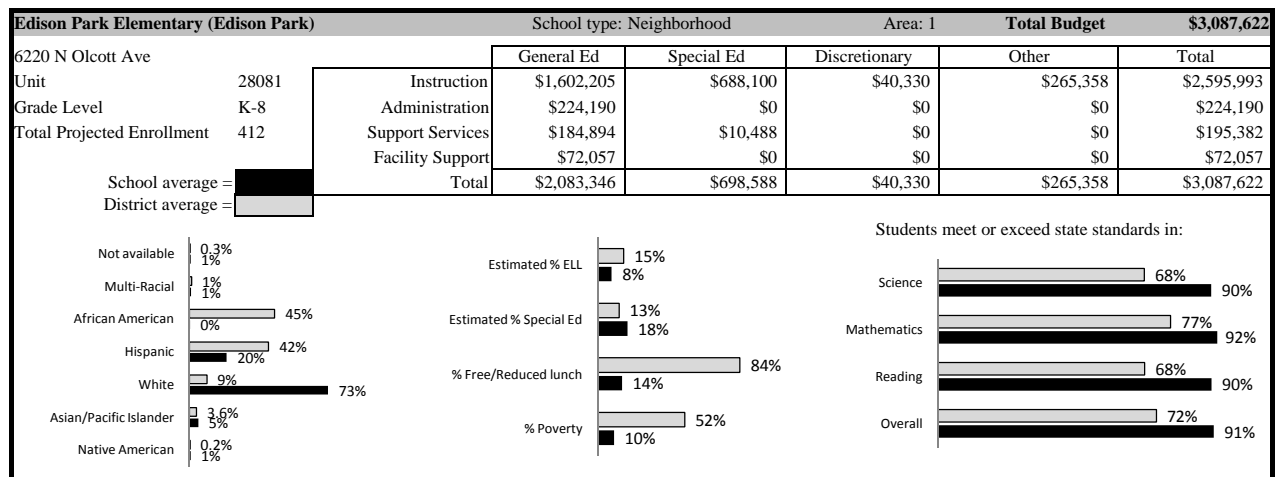
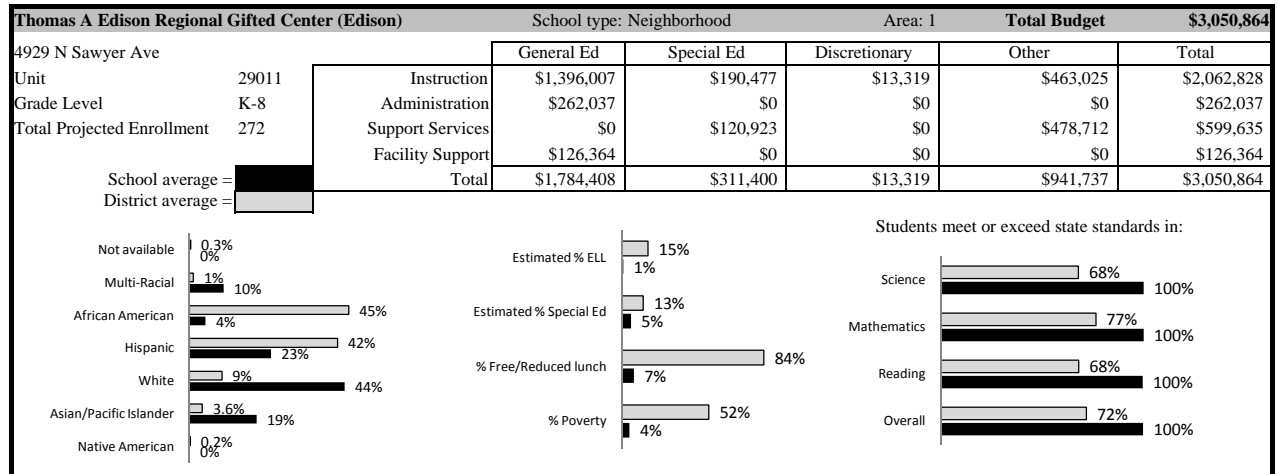
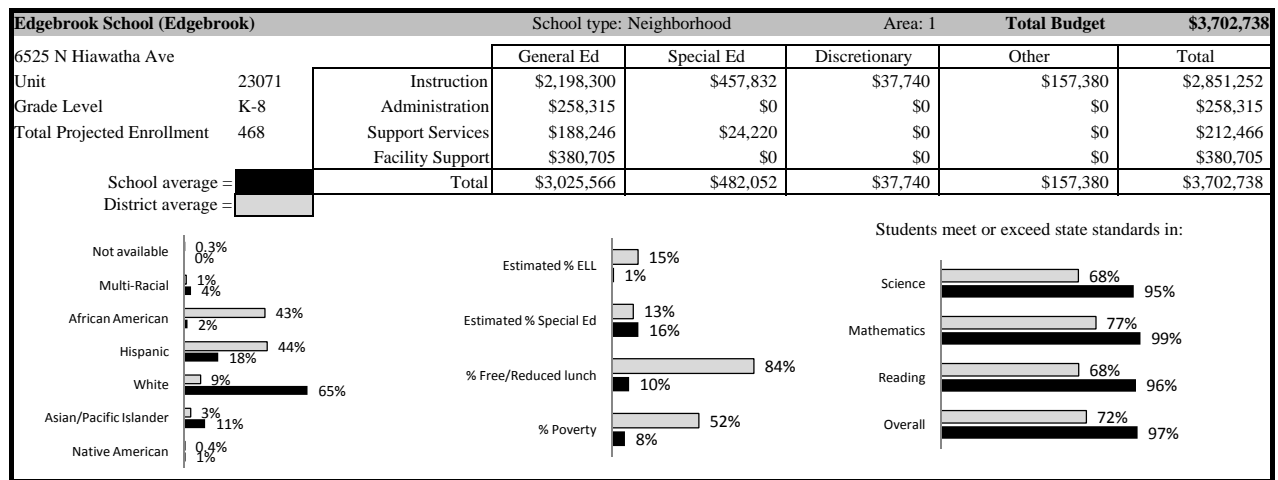


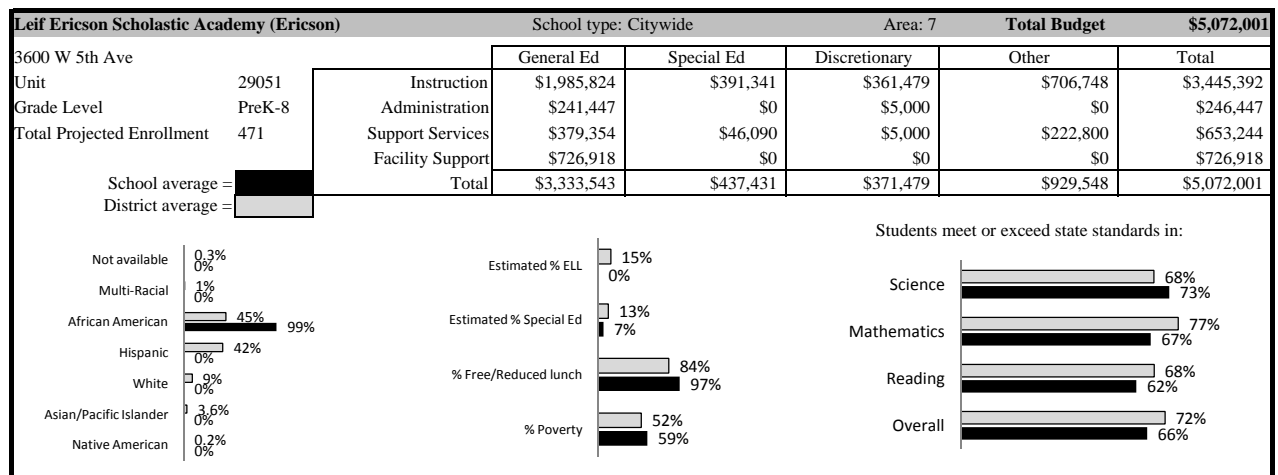
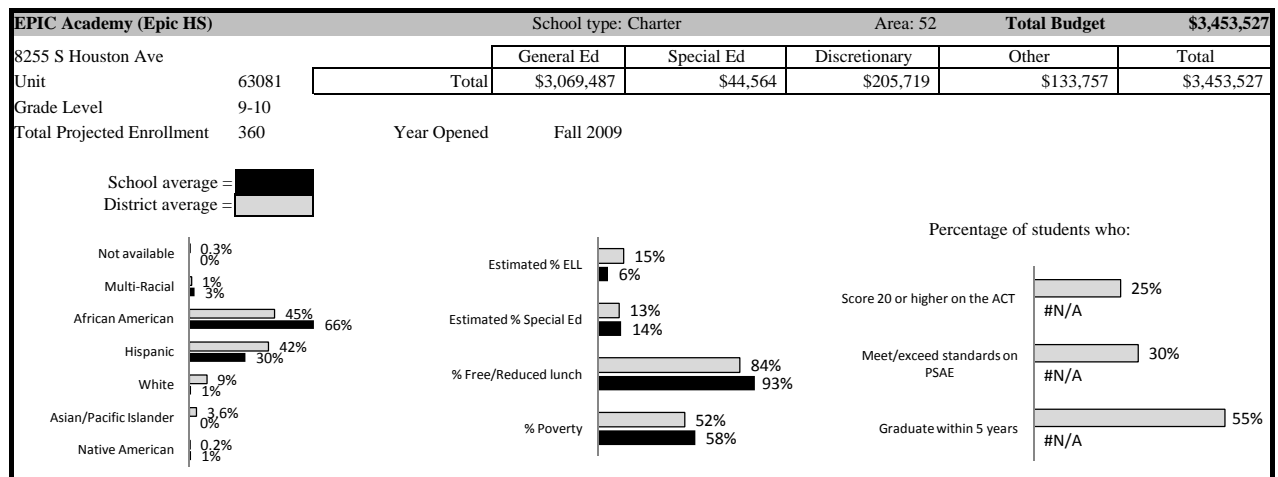
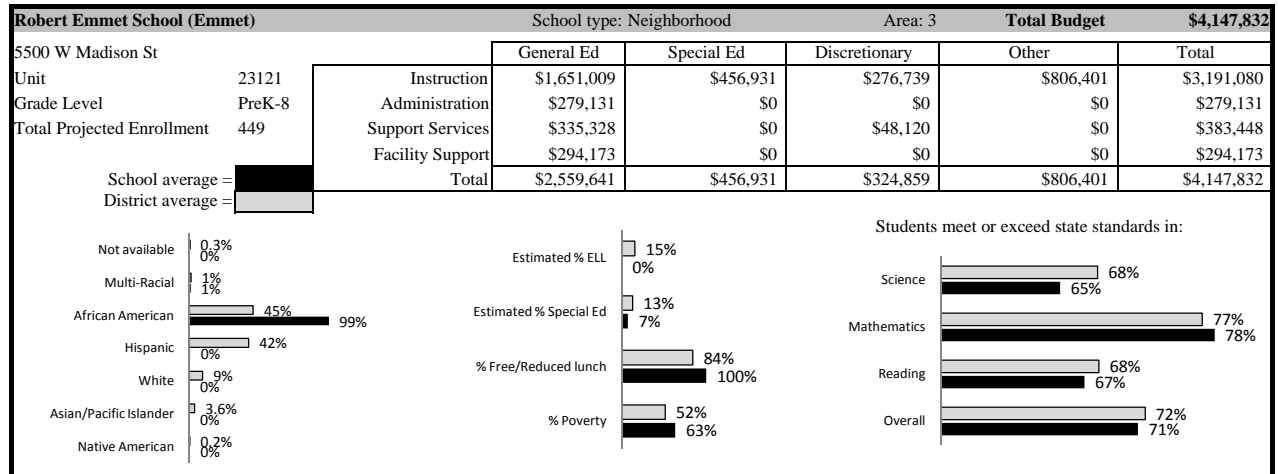
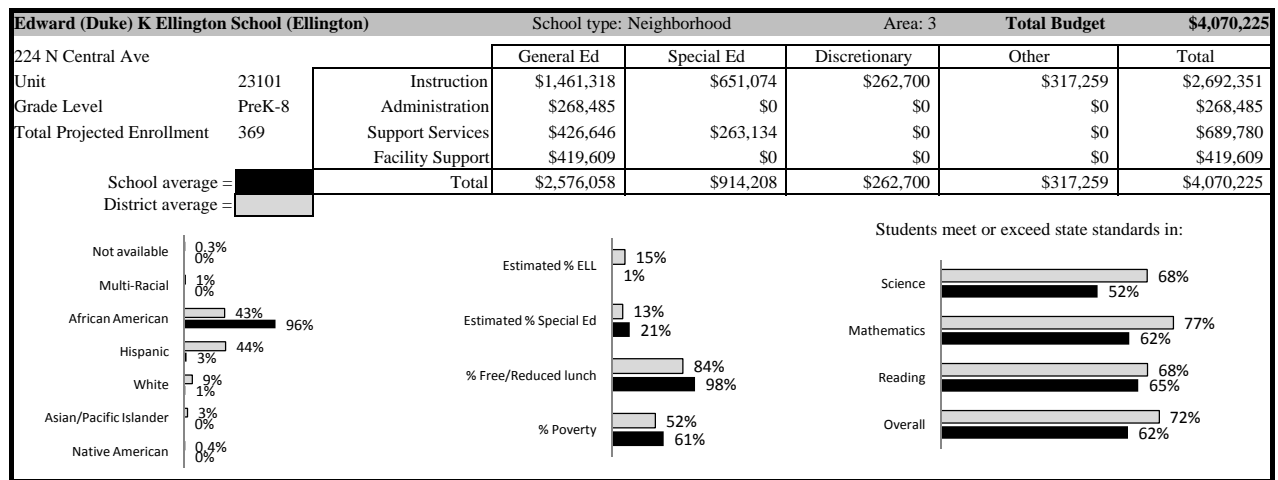


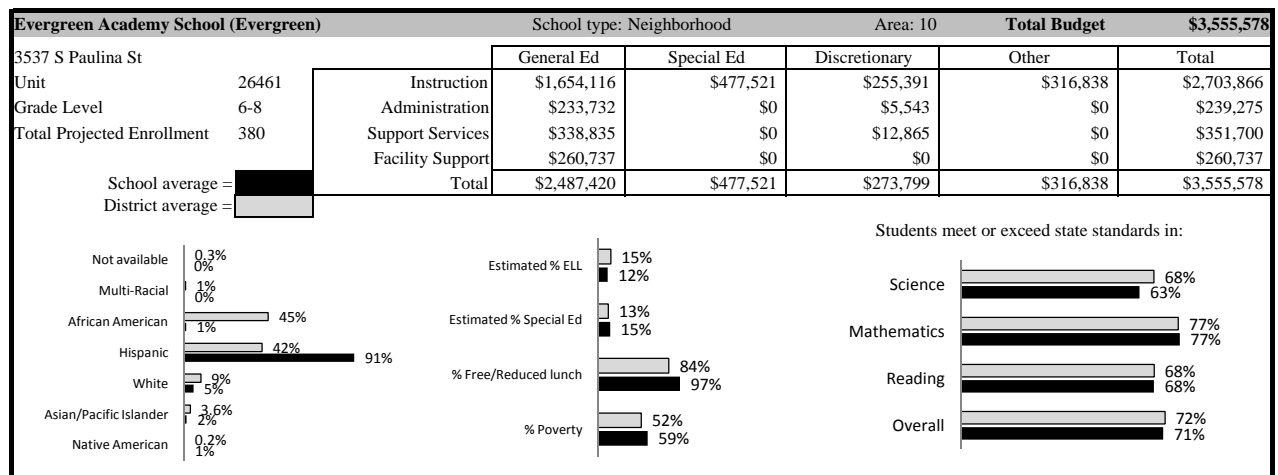
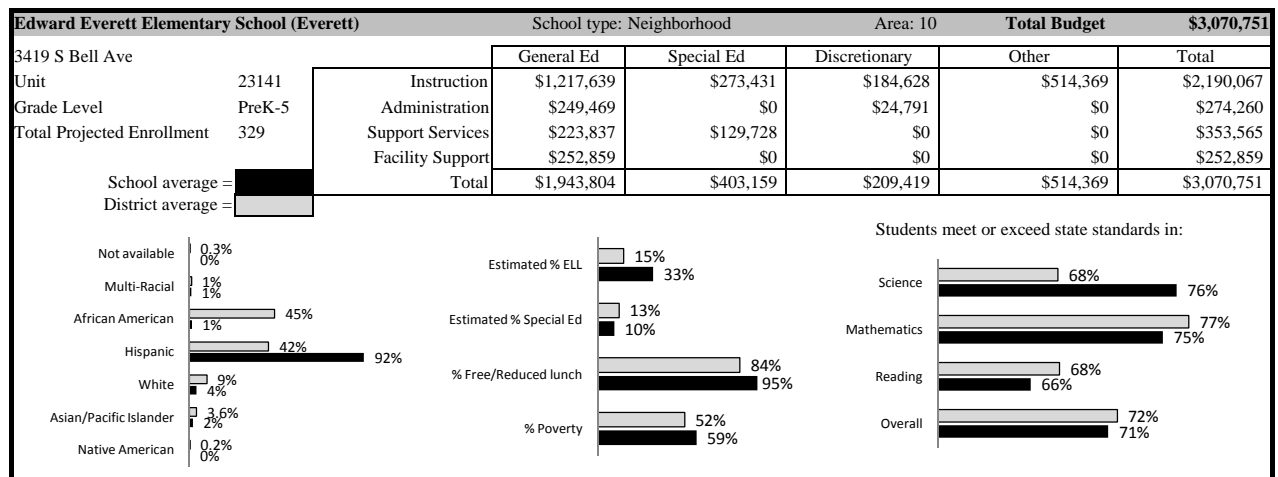
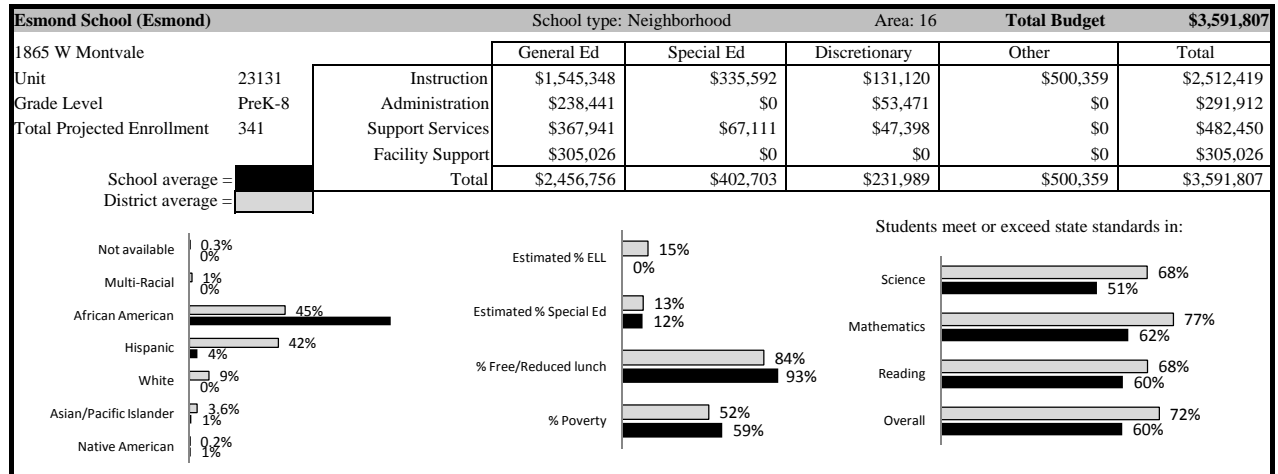
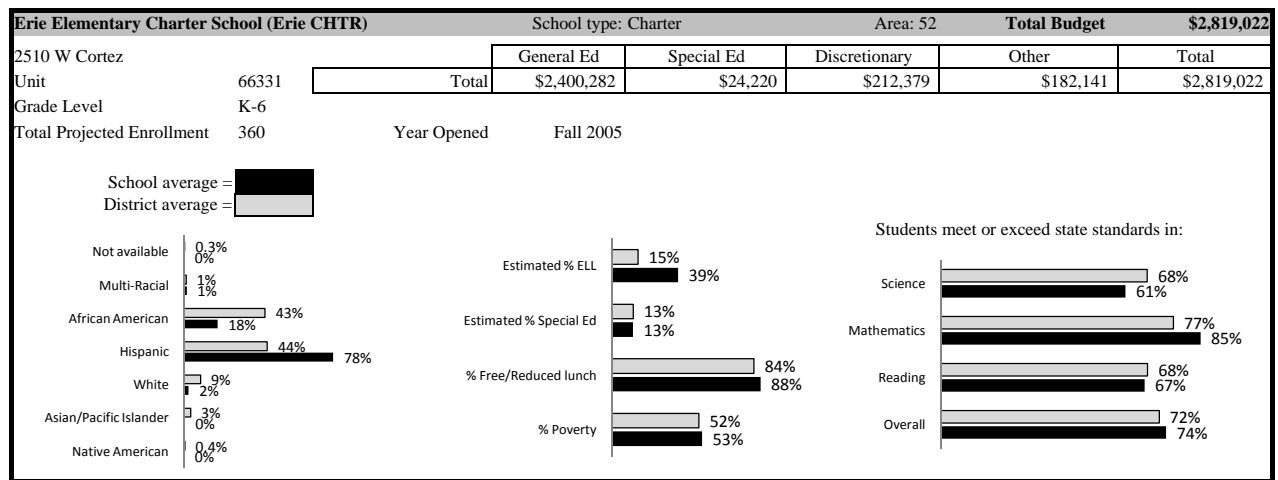


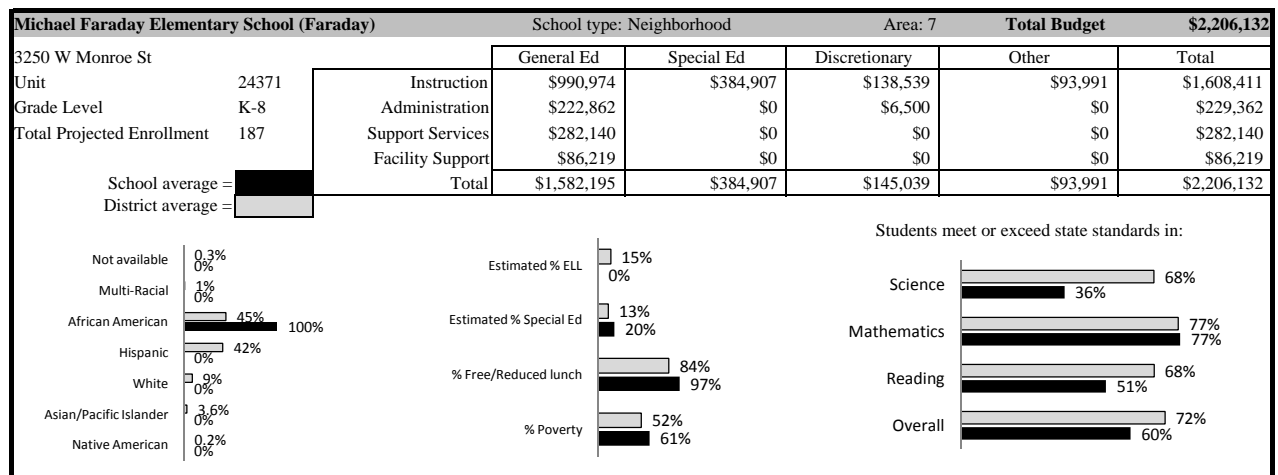
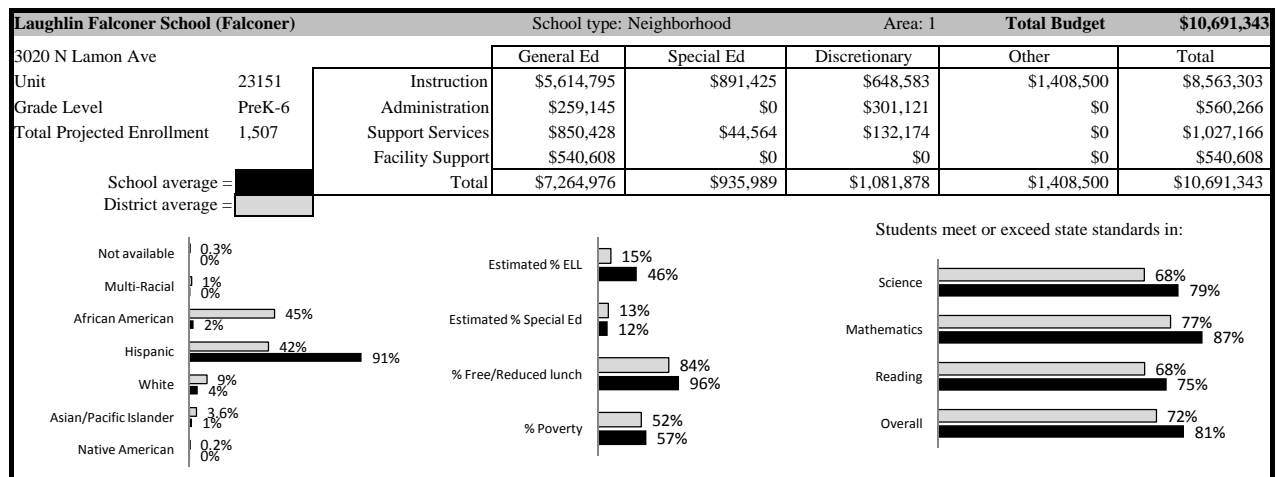
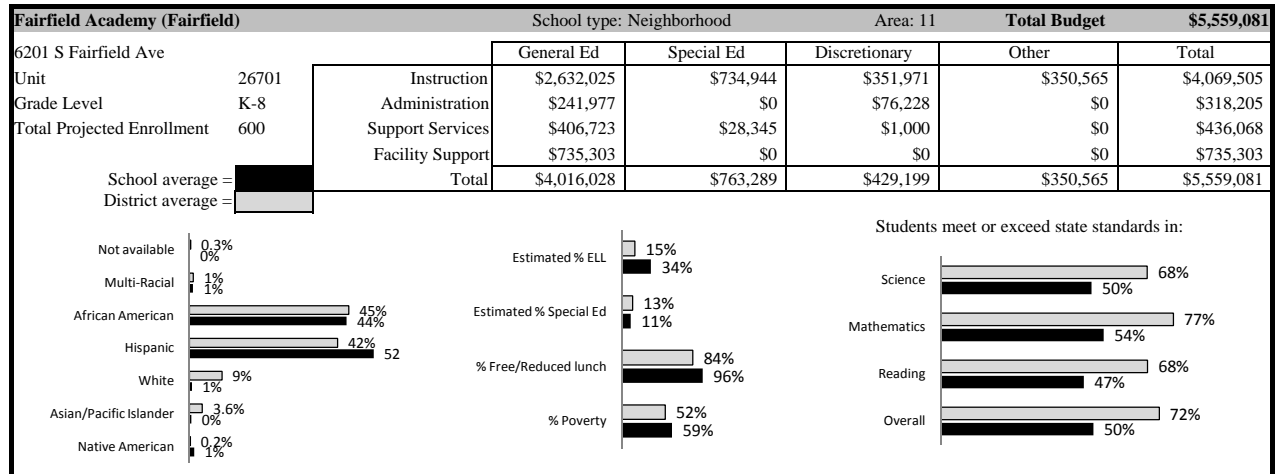
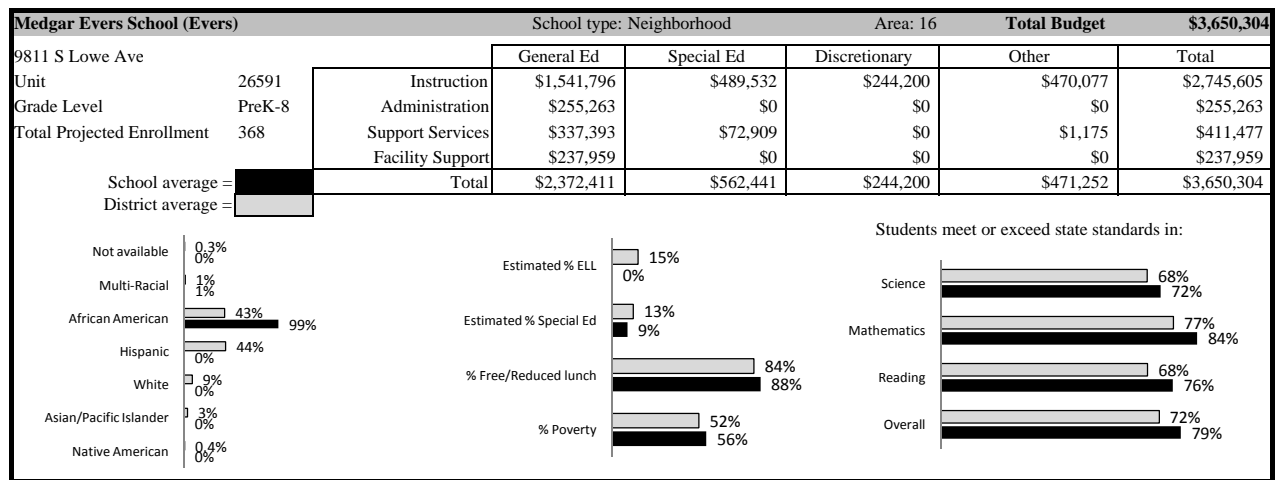


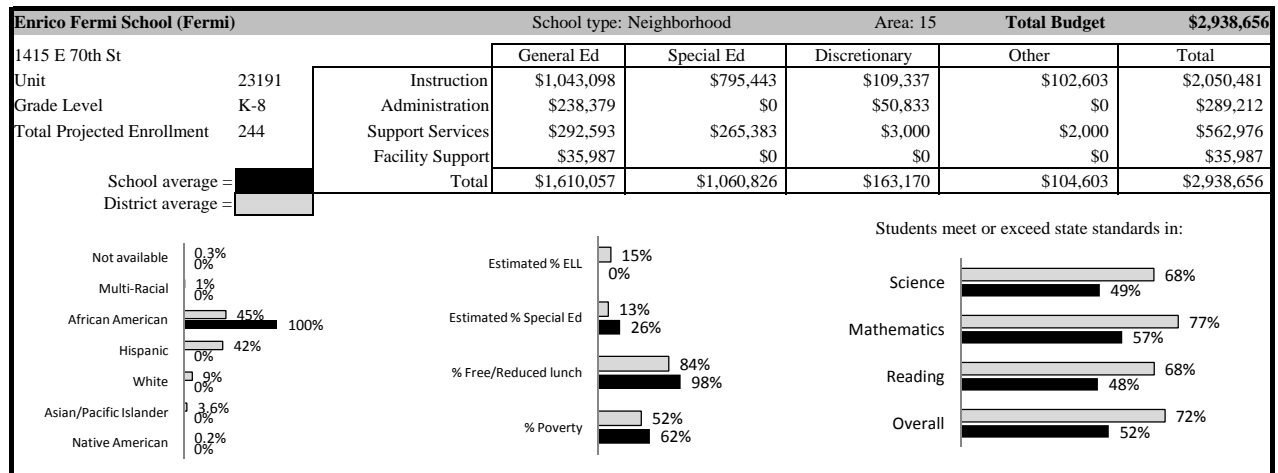
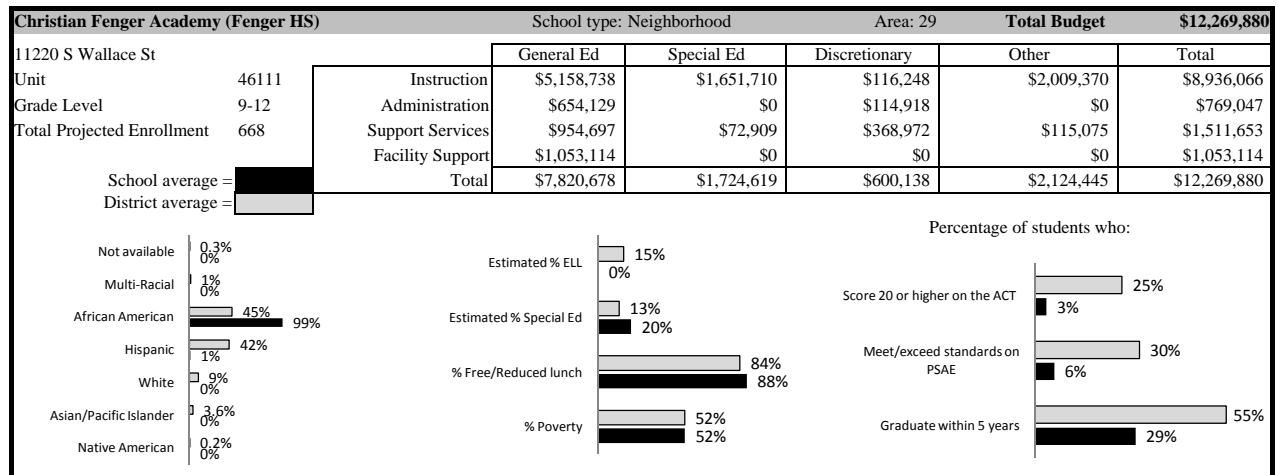
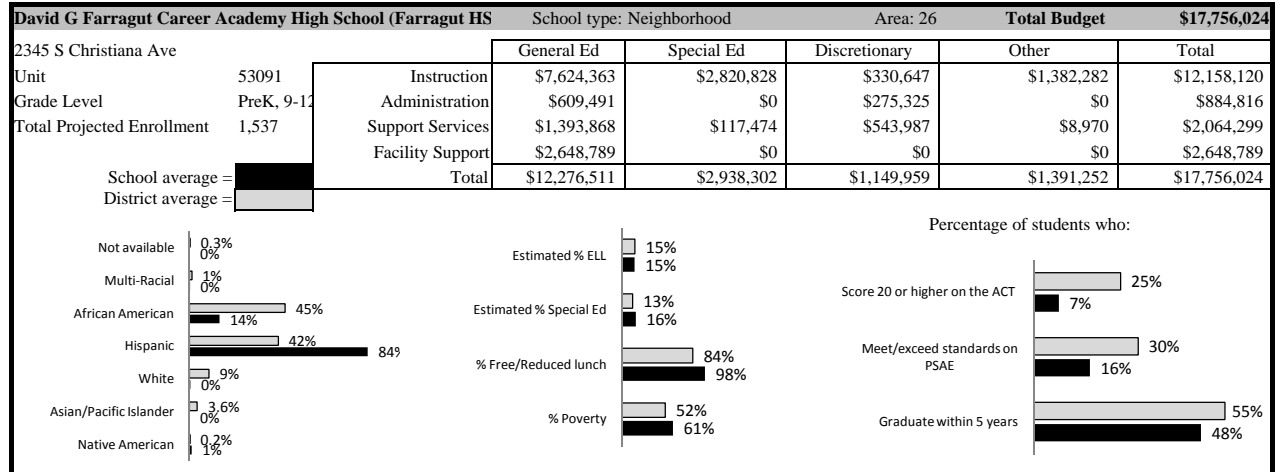
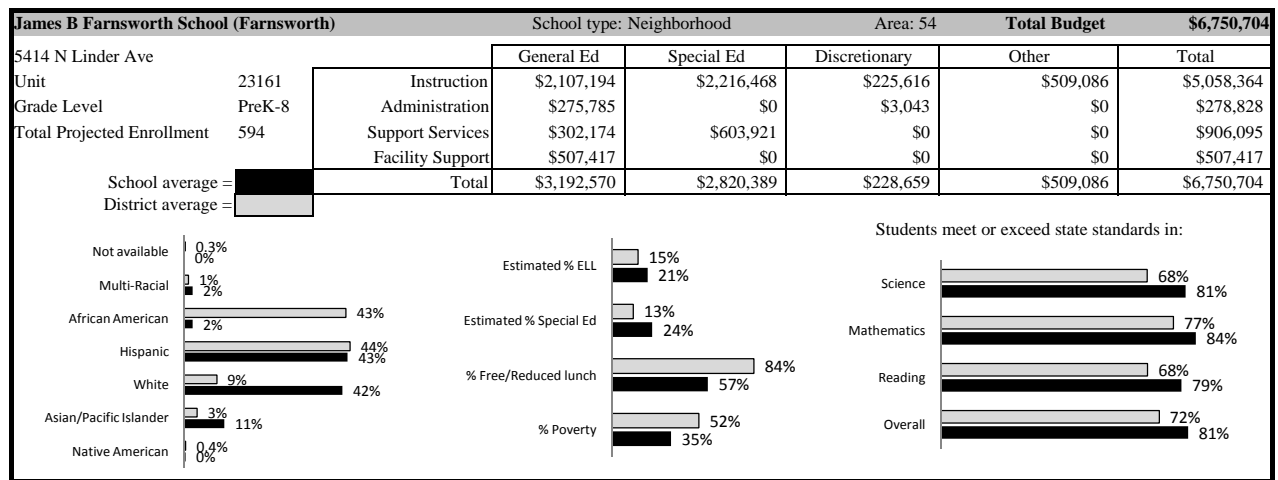


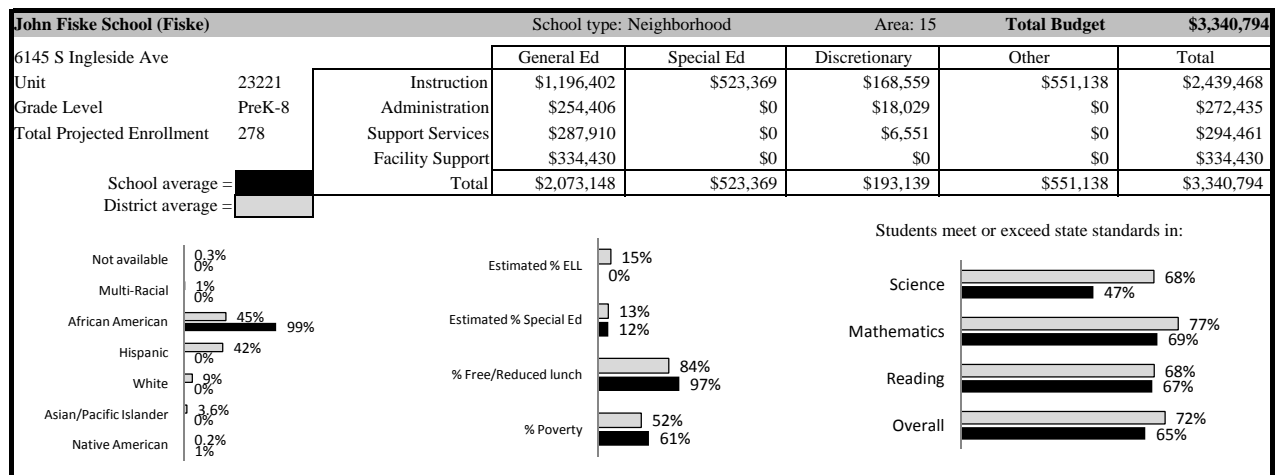
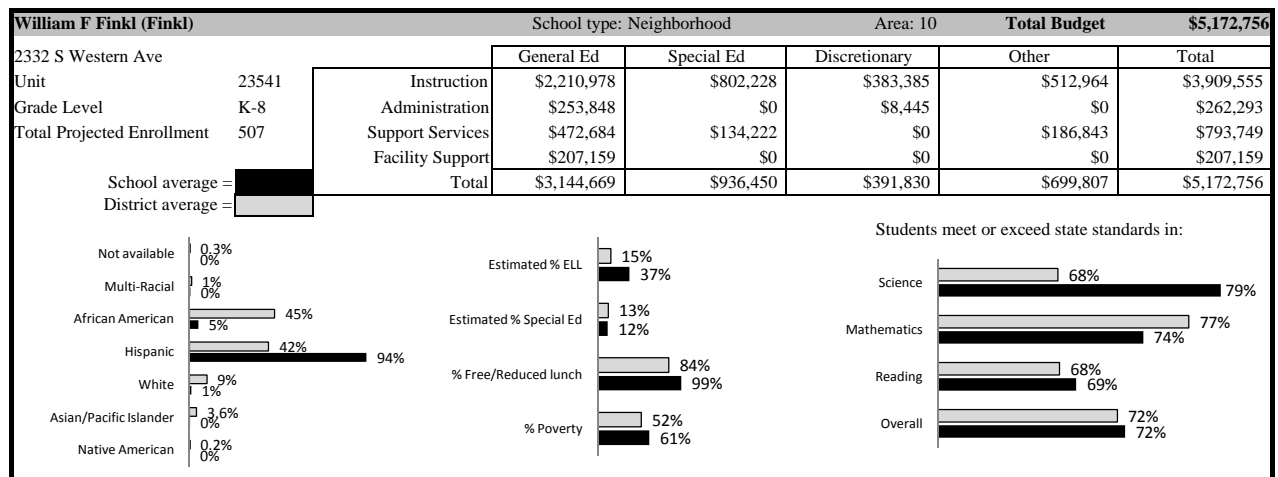
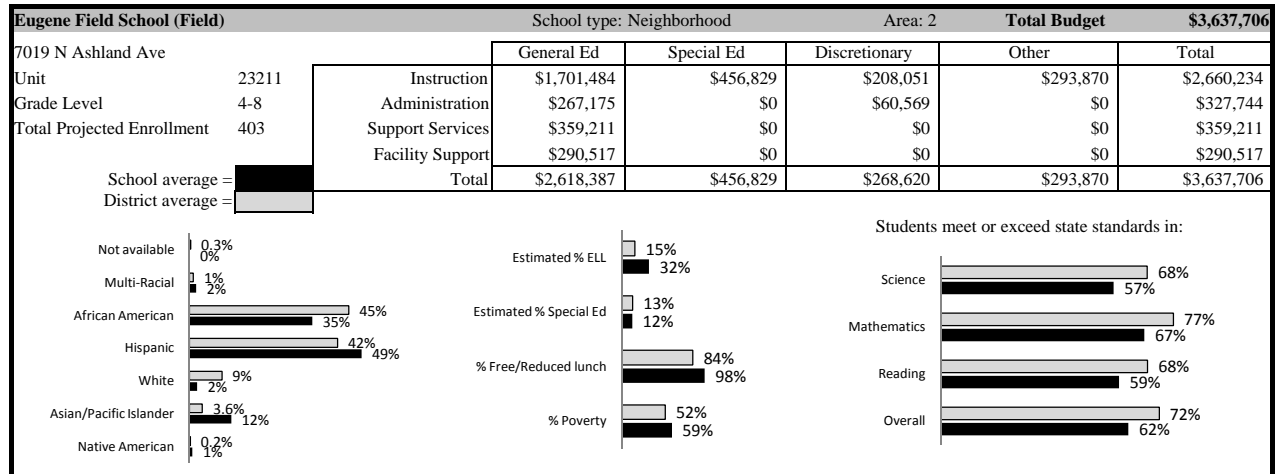
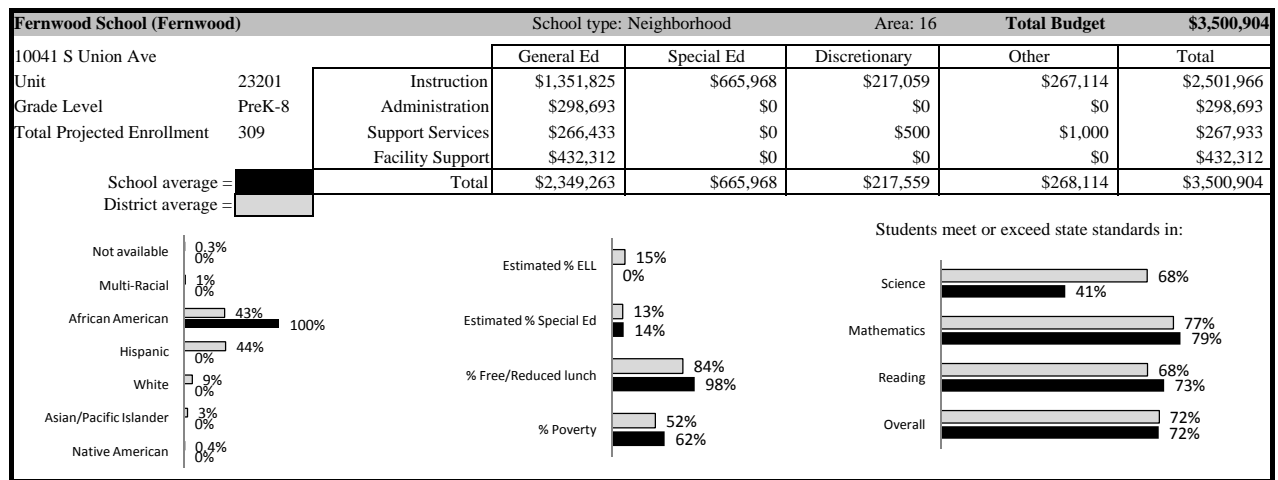




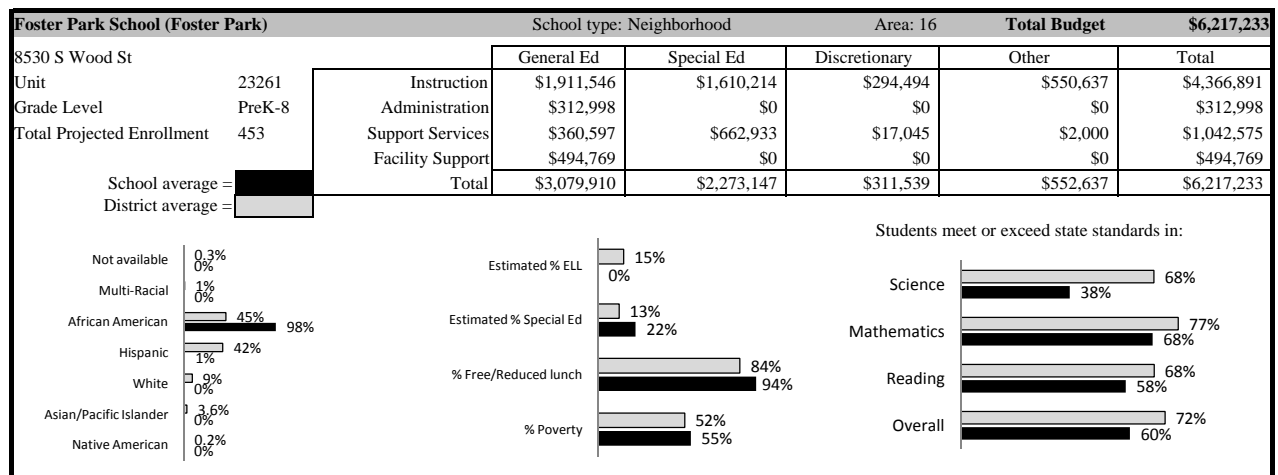
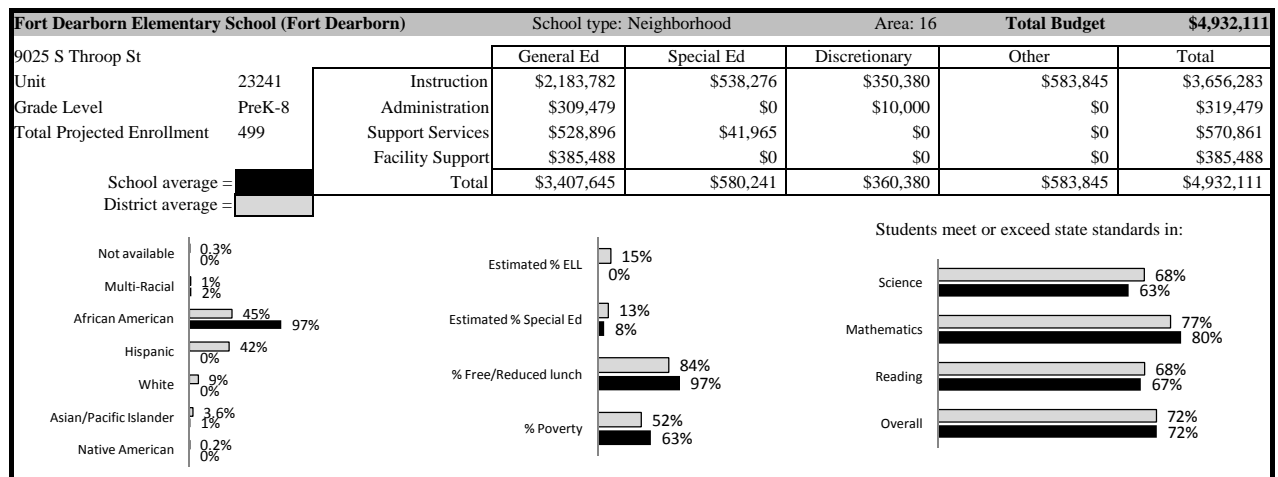
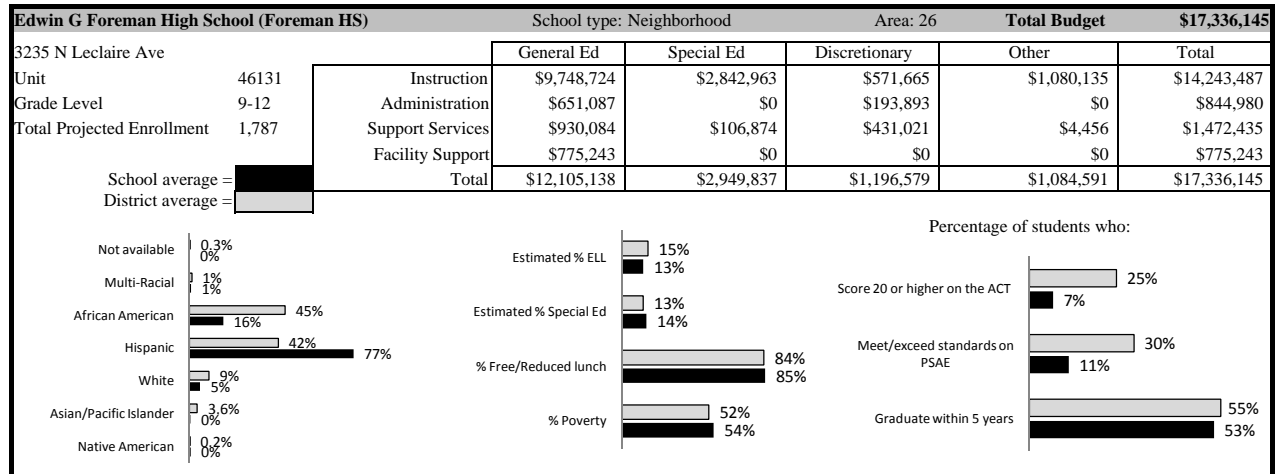
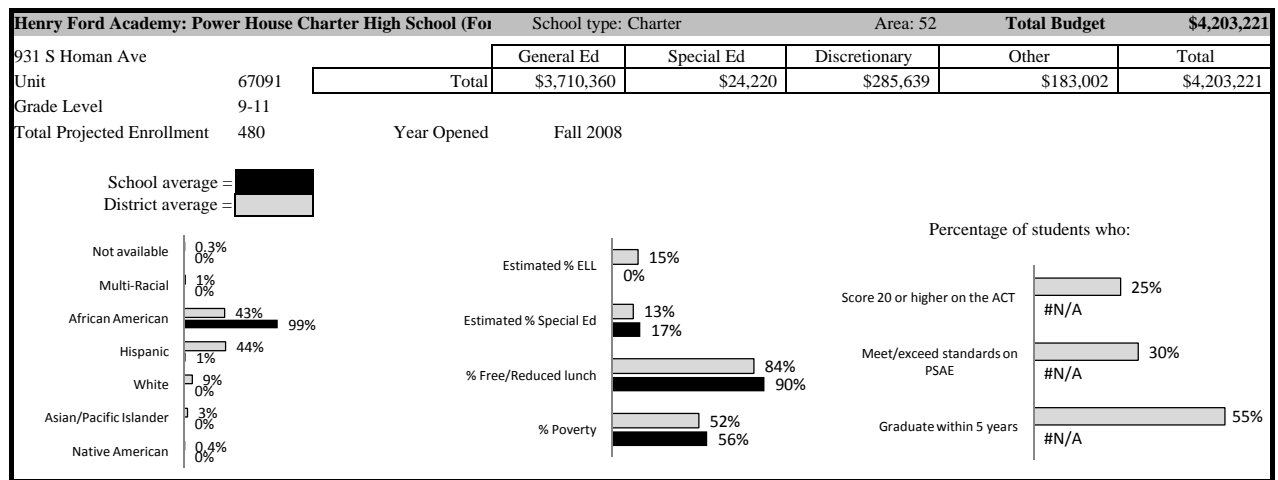










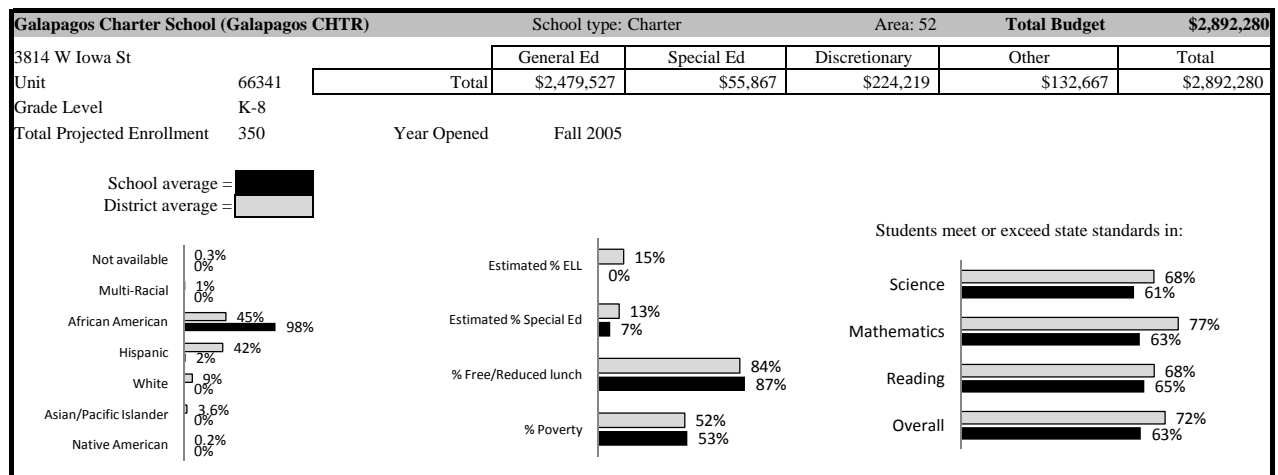
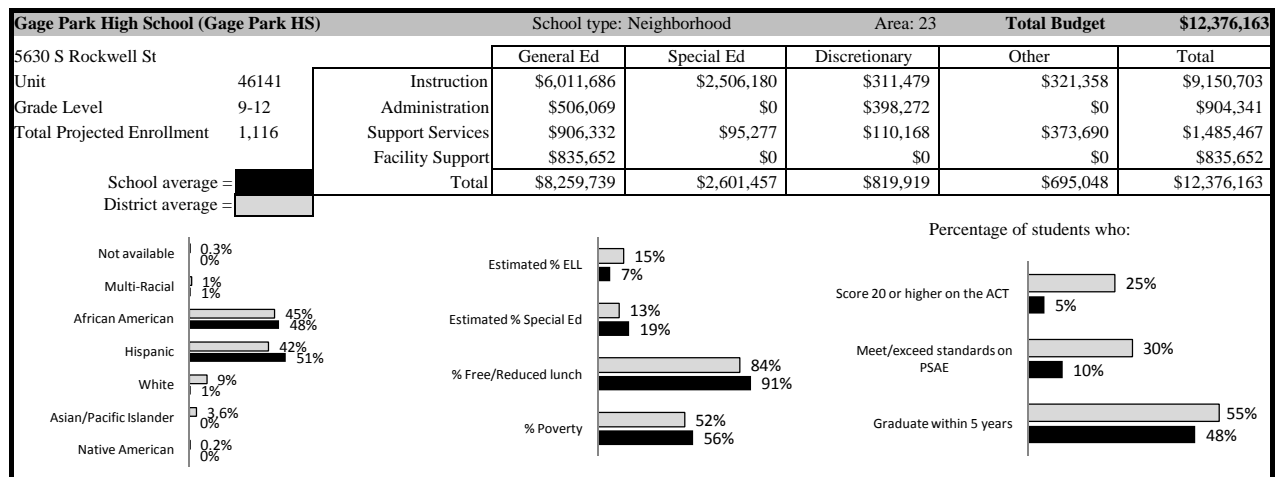
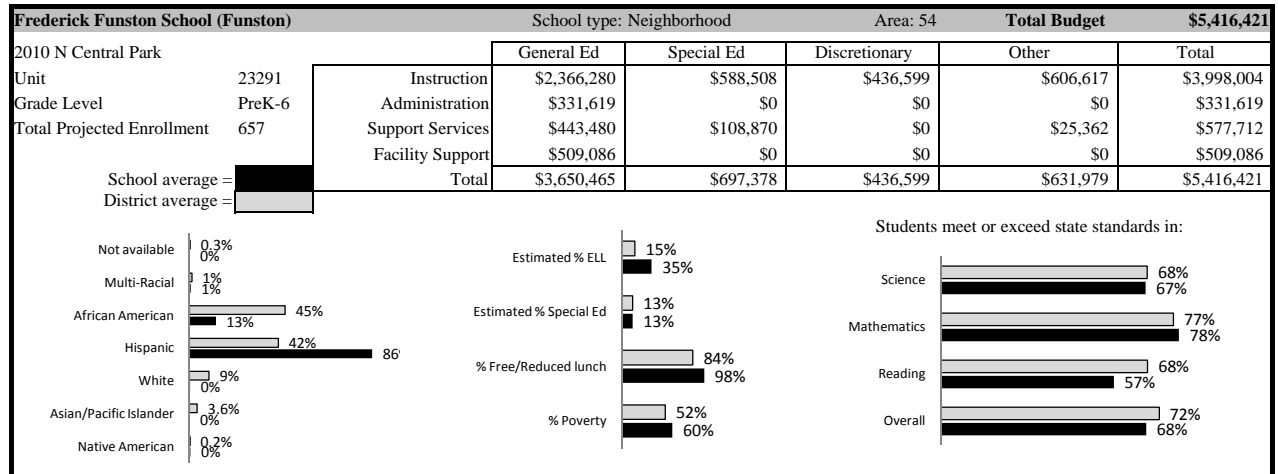
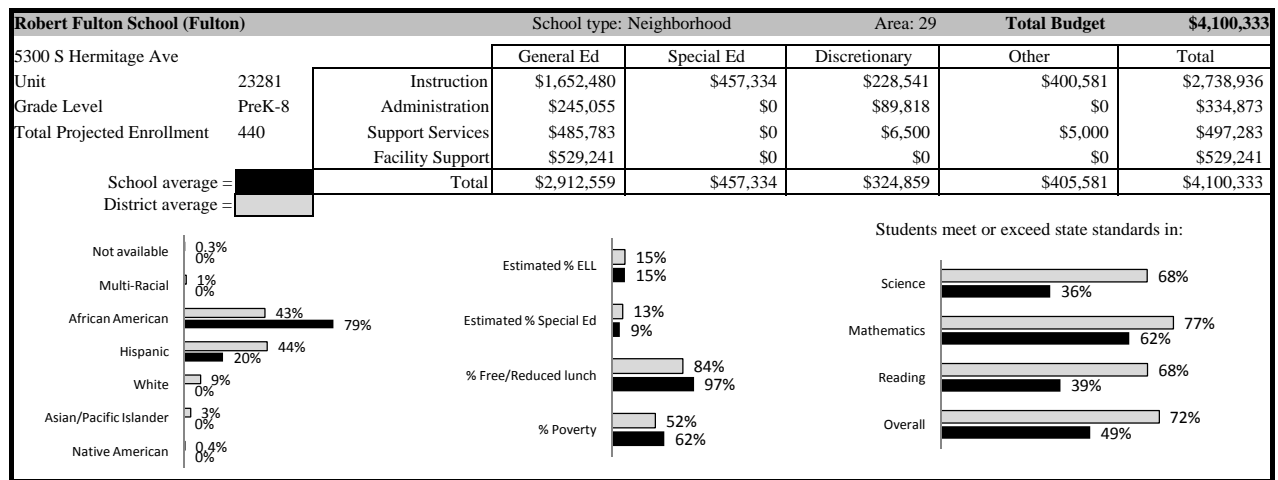


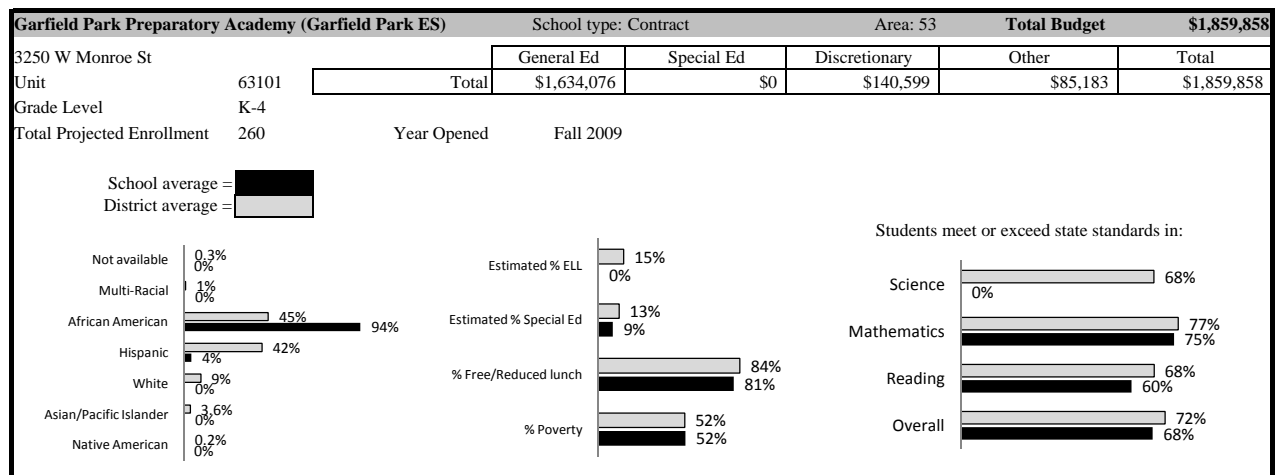
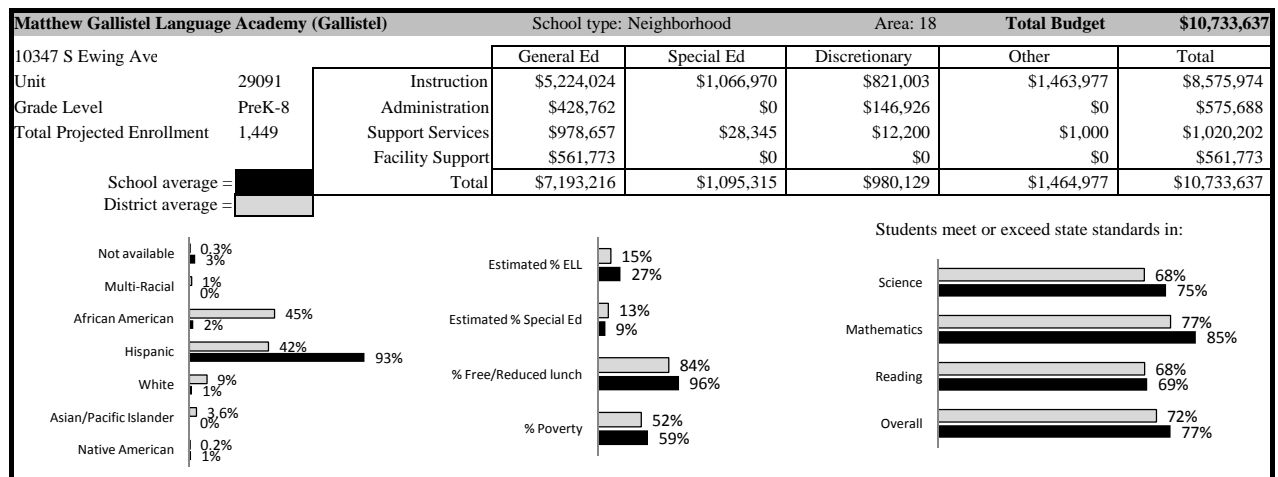
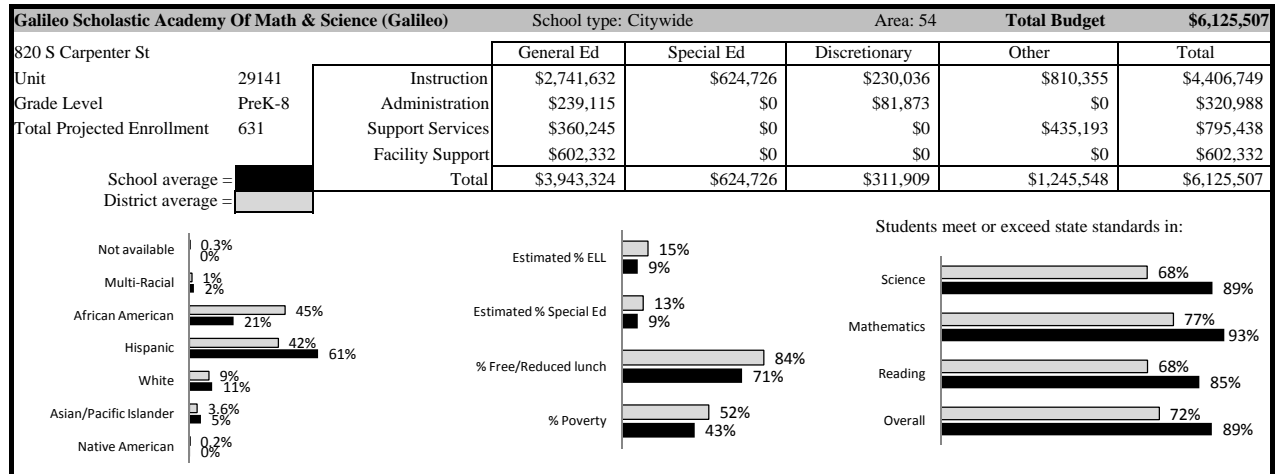
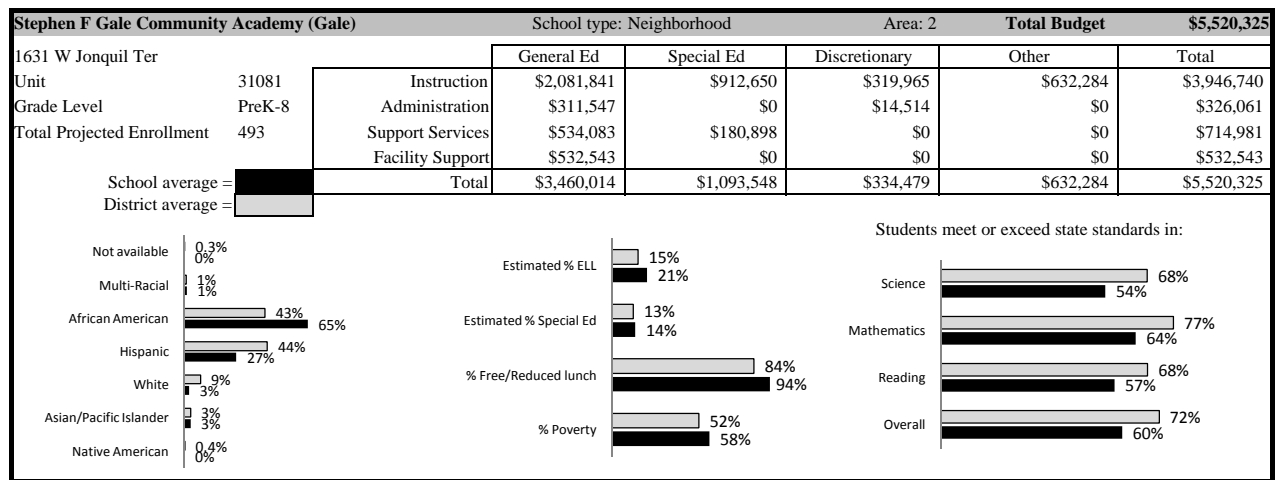
Franklin Fine Arts Center (Franklin)			School type: Citywide		Area: 6	Total Budget	\$3,899,577
225 W Evergreen Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	29081	Instruction	\$1,881,634	\$395,701	\$93,240	\$539,525	\$2,910,100
Grade Level	K-8	Administration	\$235,421	\$0	\$0	\$0	\$235,421
Total Projected Enrollment	369	Support Services	\$185,463	\$17,745	\$0	\$248,817	\$452,025
		Facility Support	\$302,031	\$0	\$0	\$0	\$302,031
School average =			Total	\$2,604,549	\$413,446	\$93,240	\$788,342
District average =							\$3,899,577
Students meet or exceed state standards in:							
Not available	0.3%	Estimated % ELL	15%	Science	68%	92%	
Multi-Racial	1%		5%	Mathematics	77%	94%	
African American	43%	Estimated % Special Ed	13%	Reading	68%	91%	
Hispanic	44%		13%	Overall	72%	93%	
White	9%	% Free/Reduced lunch	84%				
Asian/Pacific Islander	3%		35%				
Native American	0.4%	% Poverty	52%				
			21%				

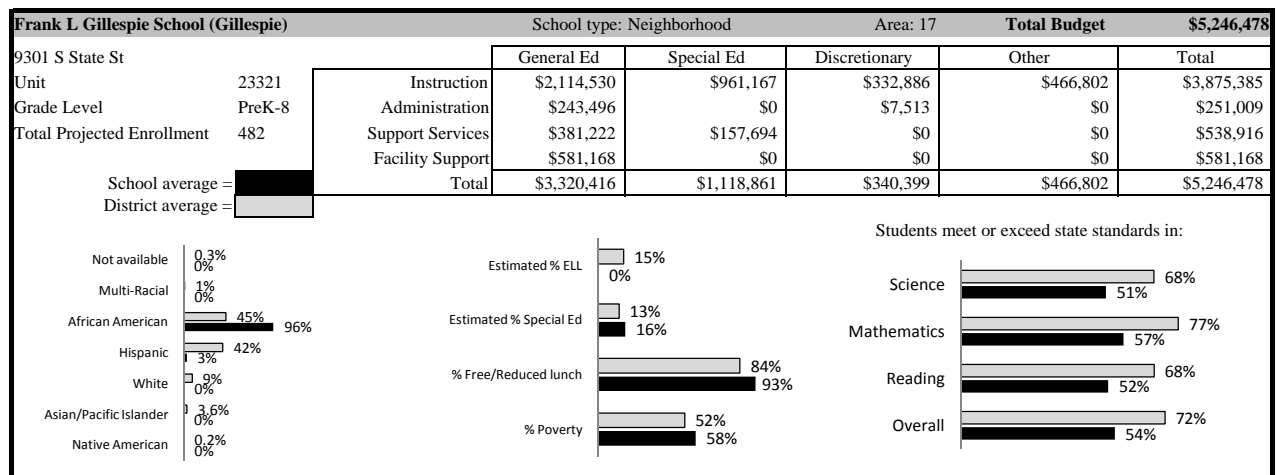
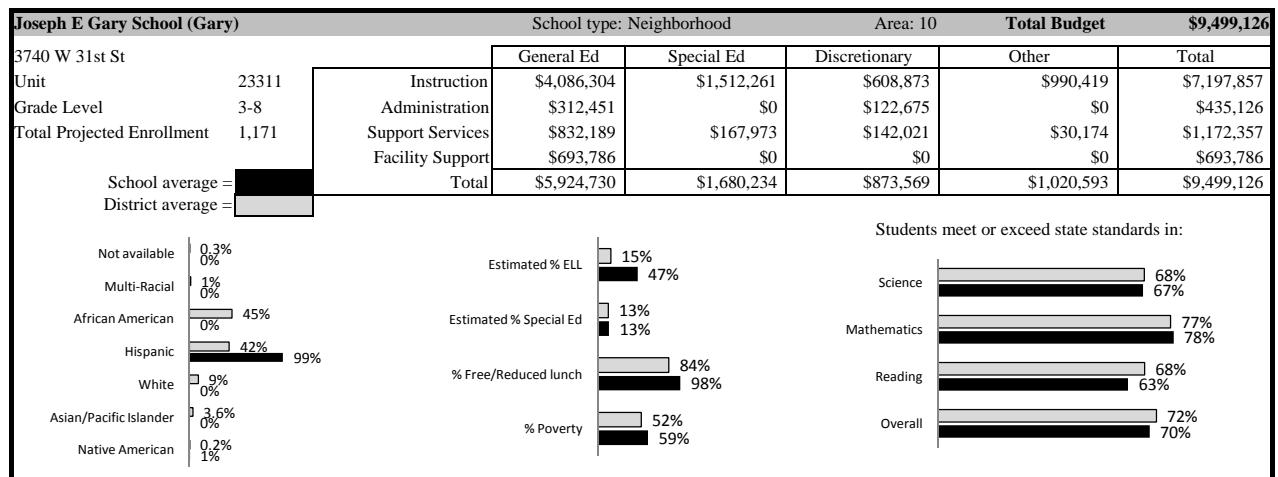
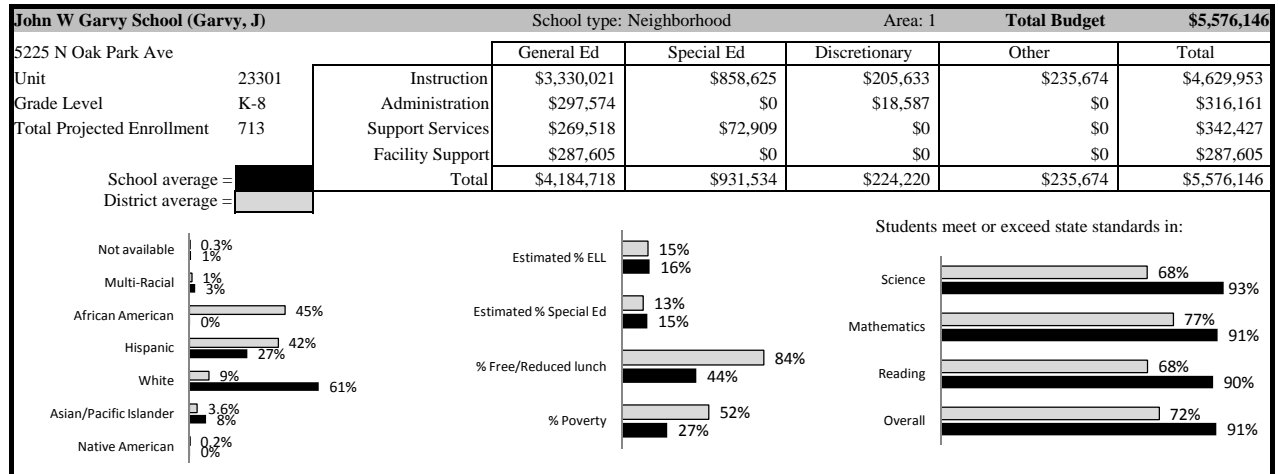
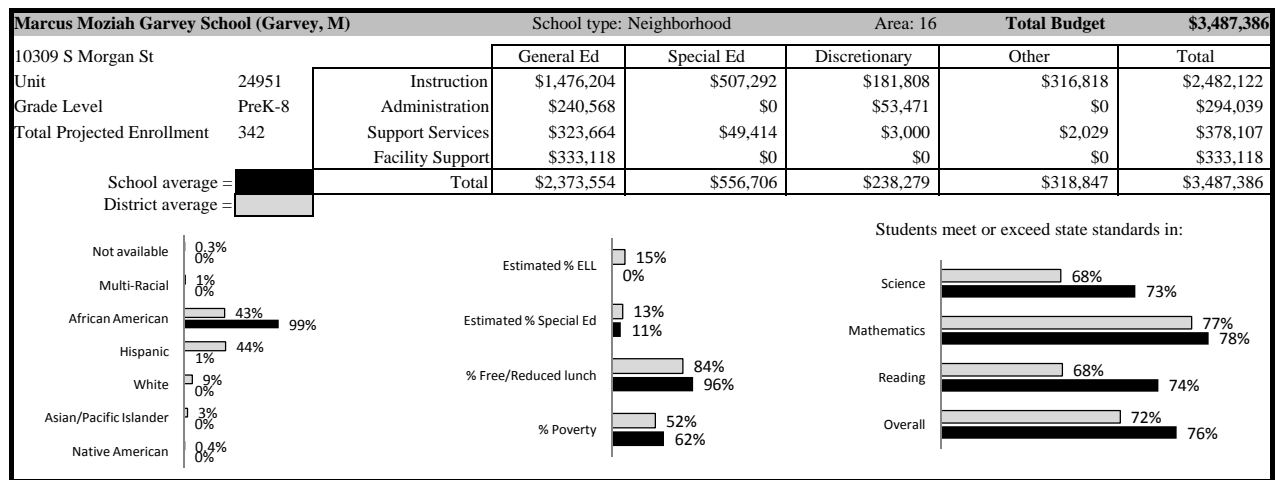
Frazier International Magnet Elementary School (Frazier Inte			School type: Performance		Area: 7	Total Budget	\$2,601,840
4027 W Grenshaw St			General Ed	Special Ed	Discretionary	Other	Total
Unit	29411	Instruction	\$1,095,313	\$515,152	\$140,665	\$445,706	\$2,196,836
Grade Level	K-6	Administration	\$64,326	\$0	\$13,995	\$0	\$78,321
Total Projected Enrollment	218	Support Services	\$0	\$46,090	\$0	\$249,124	\$295,214
		Facility Support	\$31,469	\$0	\$0	\$0	\$31,469
School average =			Total	\$1,191,108	\$561,242	\$154,660	\$694,830
District average =							\$2,601,840
Students meet or exceed state standards in:							
Not available	0.3%	Estimated % ELL	15%	Science	68%	98%	
Multi-Racial	1%		0%	Mathematics	77%	95%	
African American	45%	Estimated % Special Ed	13%	Reading	68%	87%	
Hispanic	42%		13%	Overall	72%	92%	
White	9%	% Free/Reduced lunch	84%				
Asian/Pacific Islander	3.6%		97%				
Native American	0.2%	% Poverty	52%				
			60%				

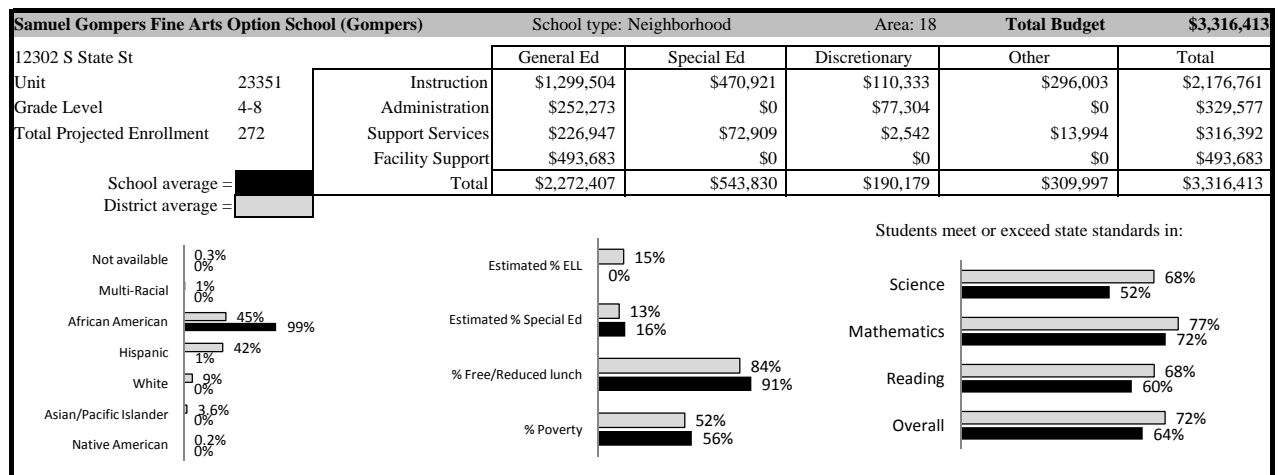
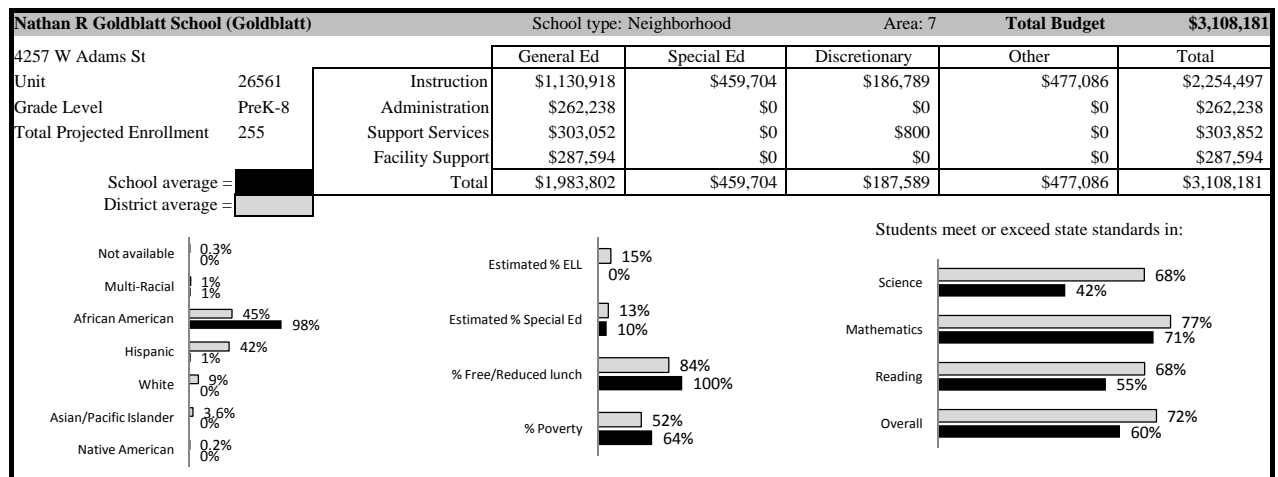
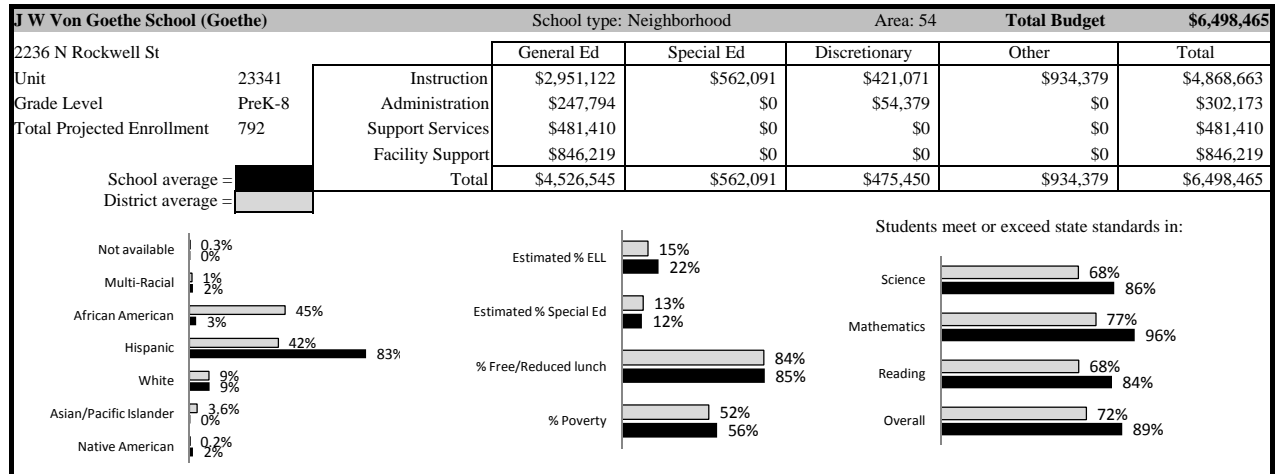
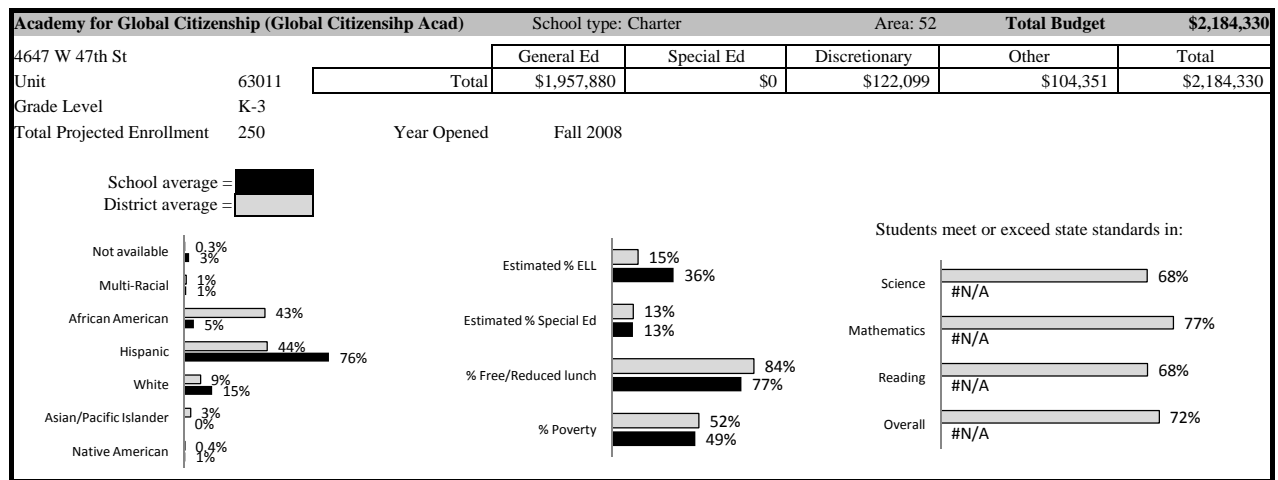
Frazier Preparatory Academy (Frazier Prep)			School type: Contract		Area: 53	Total Budget	\$3,636,924
4027 W Grenshaw St			General Ed	Special Ed	Discretionary	Other	Total
Unit	26901	Total	\$3,075,578	\$44,564	\$310,059	\$206,723	\$3,636,924
Grade Level	K-8						
Total Projected Enrollment	450	Year Opened	Fall 2007				
School average =							
District average =							
Students meet or exceed state standards in:							
Not available	0.3%	Estimated % ELL	15%	Science	68%	77%	
Multi-Racial	1%		0%	Mathematics	77%	78%	
African American	45%	Estimated % Special Ed	13%	Reading	68%	60%	
Hispanic	42%		9%	Overall	72%	70%	
White	9%	% Free/Reduced lunch	84%				
Asian/Pacific Islander	3.6%		96%				
Native American	0.2%	% Poverty	52%				
			60%				

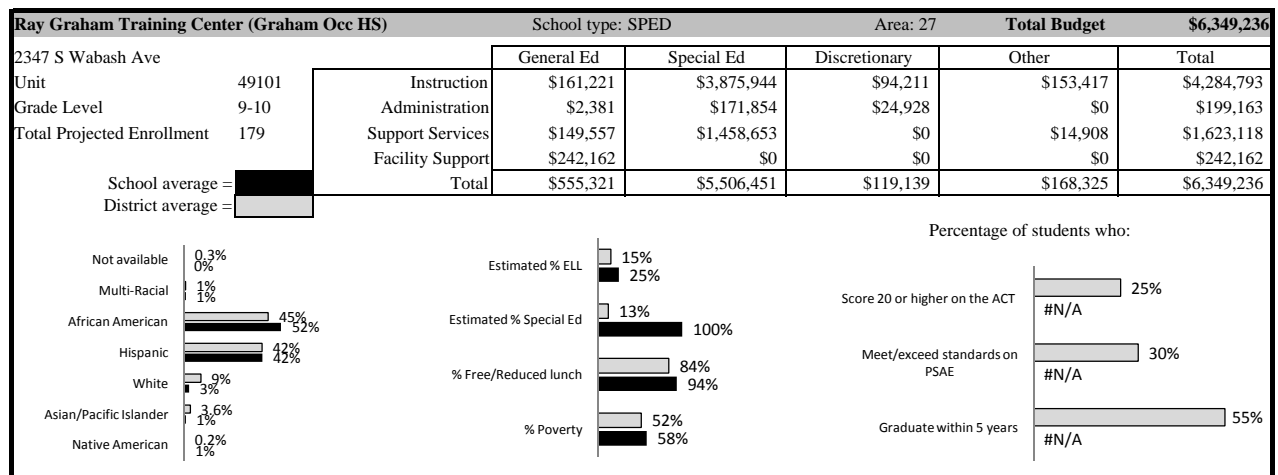
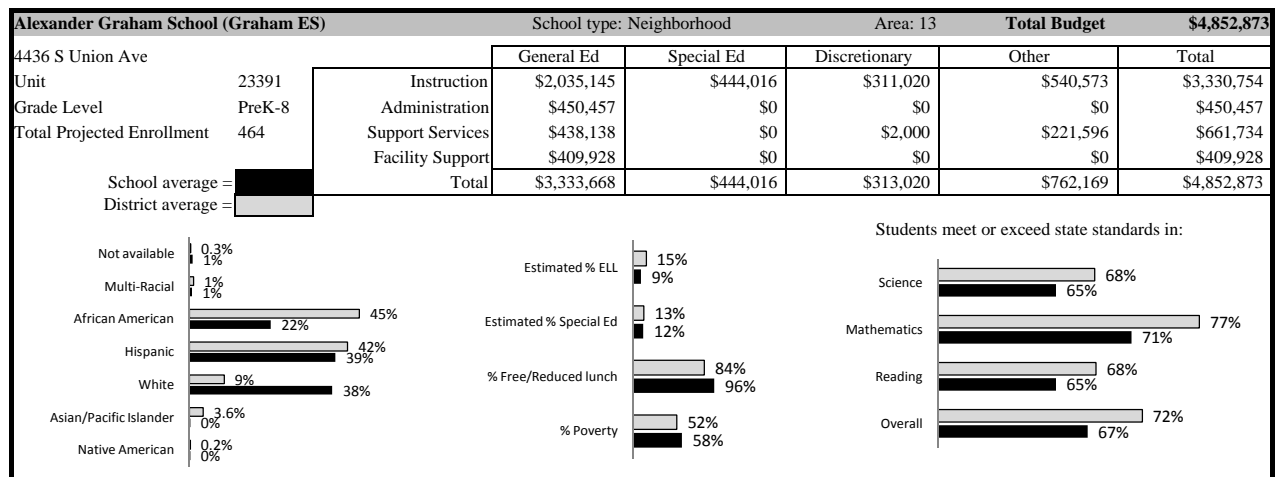
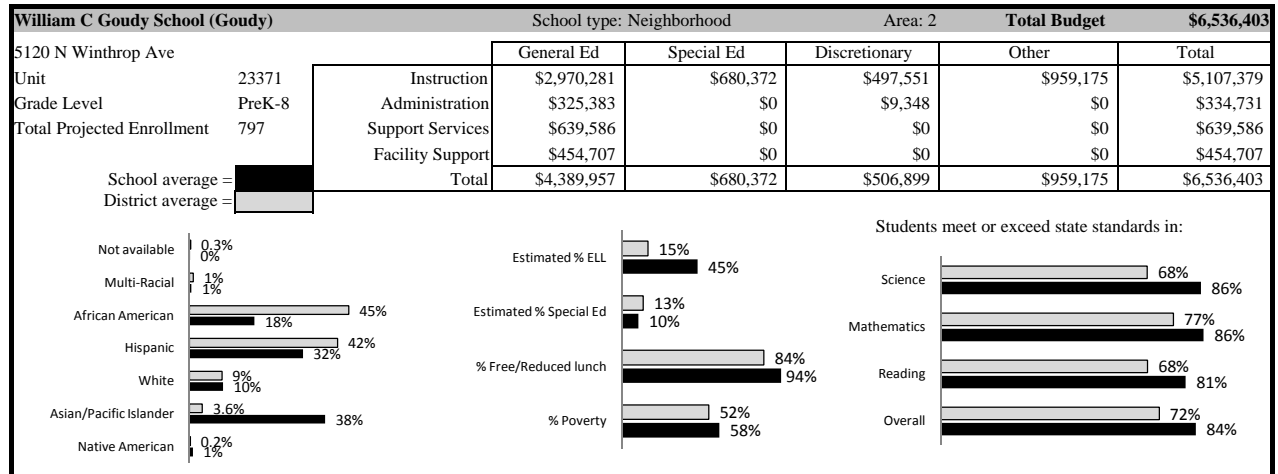
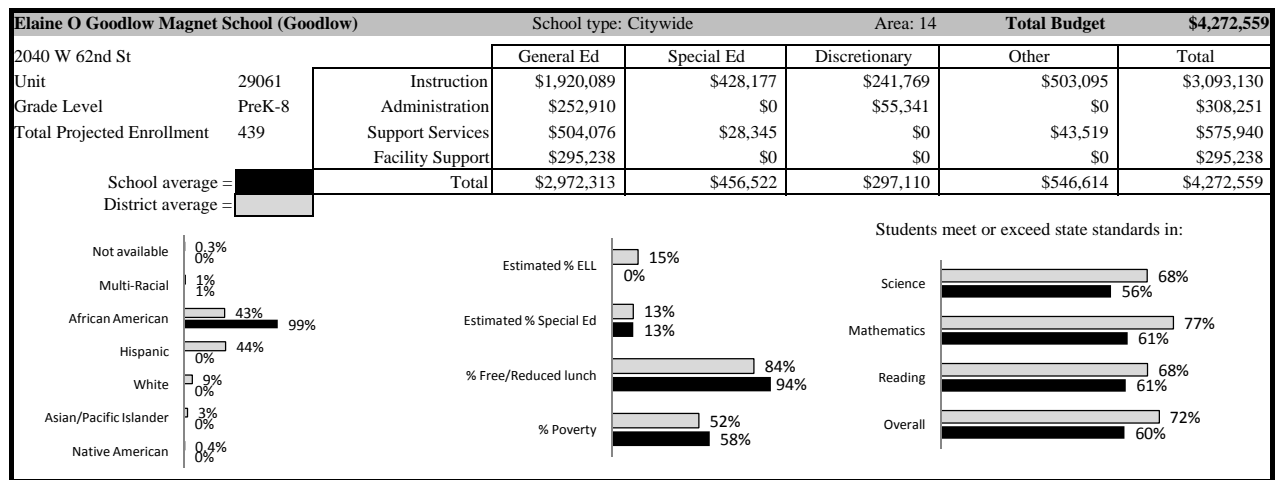
Melville W Fuller (Fuller)			School type: Neighborhood		Area: 13	Total Budget	\$2,644,612
4214 S Saint Lawrence Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	23271	Instruction	\$997,568	\$326,555	\$76,510	\$427,366	\$1,827,999
Grade Level	PreK-8	Administration	\$233,631	\$0	\$8,500	\$0	\$242,131
Total Projected Enrollment	207	Support Services	\$272,335	\$0	\$50,040	\$0	\$322,375
		Facility Support	\$252,107	\$0	\$0	\$0	\$252,107
School average =			Total	\$1,755,641	\$326,555	\$135,050	\$427,366
District average =							\$2,644,612
Students meet or exceed state standards in:							
Not available	0.3%	Estimated % ELL	15%	Science	68%	27%	
Multi-Racial	1%		0%	Mathematics	77%	39%	
African American	45%	Estimated % Special Ed	13%	Reading	68%	36%	
Hispanic	42%		9%	Overall	72%	36%	
White	9%	% Free/Reduced lunch	84%				
Asian/Pacific Islander	3.6%		99%				
Native American	0.2%	% Poverty	52%				
			57%				

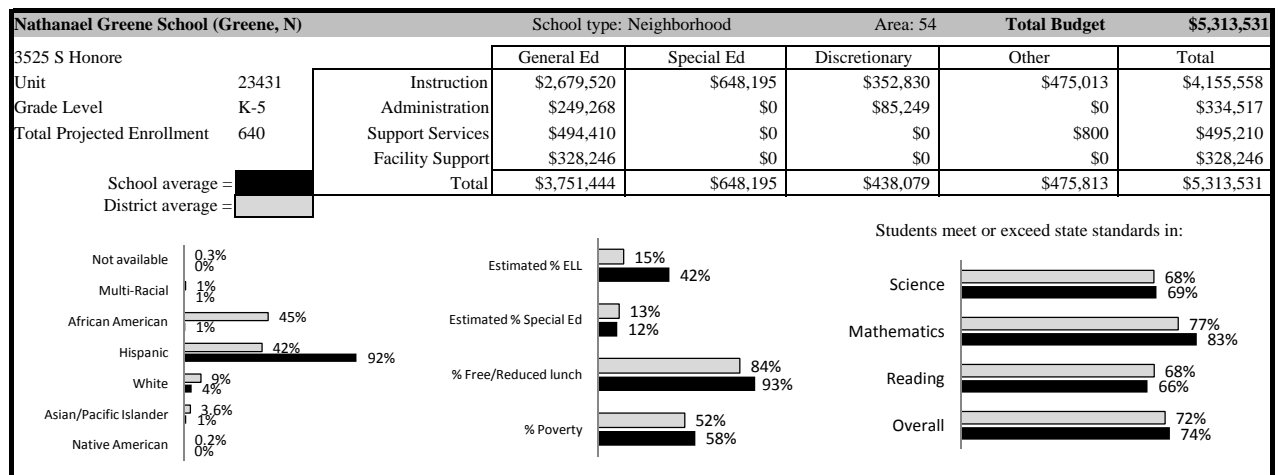
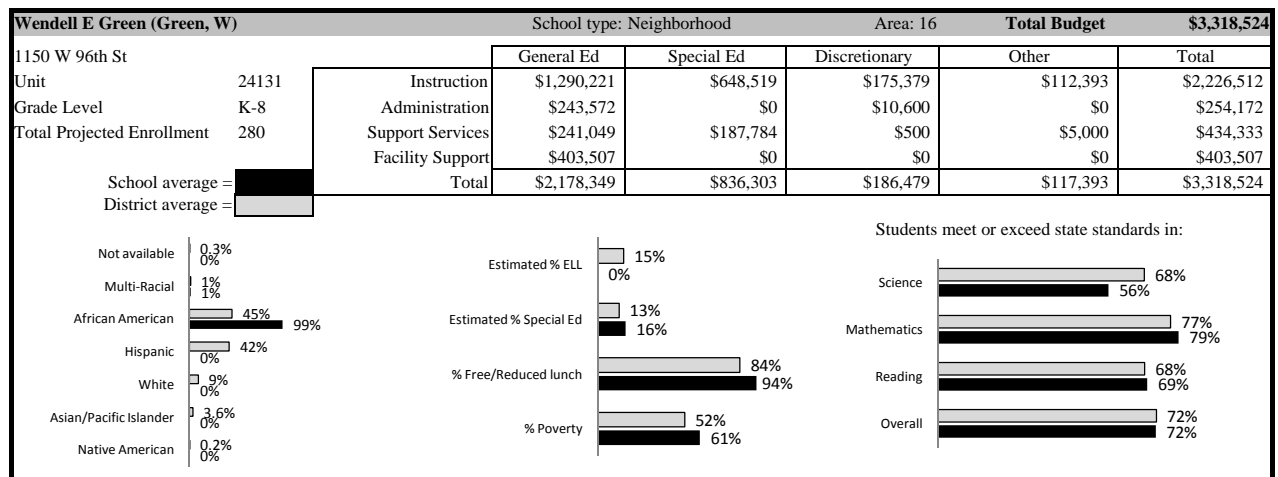
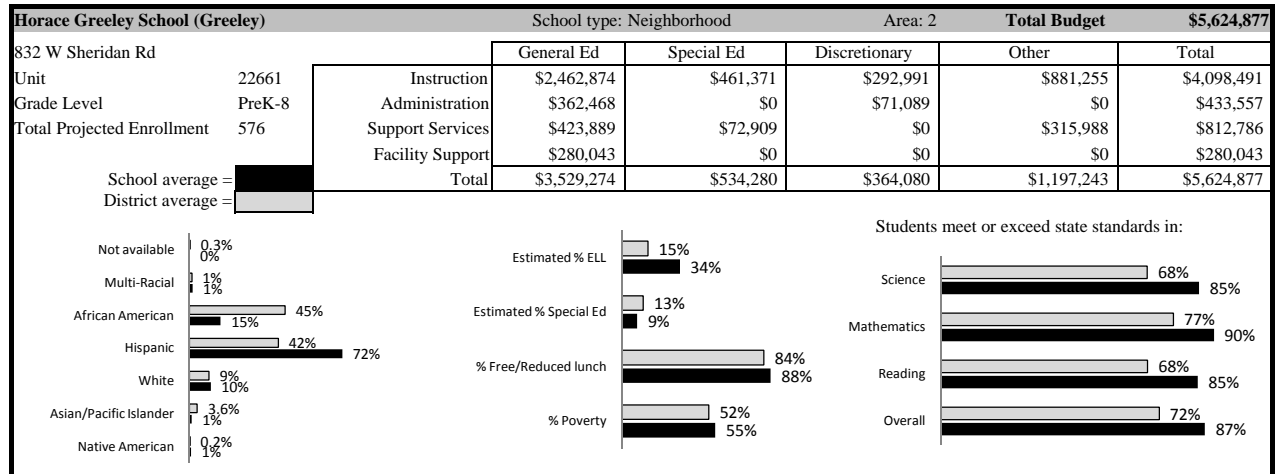
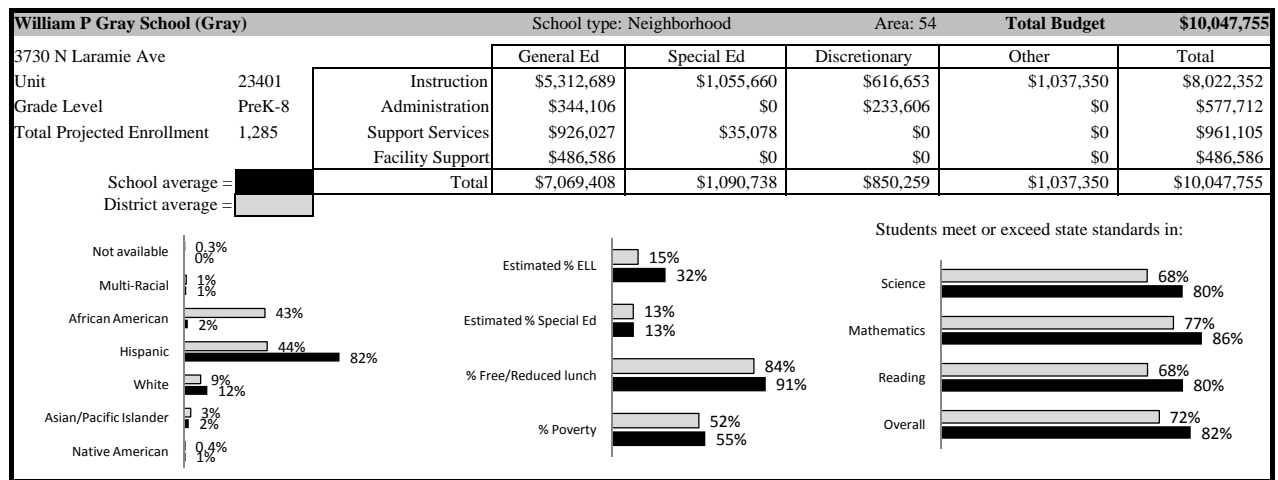




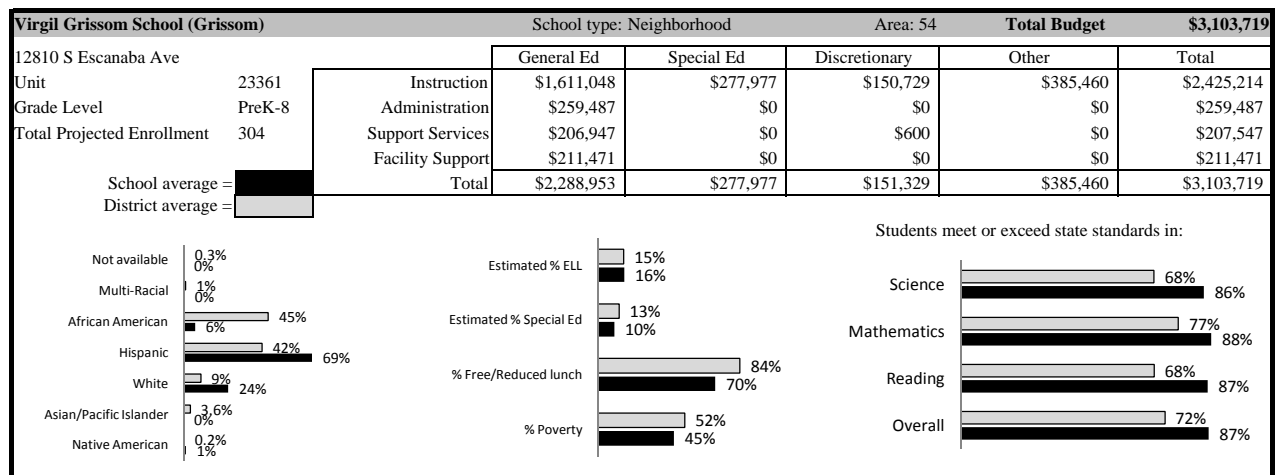
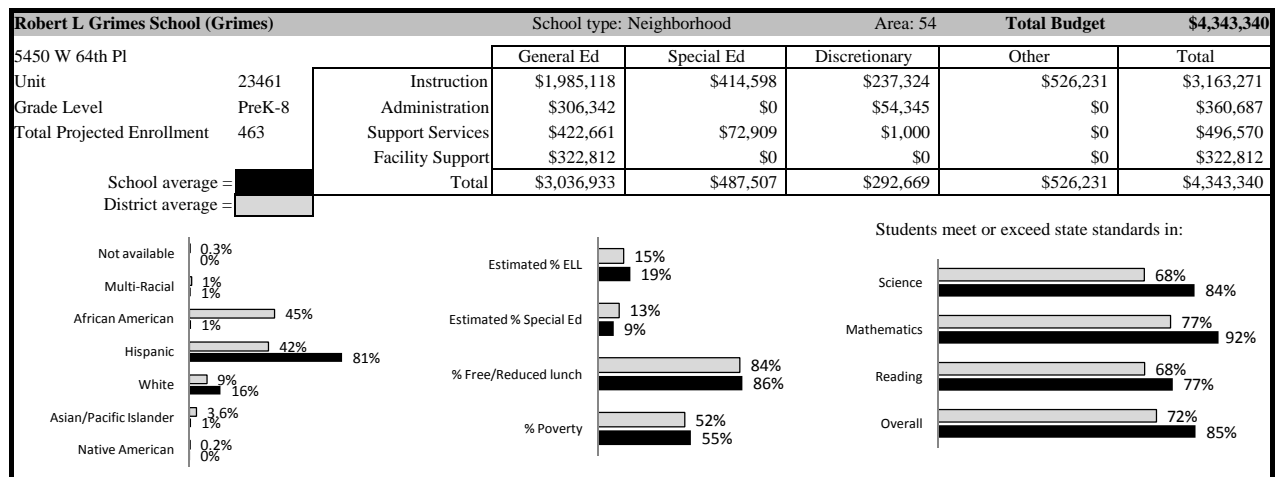
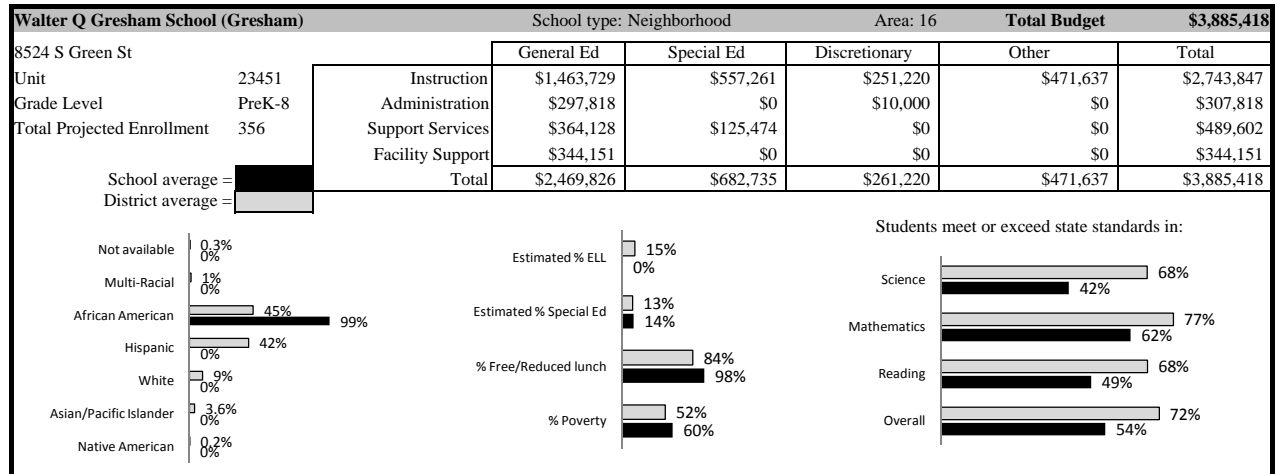
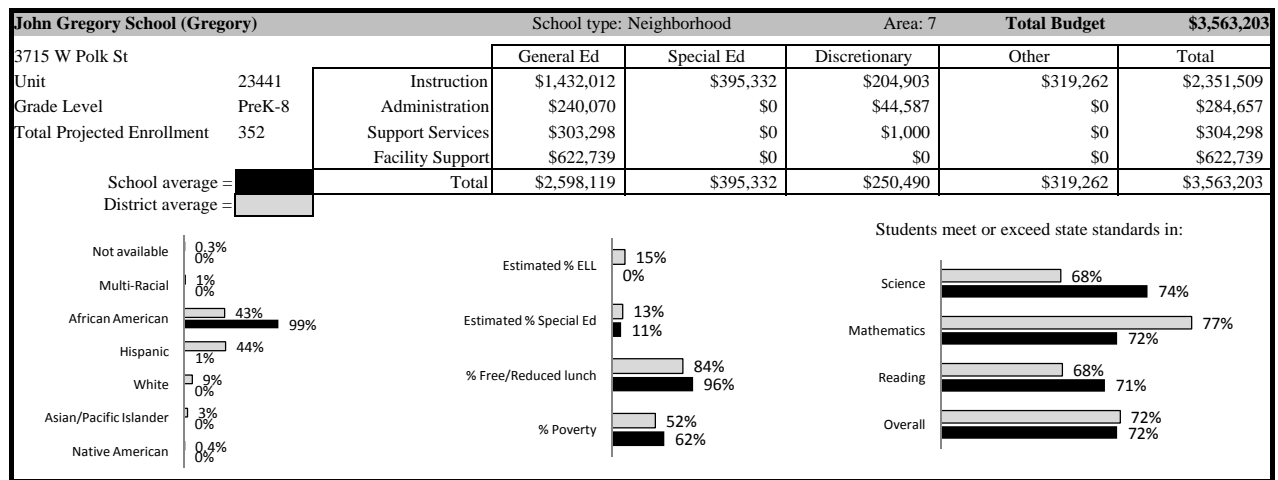


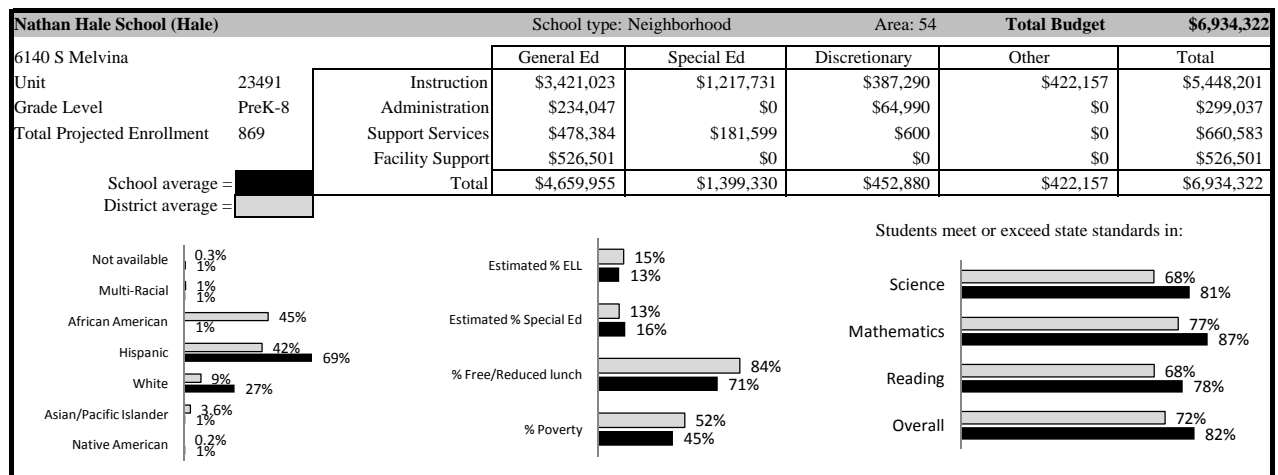
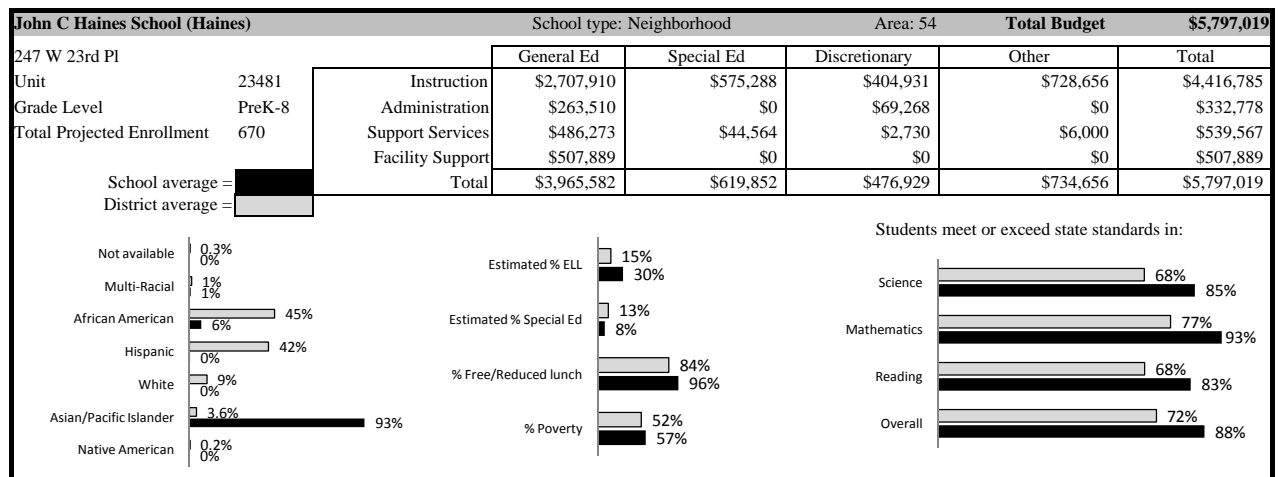
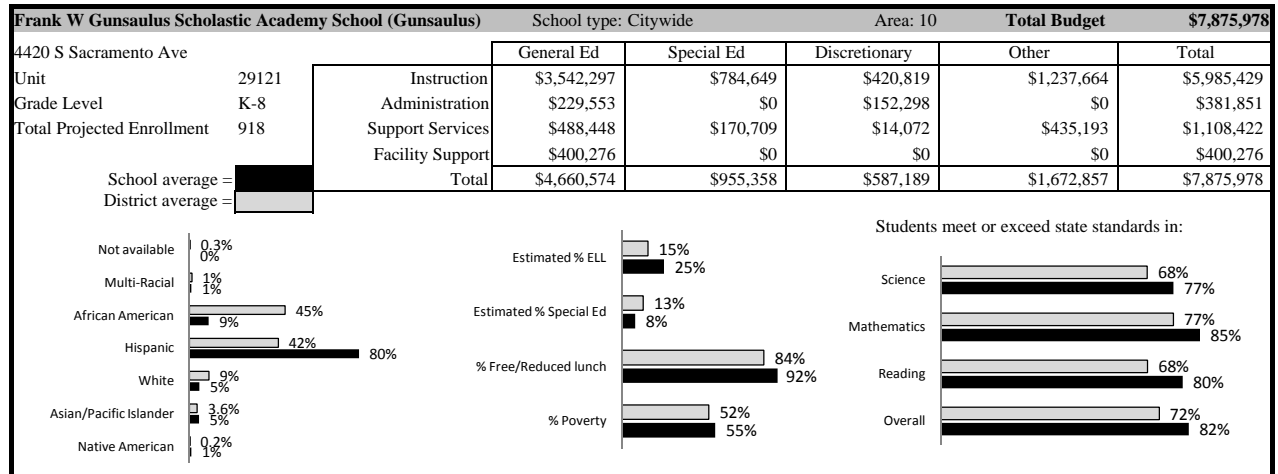
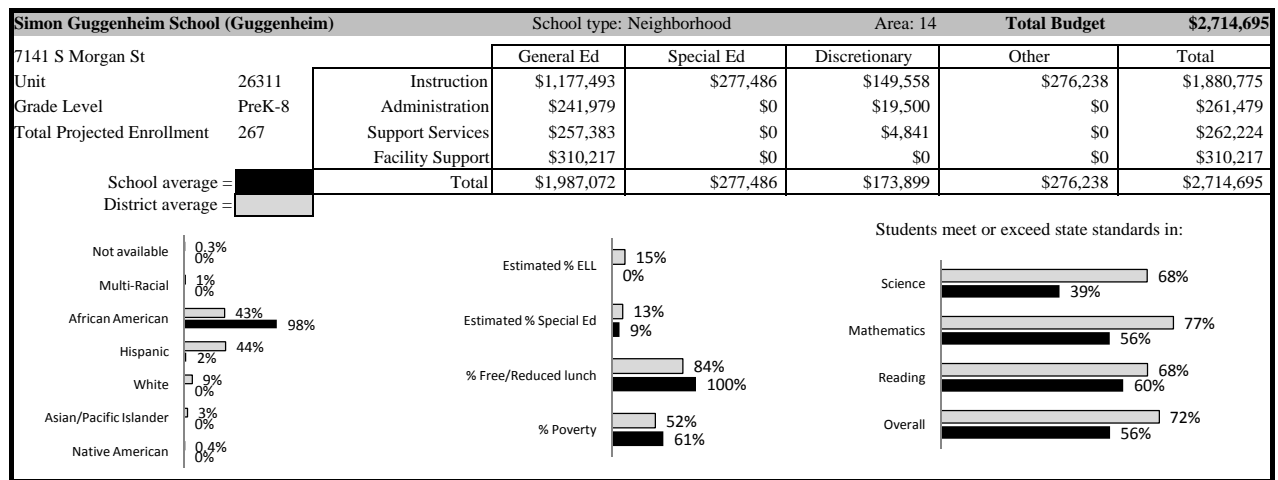


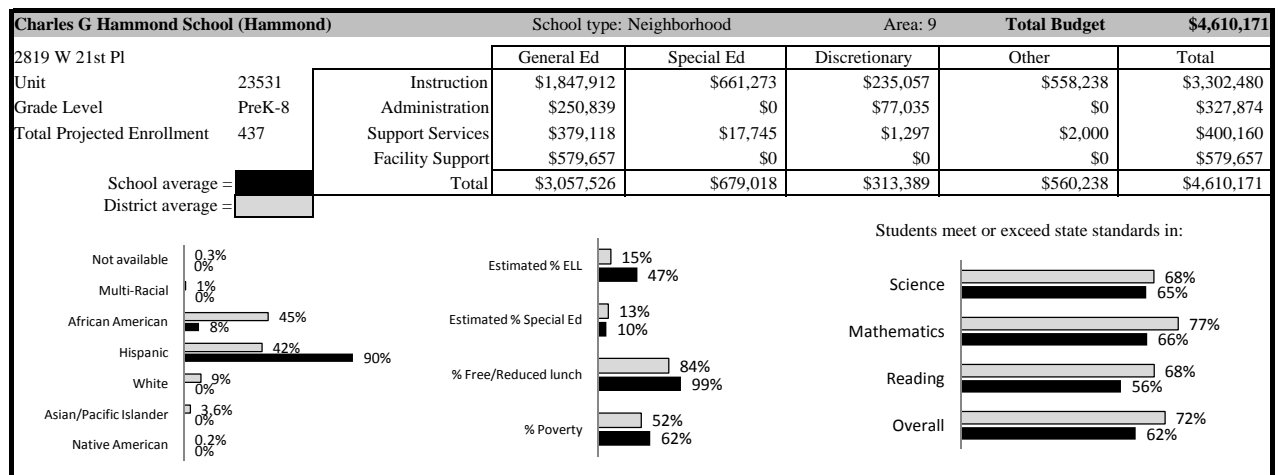
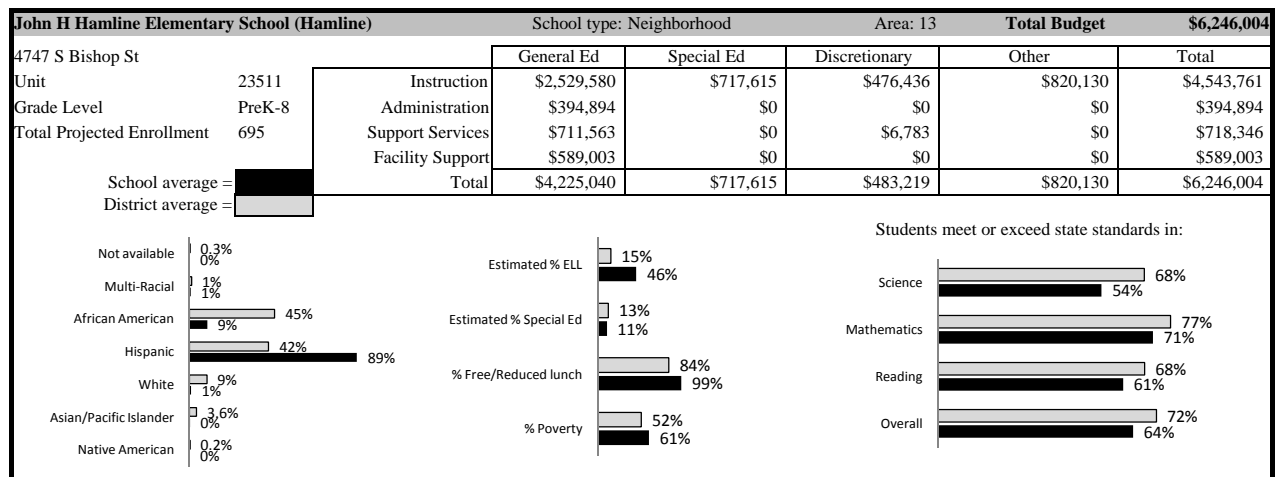
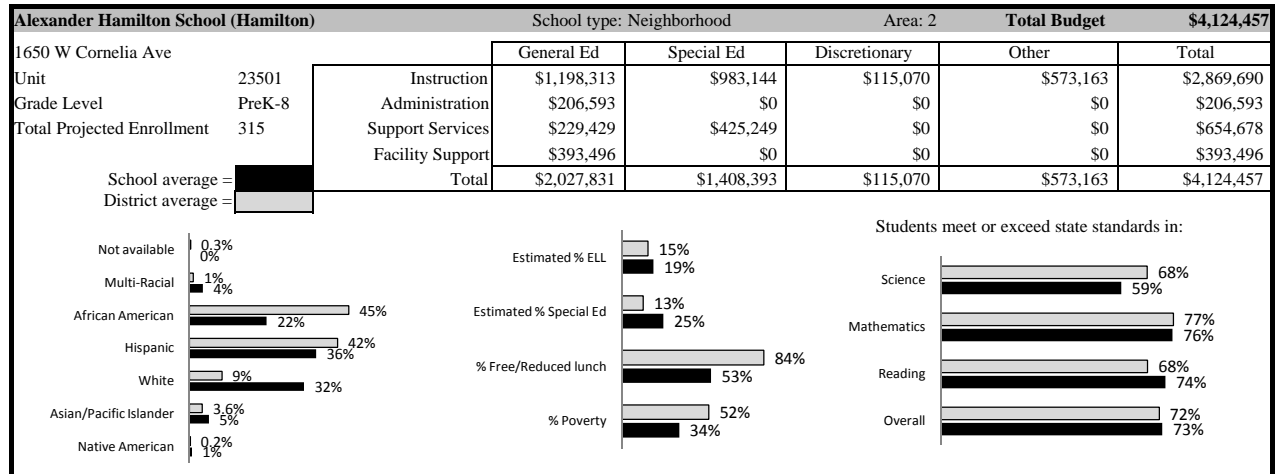
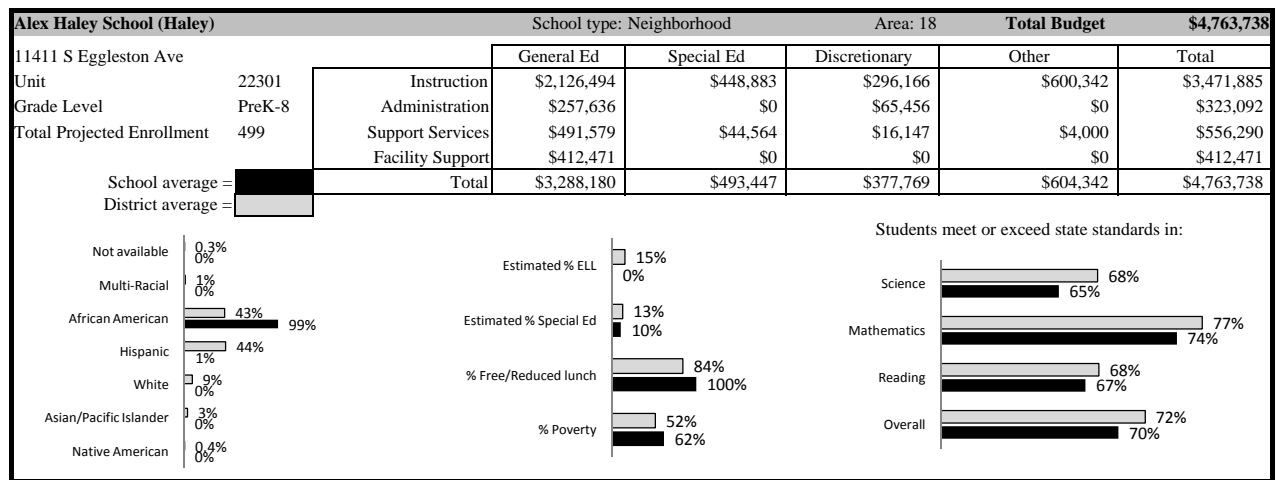


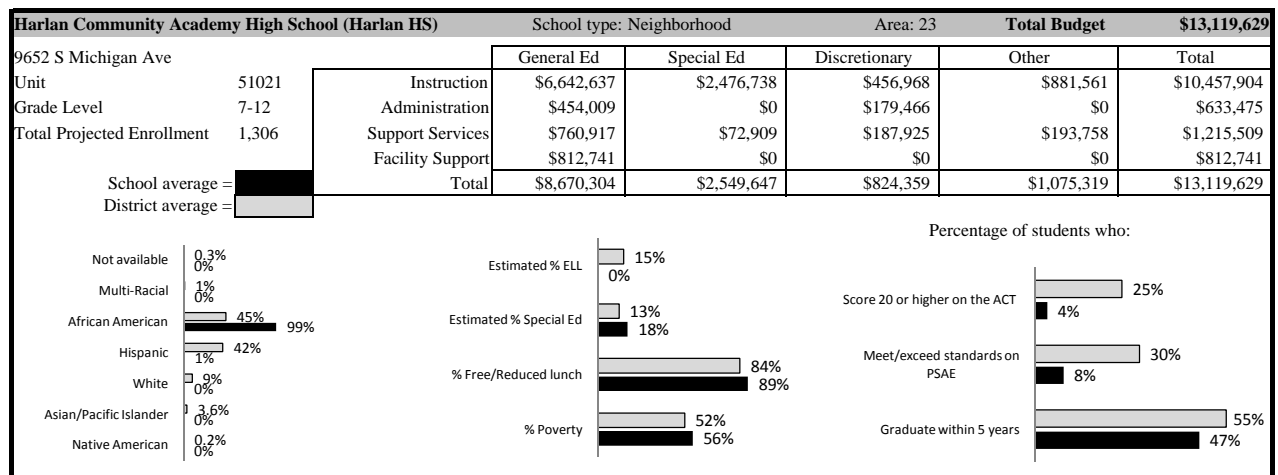
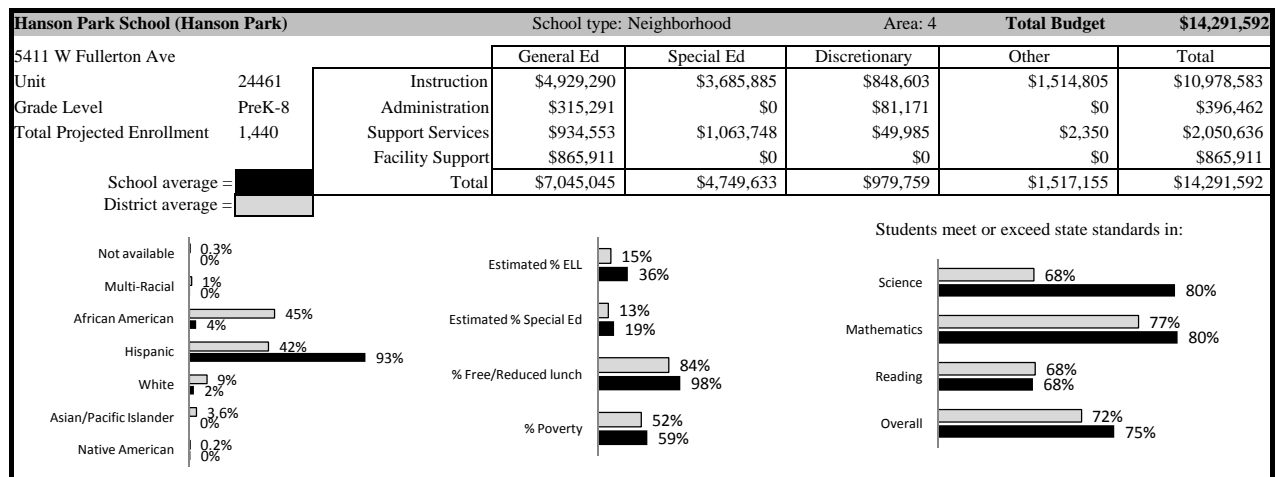
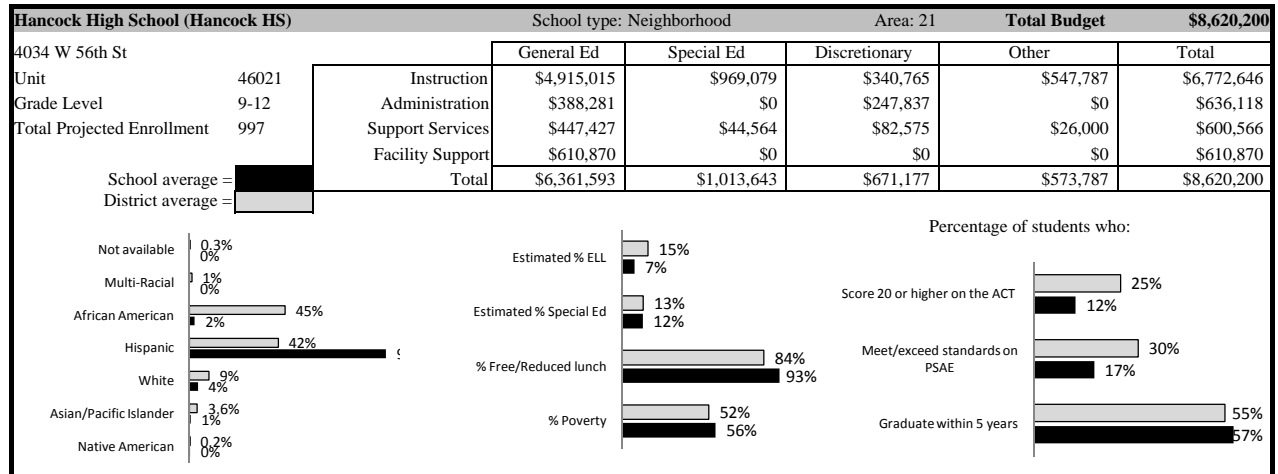
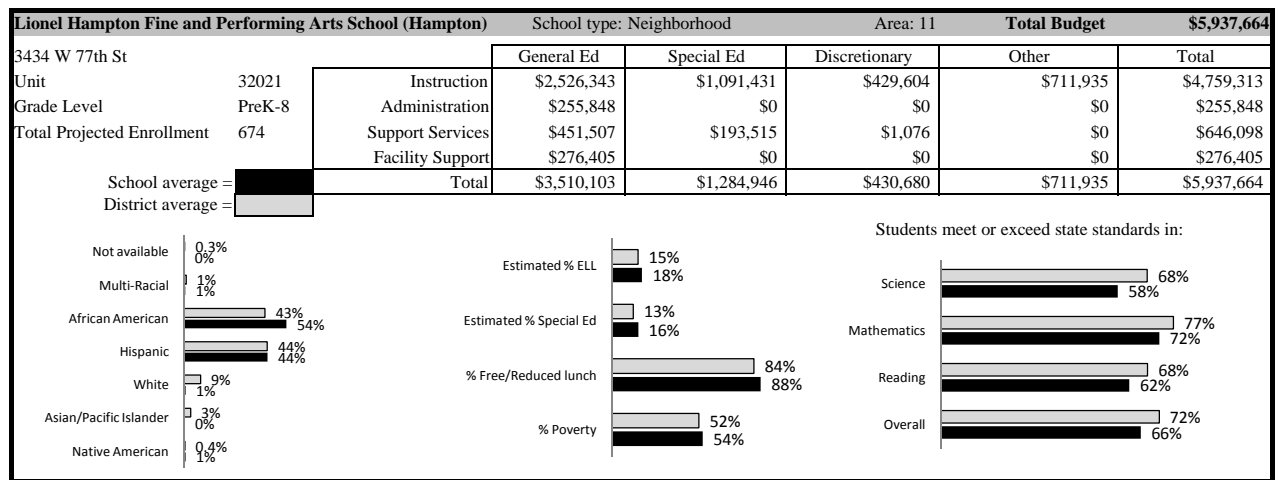


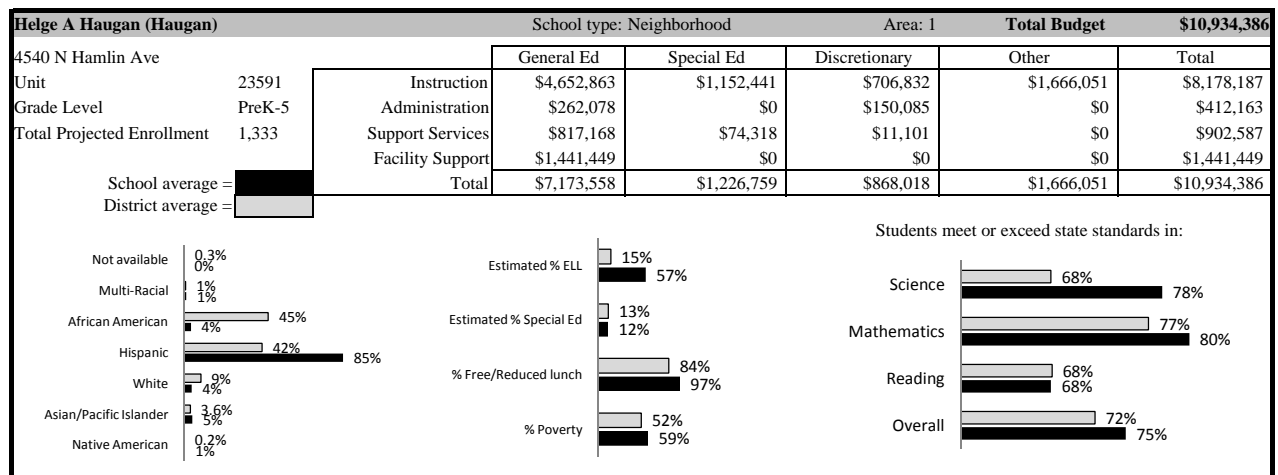
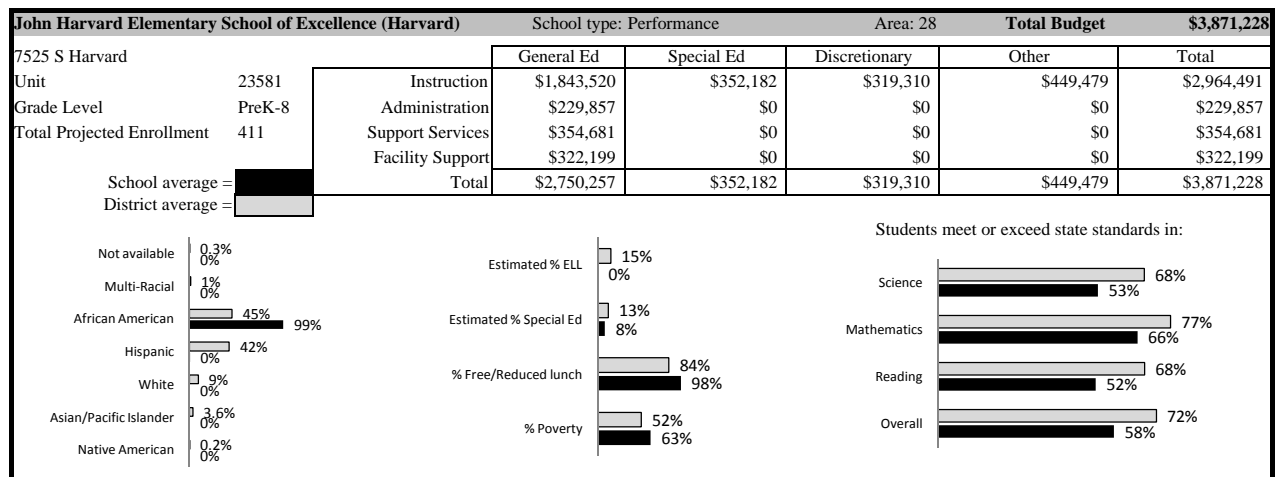
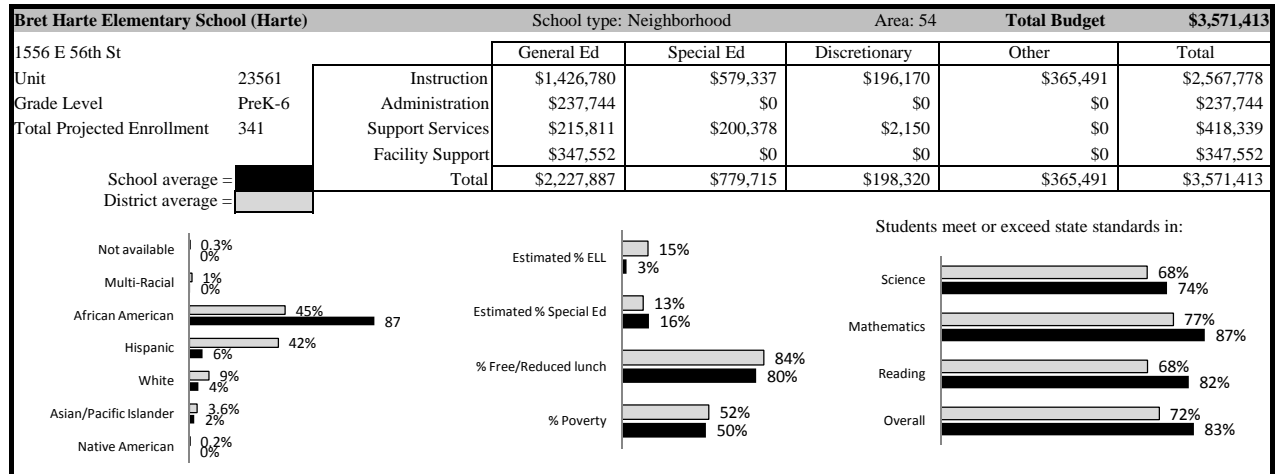
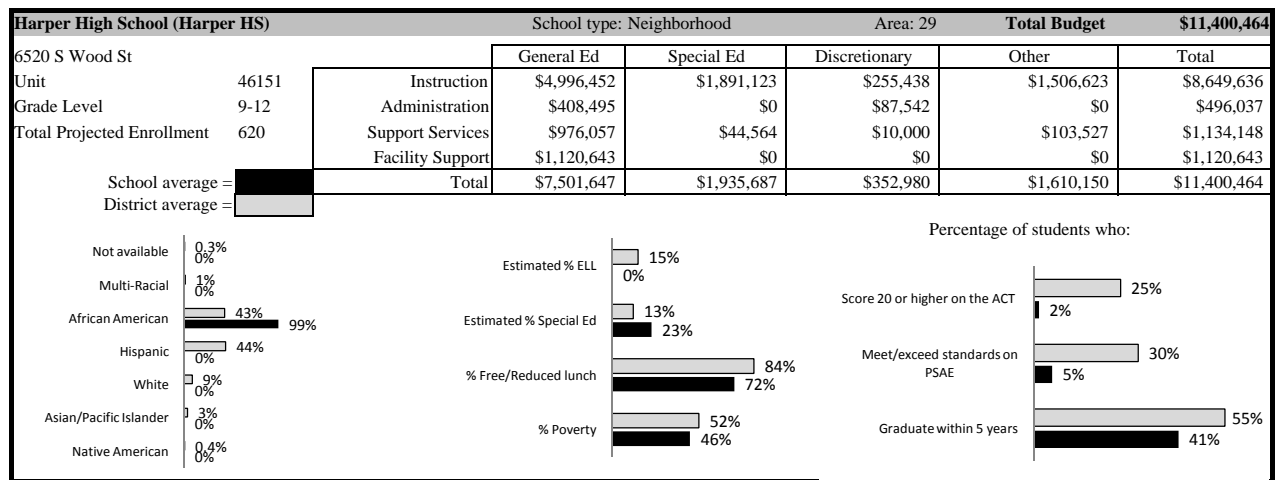












Hawthorne Scholastic Academy (Hawthorne)			School type: Citywide		Area: 6	Total Budget	\$4,912,482
3319 N Clifton Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	29131	Instruction	\$2,584,329	\$443,995	\$63,640	\$573,920	\$3,665,884
Grade Level	K-8	Administration	\$249,041	\$0	\$0	\$0	\$249,041
Total Projected Enrollment	573	Support Services	\$238,328	\$28,345	\$0	\$435,193	\$701,866
		Facility Support	\$295,691	\$0	\$0	\$0	\$295,691
School average =		Total	\$3,367,389	\$472,340	\$63,640	\$1,009,113	\$4,912,482
District average =							

Not available

0.3%

0%

Multi-Racial

1%

9%

African American

43%

13%

Hispanic

44%

23%

White

9%

46%

Asian/Pacific Islander

3%

7%

Native American

0.4%

3%

Estimated % ELL

15%

0%

Estimated % Special Ed

13%

10%

% Free/Reduced lunch

84%

16%

% Poverty

52%

9%

Students meet or exceed state standards in:

Science

68%

98%

Mathematics

77%

99%

Reading

68%

97%

Overall

72%

98%

John Hay Community Academy School (Hay)			School type: Neighborhood		Area: 3	Total Budget	\$4,804,305
1018 N Laramie Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	31111	Instruction	\$2,150,174	\$575,515	\$328,209	\$550,888	\$3,604,786
Grade Level	PreK-8	Administration	\$235,425	\$0	\$30,500	\$0	\$265,925
Total Projected Enrollment	532	Support Services	\$538,367	\$0	\$62,350	\$0	\$600,717
		Facility Support	\$332,877	\$0	\$0	\$0	\$332,877
		Total	\$3,256,843	\$575,515	\$421,059	\$550,888	\$4,804,305
School average =							
District average =							

Not available

0.3%

0%

Multi-Racial

1%

1%

African American

45%

45%

Hispanic

6%

42%

White

9%

1%

Asian/Pacific Islander

3.6%

0%

Native American

0.2%

0%

Estimated % ELL

15%

2%

Estimated % Special Ed

13%

11%

% Free/Reduced lunch

84%

97%

% Poverty

52%

59%

Students meet or exceed state standards in:

Science

68%

59%

Mathematics

77%

63%

Reading

68%

56%

Overall

72%

59%

Stephen K Hayt School (Hayt)			School type: Neighborhood		Area: 2	Total Budget	\$7,551,195
1518 W Granville Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	23621	Instruction	\$3,789,143	\$708,277	\$525,670	\$1,134,295	\$6,157,385
Grade Level	PreK-8	Administration	\$261,501	\$0	\$61,925	\$0	\$323,426
Total Projected Enrollment	1,033	Support Services	\$620,356	\$124,207	\$49,175	\$0	\$793,738
		Facility Support	\$276,646	\$0	\$0	\$0	\$276,646
		Total	\$4,947,646	\$832,484	\$636,770	\$1,134,295	\$7,551,195
School average =							
District average =							

Not available		0.3%	0%
Multi-Racial		1%	1%
African American		17%	45%
Hispanic		42%	51%
White		9%	10%
Asian/Pacific Islander		3.6%	20%
Native American		0.2%	2%

Estimated % ELL	15%	36%
Estimated % Special Ed	13%	12%
% Free/Reduced lunch	84%	91%
% Poverty	52%	56%

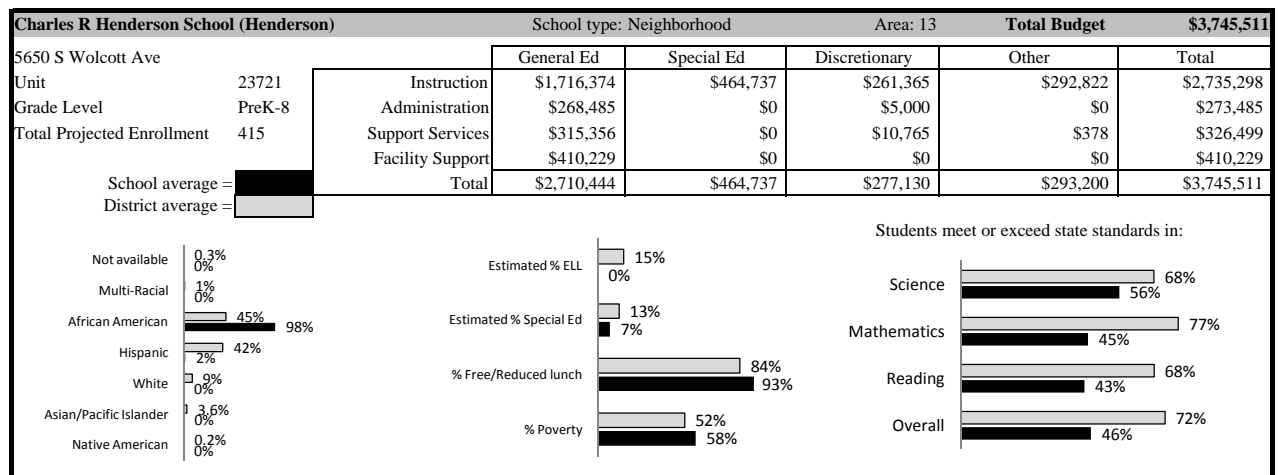
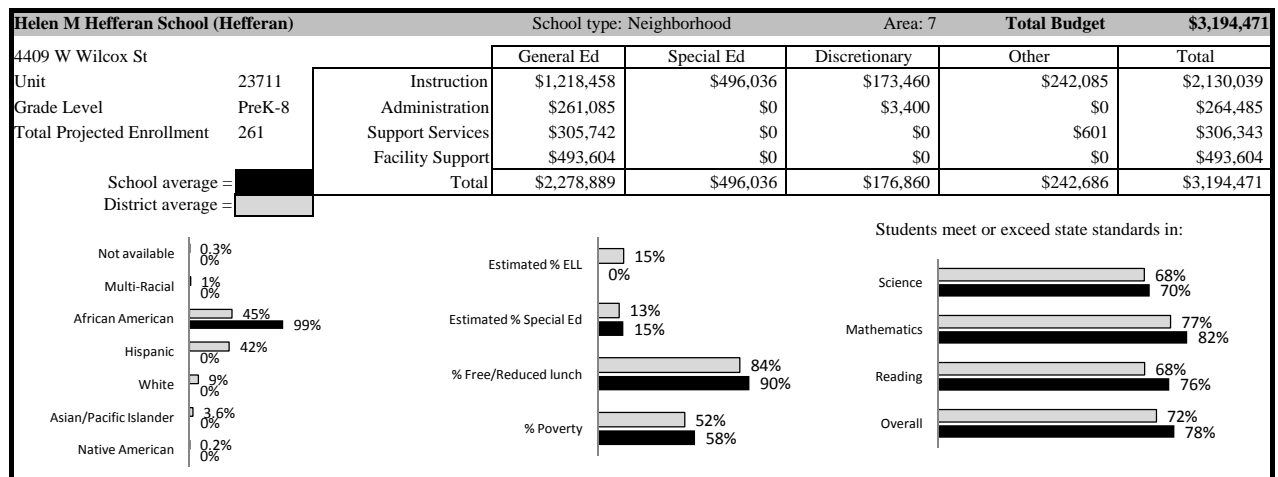
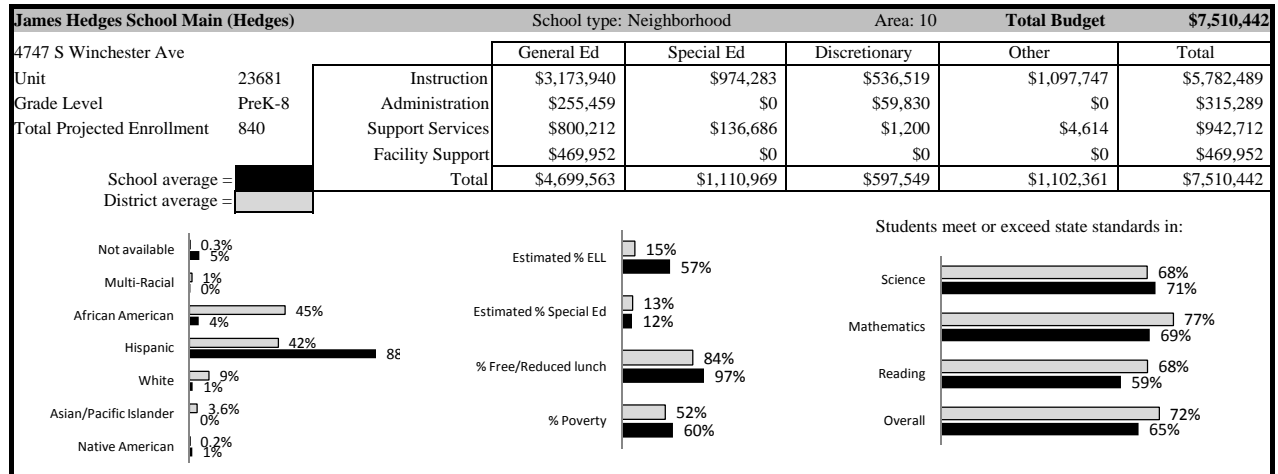
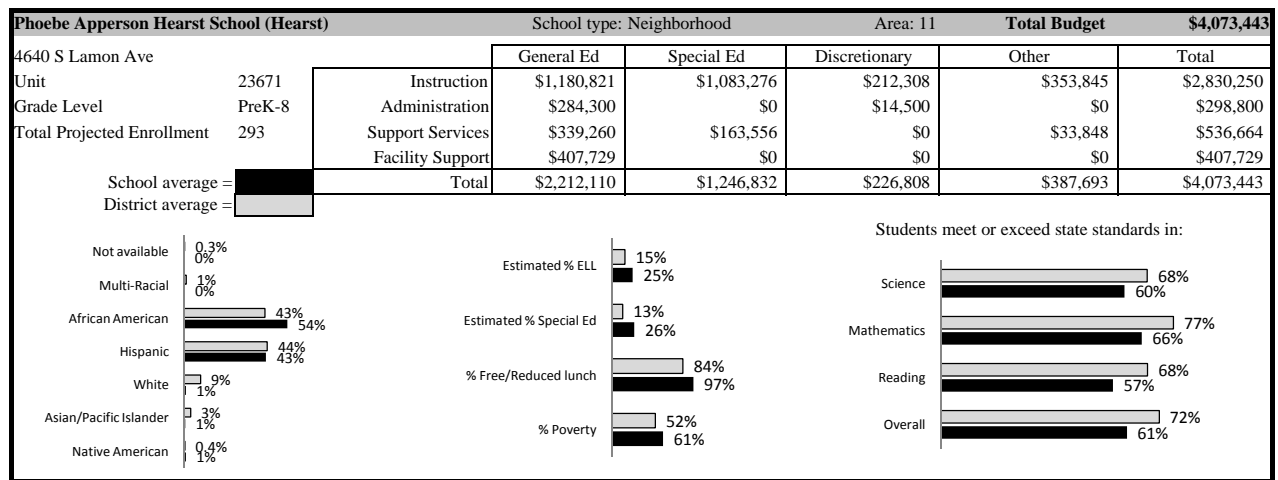
Students meet or exceed state standards in:	
Science	68% 79%
Mathematics	77% 87%
Reading	68% 81%
Overall	72% 83%

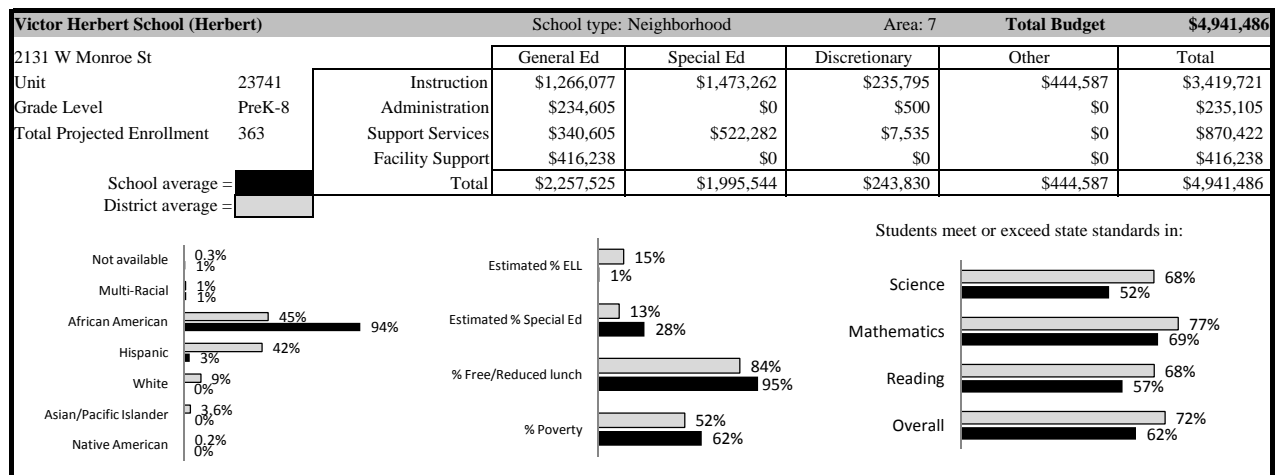
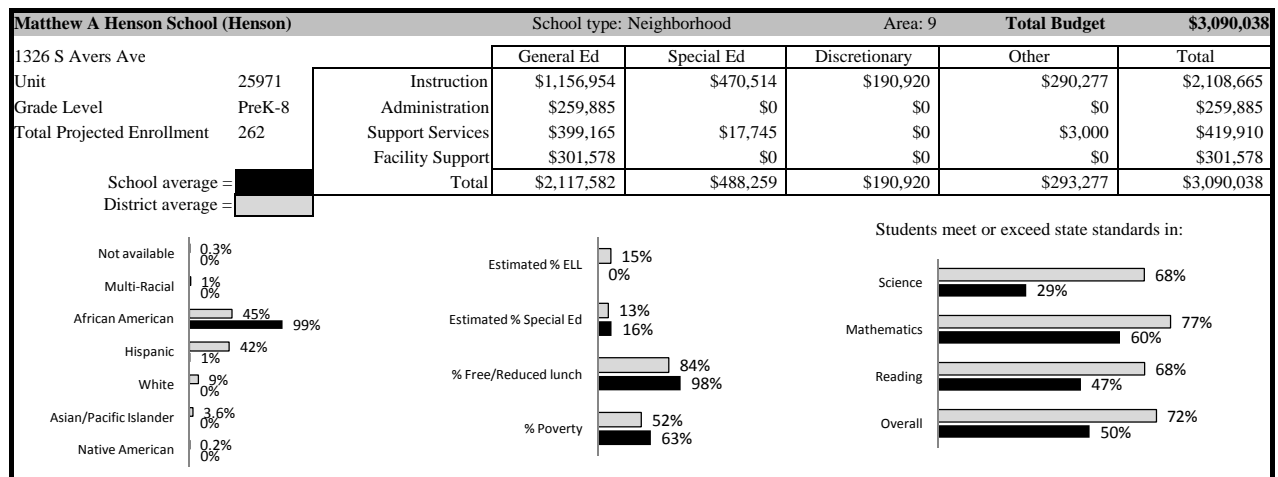
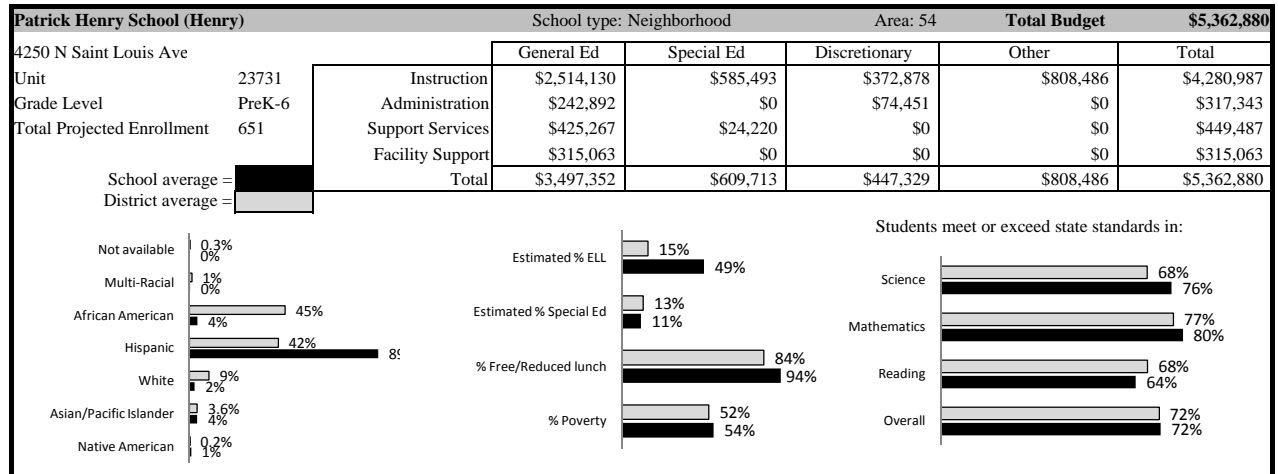
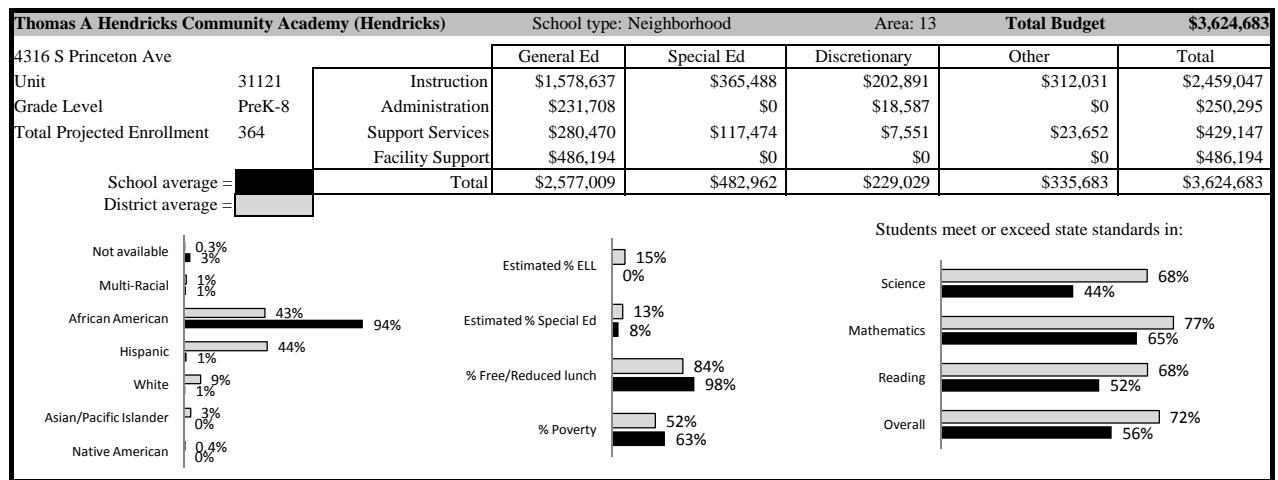
Robert Healy School (Healy)			School type: Neighborhood		Area: 54	Total Budget	\$10,350,462
3010 S Parnell Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	23651	Instruction	\$5,461,760	\$728,440	\$803,788	\$1,505,906	\$8,499,894
Grade Level	PreK-8	Administration	\$328,107	\$0	\$118,252	\$0	\$446,359
Total Projected Enrollment	1,378	Support Services	\$870,171	\$0	\$0	\$1,000	\$871,171
		Facility Support	\$533,038	\$0	\$0	\$0	\$533,038
		Total	\$7,193,076	\$728,440	\$922,040	\$1,506,906	\$10,350,462
School average =							
District average =							

Not available		0.3%	2%
Multi-Racial		1%	1%
African American		1%	45%
Hispanic		25%	42%
White		9%	13%
Asian/Pacific Islander		3.6%	58%
Native American		0.2%	0%

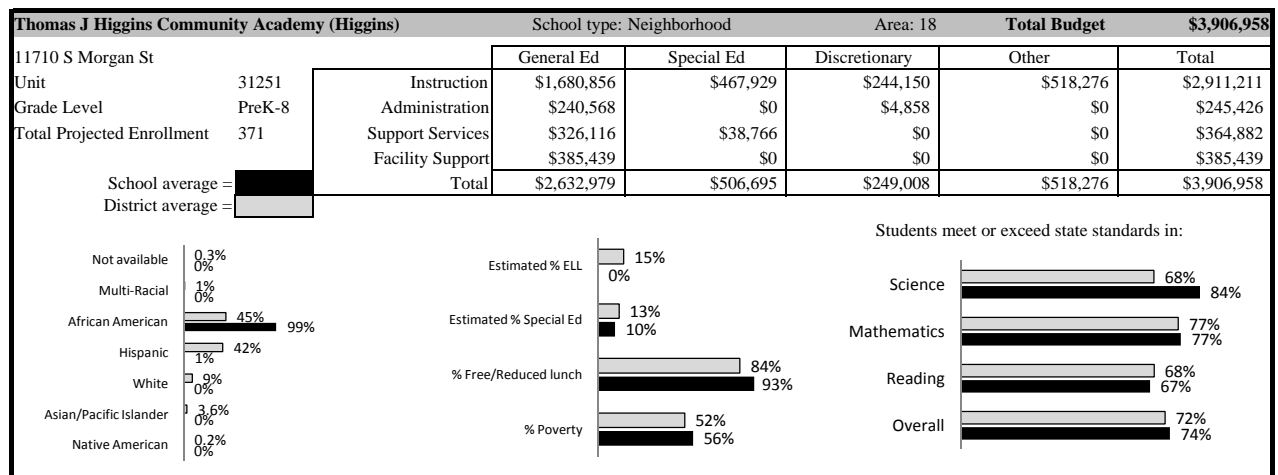
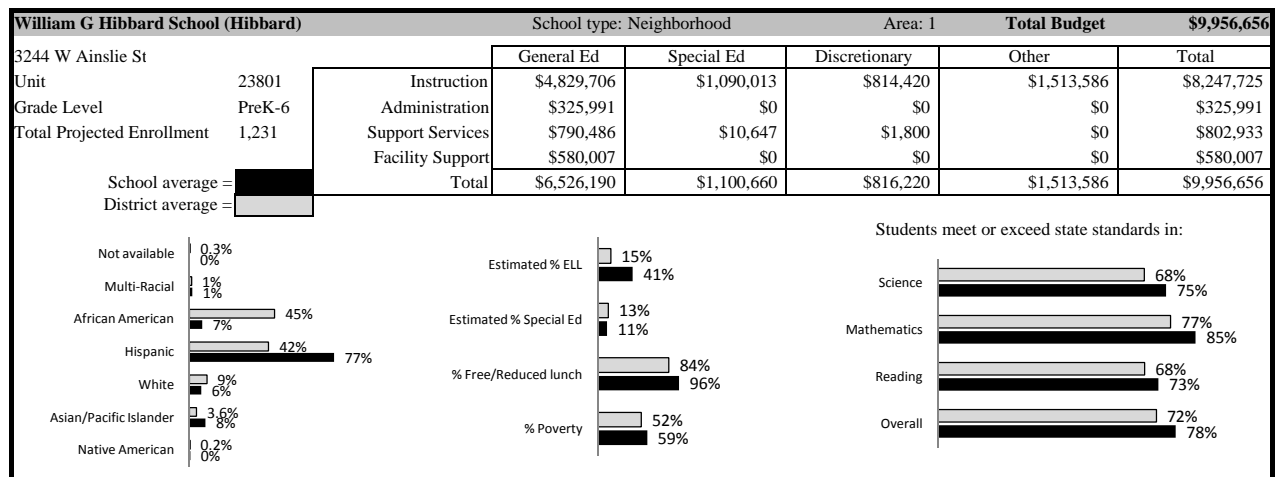
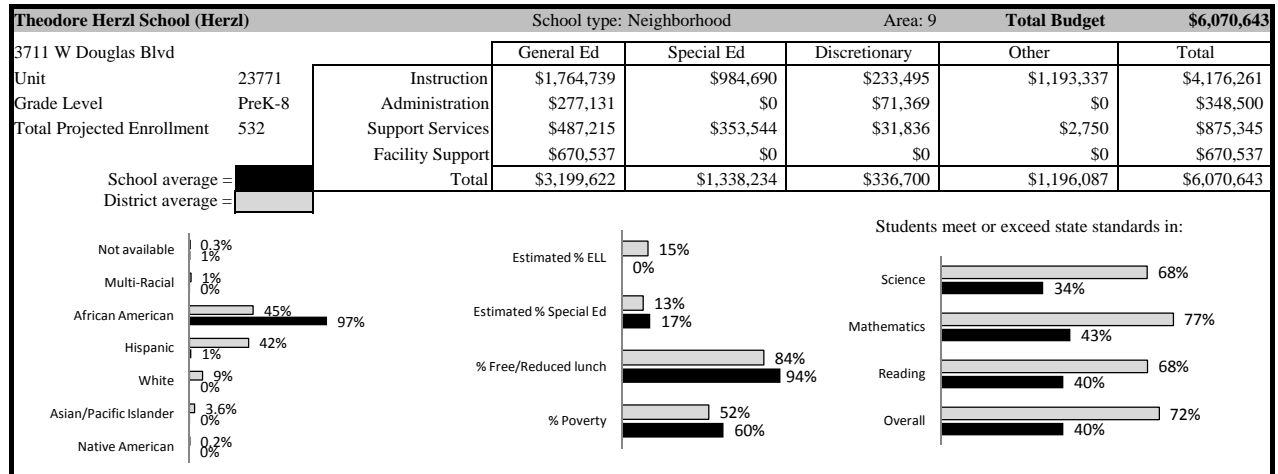
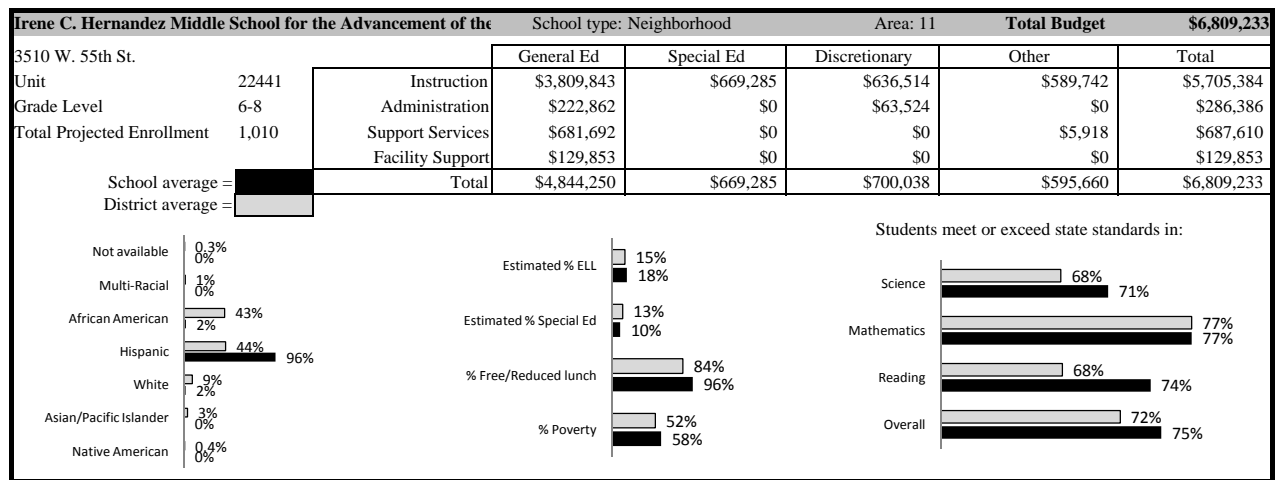
Estimated % ELL	15%	22%
Estimated % Special Ed	13%	7%
% Free/Reduced lunch	84%	93%
% Poverty	52%	57%

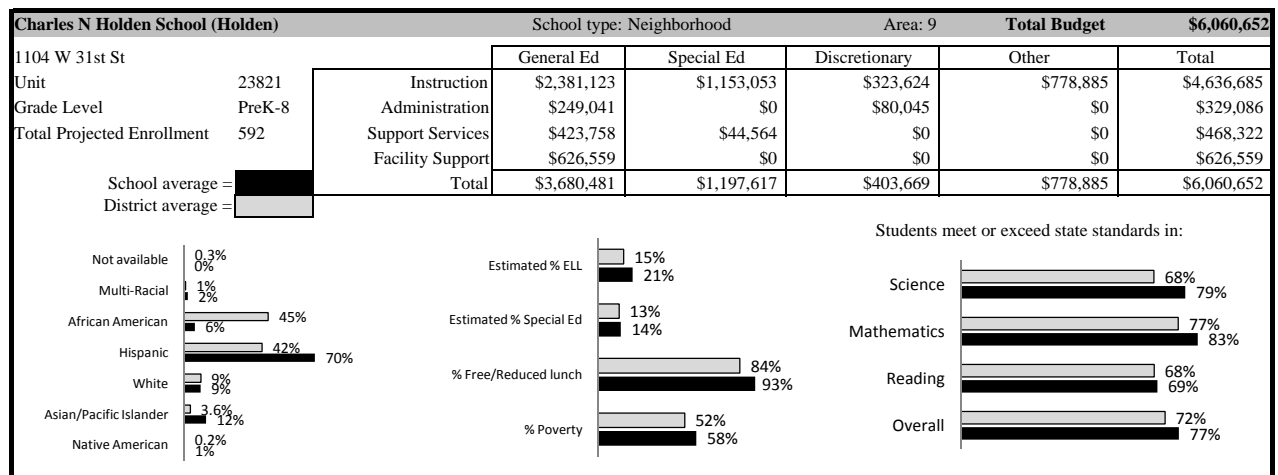
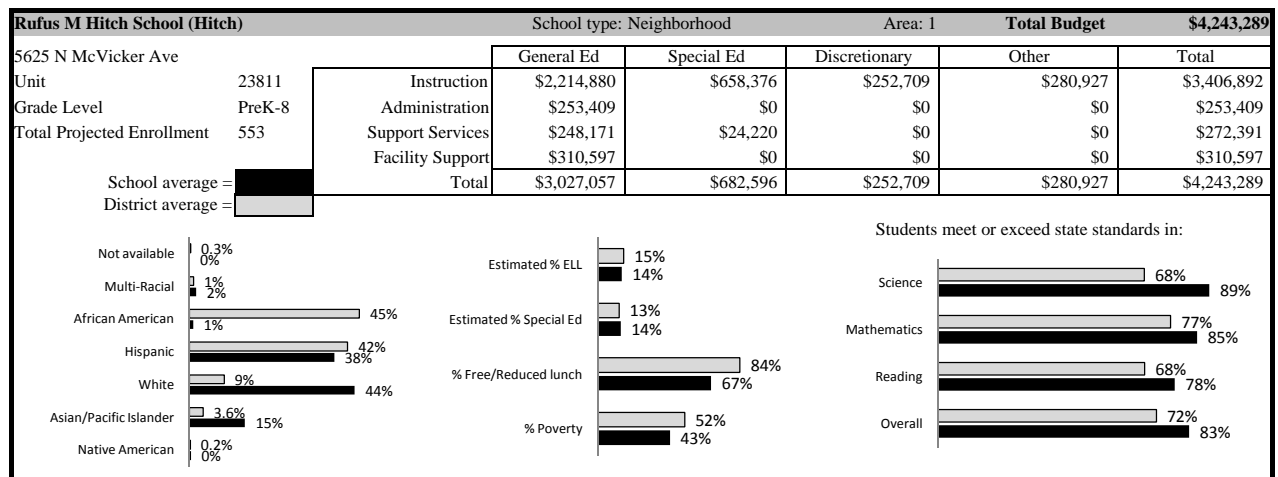
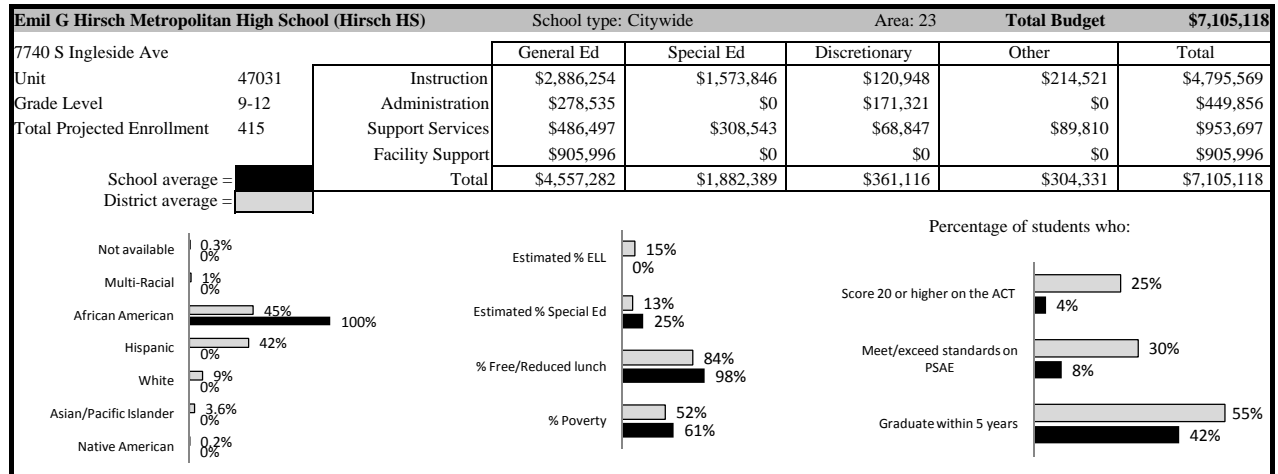
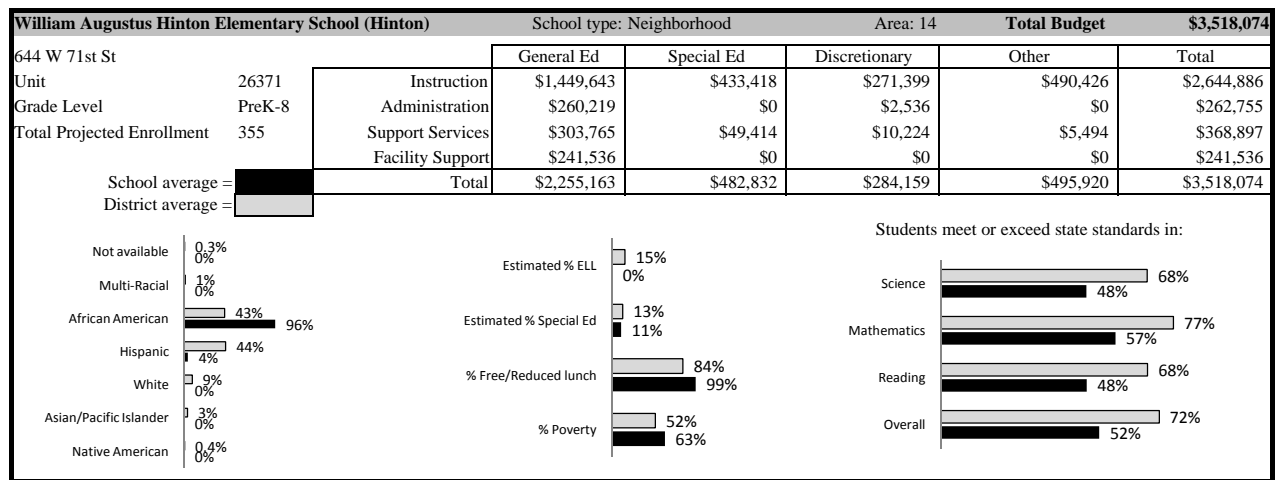
Students meet or exceed state standards in:		
Science	68%	86%
Mathematics	77%	91%
Reading	68%	85%
Overall	72%	88%

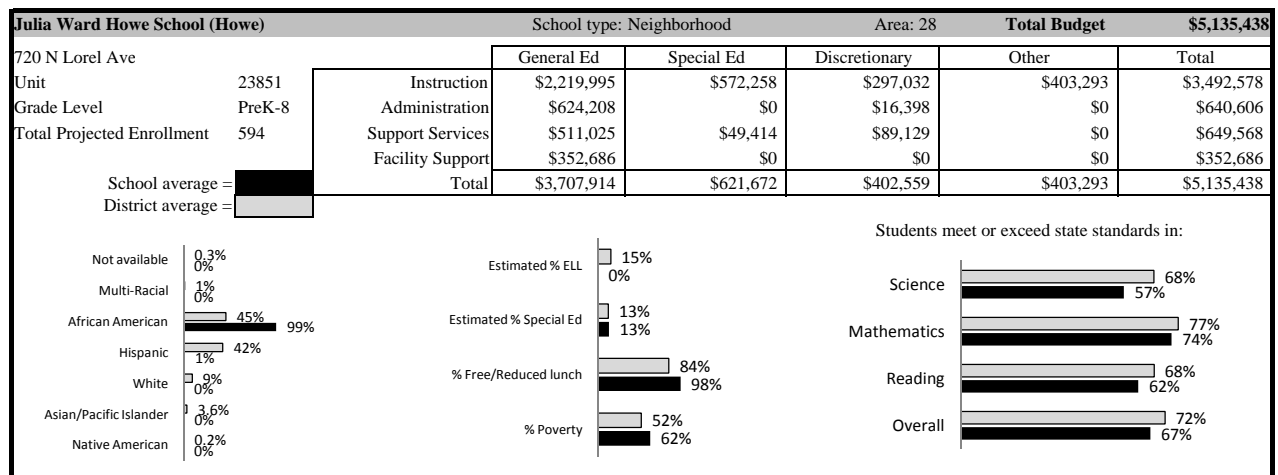
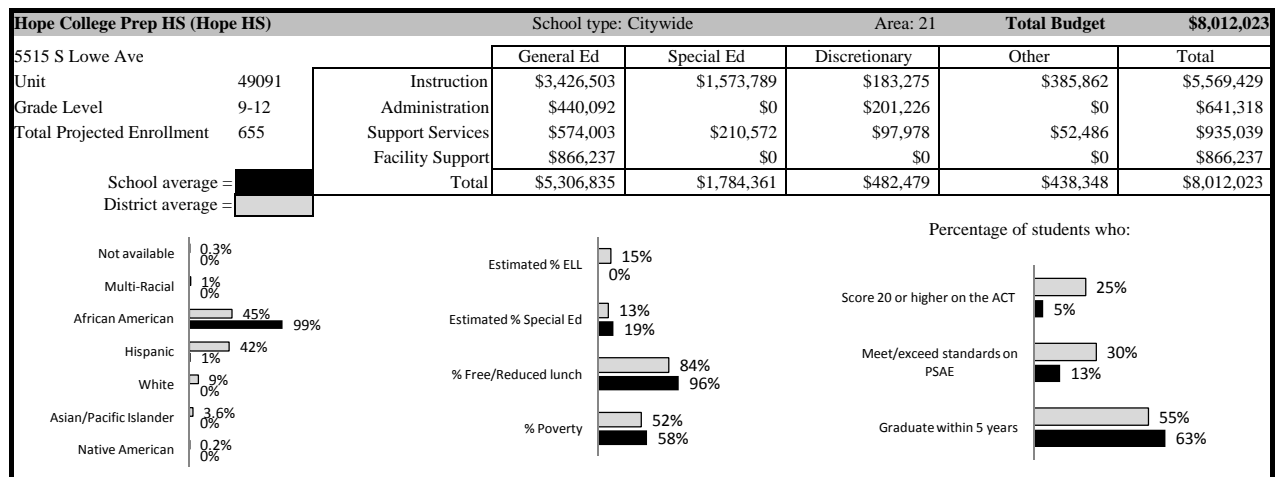
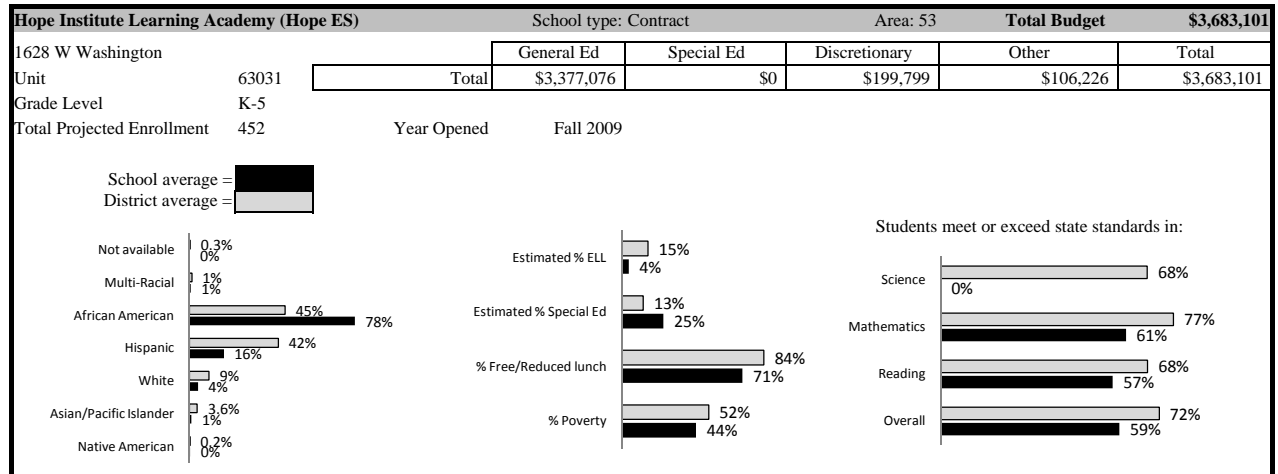
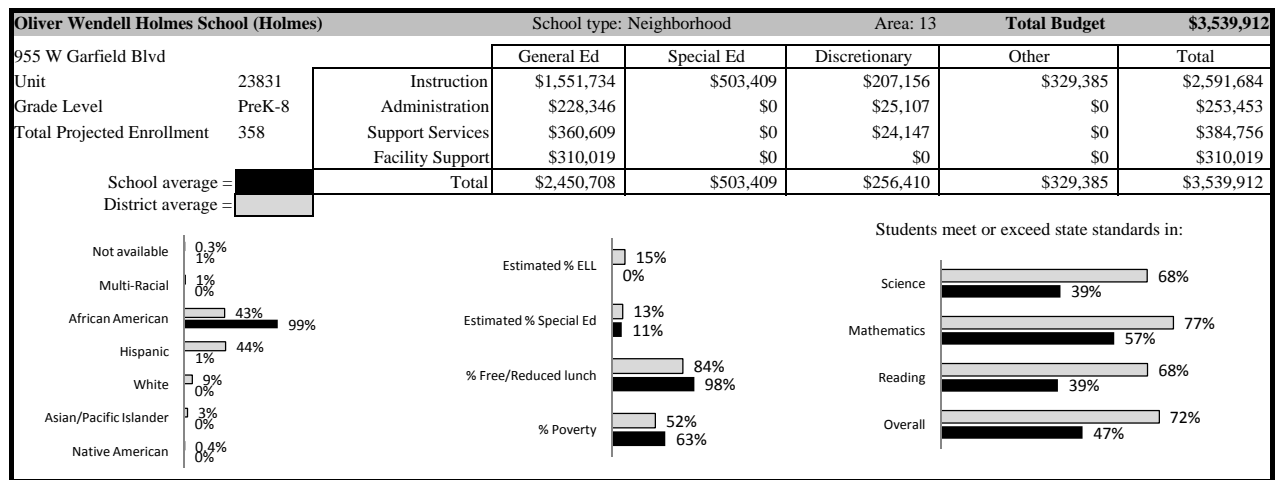


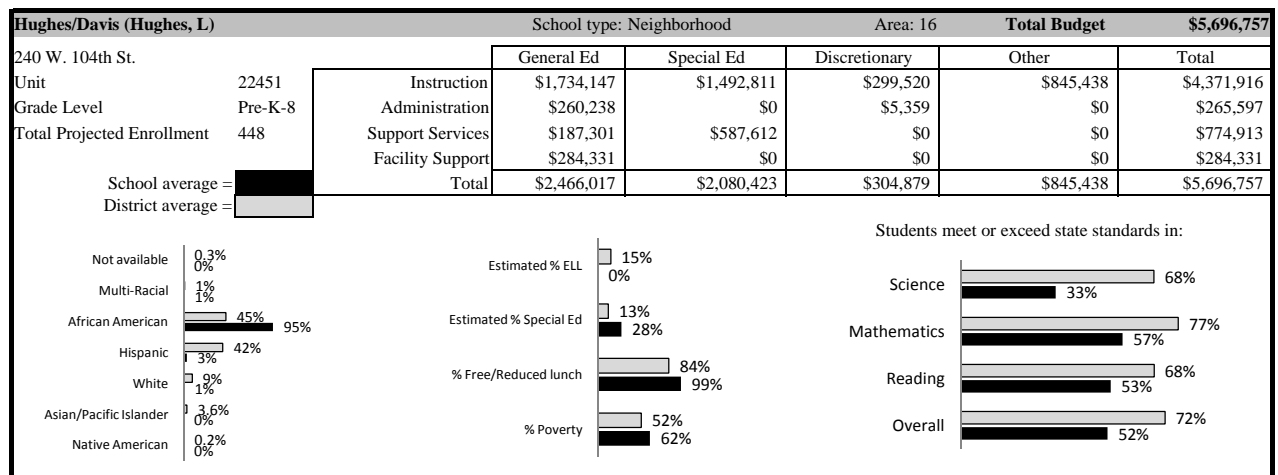
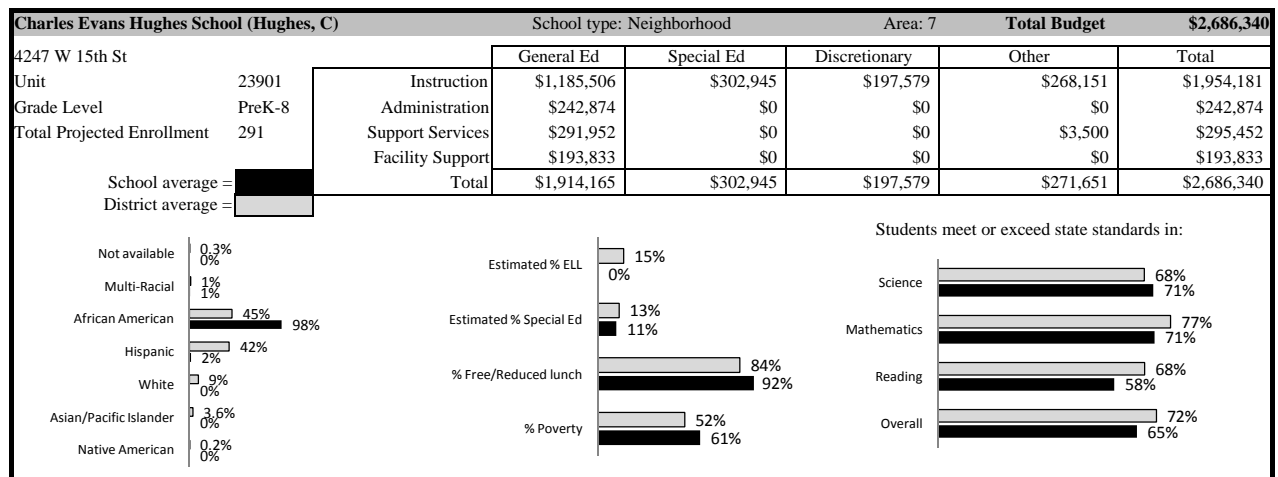
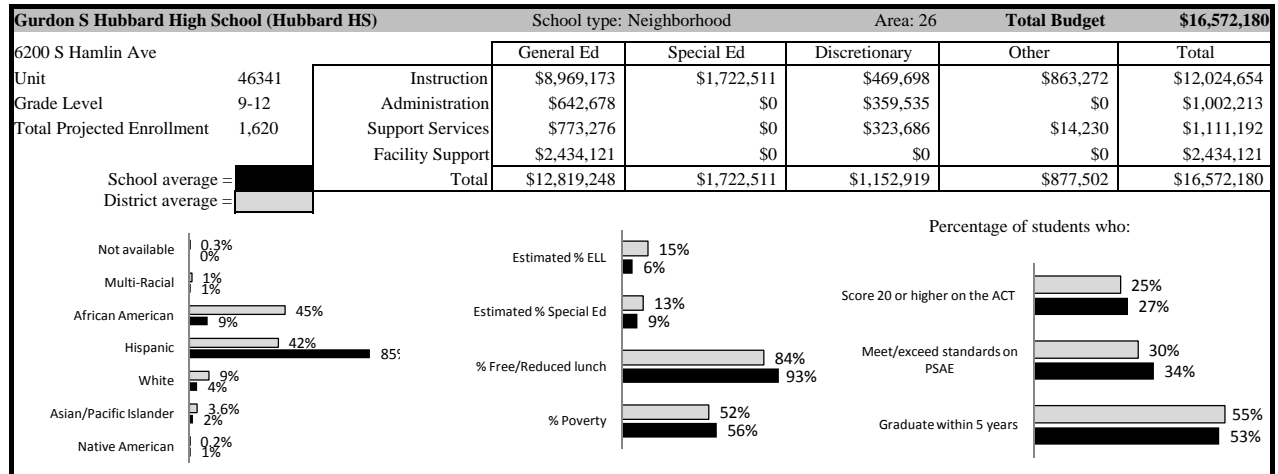
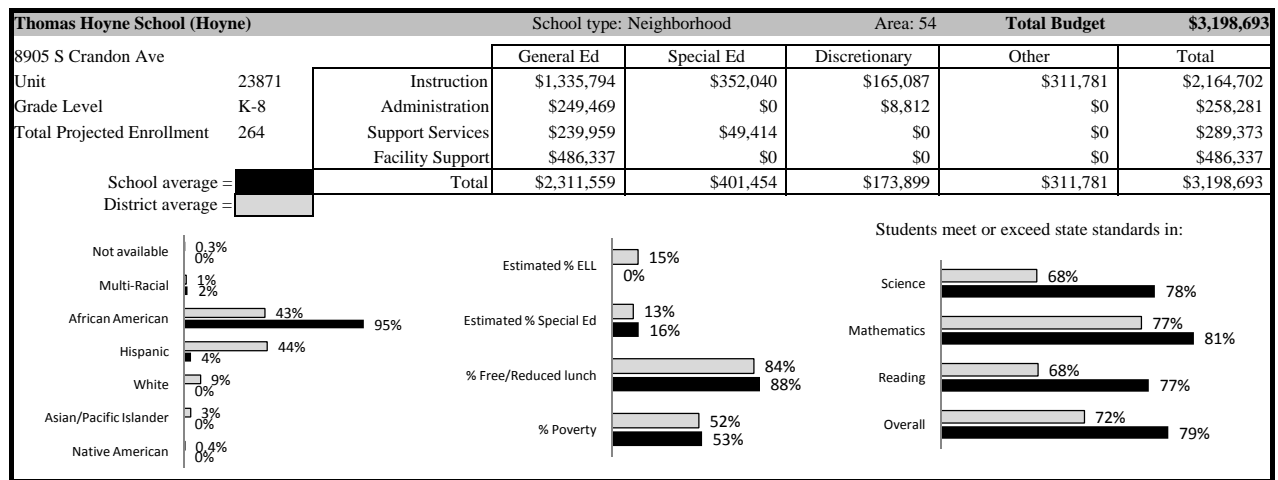


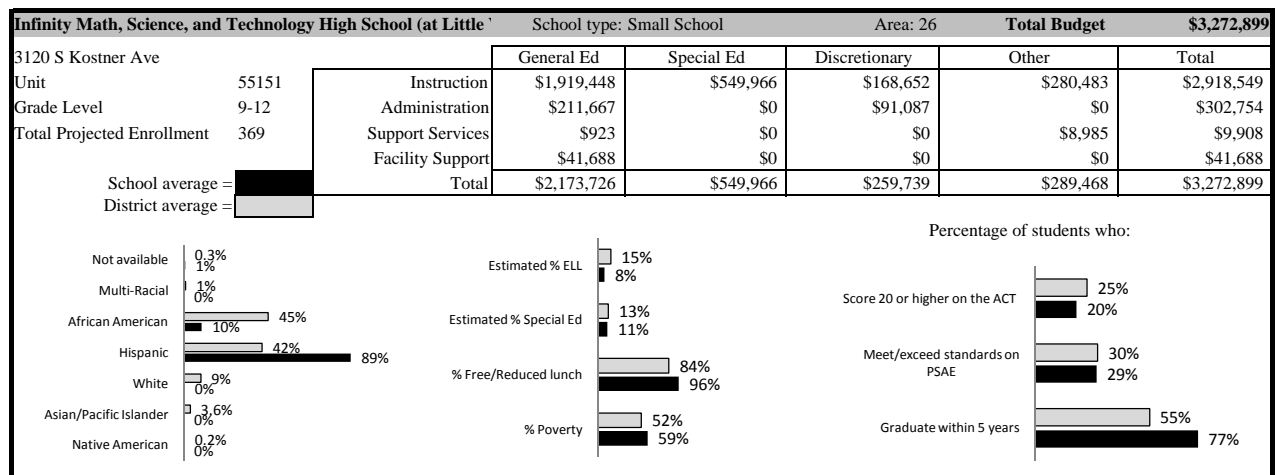
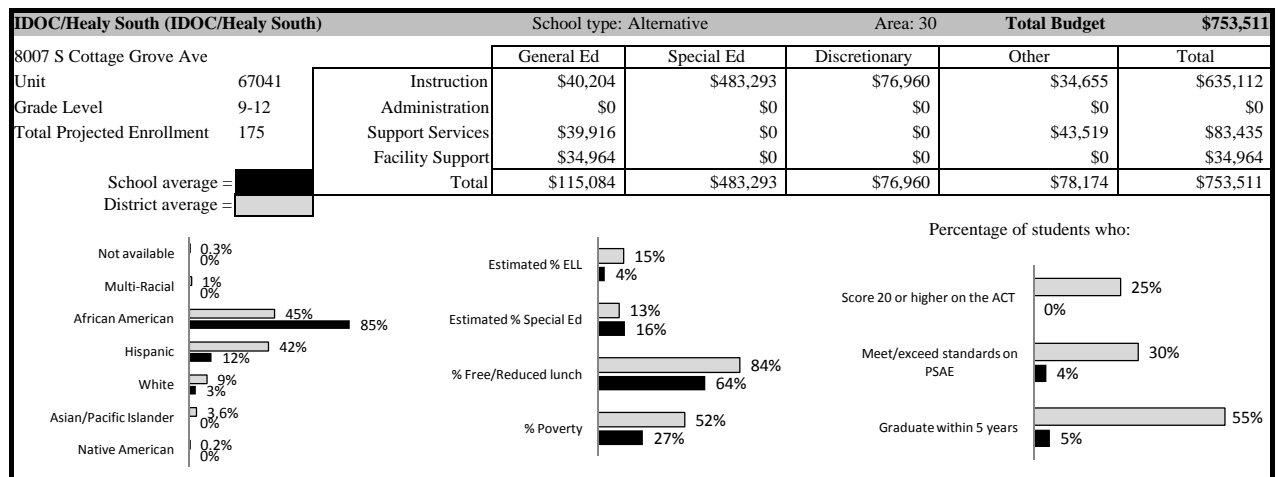
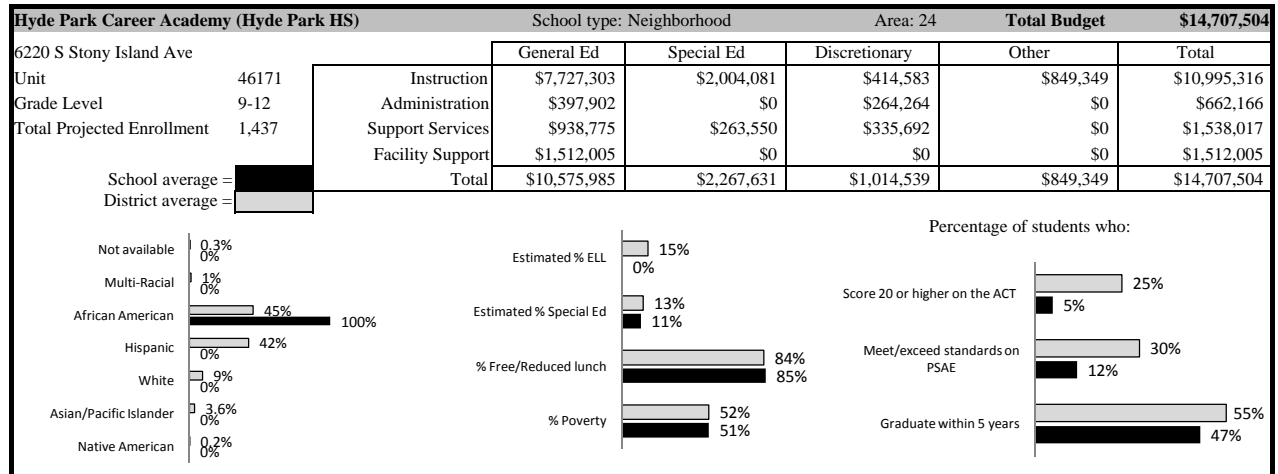
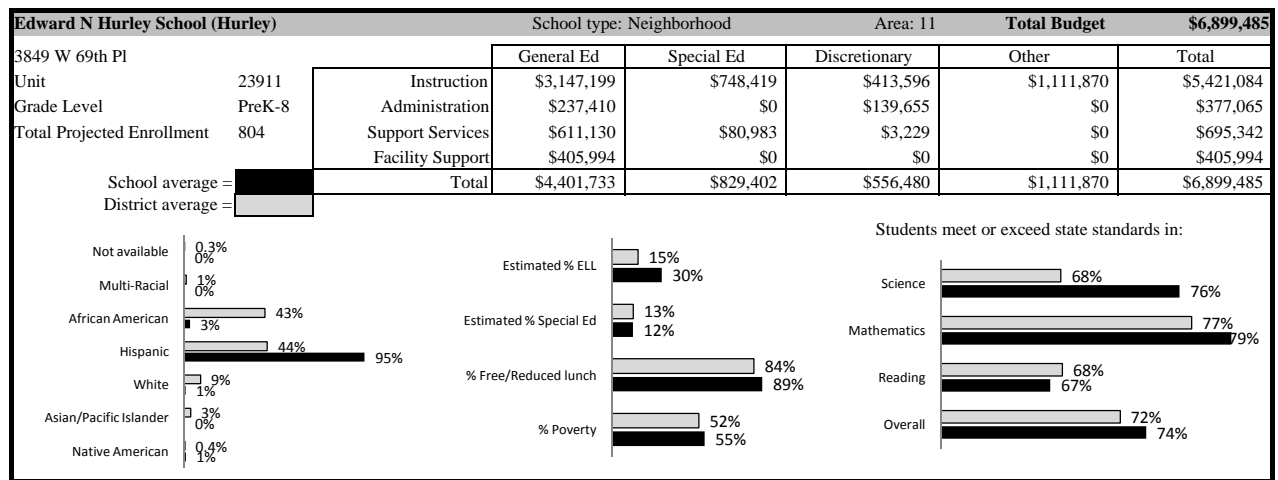












Instituto Health Sciences Career Academy (Instituto Chtr Can			School type: Charter		Area: 52		Total Budget		\$3,363,174					
125 S Michigan Ave			General Ed		Special Ed		Discretionary		Other		Total			
Unit		63131	Total		\$3,085,416		\$0		\$165,019		\$112,739		\$3,363,174	
Grade Level		9												
Total Projected Enrollment		350		Year Opened		Fall 2010								
<div><div>School average = <div></div></div><div>District average = <div></div></div></div>														
Percentage of students who:														
<div><div><div>Not available</div><div>0.3%</div><div>1%</div></div><div><div>Multi-Racial</div><div>1%</div><div>0%</div></div><div><div>African American</div><div>43%</div><div>3%</div></div><div><div>Hispanic</div><div>44%</div><div>93%</div></div><div><div>White</div><div>9%</div><div>2%</div></div><div><div>Asian/Pacific Islander</div><div>3%</div><div>1%</div></div><div><div>Native American</div><div>0.4%</div><div>1%</div></div></div> <div><div><div>Estimated % ELL</div><div>15%</div><div>15%</div></div><div><div>Estimated % Special Ed</div><div>13%</div><div>16%</div></div><div><div>% Free/Reduced lunch</div><div>84%</div><div>93%</div></div><div><div>% Poverty</div><div>52%</div><div>52%</div></div></div> <div><div><div>Score 20 or higher on the ACT</div><div>25%</div><div>#N/A</div></div><div><div>Meet/exceed standards on PSAE</div><div>30%</div><div>#N/A</div></div><div><div>Graduate within 5 years</div><div>55%</div><div>#N/A</div></div></div>														

Inter-American Magnet (Inter-American)			School type: Citywide		Area: 2	Total Budget	\$5,603,403
851 W Waveland Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	29191	Instruction	\$2,707,036	\$326,793	\$306,730	\$991,756	\$4,332,315
Grade Level	PreK-8	Administration	\$241,115	\$0	\$0	\$0	\$241,115
Total Projected Enrollment	682	Support Services	\$331,138	\$0	\$0	\$482,496	\$813,634
		Facility Support	\$216,339	\$0	\$0	\$0	\$216,339
		Total	\$3,495,628	\$326,793	\$306,730	\$1,474,252	\$5,603,403
School average =							
District average =							
<div><div><div><div>Not available</div><div>0.3%</div><div>0%</div></div><div><div>Multi-Racial</div><div>1%</div><div>1%</div></div><div><div>African American</div><div>1%</div><div>45%</div></div><div><div>Hispanic</div><div>9%</div><div>42%</div><div>88%</div></div><div><div>White</div><div>9%</div><div>9%</div></div><div><div>Asian/Pacific Islander</div><div>3.6%</div><div>1%</div></div><div><div>Native American</div><div>0.2%</div><div>0%</div></div></div><div><div><div>Estimated % ELL</div><div>15%</div><div>24%</div></div><div><div>Estimated % Special Ed</div><div>13%</div><div>6%</div></div><div><div>% Free/Reduced lunch</div><div>84%</div><div>63%</div></div><div><div>% Poverty</div><div>52%</div><div>40%</div></div></div><div><div>Students meet or exceed state standards in:</div><div><div>Science</div><div>68%</div><div>80%</div></div><div><div>Mathematics</div><div>77%</div><div>91%</div></div><div><div>Reading</div><div>68%</div><div>81%</div></div><div><div>Overall</div><div>72%</div><div>85%</div></div></div></div>							

Washington Irving School (Irving)			School type: Neighborhood		Area: 7	Total Budget	\$4,575,197
749 S Oakley Blvd			General Ed	Special Ed	Discretionary	Other	Total
Unit	24881	Instruction	\$2,047,086	\$700,960	\$264,918	\$314,567	\$3,327,531
Grade Level	PreK-8	Administration	\$242,874	\$0	\$54,761	\$0	\$297,635
Total Projected Enrollment	499	Support Services	\$370,993	\$160,094	\$0	\$0	\$531,087
		Facility Support	\$418,944	\$0	\$0	\$0	\$418,944
		Total	\$3,079,897	\$861,054	\$319,679	\$314,567	\$4,575,197
School average =							
District average =							

Not available

0.3%

1%

Multi-Racial

1%

2%

African American

45%

64%

Hispanic

42%

30%

White

9%

2%

Asian/Pacific Islander

3.6%

1%

Native American

0.2%

0%

Estimated % ELL

15%

5%

Estimated % Special Ed

13%

18%

% Free/Reduced lunch

84%

89%

% Poverty

52%

54%

Students meet or exceed state standards in:

Science

68%

68%

Mathematics

77%

81%

Reading

68%

75%

Overall

72%

76%

Andrew Jackson Language Academy (Jackson, A)			School type: Citywide		Area: 54	Total Budget	\$4,902,242
1340 W Harrison St			General Ed	Special Ed	Discretionary	Other	Total
Unit	29171	Instruction	\$2,371,655	\$293,199	\$87,443	\$874,778	\$3,627,075
Grade Level	K-8	Administration	\$239,829	\$0	\$41,316	\$0	\$281,145
Total Projected Enrollment	552	Support Services	\$287,557	\$0	\$0	\$236,518	\$524,075
		Facility Support	\$469,947	\$0	\$0	\$0	\$469,947
		Total	\$3,368,988	\$293,199	\$128,759	\$1,111,296	\$4,902,242
School average =							
District average =							

Not available

0.3%

0%

Multi-Racial

1%

3%

African American

20%

45%

Hispanic

25%

42%

White

9%

25%

Asian/Pacific Islander

3.6%

25%

Native American

0.2%

0%

Estimated % ELL

15%

5%

Estimated % Special Ed

13%

6%

% Free/Reduced lunch

84%

31%

% Poverty

52%

19%

Students meet or exceed state standards in:

Science

68%

100%

Mathematics

77%

99%

Reading

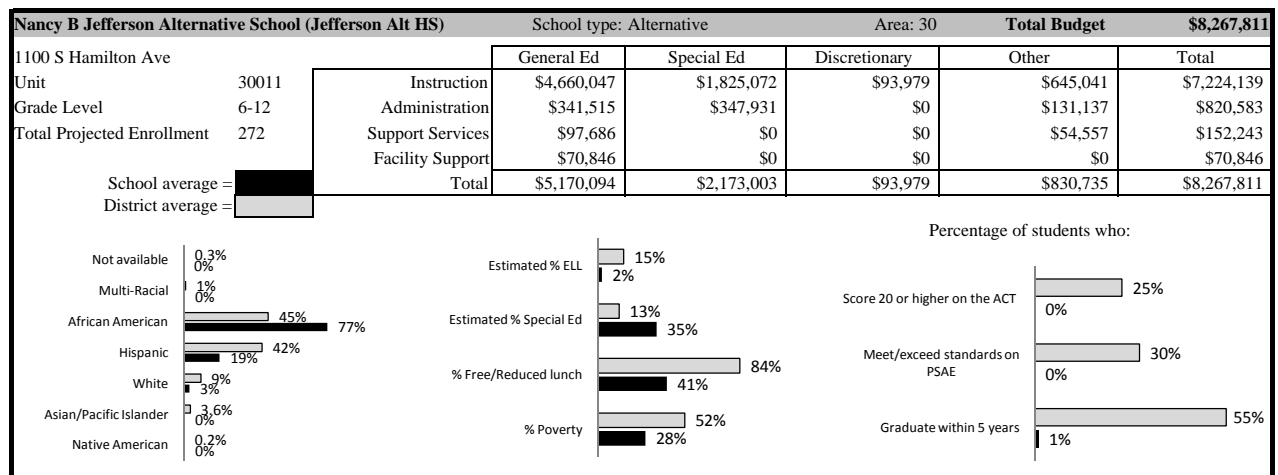
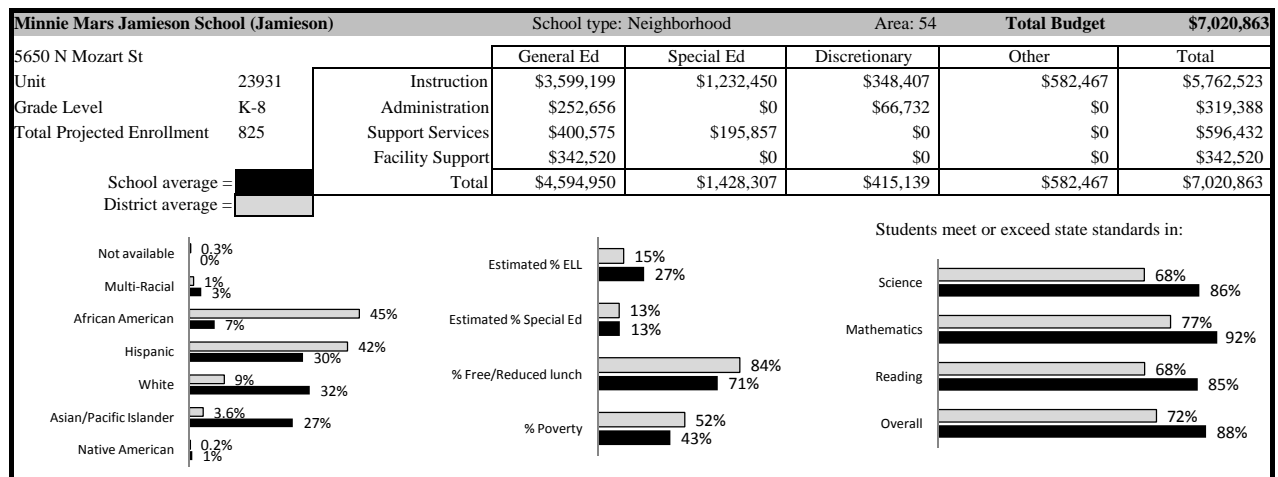
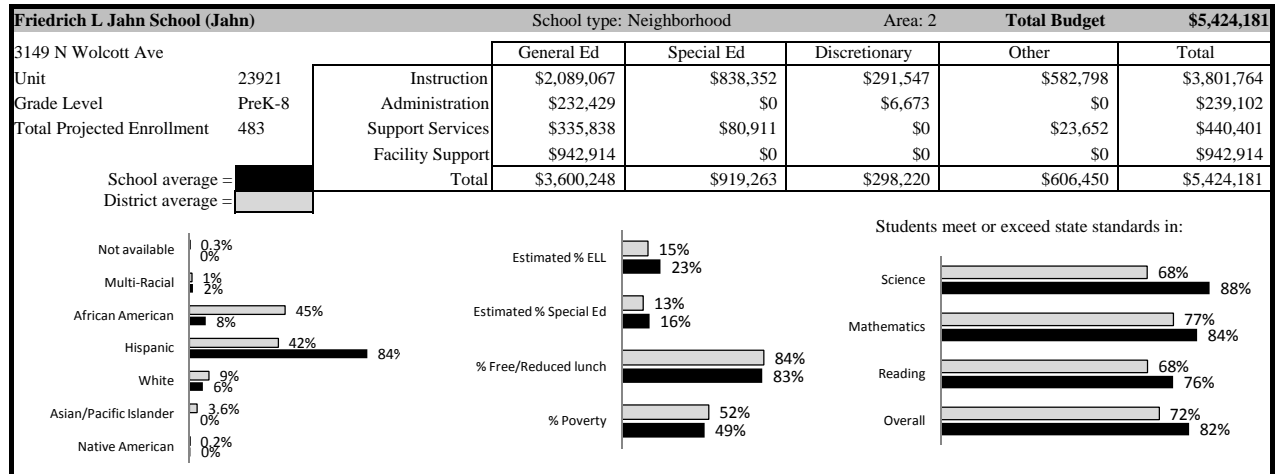
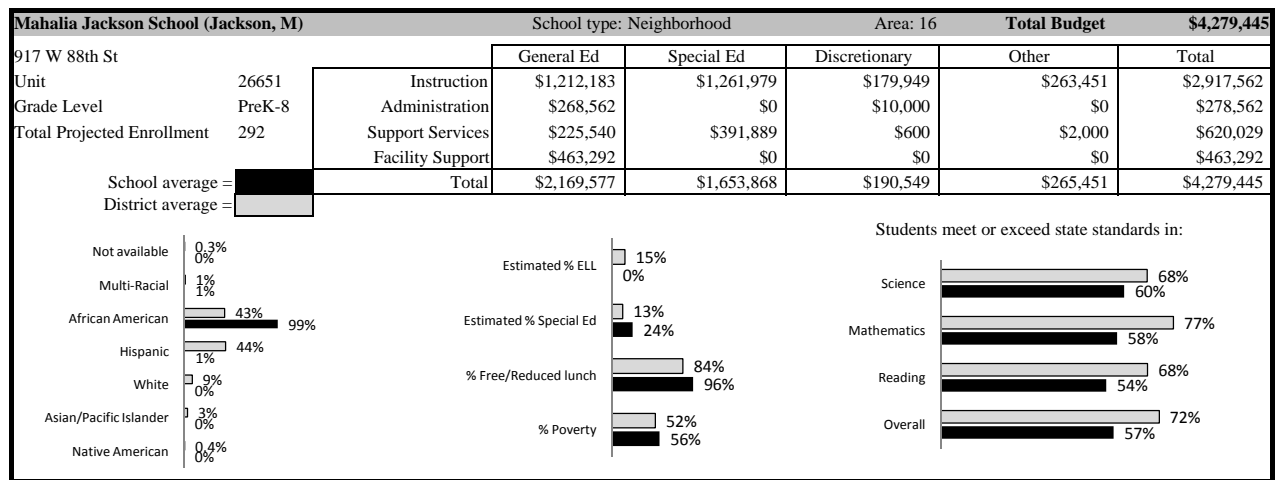
68%

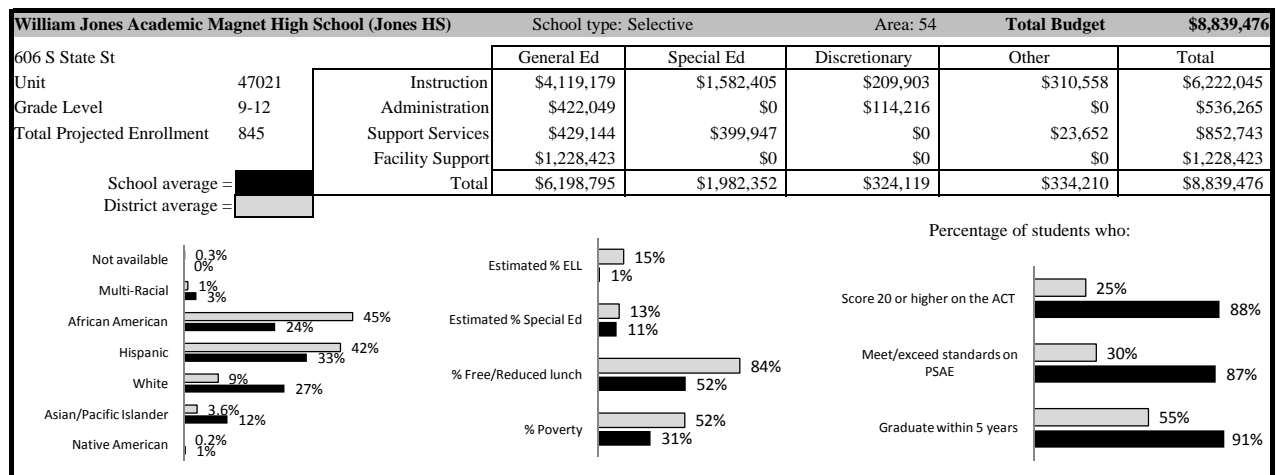
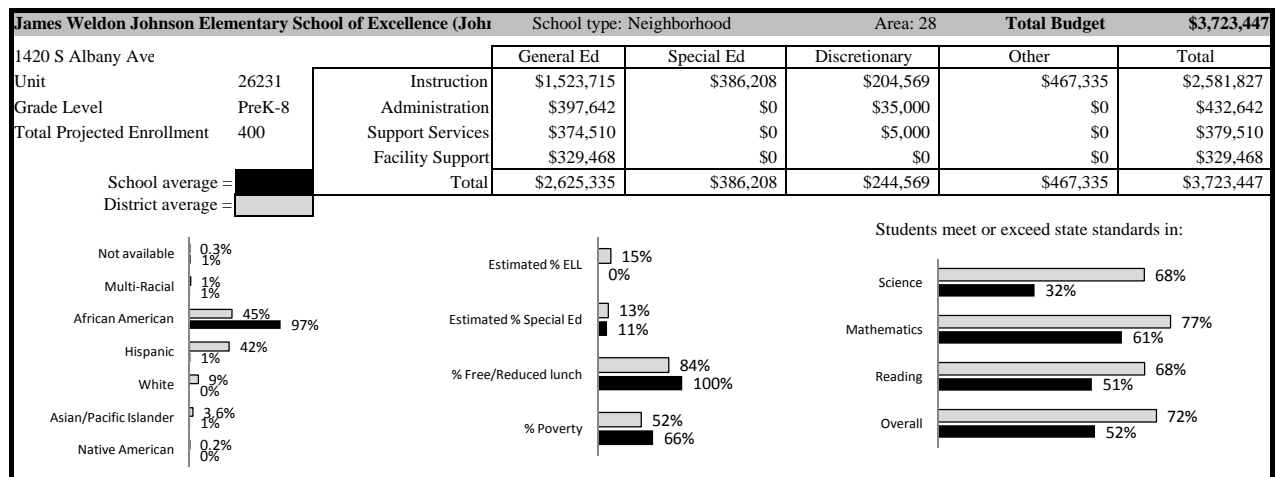
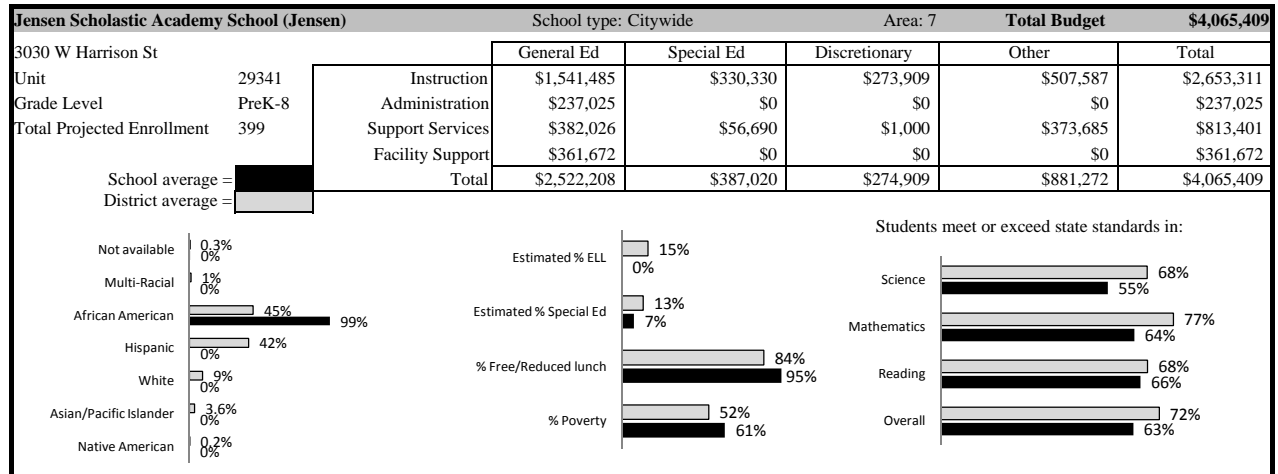
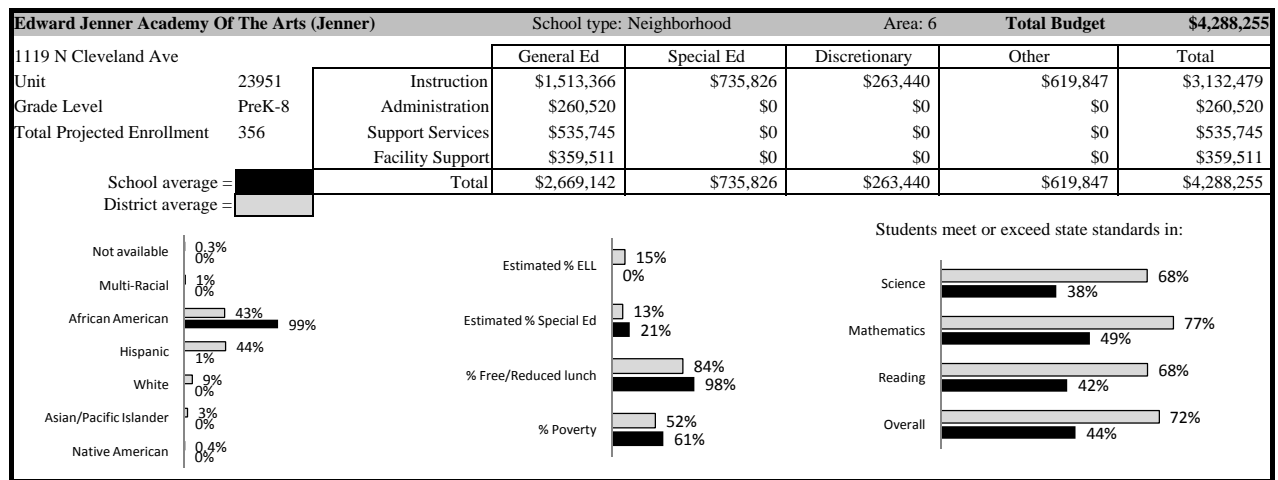
97%

Overall

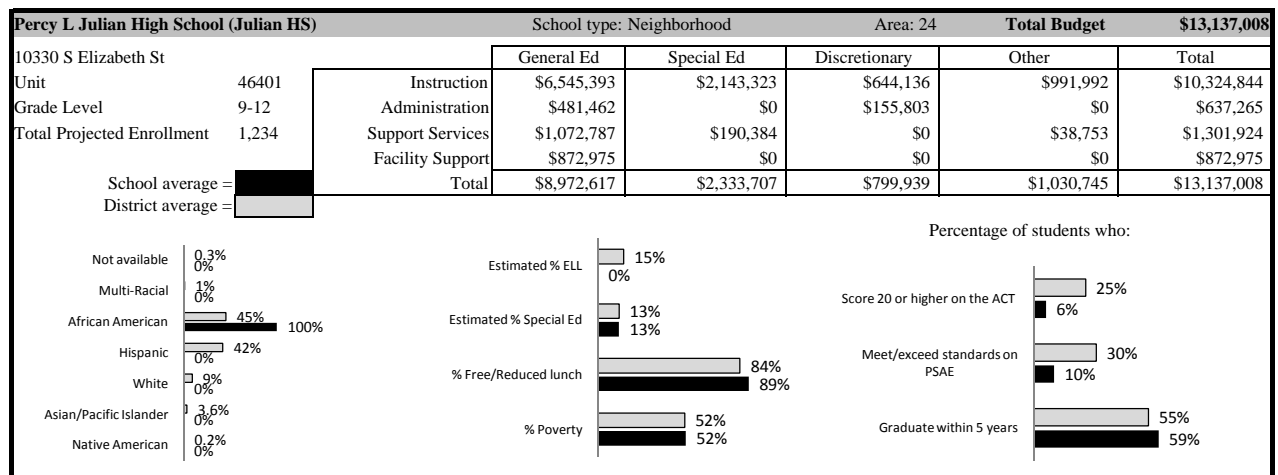
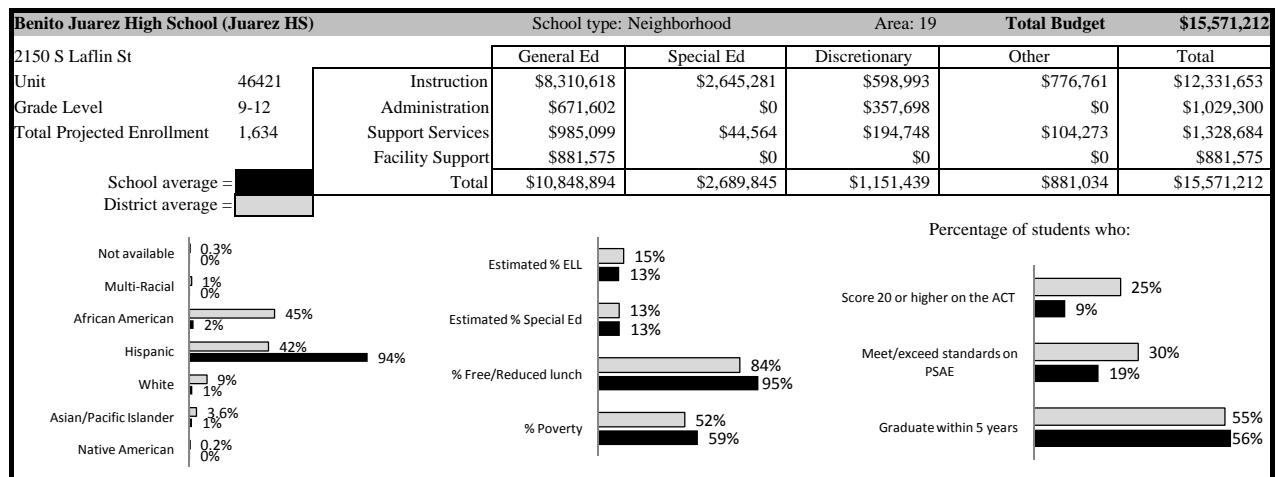
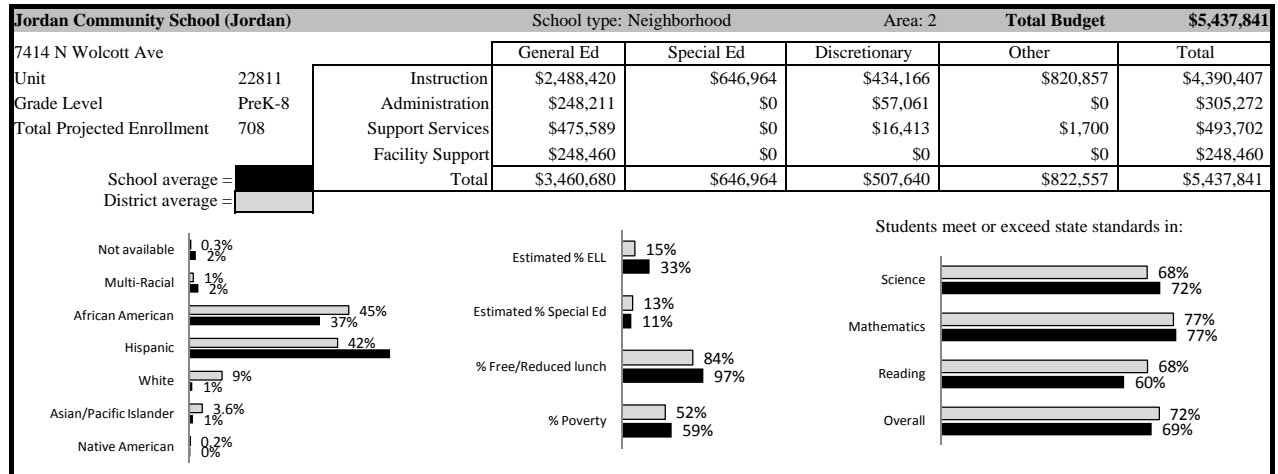
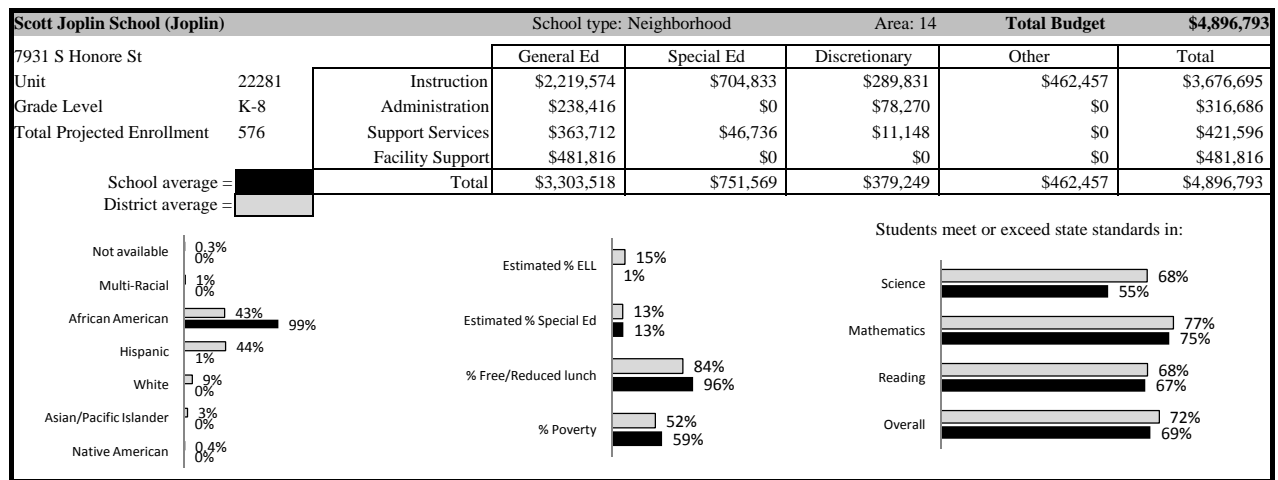
72%

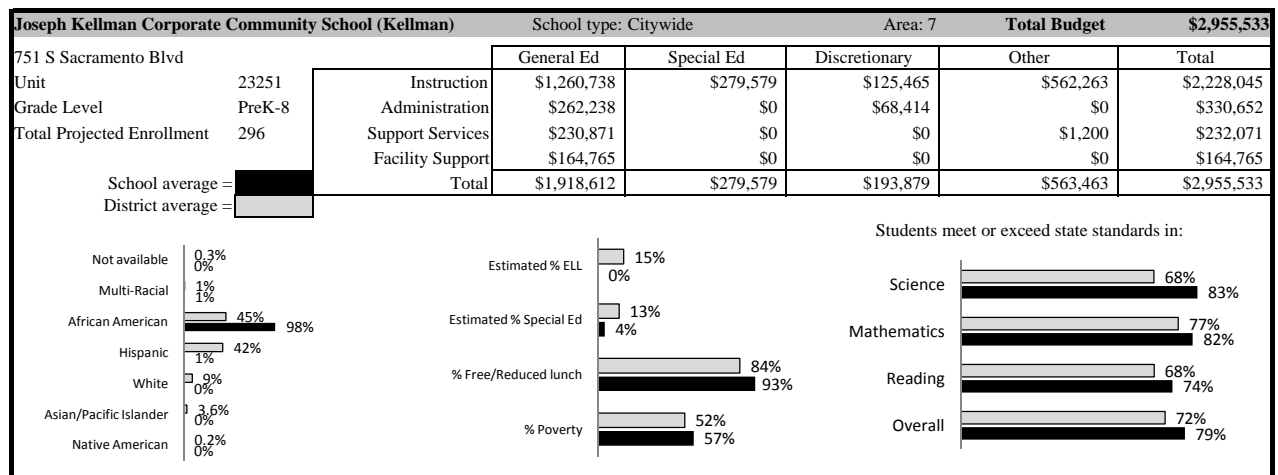
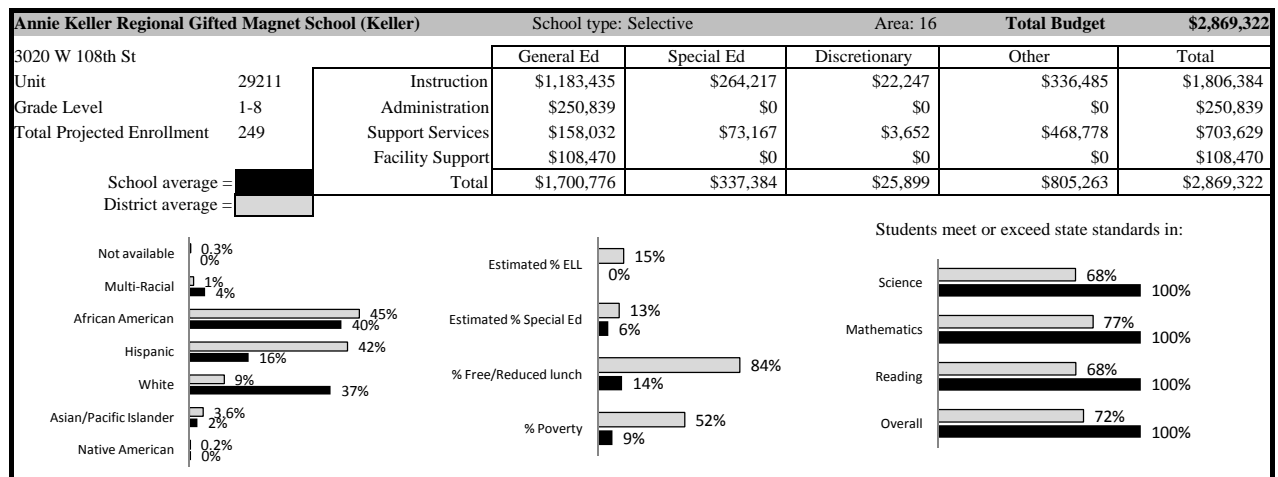
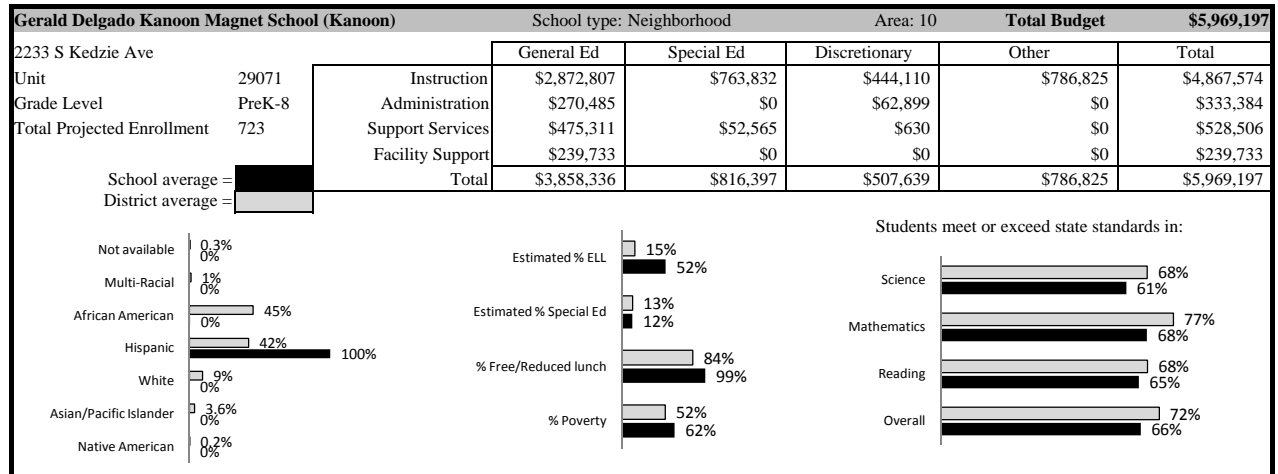
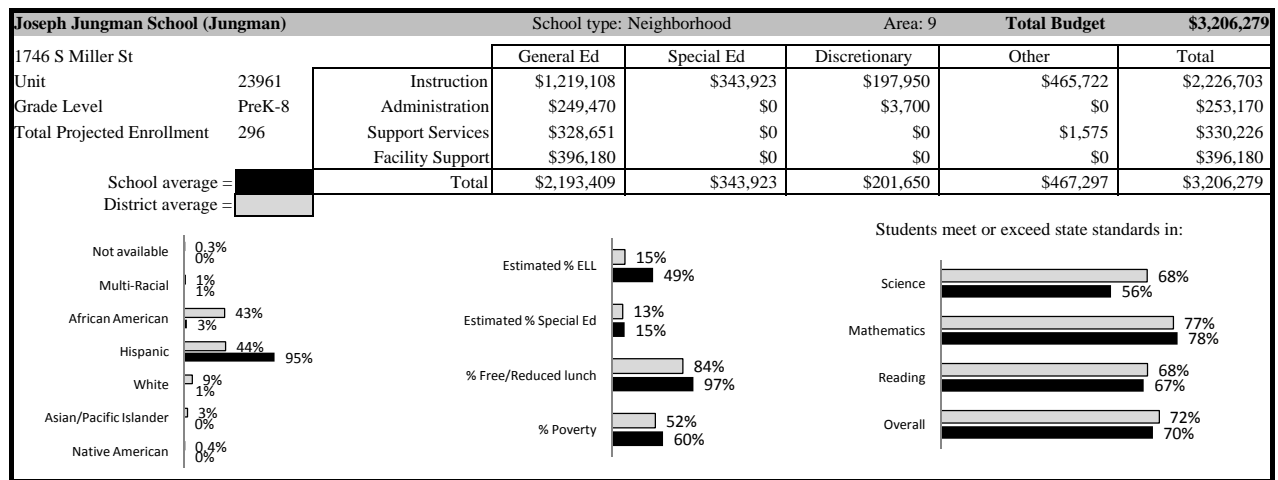
98%

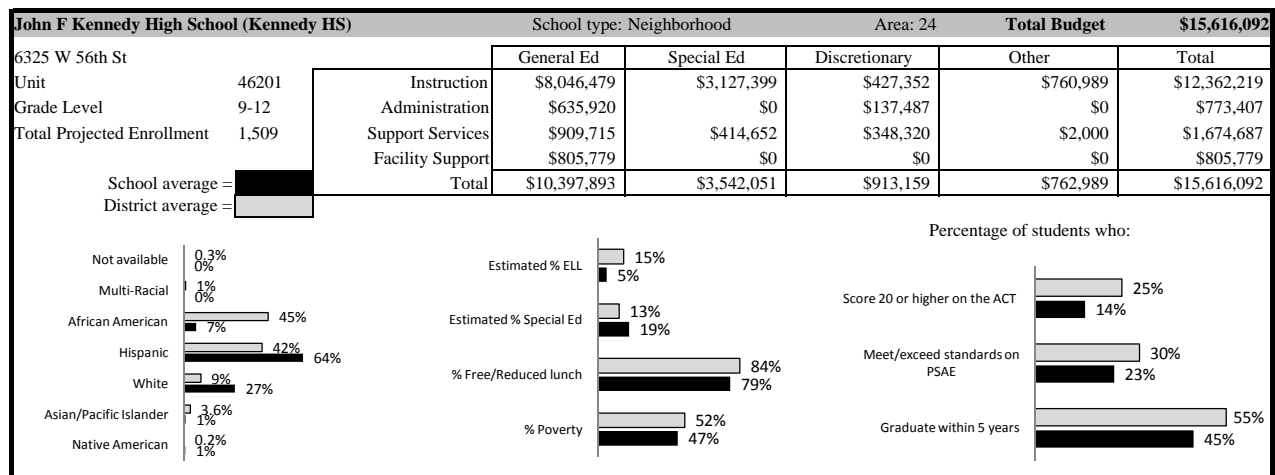
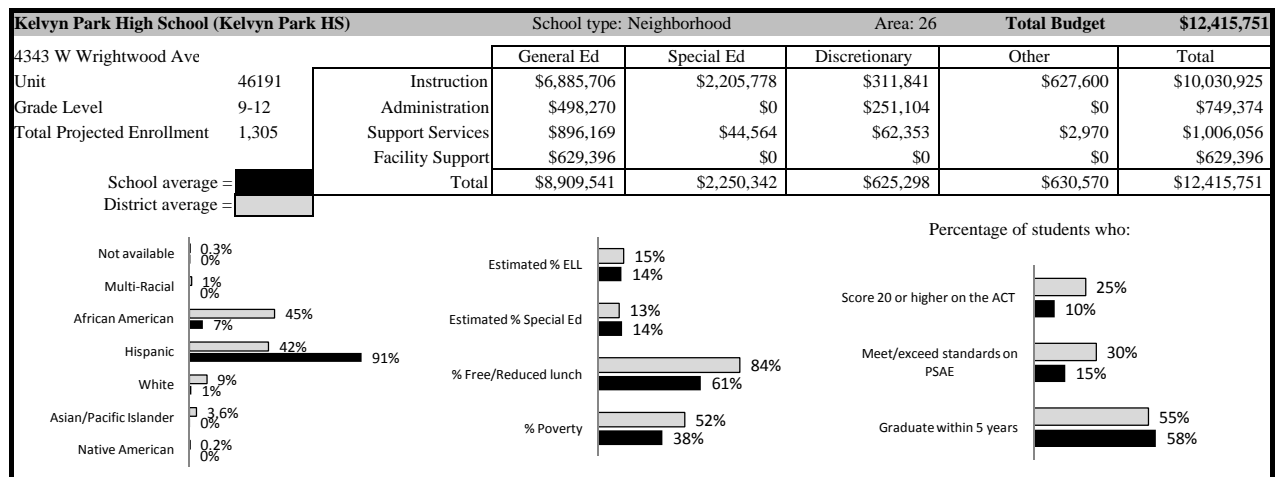
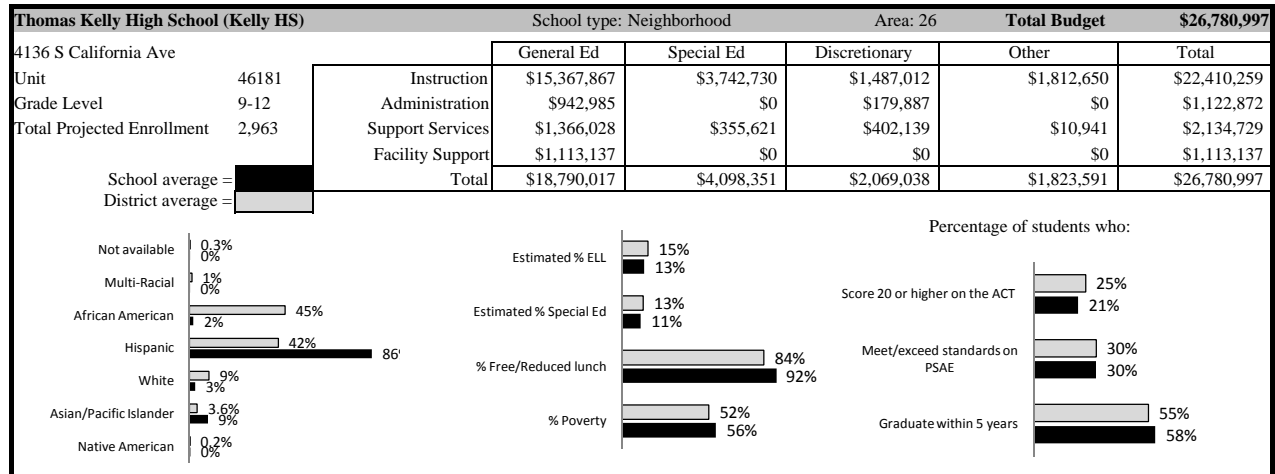
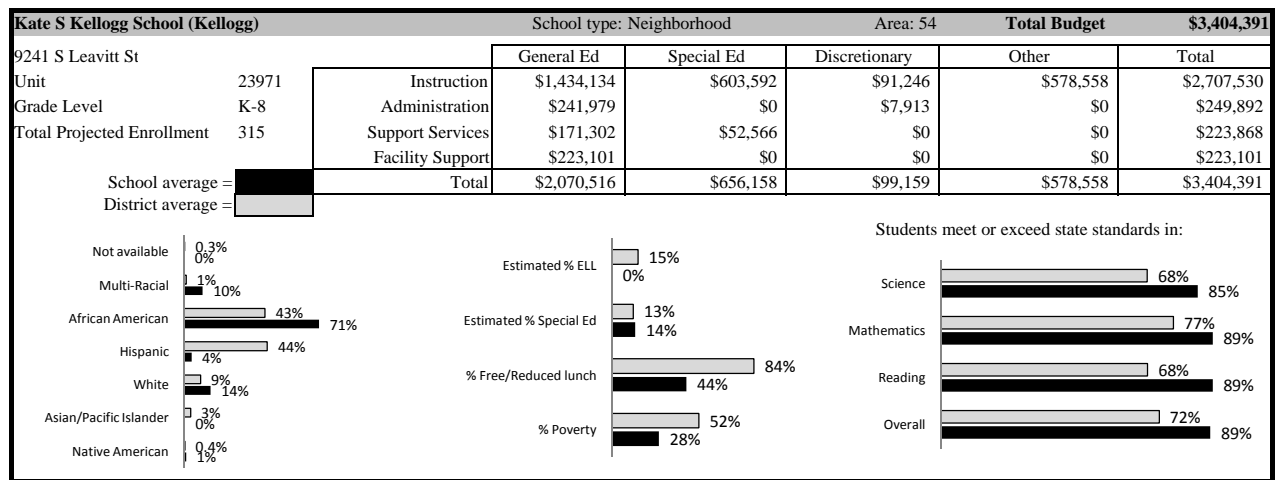


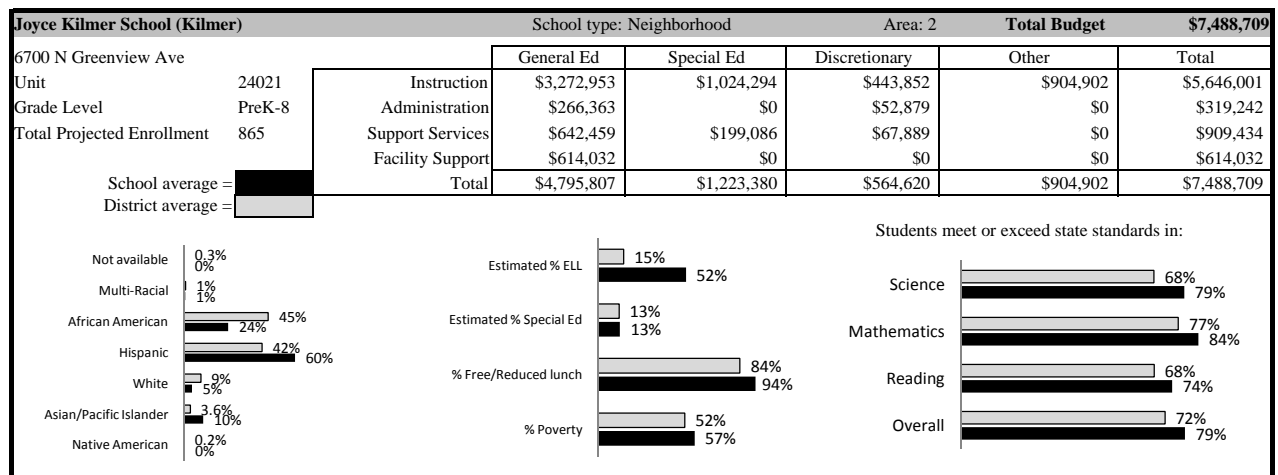
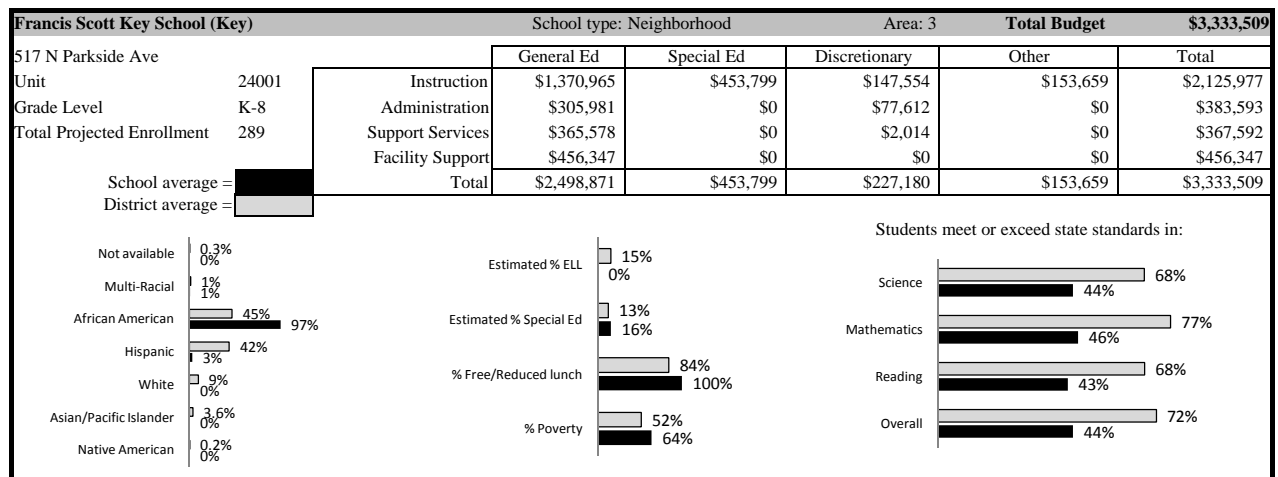
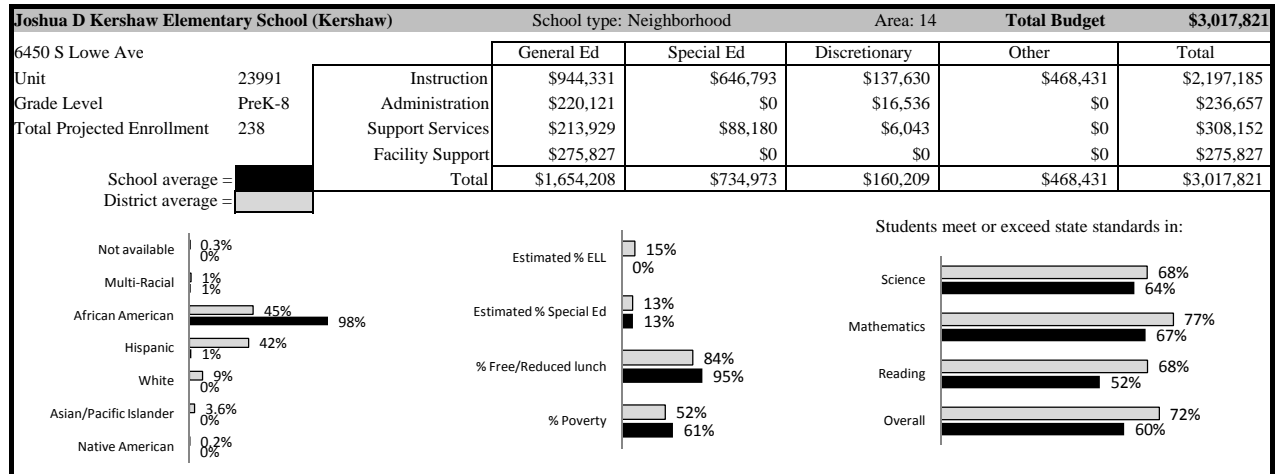
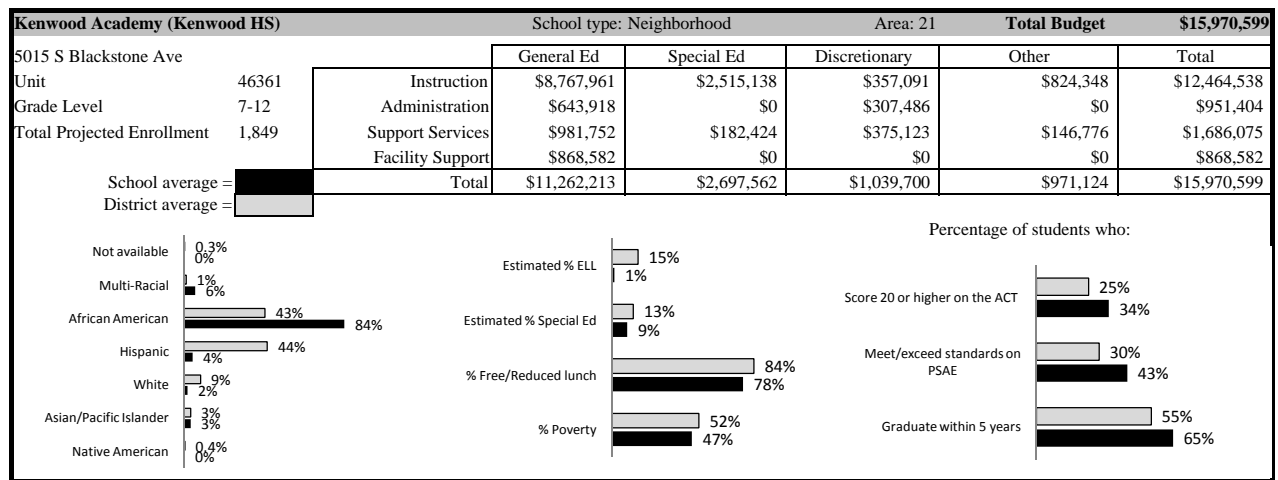


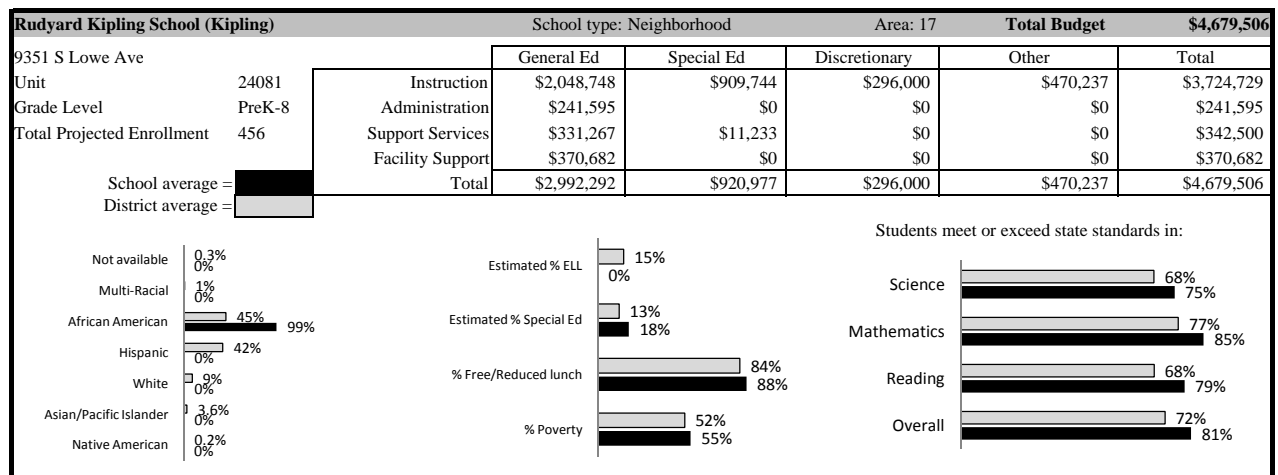
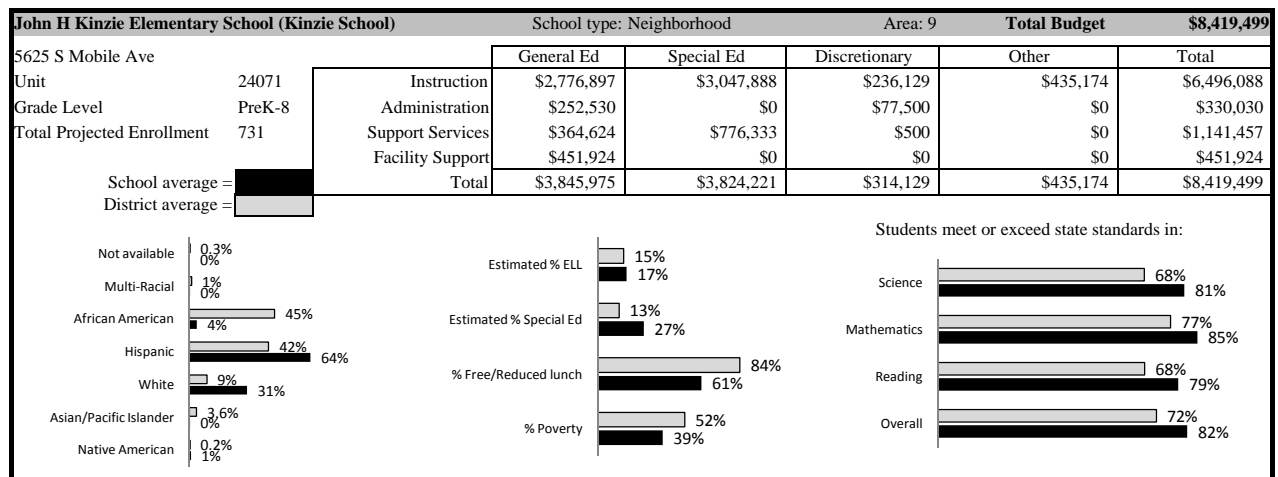
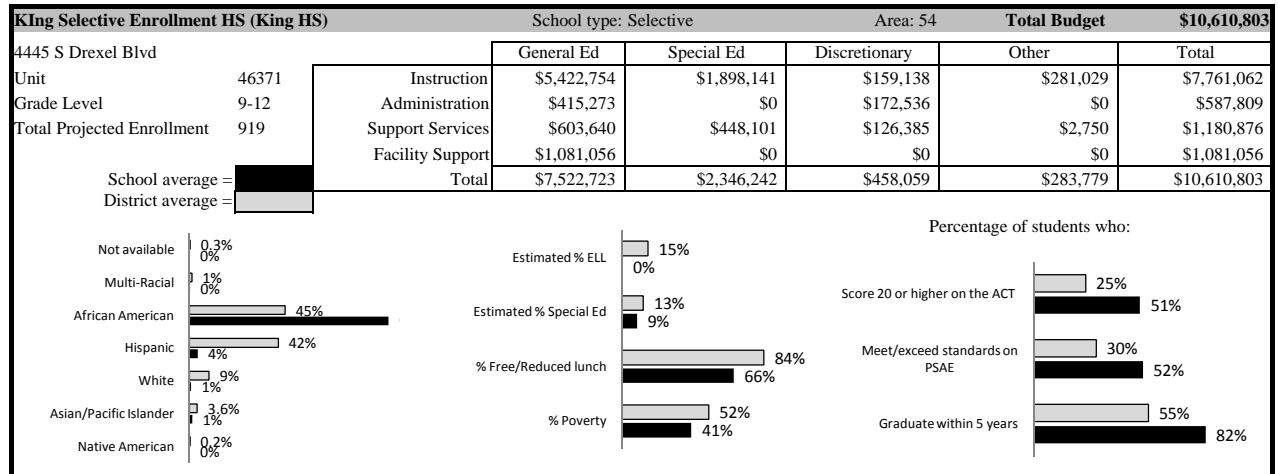
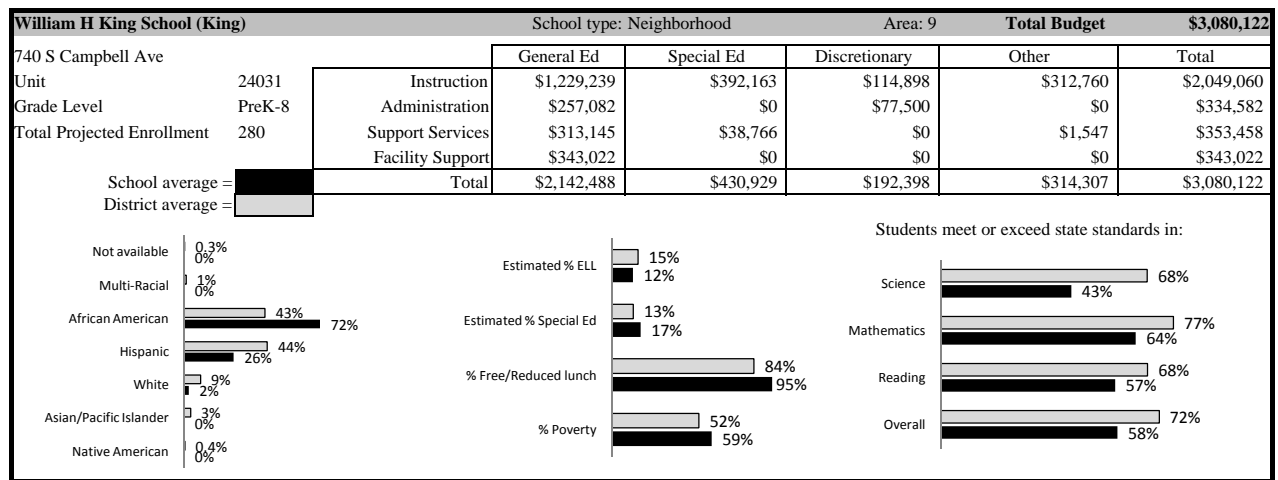


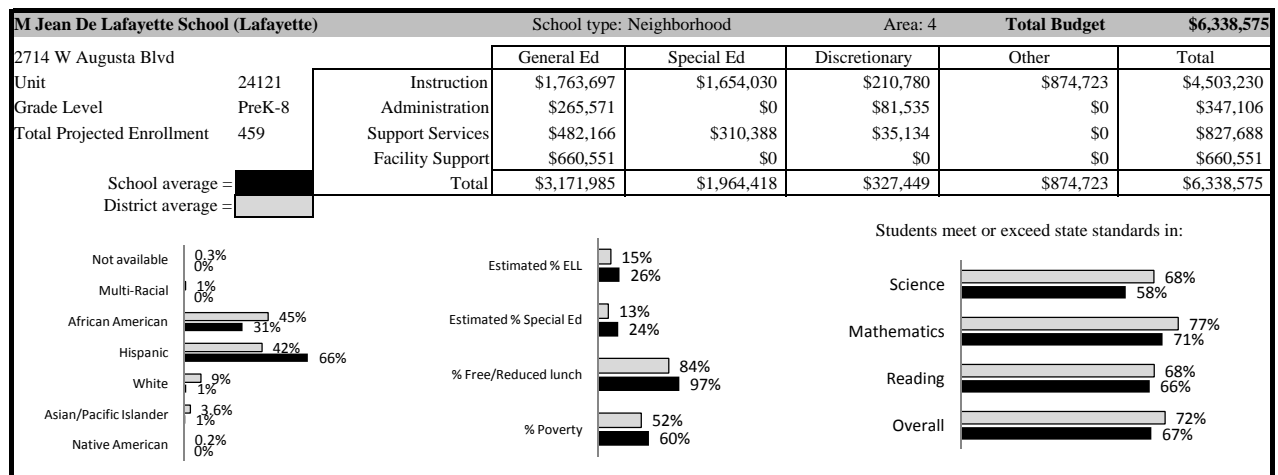
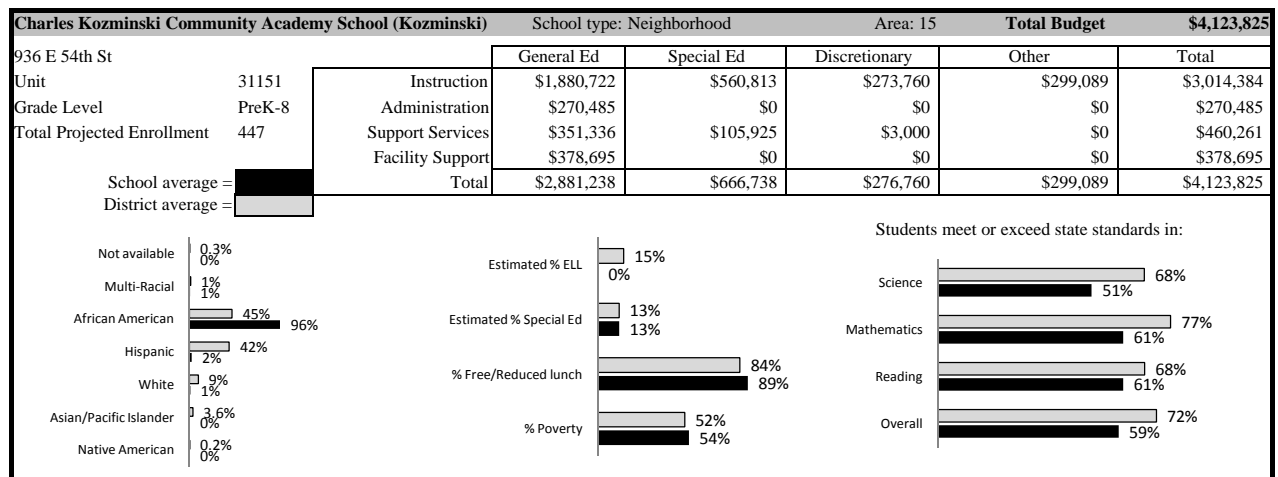
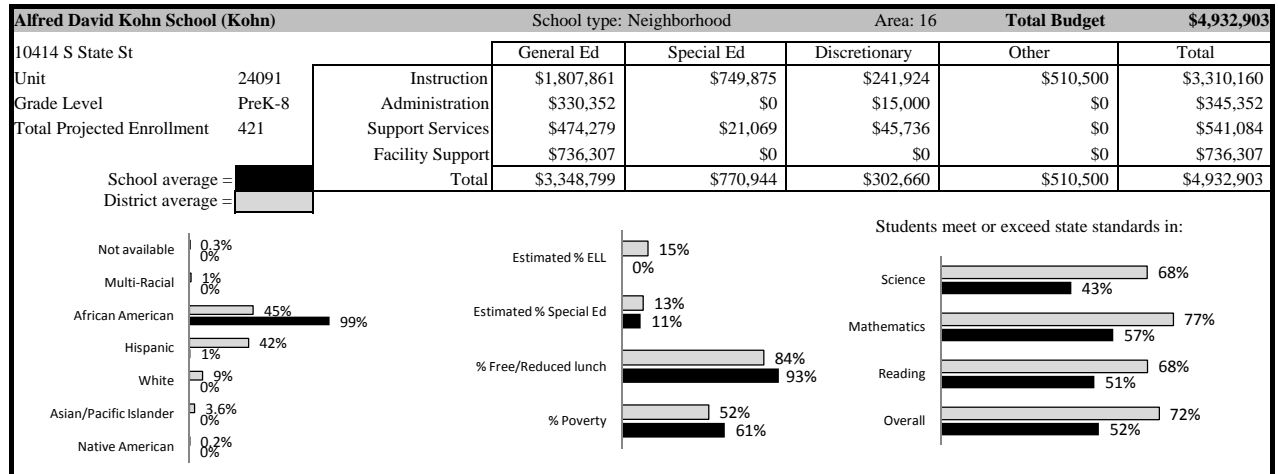
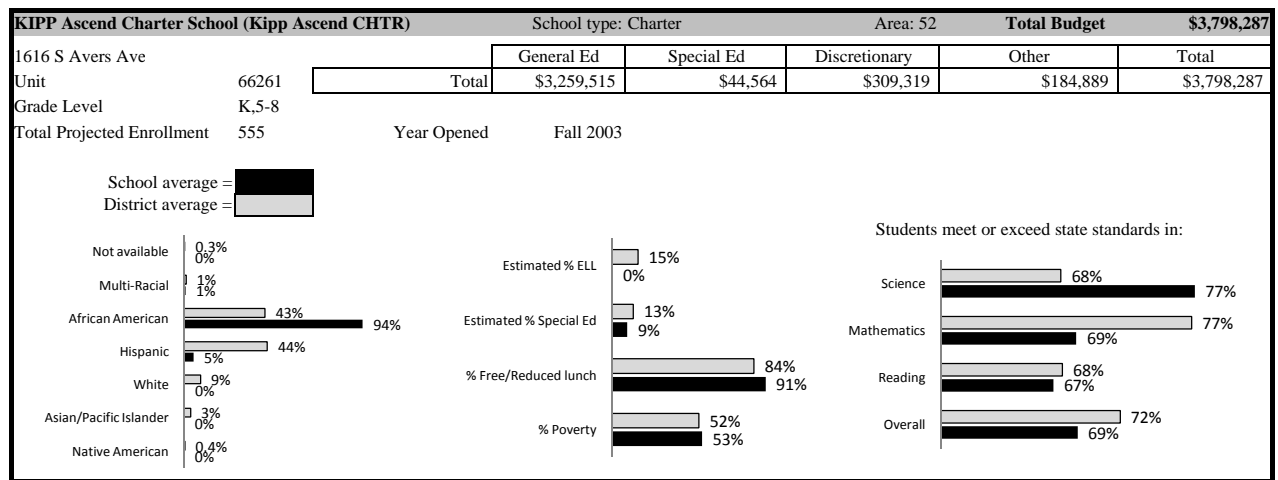


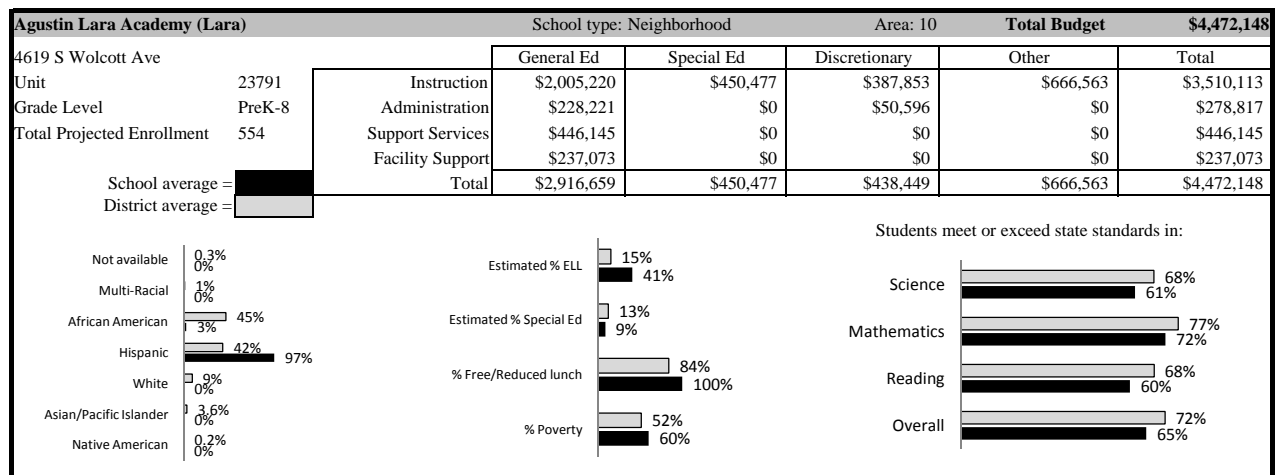
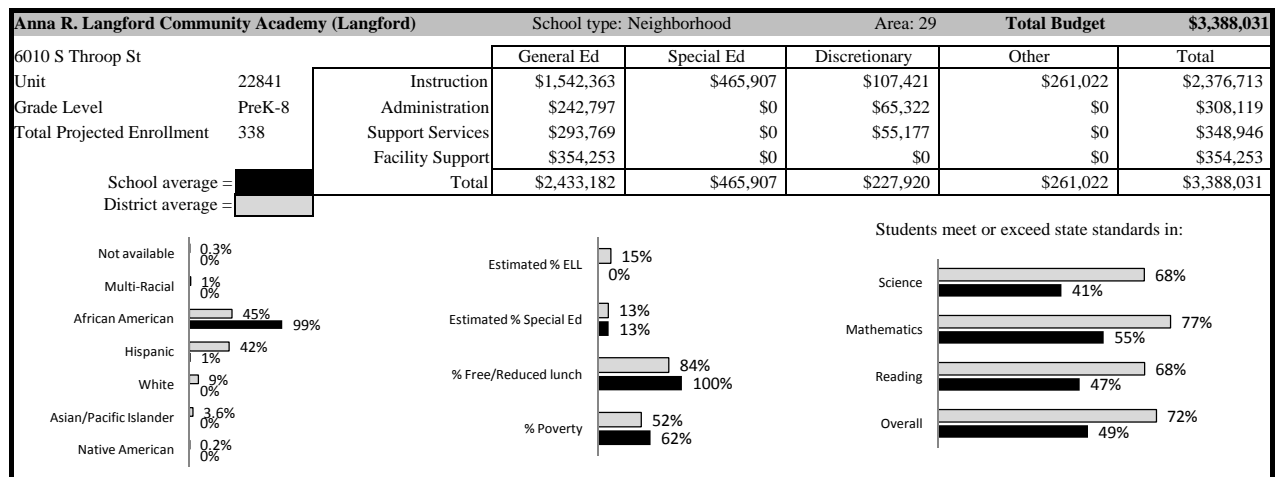
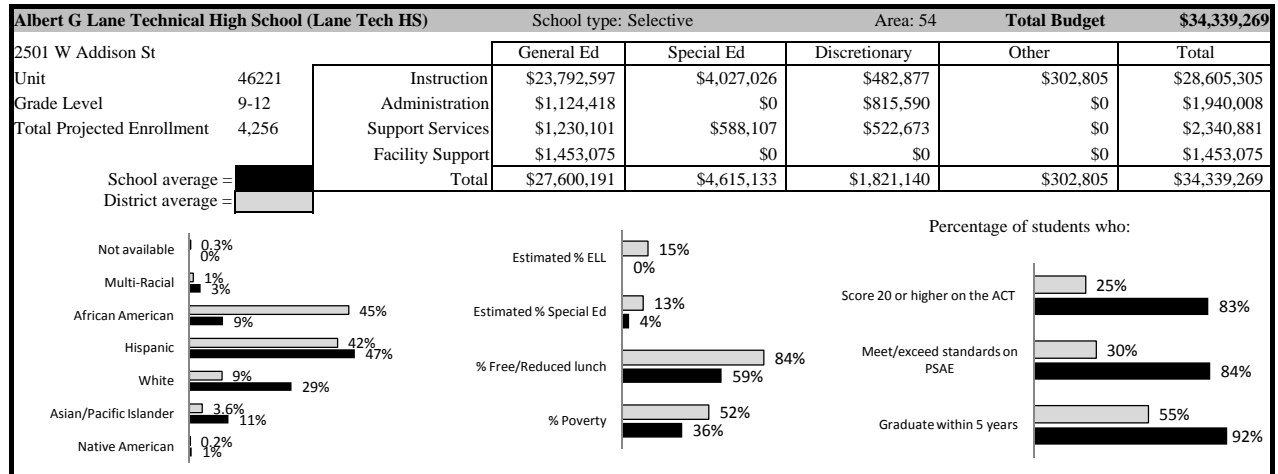
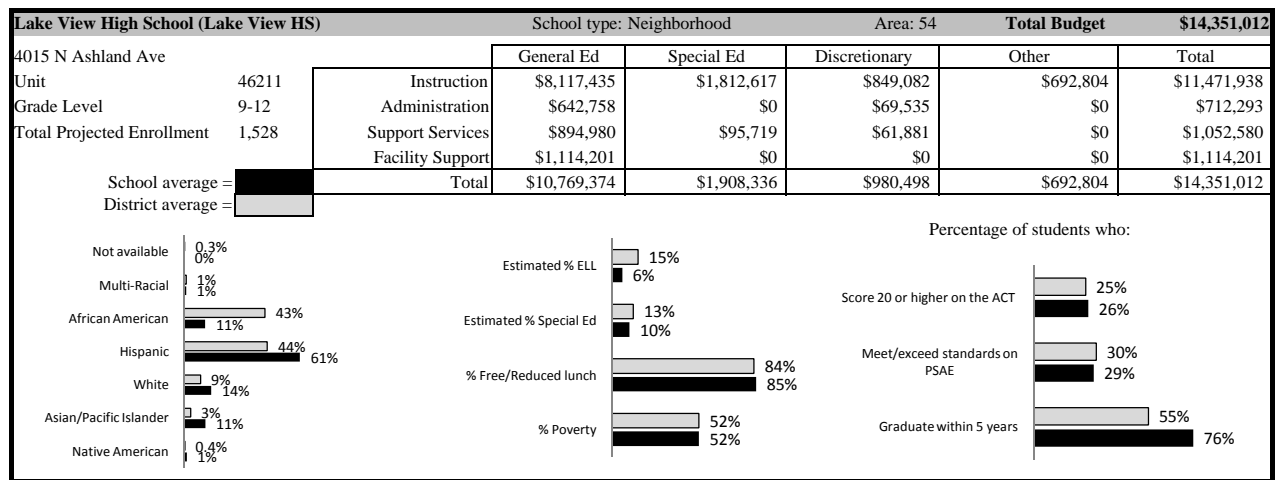


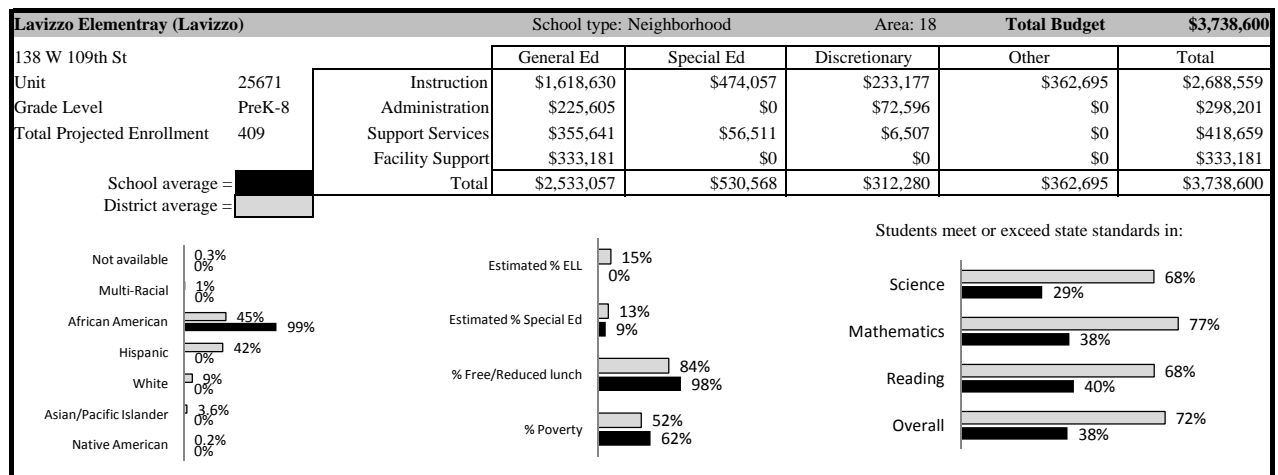
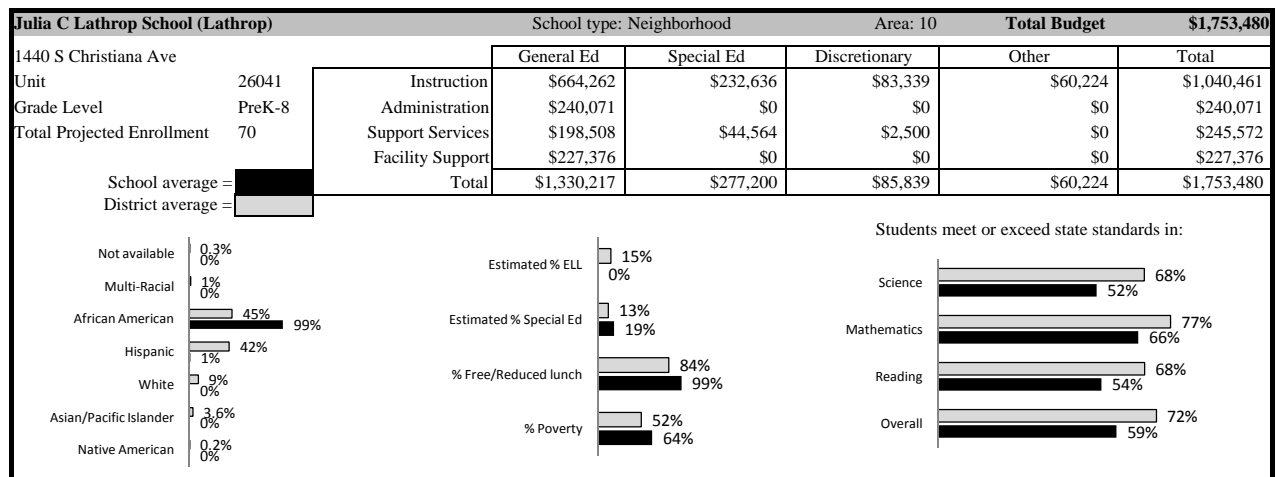
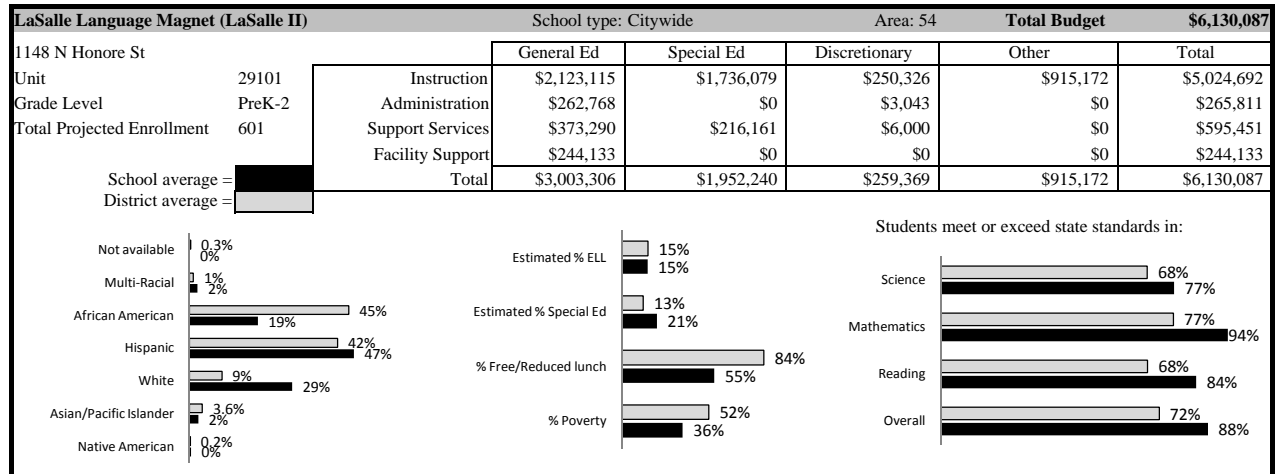
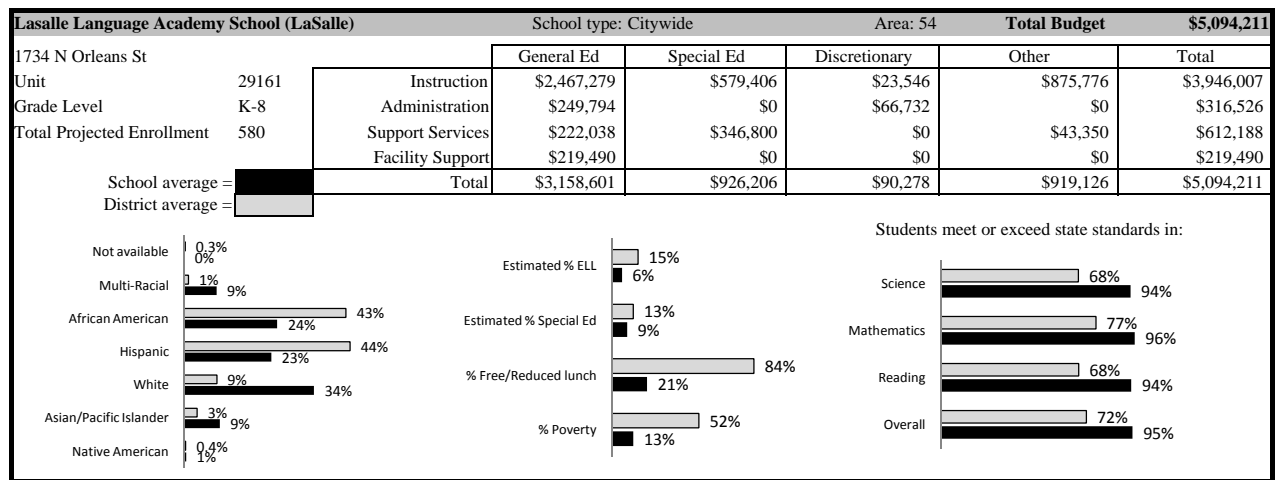














Lawndale Community Academy School (Lawndale)			School type: Neighborhood		Area: 9	Total Budget	\$5,195,976
3500 W Douglas Blvd			General Ed	Special Ed	Discretionary	Other	Total
Unit	31161	Instruction	\$2,187,181	\$635,241	\$238,685	\$571,746	\$3,632,853
Grade Level	PreK-8	Administration	\$335,714	\$0	\$62,774	\$0	\$398,488
Total Projected Enrollment	545	Support Services	\$627,882	\$0	\$78,900	\$0	\$706,782
		Facility Support	\$457,853	\$0	\$0	\$0	\$457,853
School average =		Total	\$3,608,630	\$635,241	\$380,359	\$571,746	\$5,195,976
District average =							
Students meet or exceed state standards in:							
Not available	0.3%	Estimated % ELL	15%	Science	68%		
Multi-Racial	1%		0%		44%		
African American	43%	Estimated % Special Ed	13%	Mathematics	77%		
Hispanic	44%		9%		57%		
White	9%	% Free/Reduced lunch	84%	Reading	68%		
Asian/Pacific Islander	0%		100%		46%		
Native American	0.4%	% Poverty	52%	Overall	72%		
			65%		50%		

Robert H Lawrence Elementary School (Lawrence)			School type: Neighborhood		Area: 18	Total Budget	\$4,100,380
9928 S Crandon Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	24261	Instruction	\$1,601,146	\$711,047	\$223,331	\$248,788	\$2,784,312
Grade Level	PreK-8	Administration	\$246,615	\$0	\$53,039	\$0	\$299,654
Total Projected Enrollment	378	Support Services	\$343,457	\$185,185	\$1,500	\$0	\$530,142
		Facility Support	\$486,272	\$0	\$0	\$0	\$486,272
School average =		Total	\$2,677,490	\$896,232	\$277,870	\$248,788	\$4,100,380
District average =							

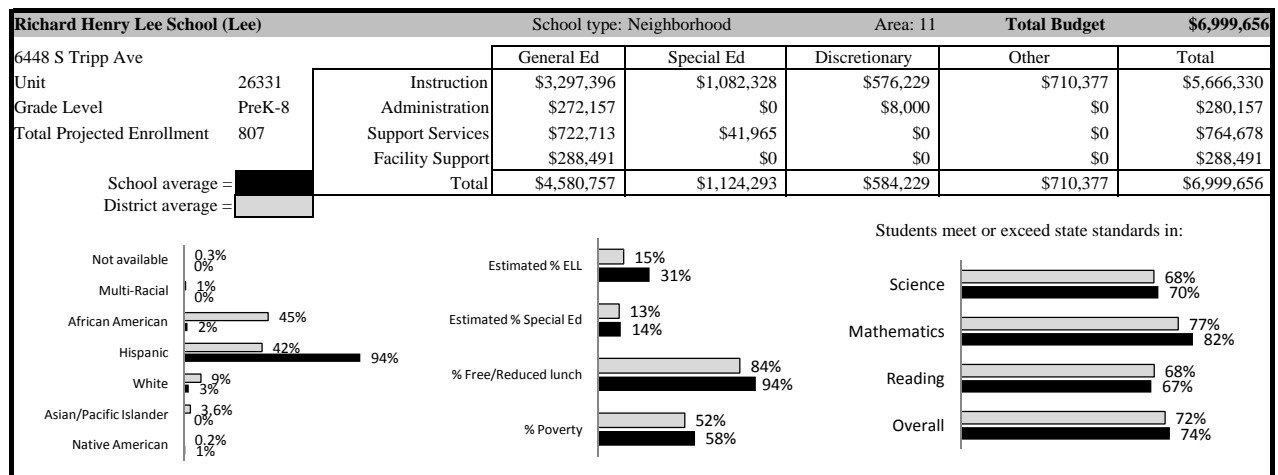
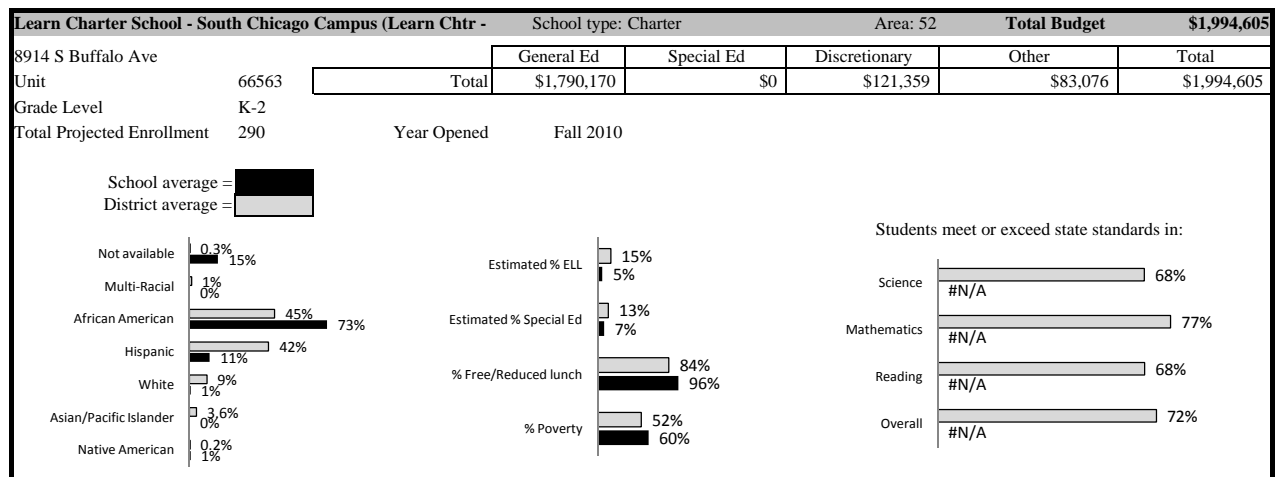
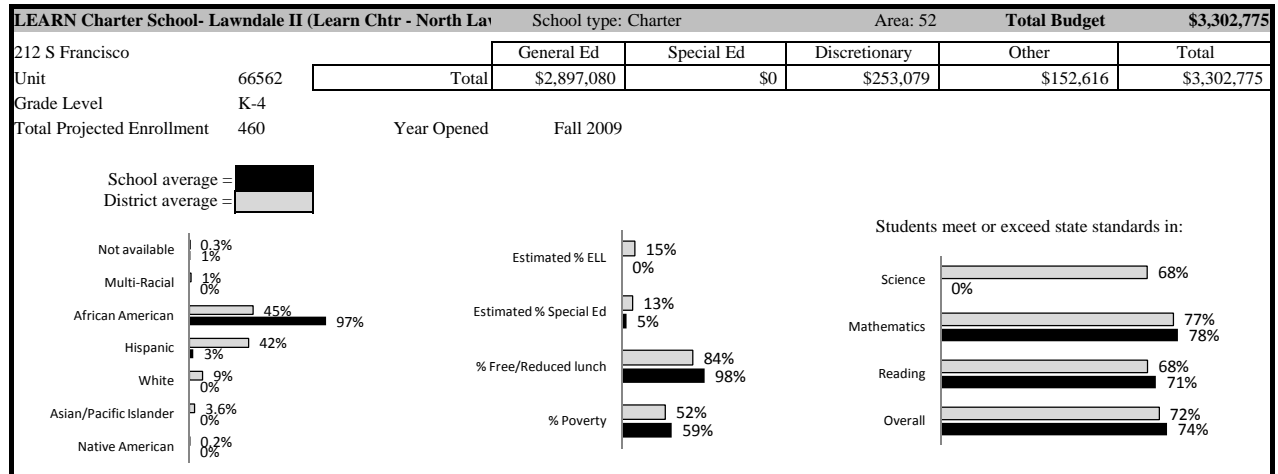
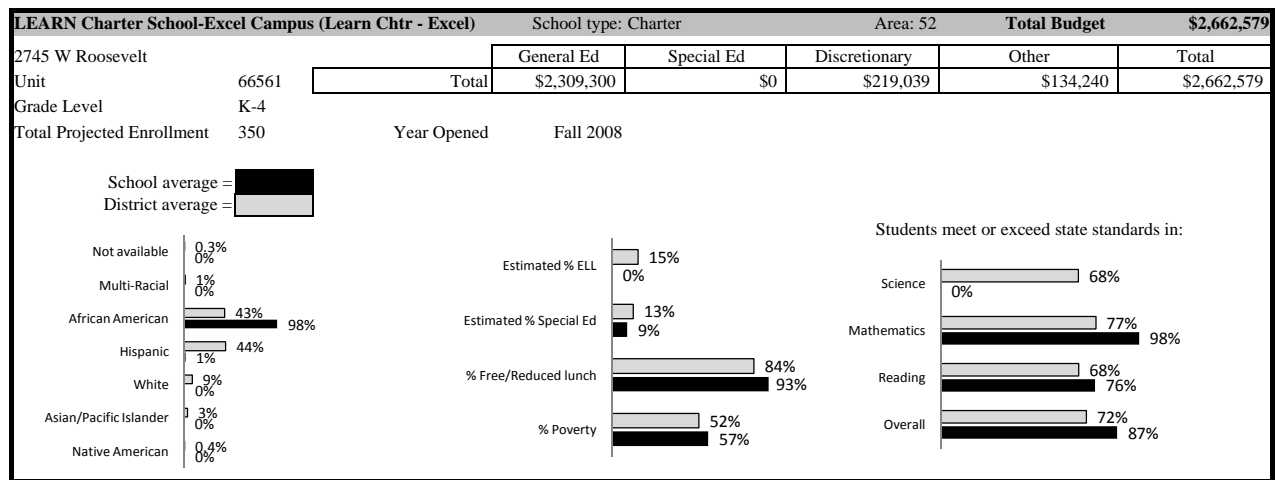
Not available		0.3%	0%
Multi-Racial		1%	0%
African American		45%	99%
Hispanic		1%	42%
White		9%	0%
Asian/Pacific Islander		3.6%	0%
Native American		0.2%	0%

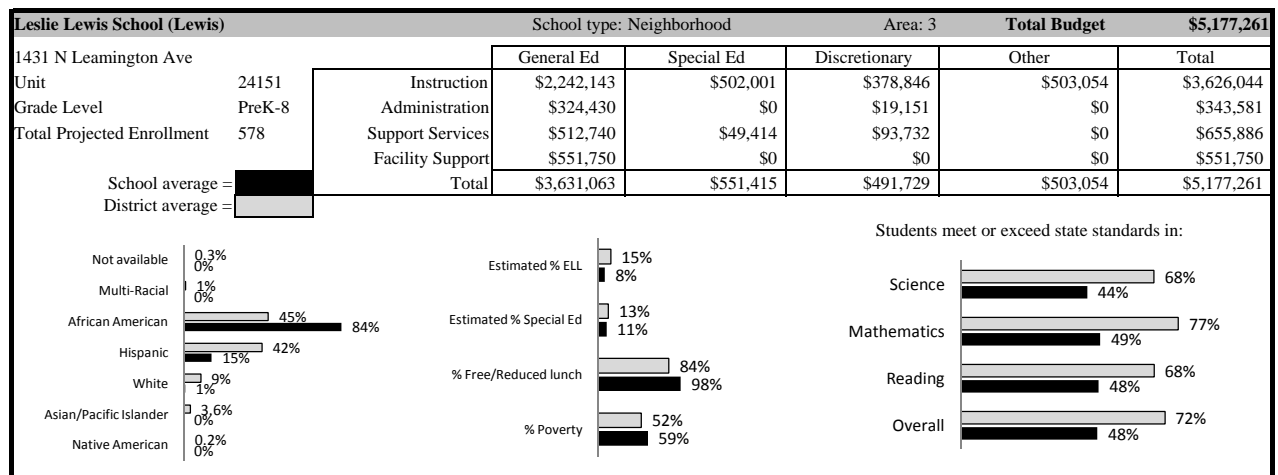
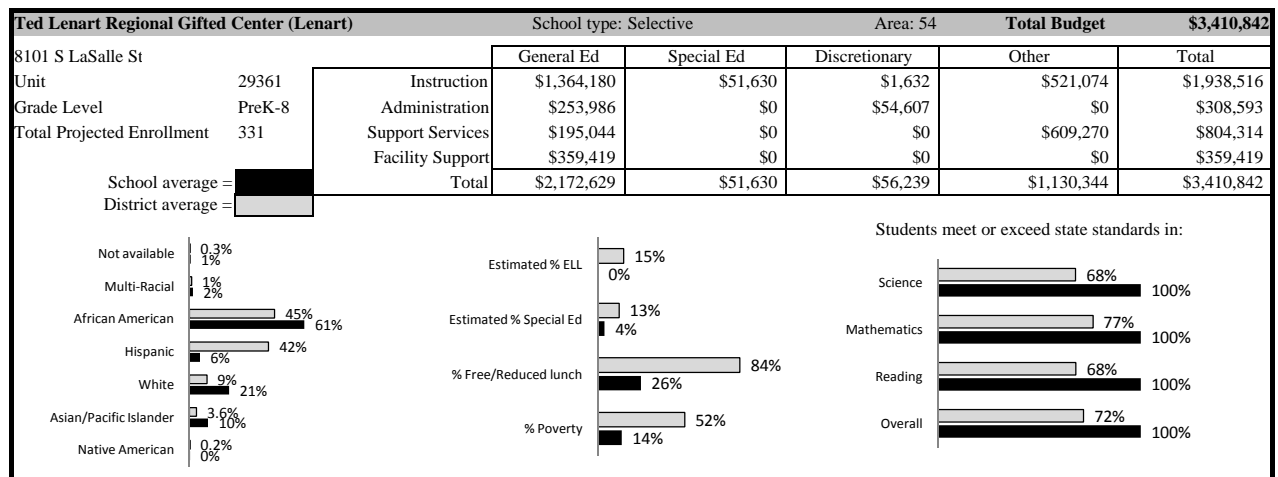
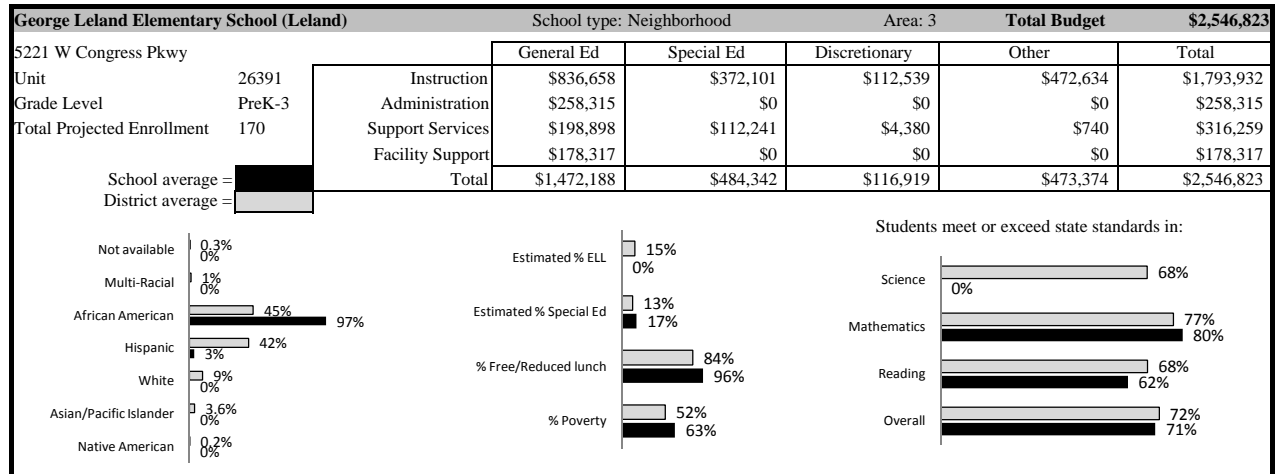
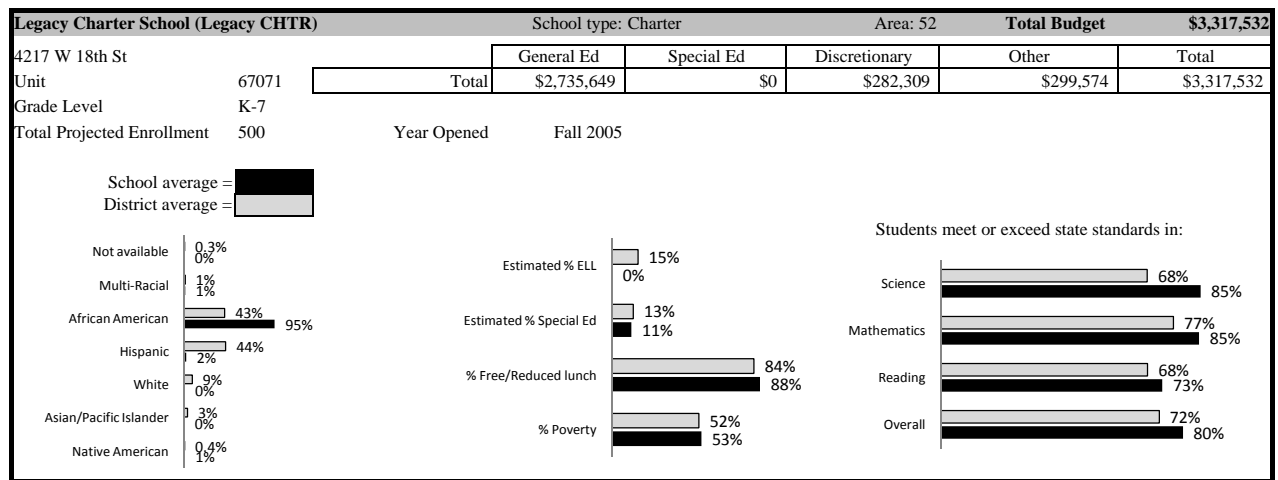
Estimated % ELL		15%	2%
Estimated % Special Ed		13%	10%
% Free/Reduced lunch		84%	94%
% Poverty		52%	61%

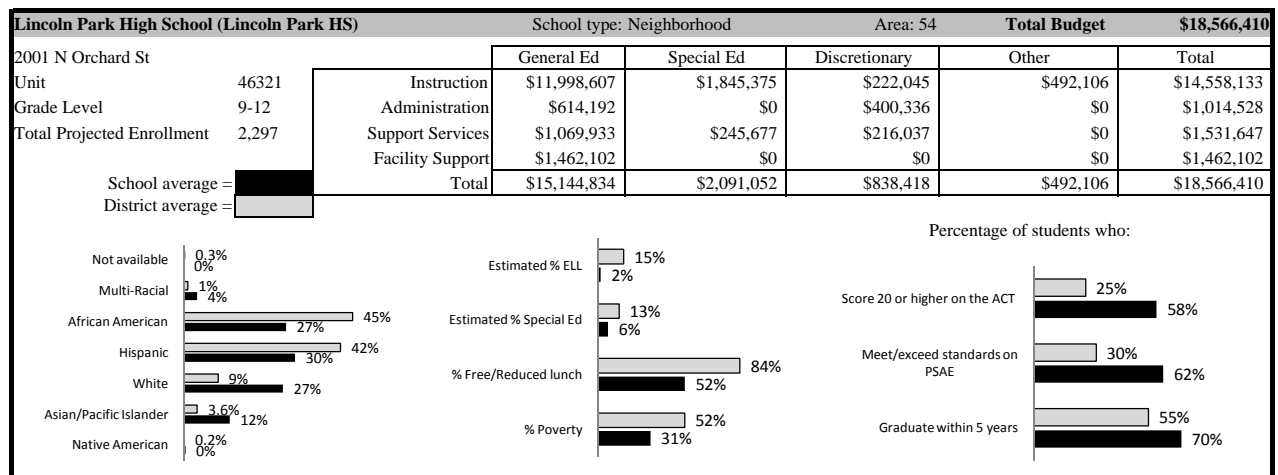
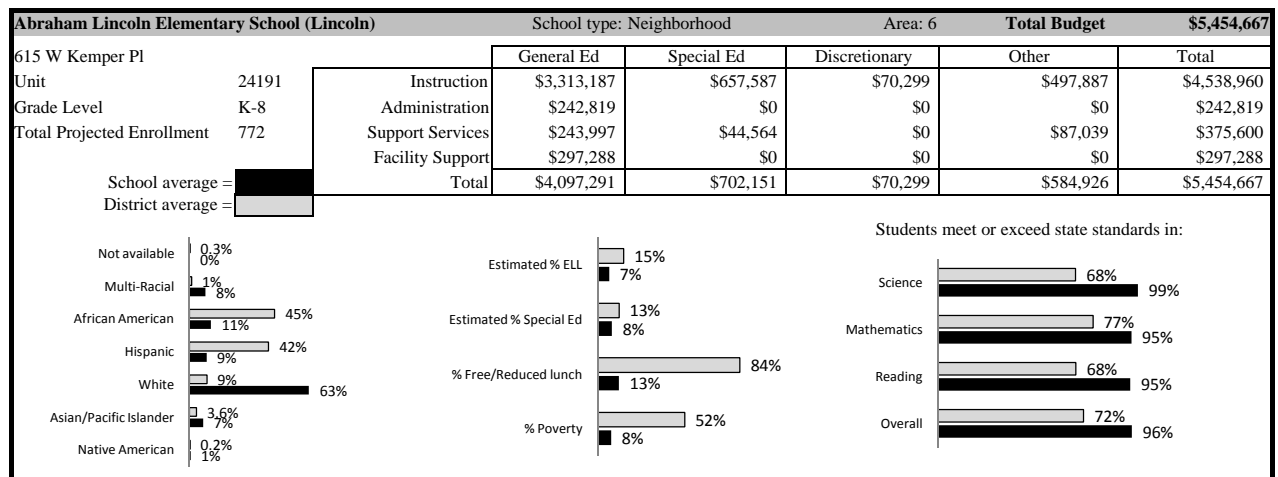
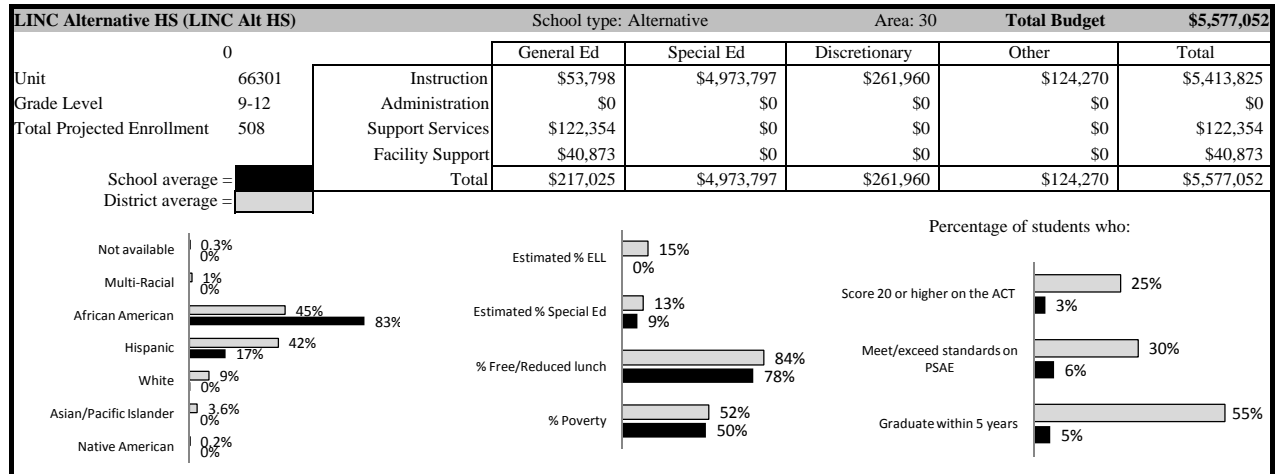
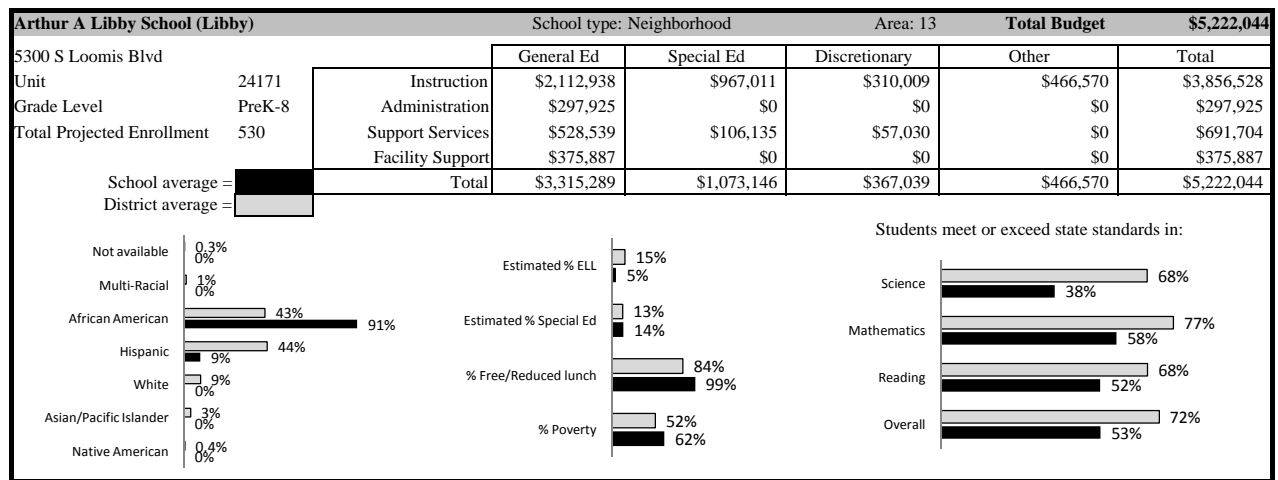
Students meet or exceed state standards in:			
Science		68%	51%
Mathematics		77%	57%
Reading		68%	54%
Overall		72%	55%

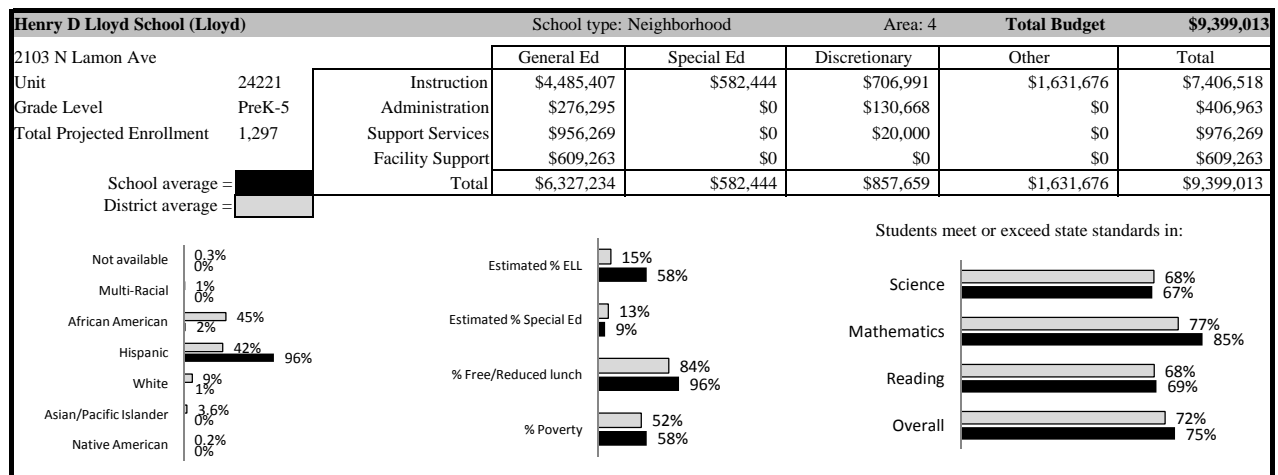
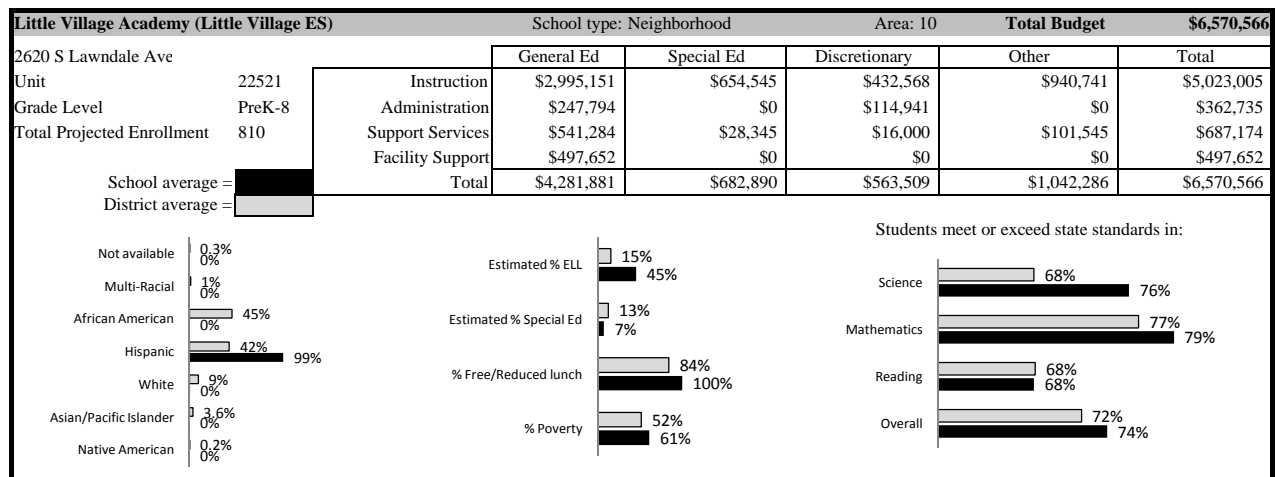
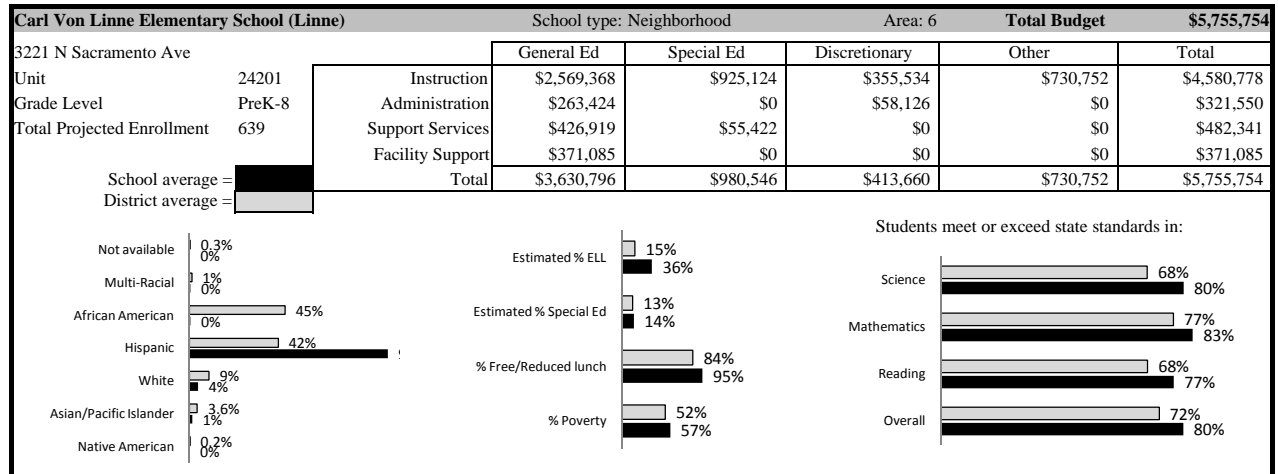
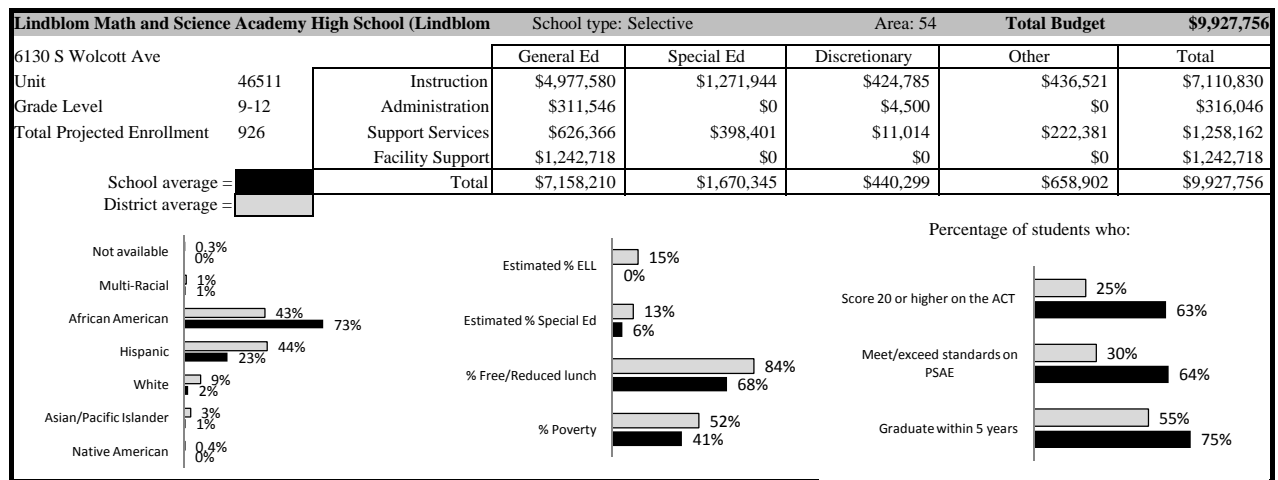
Learn Charter 5 (Learn Chtr - 5th Campus)			School type: Charter		Area: 52	Total Budget	\$2,022,754
7110 S. Coles			General Ed	Special Ed	Discretionary	Other	Total
Unit	66564	Total	\$1,814,450	\$0	\$136,160	\$72,144	\$2,022,754
Grade Level	K-3						
Total Projected Enrollment	275	Year Opened	Fall 2011				
School average = <div></div>							
District average = <div></div>							
Students meet or exceed state standards in:							
Not available		0.3%	Estimated % ELL	15%	Science	#N/A	68%
Multi-Racial		1%		15%			
African American		0%	Estimated % Special Ed	13%	Mathematics	#N/A	77%
Hispanic		0%		13%			
White		9%	% Free/Reduced lunch	84%	Reading	#N/A	68%
Asian/Pacific Islander		0%		66%			
Native American		0.2%	% Poverty	52%	Overall	#N/A	72%
		0%		39%			

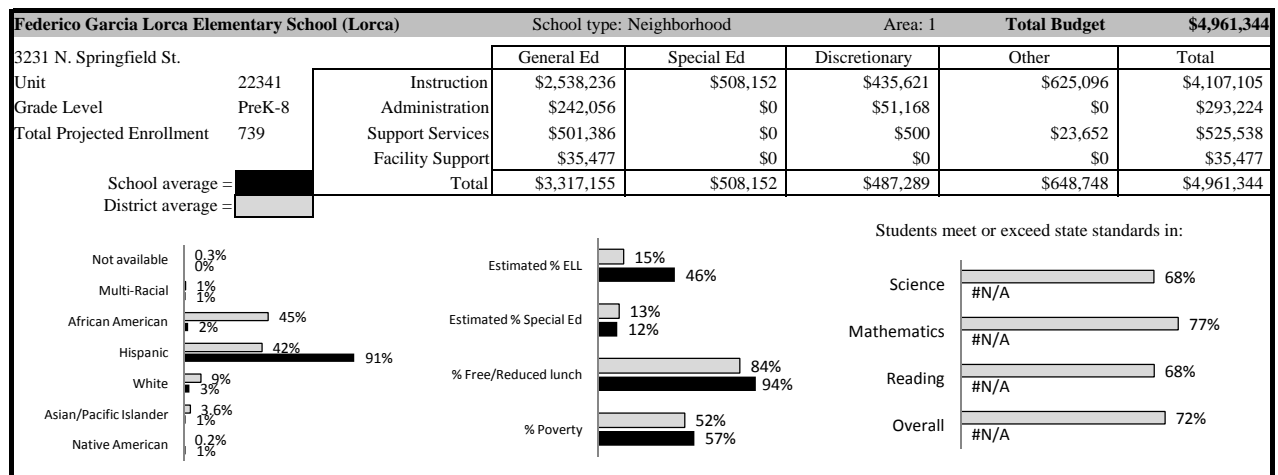
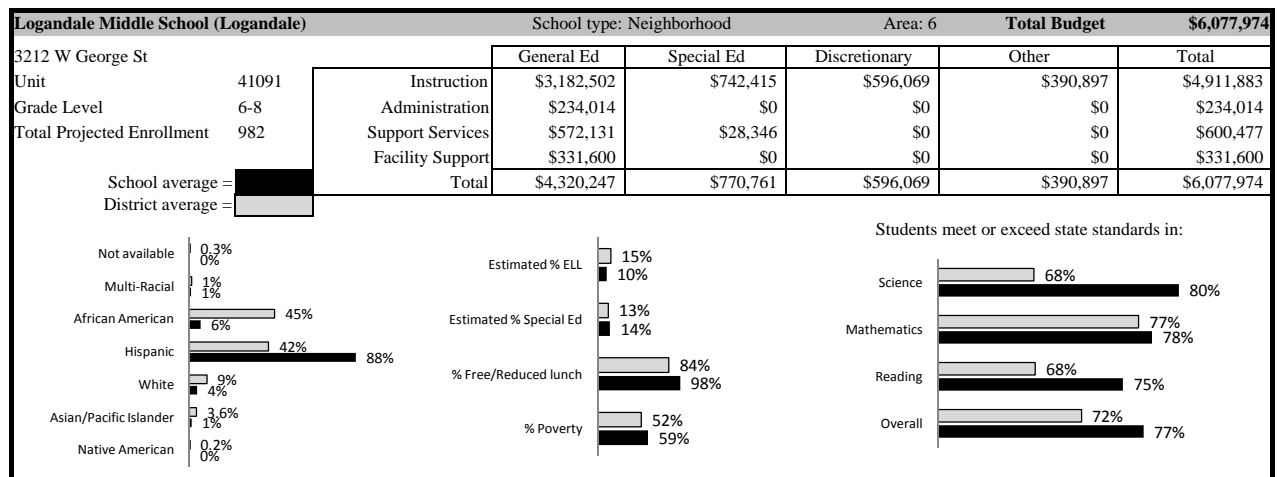
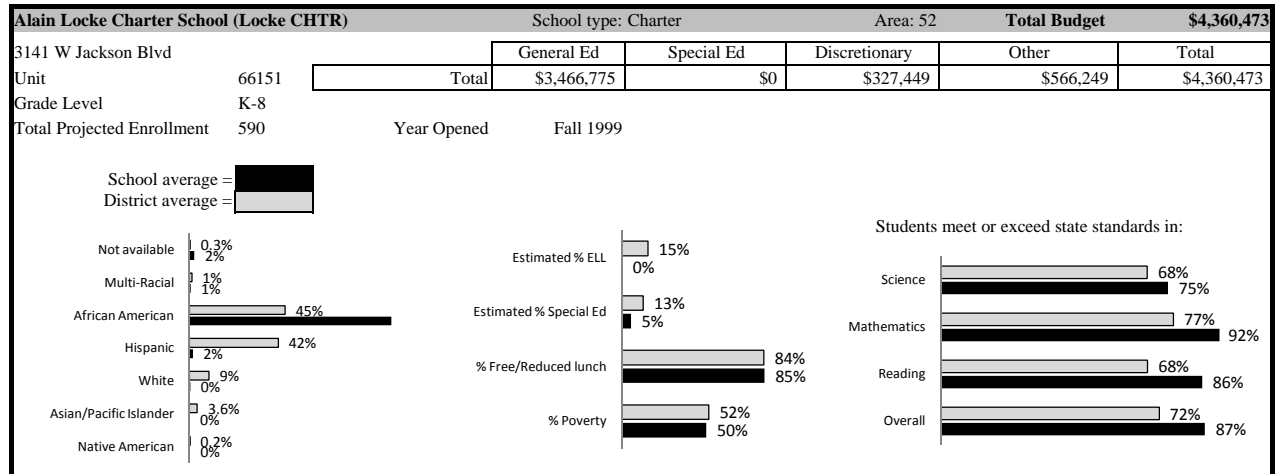
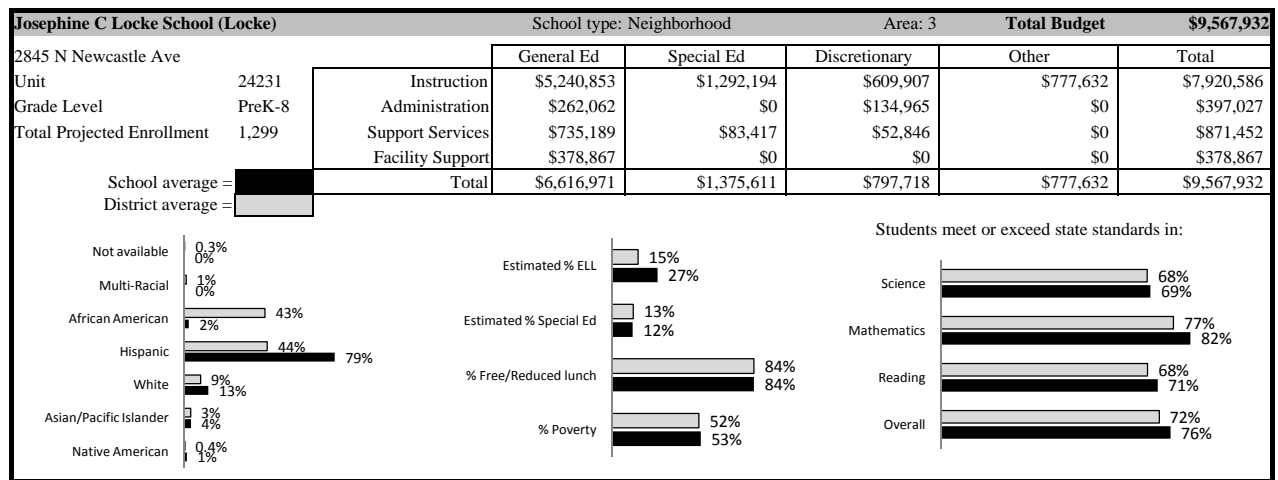
LEARN Charter School (Learn Chtr - Butler)			School type: Charter			Area: 52	Total Budget	\$4,509,062
1132 S Homan Ave			General Ed	Special Ed	Discretionary	Other	Total	
Unit	66211		Total	\$3,684,330	\$44,564	\$390,349	\$389,819	\$4,509,062
Grade Level	K-8							
Total Projected Enrollment	627	Year Opened	Fall 2001					
School average = <div></div>								
District average = <div></div>								
Students meet or exceed state standards in:								
Not available 0.3%			Estimated % ELL 15%			Science 68%		
Multi-Racial 1%			0%			85%		
African American 45%			Estimated % Special Ed 13%			Mathematics 77%		
98%			4%			85%		
Hispanic 2%			% Free/Reduced lunch 84%			Reading 68%		
42%			94%			82%		
White 9%			% Poverty 52%			Overall 72%		
0%			58%			84%		
Asian/Pacific Islander 3.6%								
0%								
Native American 0.2%								
0%								

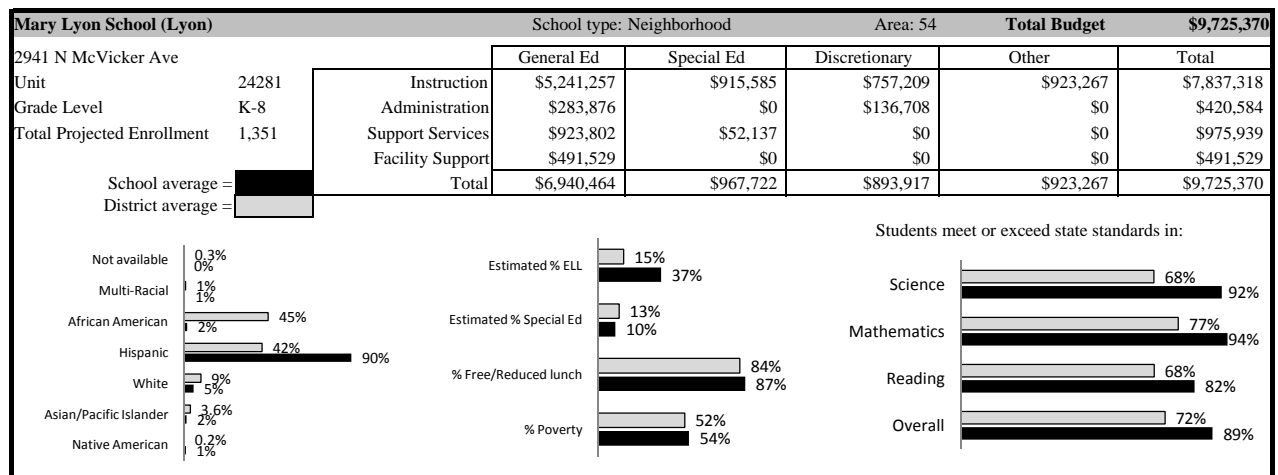
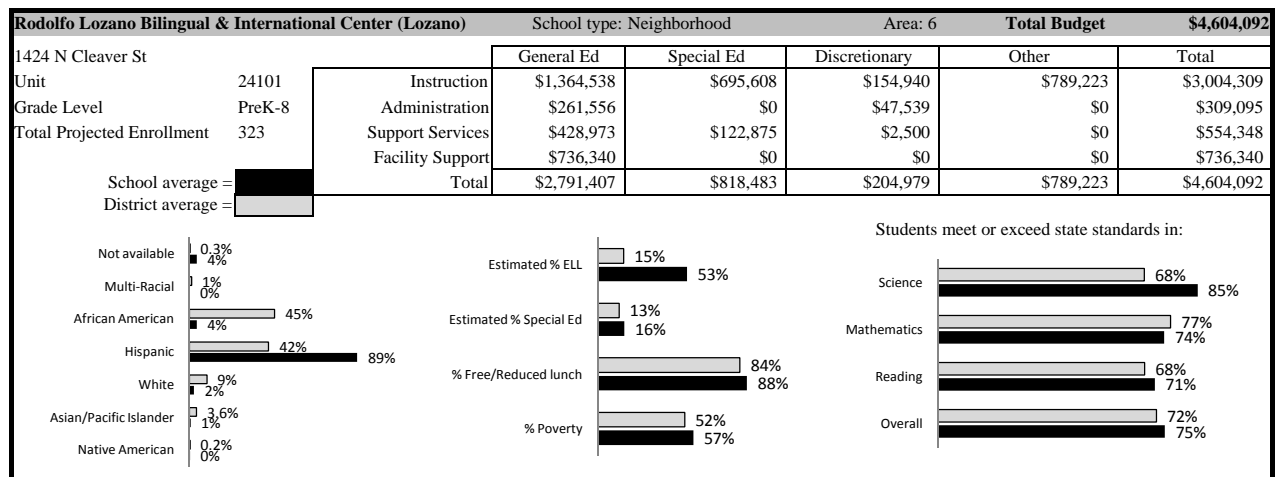
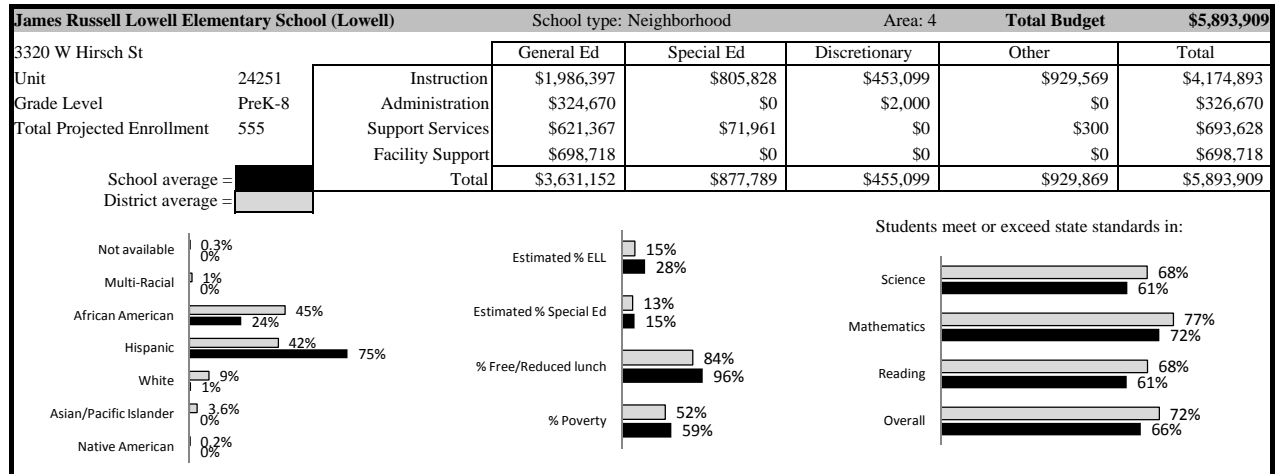
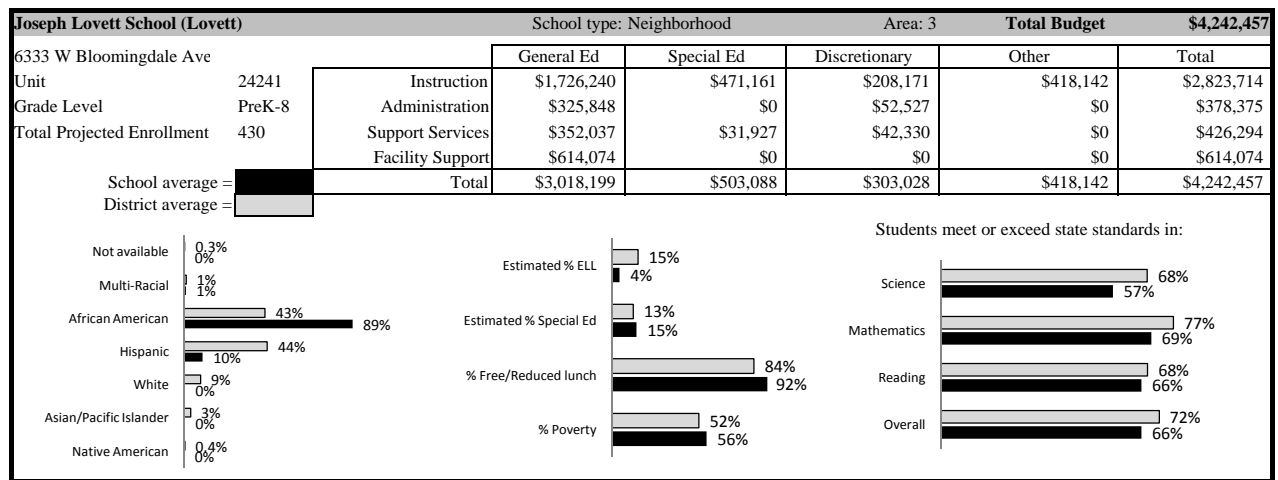


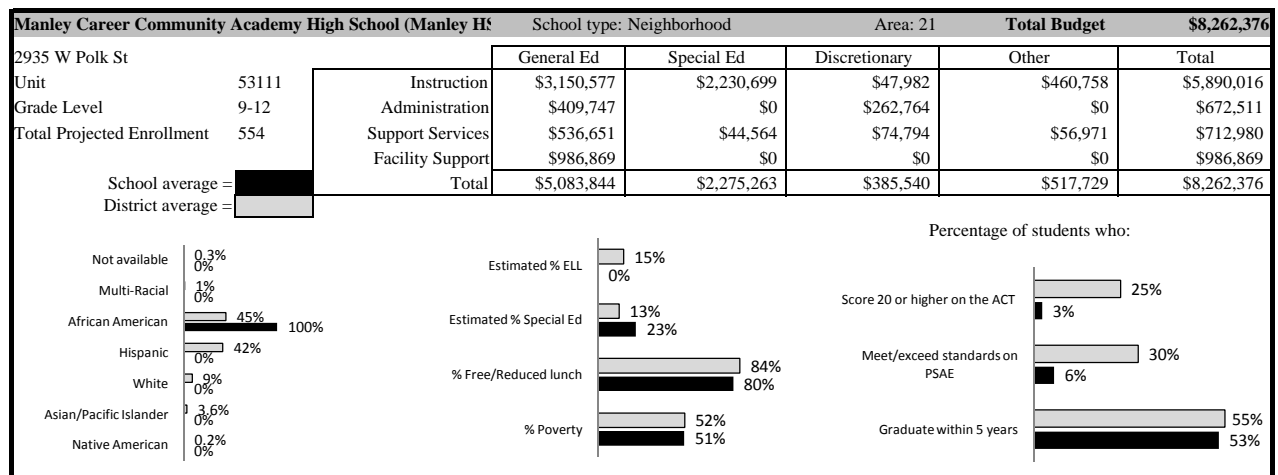
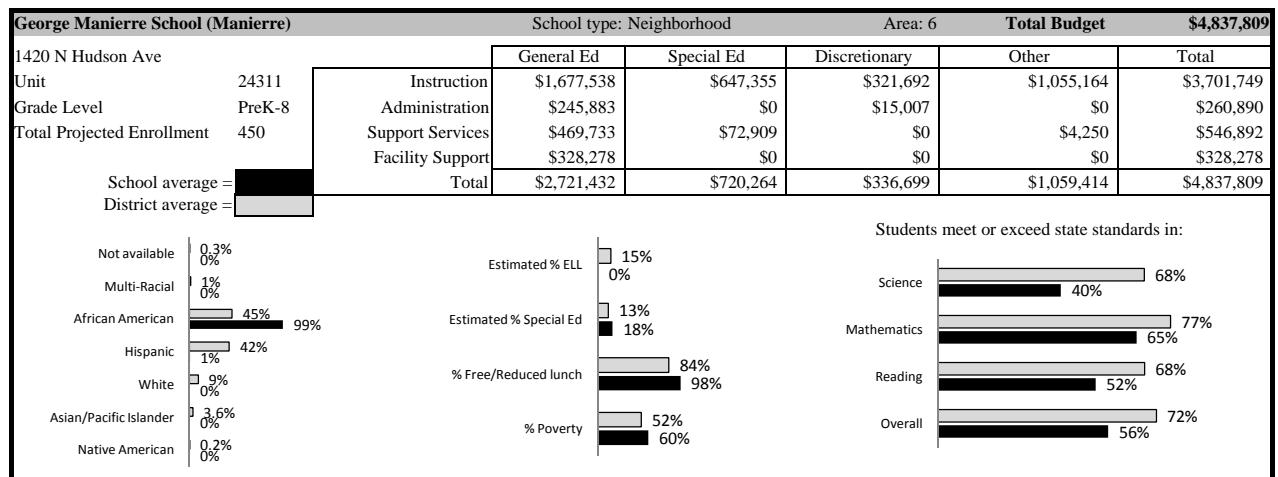
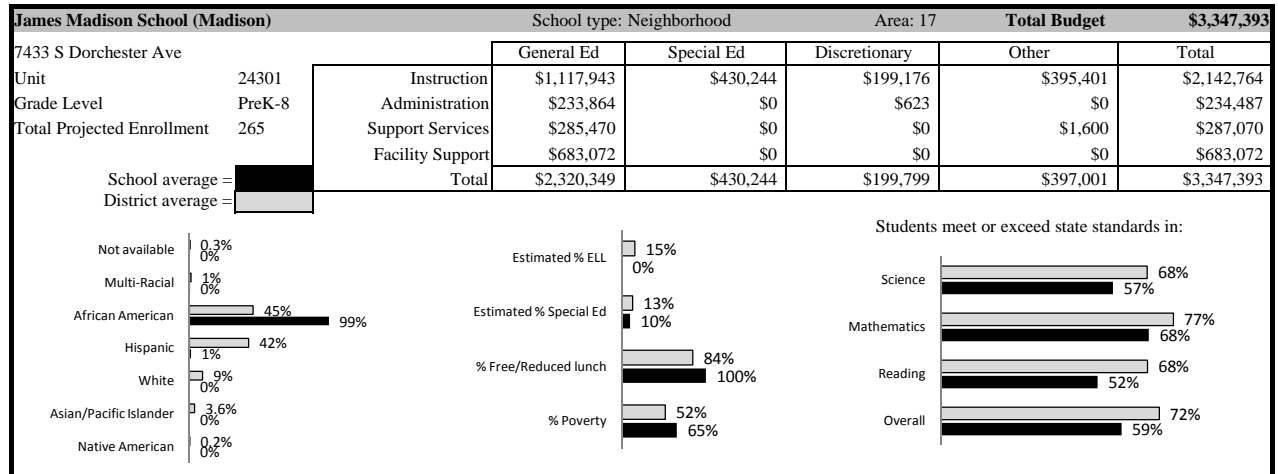
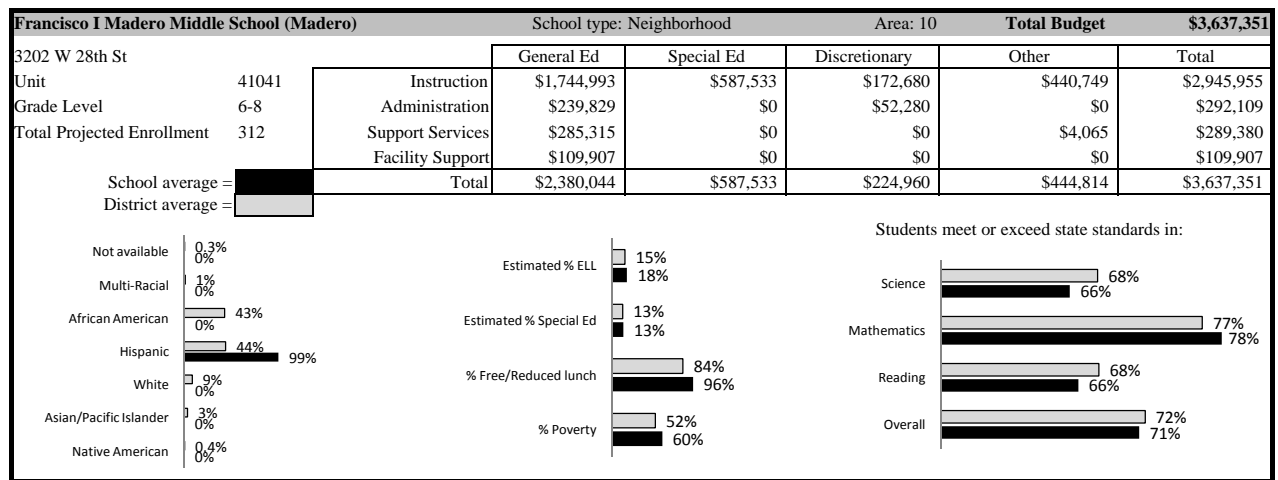




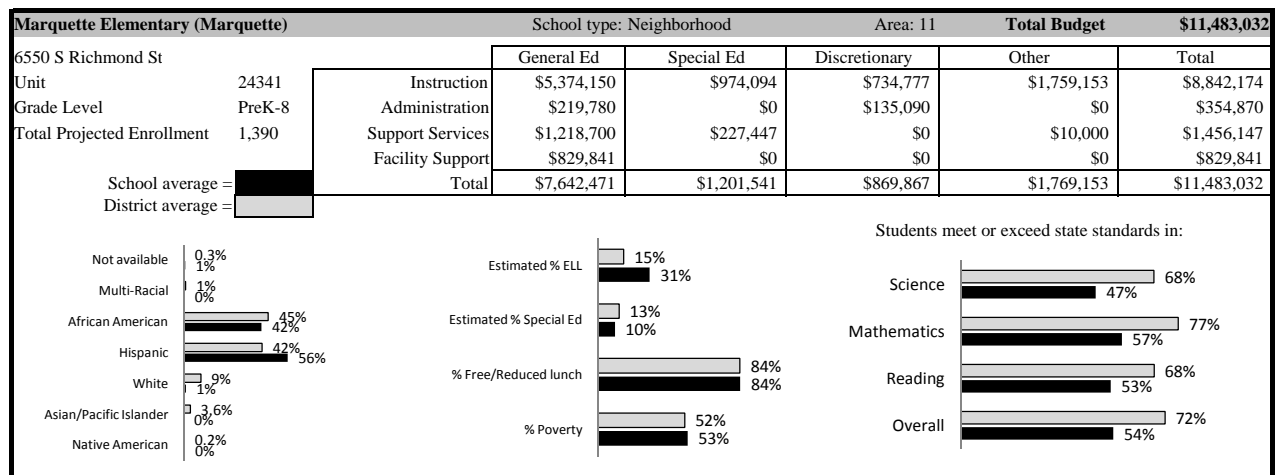
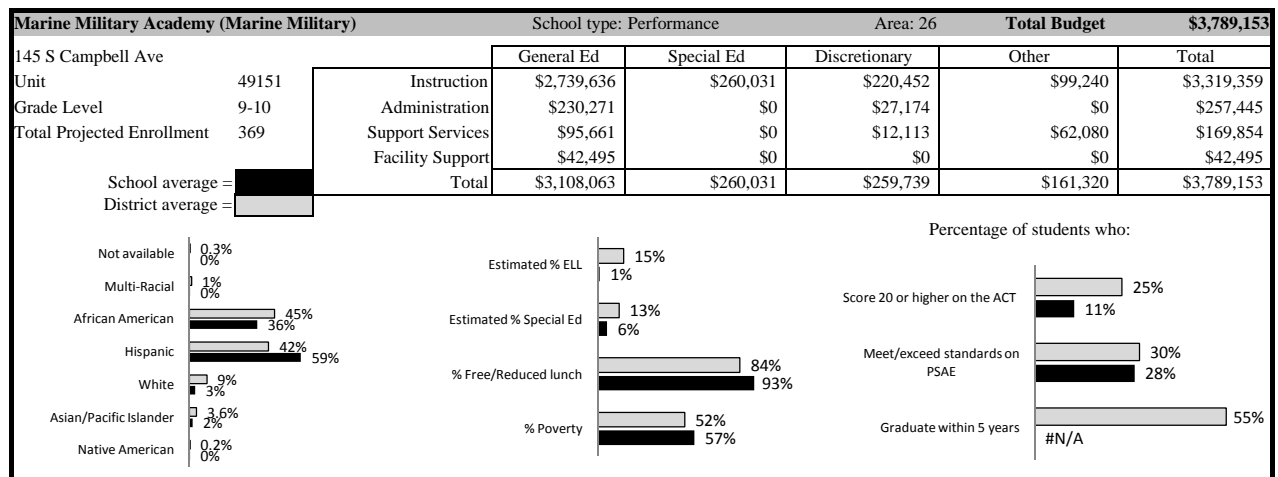
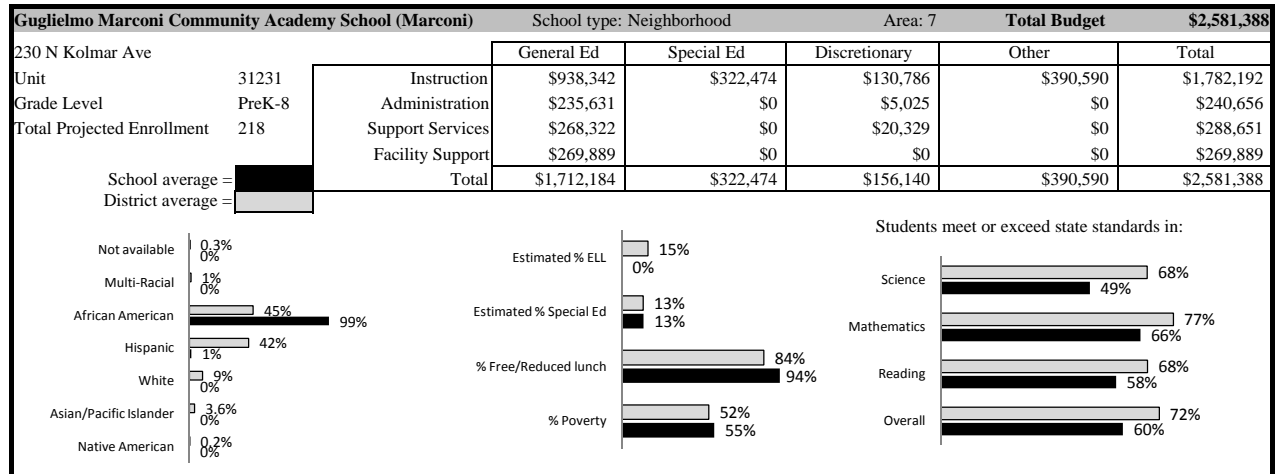
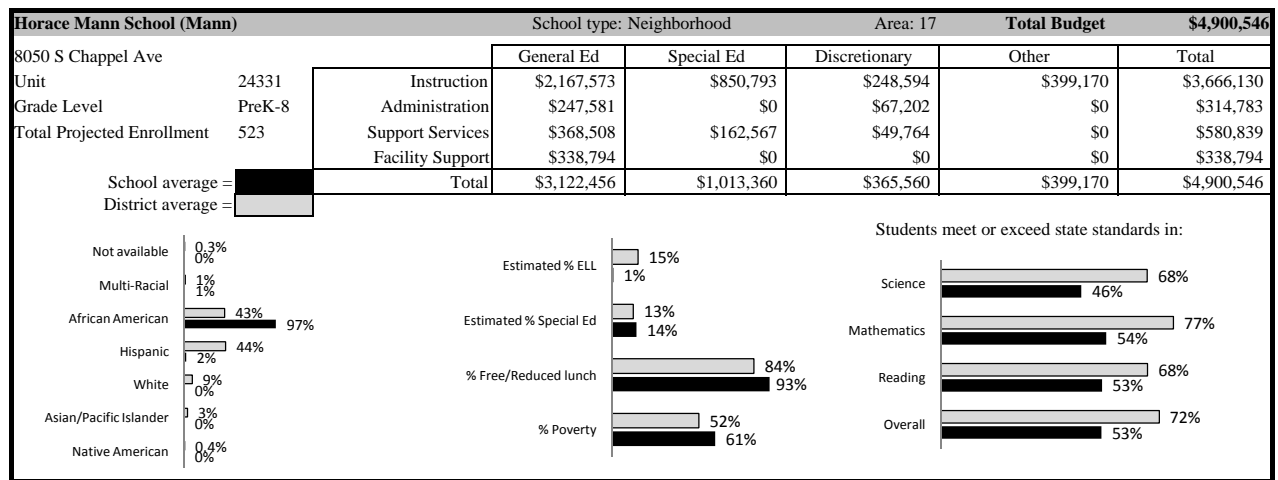


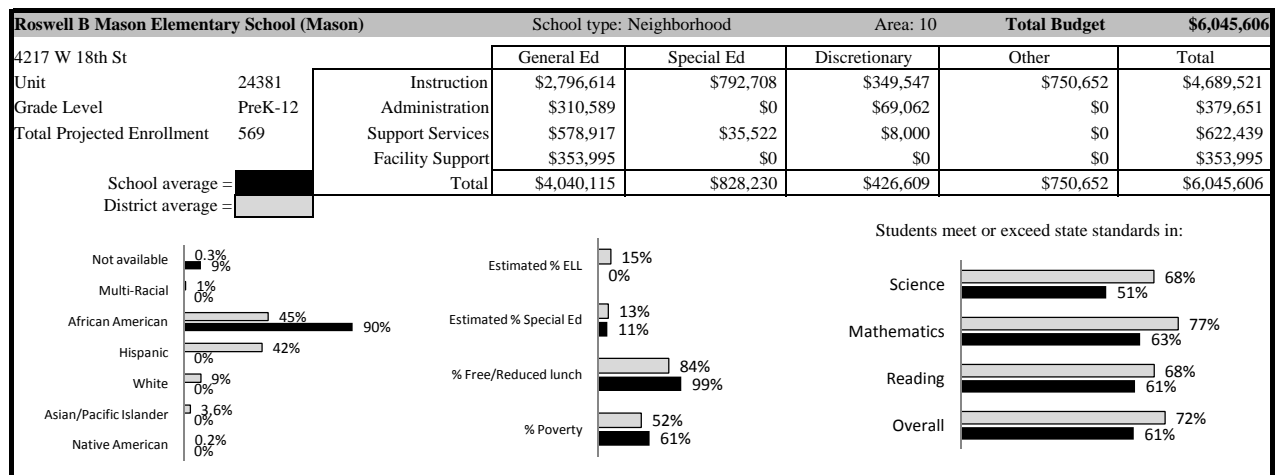
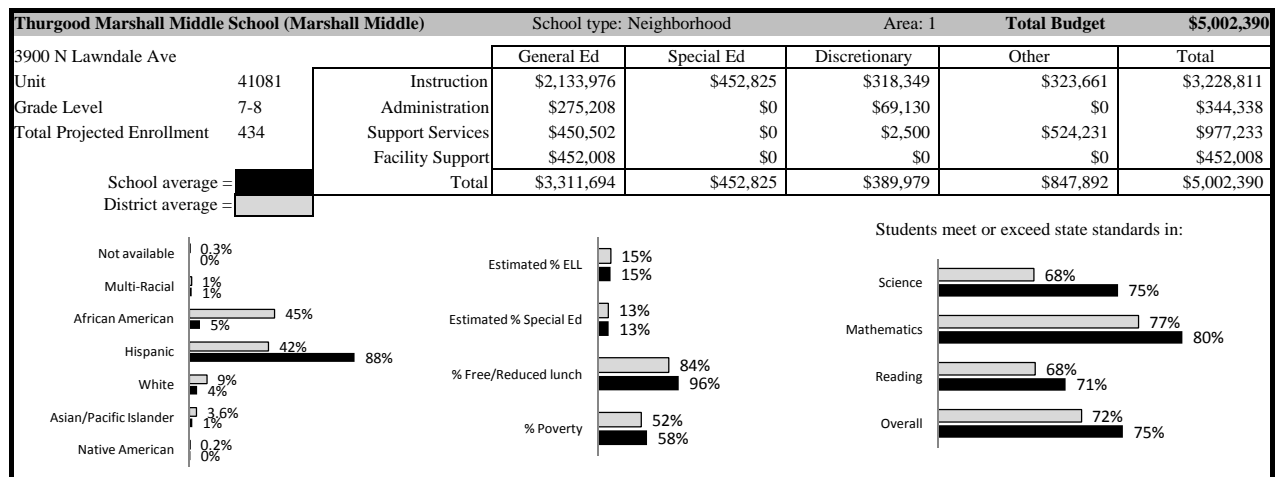
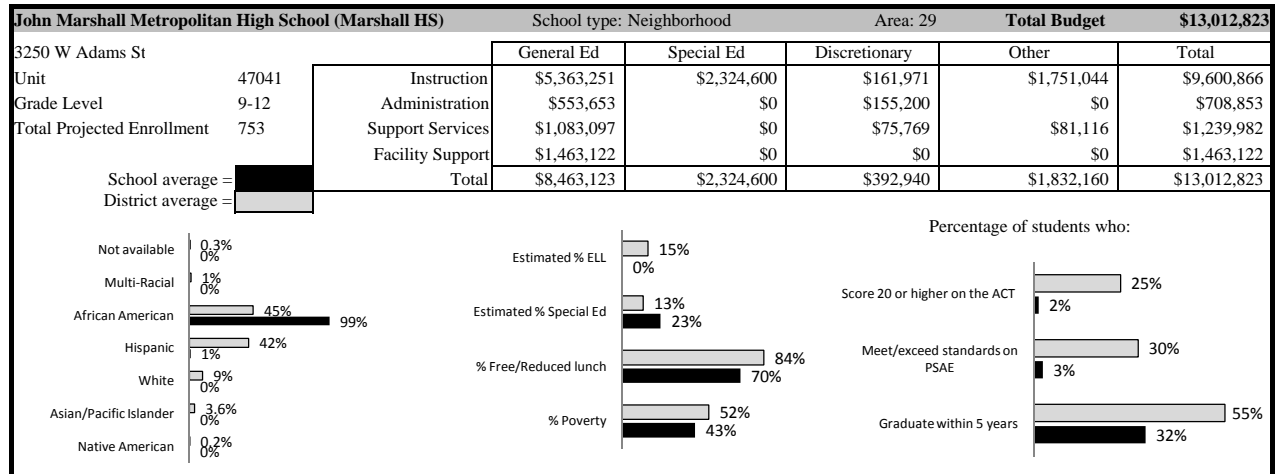
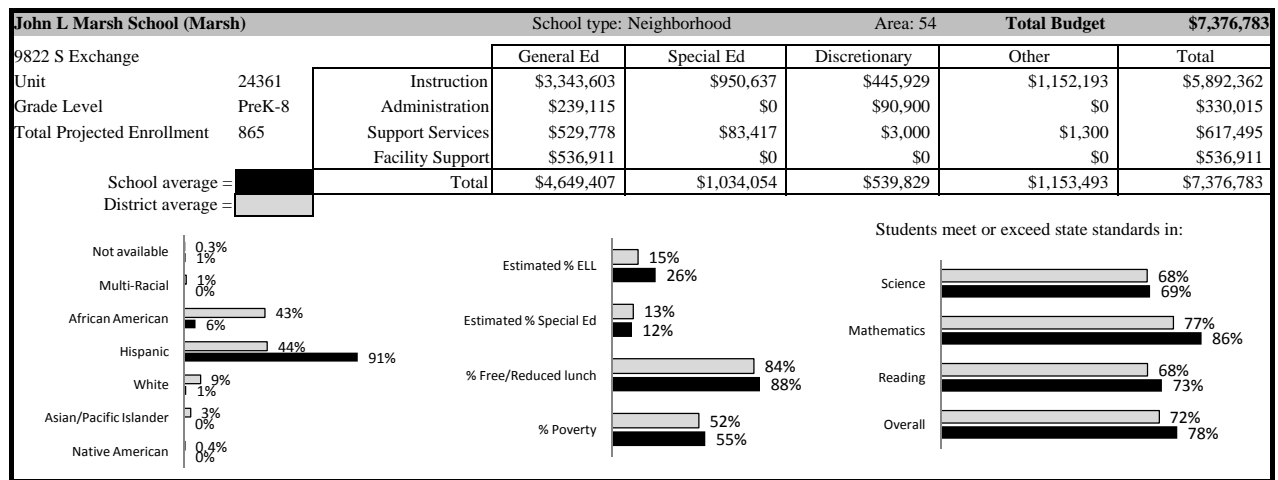


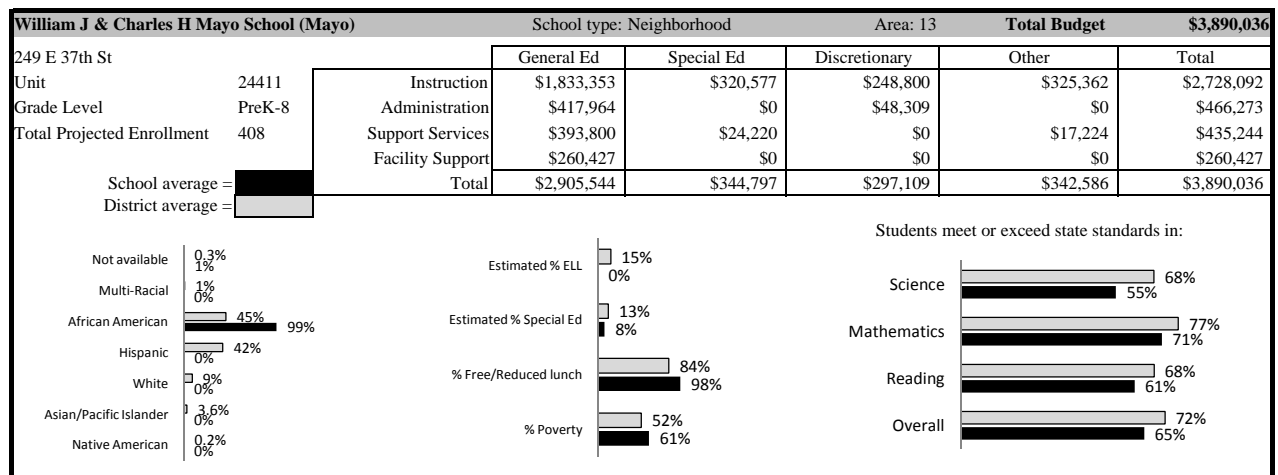
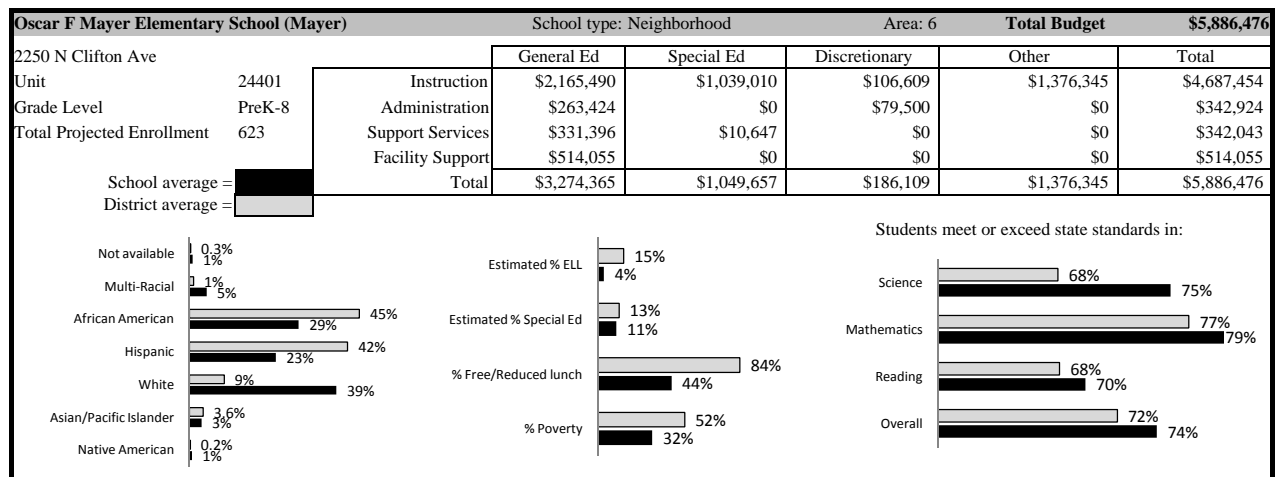
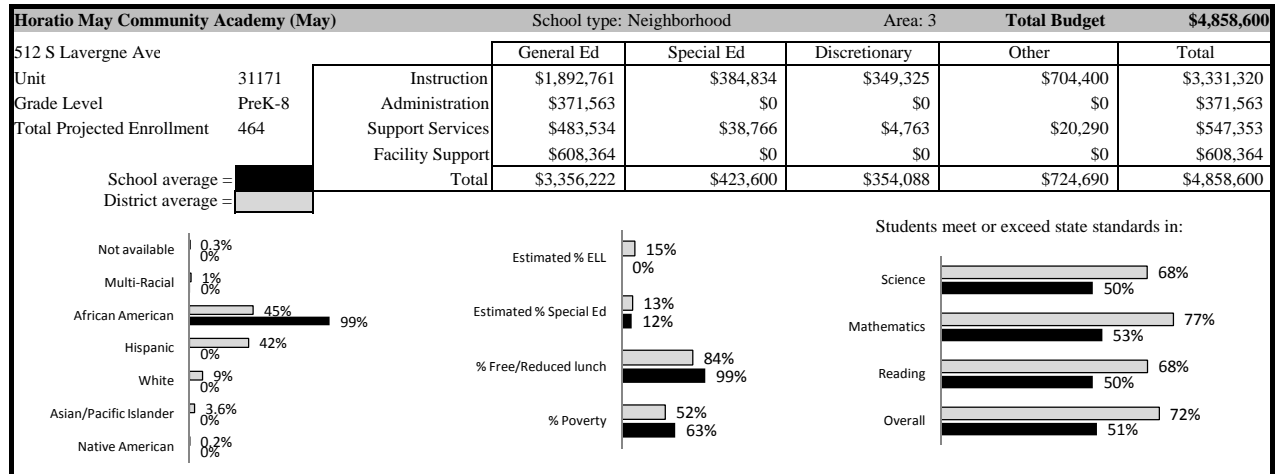
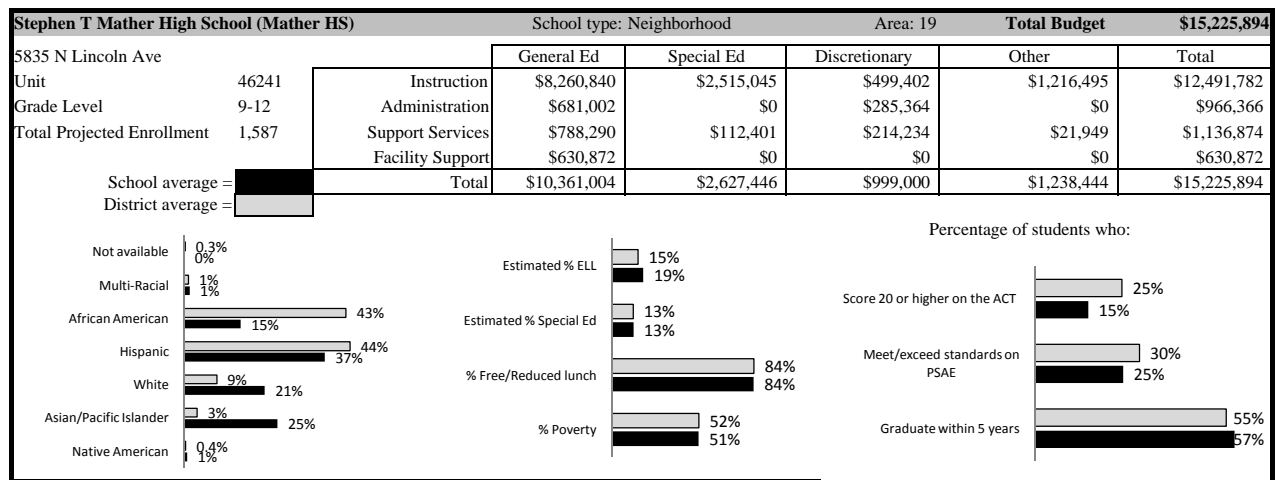


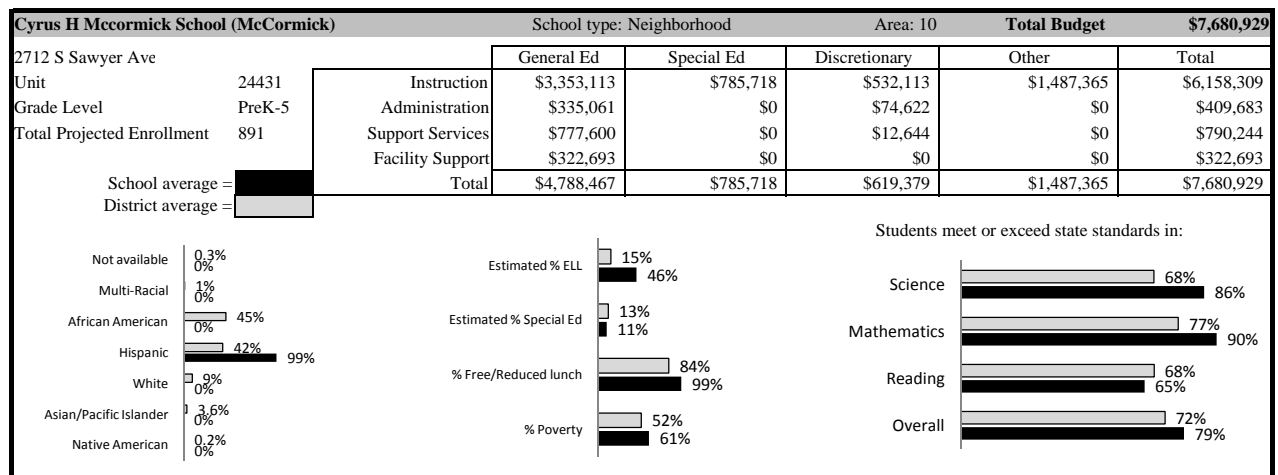
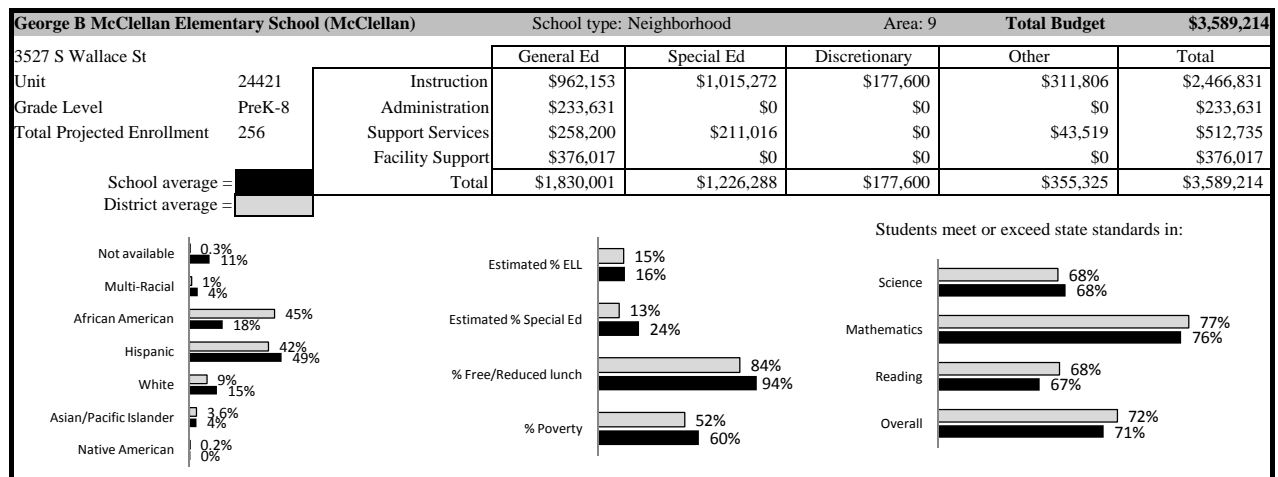
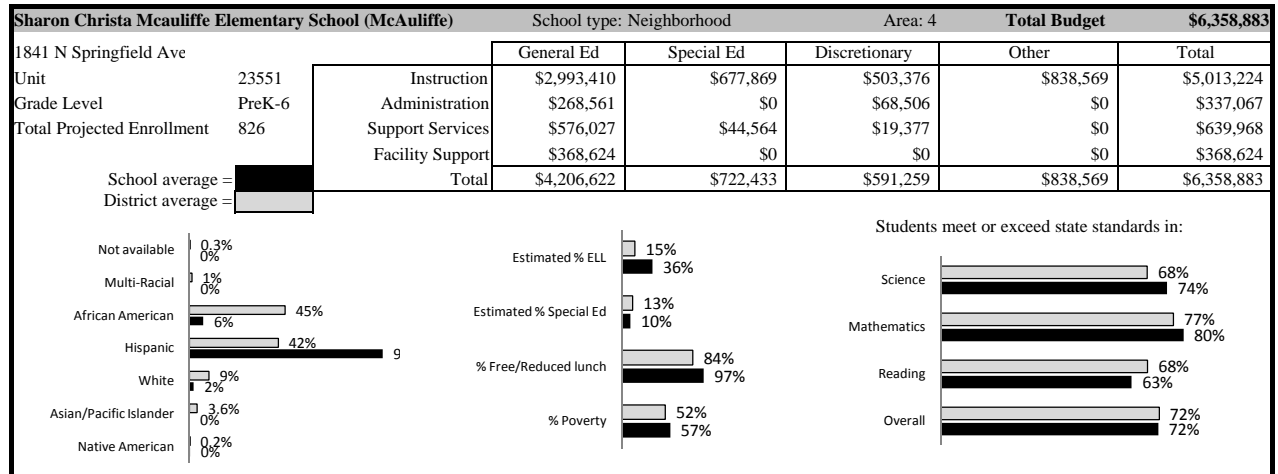
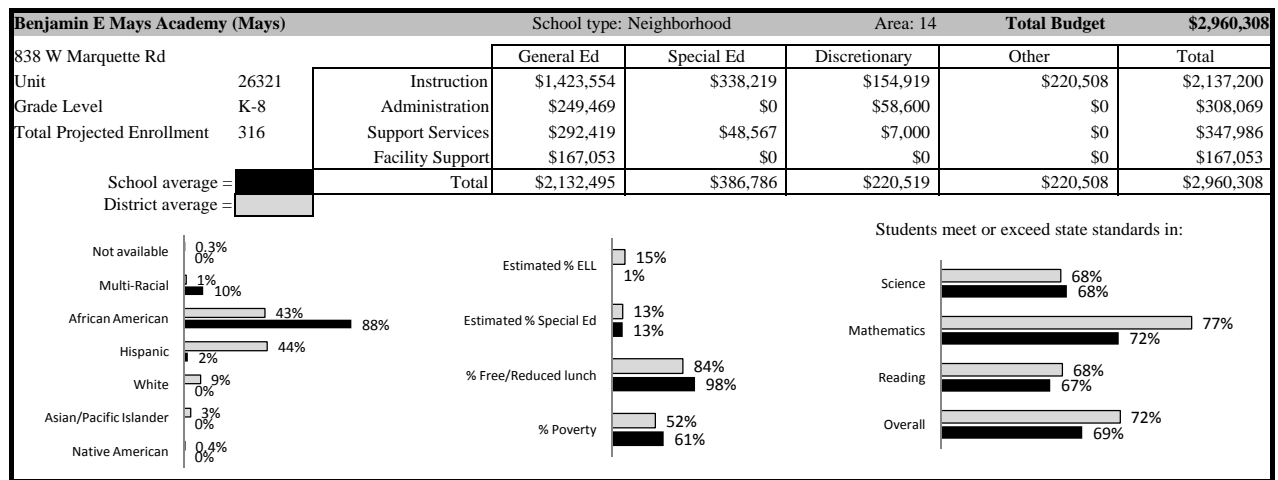


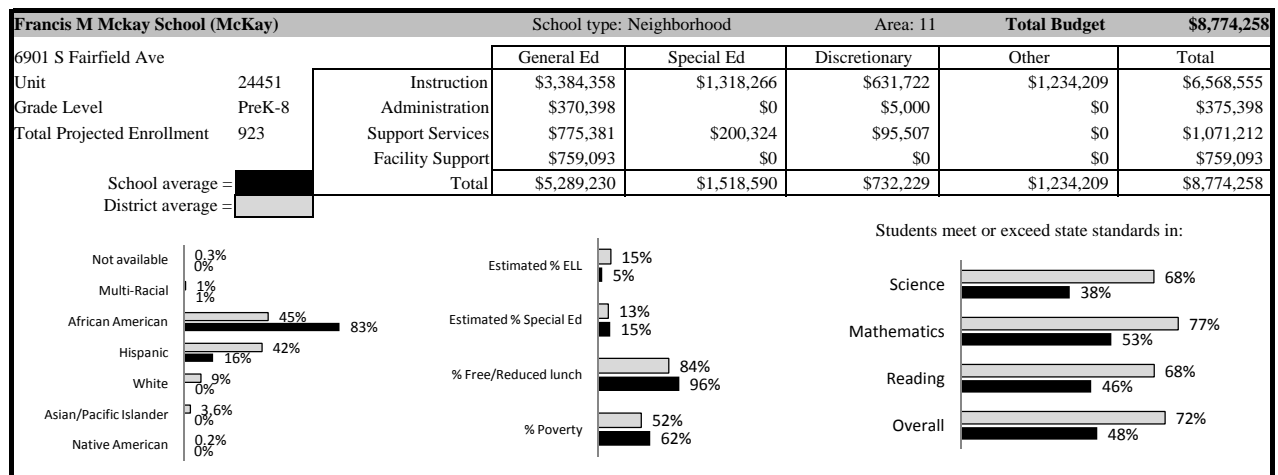
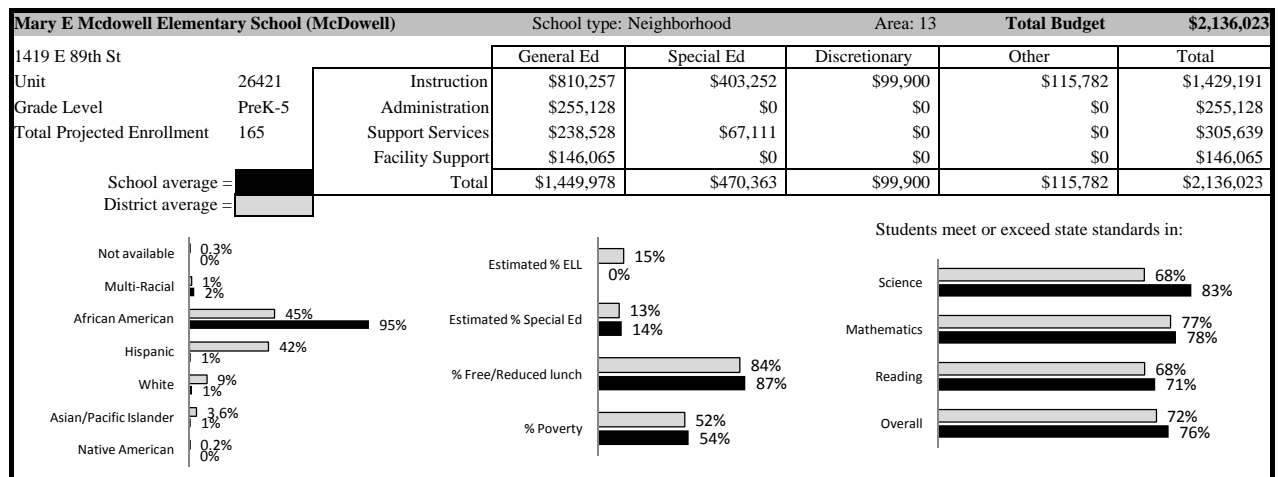
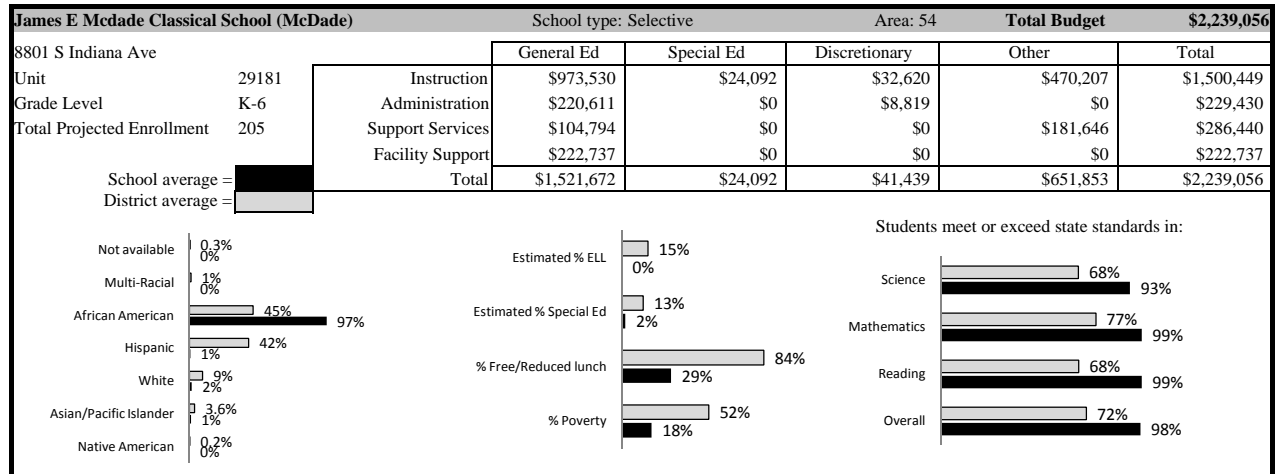
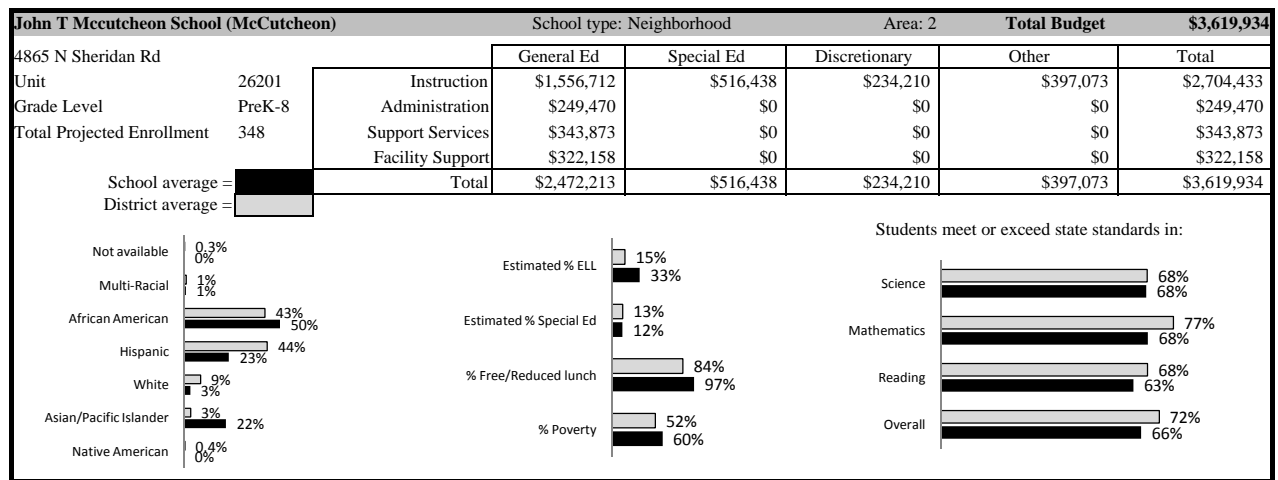


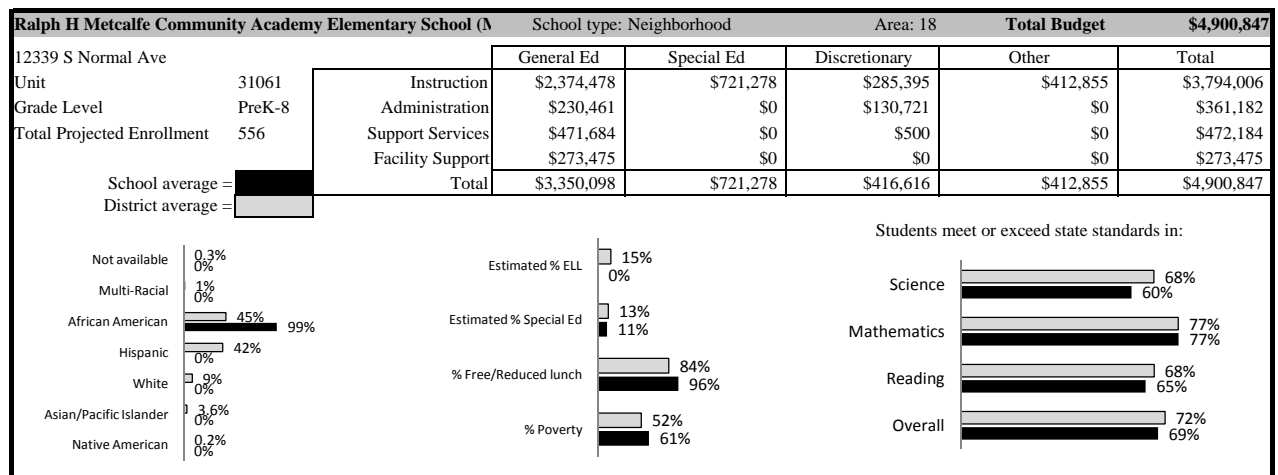
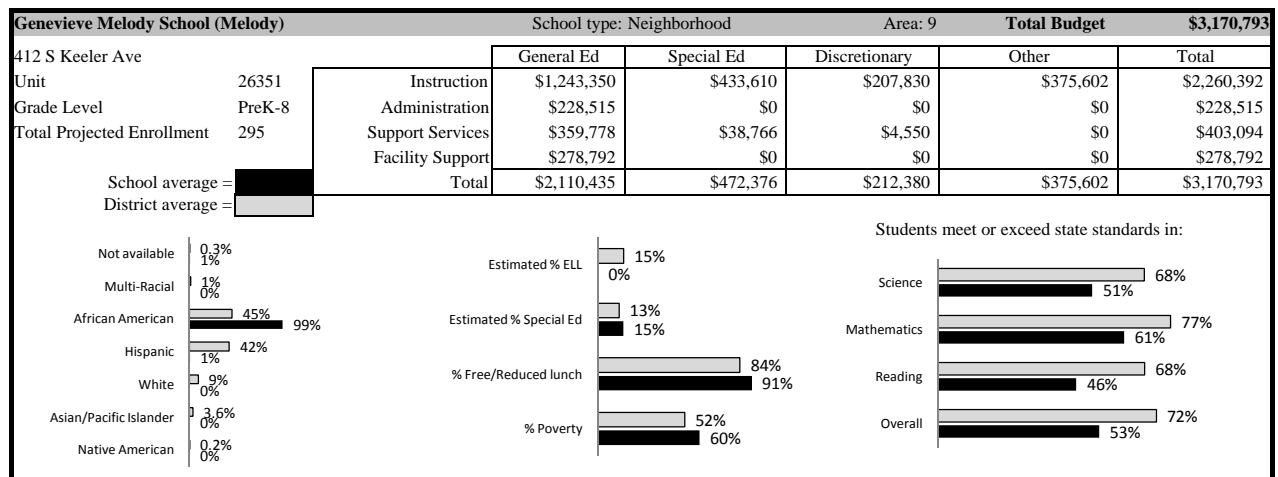
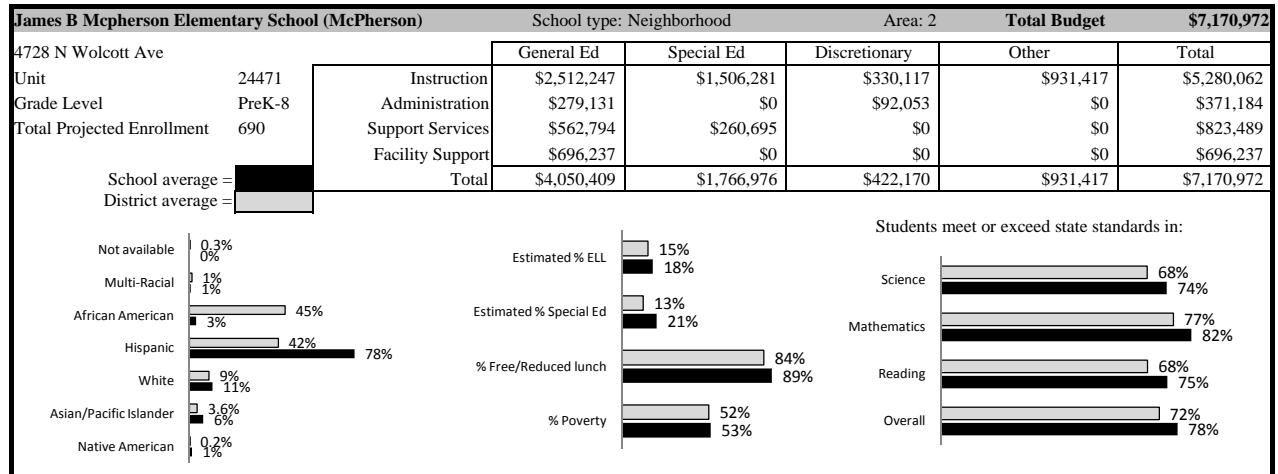
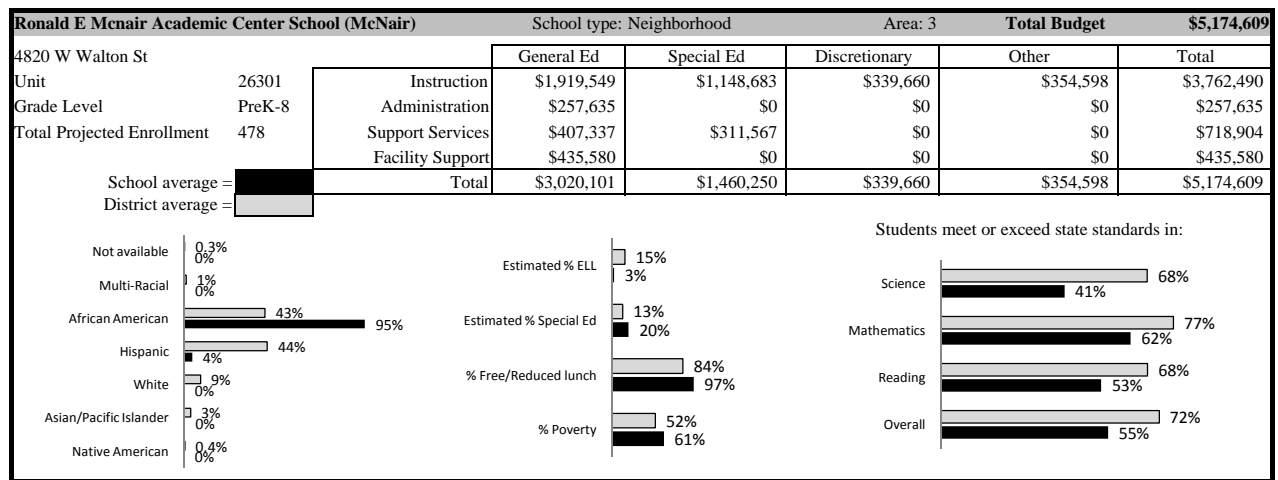


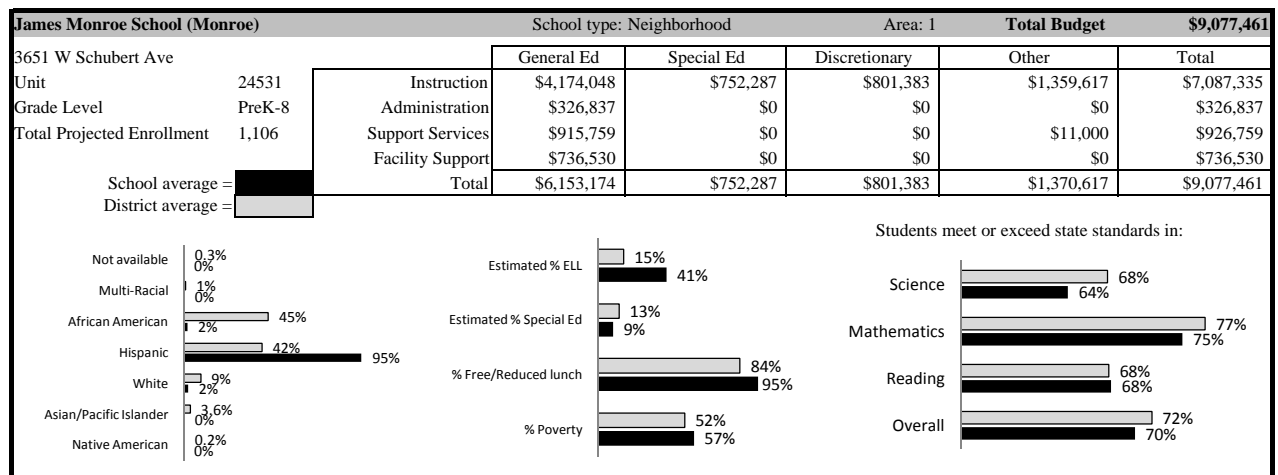
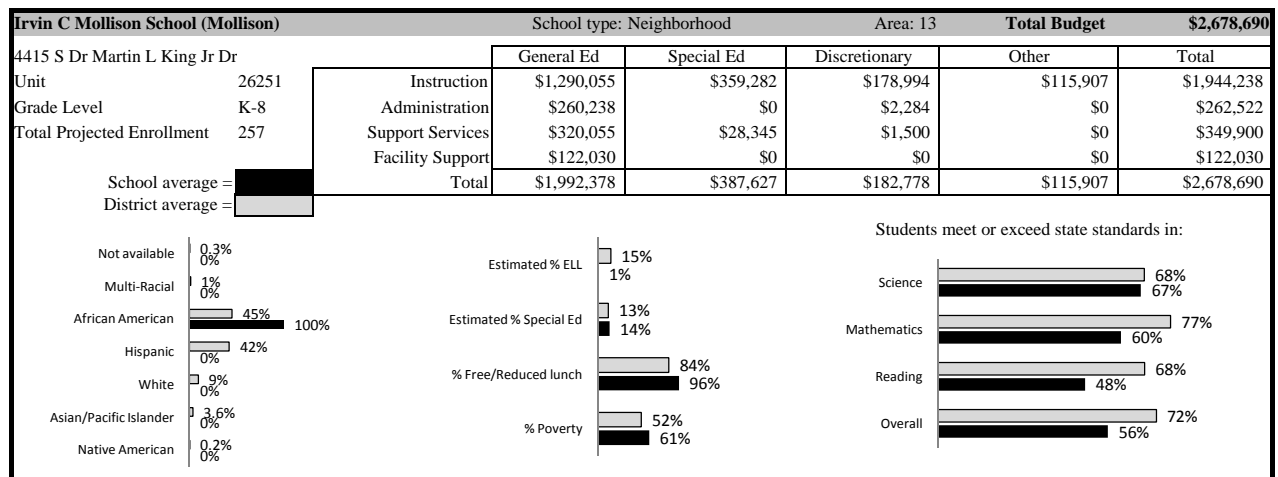
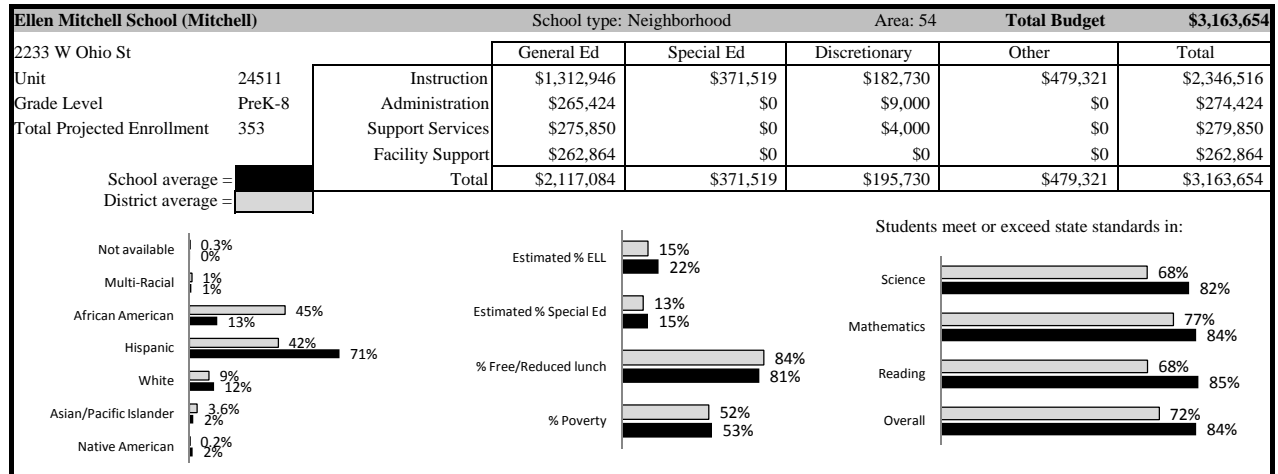
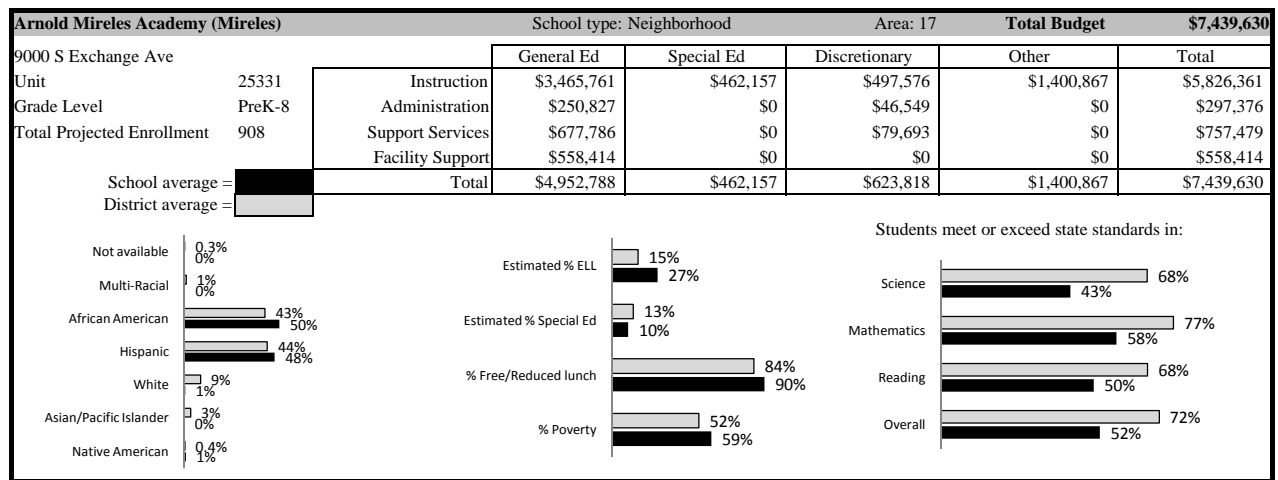


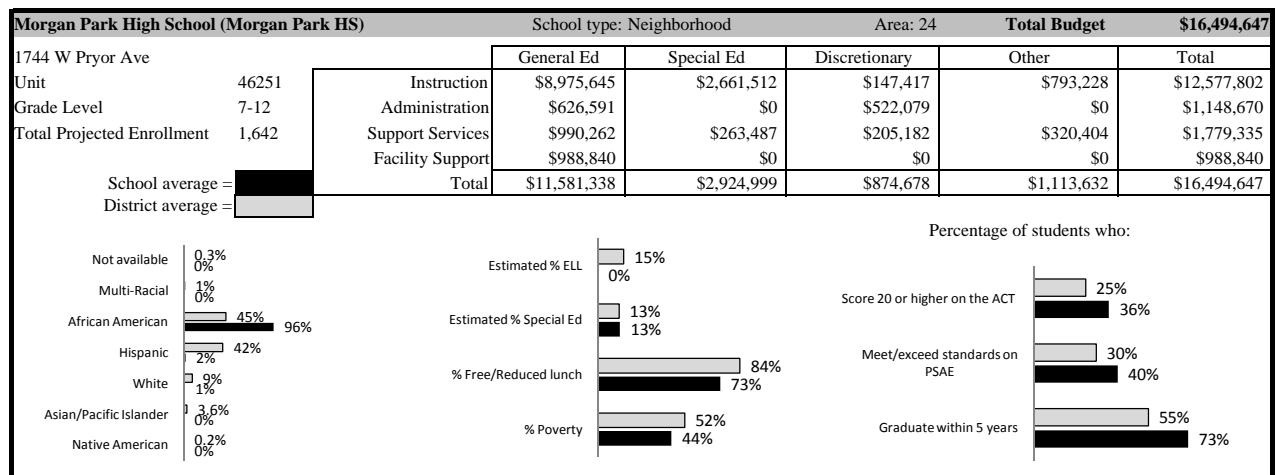
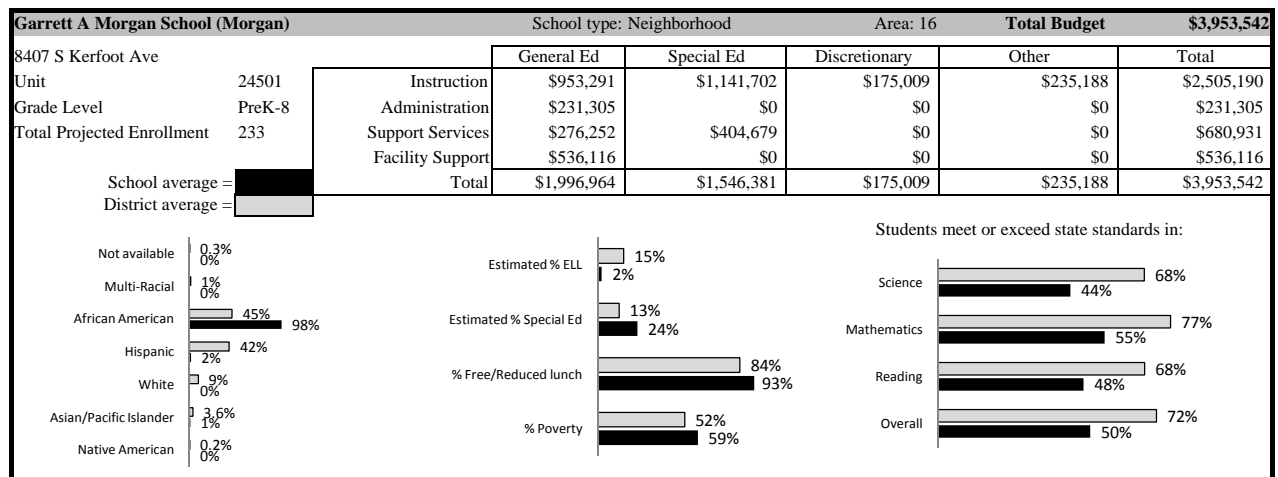
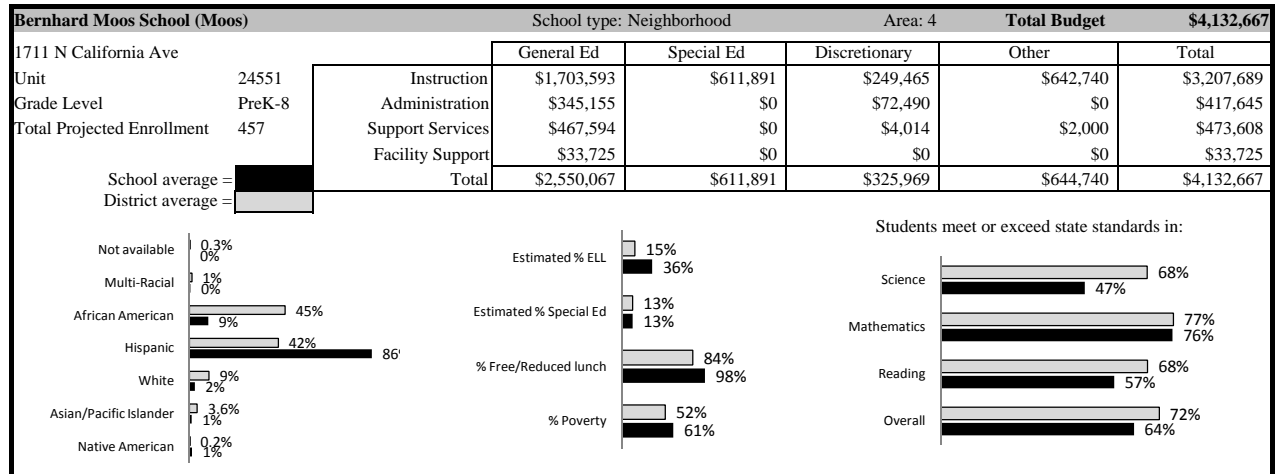
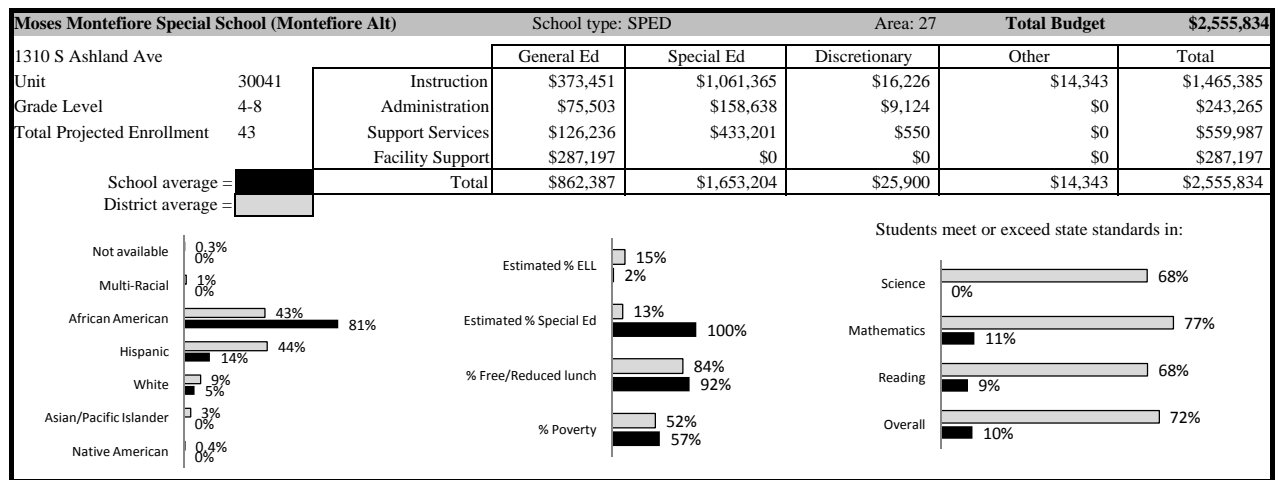




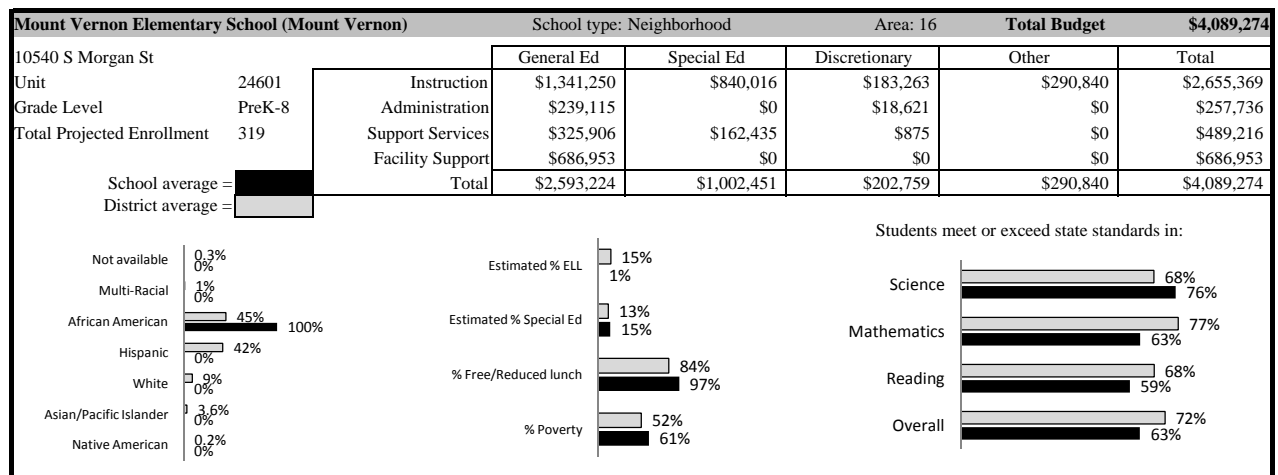
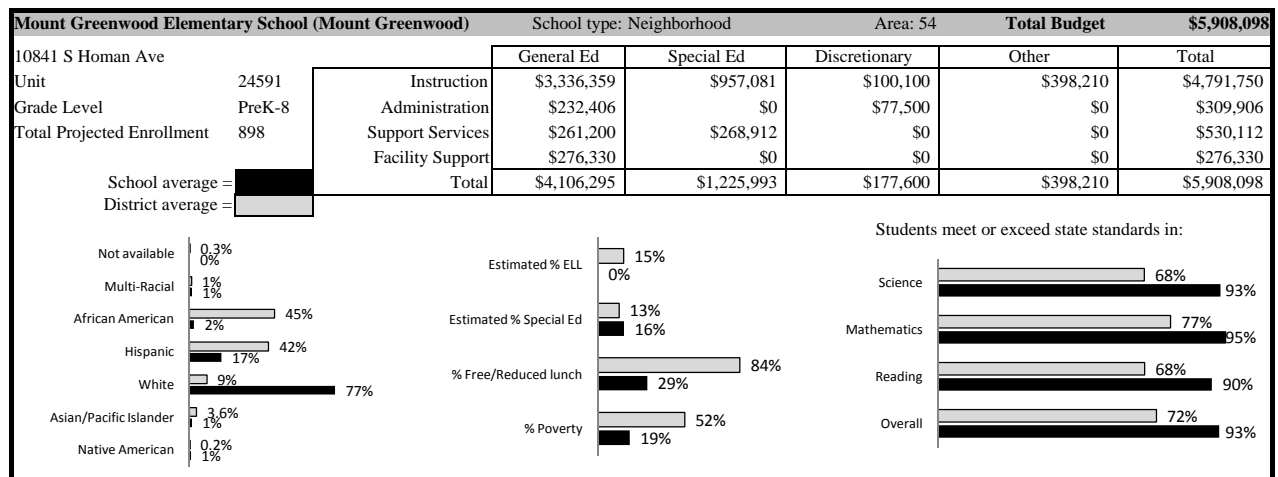
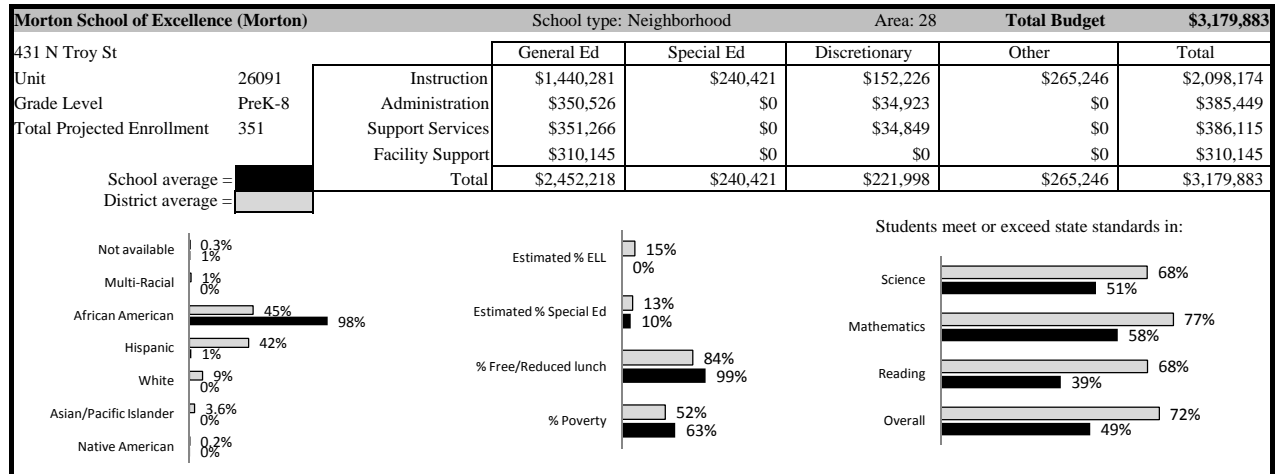
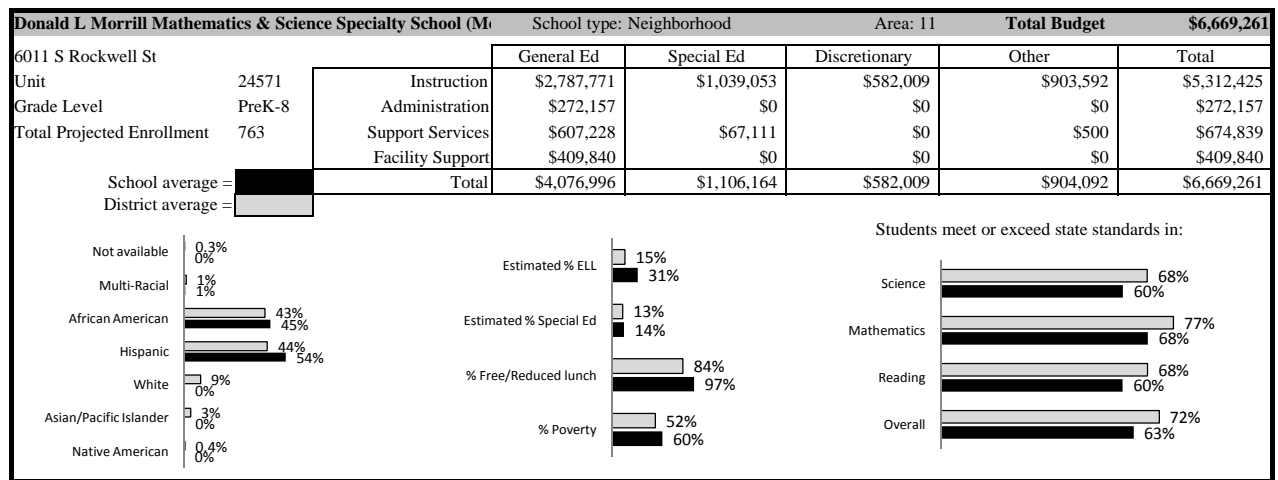


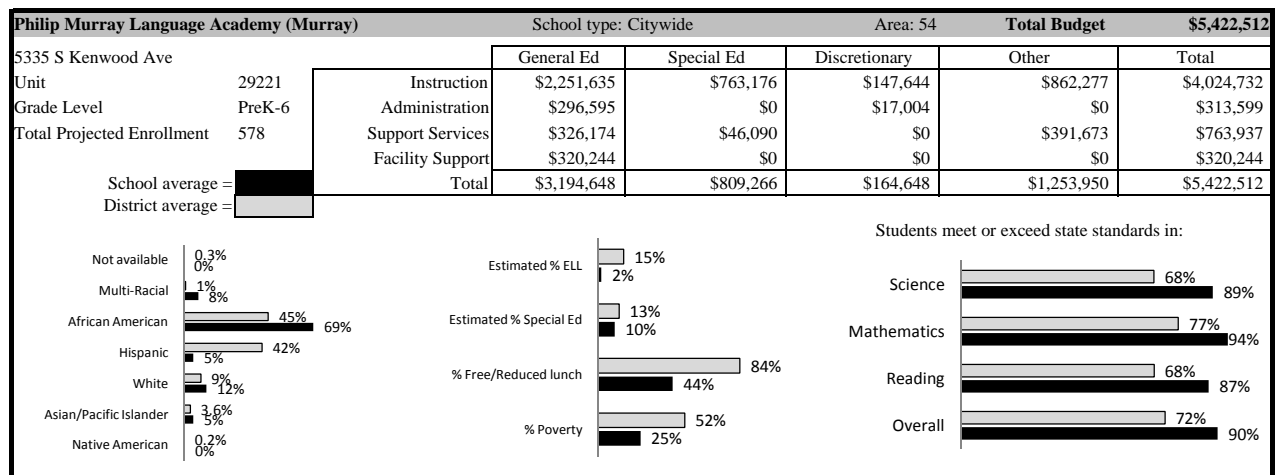
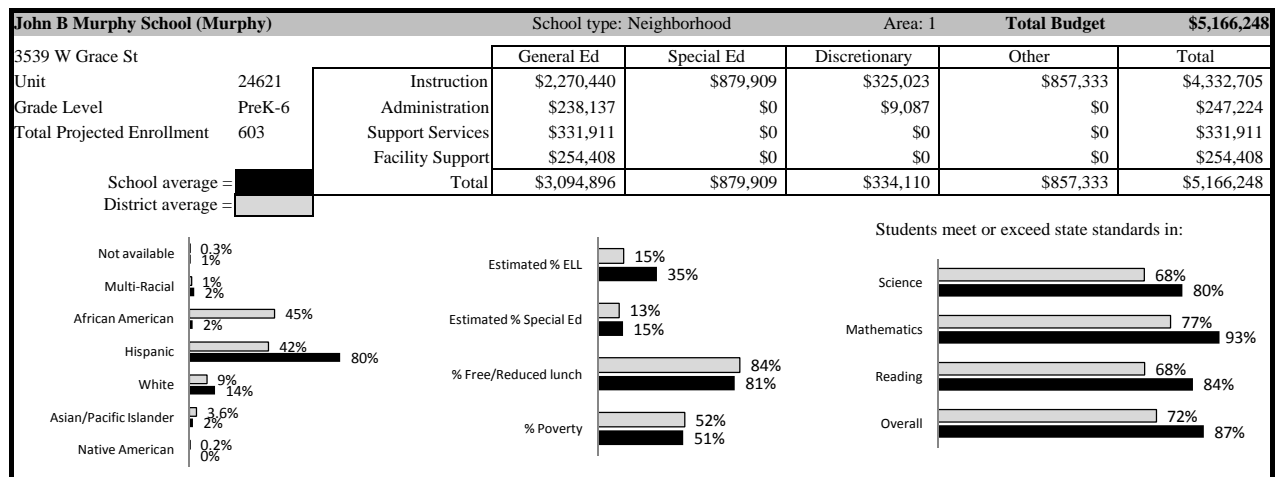
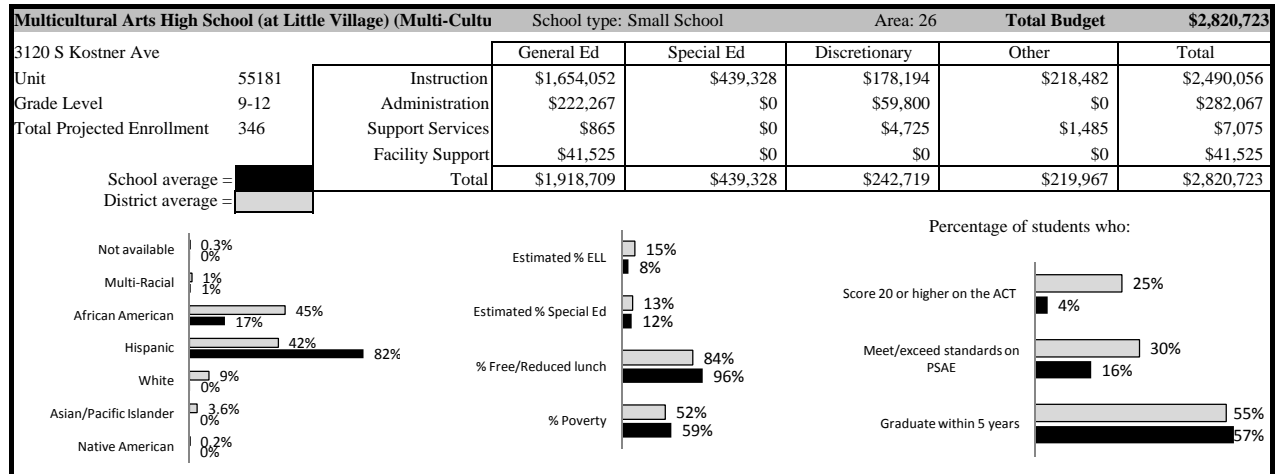
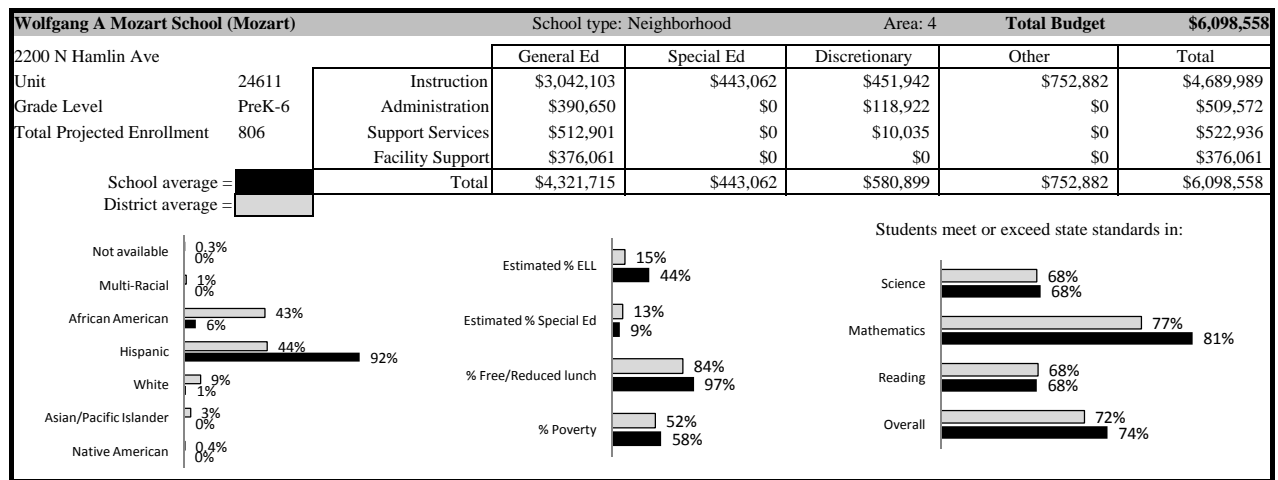


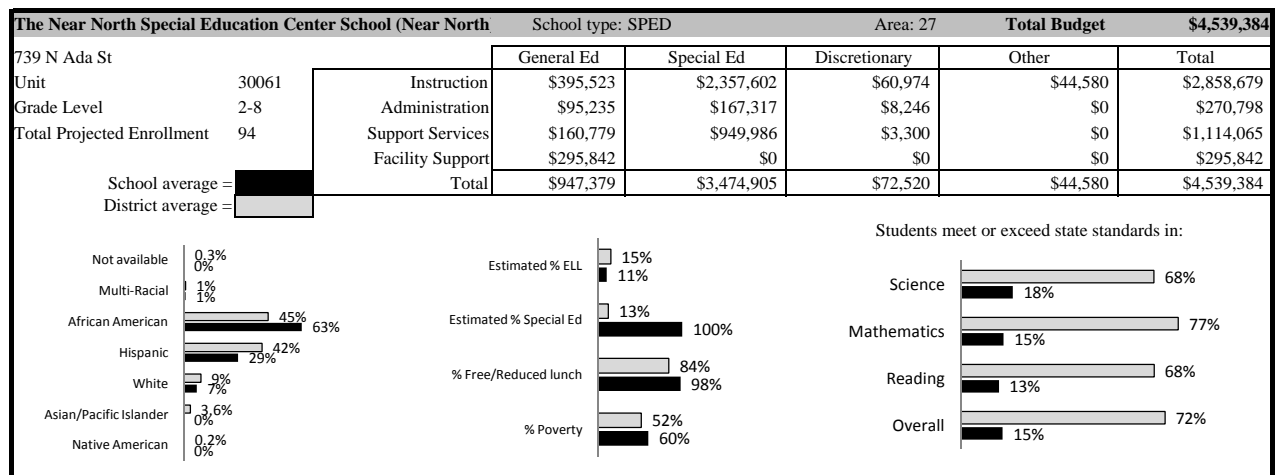
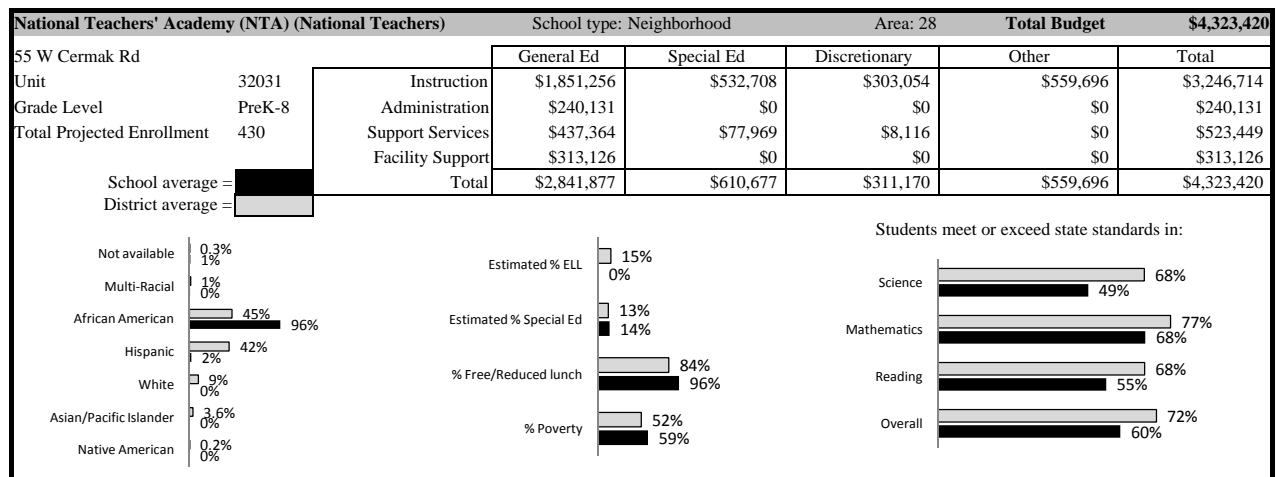
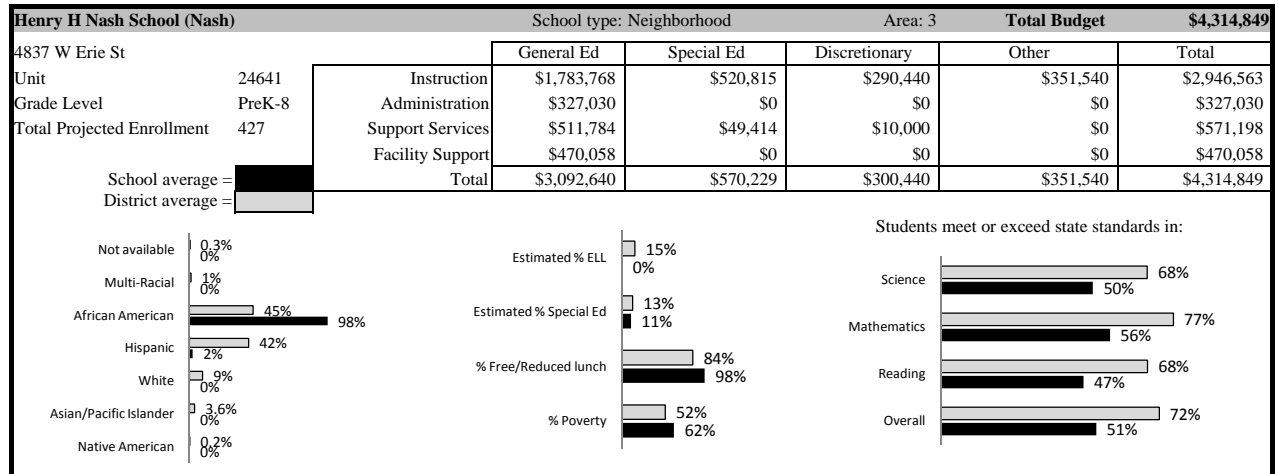
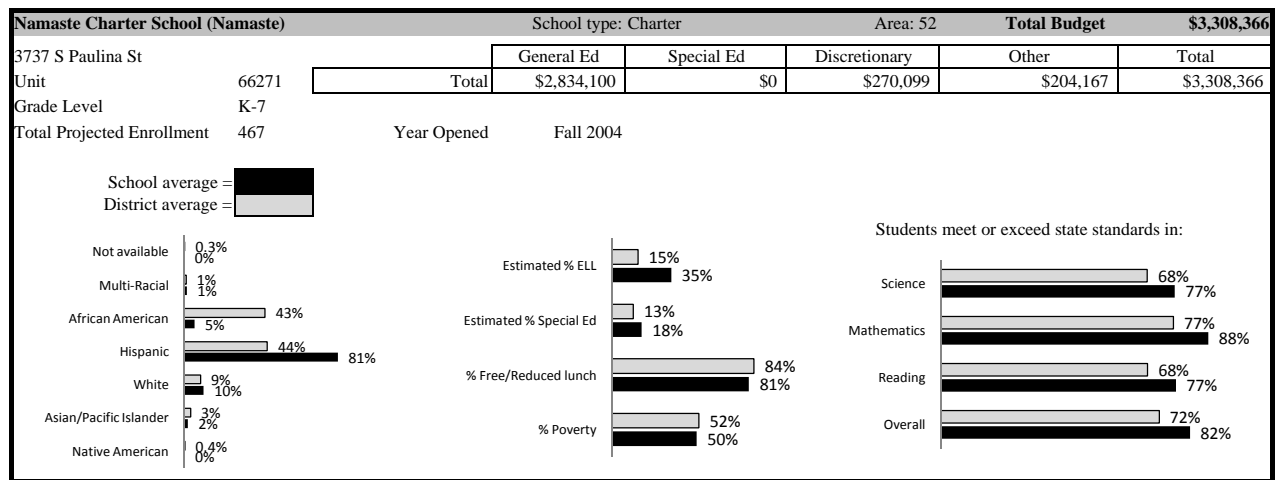


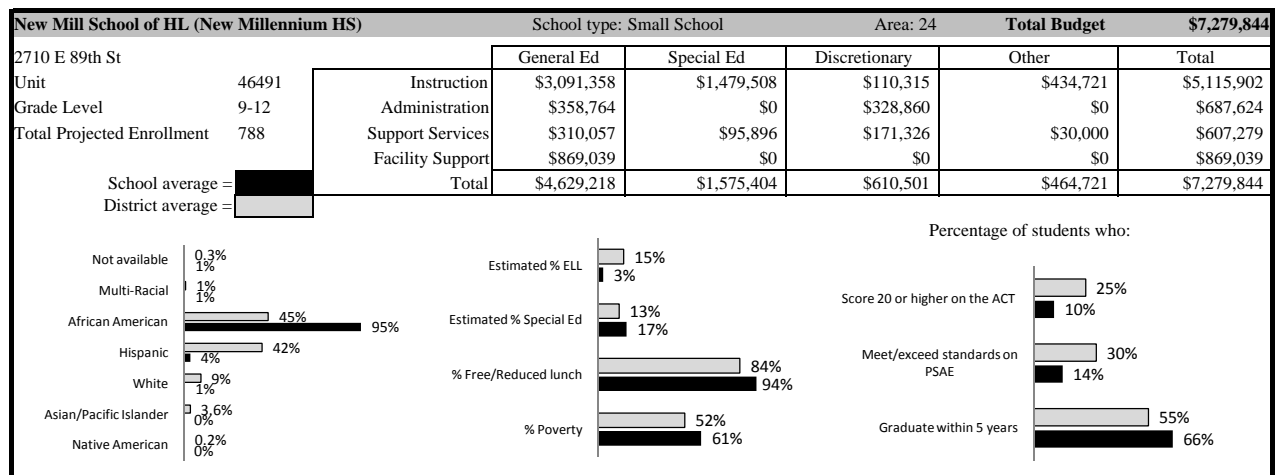
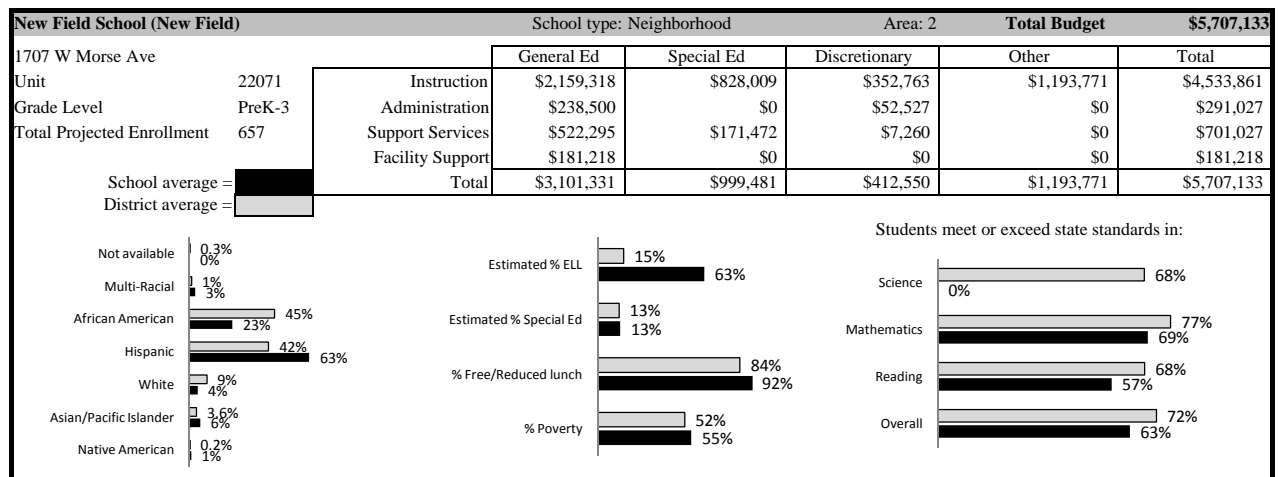
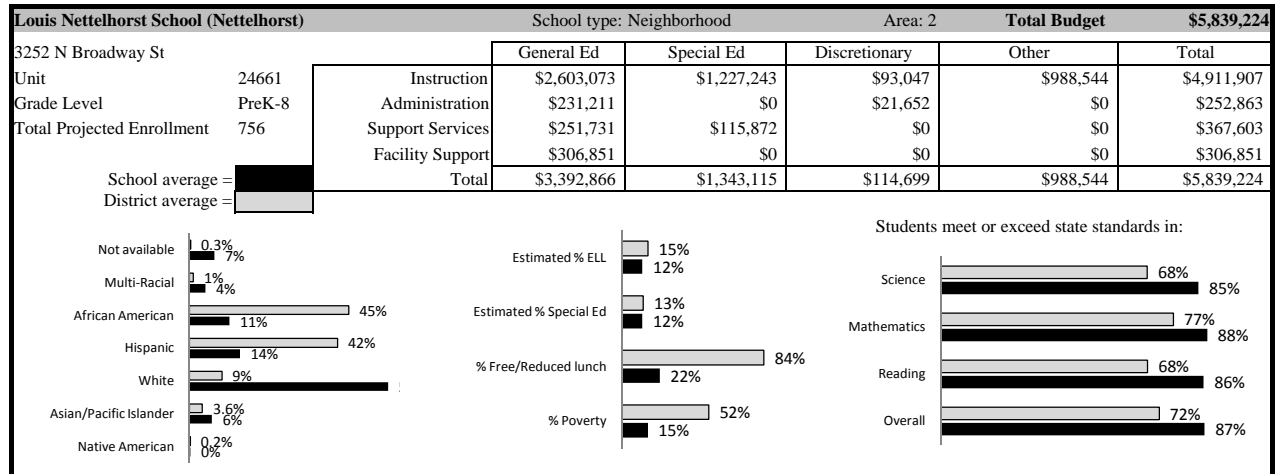
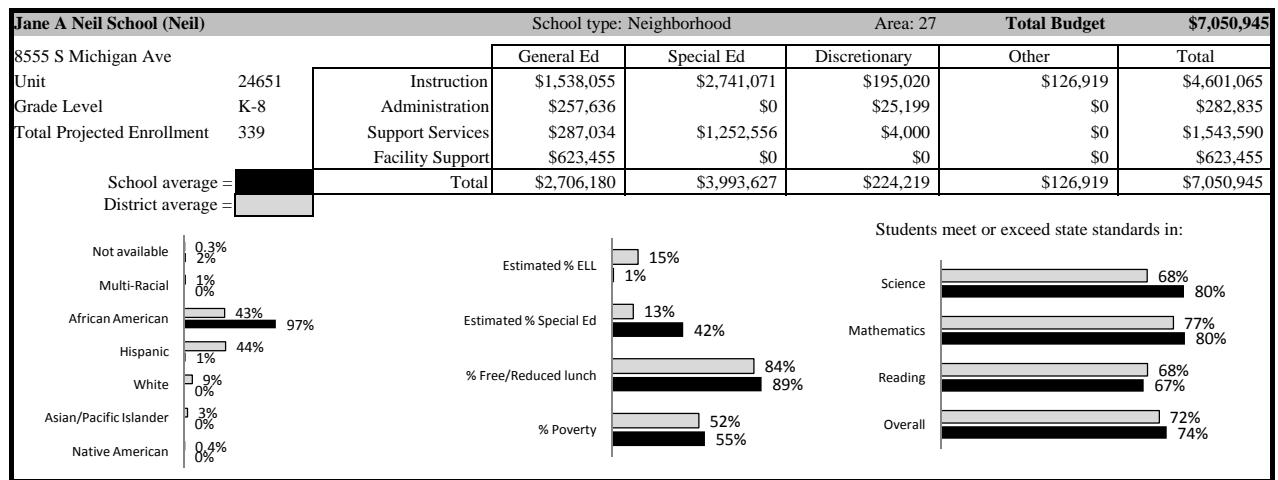


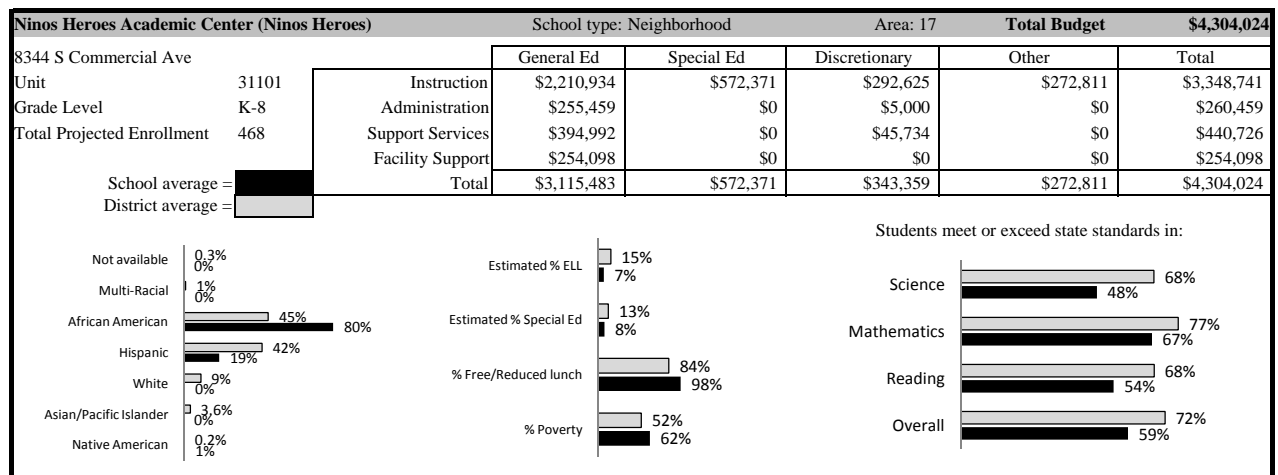
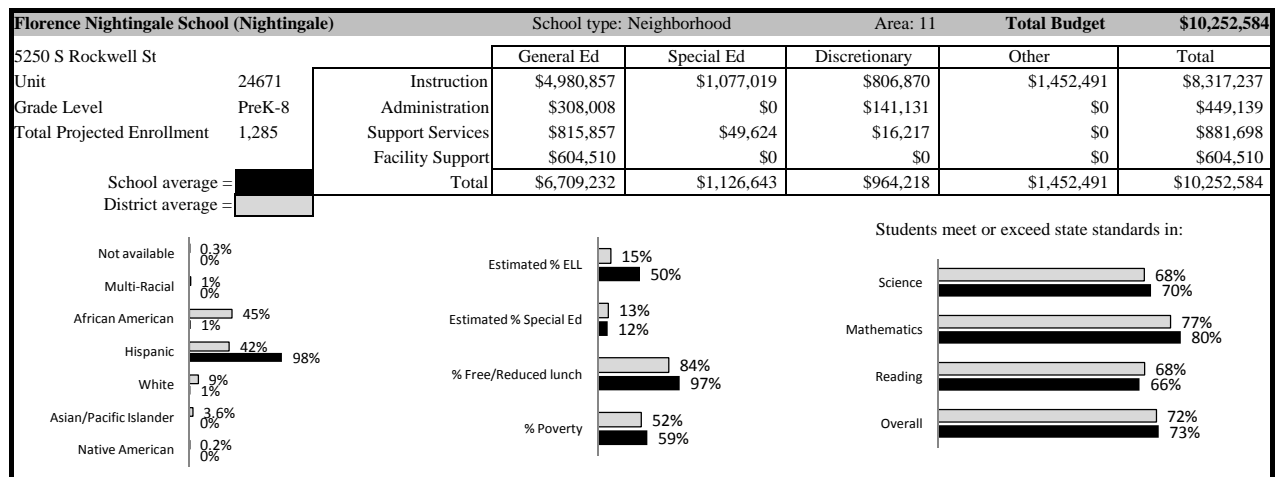
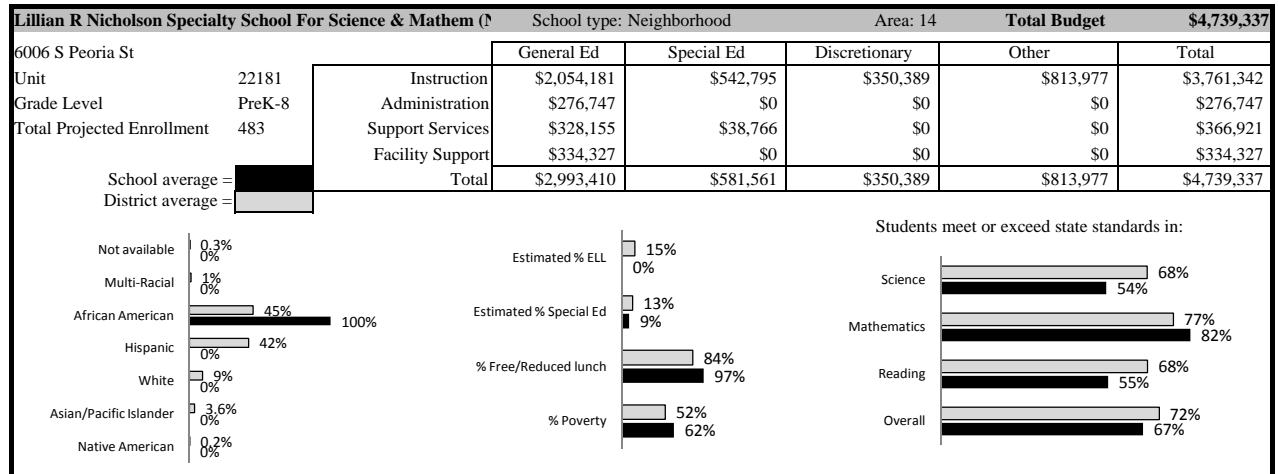
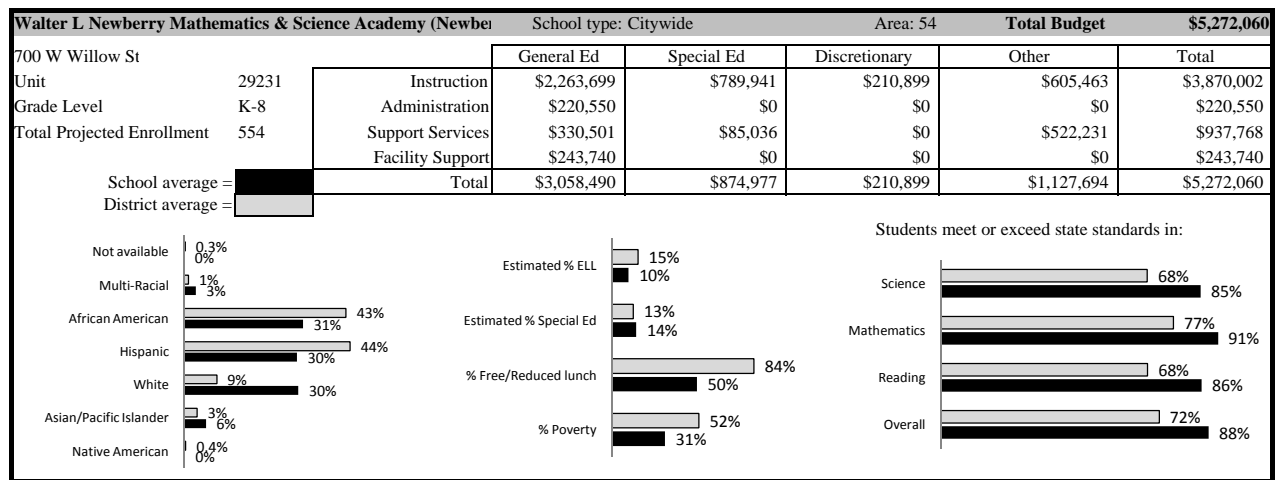


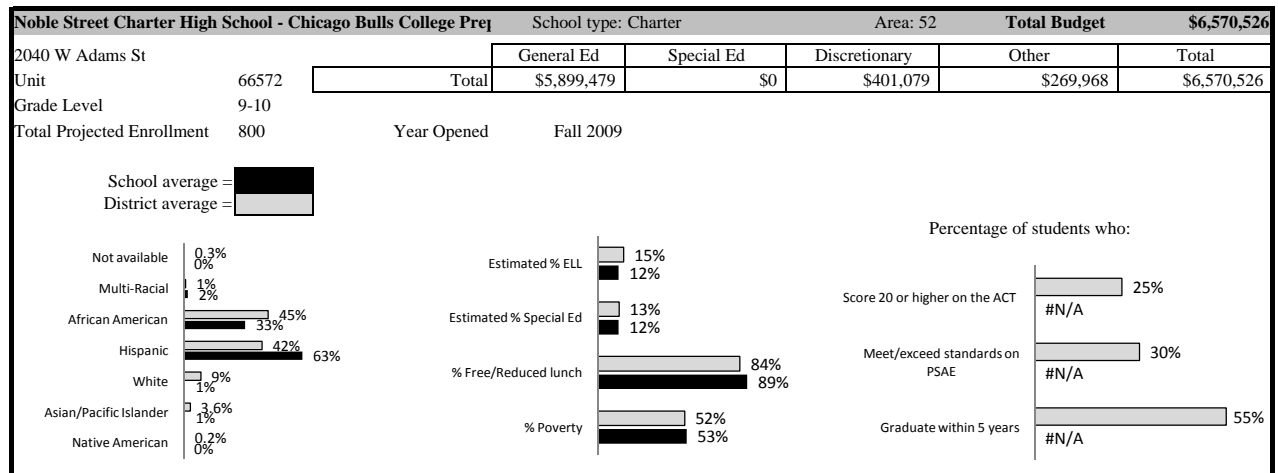
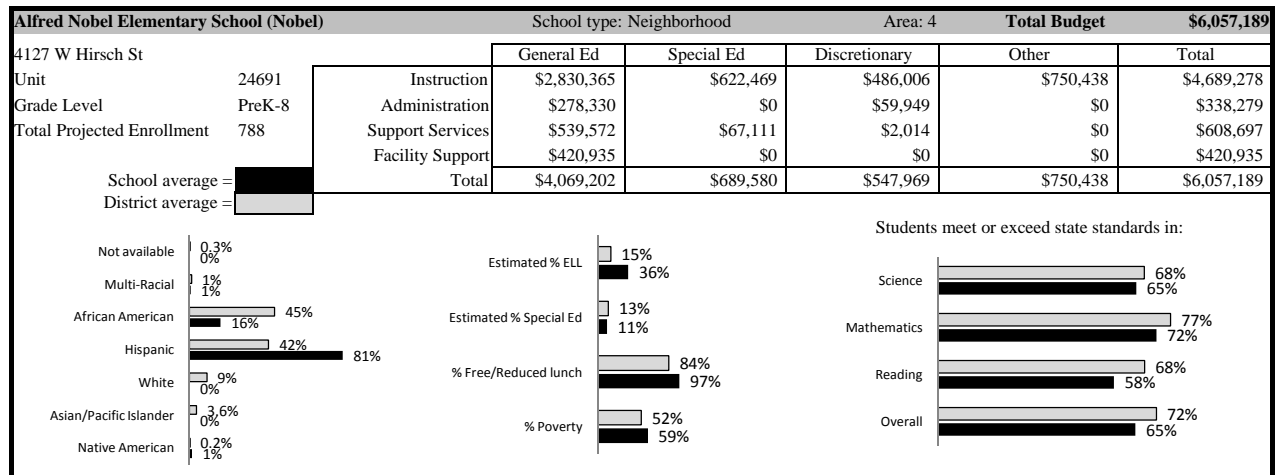
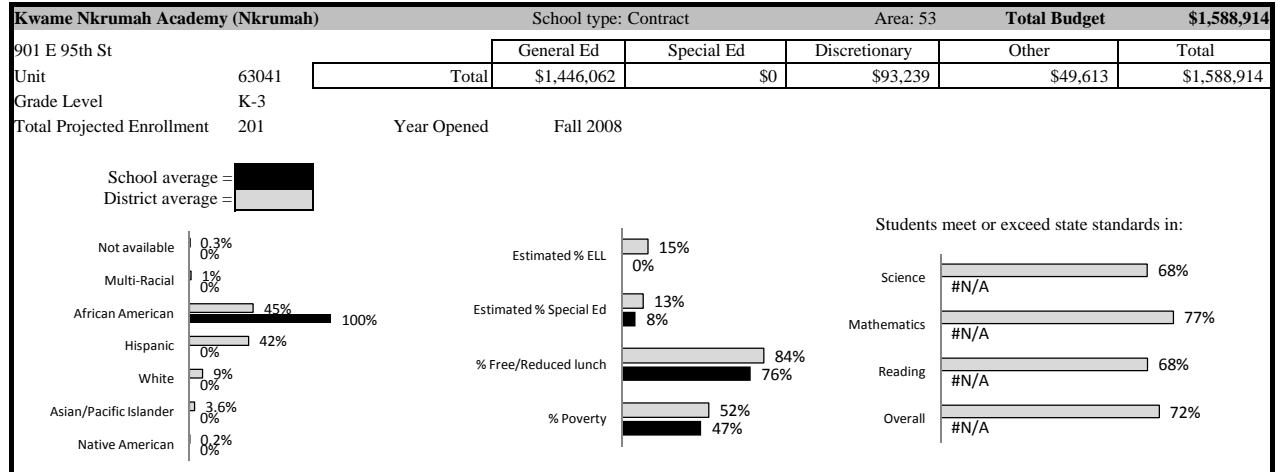
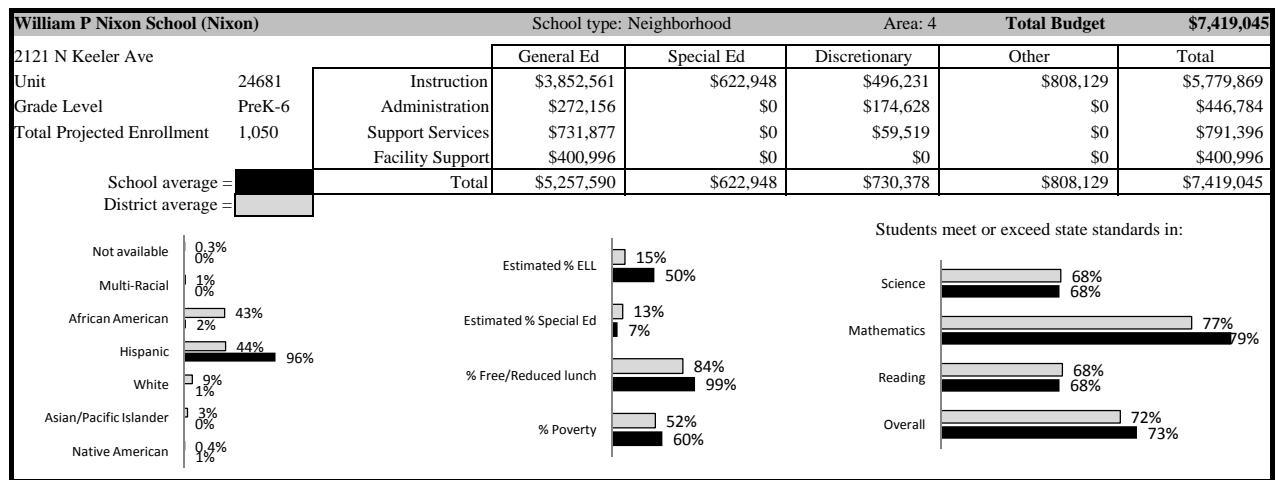


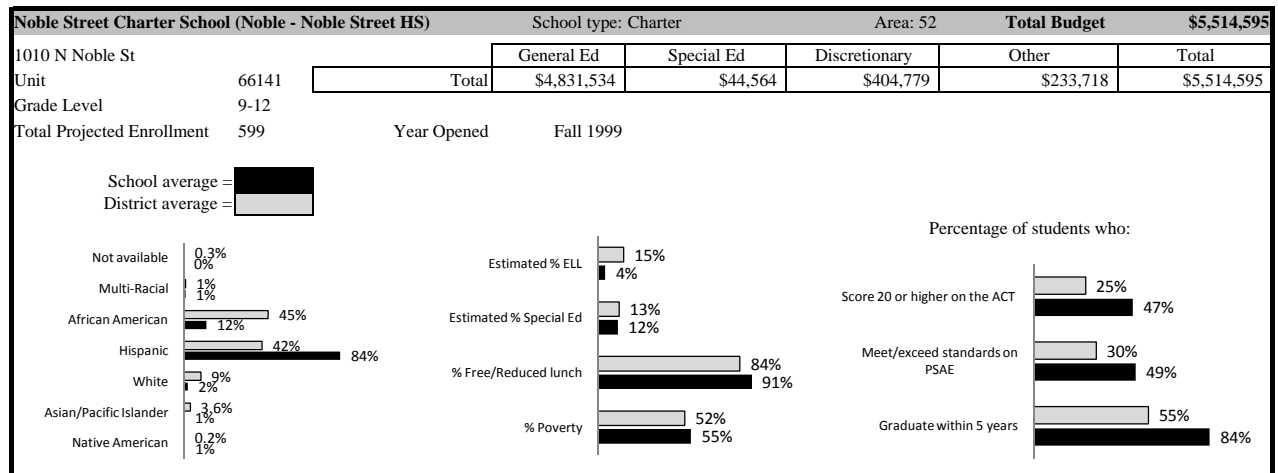
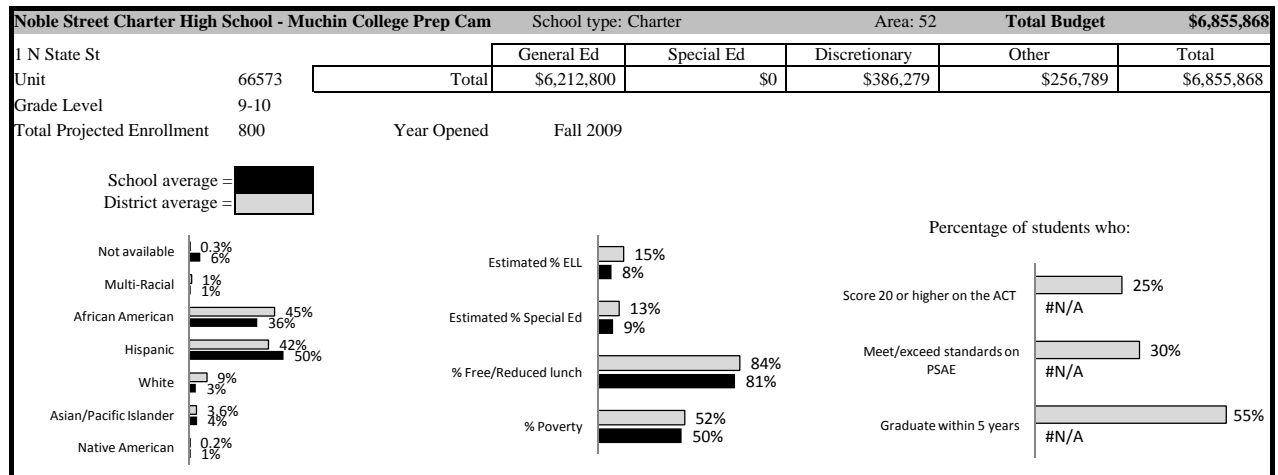
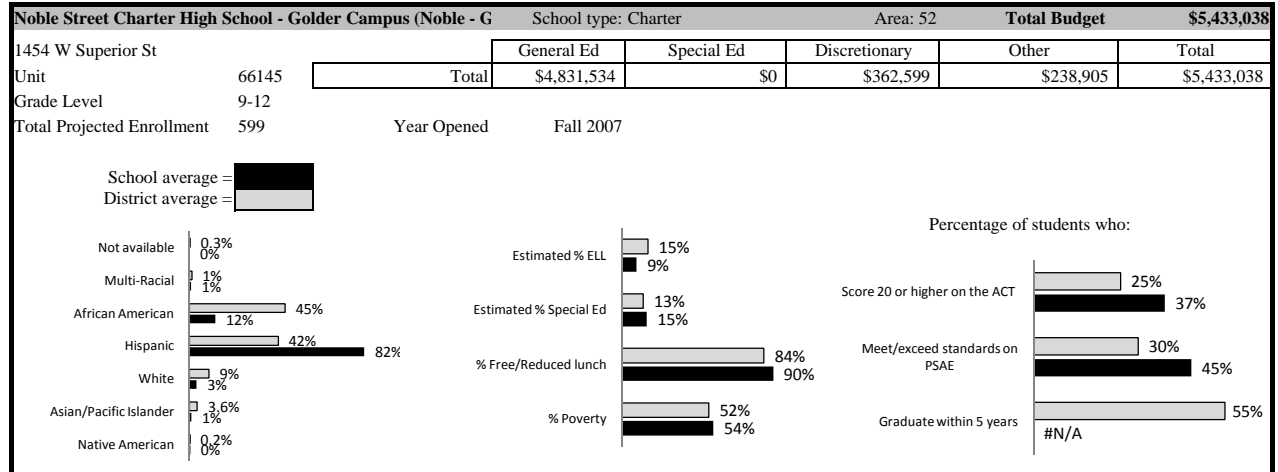
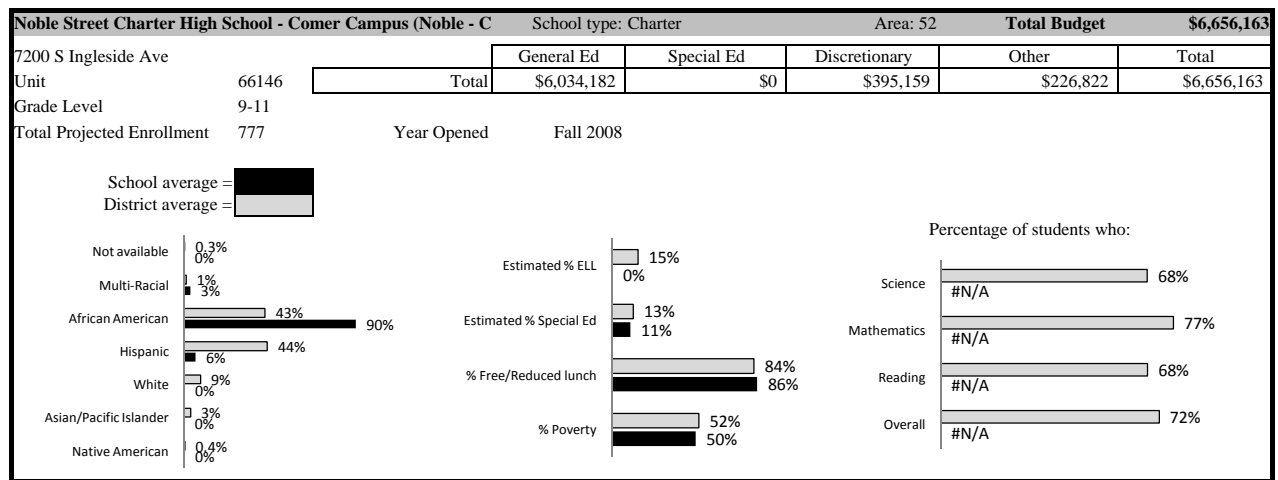


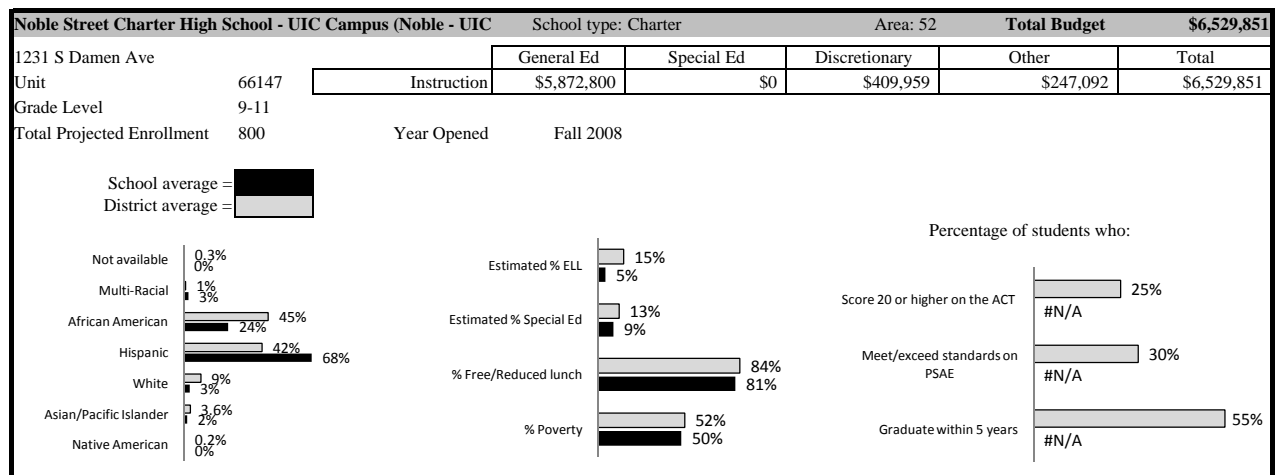
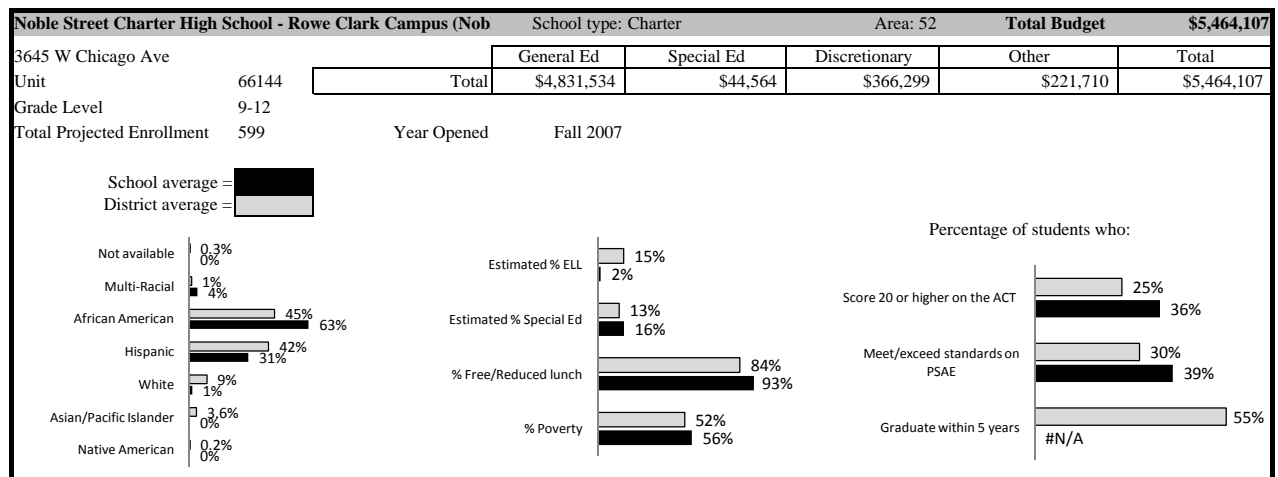
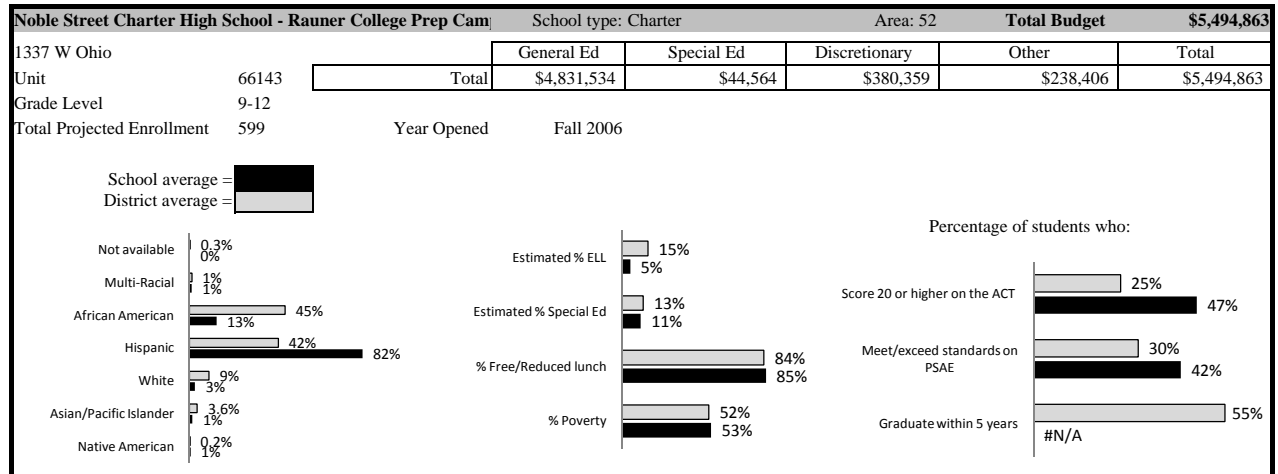
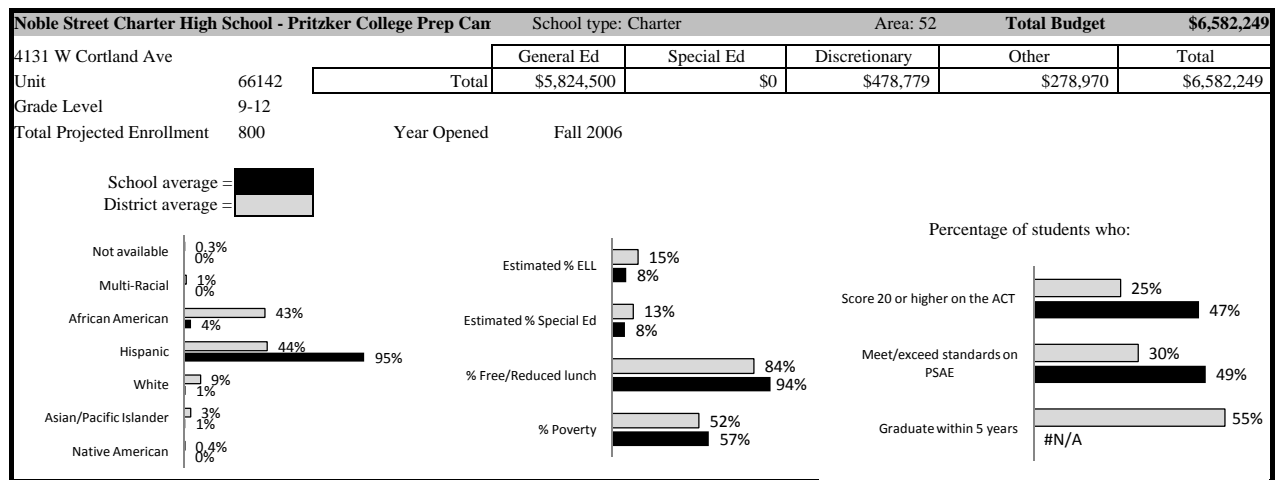




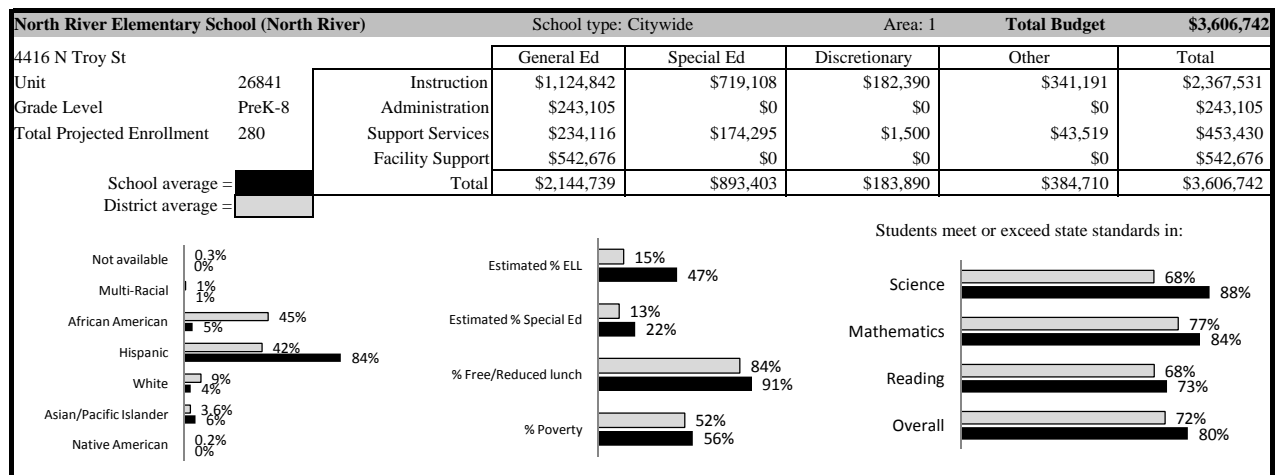
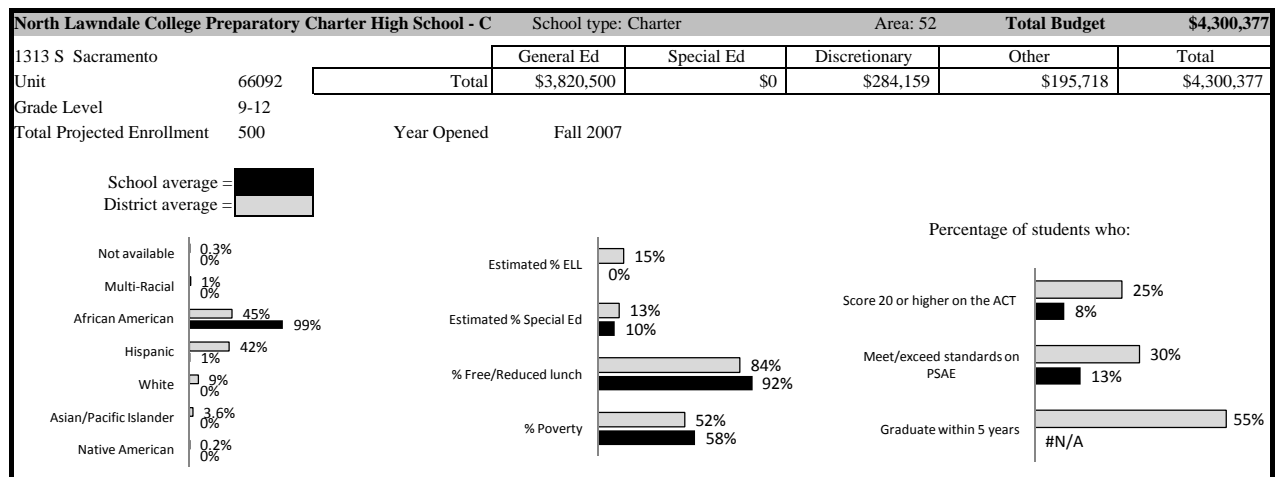
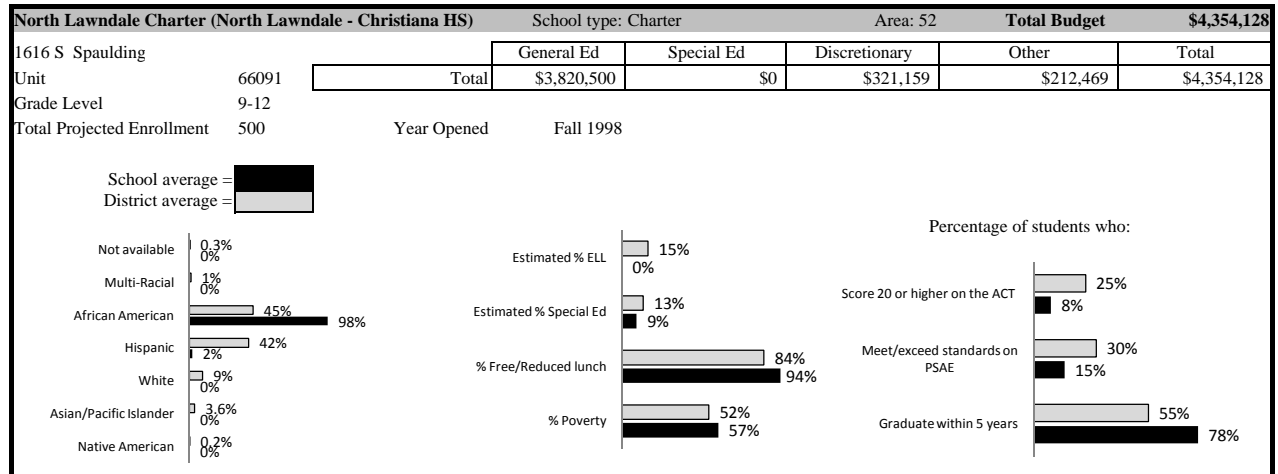
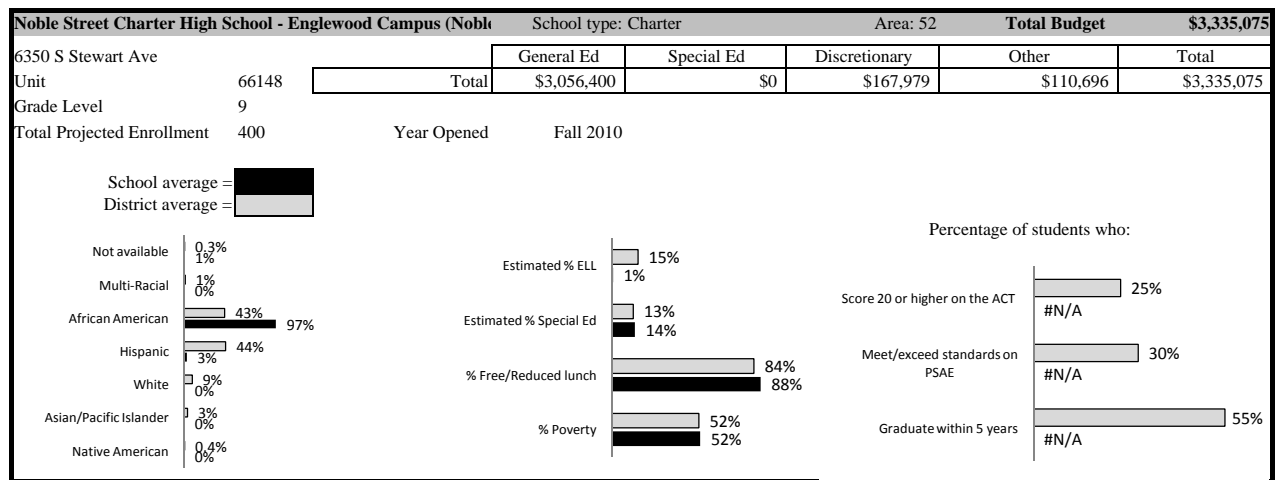


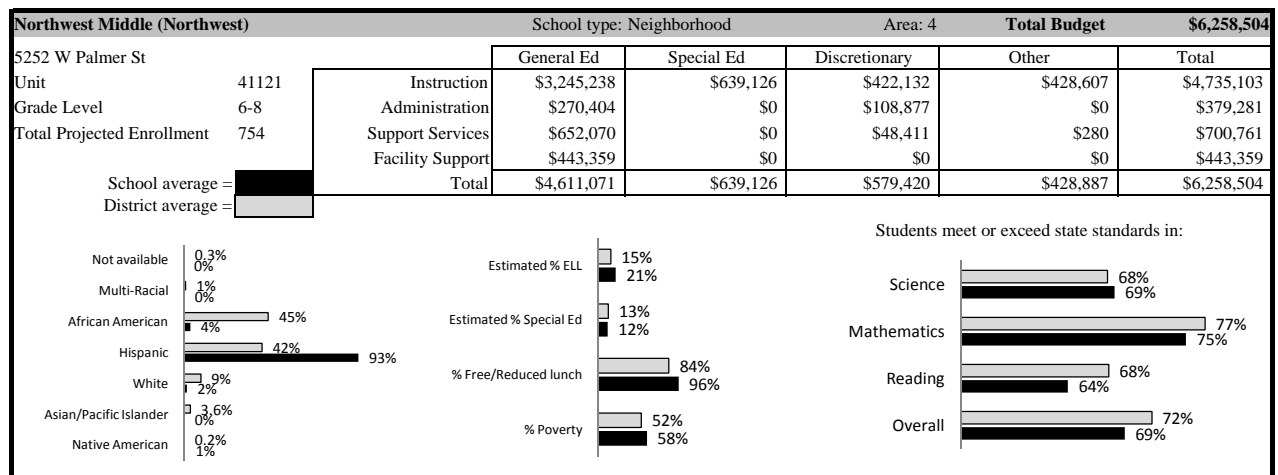
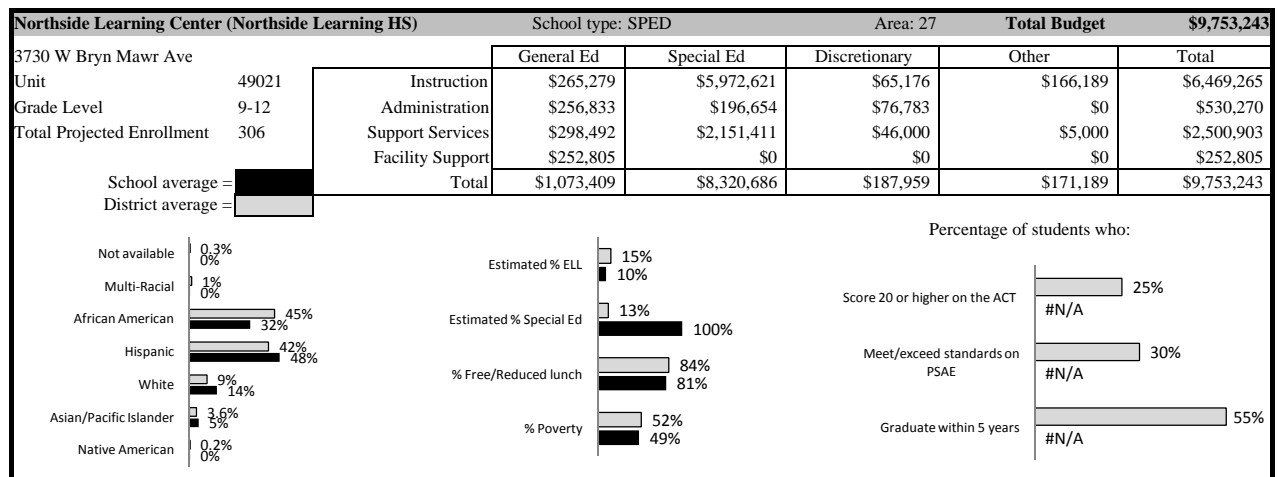
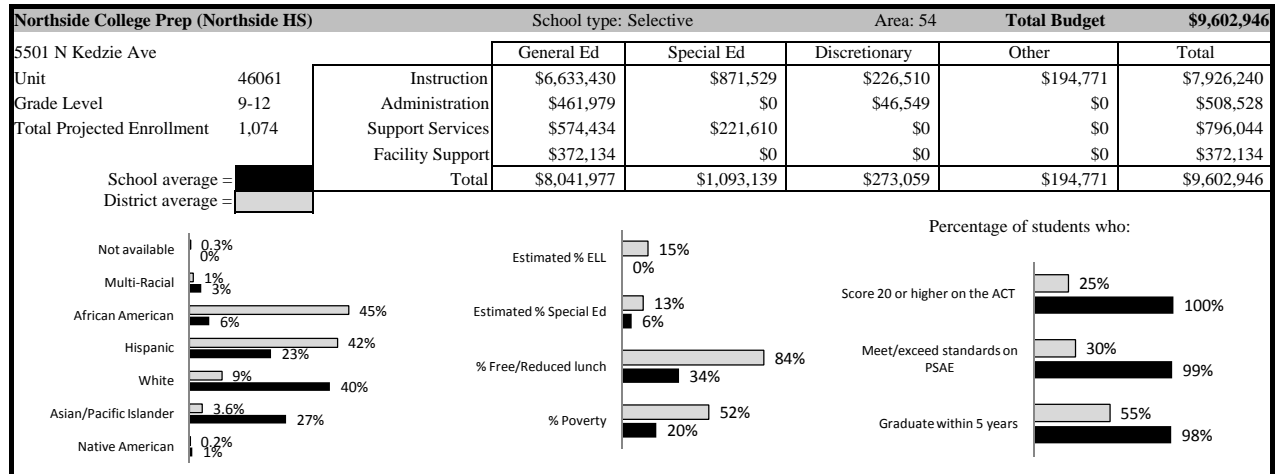
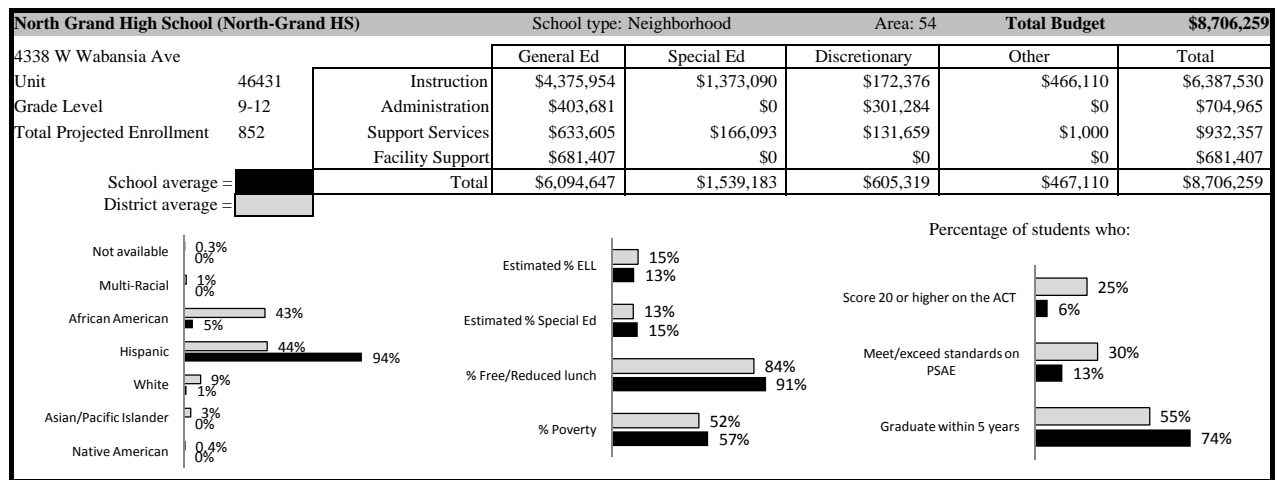


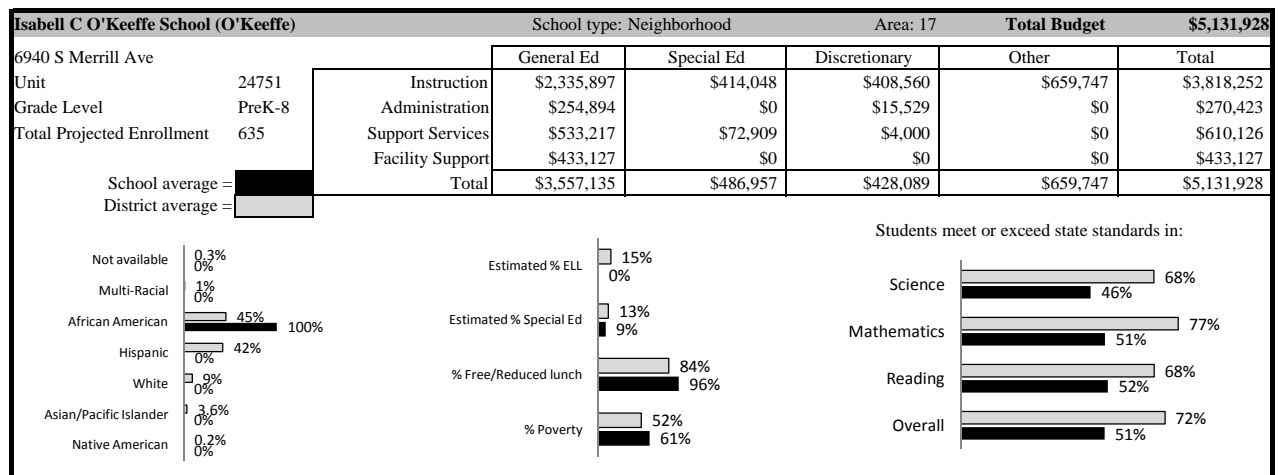
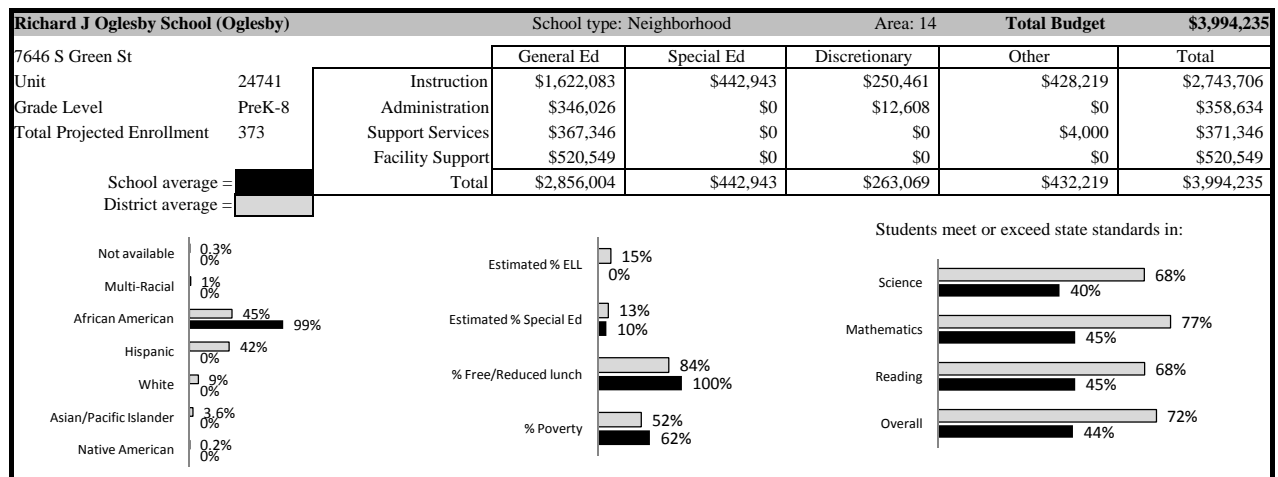
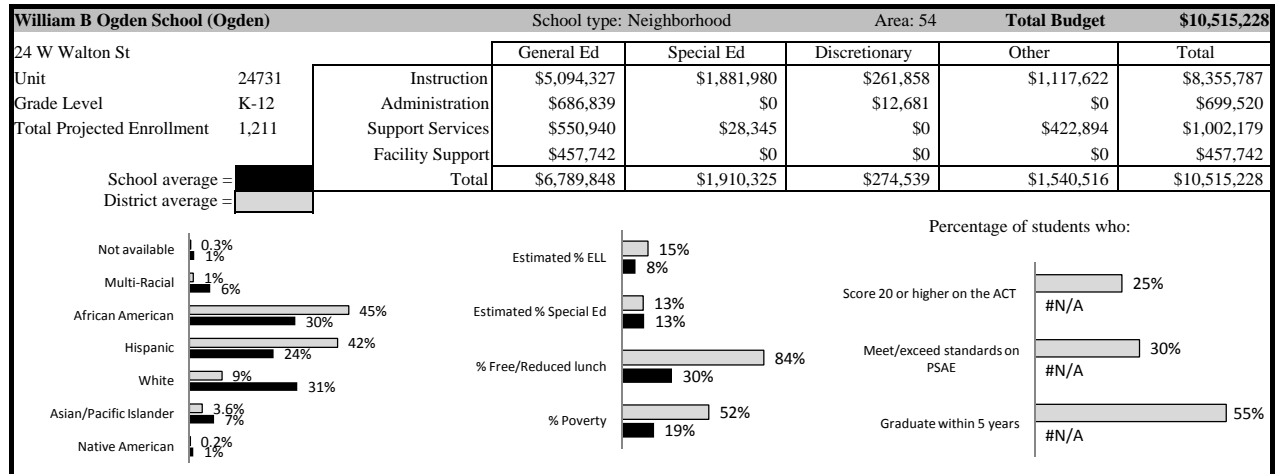
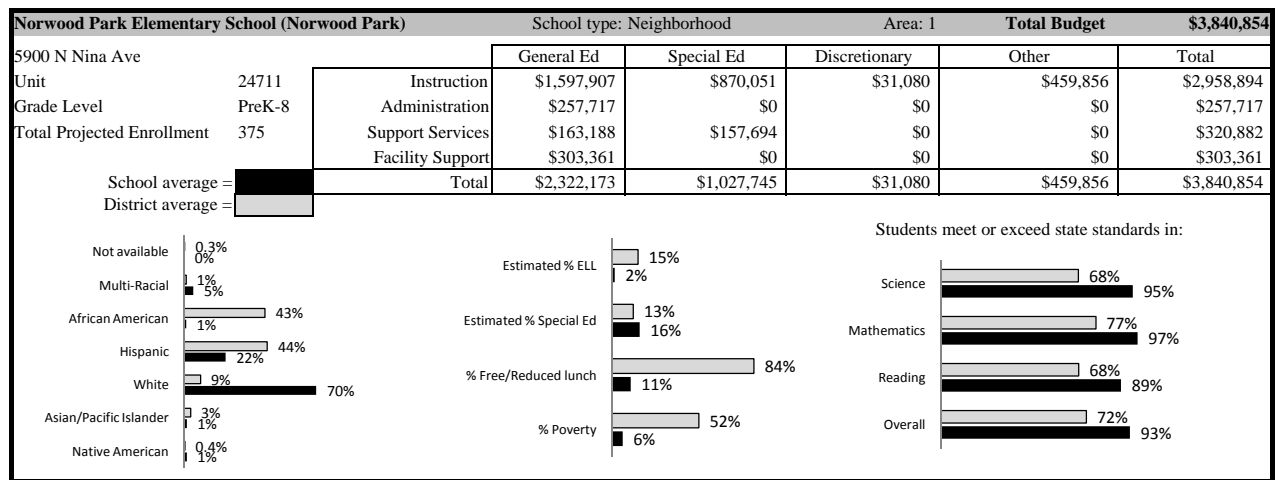


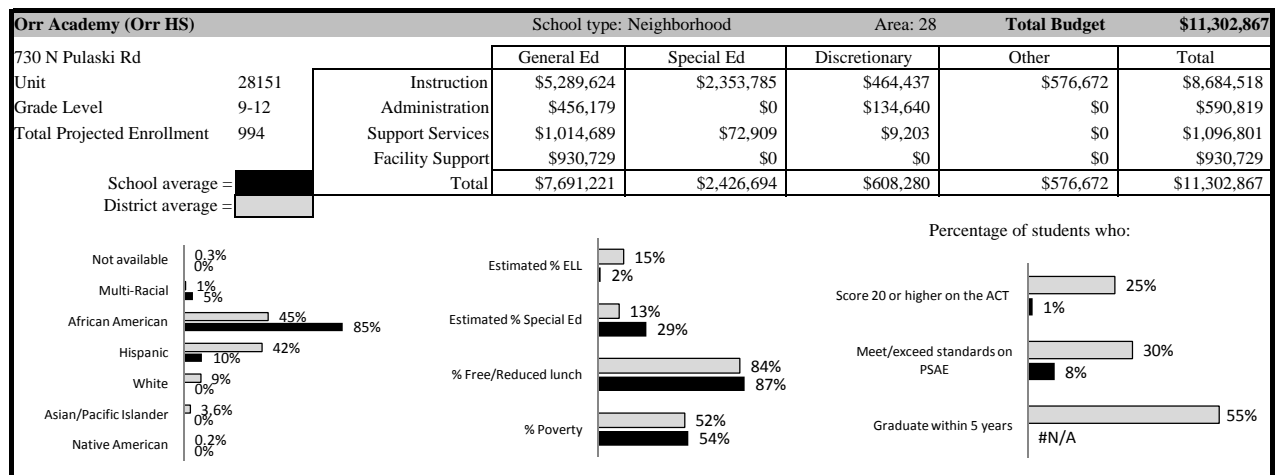
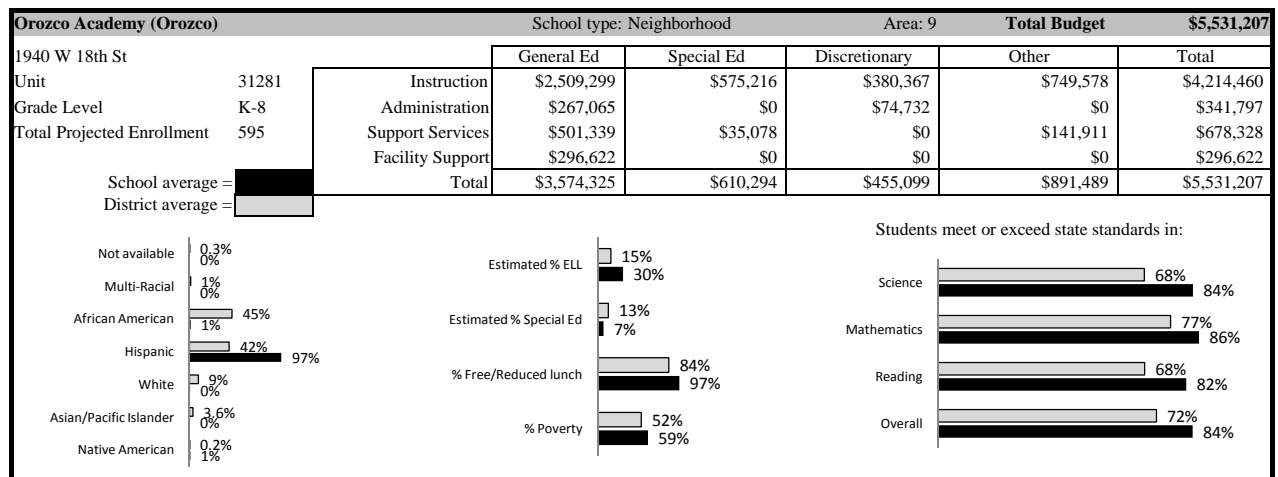
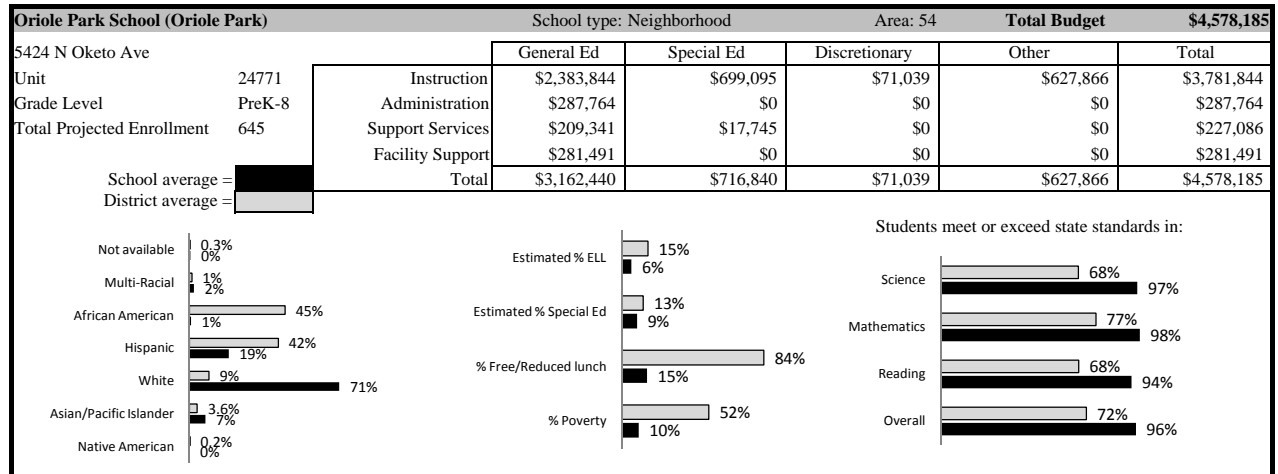
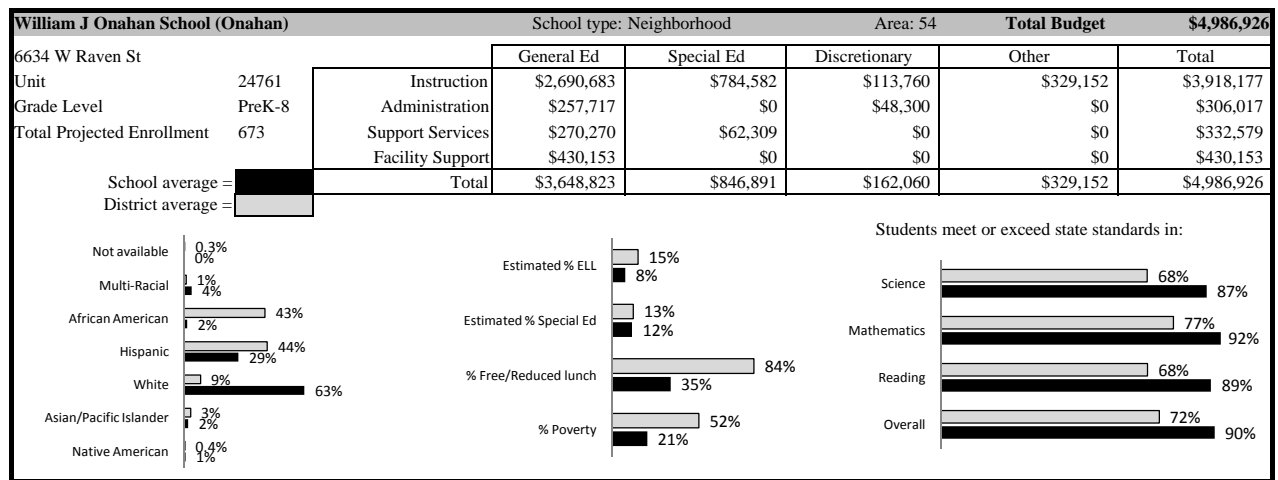


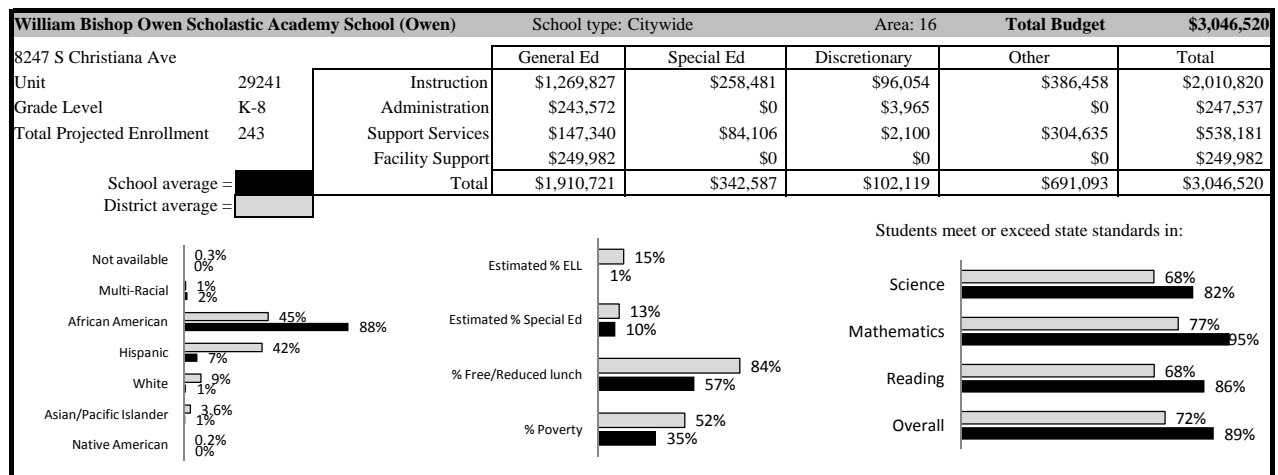
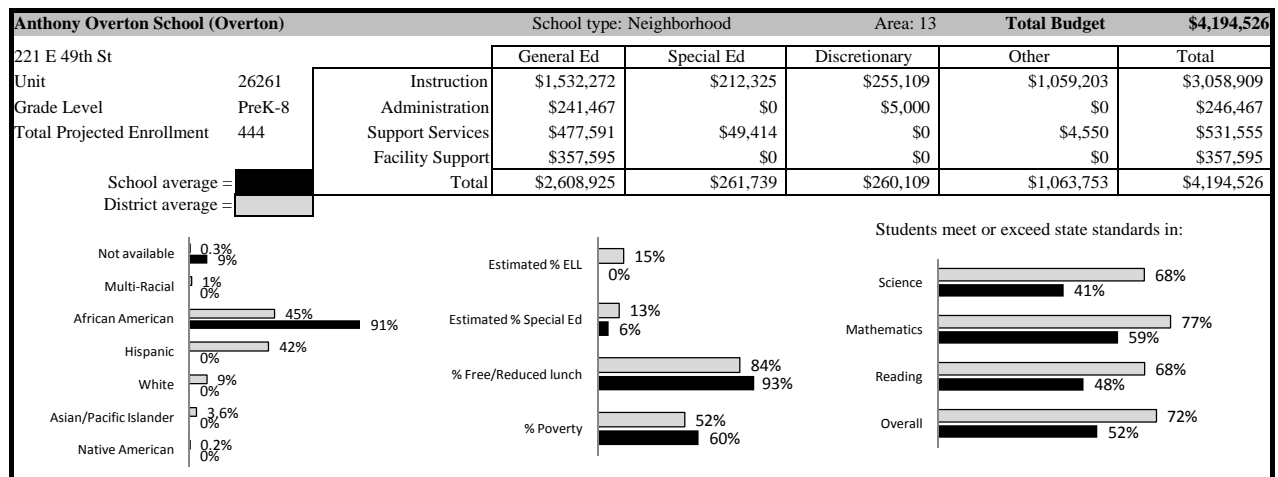
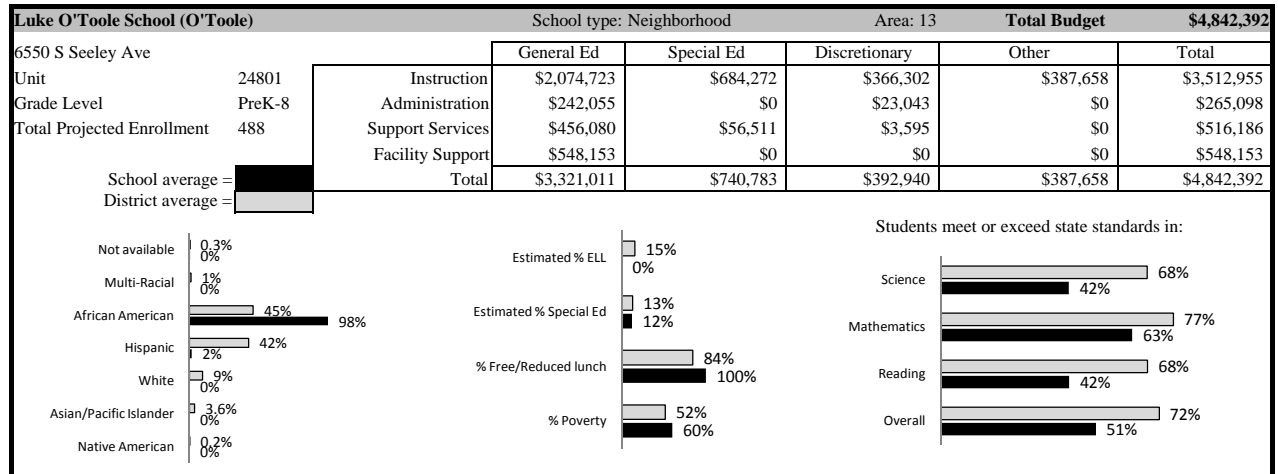
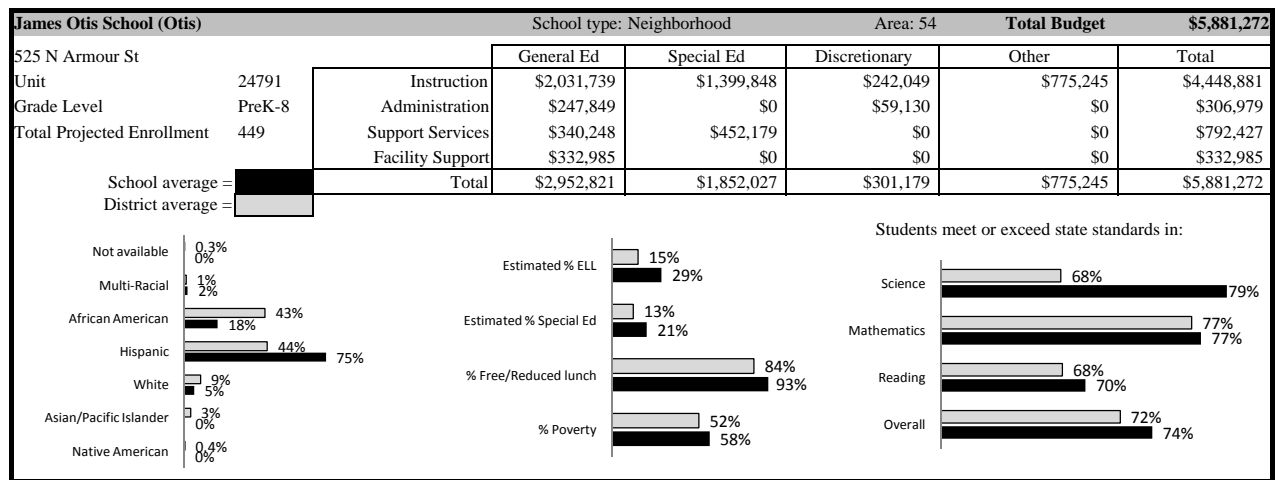


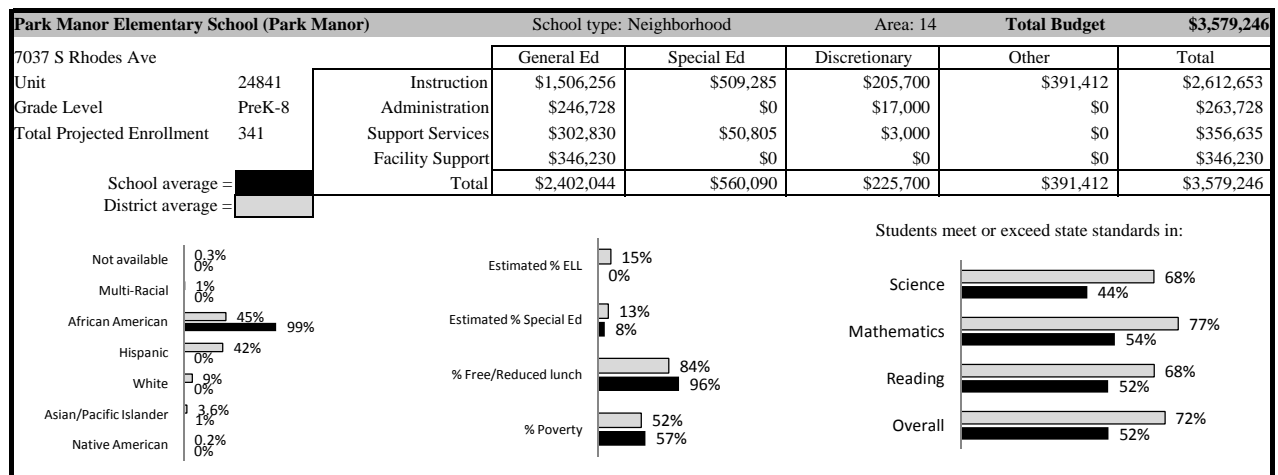
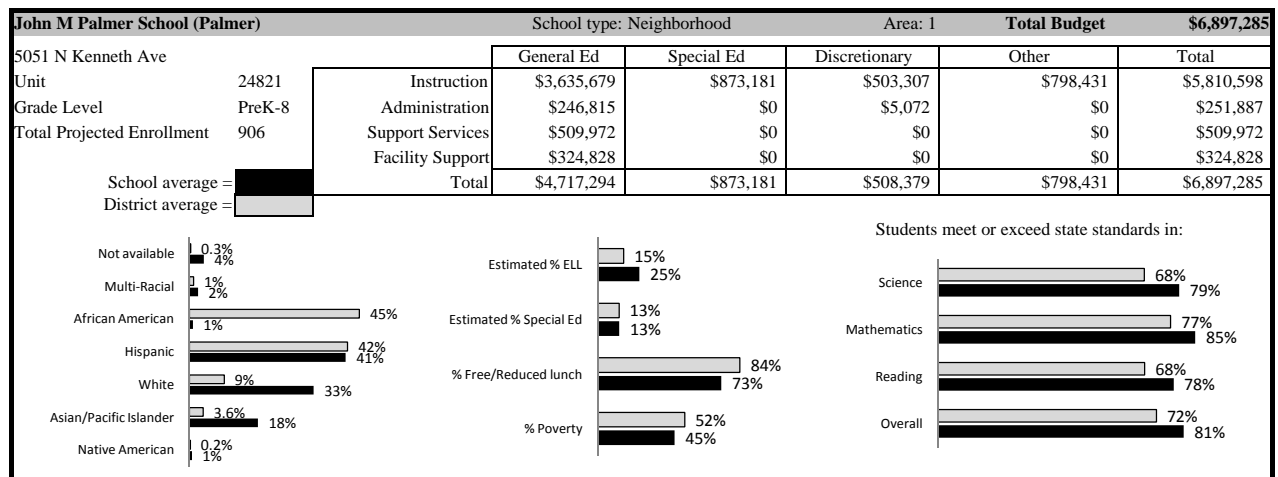
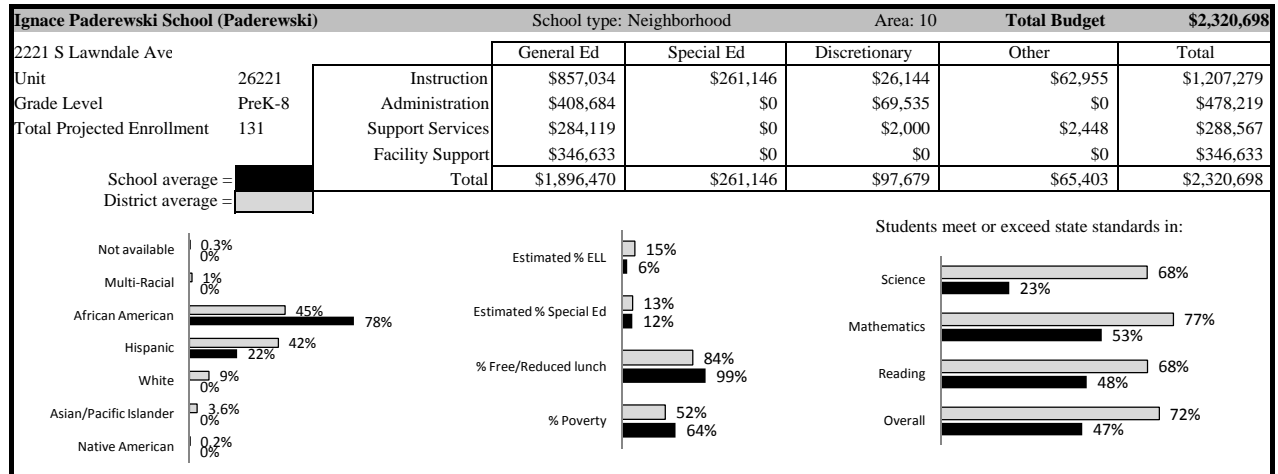
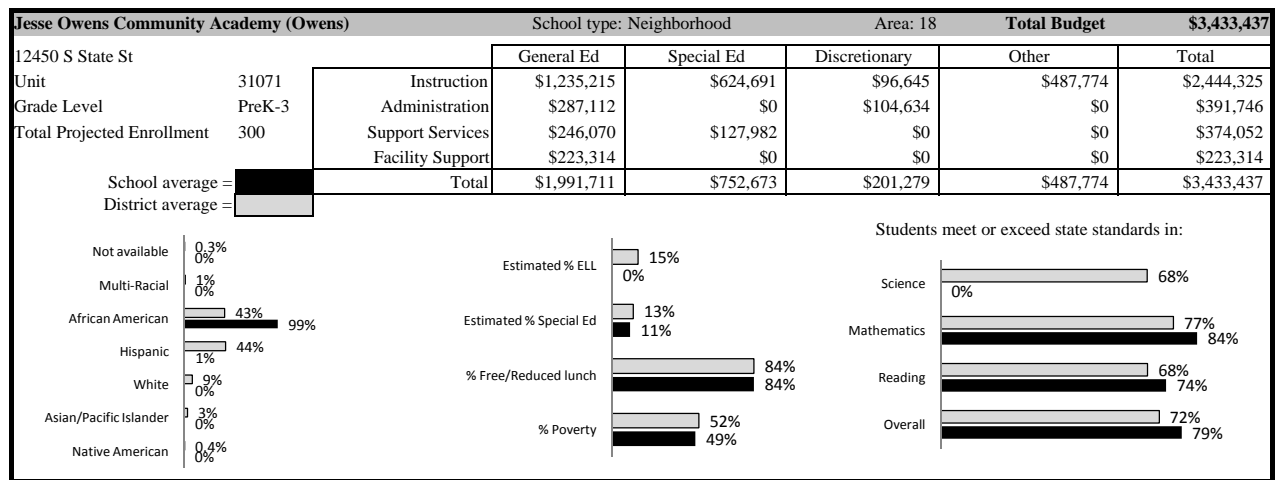


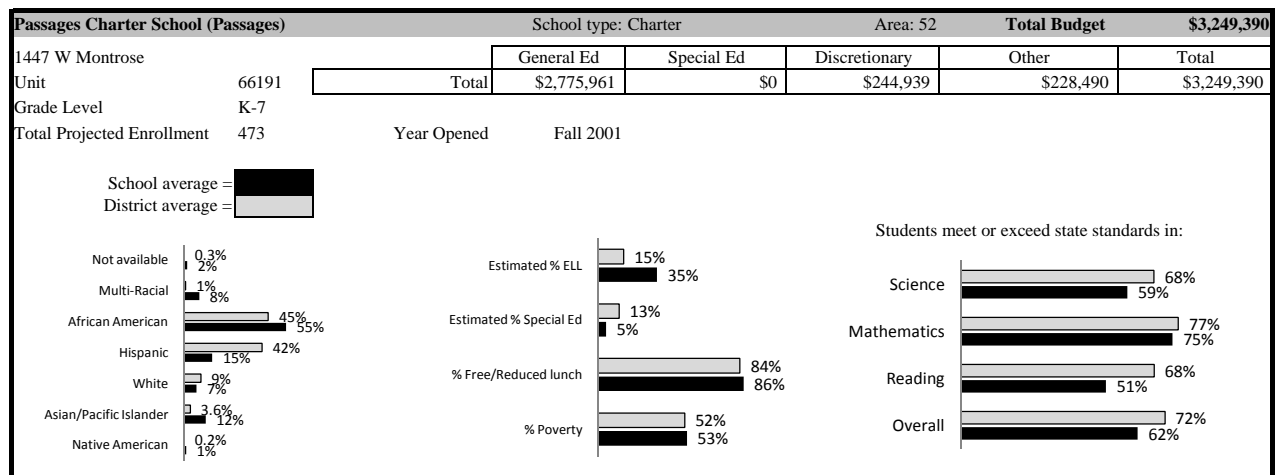
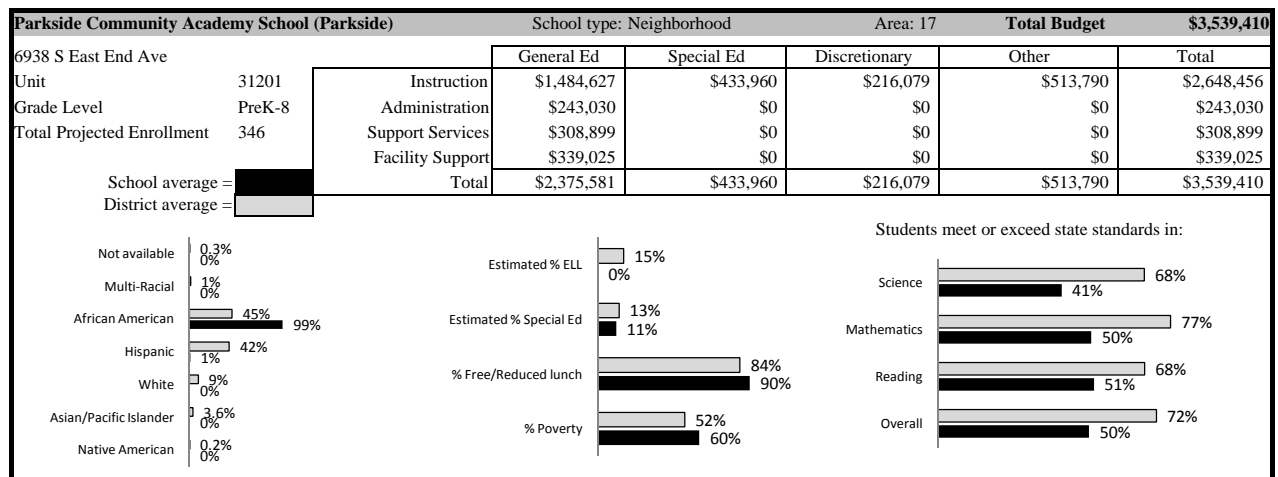
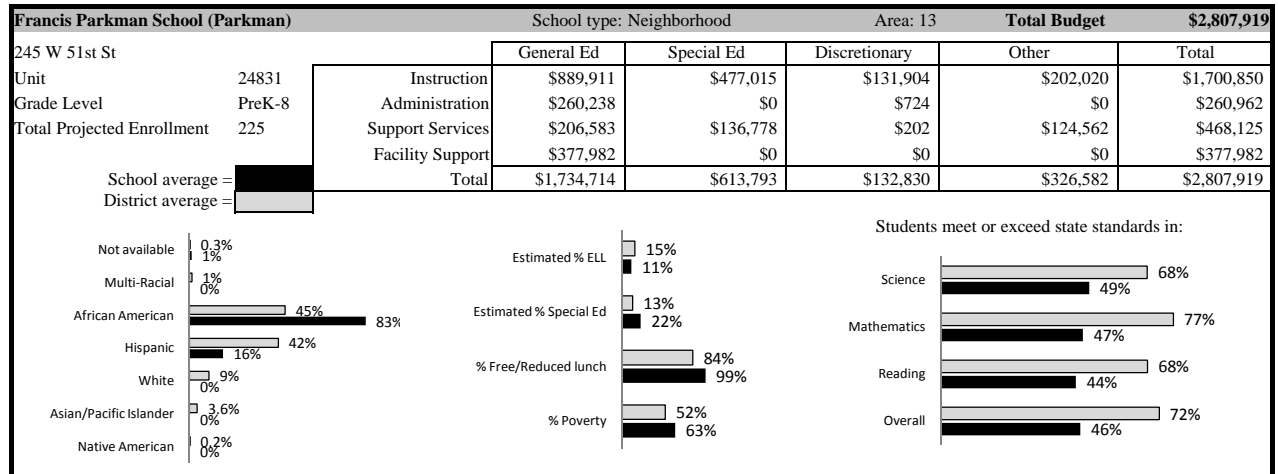
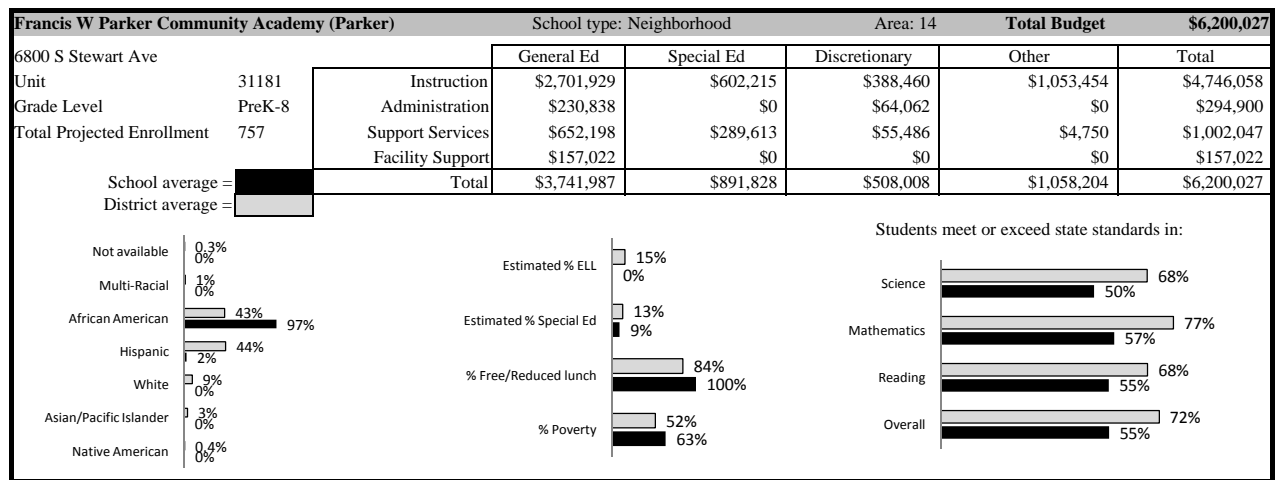


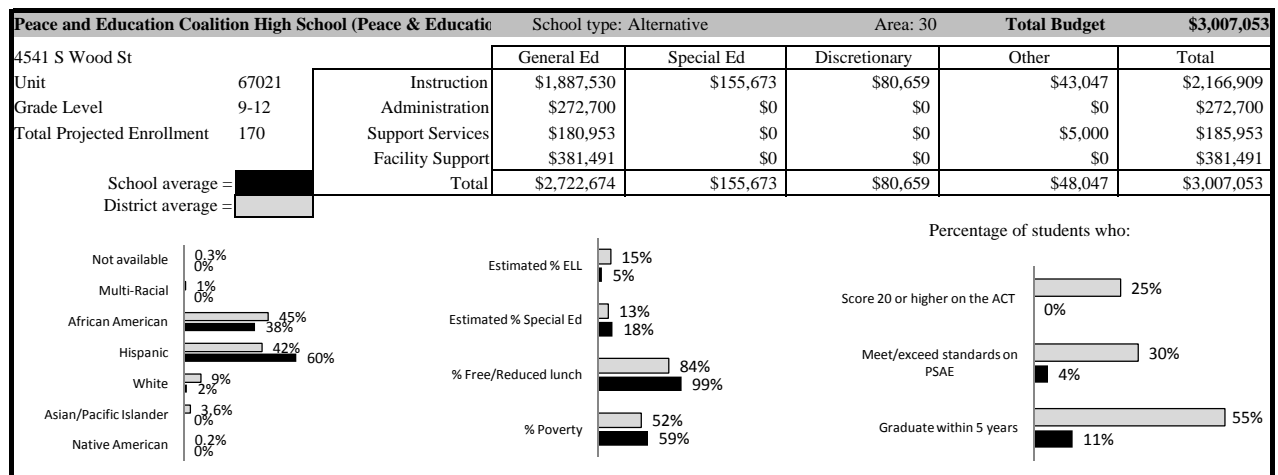
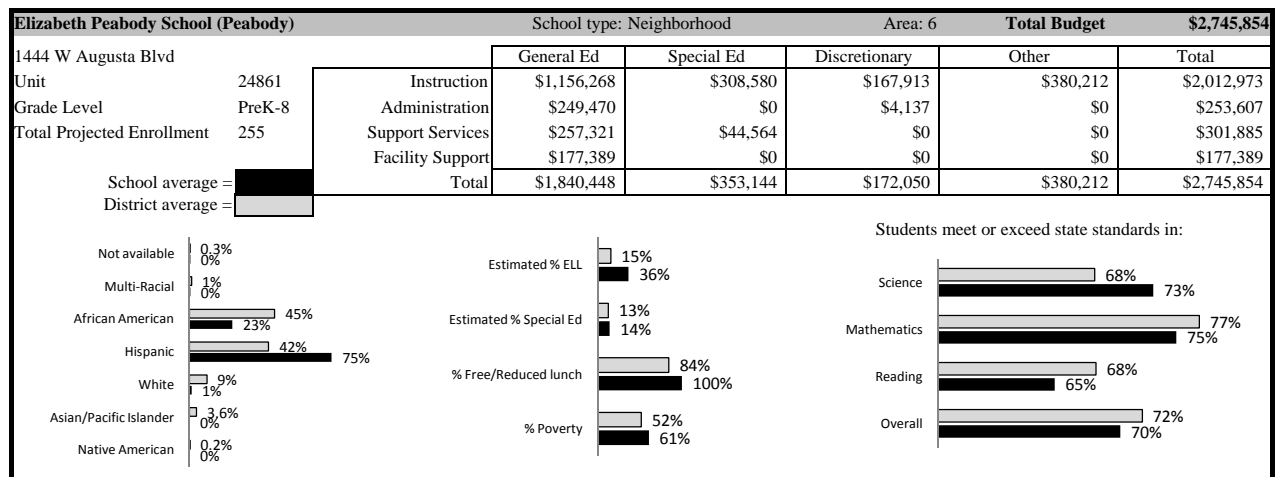
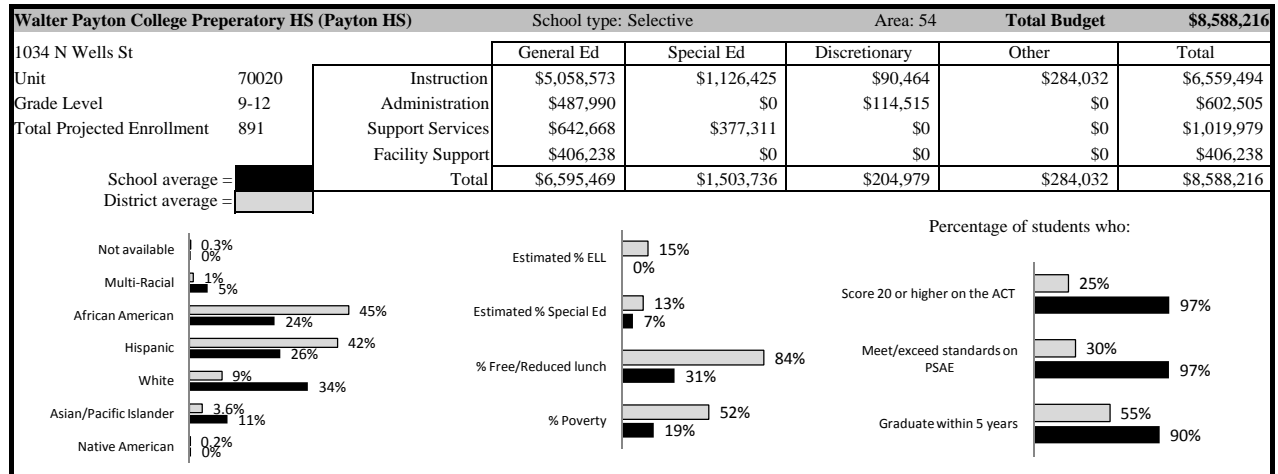
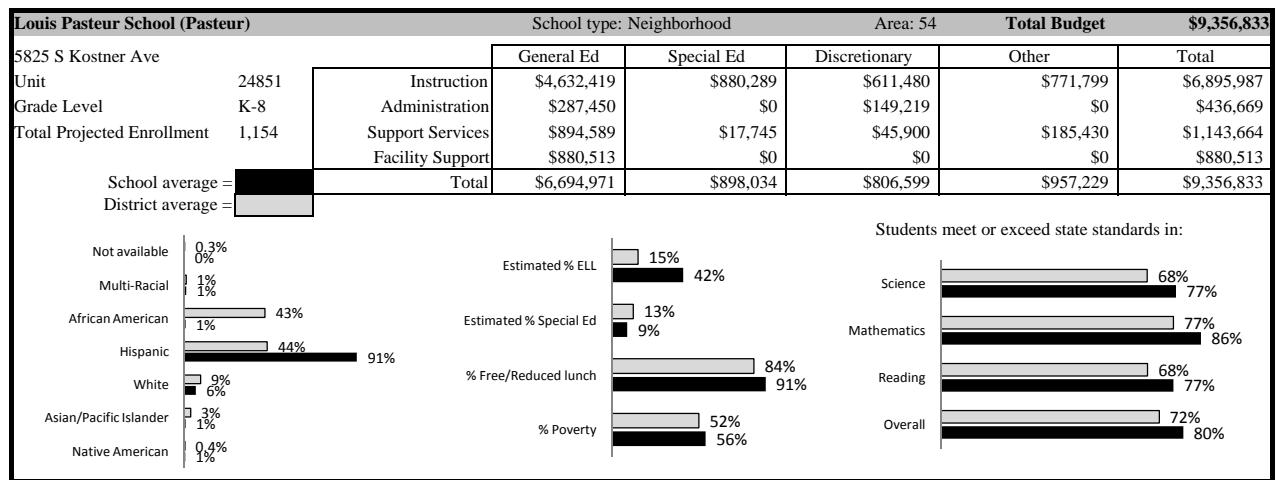




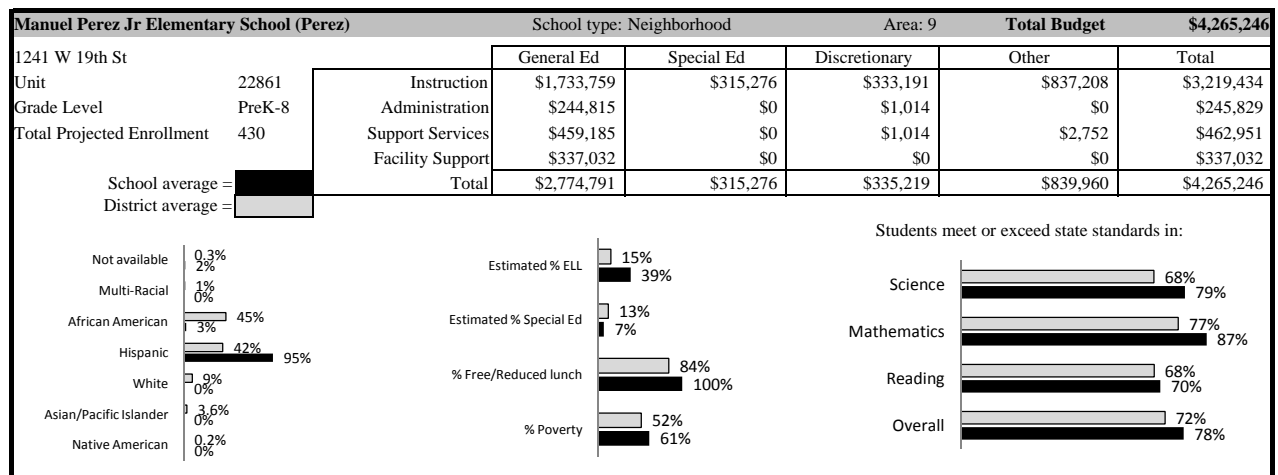
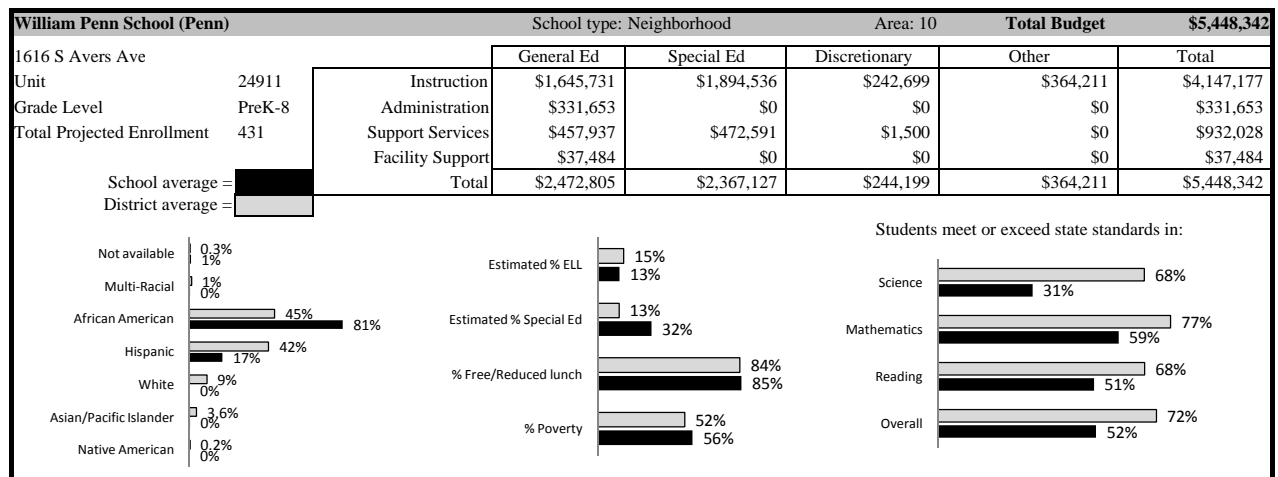
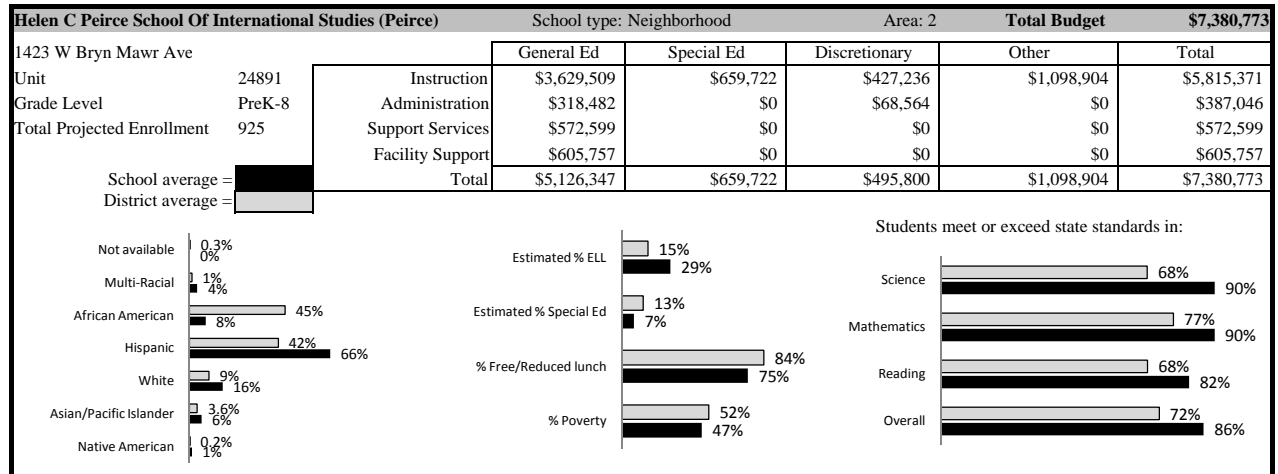
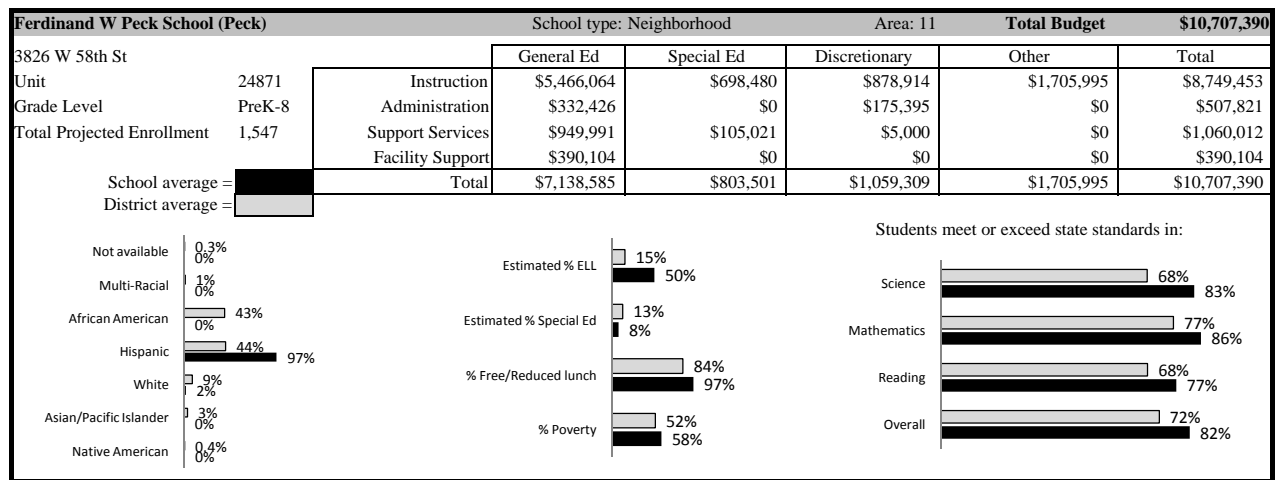










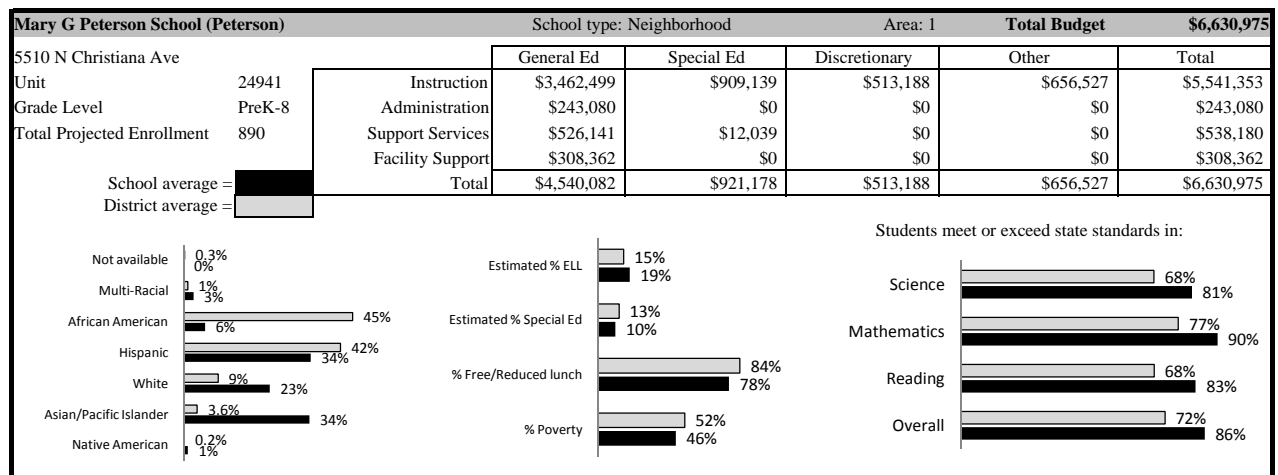
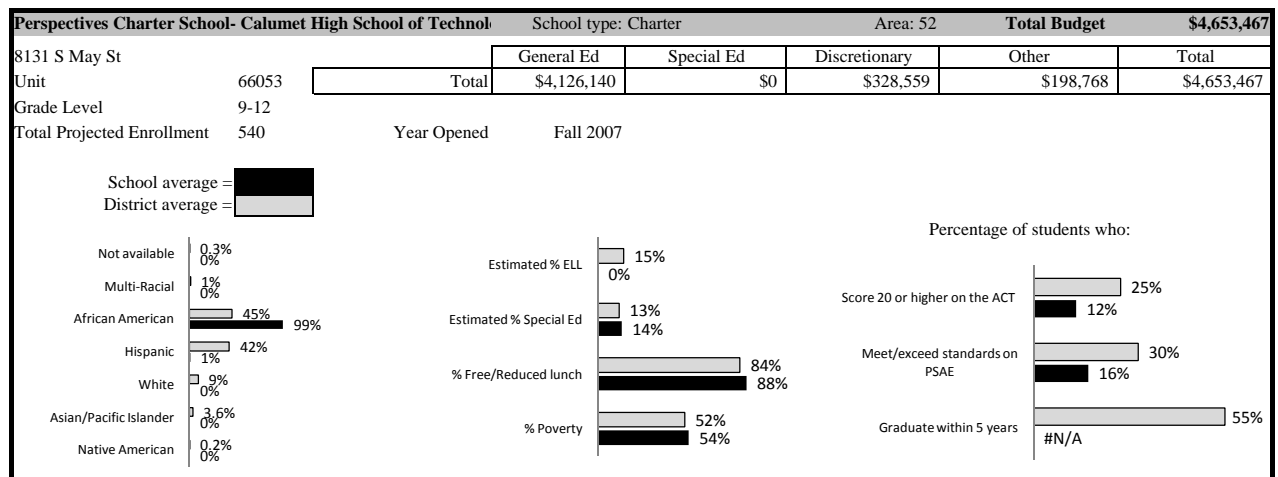
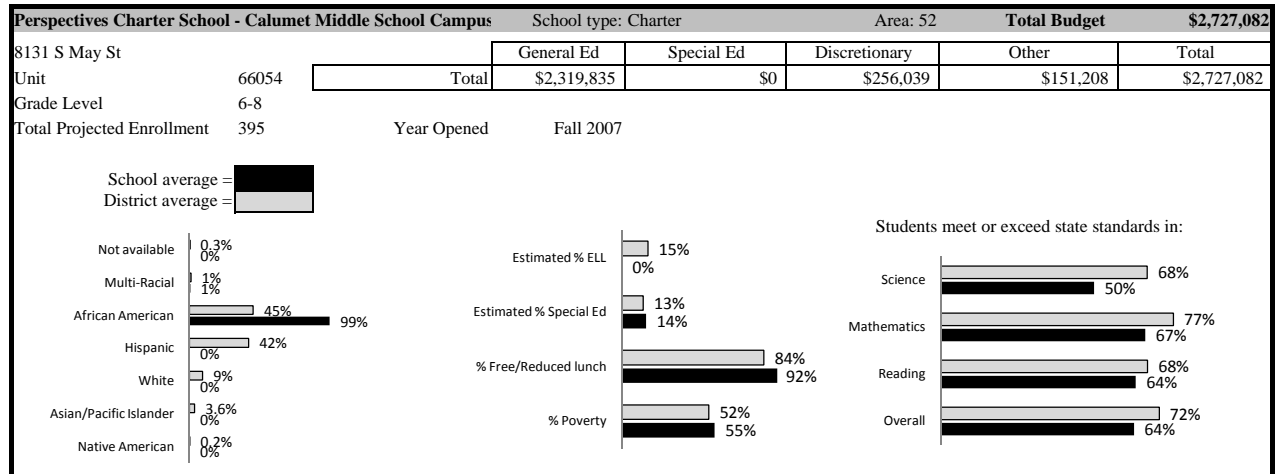
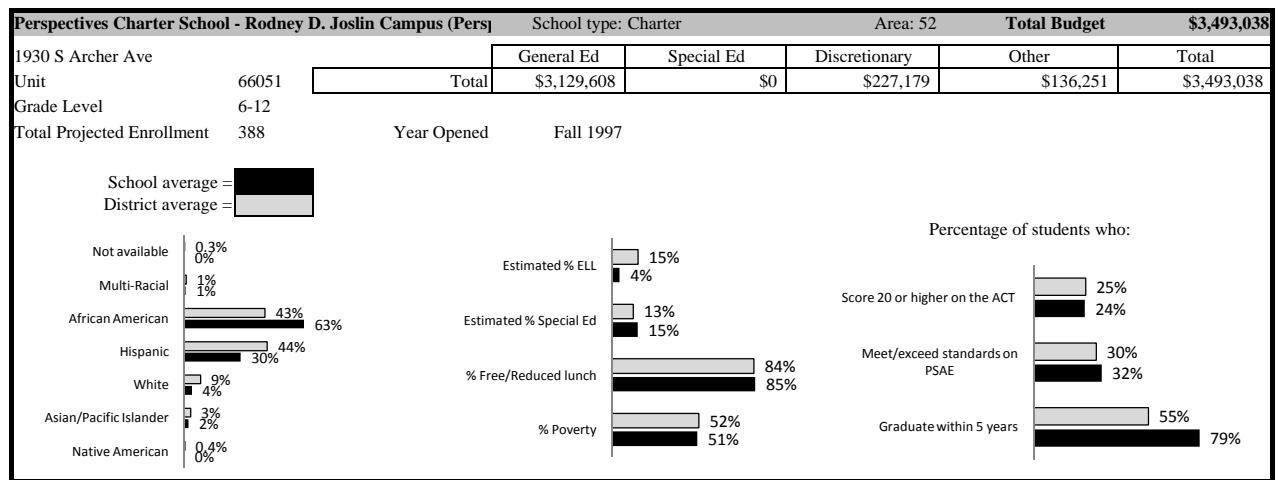


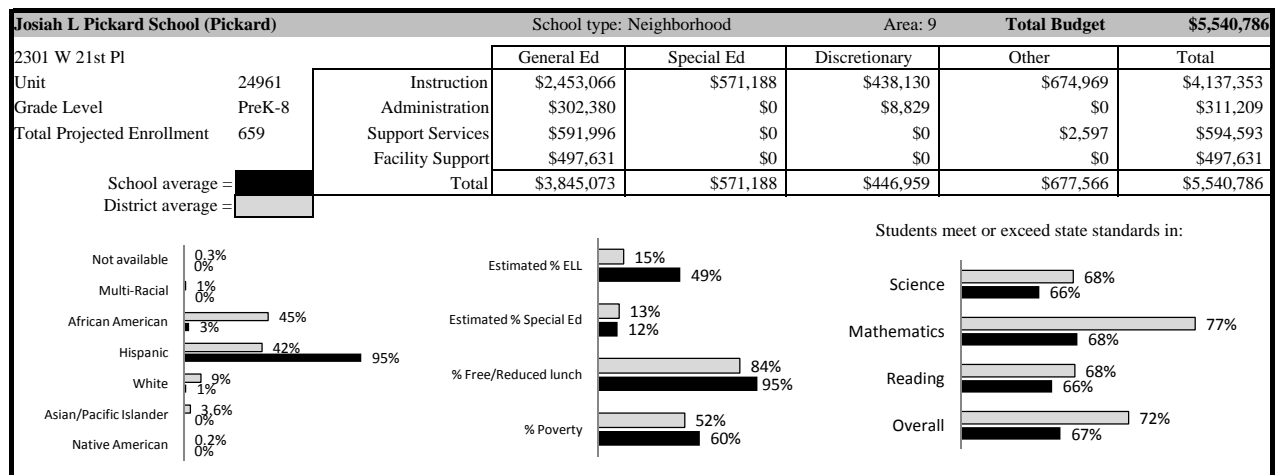
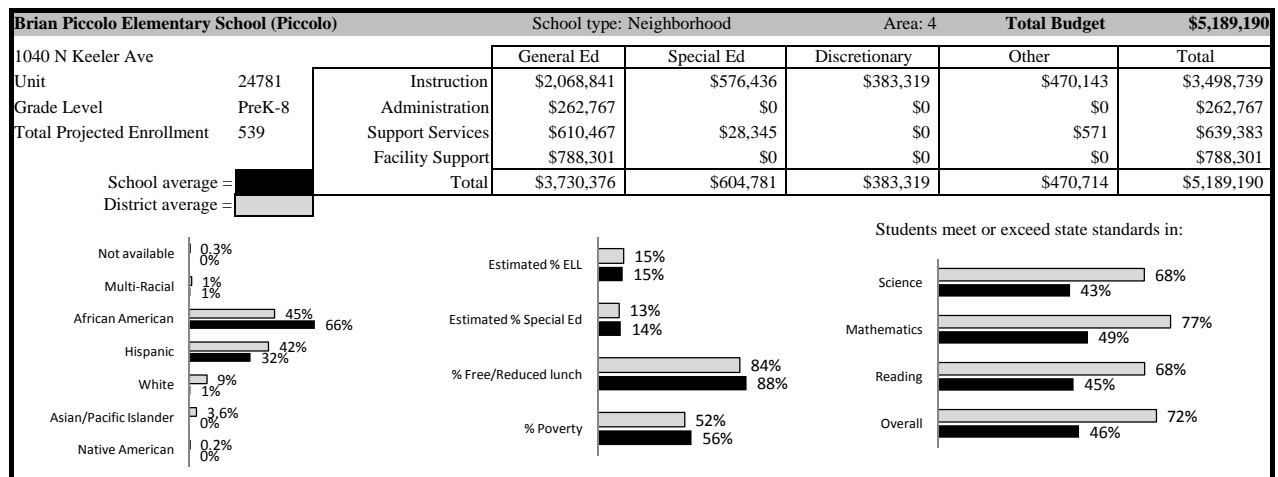
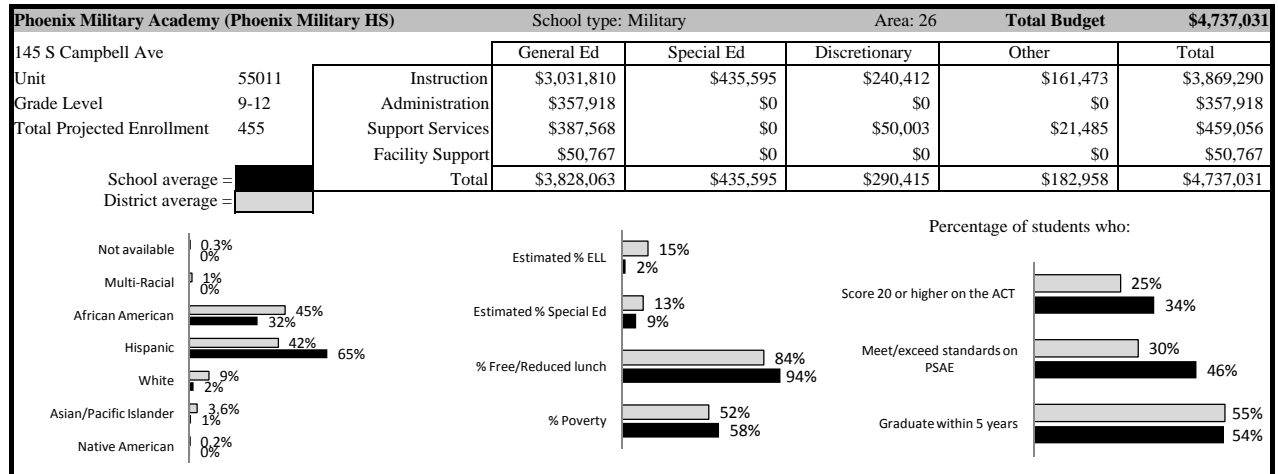
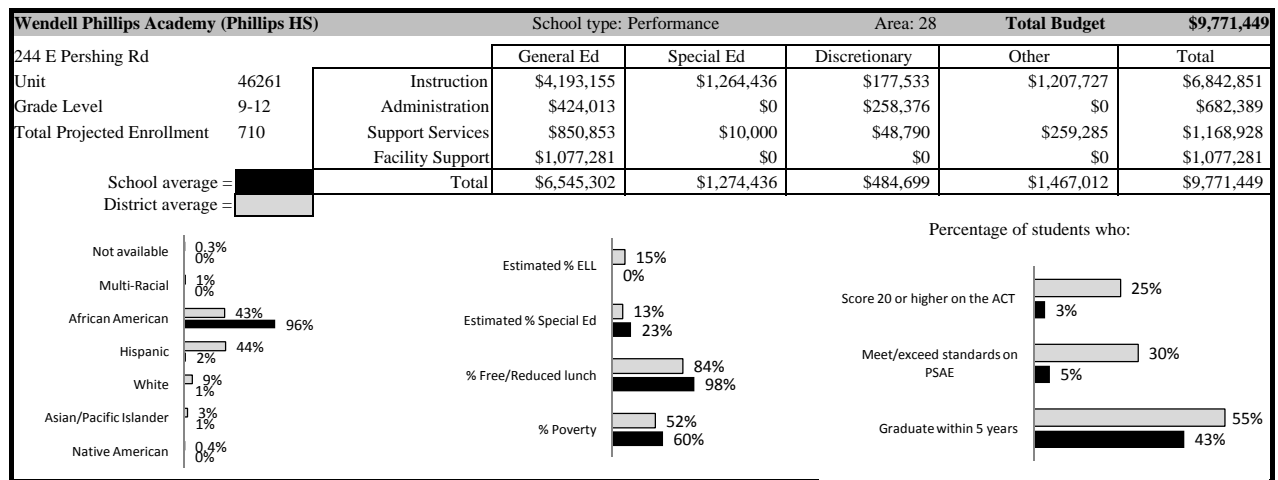
John J. Pershing East Magnet School (Pershing East)			School type: Citywide		Area: 54	Total Budget	\$2,428,969
3113 S Rhodes Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	29251	Instruction	\$988,444	\$237,805	\$102,318	\$381,351	\$1,709,918
Grade Level	PreK-3	Administration	\$246,344	\$0	\$0	\$0	\$246,344
Total Projected Enrollment	233	Support Services	\$148,558	\$0	\$1,281	\$130,558	\$280,397
		Facility Support	\$192,310	\$0	\$0	\$0	\$192,310
School average =			Total	\$1,575,656	\$237,805	\$103,599	\$511,909
District average =							\$2,428,969
<p>Students meet or exceed state standards in:</p> <div> <div> <p>Not available 0.3% 0%</p> <p>Multi-Racial 1% 1%</p> <p>African American 43% 92%</p> <p>Hispanic 2% 44%</p> <p>White 9% 1%</p> <p>Asian/Pacific Islander 3% 3%</p> <p>Native American 0.4% 0%</p> </div> <div> <p>Estimated % ELL 15% 2%</p> <p>Estimated % Special Ed 13% 6%</p> <p>% Free/Reduced lunch 84% 63%</p> <p>% Poverty 52% 36%</p> </div> <div> <p>Science 68% 0%</p> <p>Mathematics 77% 89%</p> <p>Reading 68% 79%</p> <p>Overall 72% 84%</p> </div> </div>							

John J. Pershing West Magnet School for the Humanities (Per)			School type: Performance		Area: 15	Total Budget	\$2,701,985
3200 S Calumet Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	26871	Instruction	\$1,175,704	\$311,893	\$136,899	\$120,481	\$1,744,977
Grade Level	4-8	Administration	\$229,092	\$0	\$0	\$0	\$229,092
Total Projected Enrollment	267	Support Services	\$282,943	\$133,693	\$0	\$174,077	\$590,713
		Facility Support	\$137,203	\$0	\$0	\$0	\$137,203
School average =			Total	\$1,824,942	\$445,586	\$136,899	\$294,558
District average =							\$2,701,985
<p>Students meet or exceed state standards in:</p> <div> <div> <p>Not available 0.3% 0%</p> <p>Multi-Racial 1% 2%</p> <p>African American 45% 42%</p> <p>Hispanic 1% 42%</p> <p>White 9% 0%</p> <p>Asian/Pacific Islander 3.6% 1%</p> <p>Native American 0.2% 0%</p> </div> <div> <p>Estimated % ELL 15% 0%</p> <p>Estimated % Special Ed 13% 17%</p> <p>% Free/Reduced lunch 84% 69%</p> <p>% Poverty 52% 42%</p> </div> <div> <p>Science 68% 80%</p> <p>Mathematics 77% 83%</p> <p>Reading 68% 83%</p> <p>Overall 72% 83%</p> </div> </div>							

Perspectives Charter School - Calumet Campus (Perspectives -			School type: Charter		Area: 52	Total Budget	\$4,562,029
8131 S May St			General Ed	Special Ed	Discretionary	Other	Total
Unit	66052	Total	\$4,003,884	\$35,522	\$327,079	\$195,544	\$4,562,029
Grade Level	9-12	Year Opened	Fall 2006				
Total Projected Enrollment	524						
School average =							
District average =							
<p>Percentage of students who:</p> <div> <div> <p>Not available 0.3% 0%</p> <p>Multi-Racial 1% 0%</p> <p>African American 45% 100%</p> <p>Hispanic 0% 42%</p> <p>White 9% 0%</p> <p>Asian/Pacific Islander 3.6% 0%</p> <p>Native American 0.2% 0%</p> </div> <div> <p>Estimated % ELL 15% 0%</p> <p>Estimated % Special Ed 13% 18%</p> <p>% Free/Reduced lunch 84% 93%</p> <p>% Poverty 52% 56%</p> </div> <div> <p>Score 20 or higher on the ACT 25% 6%</p> <p>Meet/exceed standards on PSAE 30% 13%</p> <p>Graduate within 5 years 55% #N/A</p> </div> </div>							

Perspectives Charter School - Math and Science Campus (Pers			School type: Charter		Area: 52	Total Budget	\$5,007,008
3662 S Wabash Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	66056	Total	\$4,431,780	\$55,867	\$323,379	\$195,982	\$5,007,008
Grade Level	6-11	Year Opened	Fall 2008				
Total Projected Enrollment	580						
School average =							
District average =							
<p>Percentage of students who:</p> <div> <div> <p>Not available 0.3% 0%</p> <p>Multi-Racial 1% 2%</p> <p>African American 45% 93%</p> <p>Hispanic 4% 42%</p> <p>White 9% 1%</p> <p>Asian/Pacific Islander 3.6% 0%</p> <p>Native American 0.2% 0%</p> </div> <div> <p>Estimated % ELL 15% 1%</p> <p>Estimated % Special Ed 13% 13%</p> <p>% Free/Reduced lunch 84% 82%</p> <p>% Poverty 52% 50%</p> </div> <div> <p>Score 20 or higher on the ACT 25% #N/A</p> <p>Meet/exceed standards on PSAE 30% #N/A</p> <p>Graduate within 5 years 55% #N/A</p> </div> </div>							



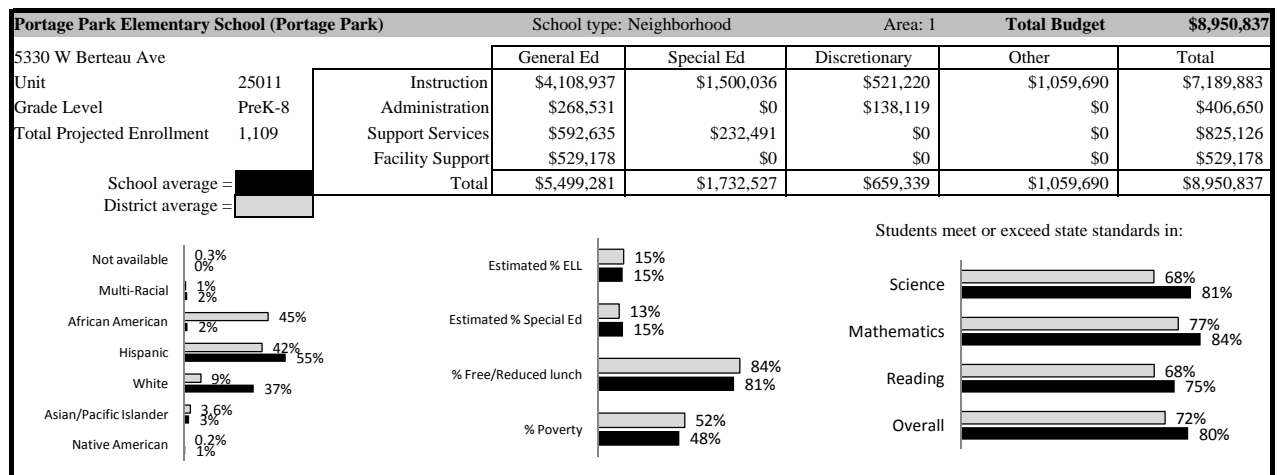
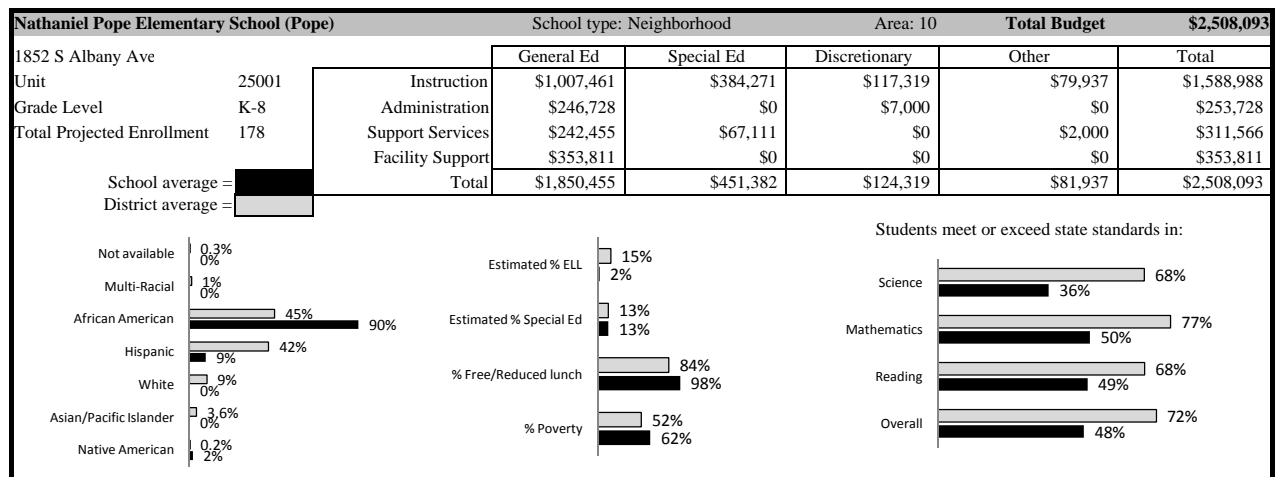
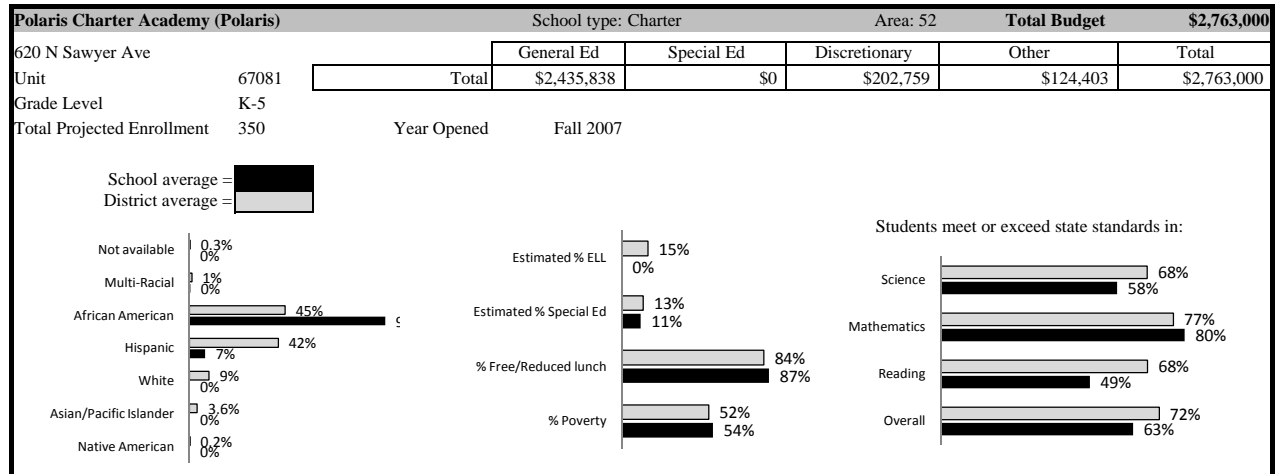
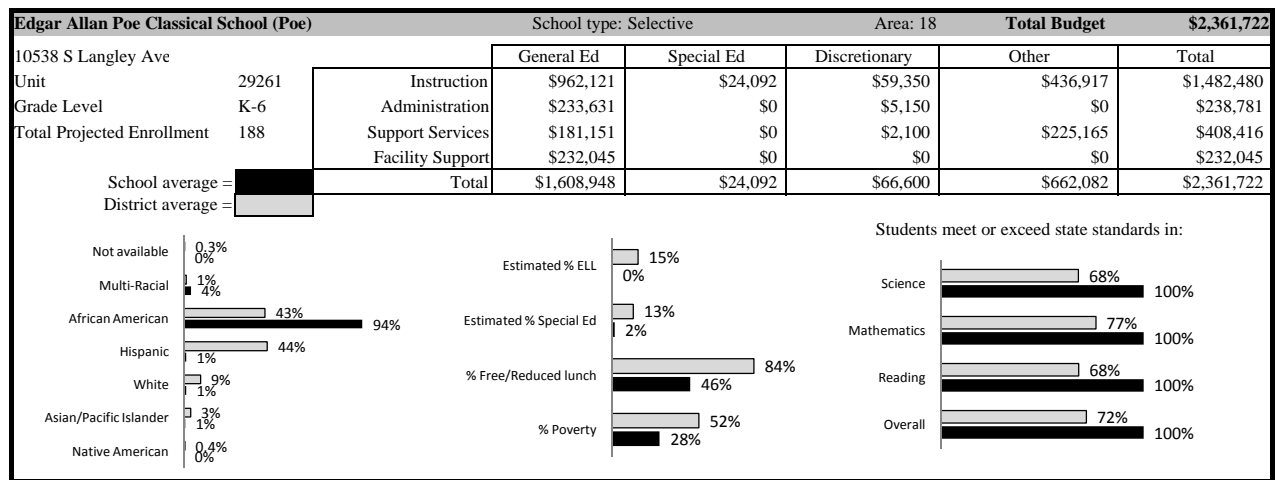


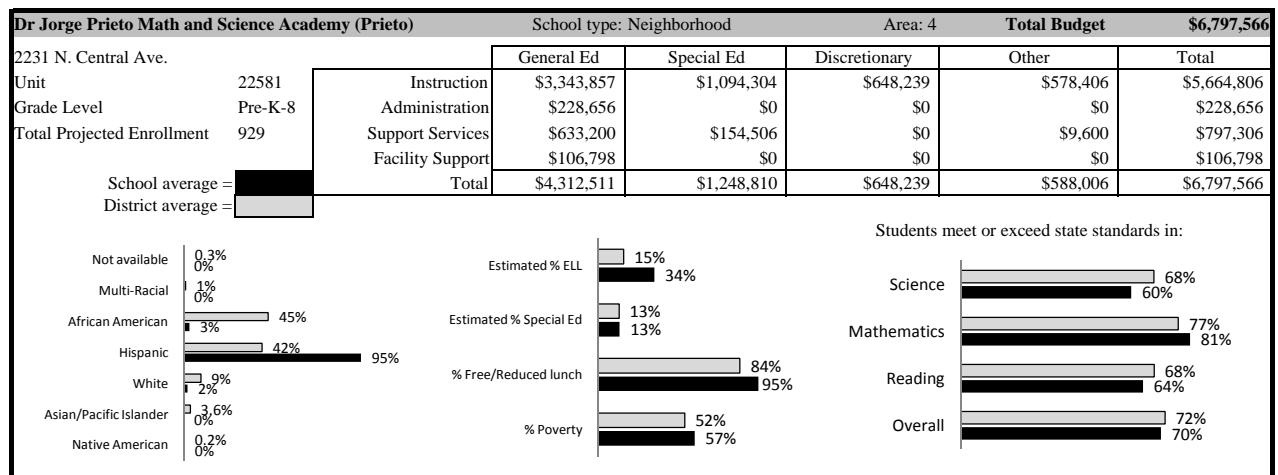
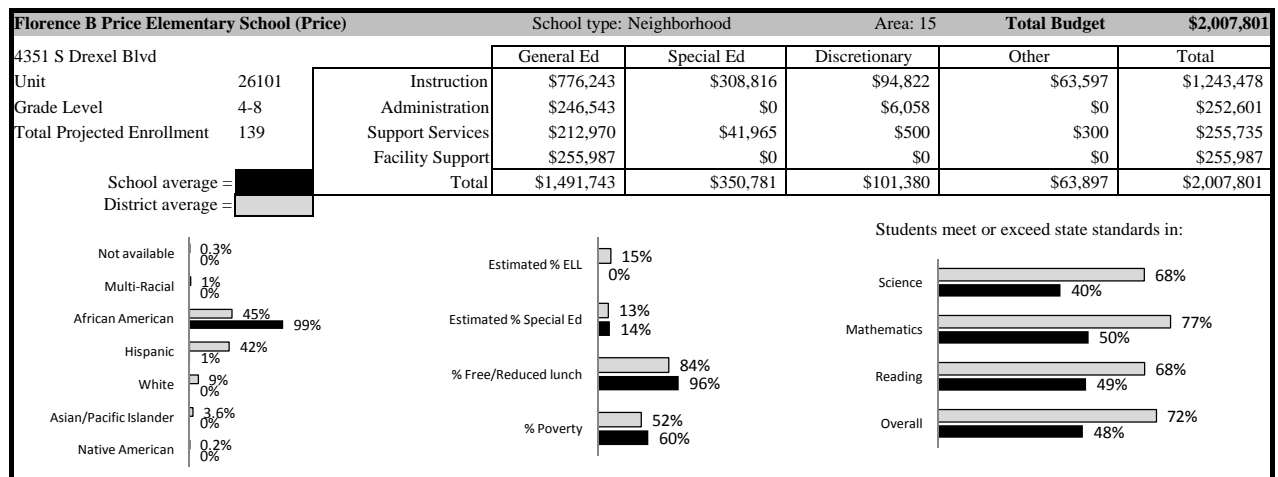
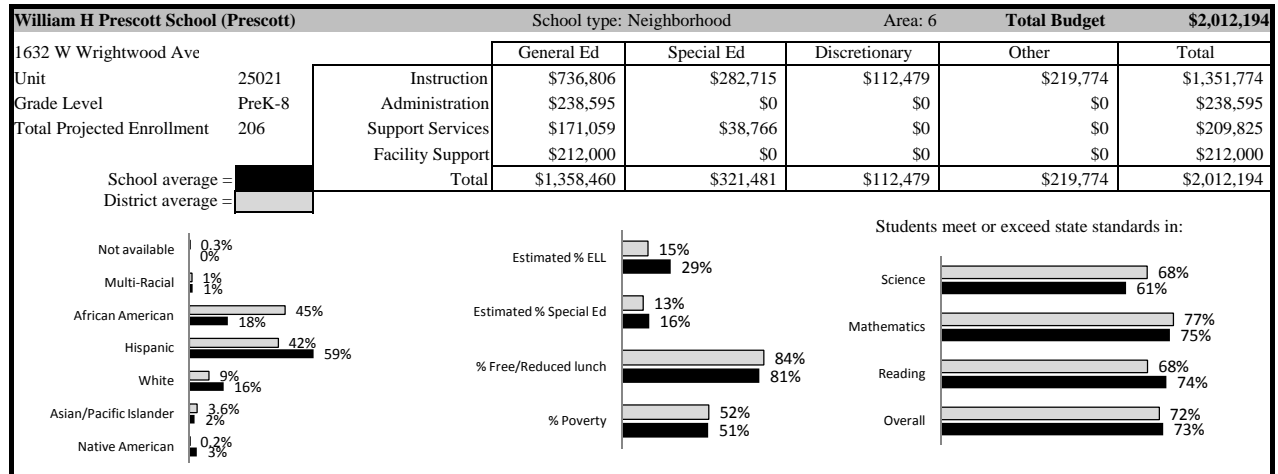
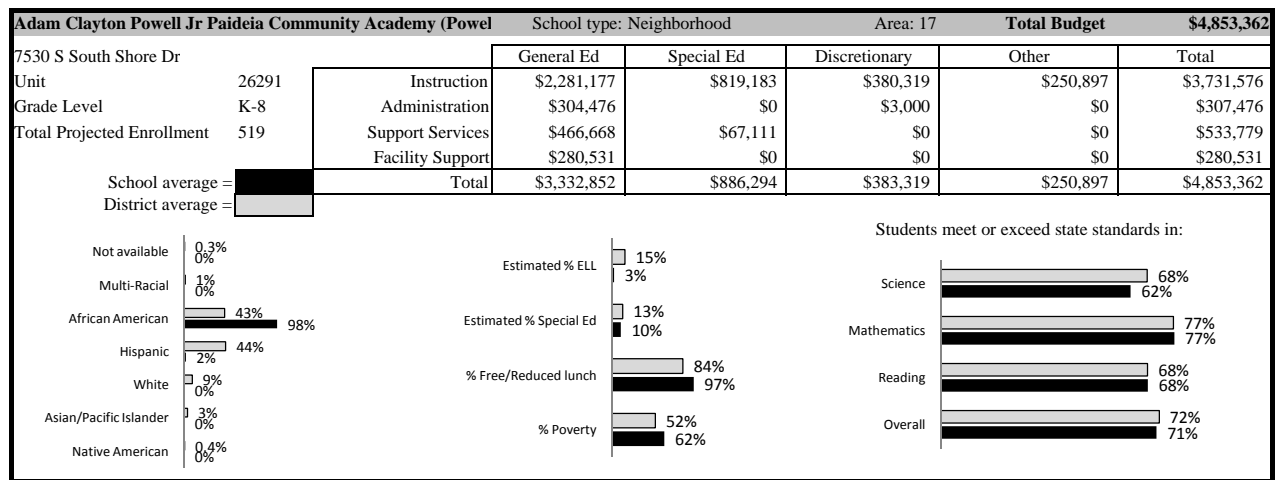
Pilsen Community Academy (Pilsen)			School type: Neighborhood		Area: 9	Total Budget	\$4,945,192
1420 W 17th St			General Ed	Special Ed	Discretionary	Other	Total
Unit	31141	Instruction	\$1,627,235	\$1,001,728	\$203,577	\$583,856	\$3,416,396
Grade Level	PreK-6	Administration	\$258,194	\$0	\$89,462	\$0	\$347,656
Total Projected Enrollment	468	Support Services	\$458,330	\$416,208	\$0	\$3,000	\$877,538
		Facility Support	\$303,602	\$0	\$0	\$0	\$303,602
School average =		Total	\$2,647,361	\$1,417,936	\$293,039	\$586,856	\$4,945,192
District average =							
<div> <div> <p>Students meet or exceed state standards in:</p> <p>Not available 0.3% 0%</p> <p>Multi-Racial 1% 0%</p> <p>African American 43%</p> <p>Hispanic 44%</p> <p>White 9%</p> <p>Asian/Pacific Islander 3%</p> <p>Native American 0.4%</p> </div> <div> <p>Estimated % ELL 15%</p> <p>Estimated % Special Ed 13%</p> <p>% Free/Reduced lunch 84%</p> <p>% Poverty 52%</p> </div> <div> <p>Science 68%</p> <p>Mathematics 77%</p> <p>Reading 68%</p> <p>Overall 72%</p> </div> </div>							

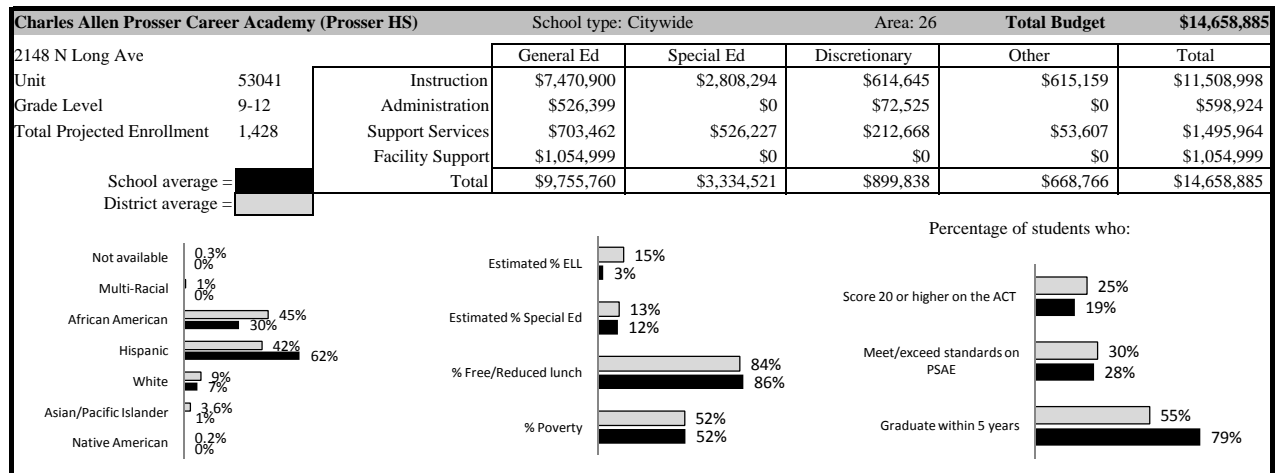
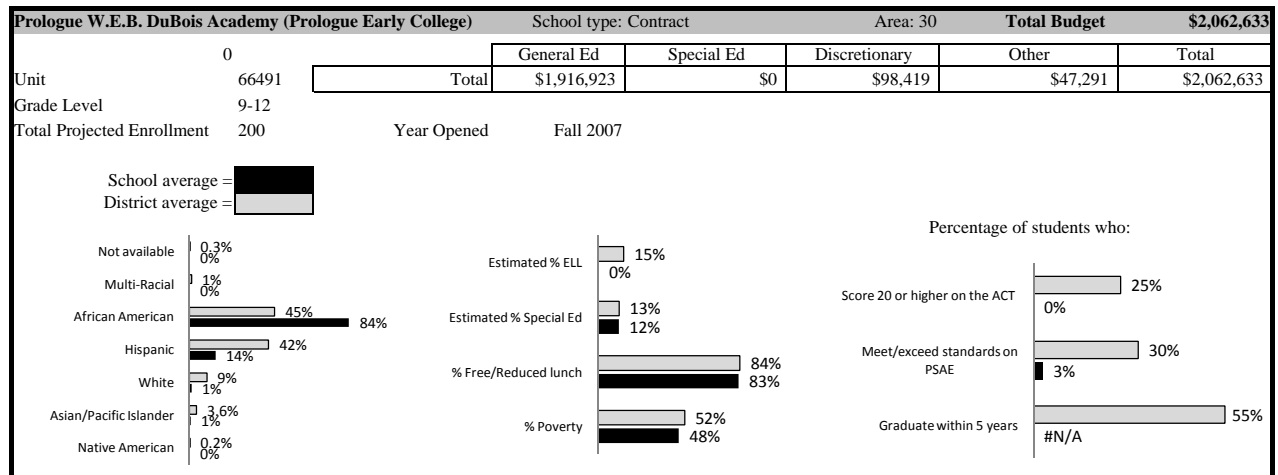
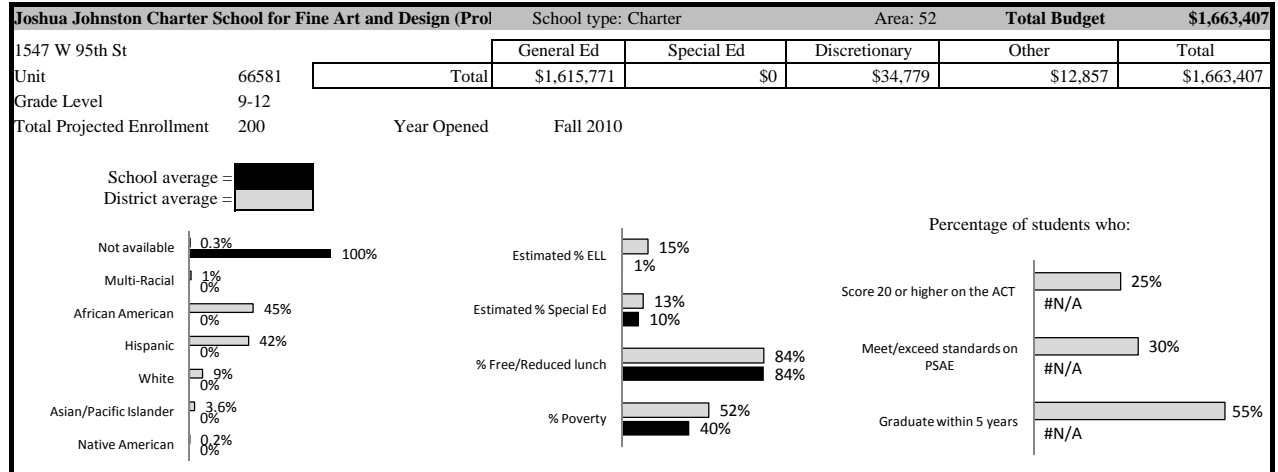
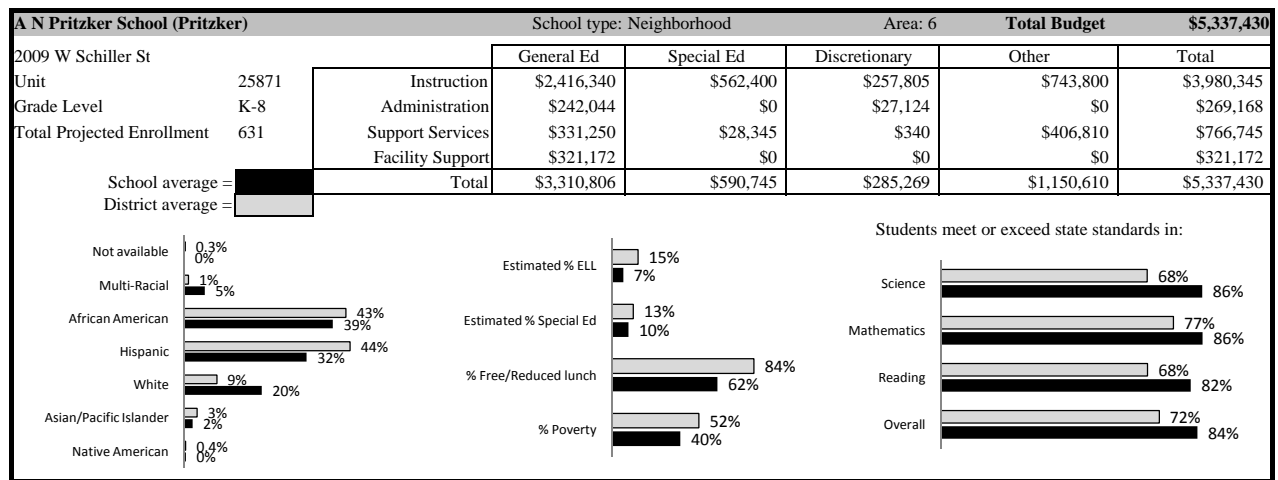
John T Pirie Fine Arts & Academic Center (Pirie)			School type: Neighborhood		Area: 17	Total Budget	\$3,899,907
650 E 85th St			General Ed	Special Ed	Discretionary	Other	Total
Unit	24971	Instruction	\$1,754,793	\$453,503	\$250,917	\$578,401	\$3,037,614
Grade Level	PreK-6	Administration	\$298,693	\$0	\$15,072	\$0	\$313,765
Total Projected Enrollment	412	Support Services	\$324,186	\$54,216	\$3,000	\$0	\$381,402
		Facility Support	\$167,126	\$0	\$0	\$0	\$167,126
School average =		Total	\$2,544,798	\$507,719	\$268,989	\$578,401	\$3,899,907
District average =							
<div> <div> <p>Students meet or exceed state standards in:</p> <p>Not available 0.3% 0%</p> <p>Multi-Racial 1% 0%</p> <p>African American 45%</p> <p>Hispanic 42%</p> <p>White 9%</p> <p>Asian/Pacific Islander 3.6%</p> <p>Native American 0.2%</p> </div> <div> <p>Estimated % ELL 15%</p> <p>Estimated % Special Ed 13%</p> <p>% Free/Reduced lunch 84%</p> <p>% Poverty 52%</p> </div> <div> <p>Science 68%</p> <p>Mathematics 77%</p> <p>Reading 68%</p> <p>Overall 72%</p> </div> </div>							

Ambrose Plamondon School (Plamondon)			School type: Neighborhood		Area: 7	Total Budget	\$1,946,818
2642 W 15th Pl			General Ed	Special Ed	Discretionary	Other	Total
Unit	24981	Instruction	\$945,376	\$166,294	\$118,217	\$134,067	\$1,363,954
Grade Level	K-8	Administration	\$260,238	\$0	\$183	\$0	\$260,421
Total Projected Enrollment	155	Support Services	\$186,826	\$0	\$0	\$150	\$186,976
		Facility Support	\$135,467	\$0	\$0	\$0	\$135,467
School average =		Total	\$1,527,907	\$166,294	\$118,400	\$134,217	\$1,946,818
District average =							
<div> <div> <p>Students meet or exceed state standards in:</p> <p>Not available 0.3% 0%</p> <p>Multi-Racial 1% 2%</p> <p>African American 45%</p> <p>Hispanic 42%</p> <p>White 9%</p> <p>Asian/Pacific Islander 3.6%</p> <p>Native American 0.2%</p> </div> <div> <p>Estimated % ELL 15%</p> <p>Estimated % Special Ed 13%</p> <p>% Free/Reduced lunch 84%</p> <p>% Poverty 52%</p> </div> <div> <p>Science 68%</p> <p>Mathematics 77%</p> <p>Reading 68%</p> <p>Overall 72%</p> </div> </div>							

Plato Learning Academy (Plato Learning)			School type: Contract		Area: 53	Total Budget	\$2,727,382
5545 W Harrison St			General Ed	Special Ed	Discretionary	Other	Total
Unit	63021	Total	\$2,321,568	\$0	\$244,199	\$161,615	\$2,727,382
Grade Level	1-7						
Total Projected Enrollment	364	Year Opened	Fall 2008				
School average =							
District average =							
<div> <div> <p>Students meet or exceed state standards in:</p> <p>Not available 0.3% 0%</p> <p>Multi-Racial 1% 0%</p> <p>African American 45%</p> <p>Hispanic 42%</p> <p>White 9%</p> <p>Asian/Pacific Islander 3.6%</p> <p>Native American 0.2%</p> </div> <div> <p>Estimated % ELL 15%</p> <p>Estimated % Special Ed 13%</p> <p>% Free/Reduced lunch 84%</p> <p>% Poverty 52%</p> </div> <div> <p>Science 68%</p> <p>Mathematics 77%</p> <p>Reading 68%</p> <p>Overall 72%</p> </div> </div>							









Providence Englewood Charter School - Bunche Campus (Pro)			School type: Charter		Area: 52	Total Budget	\$3,349,554
6515 S Ashland			General Ed	Special Ed	Discretionary	Other	Total
Unit	66471	Total	\$2,998,012	\$0	\$225,699	\$125,843	\$3,349,554
Grade Level	K-8						
Total Projected Enrollment	525	Year Opened	Fall 2006				
<div><div>School average =</div><div>District average =</div></div>							
<div><div>Not available</div><div>Multi-Racial</div><div>African American</div><div>Hispanic</div><div>White</div><div>Asian/Pacific Islander</div><div>Native American</div></div>		<div><div>Estimated % ELL</div><div>Estimated % Special Ed</div><div>% Free/Reduced lunch</div><div>% Poverty</div></div>		<div>Students meet or exceed state standards in:</div> <div><div>Science</div><div>Mathematics</div><div>Reading</div><div>Overall</div></div>			
<div><div>0.3%</div><div>1%</div><div>43%</div><div>3%</div><div>9%</div><div>3%</div><div>0.4%</div></div>		<div><div>15%</div><div>13%</div><div>84%</div><div>52%</div></div>		<div><div>68%</div><div>77%</div><div>68%</div><div>72%</div></div>			
<div><div>0%</div><div>1%</div><div>97%</div><div>44%</div><div>0%</div><div>0%</div><div>0%</div></div>		<div><div>1%</div><div>6%</div><div>80%</div><div>48%</div></div>		<div><div>78%</div><div>84%</div><div>70%</div><div>77%</div></div>			

Ernst Prussing (Prussing)			School type: Neighborhood		Area: 54	Total Budget	\$5,197,272
4650 N Menard Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	25031	Instruction	\$2,779,592	\$526,335	\$300,171	\$625,671	\$4,231,769
Grade Level	PreK-8	Administration	\$263,510	\$0	\$47,998	\$0	\$311,508
Total Projected Enrollment	665	Support Services	\$384,086	\$24,220	\$0	\$0	\$408,306
		Facility Support	\$245,689	\$0	\$0	\$0	\$245,689
		Total	\$3,672,877	\$550,555	\$348,169	\$625,671	\$5,197,272
School average = <div></div>							
District average = <div></div>							

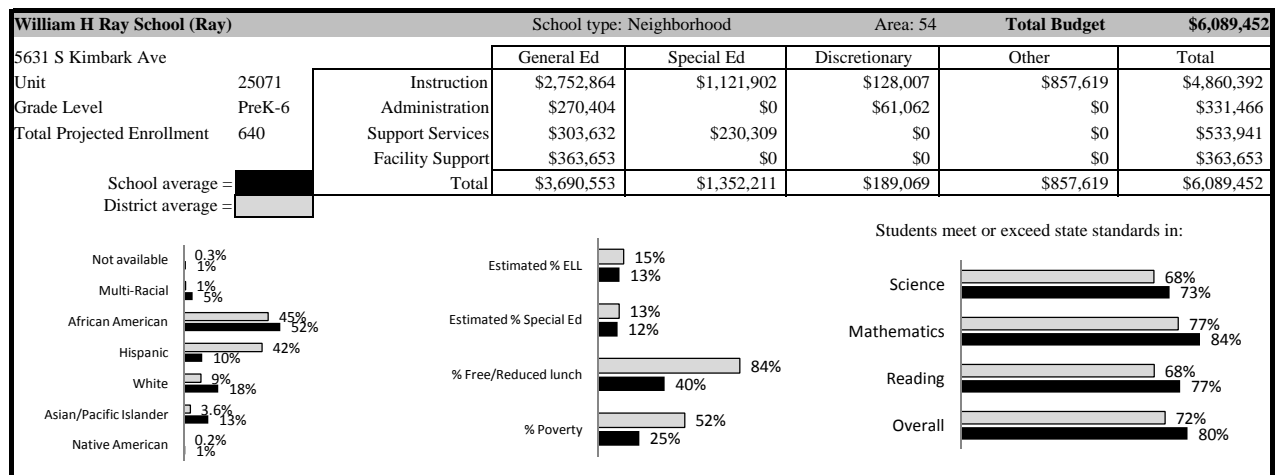
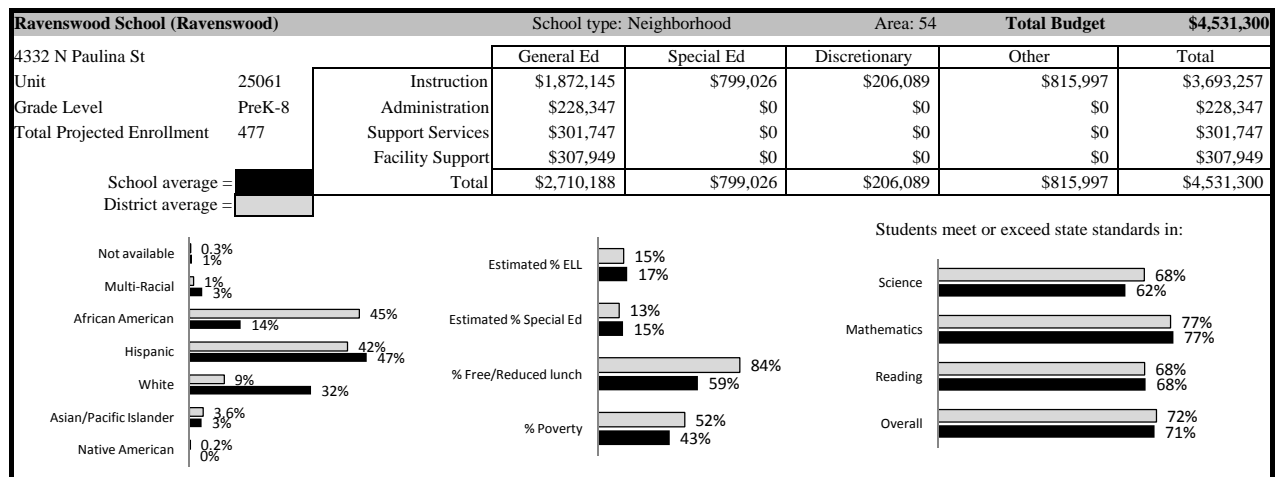
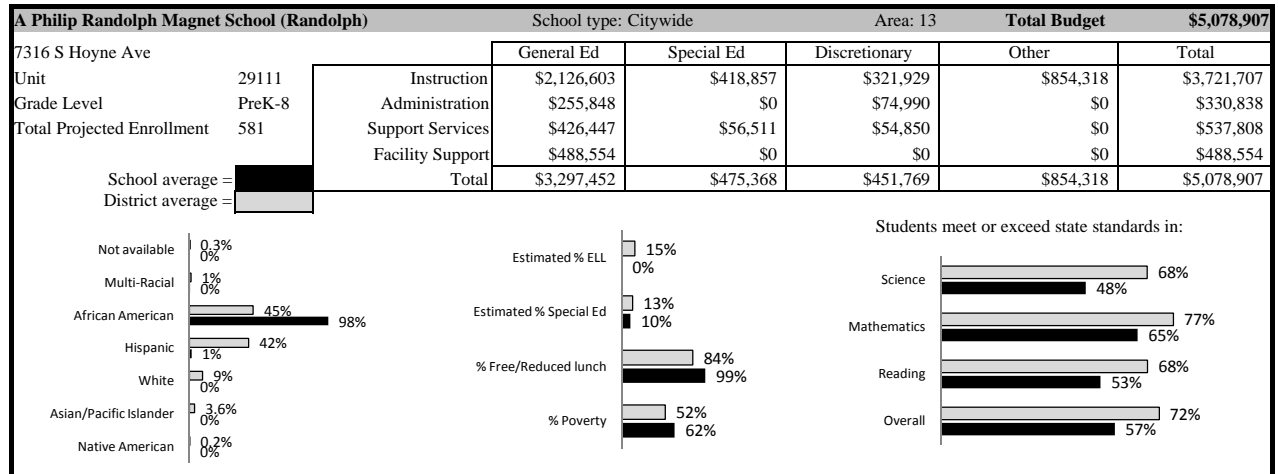
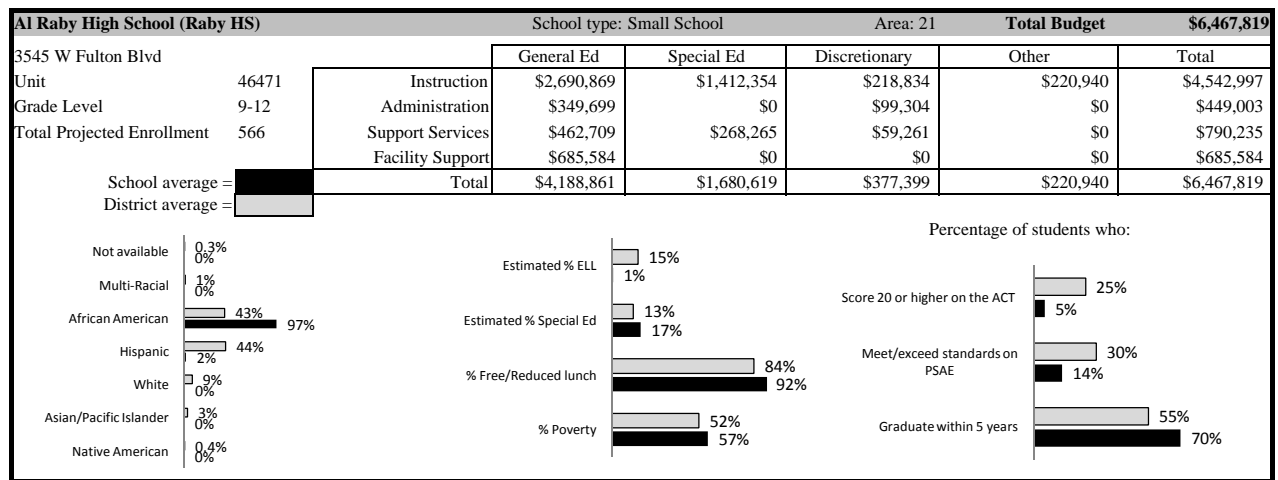
Not available		0.3%
Multi-Racial		1%
African American	45%	1%
Hispanic	42%	40%
White	9%	50%
Asian/Pacific Islander	3.6%	6%
Native American	0.2%	0%

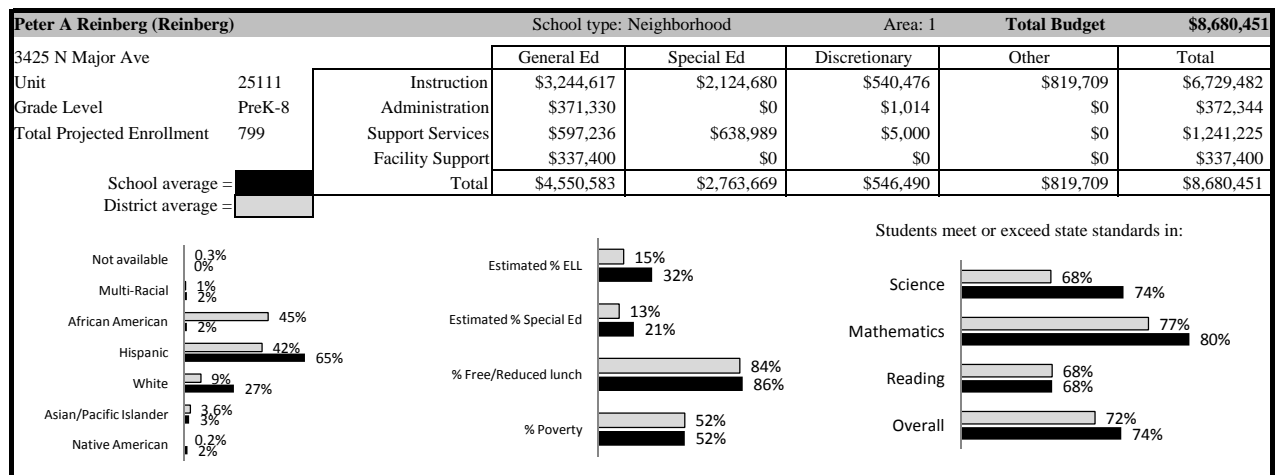
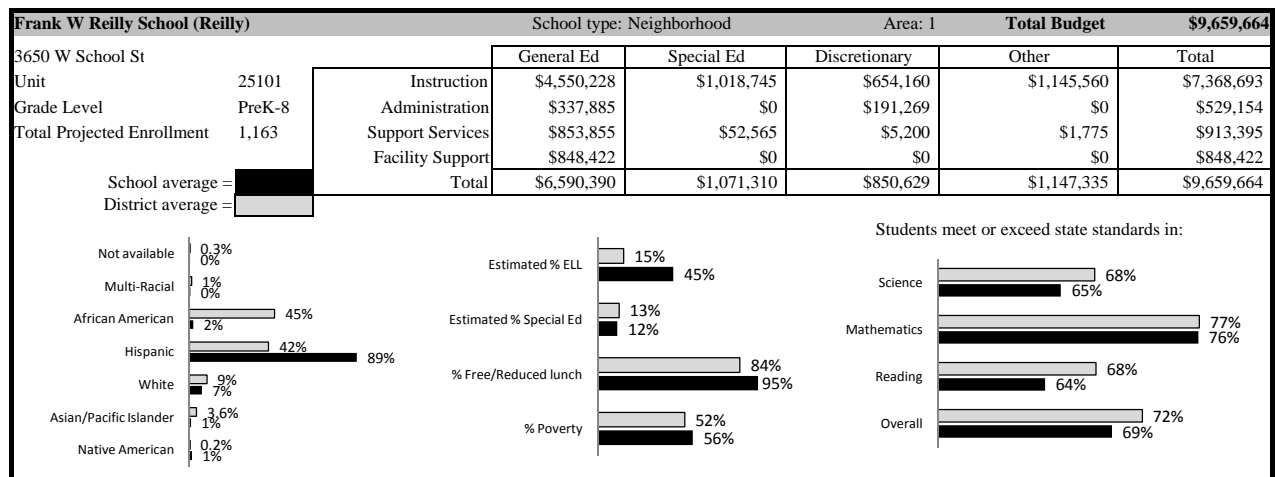
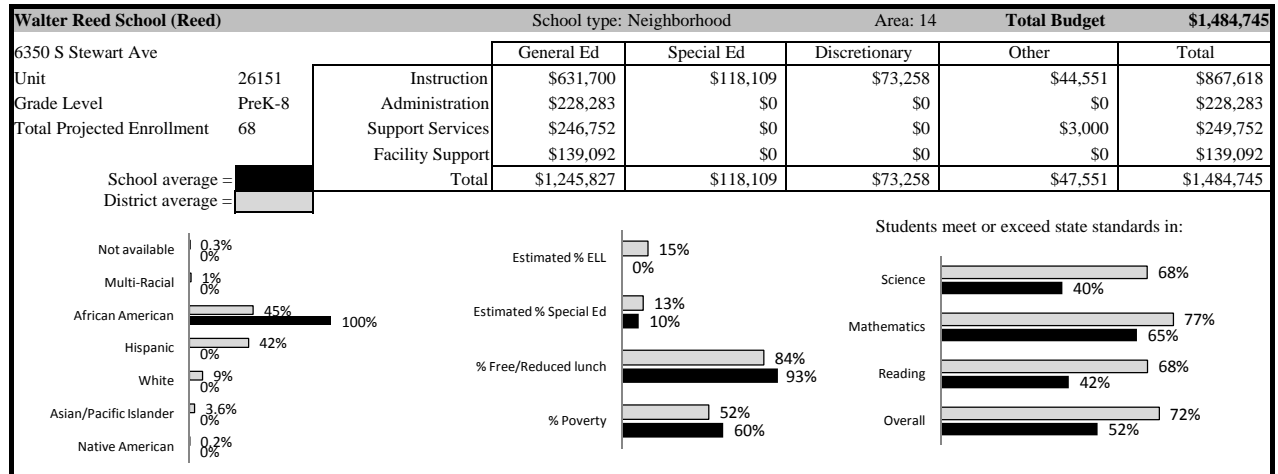
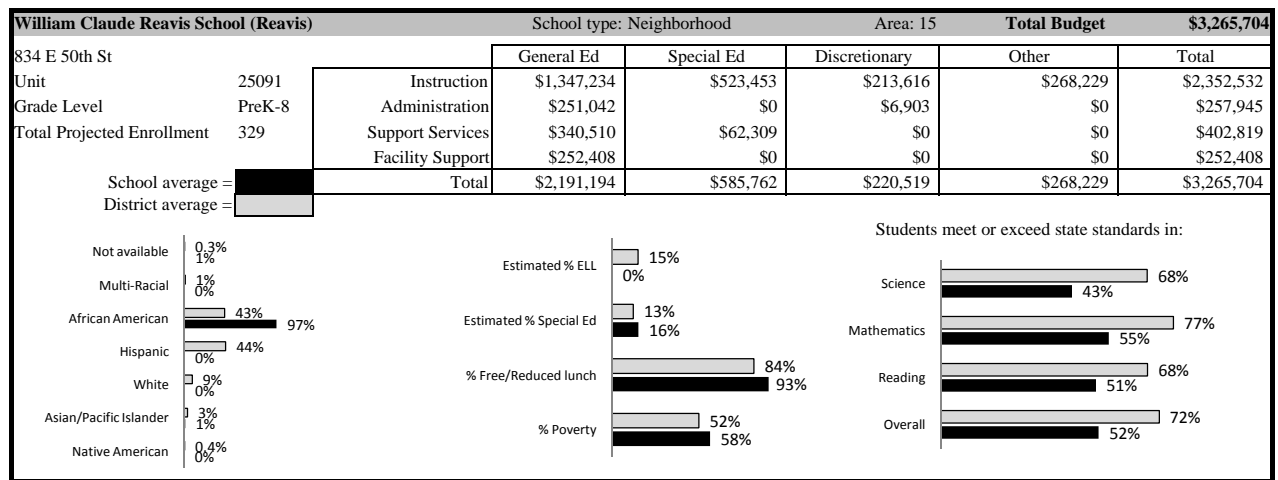
Estimated % ELL	15%	27%
Estimated % Special Ed	13%	9%
% Free/Reduced lunch	84%	73%
% Poverty	52%	44%

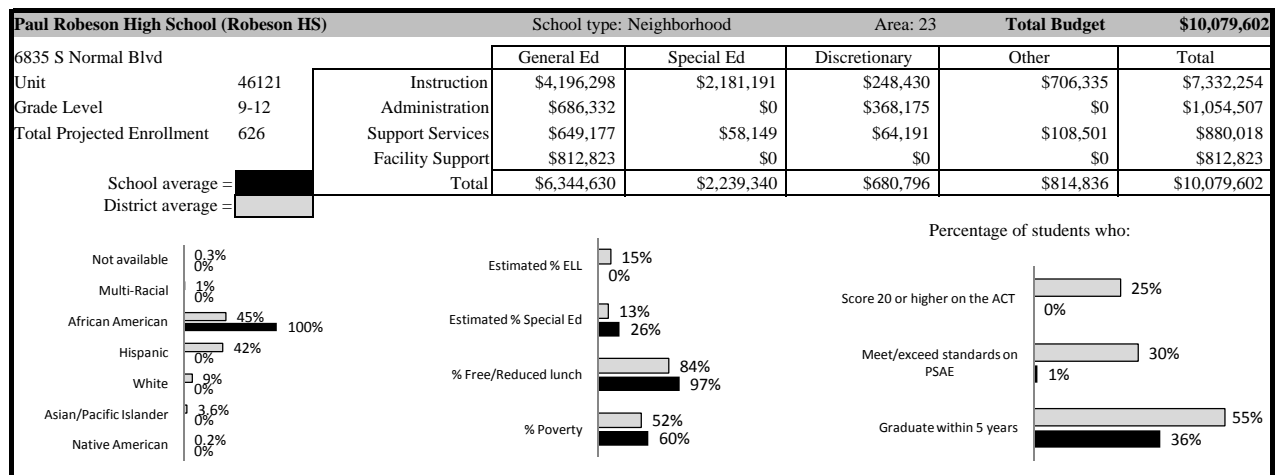
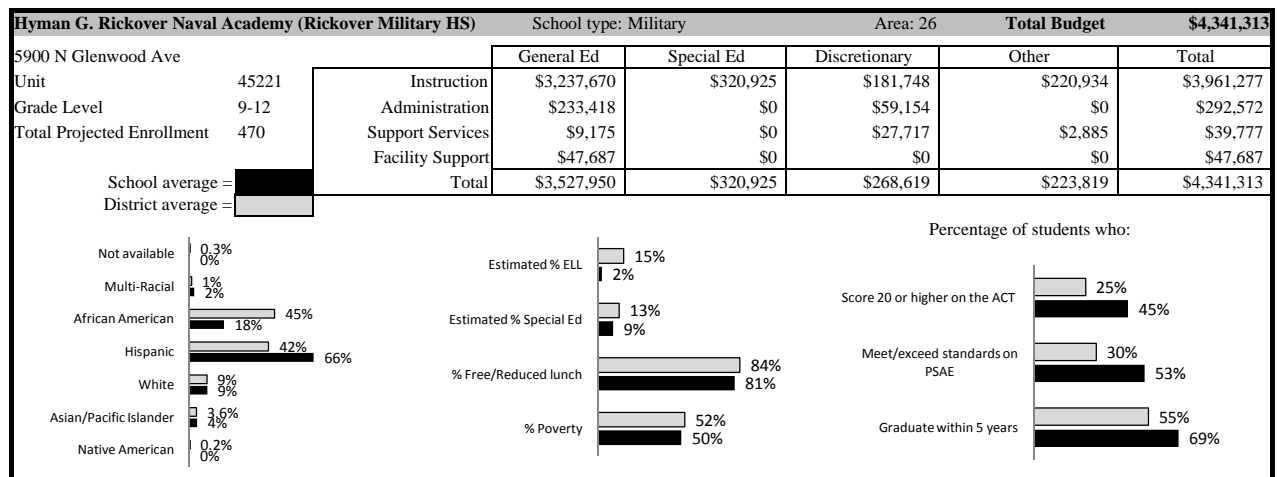
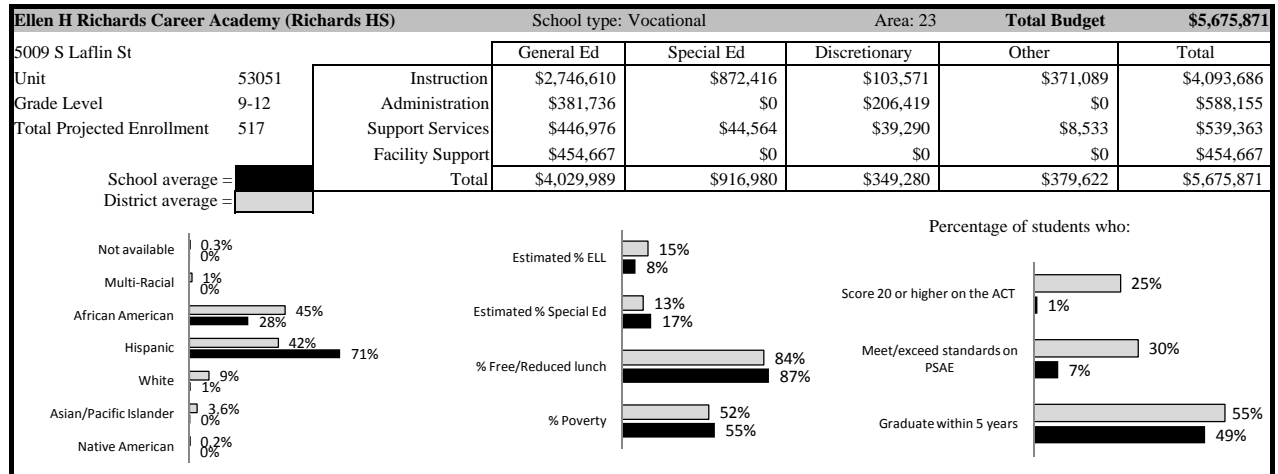
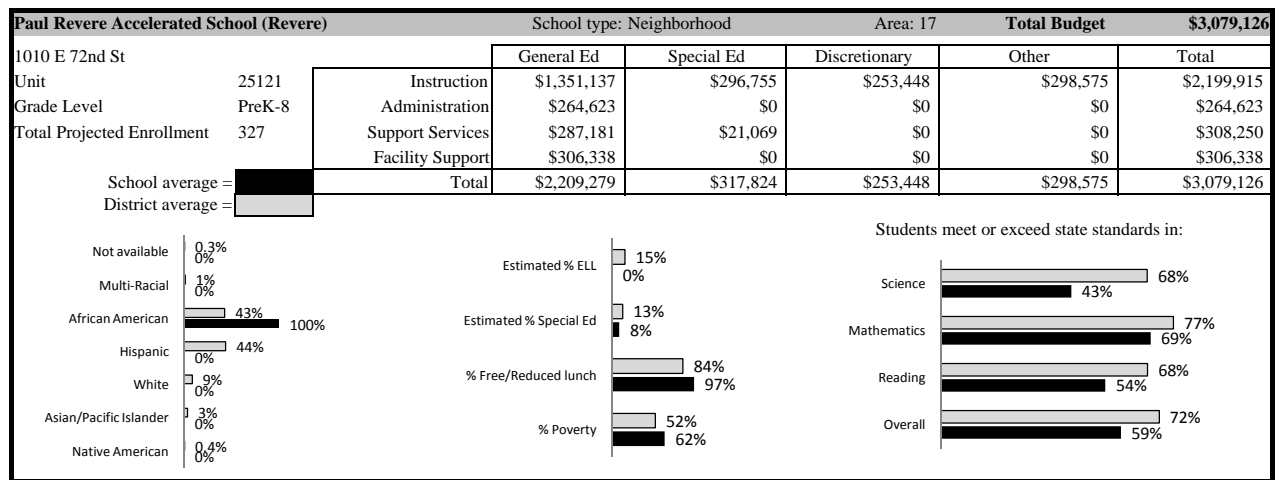
Students meet or exceed state standards in:		
Science	68%	90%
Mathematics	77%	92%
Reading	68%	88%
Overall	72%	90%

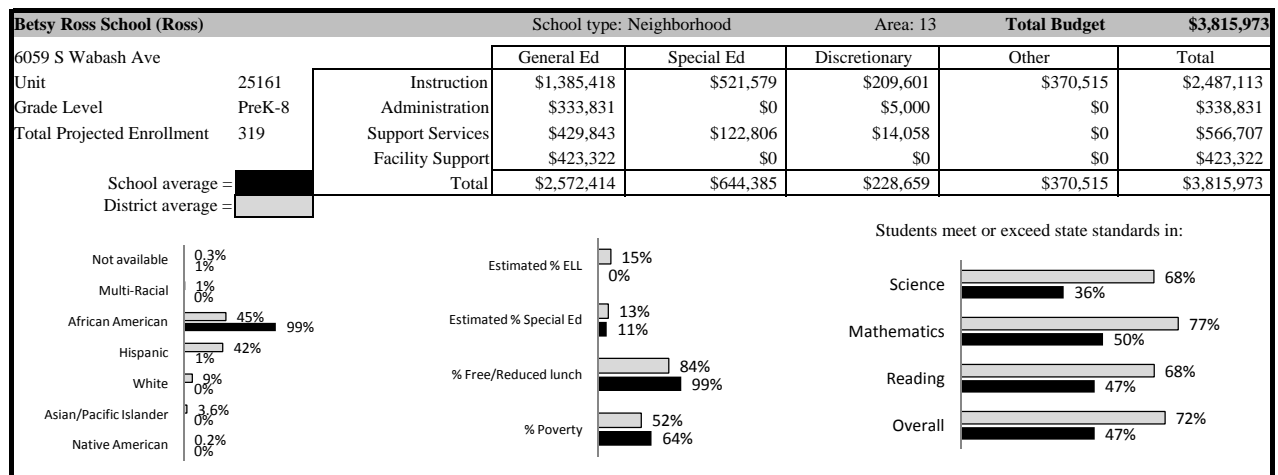
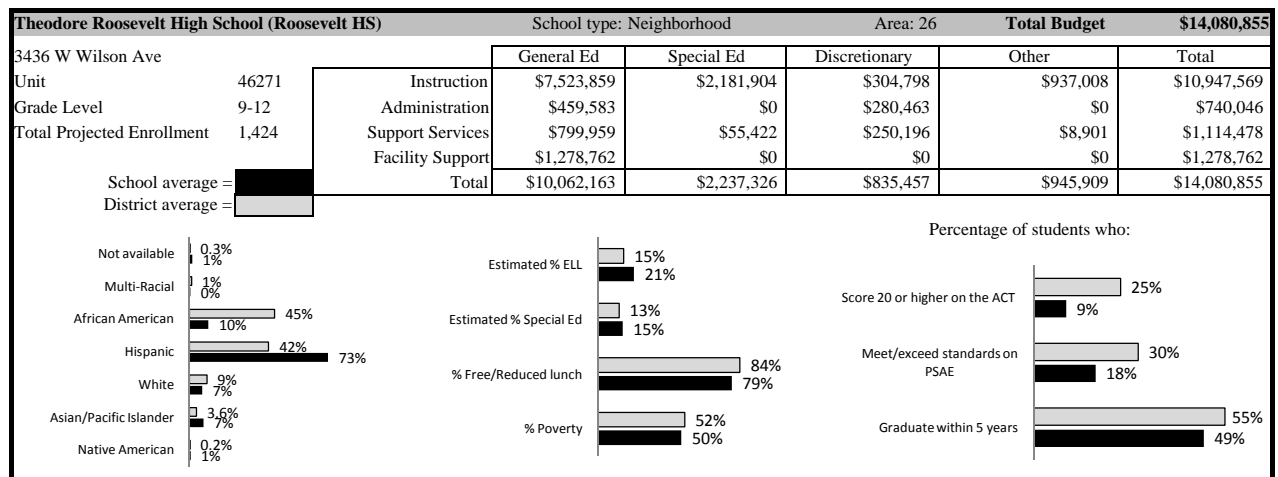
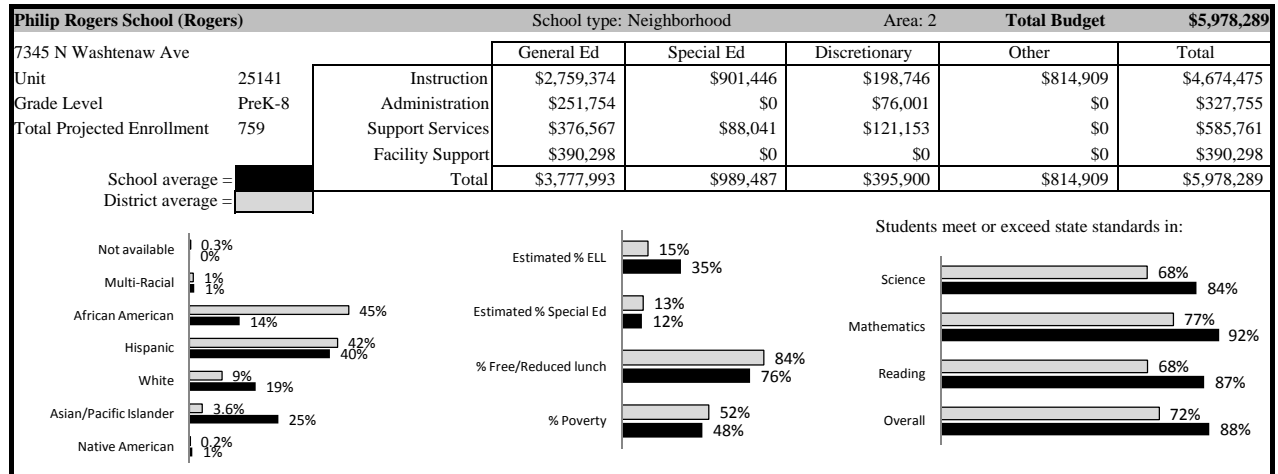
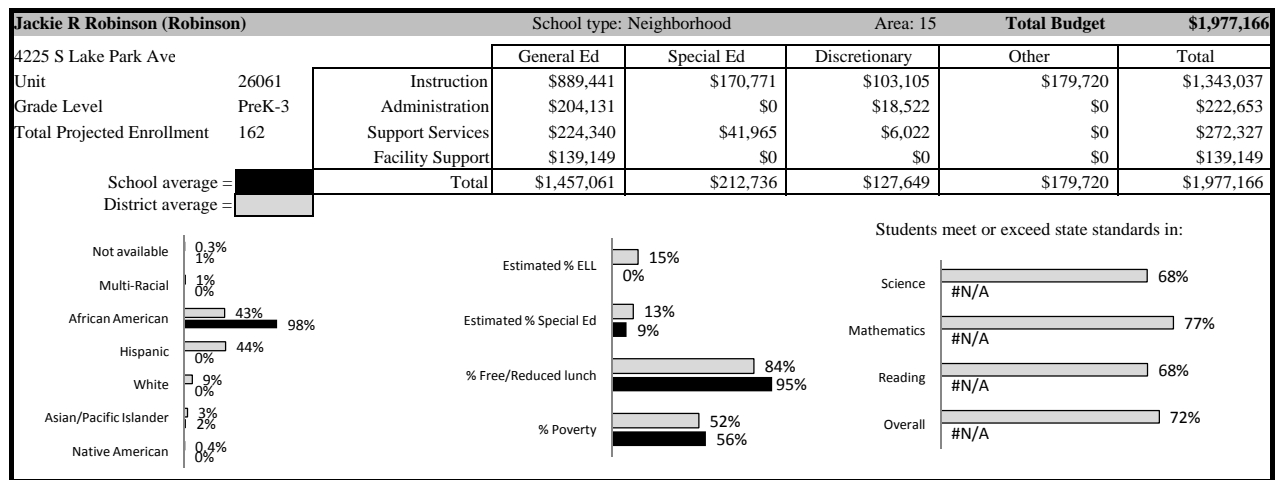
Casimir Pulaski International Academy Elementary School (P)			School type: Neighborhood		Area: 6	Total Budget	\$6,617,398
2230 W McLean Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	31211	Instruction	\$2,924,027	\$568,247	\$522,608	\$1,102,636	\$5,117,518
Grade Level	PreK-8	Administration	\$326,159	\$0	\$3,500	\$0	\$329,659
Total Projected Enrollment	845	Support Services	\$612,538	\$28,345	\$2,250	\$212,866	\$855,999
		Facility Support	\$314,222	\$0	\$0	\$0	\$314,222
		Total	\$4,176,946	\$596,592	\$528,358	\$1,315,502	\$6,617,398
School average =							
District average =							
Students meet or exceed state standards in:							
Not available		0.3%	Estimated % ELL		15%	Science	68%
Multi-Racial		1%	29%				73%
African American		45%	Estimated % Special Ed		13%	Mathematics	77%
Hispanic		92%	9%				84%
White		9%	% Free/Reduced lunch		84%	Reading	68%
Asian/Pacific Islander		3.6%	89%				77%
Native American		0.2%	% Poverty		52%	Overall	72%
		1%	55%				79%

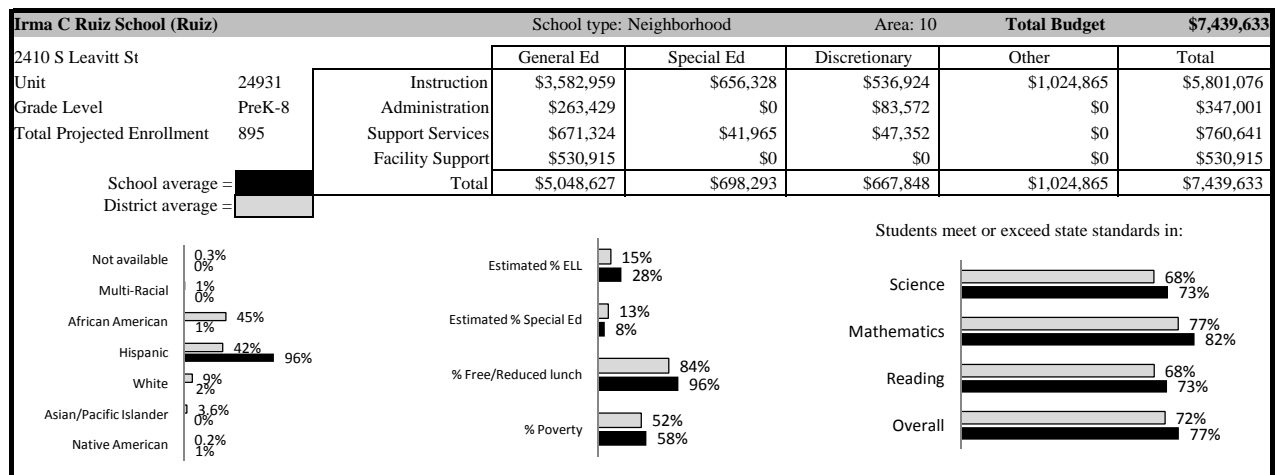
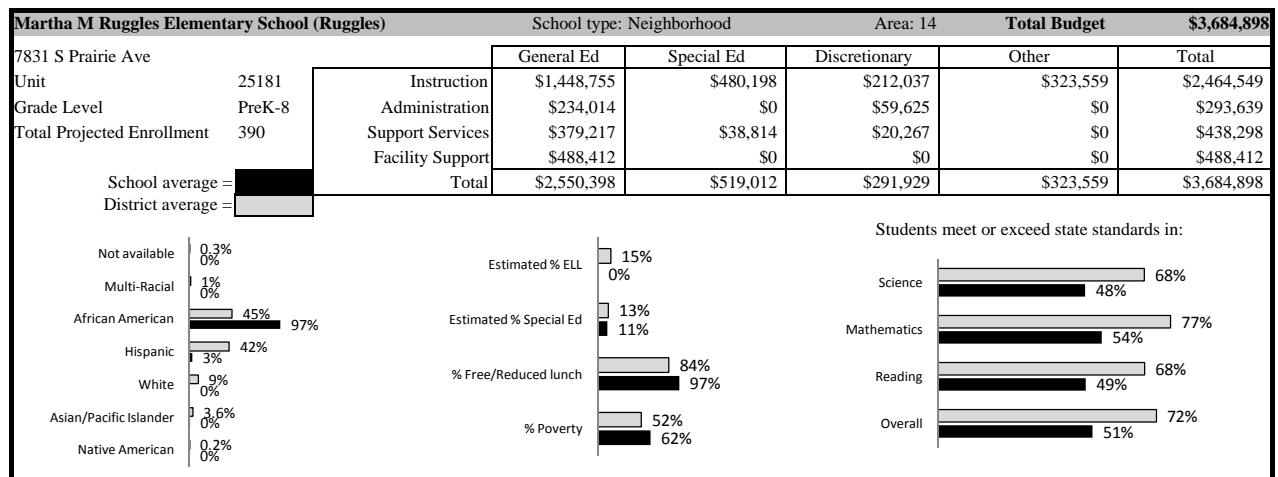
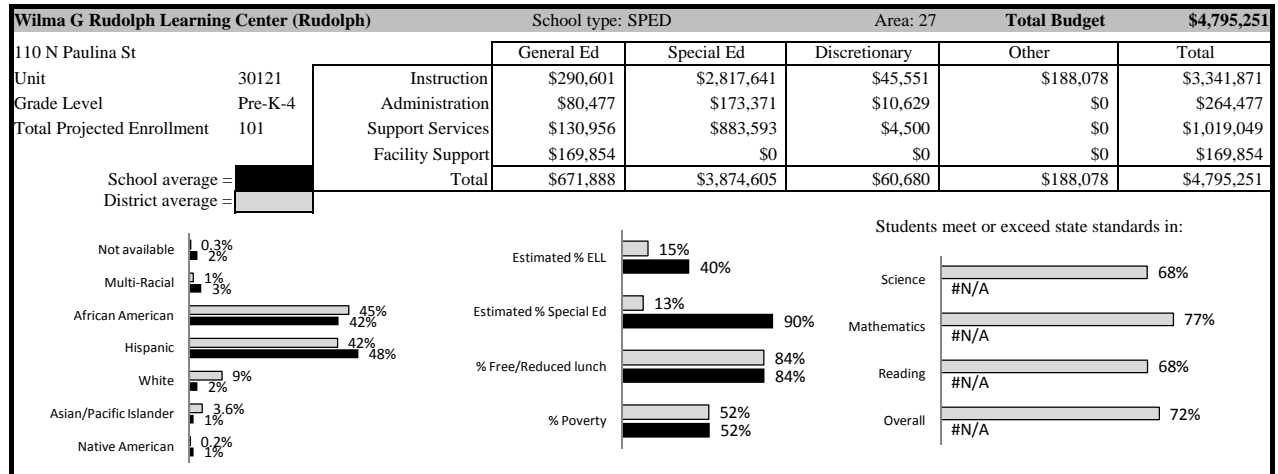
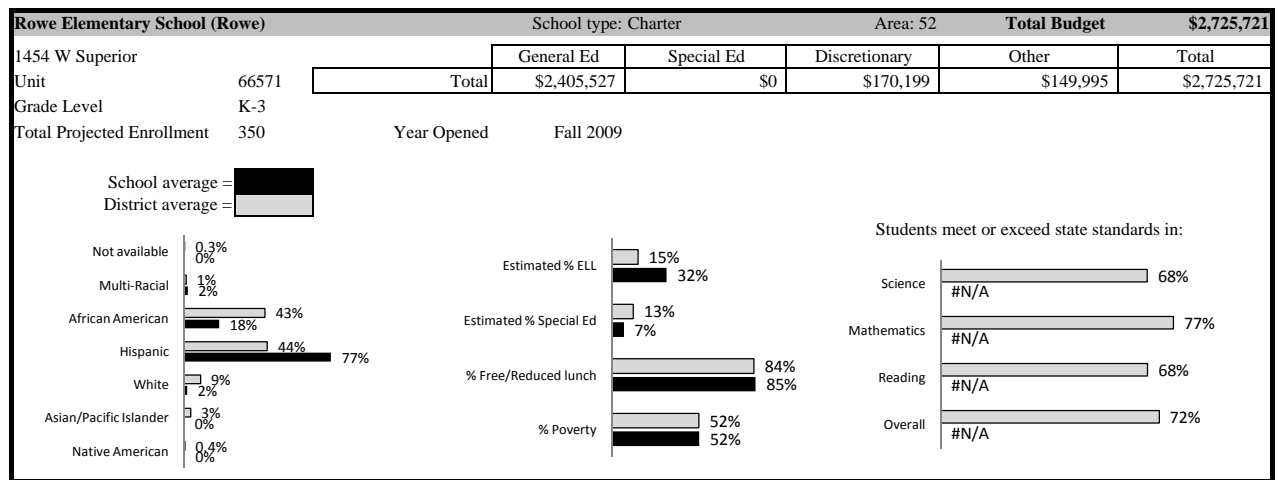
George M Pullman School (Pullman)			School type: Neighborhood		Area: 18	Total Budget	\$2,811,758
11311 S Forrestville Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	25041	Instruction	\$1,098,896	\$347,782	\$51,190	\$383,755	\$1,881,623
Grade Level	PreK-8	Administration	\$257,082	\$0	\$73,535	\$0	\$330,617
Total Projected Enrollment	242	Support Services	\$222,394	\$28,345	\$49,175	\$0	\$299,914
		Facility Support	\$299,604	\$0	\$0	\$0	\$299,604
		Total	\$1,877,976	\$376,127	\$173,900	\$383,755	\$2,811,758
School average =							
District average =							
Students meet or exceed state standards in:							
Not available	0.3% 0%		Estimated % ELL	15% 14%		Science	68% 60%
Multi-Racial	1% 0%					Mathematics	77% 75%
African American	45% 75%		Estimated % Special Ed	13% 11%		Reading	68% 61%
Hispanic	42% 24%					Overall	72% 67%
White	9% 0%		% Free/Reduced lunch	84% 98%			
Asian/Pacific Islander	3.6% 0%						
Native American	0.2% 0%		% Poverty	52% 62%			

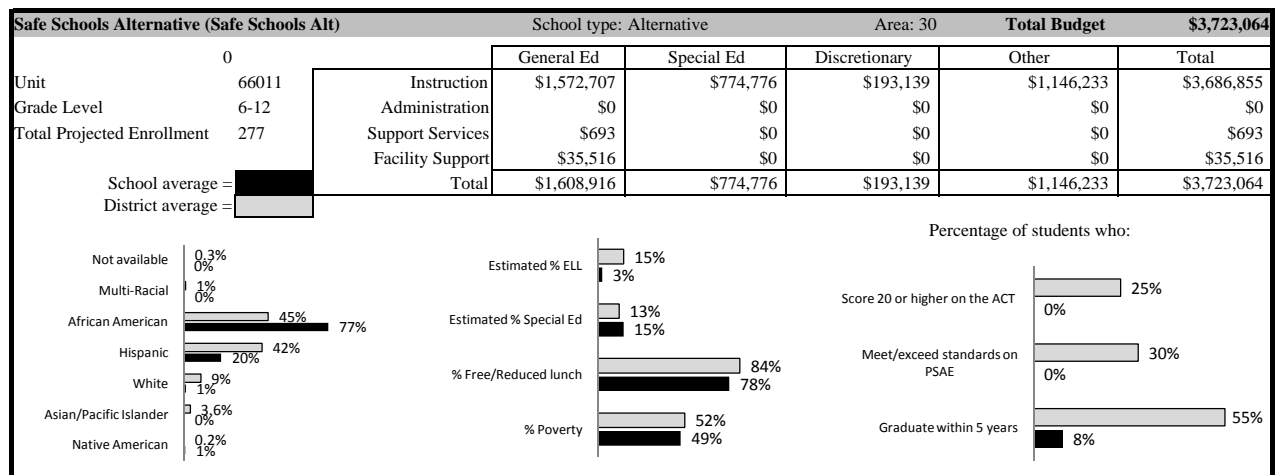
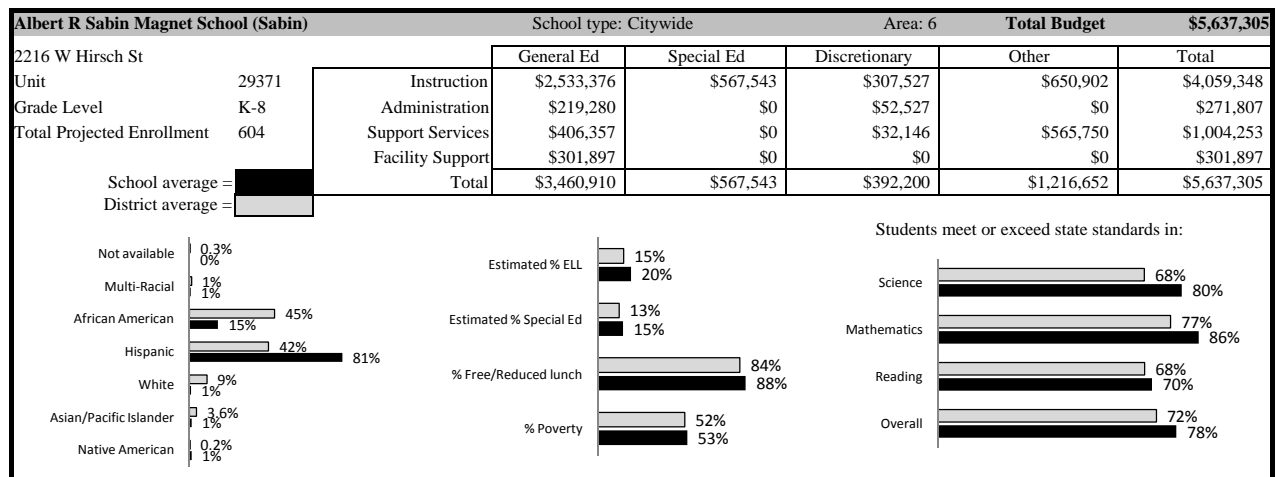
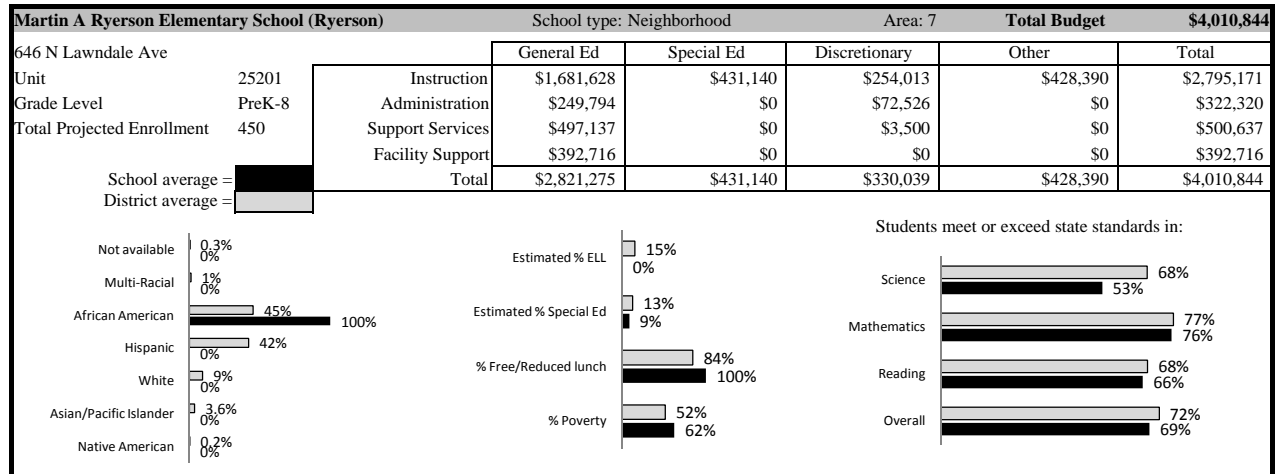
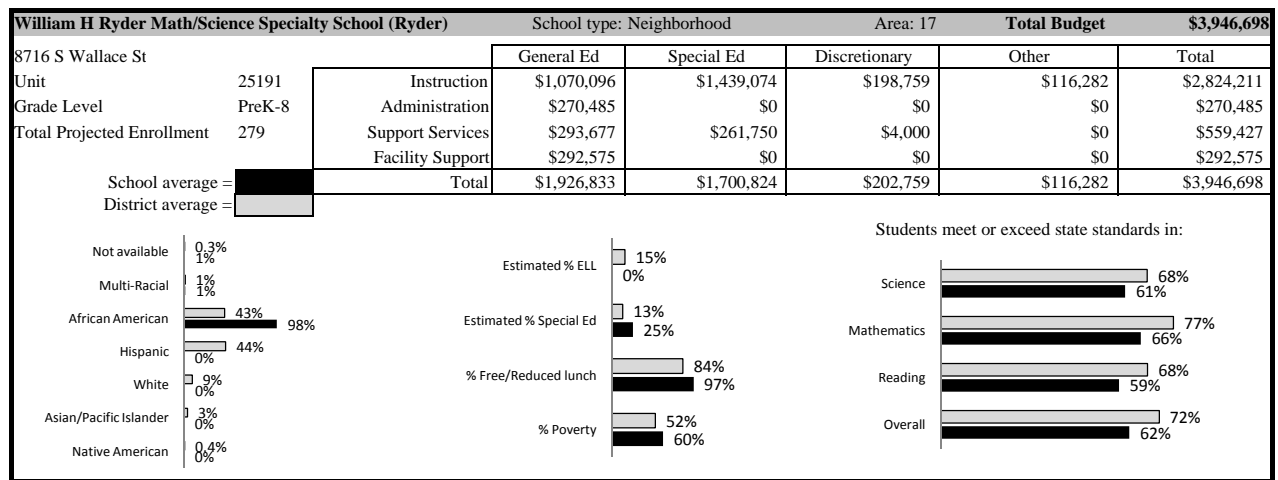


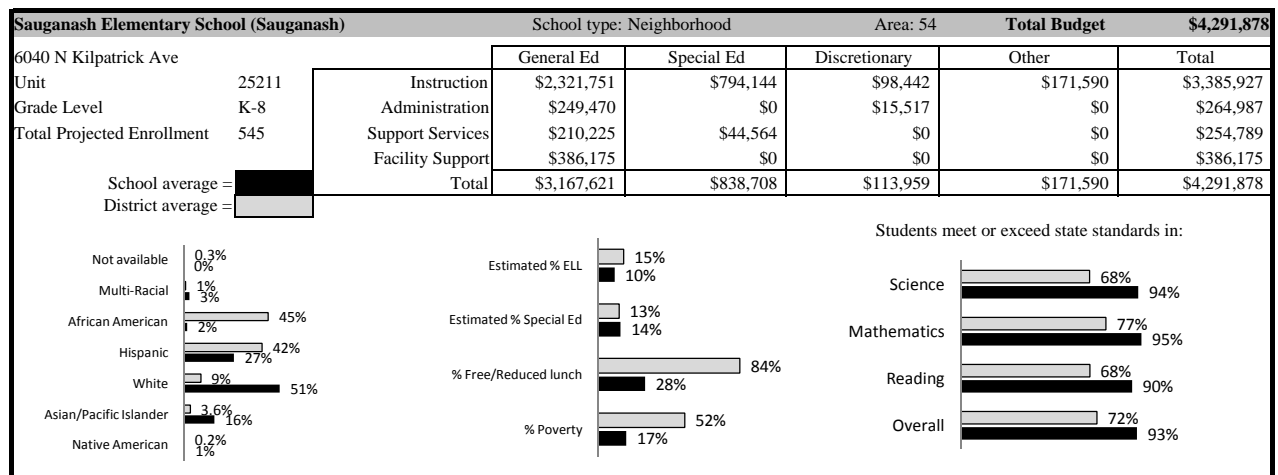
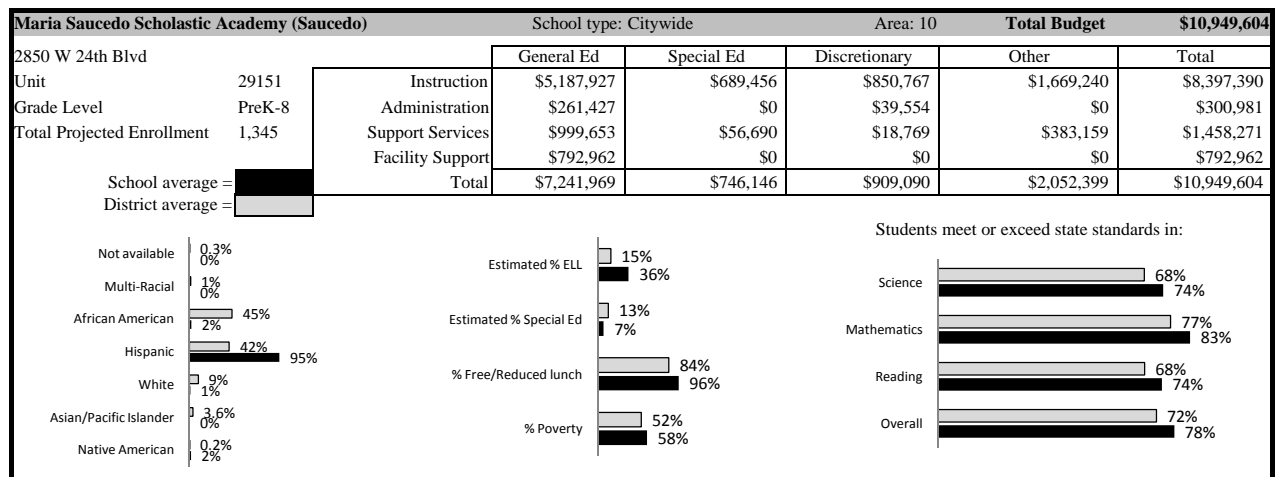
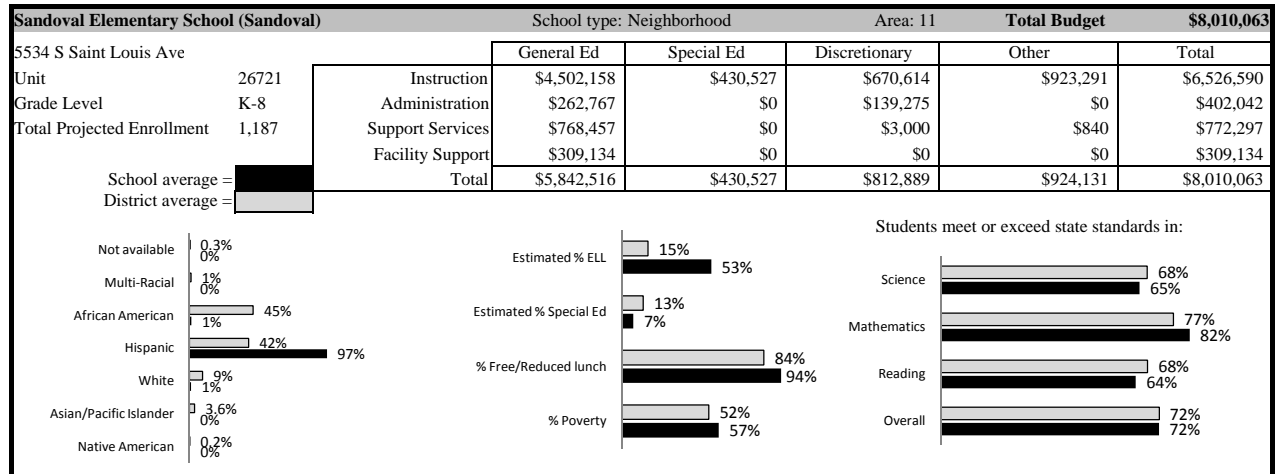
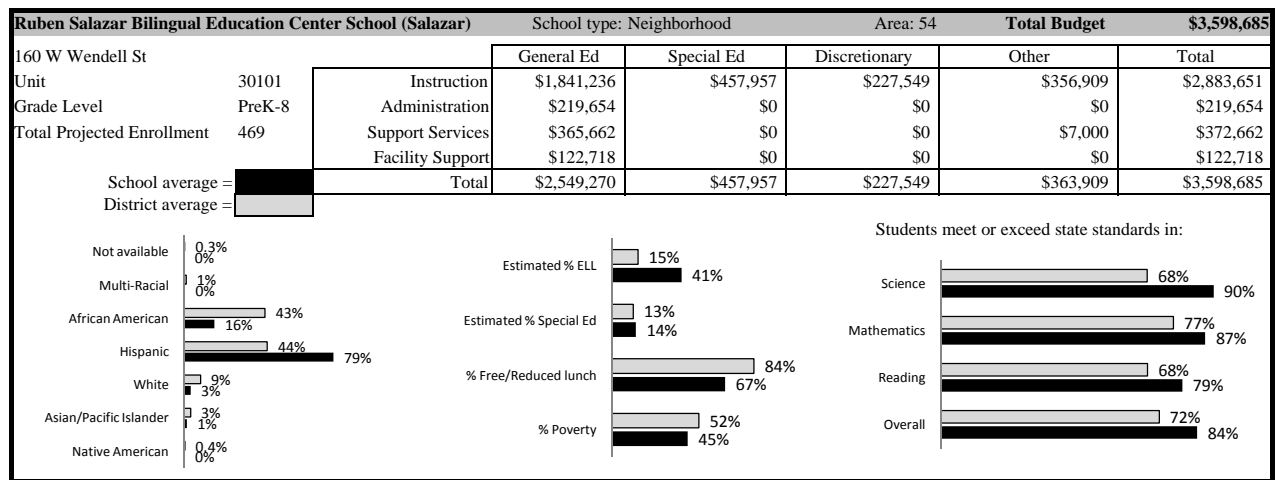




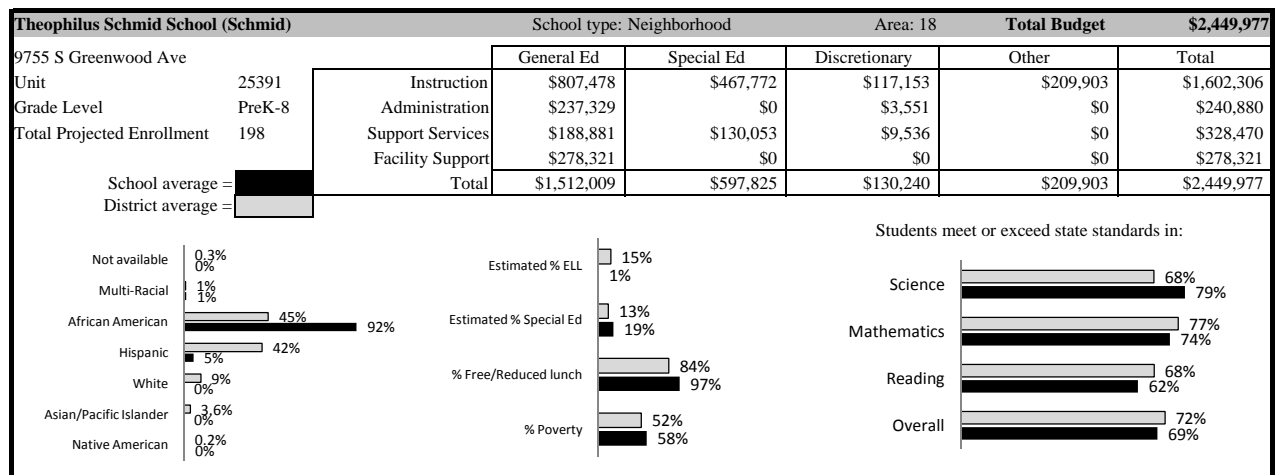
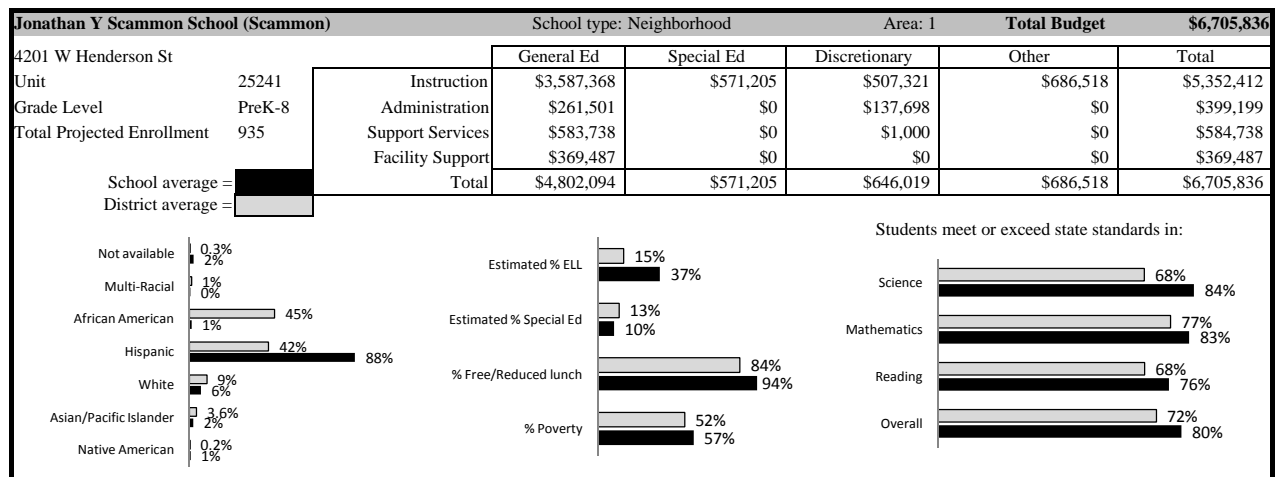
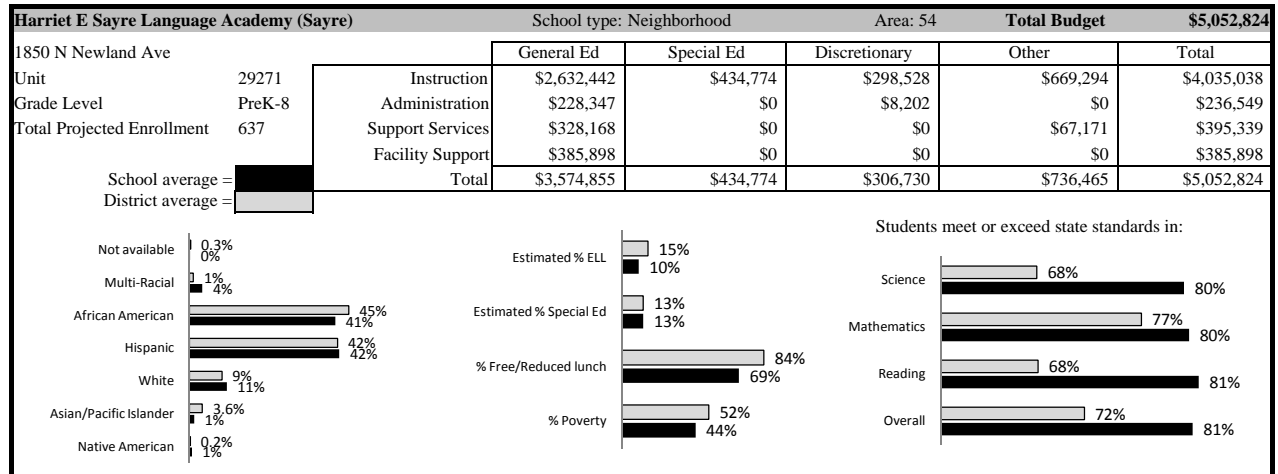
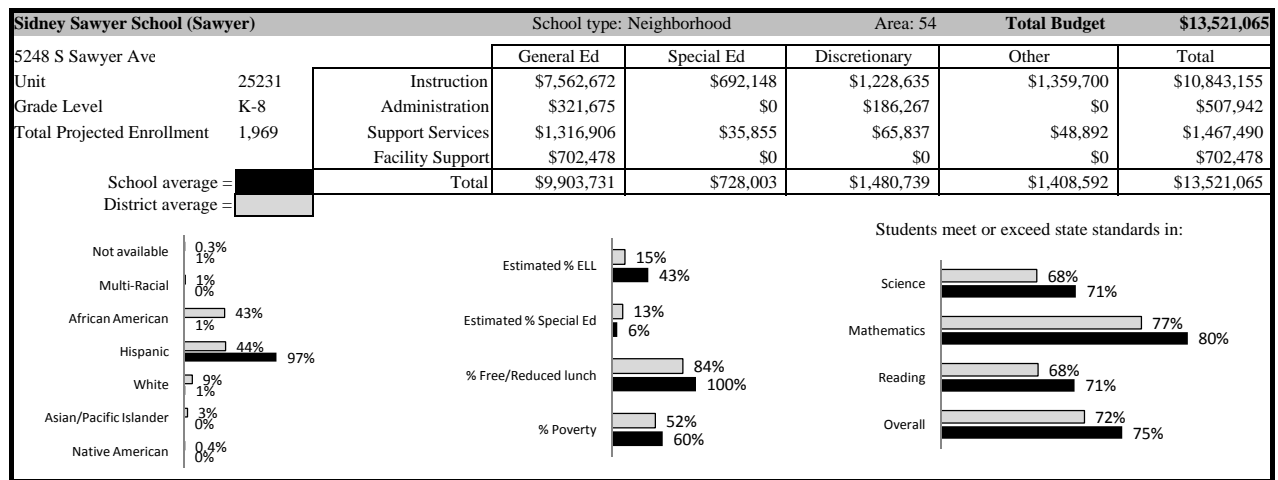


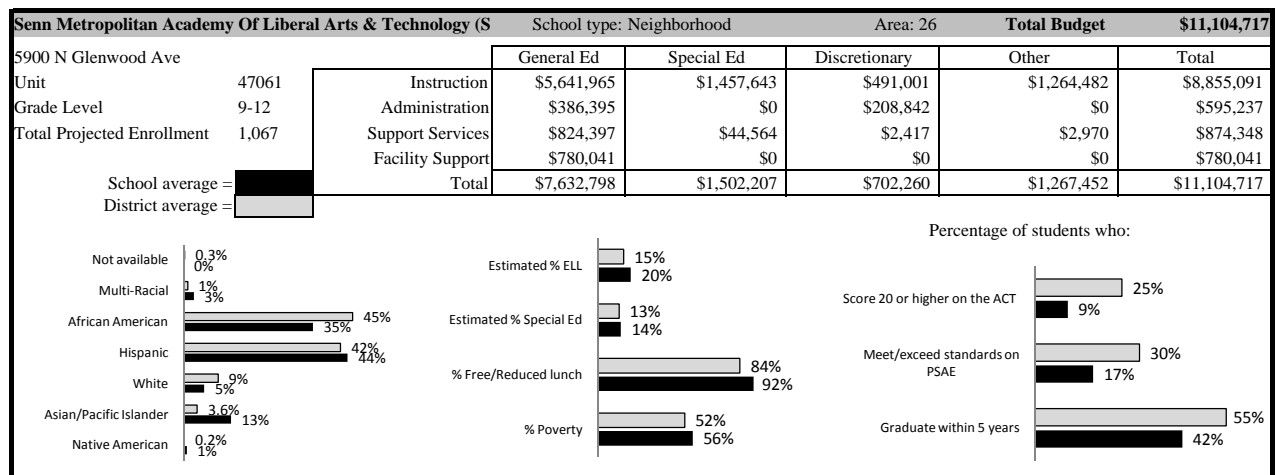
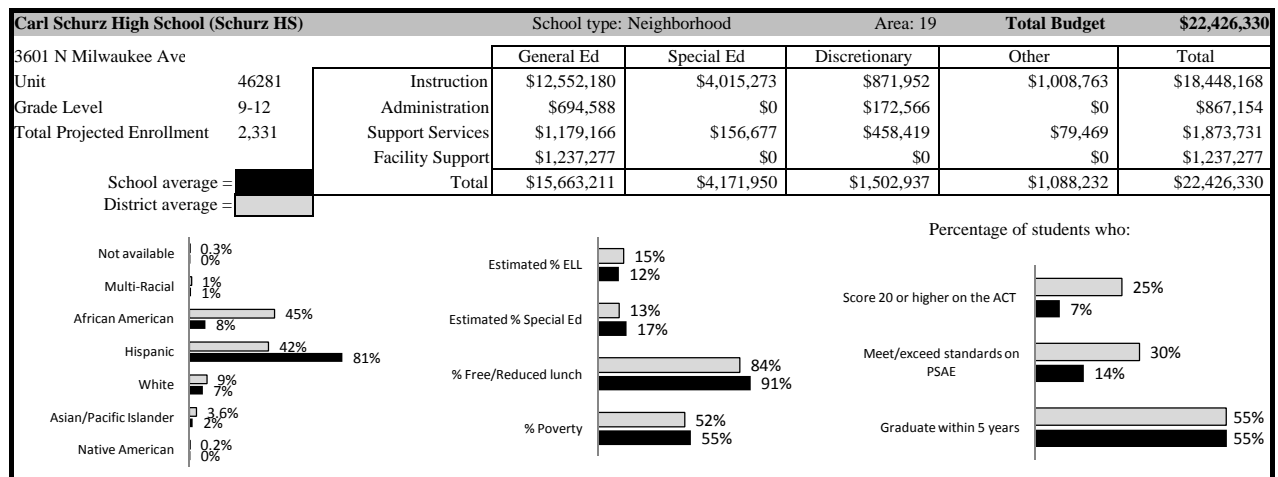
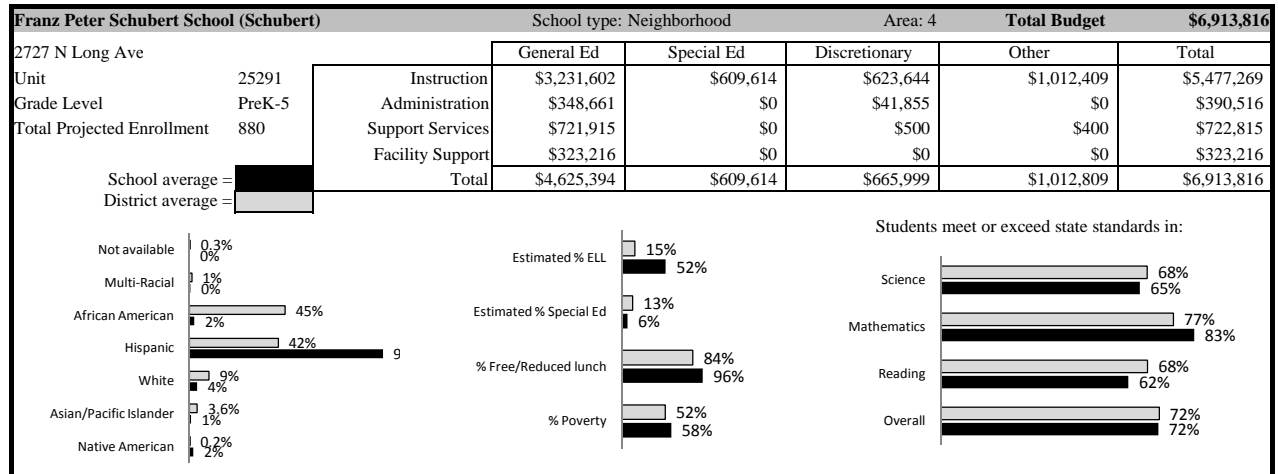
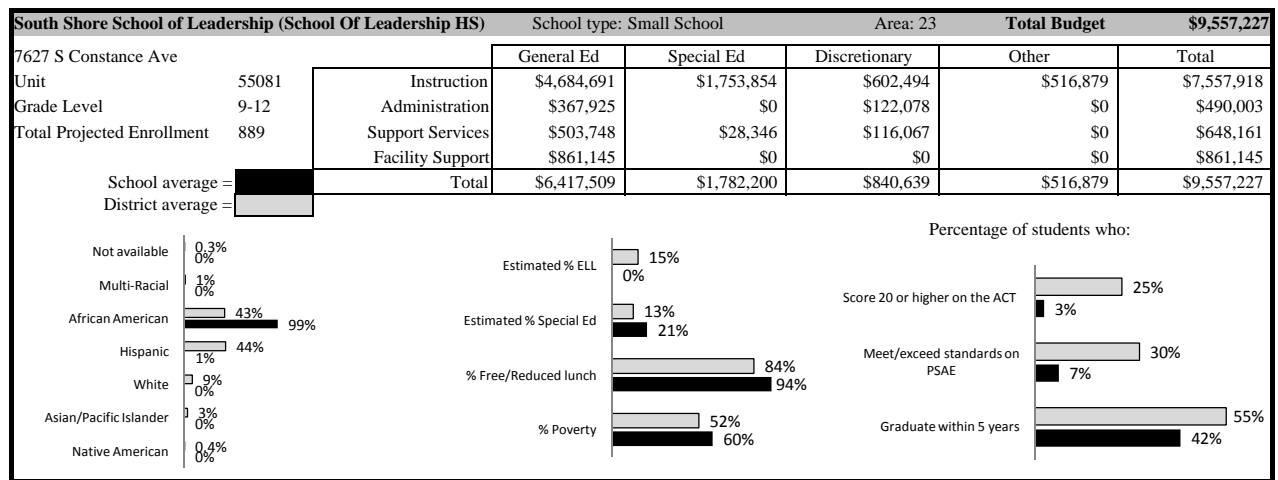












William H Seward Communication Arts Academy (Seward)			School type: Neighborhood		Area: 54	Total Budget	\$7,353,974
4600 S Hermitage Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	25301	Instruction	\$3,513,713	\$647,243	\$496,904	\$773,893	\$5,431,753
Grade Level	PreK-8	Administration	\$313,793	\$0	\$101,015	\$0	\$414,808
Total Projected Enrollment	874	Support Services	\$710,138	\$0	\$0	\$0	\$710,138
		Facility Support	\$797,275	\$0	\$0	\$0	\$797,275
School average =		Total	\$5,334,919	\$647,243	\$597,919	\$773,893	\$7,353,974
District average =							

Students meet or exceed state standards in:		
Not available	0.3%	2%
Multi-Racial	1%	0%
African American	43%	0%
Hispanic	44%	97%
White	9%	1%
Asian/Pacific Islander	3%	0%
Native American	0.4%	0%

Estimated % ELL	15%	43%
Estimated % Special Ed	13%	10%
% Free/Reduced lunch	84%	96%
% Poverty	52%	59%

Science	68%	66%
Mathematics	77%	86%
Reading	68%	68%
Overall	72%	76%

Austin O Sexton Elementary School (Sexton)			School type: Neighborhood		Area: 15	Total Budget	\$3,895,912
6020 S Langley Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	25321	Instruction	\$1,459,467	\$516,762	\$221,281	\$351,087	\$2,548,597
Grade Level	PreK-8	Administration	\$268,485	\$0	\$18,206	\$0	\$286,691
Total Projected Enrollment	376	Support Services	\$336,709	\$235,982	\$26,912	\$0	\$599,603
		Facility Support	\$461,021	\$0	\$0	\$0	\$461,021
School average =		Total	\$2,525,682	\$752,744	\$266,399	\$351,087	\$3,895,912
District average =							

Students meet or exceed state standards in:		
Not available	0.3%	0%
Multi-Racial	1%	0%
African American	45%	100%
Hispanic	42%	0%
White	9%	0%
Asian/Pacific Islander	3.6%	0%
Native American	0.2%	0%

Estimated % ELL	15%	0%
Estimated % Special Ed	13%	15%
% Free/Reduced lunch	84%	100%
% Poverty	52%	65%

Science	68%	41%
Mathematics	77%	60%
Reading	68%	48%
Overall	72%	52%

Betty Shabazz International Charter School-DuSable Leadersl			School type: Charter		Area: 52	Total Budget	\$3,887,712
4934 S Wabash Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	66311	Total	\$3,438,450	\$0	\$278,239	\$171,023	\$3,887,712
Grade Level	K-8						
Total Projected Enrollment	450	Year Opened	Fall 2005				
School average =							
District average =							

Students meet or exceed state standards in:		
Not available	0.3%	0%
Multi-Racial	1%	0%
African American	45%	99%
Hispanic	42%	1%
White	9%	0%
Asian/Pacific Islander	3.6%	0%
Native American	0.2%	0%

Estimated % ELL	15%	0%
Estimated % Special Ed	13%	11%
% Free/Reduced lunch	84%	94%
% Poverty	52%	57%

Science	68%	#N/A
Mathematics	77%	#N/A
Reading	68%	#N/A
Overall	72%	#N/A

Betty Shabazz International Charter School (Shabazz - Shaba)			School type: Charter		Area: 52	Total Budget	\$2,426,044
7823 S Ellis Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	66121	Total	\$2,111,360	\$0	\$196,099	\$118,585	\$2,426,044
Grade Level	K-8						
Total Projected Enrollment	320	Year Opened	Fall 1998				
School average =							
District average =							

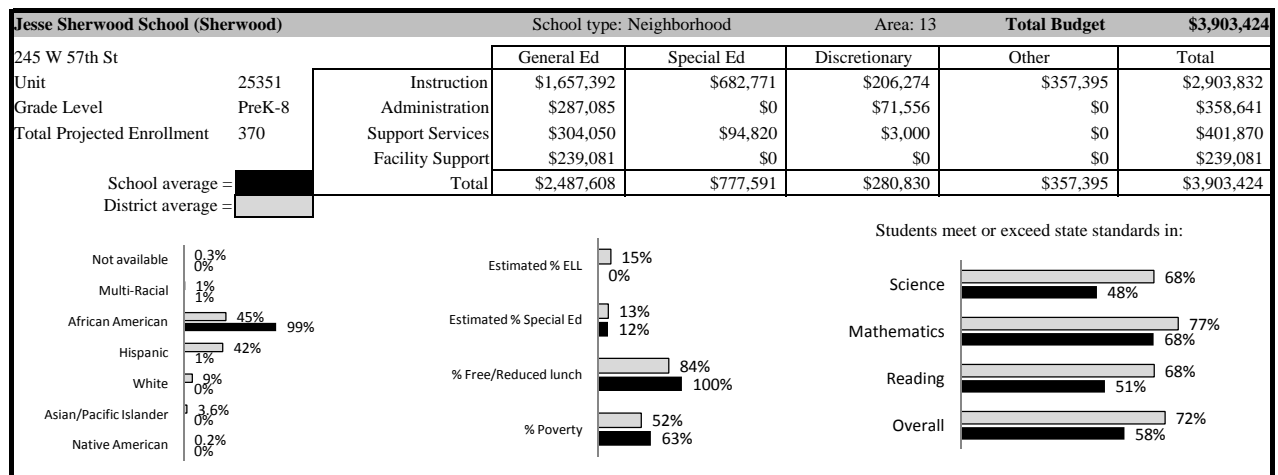
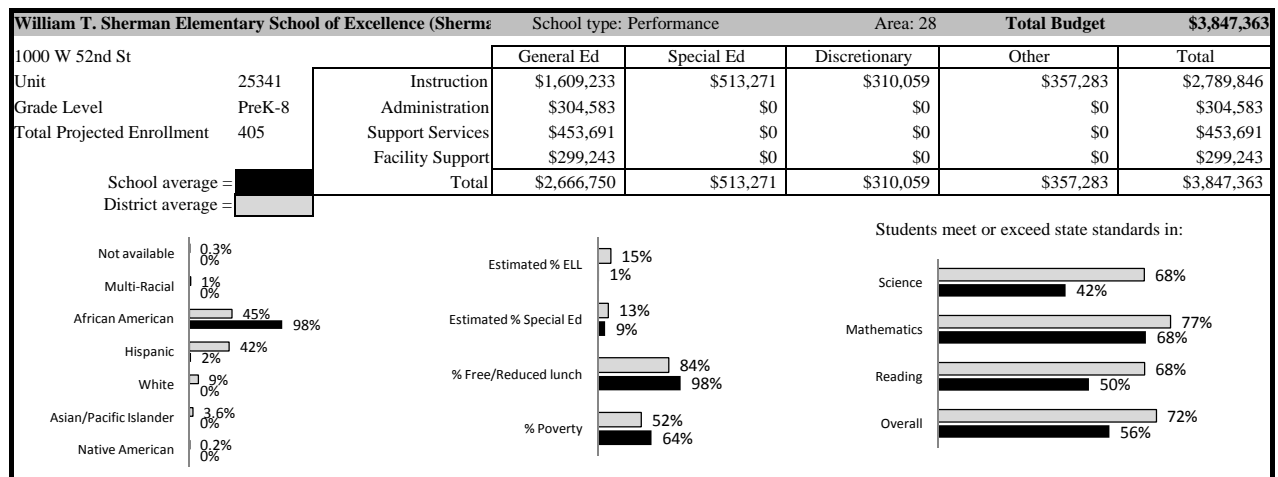
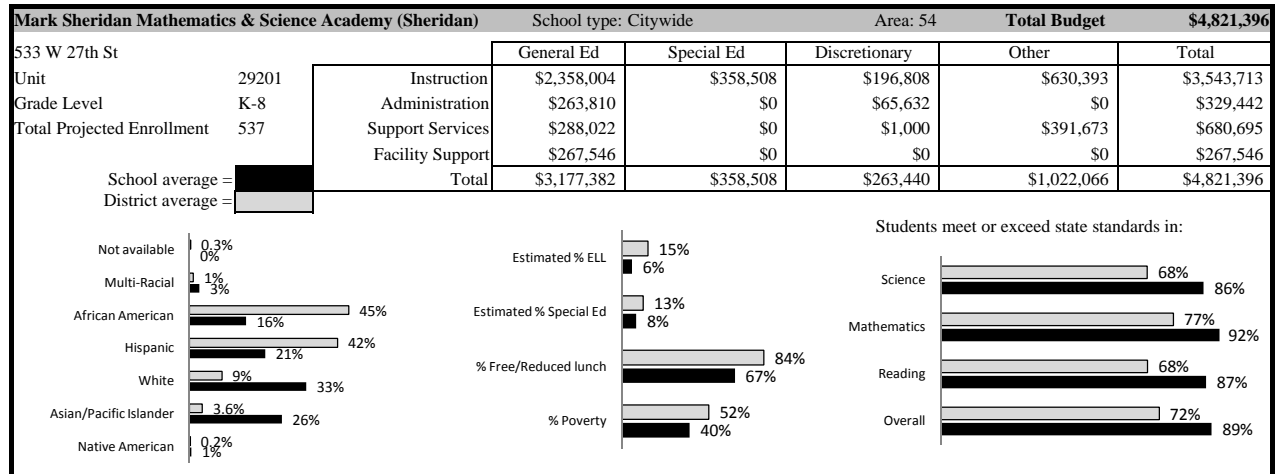
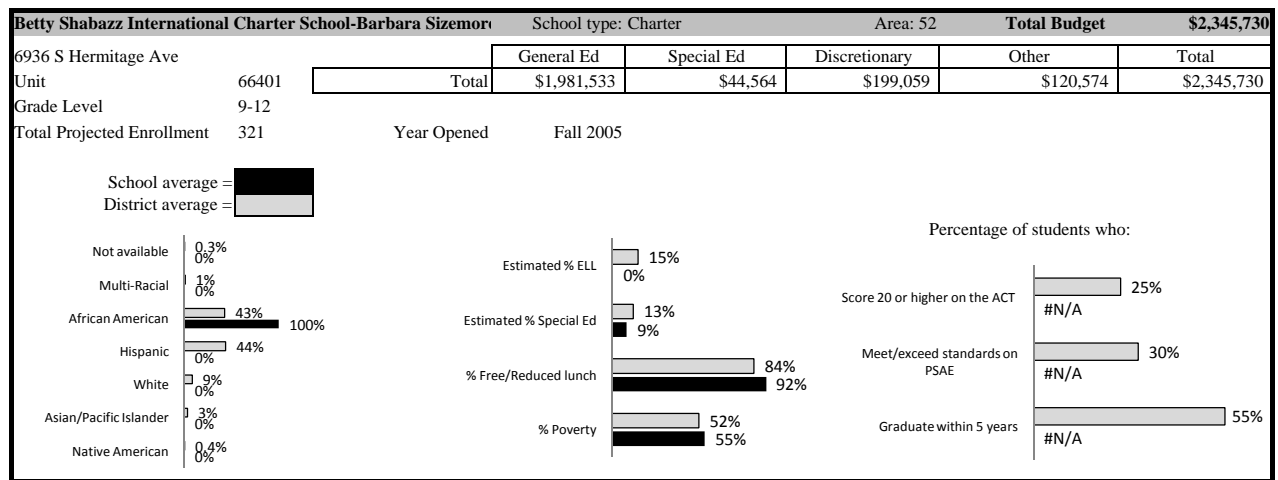
Students meet or exceed state standards in:		
Not available	0.3%	0%
Multi-Racial	1%	0%
African American	45%	99%
Hispanic	42%	1%
White	9%	0%
Asian/Pacific Islander	3.6%	0%
Native American	0.2%	0%

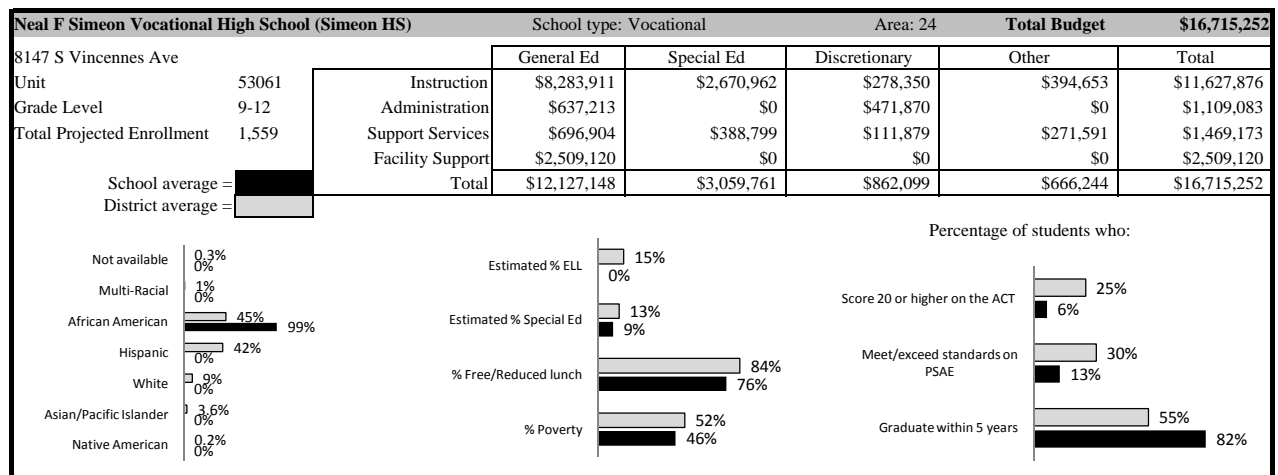
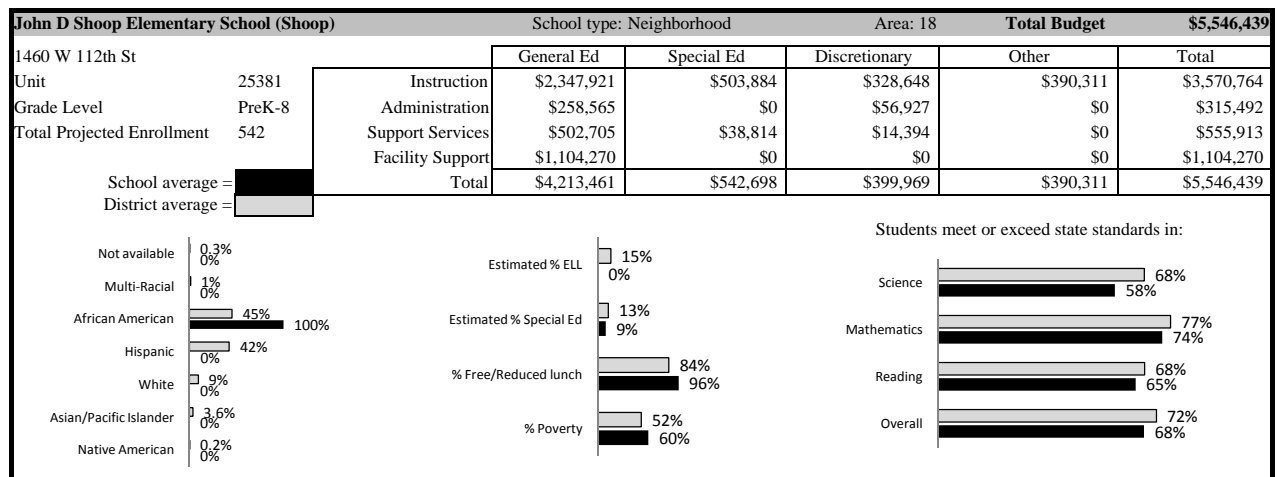
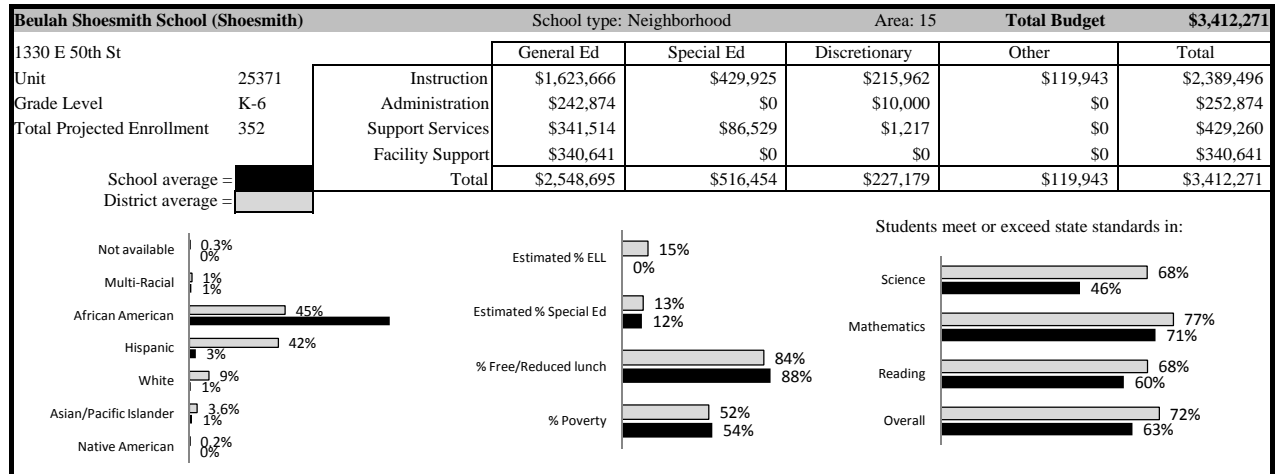
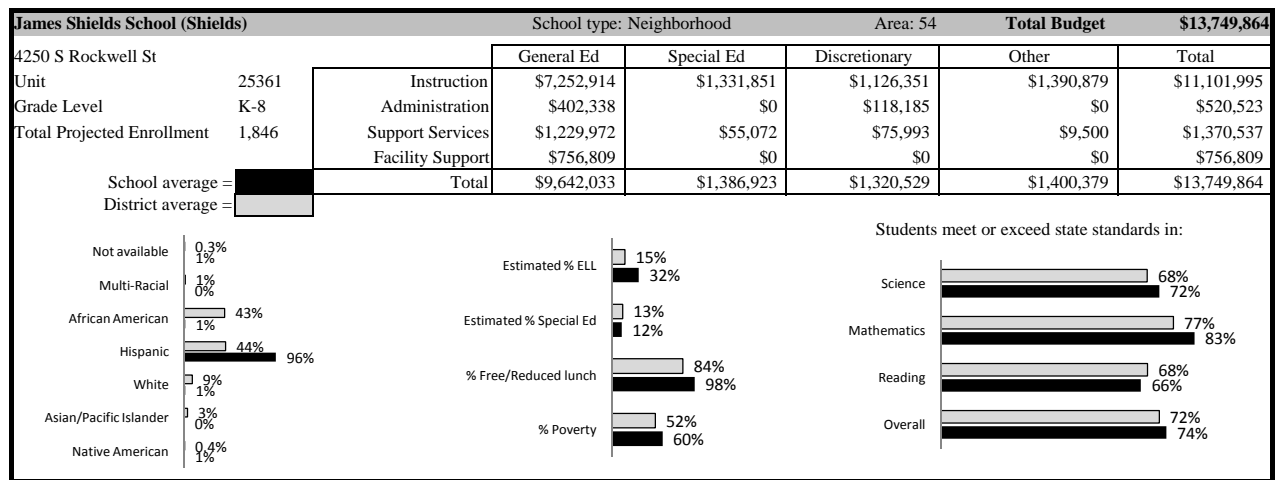
  

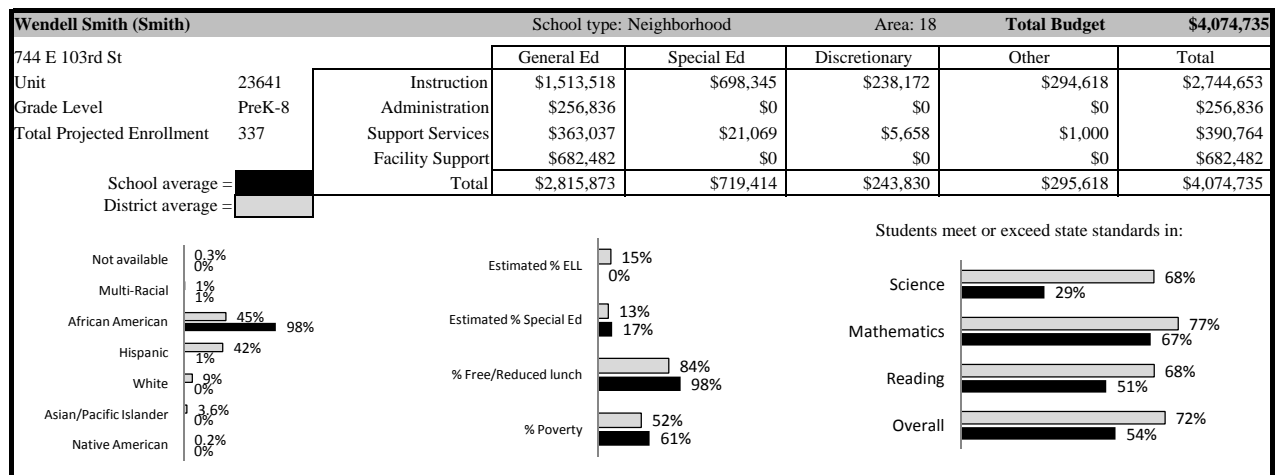
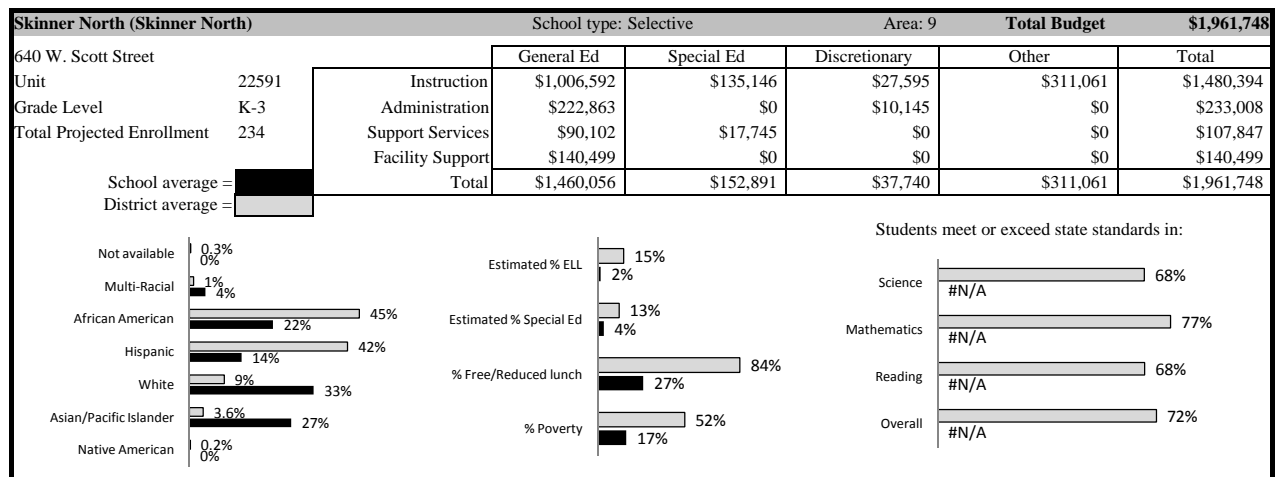
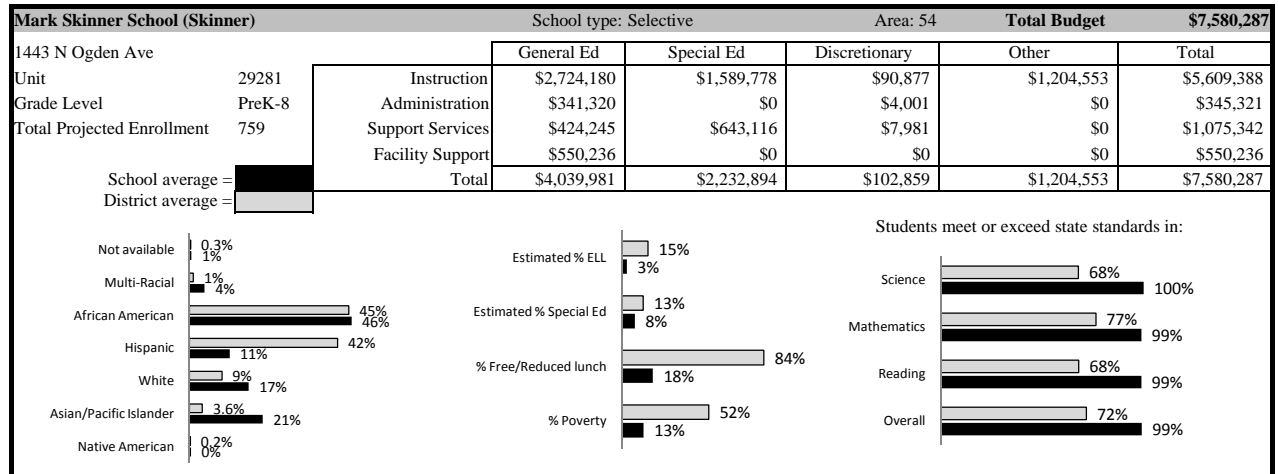
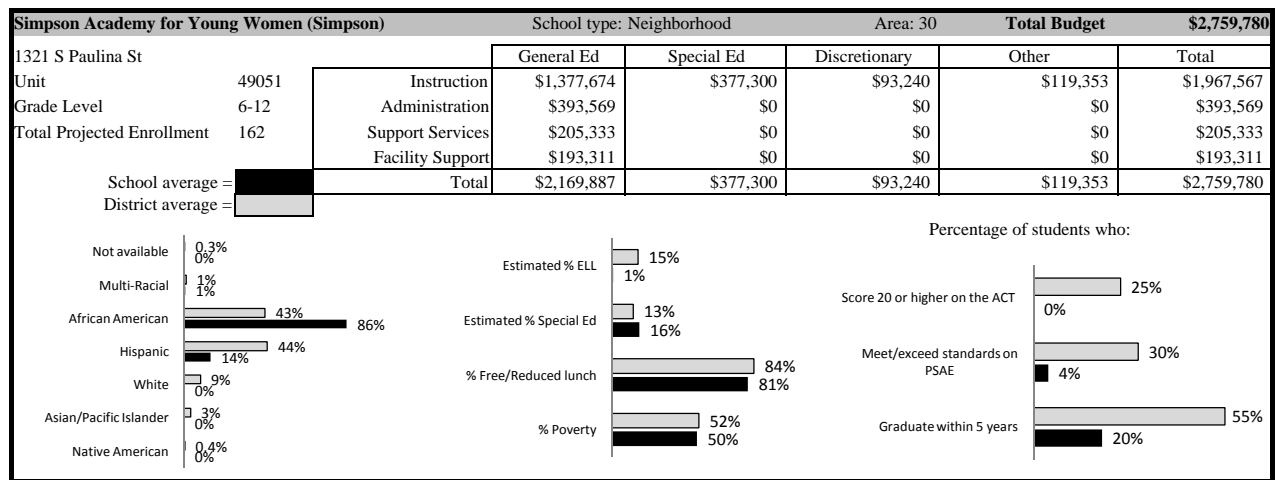
Estimated % ELL	15%	1%
Estimated % Special Ed	13%	8%
% Free/Reduced lunch	84%	86%
% Poverty	52%	51%

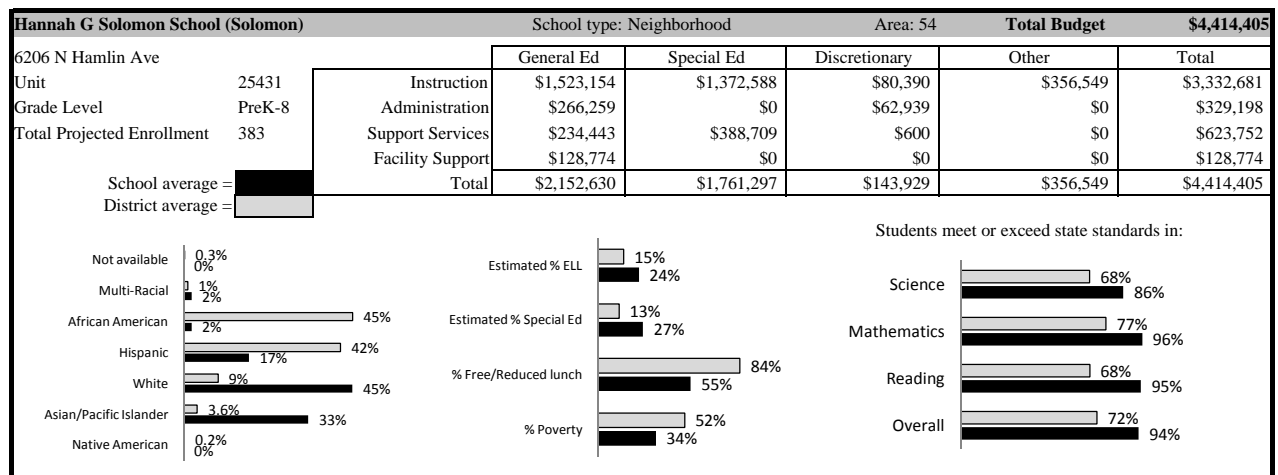
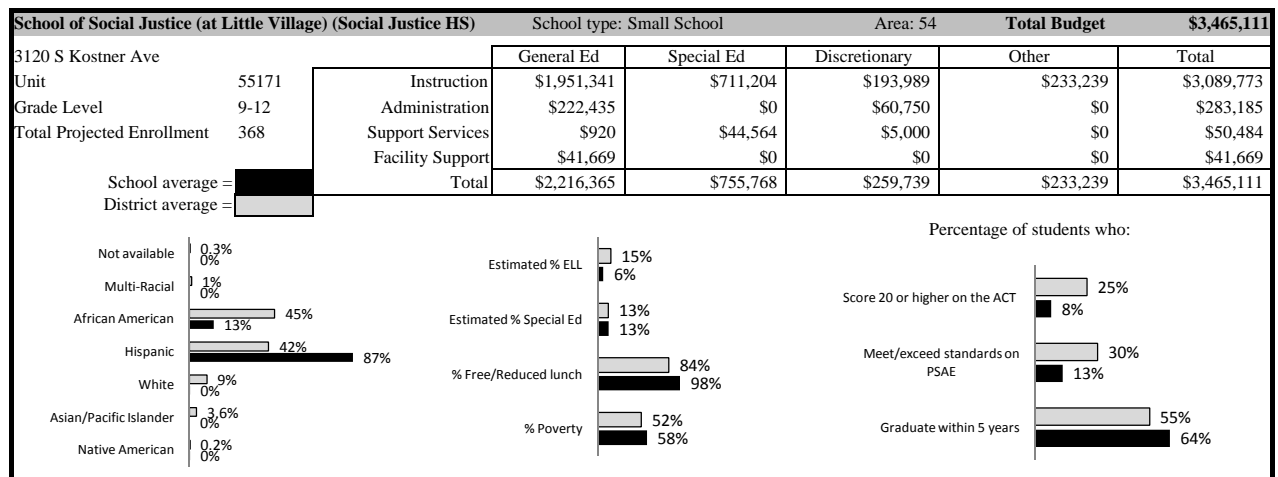
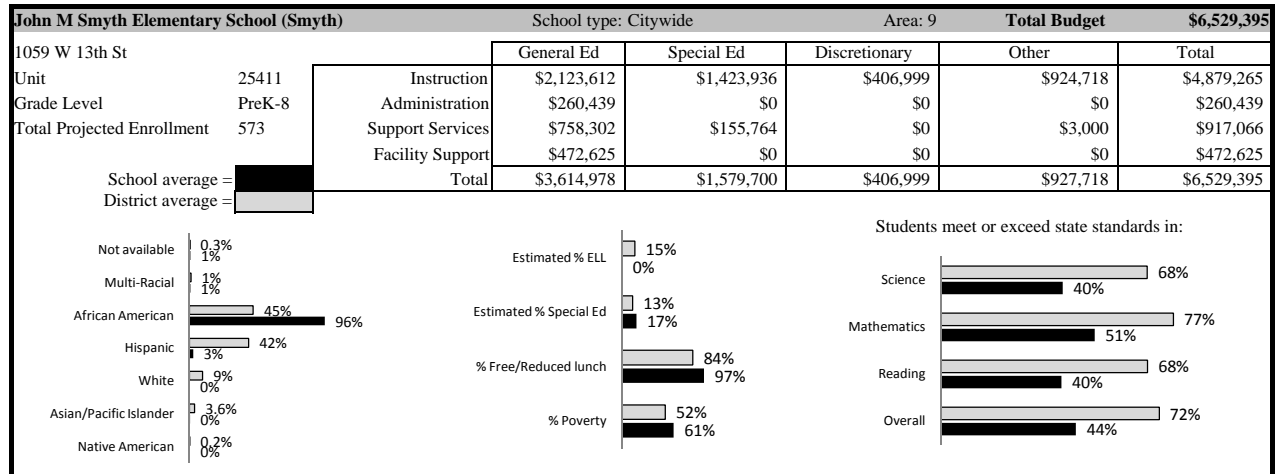
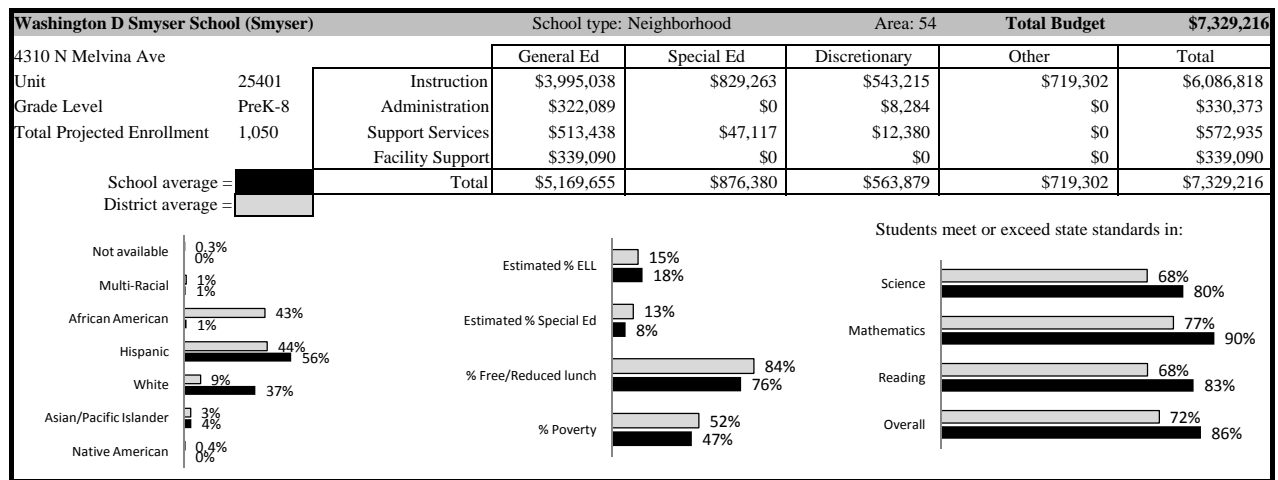
  

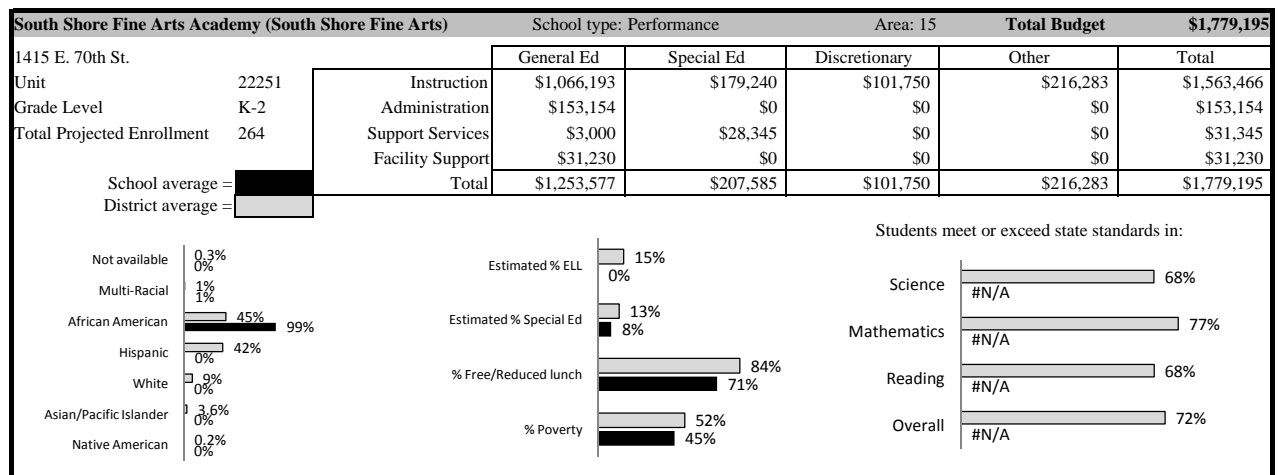
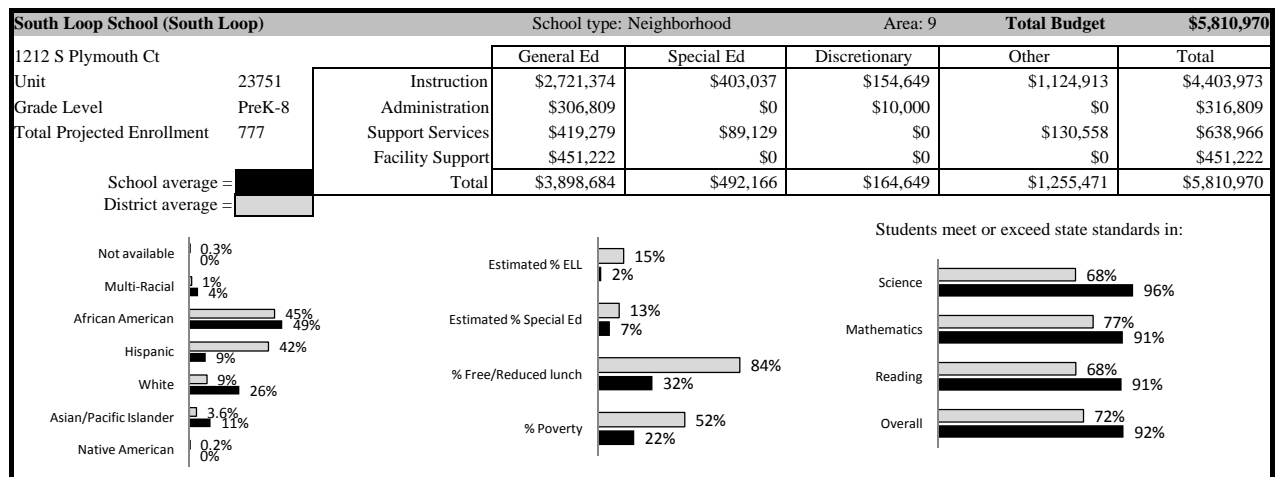
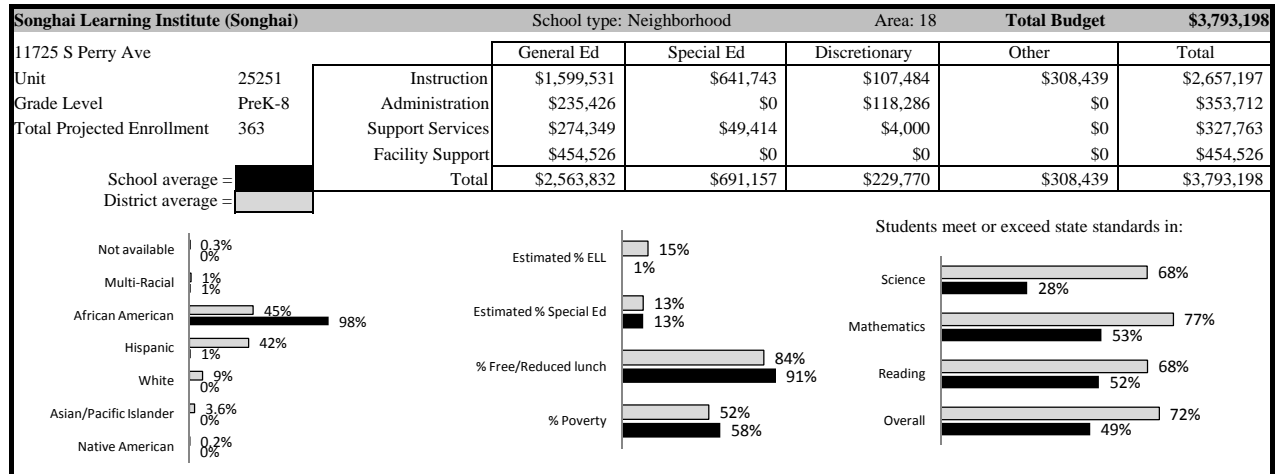
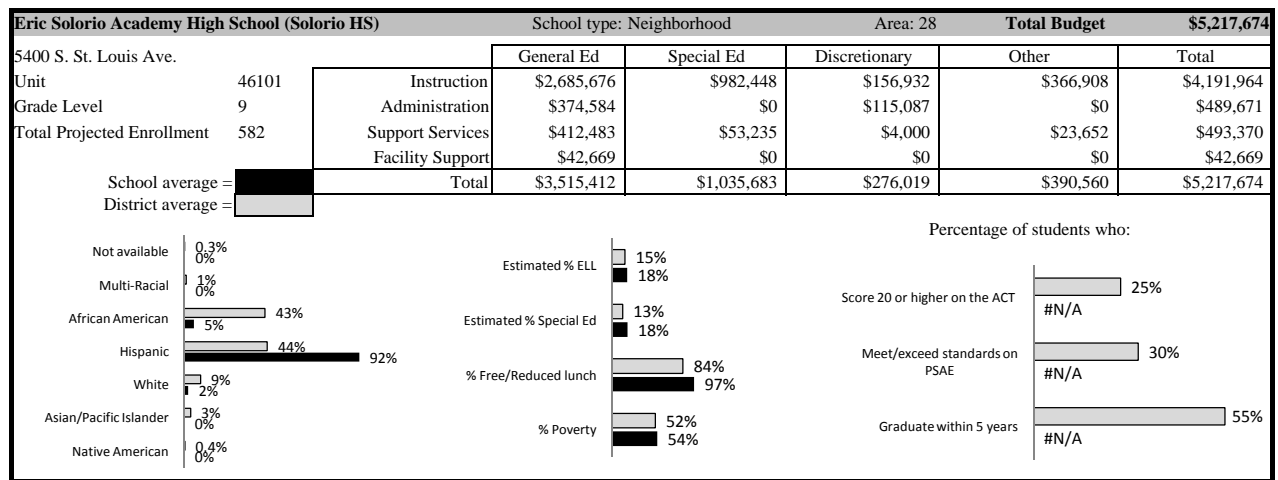
Science	68%	68%
Mathematics	77%	74%
Reading	68%	76%
Overall	72%	74%













South Shore International High School (South Shore Internati			School type: Neighborhood		Area: 23	Total Budget	\$2,699,235
1955 East 75th St.			General Ed	Special Ed	Discretionary	Other	Total
Unit	46631	Instruction	\$1,275,259	\$424,425	\$68,818	\$273,049	\$2,041,551
Grade Level	9	Administration	\$327,755	\$0	\$44,086	\$0	\$371,841
Total Projected Enrollment	300	Support Services	\$243,081	\$0	\$35,836	\$4,500	\$283,417
		Facility Support	\$2,426	\$0	\$0	\$0	\$2,426
School average =		Total	\$1,848,521	\$424,425	\$148,740	\$277,549	\$2,699,235
District average =							

Percentage of students who:		
Not available	0.3%	100%
Multi-Racial	1%	0%
African American	0%	43%
Hispanic	0%	44%
White	9%	0%
Asian/Pacific Islander	3%	0%
Native American	0.4%	0%

Estimated % ELL	15%	15%
Estimated % Special Ed	13%	13%
% Free/Reduced lunch	84%	84%
% Poverty	52%	52%

Score 20 or higher on the ACT	25%	#N/A
Meet/exceed standards on PSAE	30%	#N/A
Graduate within 5 years	55%	#N/A

Southside Occupational Academy (Southside Occ HS)			School type: SPED		Area: 27	Total Budget	\$7,523,429
7342 S Hoyne Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	49031	Instruction	\$588,156	\$4,456,313	\$112,355	\$29,912	\$5,186,736
Grade Level	10-12	Administration	\$2,381	\$238,138	\$4,565	\$0	\$245,084
Total Projected Enrollment	190	Support Services	\$297,606	\$1,535,275	\$0	\$27,153	\$1,860,034
		Facility Support	\$231,575	\$0	\$0	\$0	\$231,575
School average =		Total	\$1,119,718	\$6,229,726	\$116,920	\$57,065	\$7,523,429
District average =							

Percentage of students who:		
Not available	0.3%	0%
Multi-Racial	1%	0%
African American	45%	81%
Hispanic	16%	42%
White	9%	3%
Asian/Pacific Islander	3.6%	1%
Native American	0.2%	1%

Estimated % ELL	15%	6%
Estimated % Special Ed	13%	100%
% Free/Reduced lunch	84%	81%
% Poverty	52%	50%

Score 20 or higher on the ACT	25%	#N/A
Meet/exceed standards on PSAE	30%	#N/A
Graduate within 5 years	55%	#N/A

Herbert Spencer Math & Science Academy (Spencer)			School type: Neighborhood		Area: 3	Total Budget	\$6,539,034
214 N Laverne Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	25441	Instruction	\$2,659,981	\$1,008,921	\$306,619	\$987,459	\$4,962,980
Grade Level	PreK-8	Administration	\$318,871	\$0	\$157,886	\$0	\$476,757
Total Projected Enrollment	755	Support Services	\$627,318	\$29,807	\$77,915	\$0	\$735,040
		Facility Support	\$364,257	\$0	\$0	\$0	\$364,257
School average =		Total	\$3,970,427	\$1,038,728	\$542,420	\$987,459	\$6,539,034
District average =							

Students meet or exceed state standards in:		
Not available	0.3%	0%
Multi-Racial	1%	0%
African American	45%	98%
Hispanic	2%	42%
White	9%	0%
Asian/Pacific Islander	3.6%	0%
Native American	0.2%	0%

Estimated % ELL	15%	0%
Estimated % Special Ed	13%	11%
% Free/Reduced lunch	84%	98%
% Poverty	52%	63%

Science	68%	46%
Mathematics	77%	67%
Reading	68%	52%
Overall	72%	58%

John Spry Community School (Spry)			School type: Neighborhood		Area: 54	Total Budget	\$6,495,976
2400 S Marshall Blvd			General Ed	Special Ed	Discretionary	Other	Total
Unit	25451	Instruction	\$2,960,168	\$746,282	\$475,756	\$950,880	\$5,133,086
Grade Level	PreK-8	Administration	\$243,079	\$0	\$114,533	\$0	\$357,612
Total Projected Enrollment	795	Support Services	\$606,749	\$0	\$8,000	\$0	\$614,749
		Facility Support	\$390,529	\$0	\$0	\$0	\$390,529
School average =		Total	\$4,200,525	\$746,282	\$598,289	\$950,880	\$6,495,976
District average =							

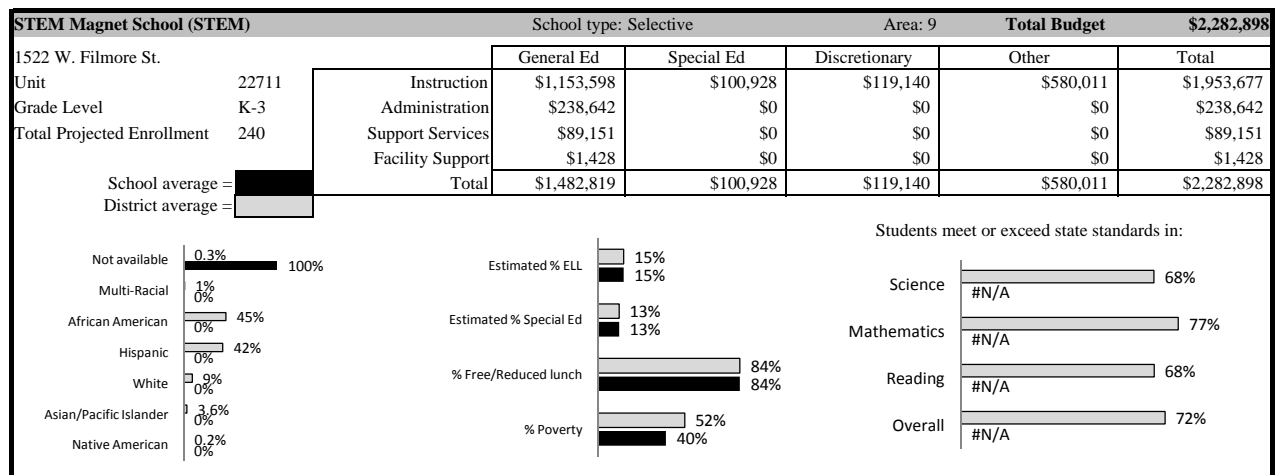
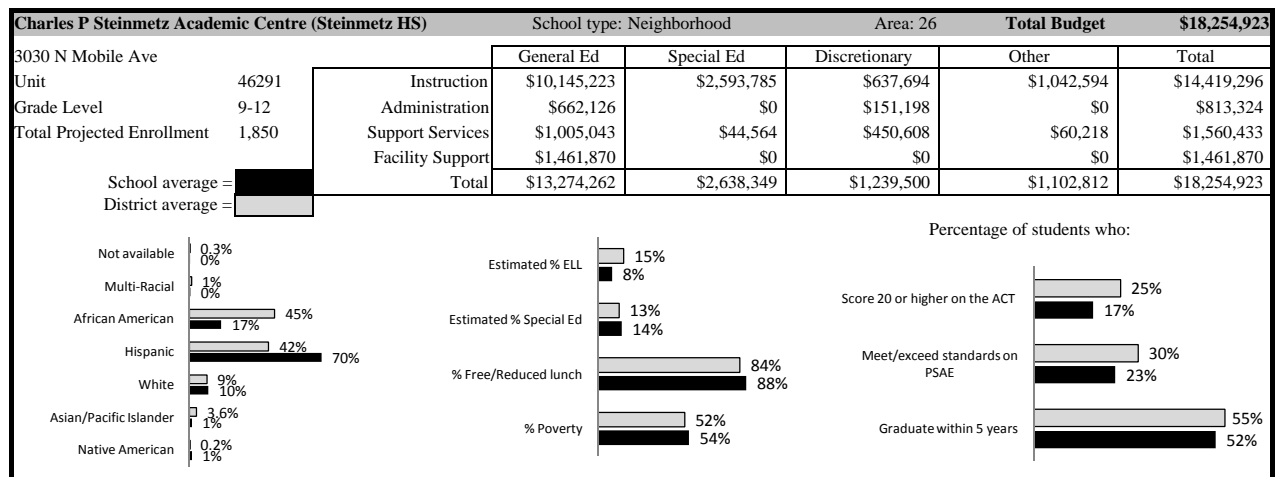
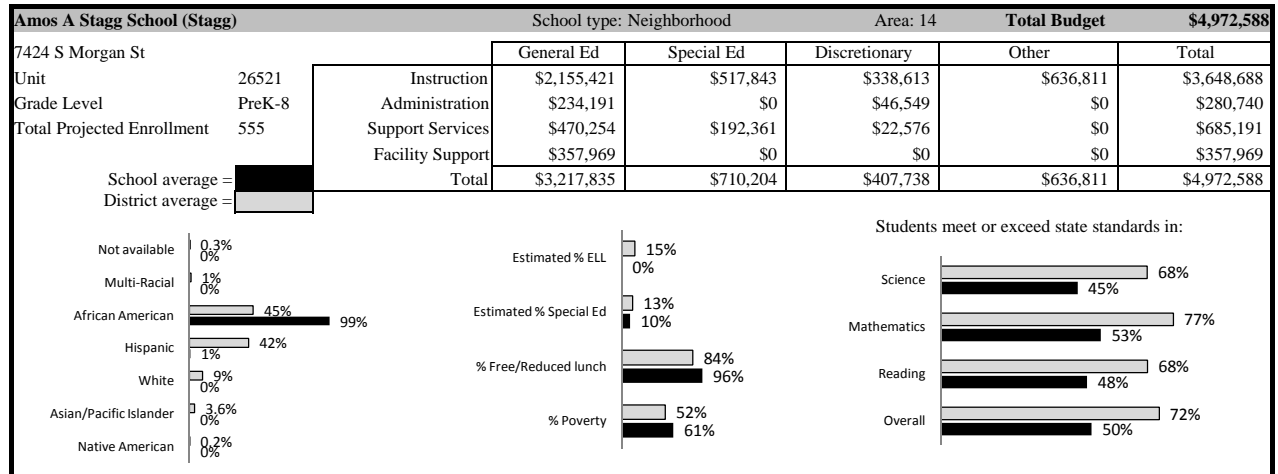
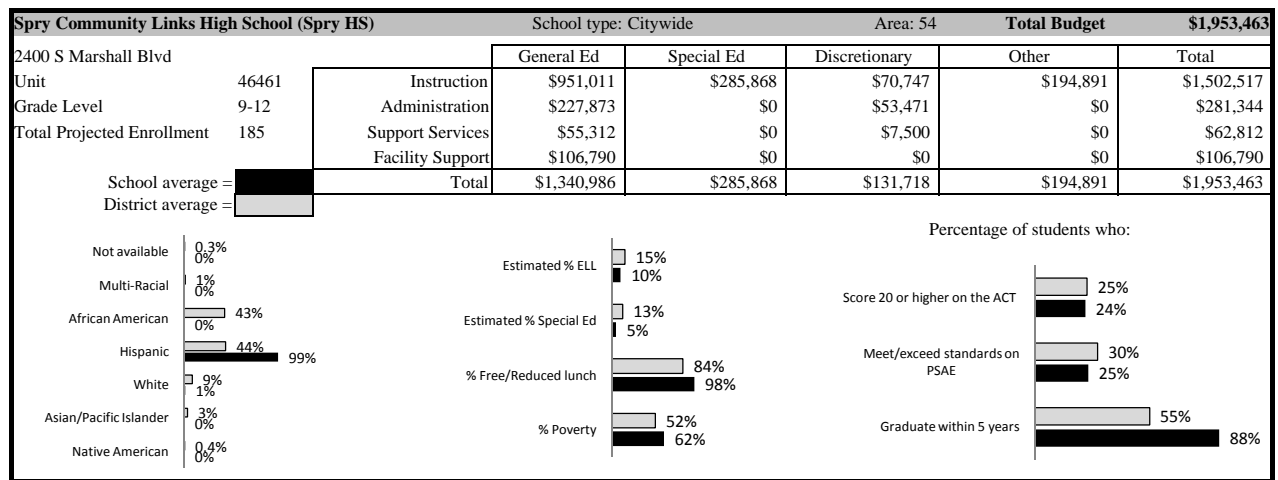
Students meet or exceed state standards in:		
Not available	0.3%	0%
Multi-Racial	1%	0%
African American	45%	99%
Hispanic	42%	99%
White	9%	1%
Asian/Pacific Islander	3.6%	0%
Native American	0.2%	0%

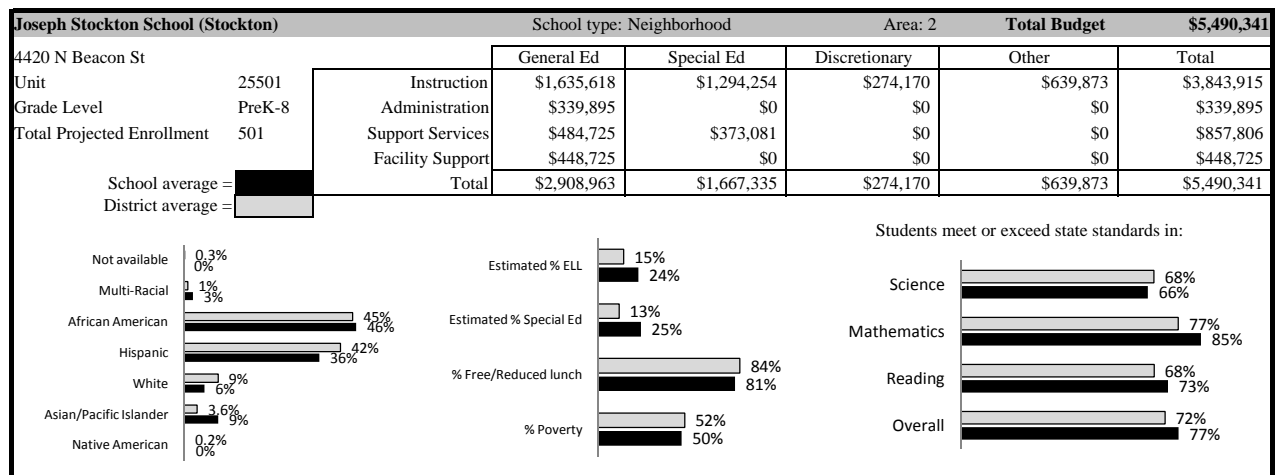
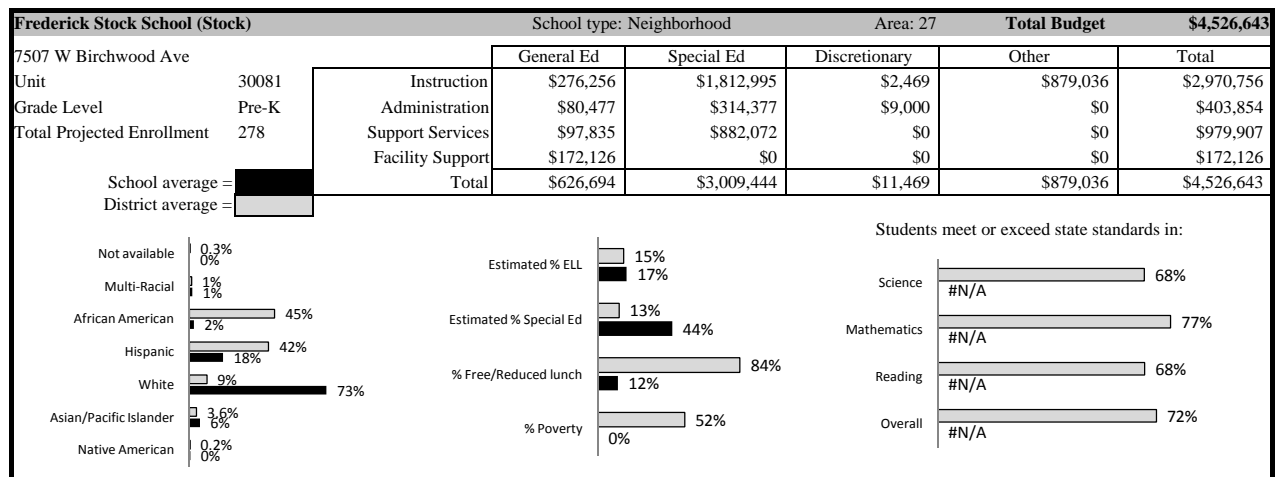
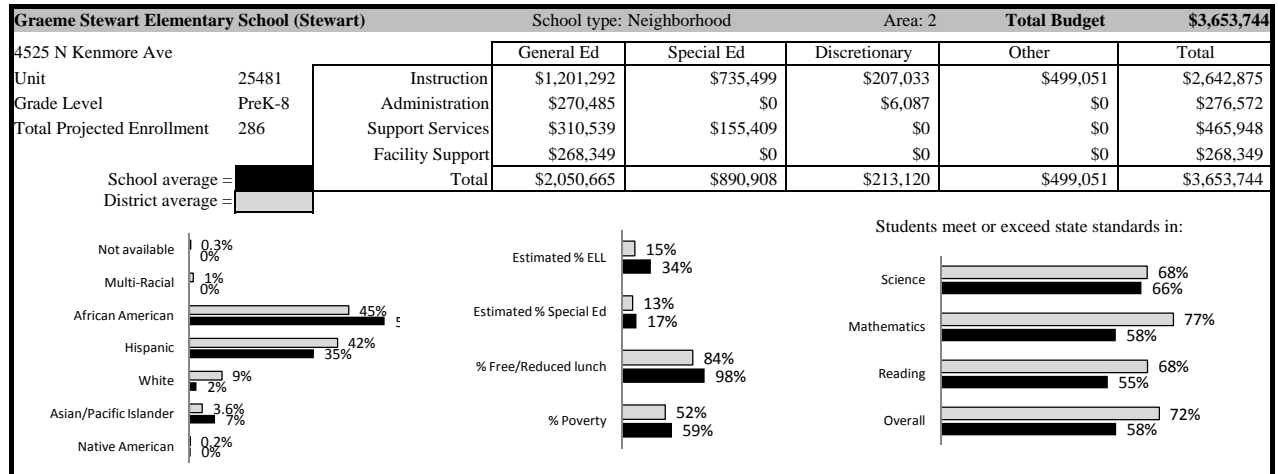
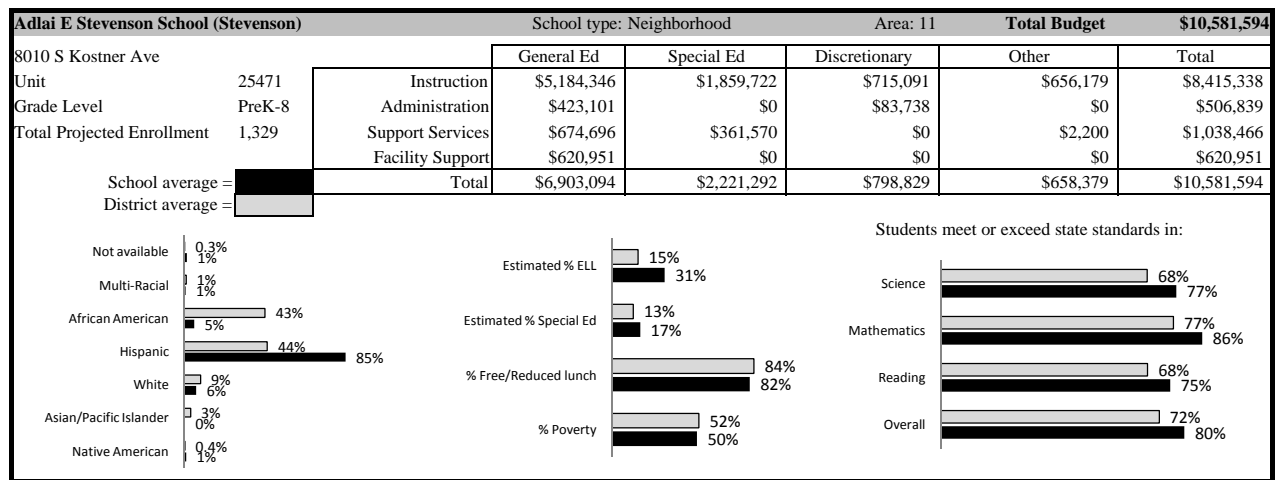
  

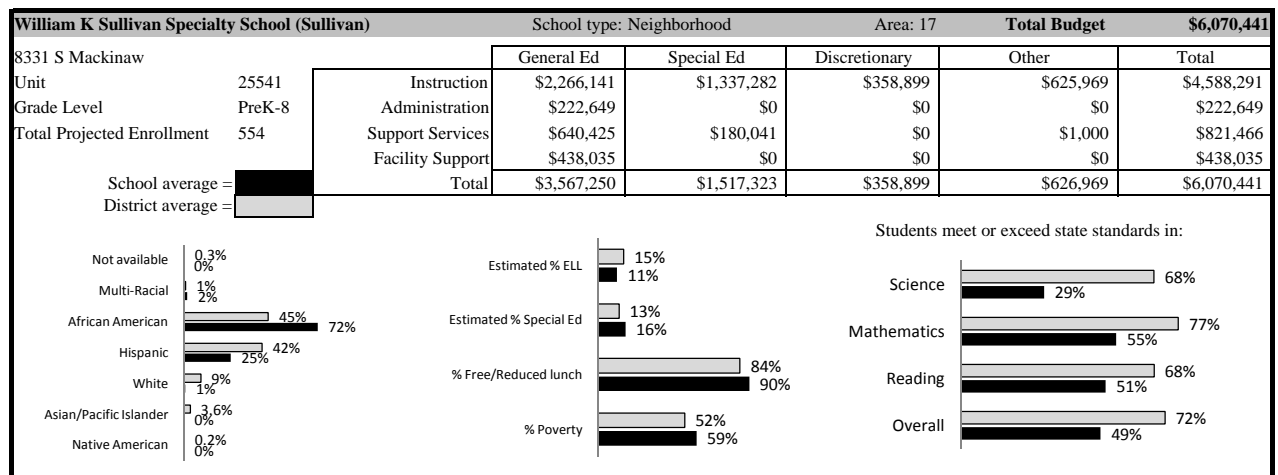
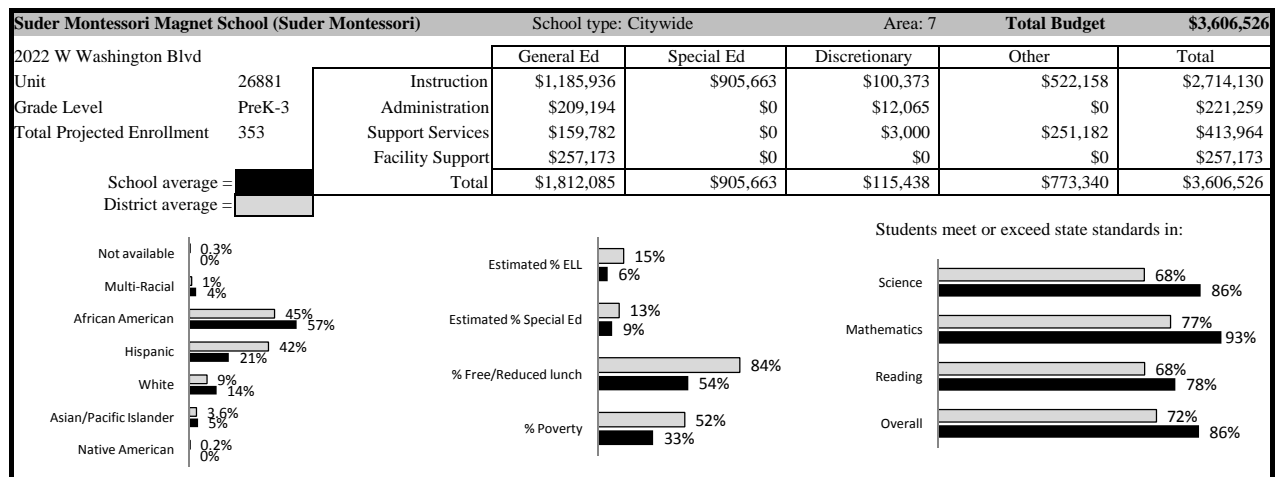
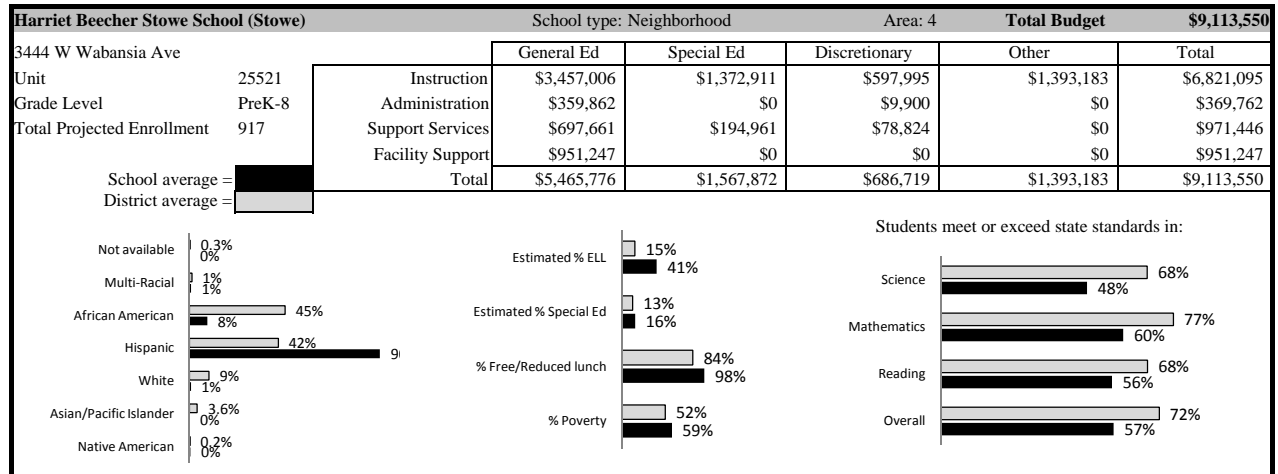
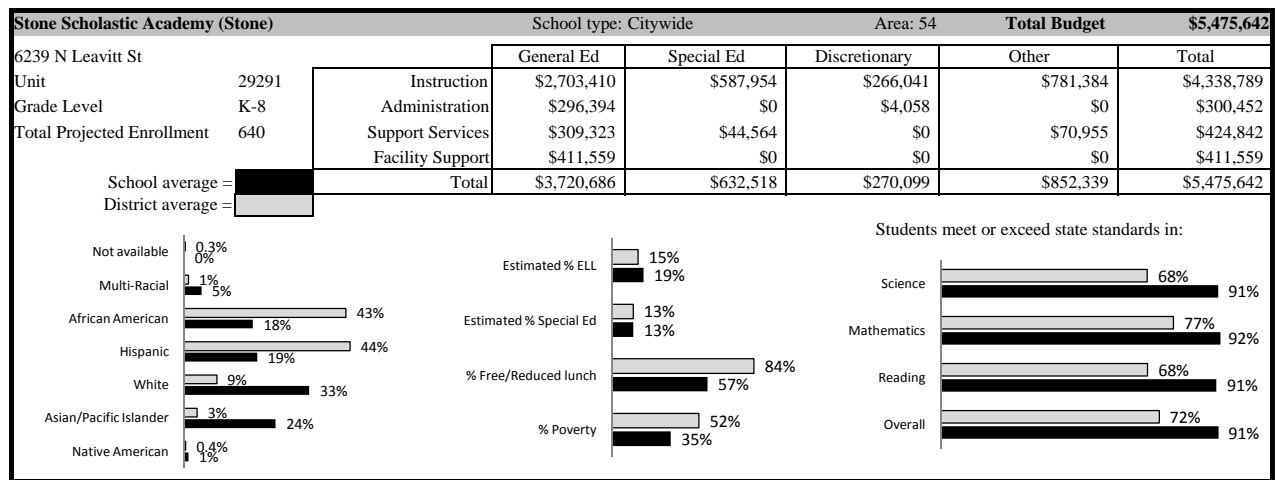
Estimated % ELL	15%	58%
Estimated % Special Ed	13%	12%
% Free/Reduced lunch	84%	98%
% Poverty	52%	61%

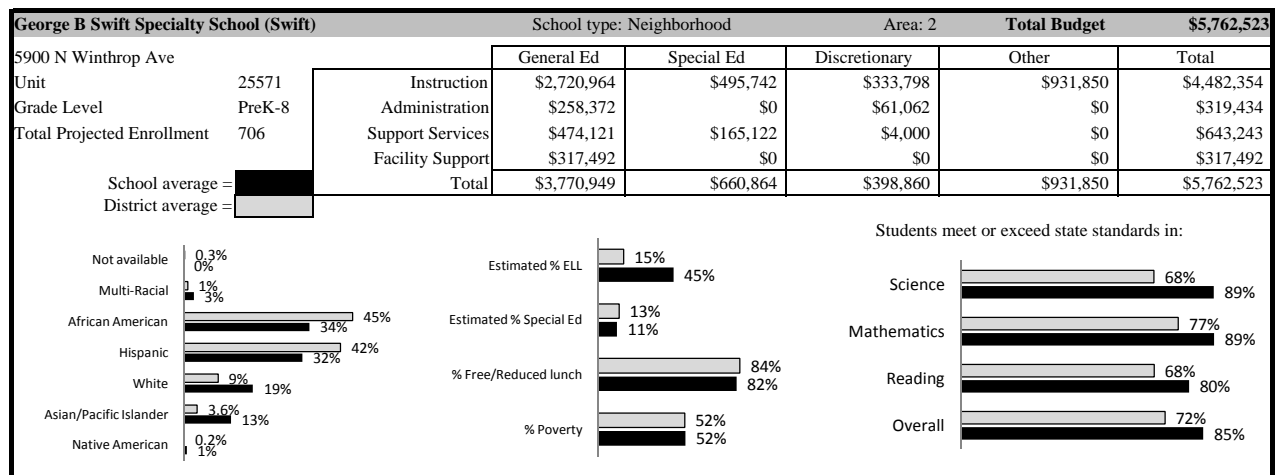
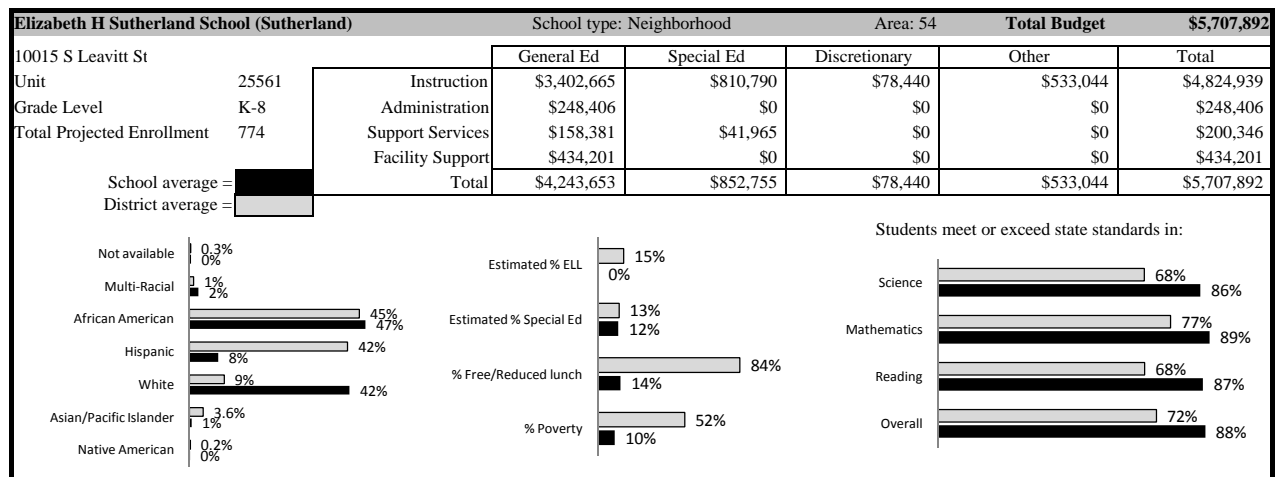
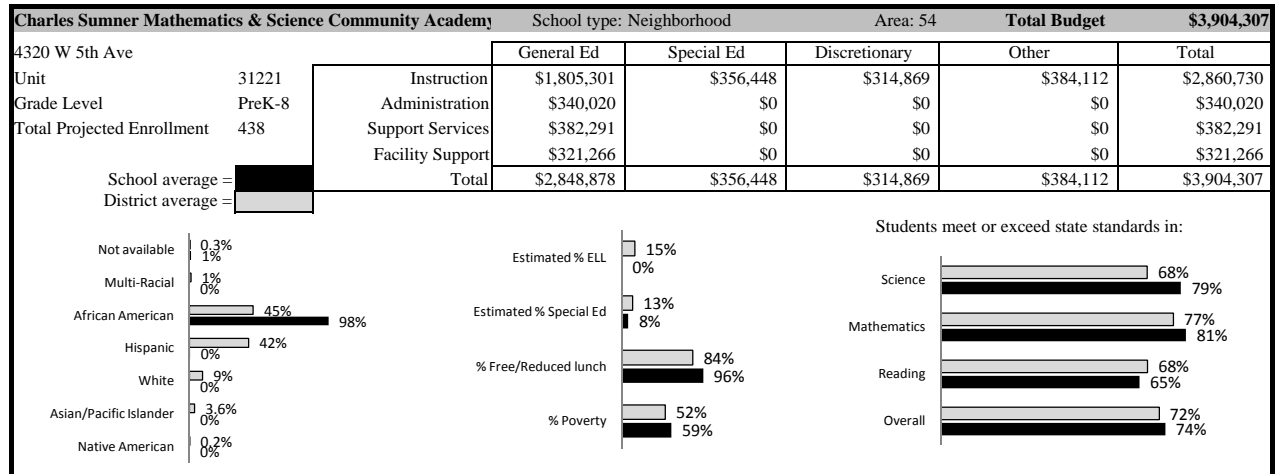
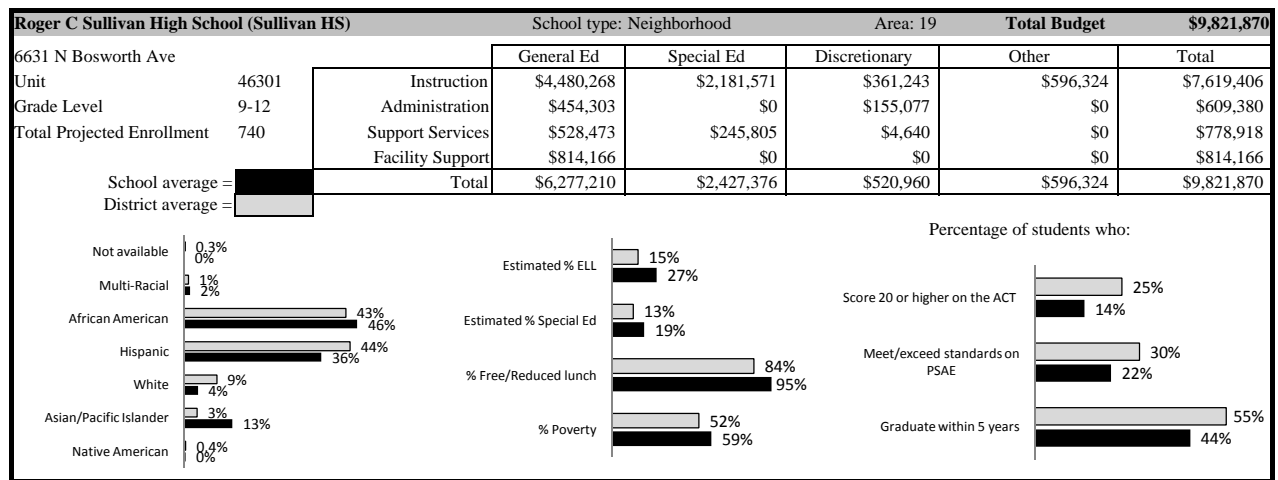
  

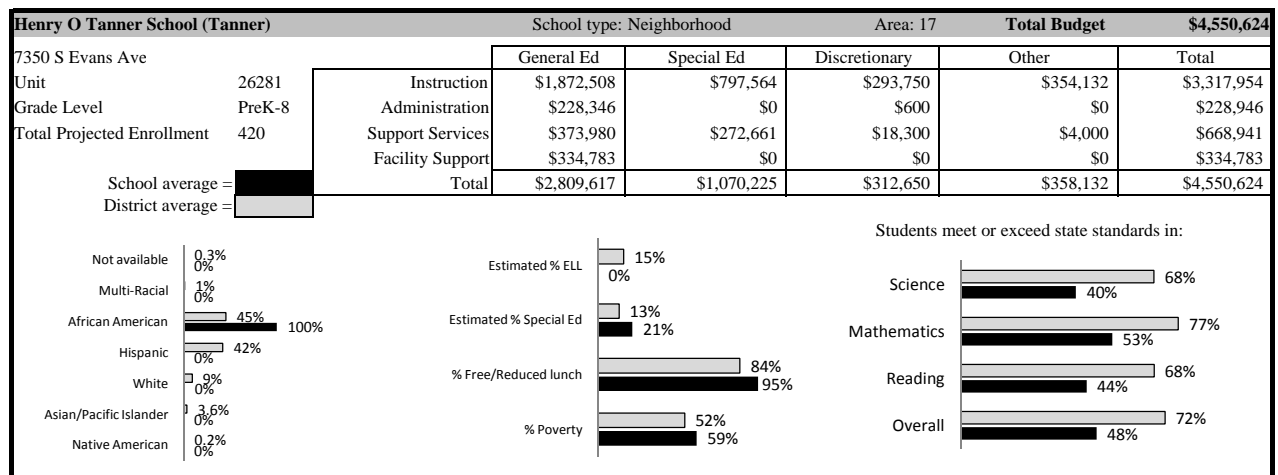
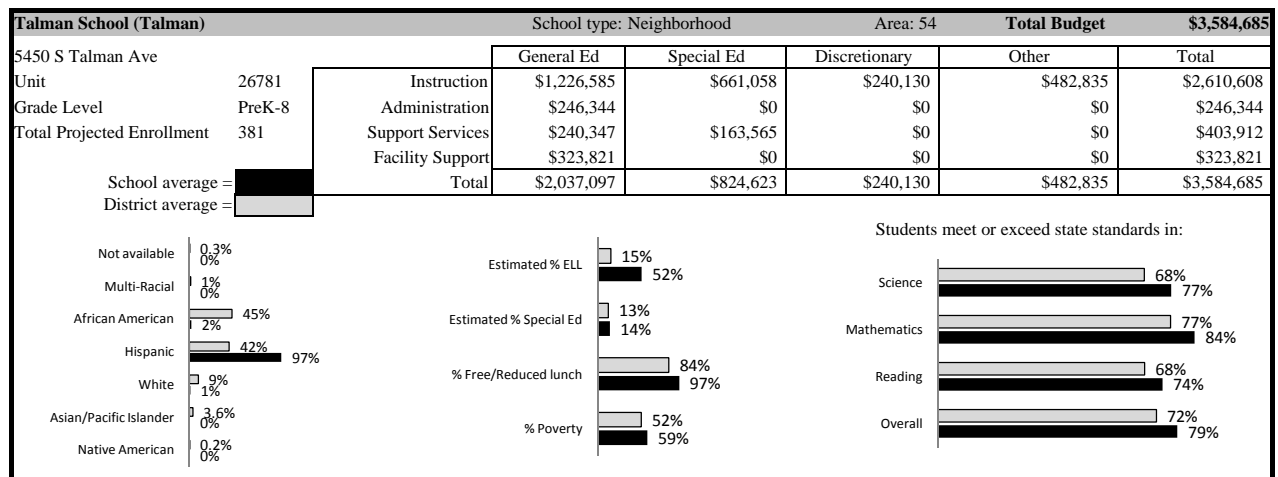
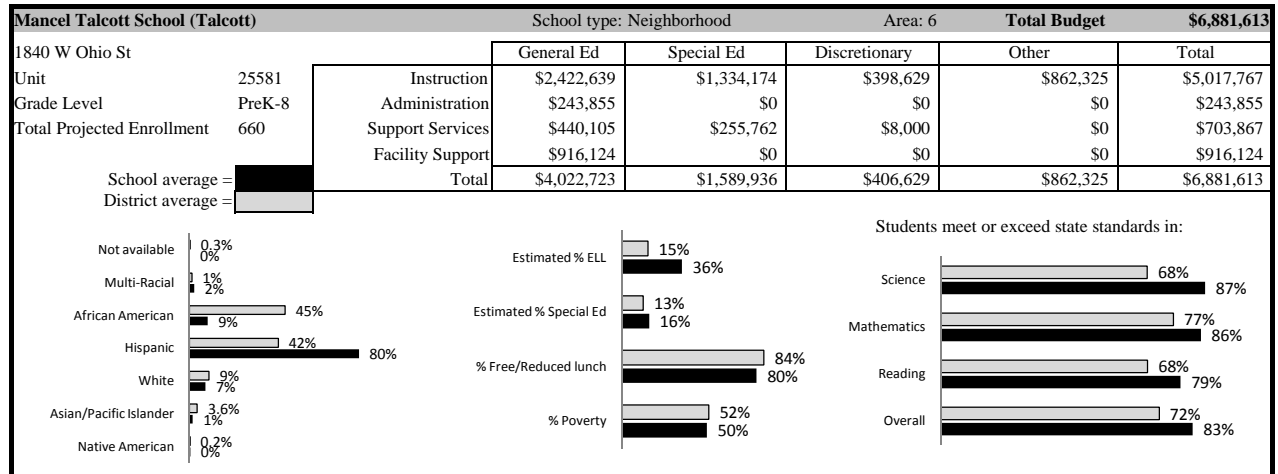
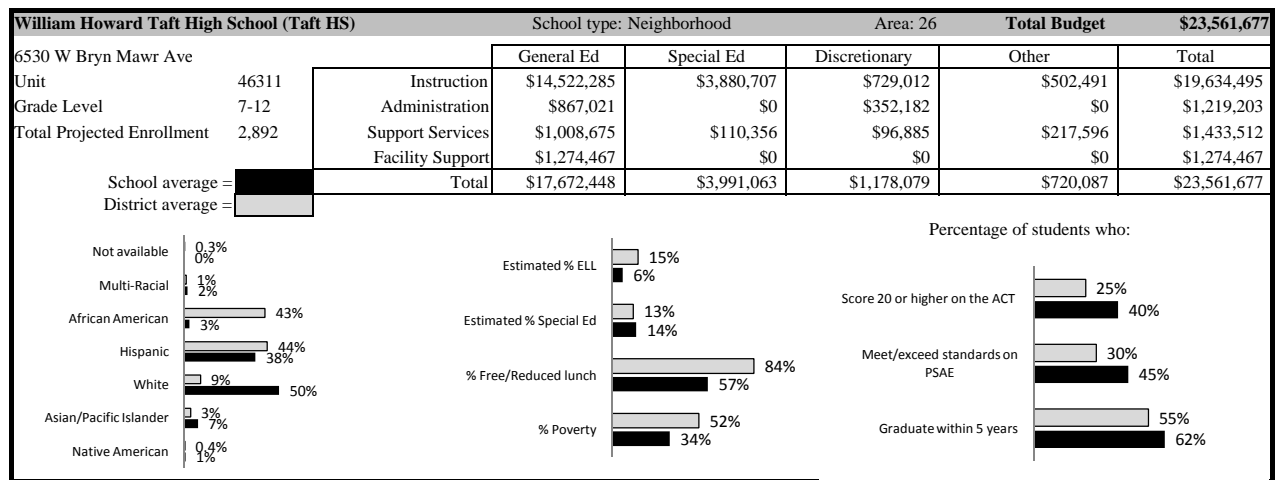
Science	68%	78%
Mathematics	77%	84%
Reading	68%	68%
Overall	72%	77%

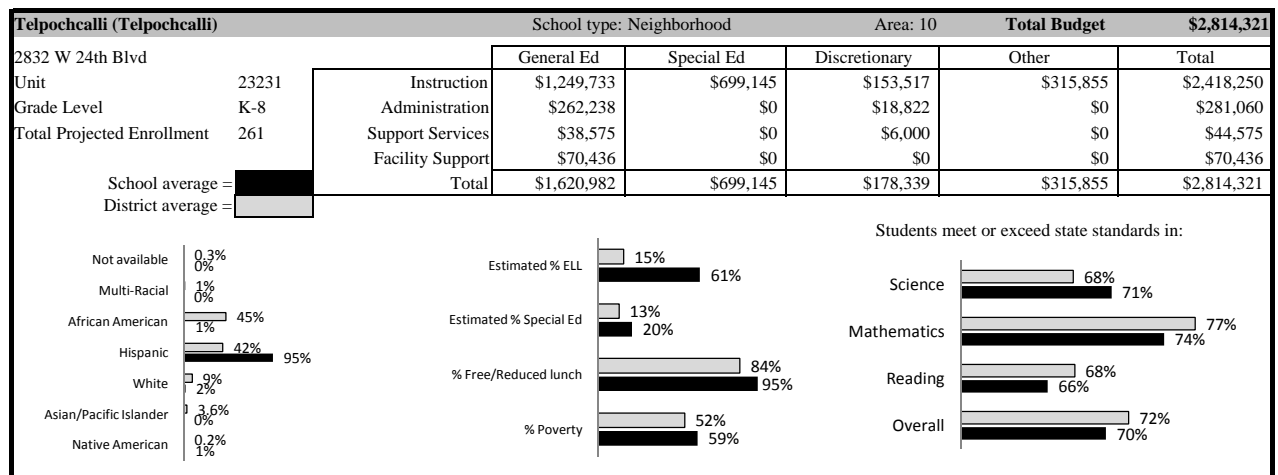
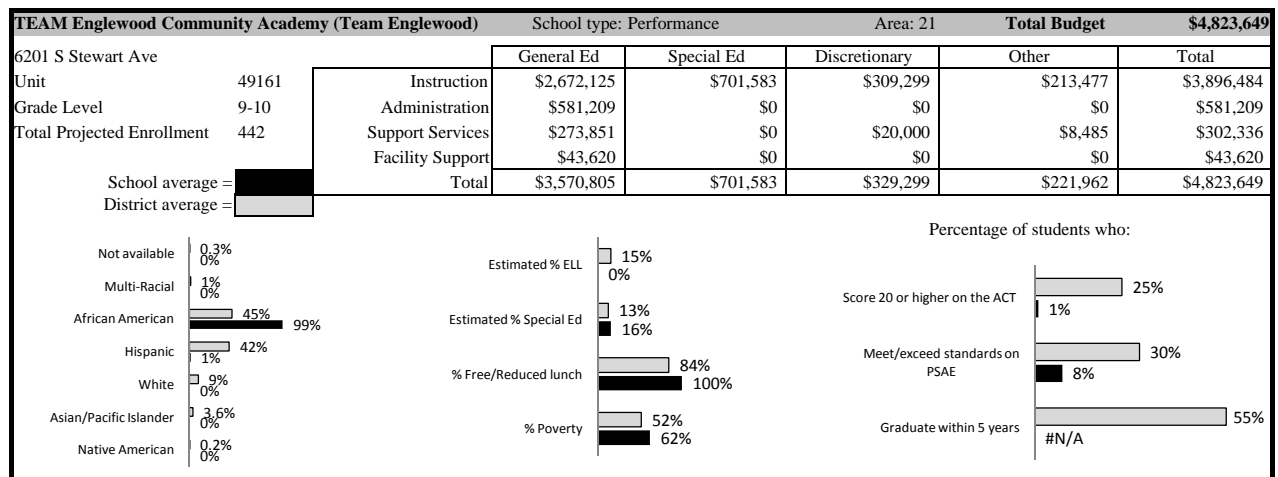
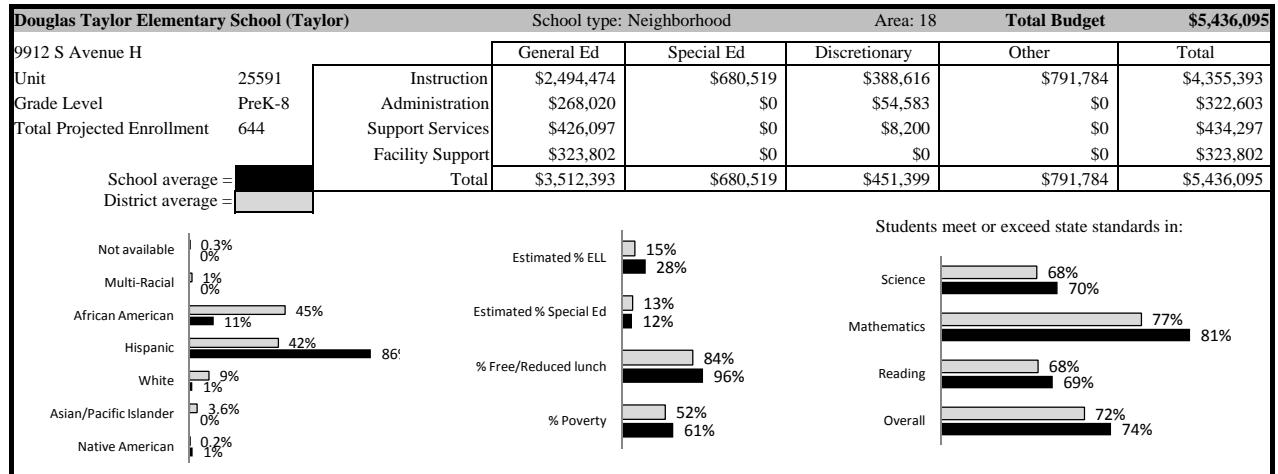
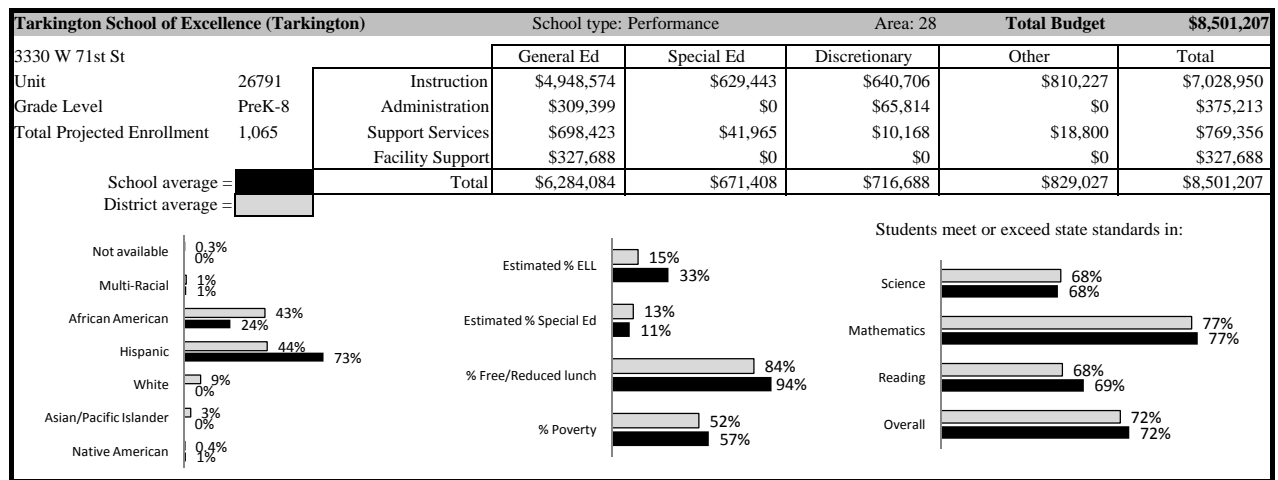


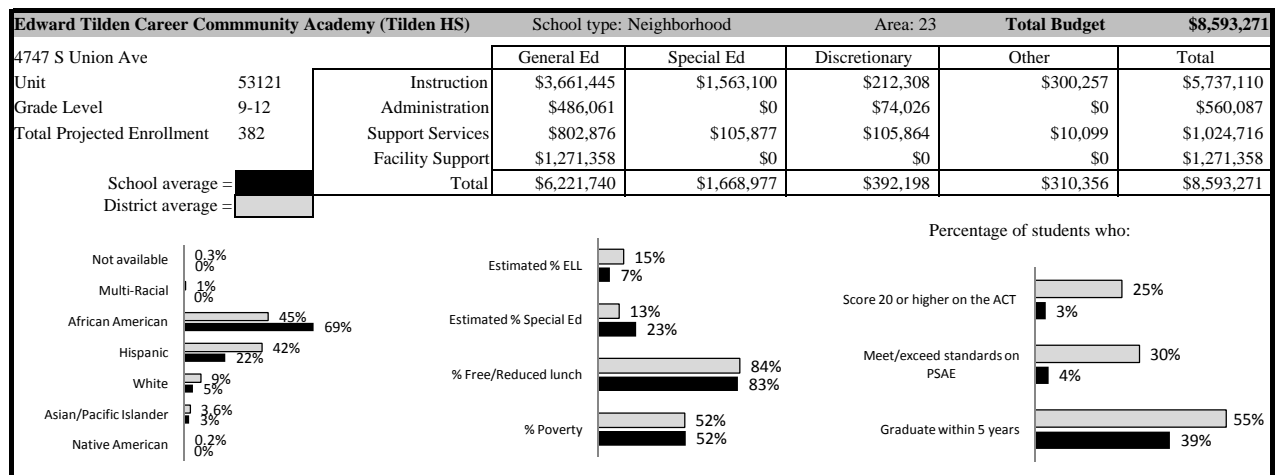
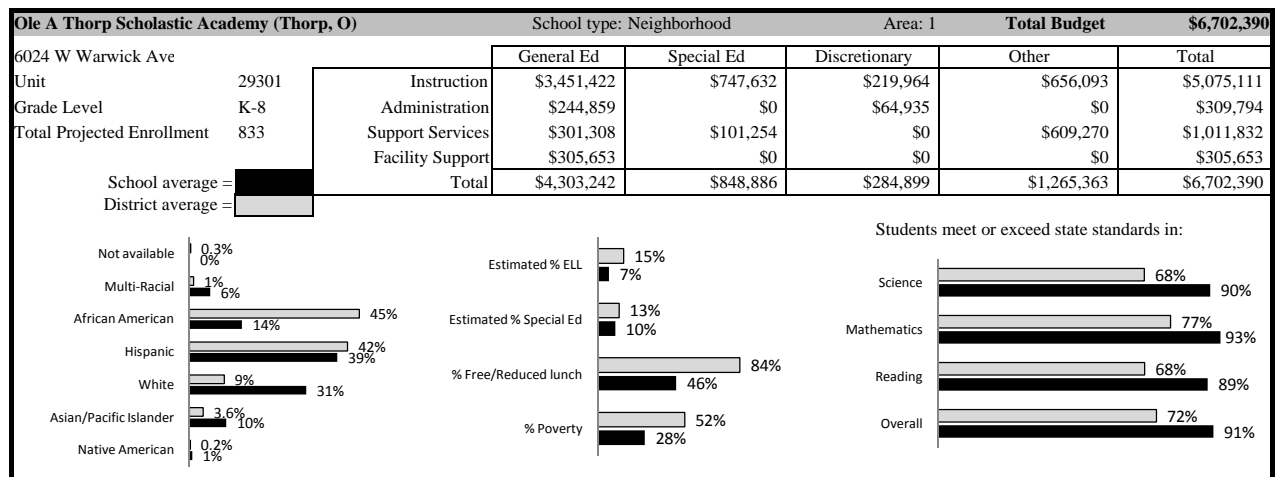
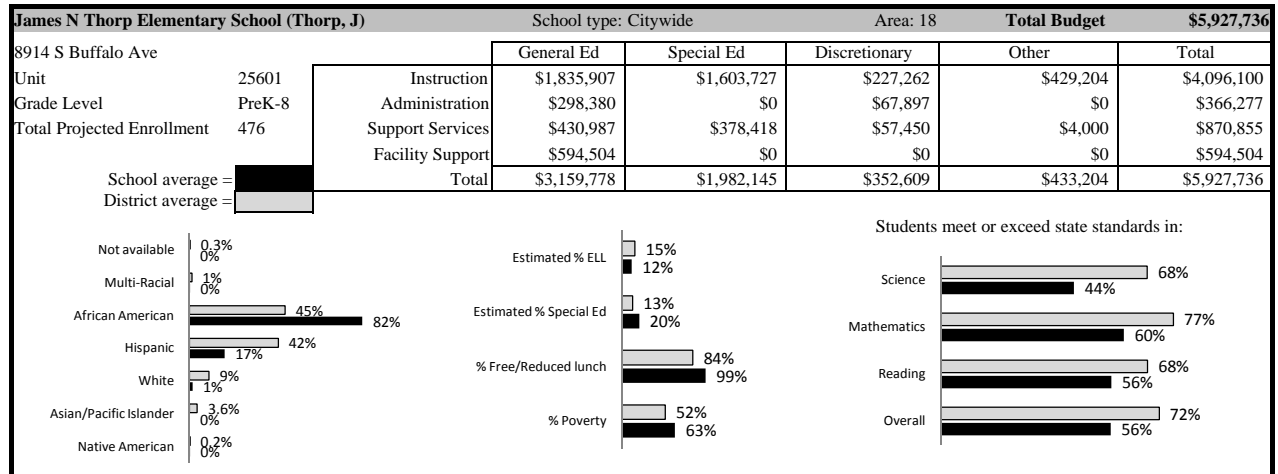
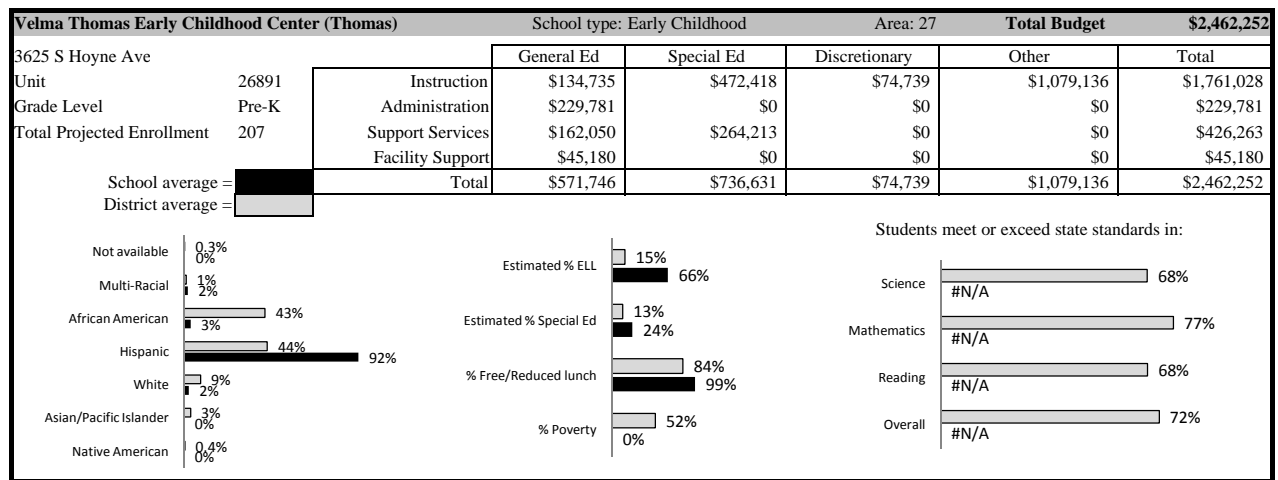




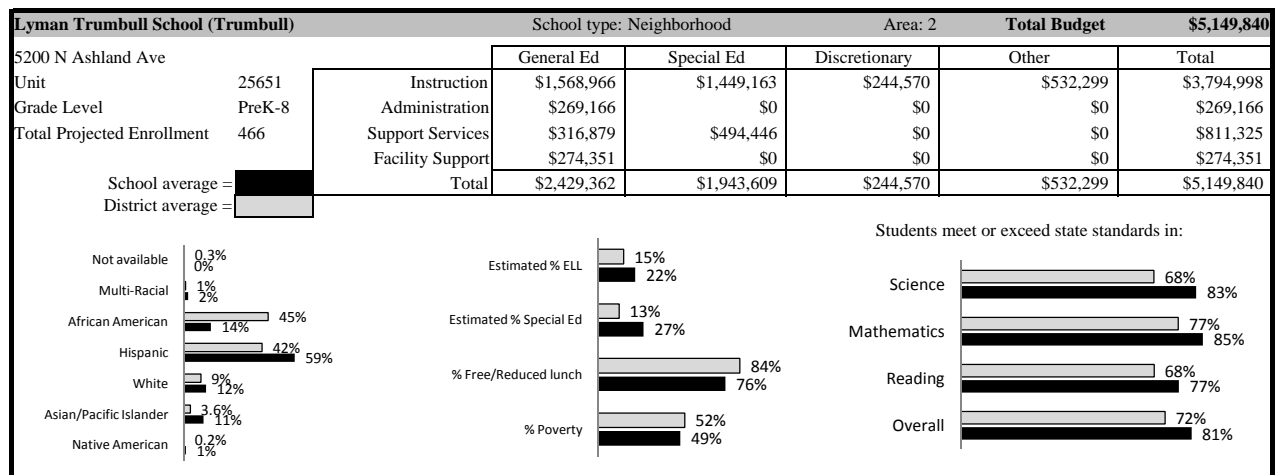
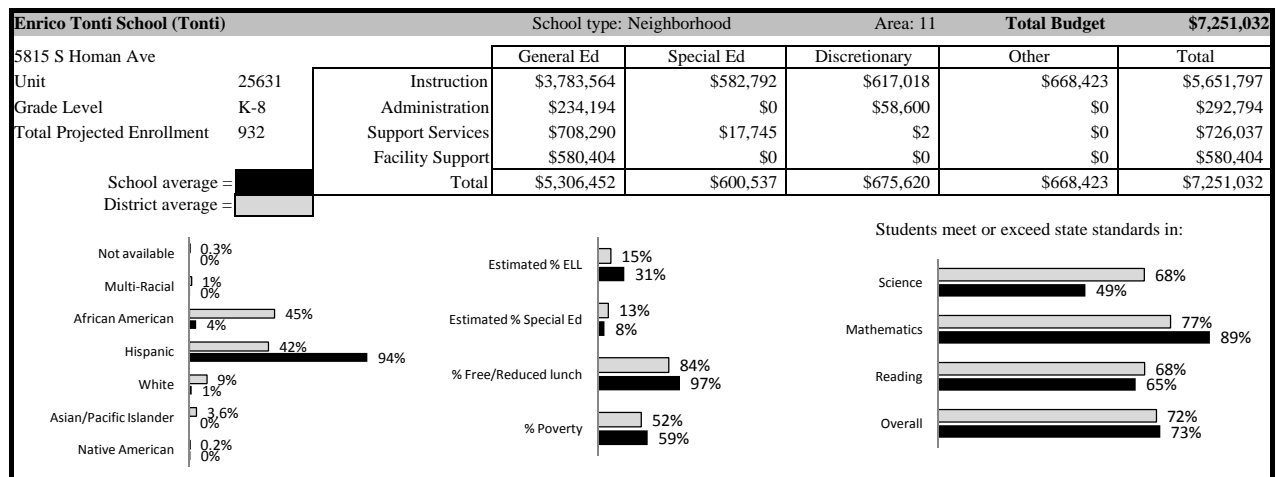
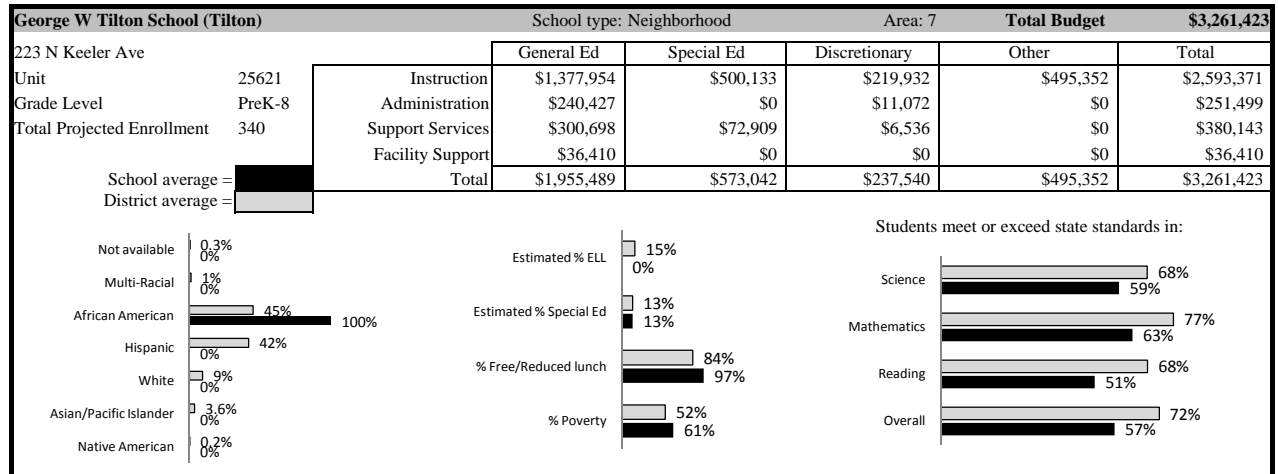
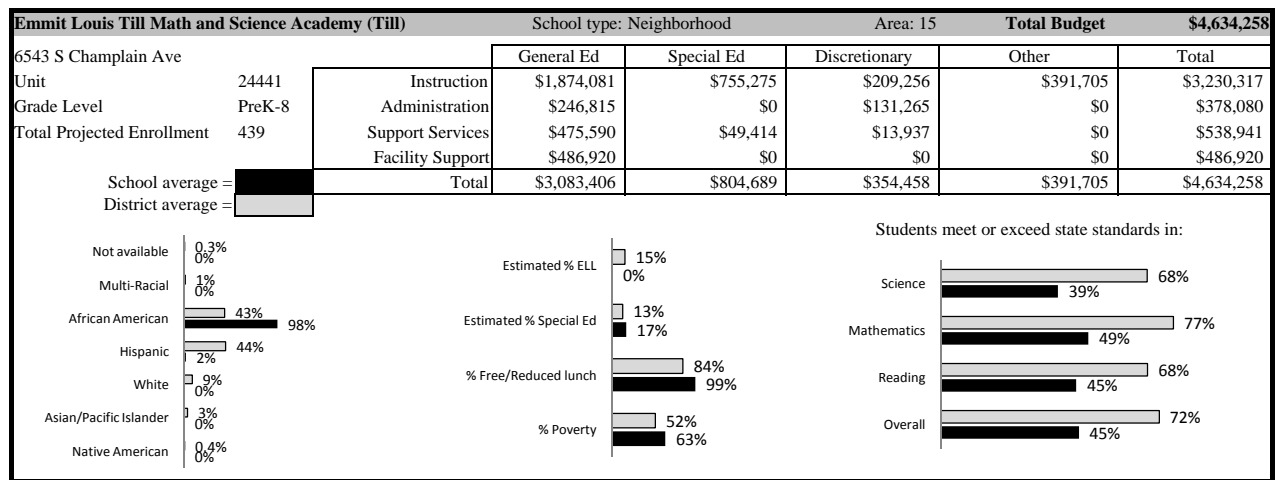


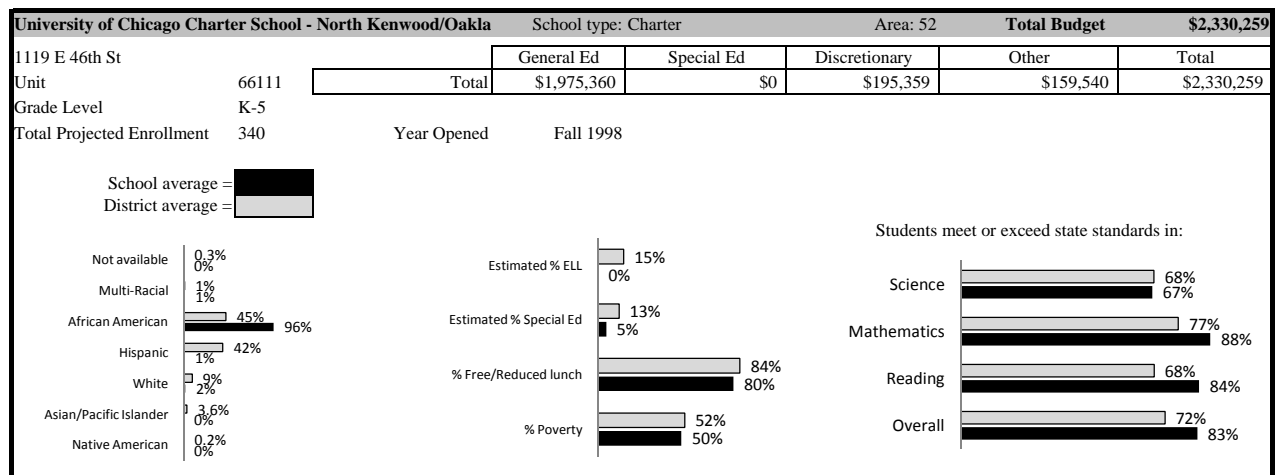
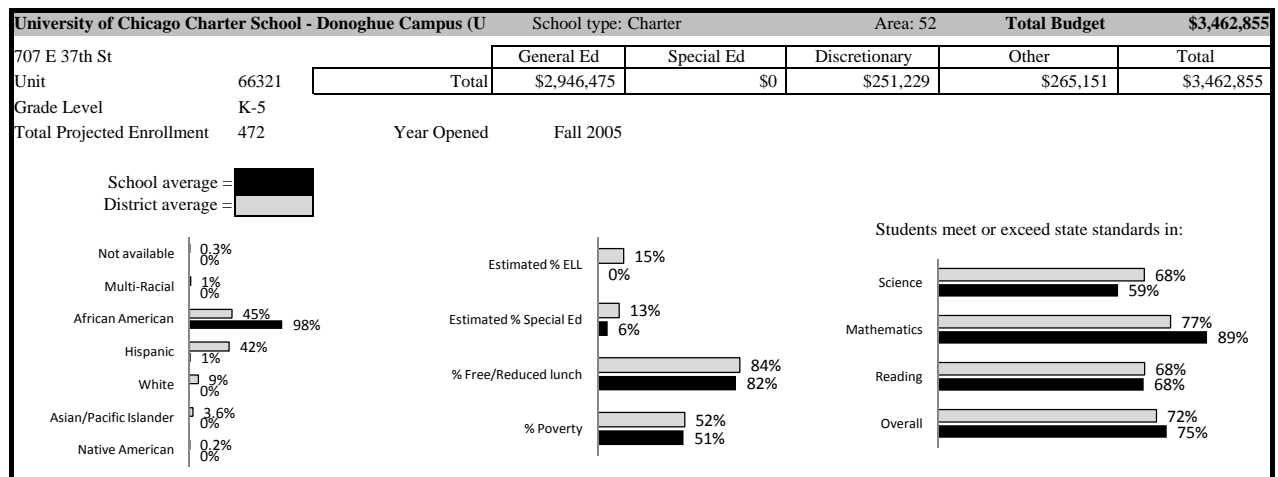
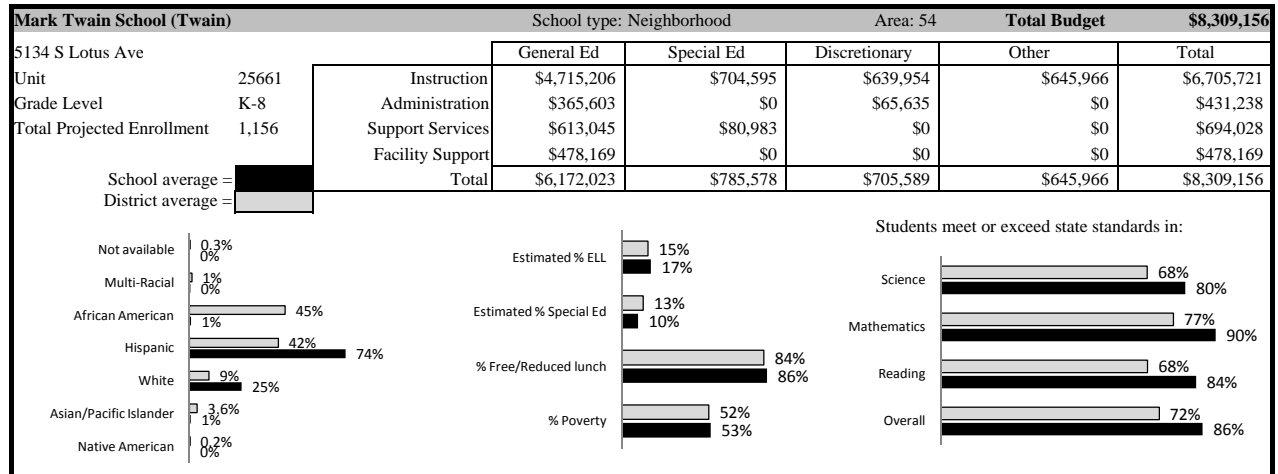
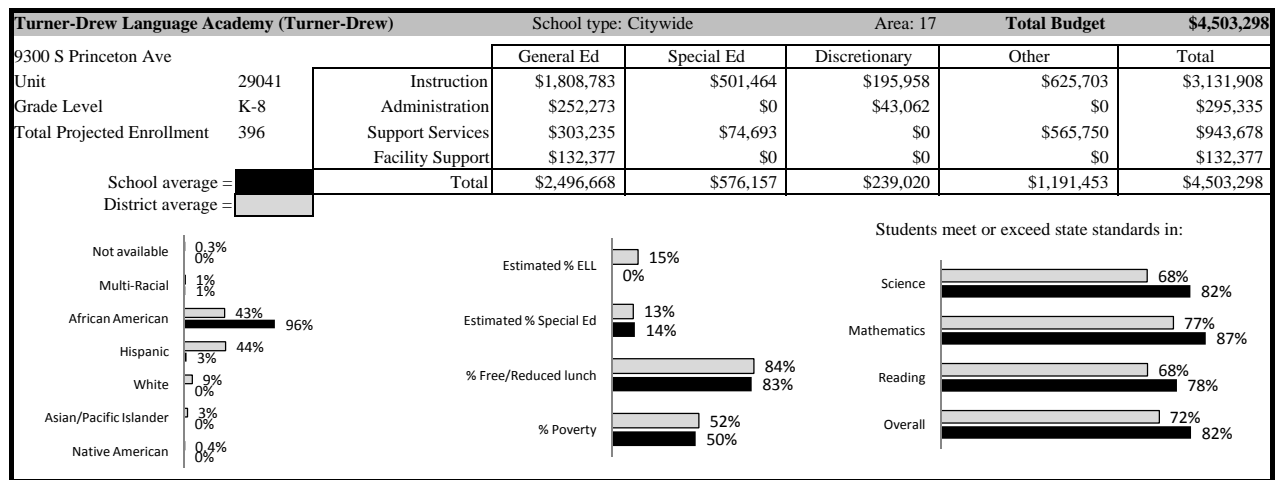


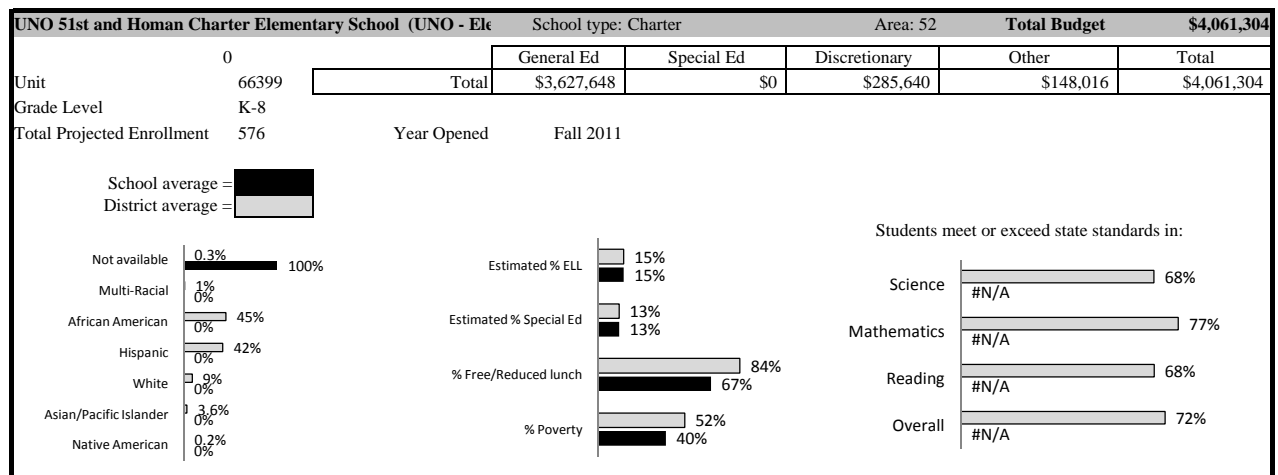
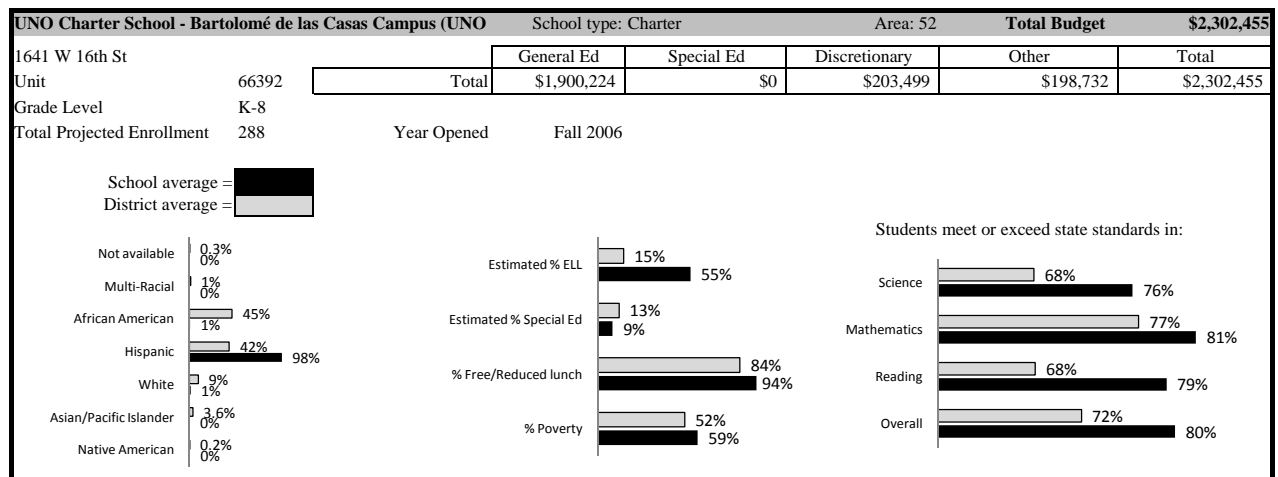
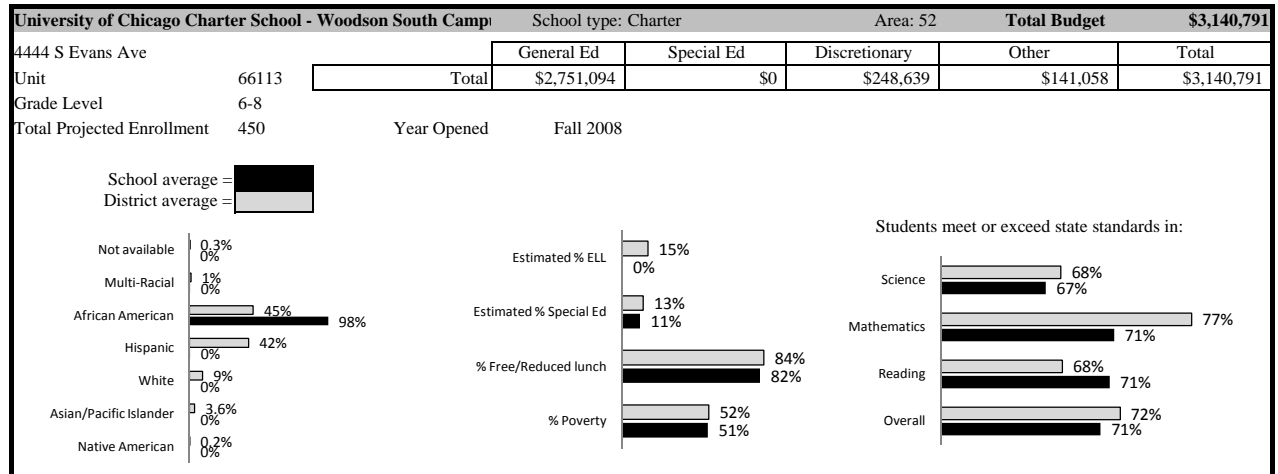
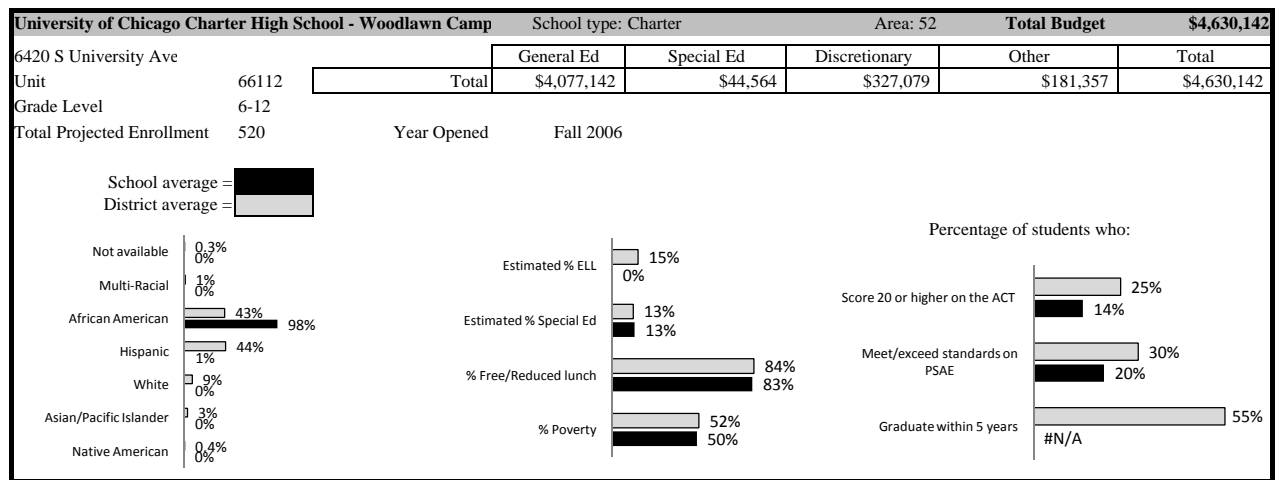


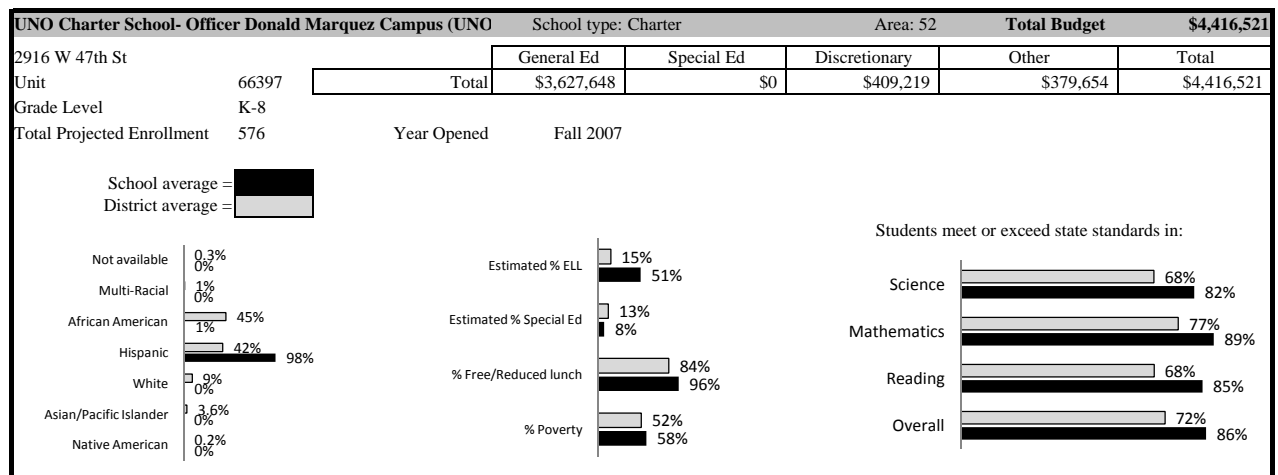
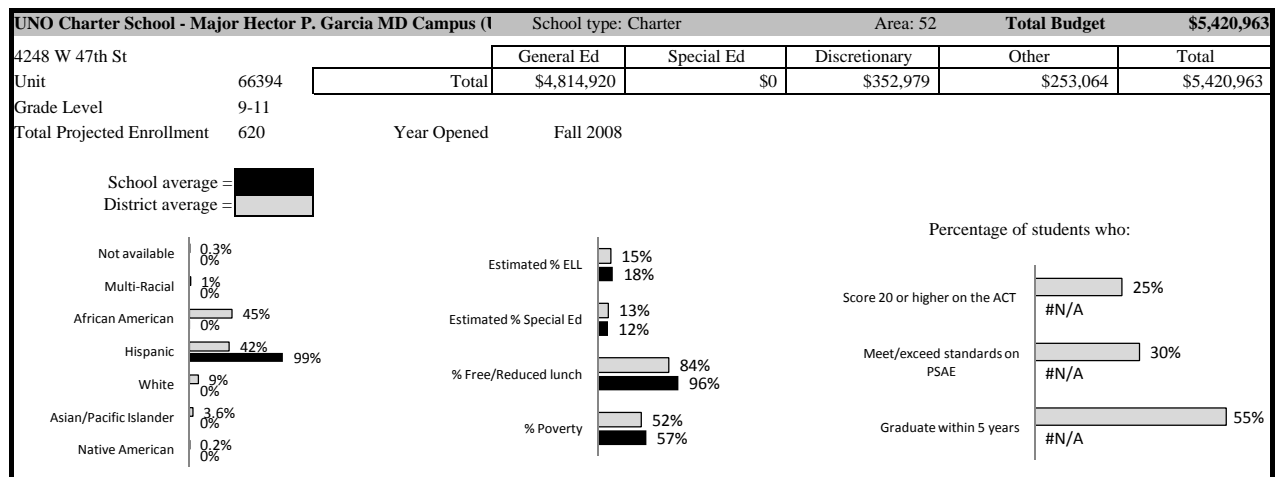
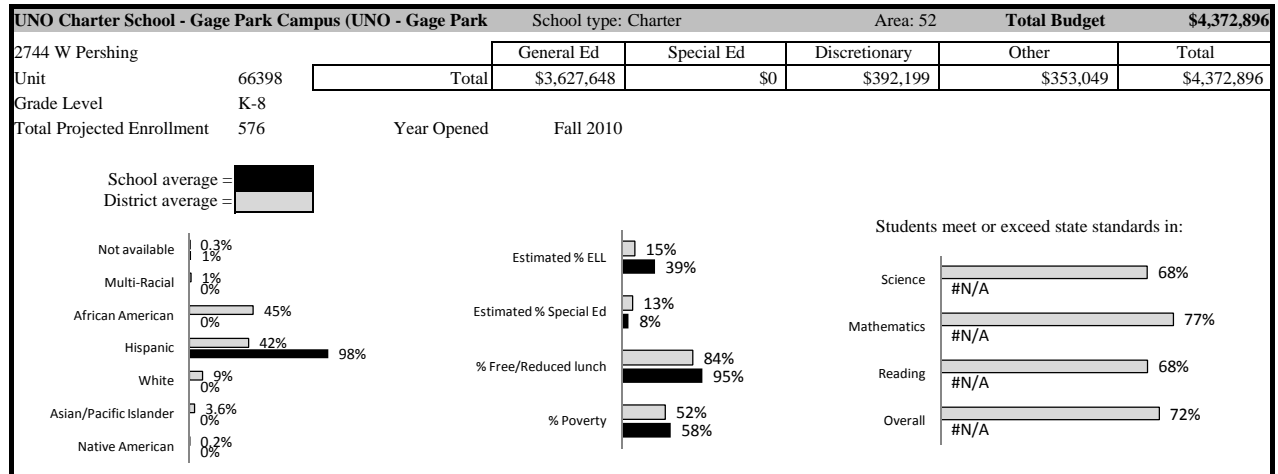
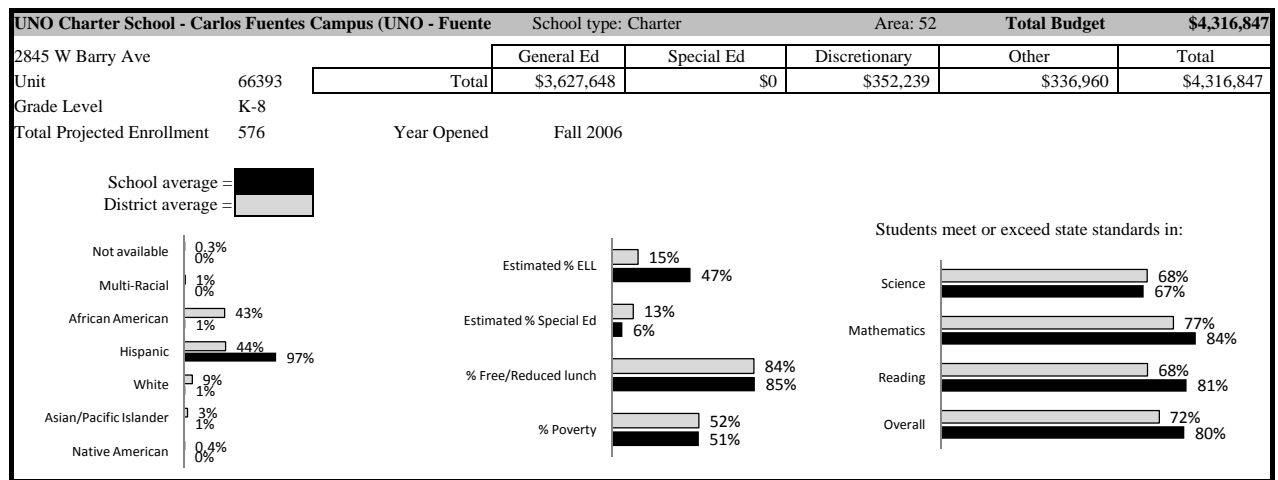


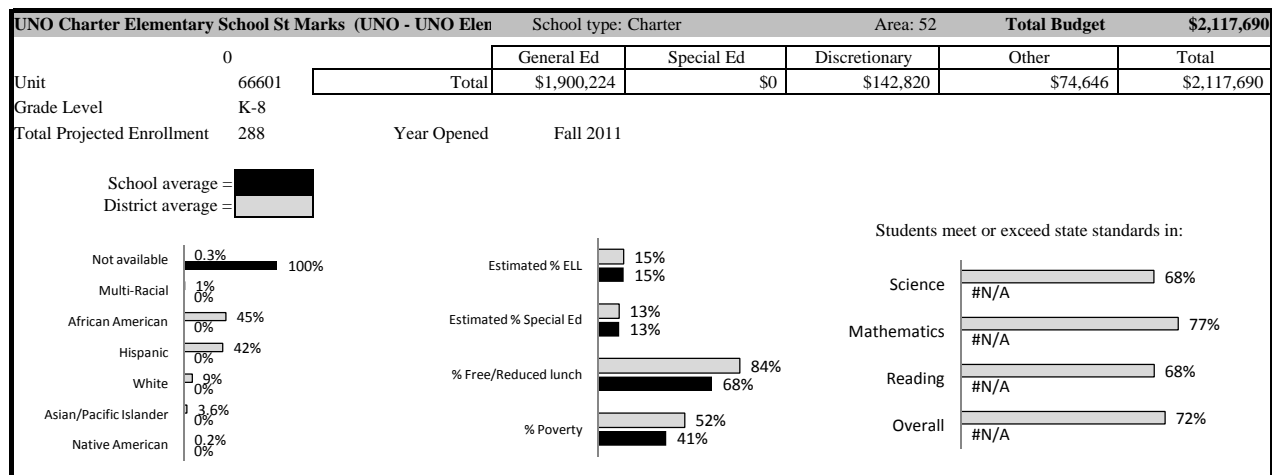
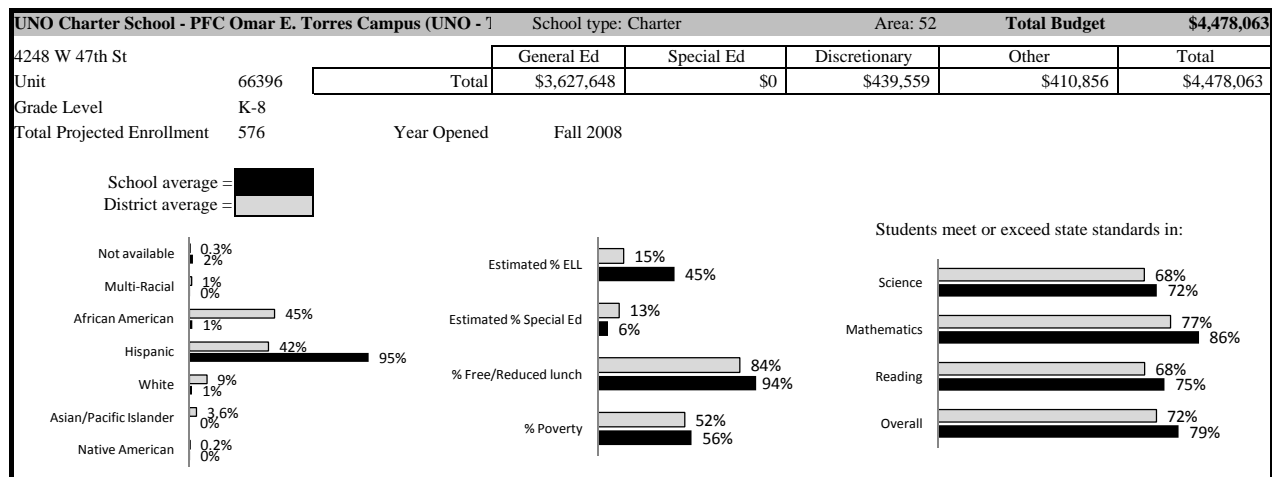
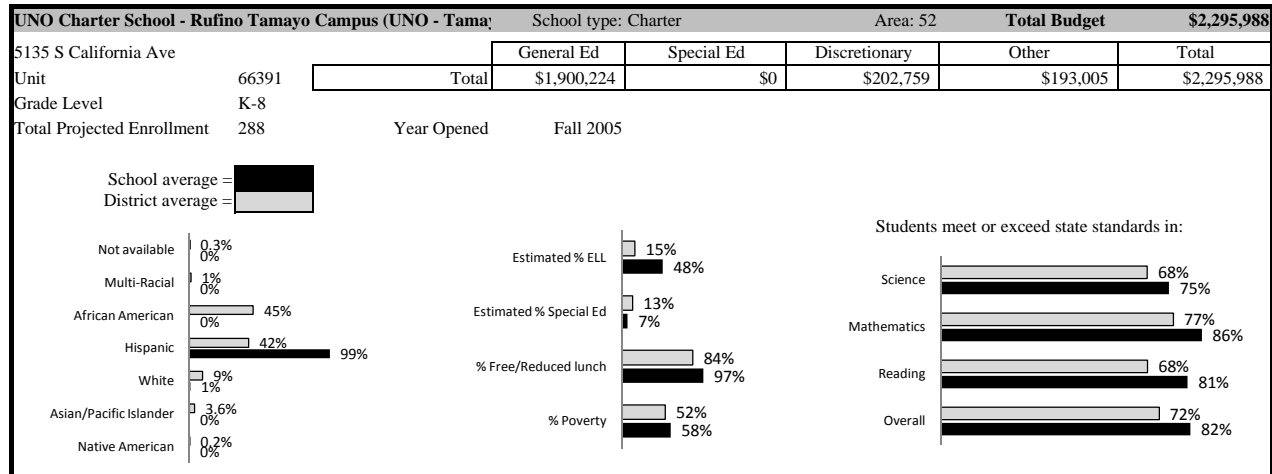
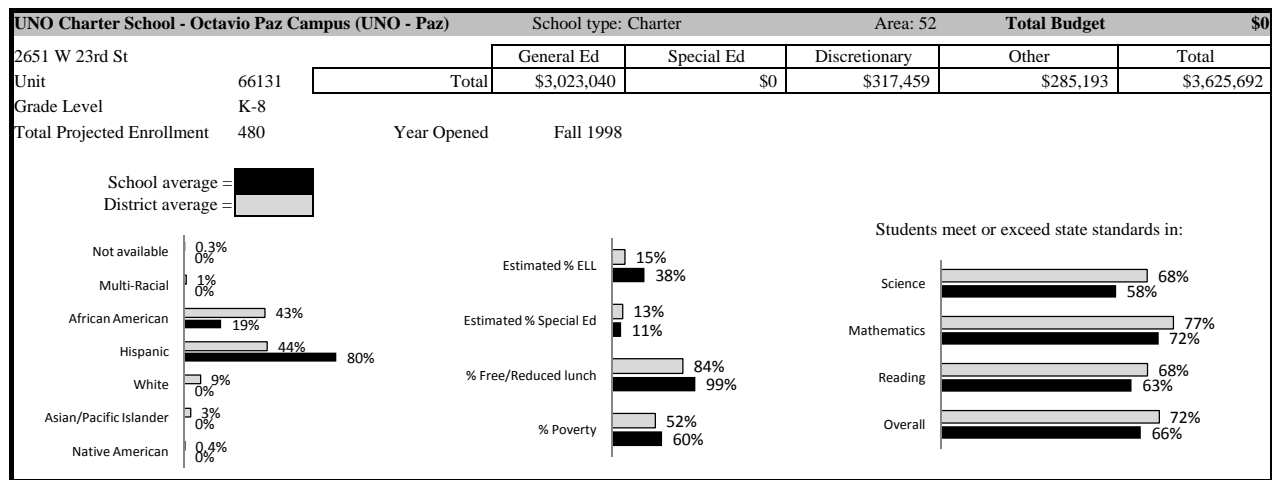


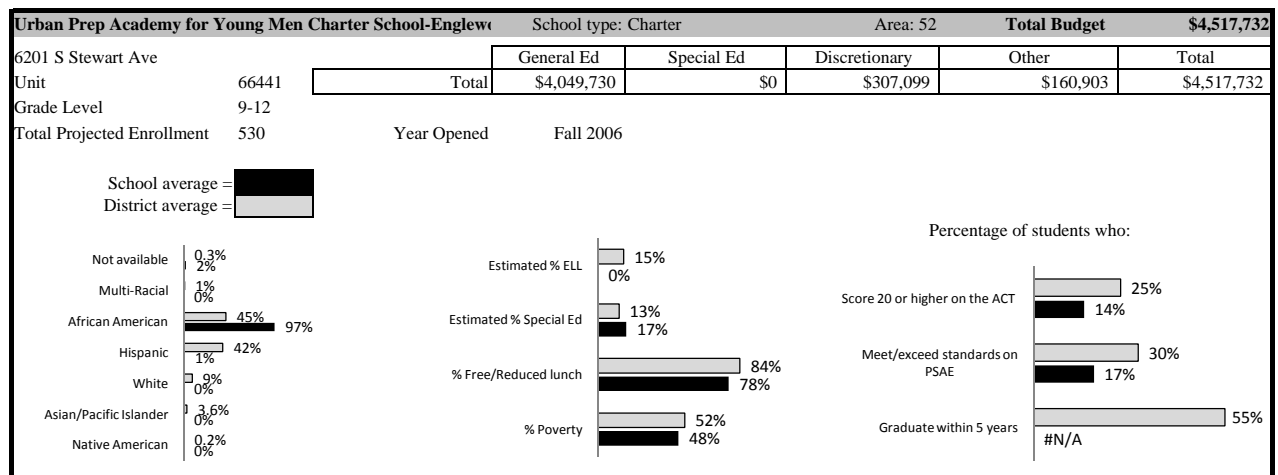
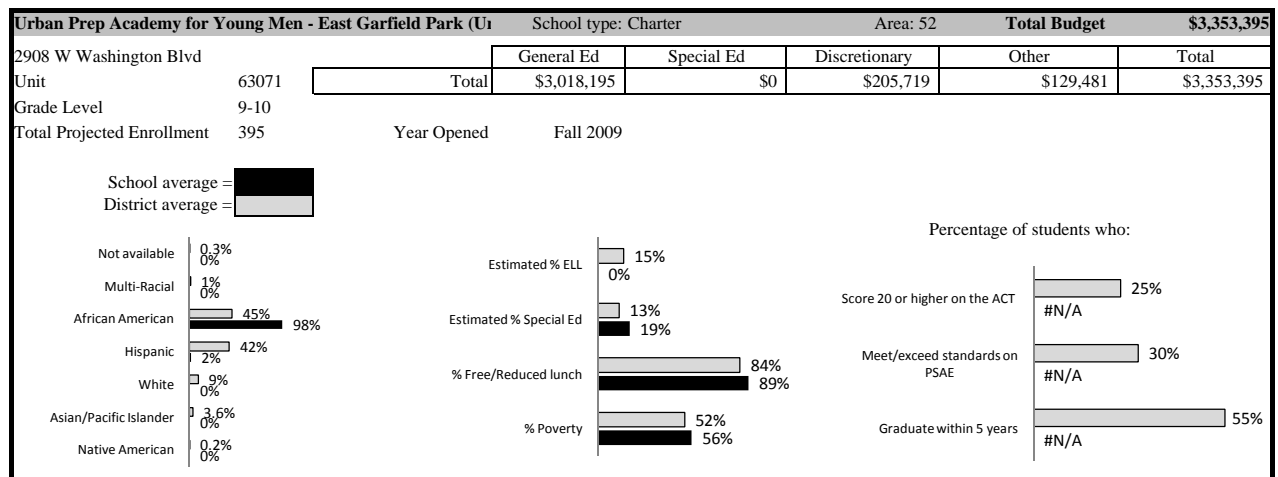
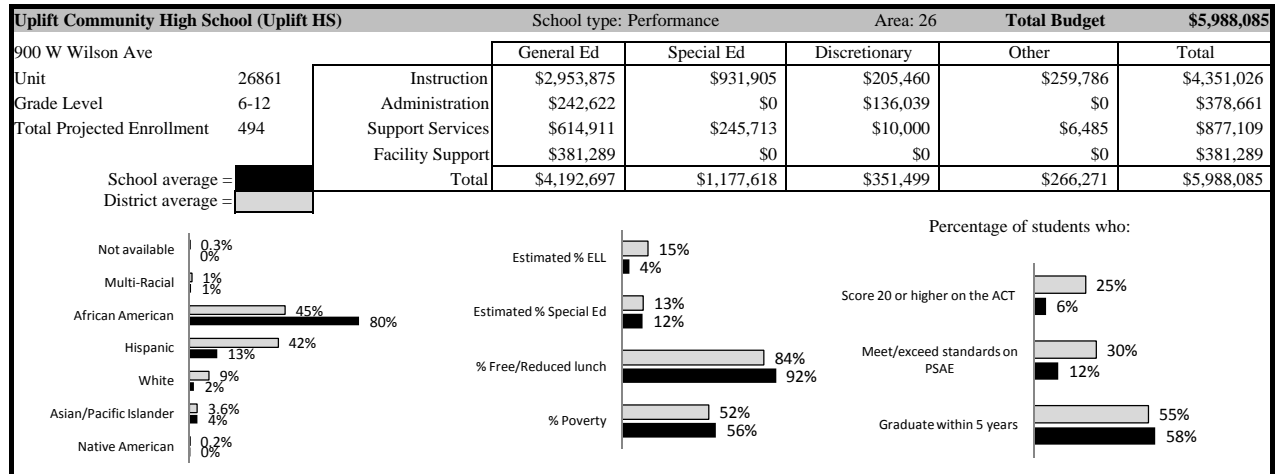
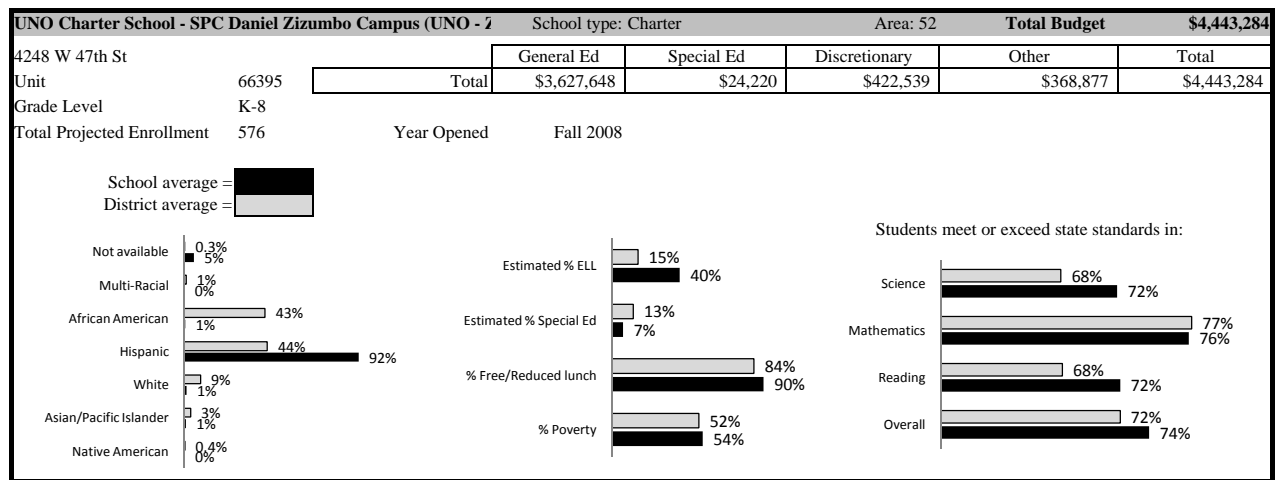


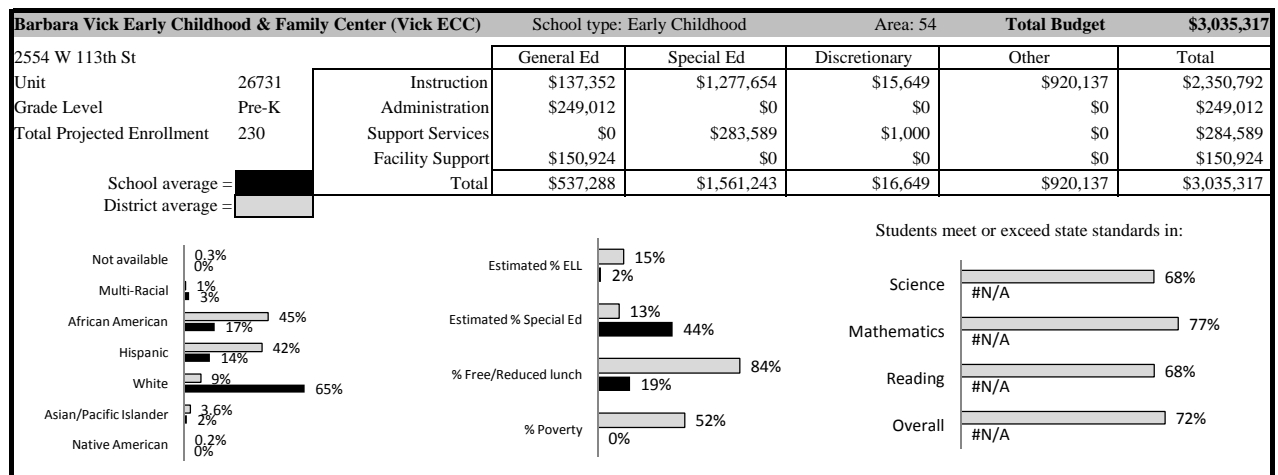
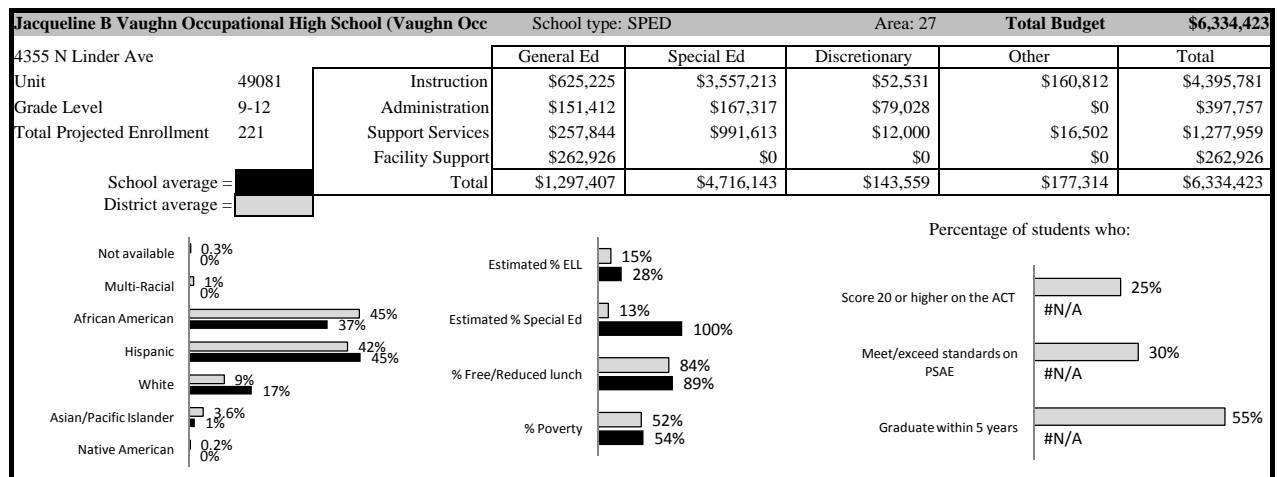
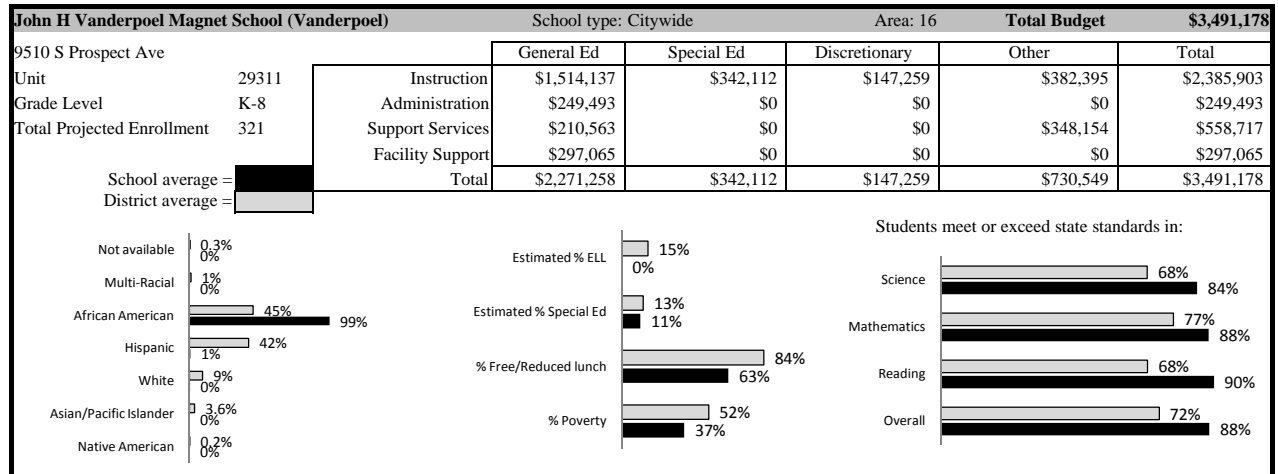
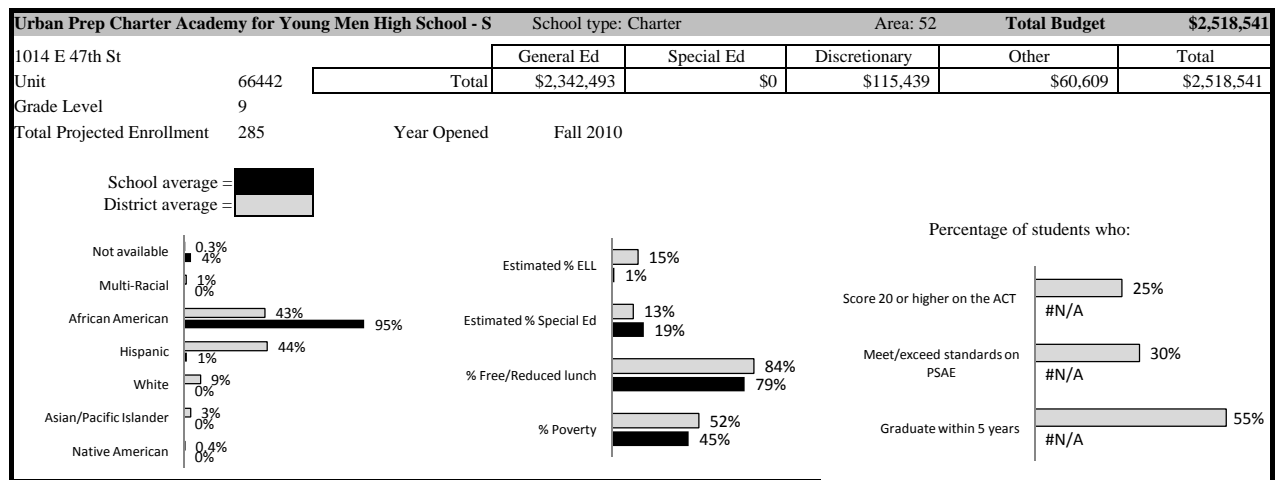












VOISE Academy High School (Voise)			School type: Performance		Area: 26	Total Budget	\$4,025,410
231 N Pine Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	46621	Instruction	\$2,638,126	\$525,079	\$167,953	\$159,865	\$3,491,023
Grade Level	9	Administration	\$372,361	\$0	\$0	\$0	\$372,361
Total Projected Enrollment	464	Support Services	\$13,242	\$3,000	\$112,506	\$1,485	\$130,233
		Facility Support	\$31,793	\$0	\$0	\$0	\$31,793
School average =		Total	\$3,055,522	\$528,079	\$280,459	\$161,350	\$4,025,410
District average =							
Percentage of students who:							
Not available	0.3%	Estimated % ELL	15%	Score 20 or higher on the ACT	25%	#N/A	
Multi-Racial	1%		0%				
African American	43%	Estimated % Special Ed	13%	Meet/exceed standards on PSAE	30%	#N/A	
	97%		20%				
Hispanic	2%	% Free/Reduced lunch	84%	Graduate within 5 years	55%	#N/A	
	44%		88%				
White	9%	% Poverty	52%				
	0%		55%				
Asian/Pacific Islander	3%						
	0%						
Native American	0.4%						
	0%						

Alessandro Volta School (Volta)			School type: Neighborhood		Area: 1	Total Budget	\$7,309,395
4950 N Avers Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	25681	Instruction	\$3,734,482	\$545,540	\$531,382	\$1,090,703	\$5,902,107
Grade Level	PreK-8	Administration	\$265,424	\$0	\$77,600	\$0	\$343,024
Total Projected Enrollment	975	Support Services	\$636,826	\$0	\$47,398	\$0	\$684,224
		Facility Support	\$380,040	\$0	\$0	\$0	\$380,040
		Total	\$5,016,772	\$545,540	\$656,380	\$1,090,703	\$7,309,395
School average =							
District average =							

Not available		0.3%	0%
Multi-Racial		1%	0%
African American		45%	3%
Hispanic		42%	62%
White		9%	9%
Asian/Pacific Islander		3.6%	25%
Native American		0.2%	1%

Estimated % ELL		15%	51%
Estimated % Special Ed		13%	8%
% Free/Reduced lunch		84%	95%
% Poverty		52%	57%

Students meet or exceed state standards in:			
Science	68%	63%	
Mathematics	77%	79%	
Reading	68%	70%	
Overall	72%	73%	

Alexander Von Humboldt School (Von Humboldt)			School type: Neighborhood		Area: 4	Total Budget	\$4,419,610
2620 W Hirsch St			General Ed	Special Ed	Discretionary	Other	Total
Unit	25691	Instruction	\$1,652,693	\$562,163	\$261,654	\$769,264	\$3,245,774
Grade Level	PreK-8	Administration	\$239,840	\$0	\$0	\$0	\$239,840
Total Projected Enrollment	447	Support Services	\$563,931	\$0	\$52,846	\$25,902	\$642,679
		Facility Support	\$291,317	\$0	\$0	\$0	\$291,317
		Total	\$2,747,781	\$562,163	\$314,500	\$795,166	\$4,419,610
School average =							
District average =							

Not available

0.3%

9%

1%

0%

African American

45%

41%

Hispanic

42%

49%

White

9%

1%

Asian/Pacific Islander

3.6%

0%

Native American

0.2%

0%

Estimated % ELL

15%

12%

Estimated % Special Ed

13%

13%

% Free/Reduced lunch

84%

91%

% Poverty

52%

56%

Students meet or exceed state standards in:

Science

68%

36%

Mathematics

77%

65%

Reading

68%

52%

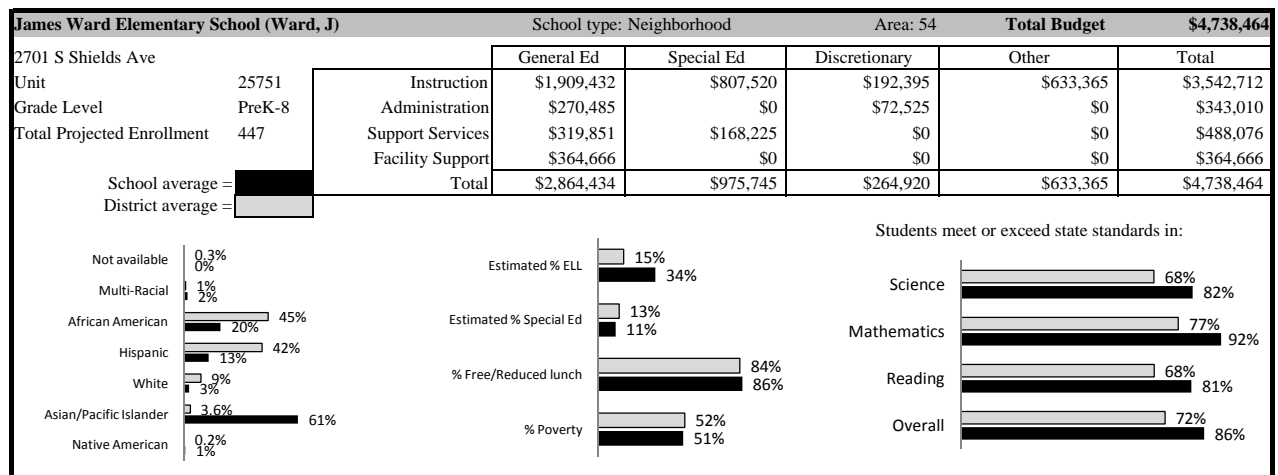
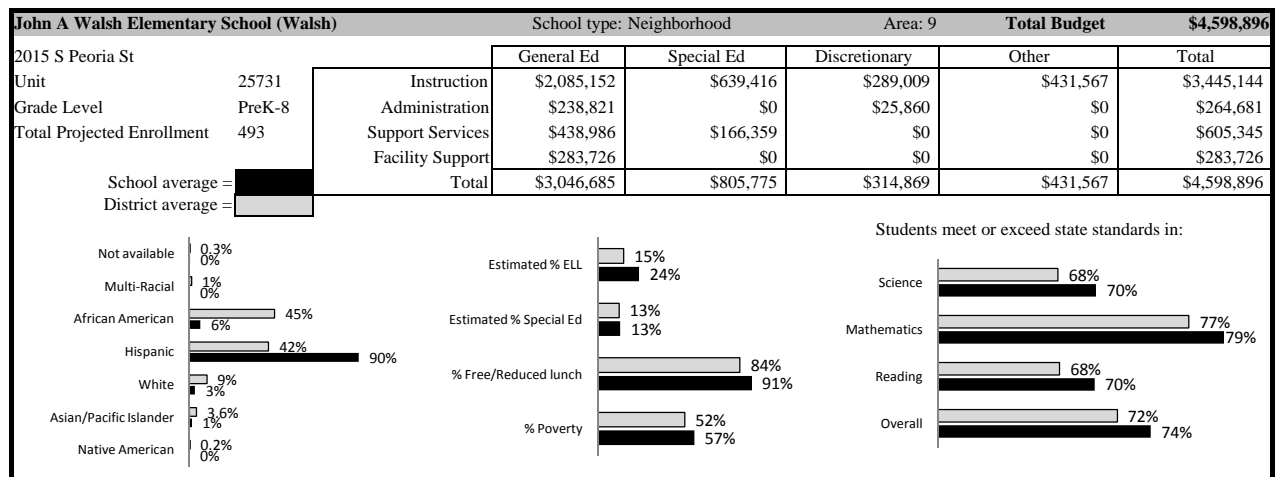
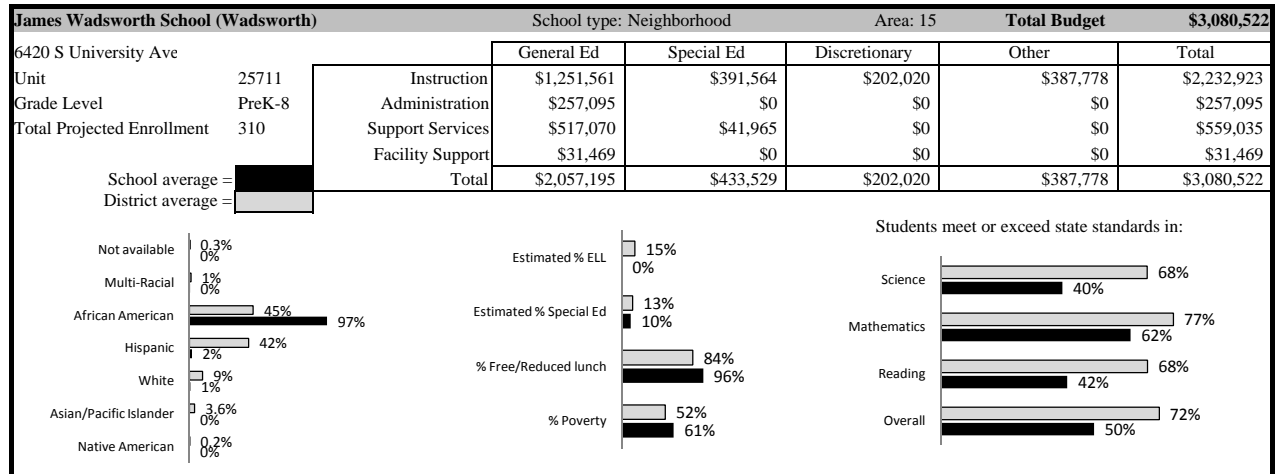
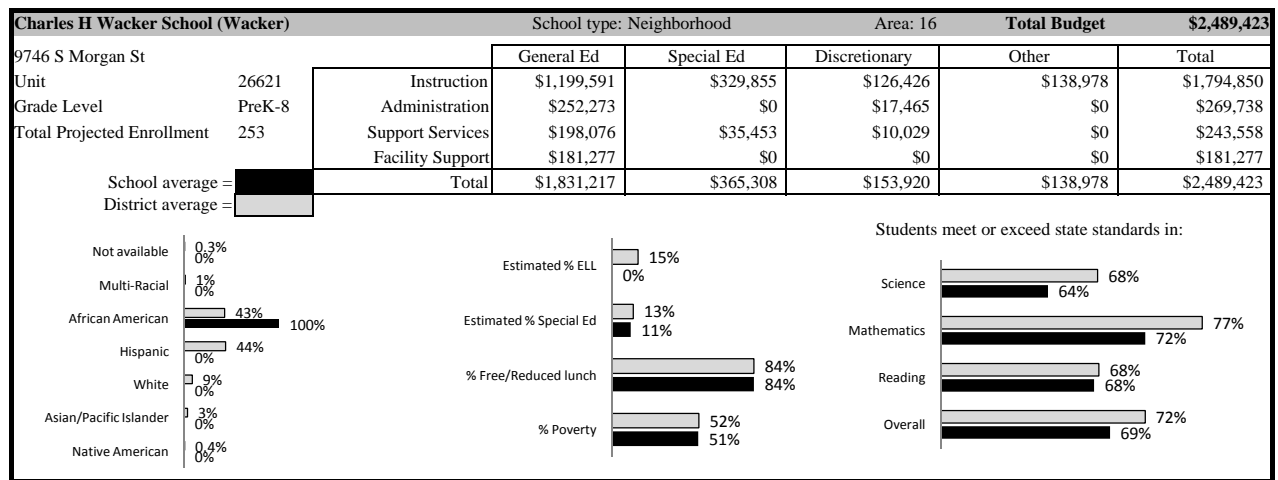
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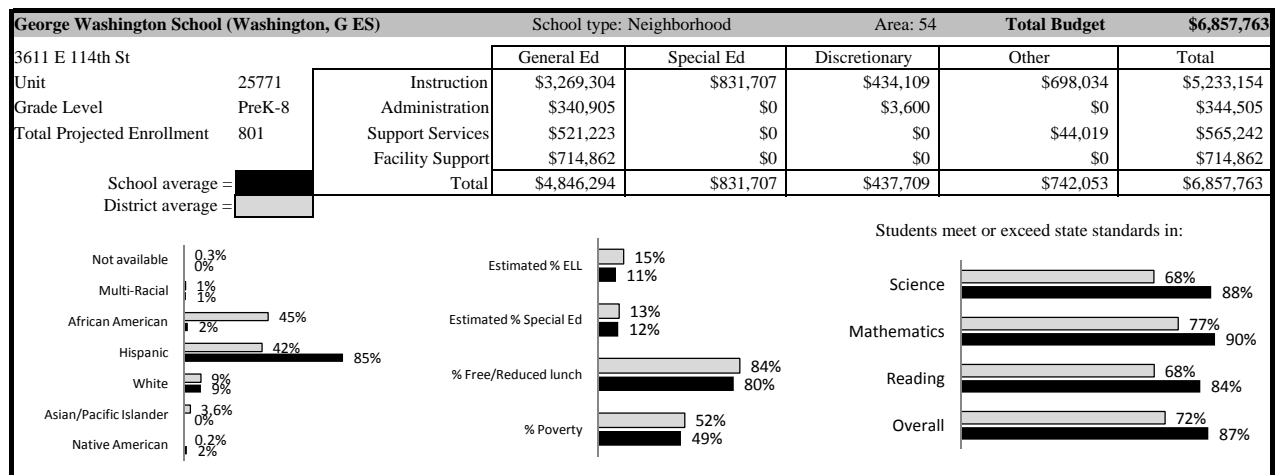
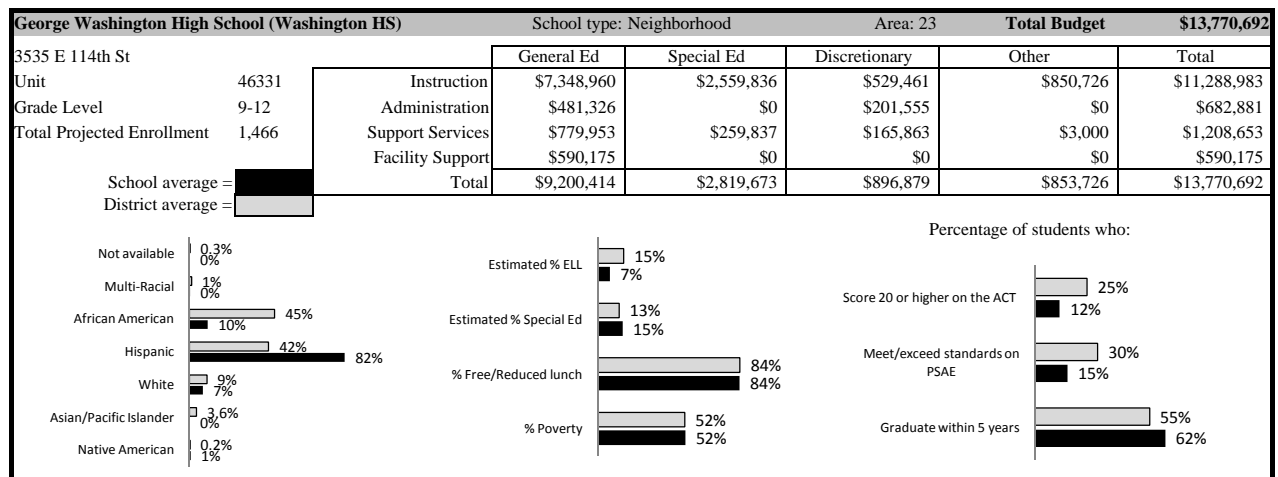
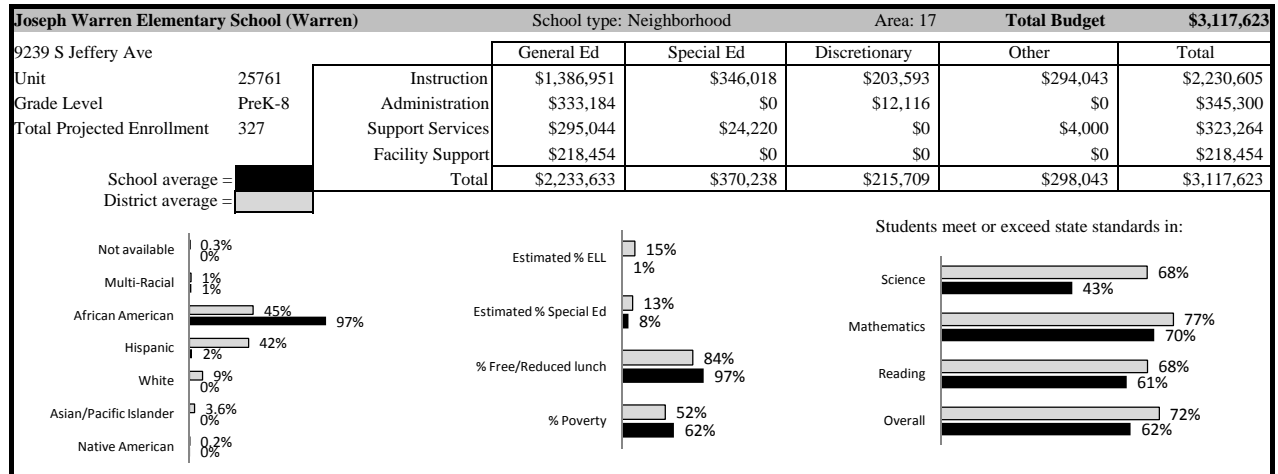
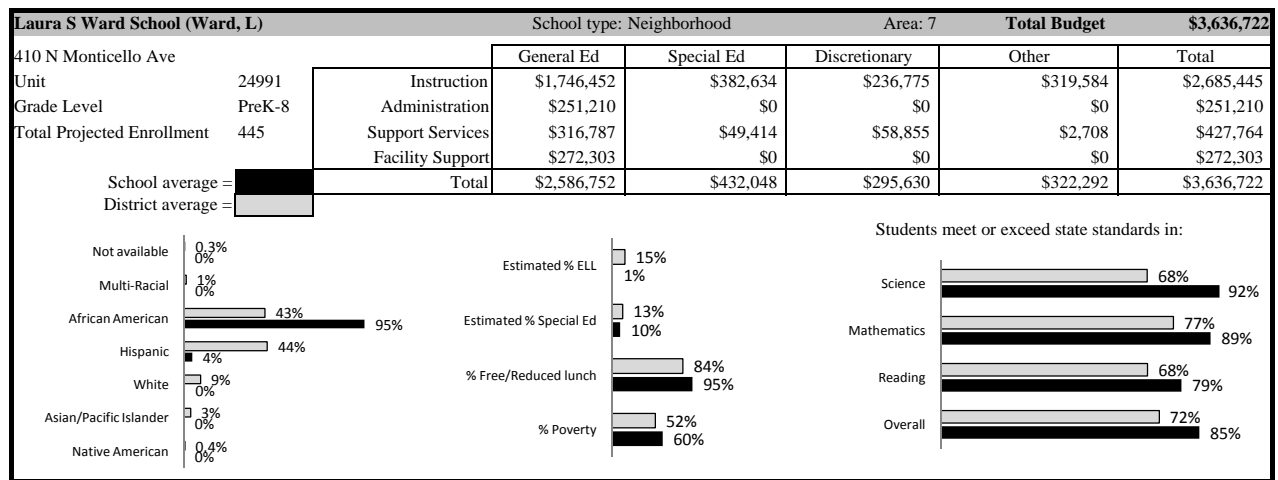
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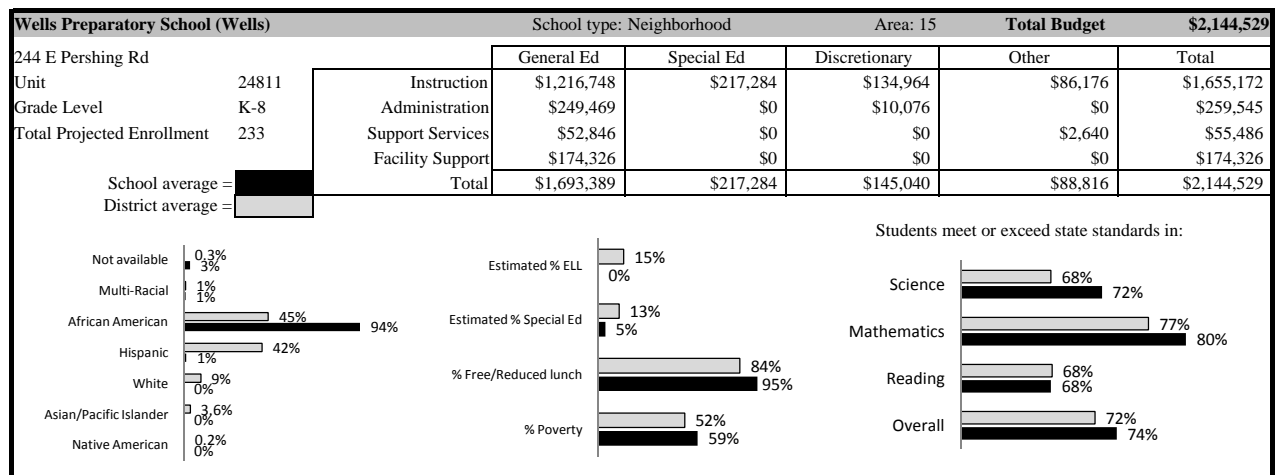
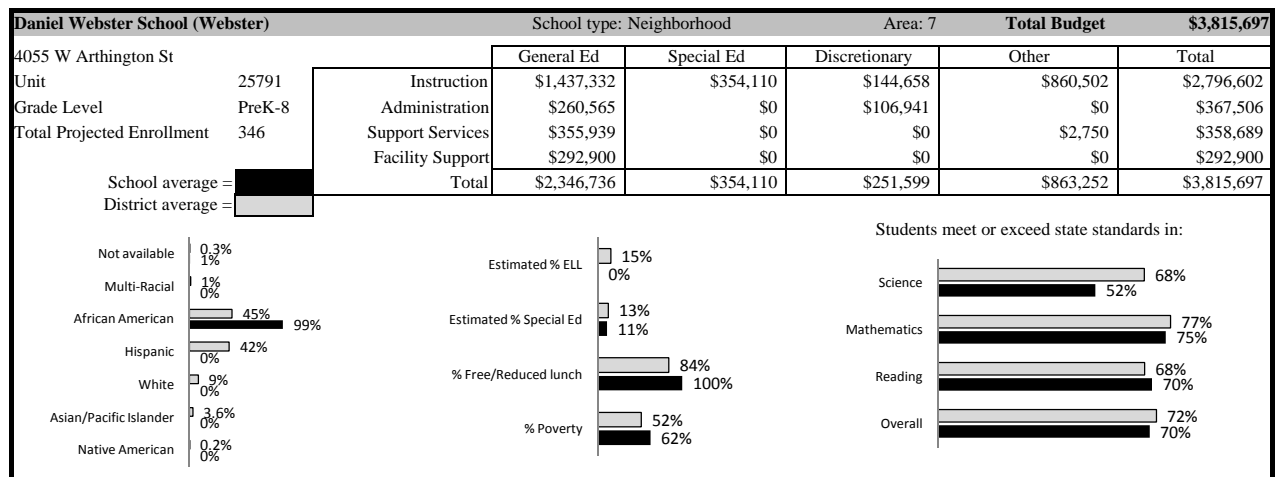
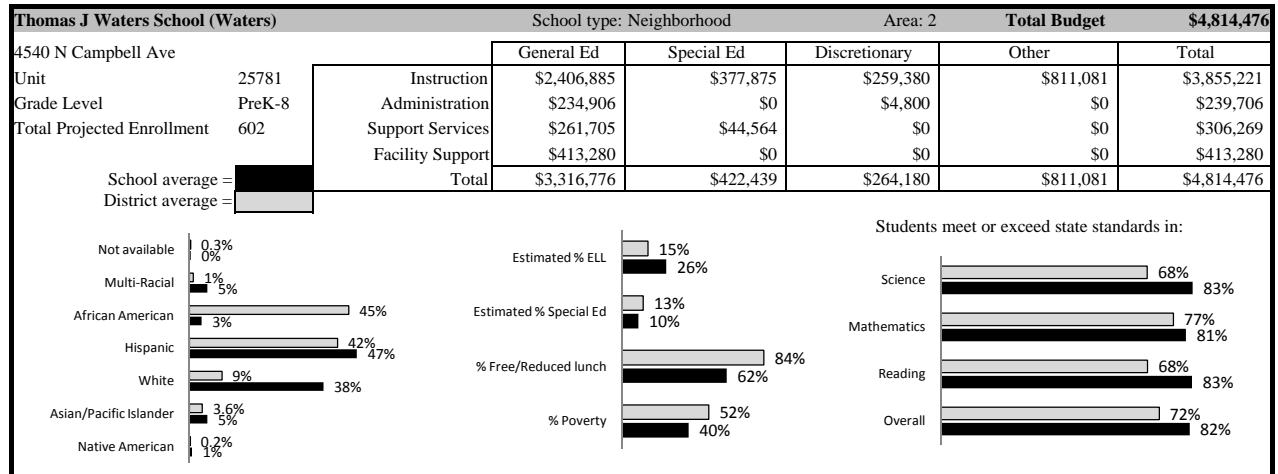
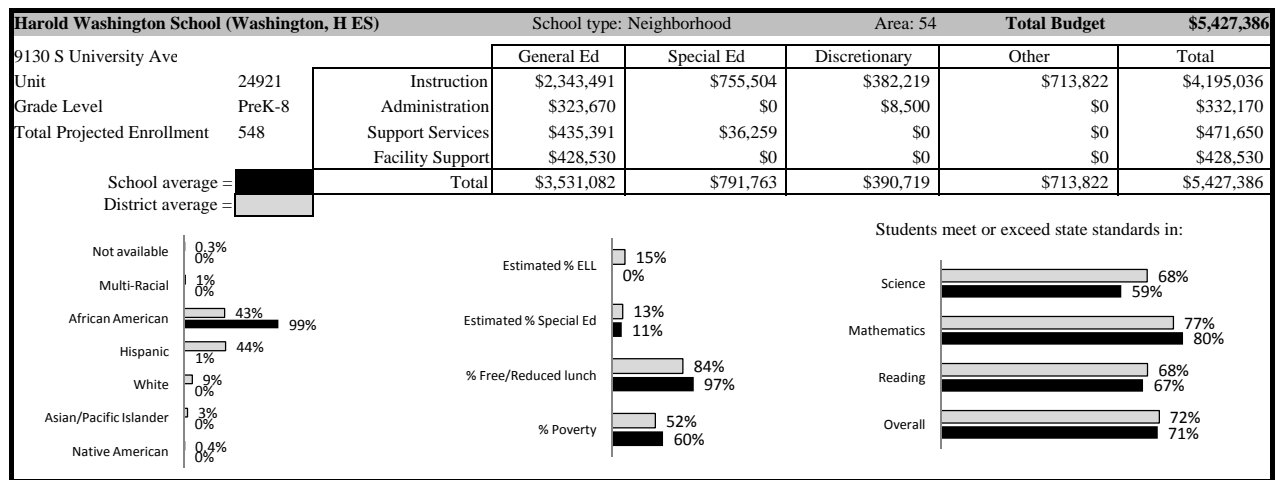
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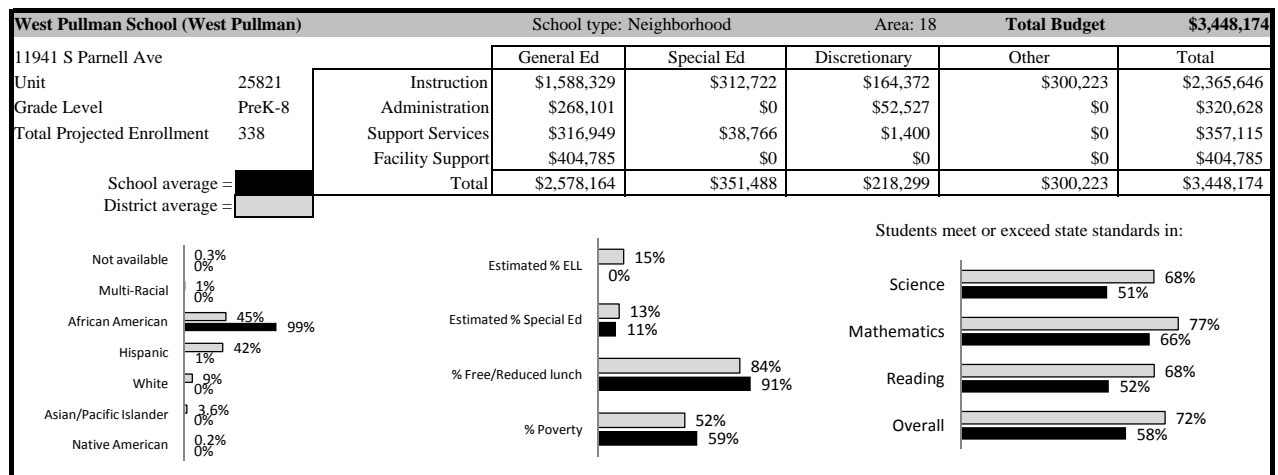
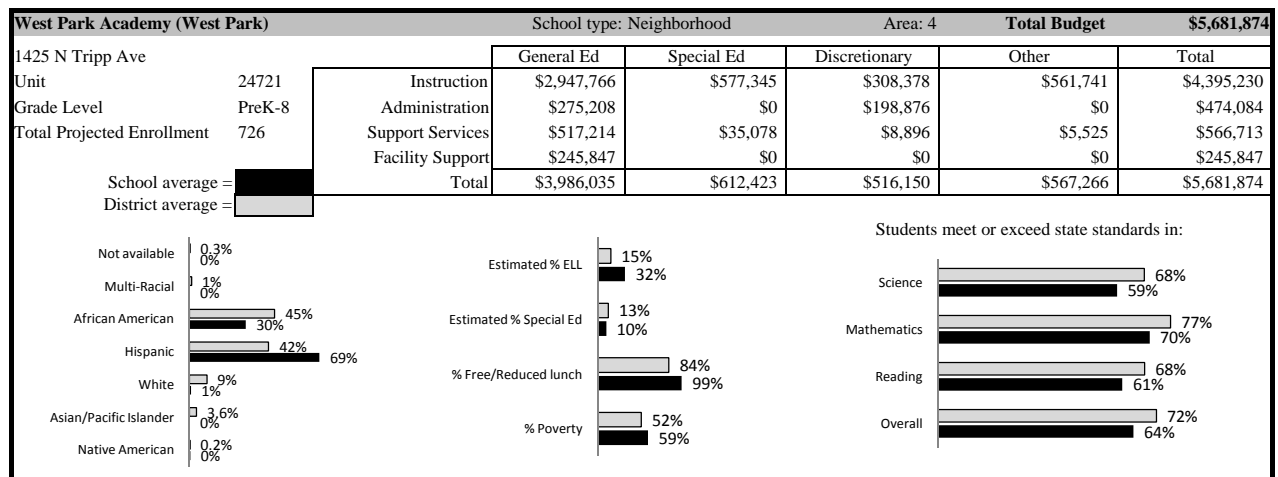
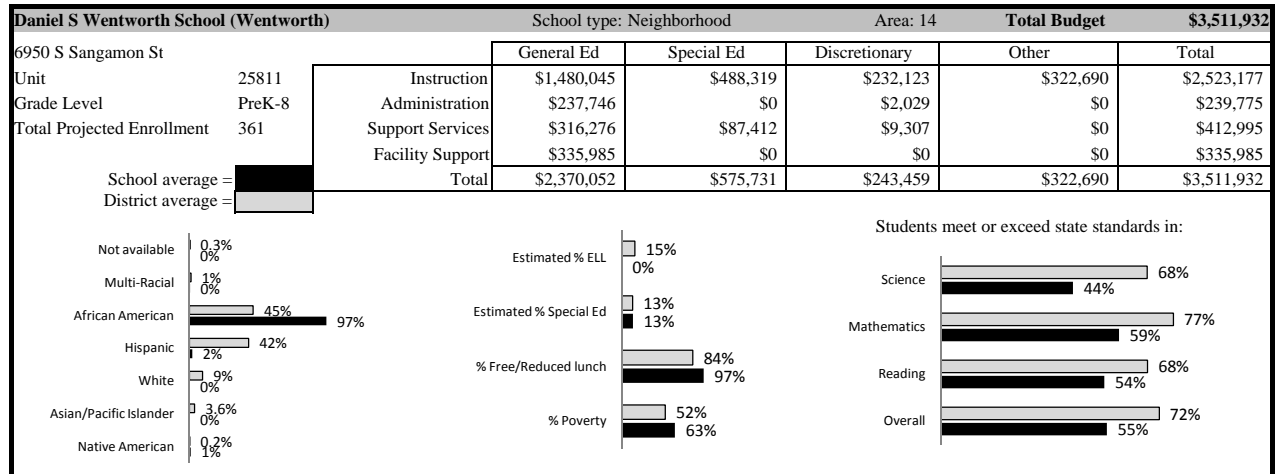
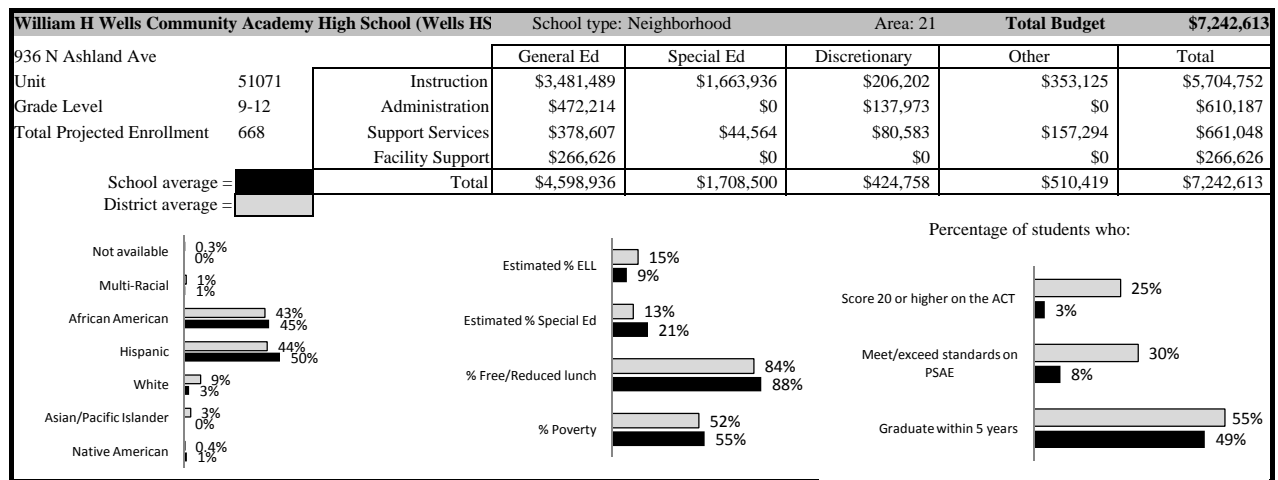
Frederick W Von Steuben Metropolitan Science Center (Von Steuben)			School type: Citywide		Area: 21	Total Budget	\$15,054,914
5039 N Kimball Ave			General Ed	Special Ed	Discretionary	Other	Total
Unit	47081	Instruction	\$8,325,369	\$1,892,440	\$331,847	\$916,910	\$11,466,566
Grade Level	9-12	Administration	\$662,912	\$0	\$405,060	\$0	\$1,067,972
Total Projected Enrollment	1,570	Support Services	\$1,047,364	\$292,340	\$142,209	\$0	\$1,481,913
		Facility Support	\$1,038,463	\$0	\$0	\$0	\$1,038,463
School average =		Total	\$11,074,108	\$2,184,780	\$879,116	\$916,910	\$15,054,914
District average =							
Percentage of students who:							
Not available		Estimated % ELL		Score 20 or higher on the ACT			
0.3%		15%		25%			
0%		1%		49%			
Multi-Racial		Estimated % Special Ed		Meet/exceed standards on PSAE			
0.1%		13%		30%			
2%		8%		52%			
African American		% Free/Reduced lunch		Graduate within 5 years			
19%		84%		55%			
45%		73%		81%			
Hispanic		% Poverty					
42%		52%					
42%		44%					
White							
9%							
24%							
Asian/Pacific Islander							
3.6%							
13%							
Native American							
0.2%							
1%							

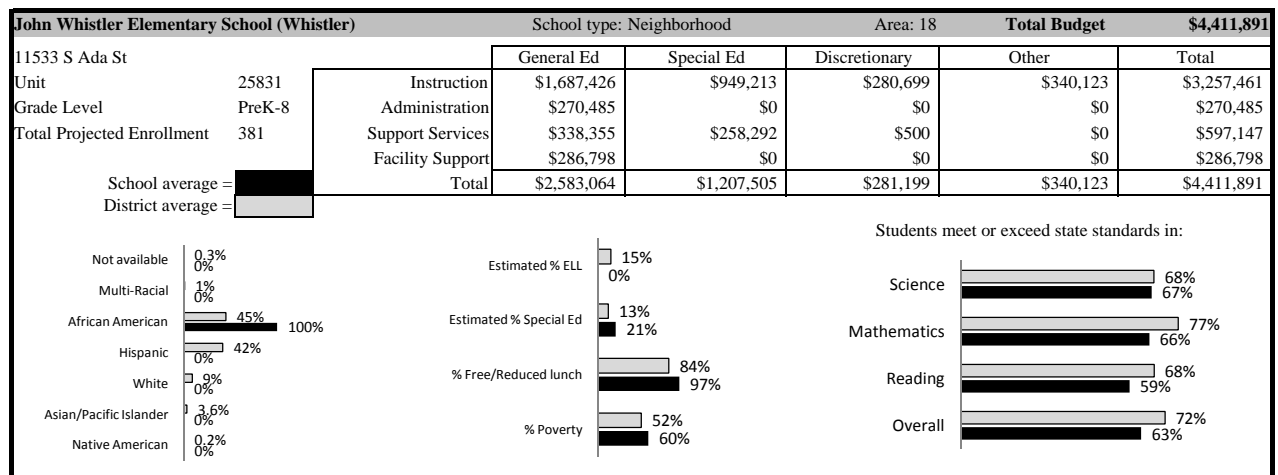
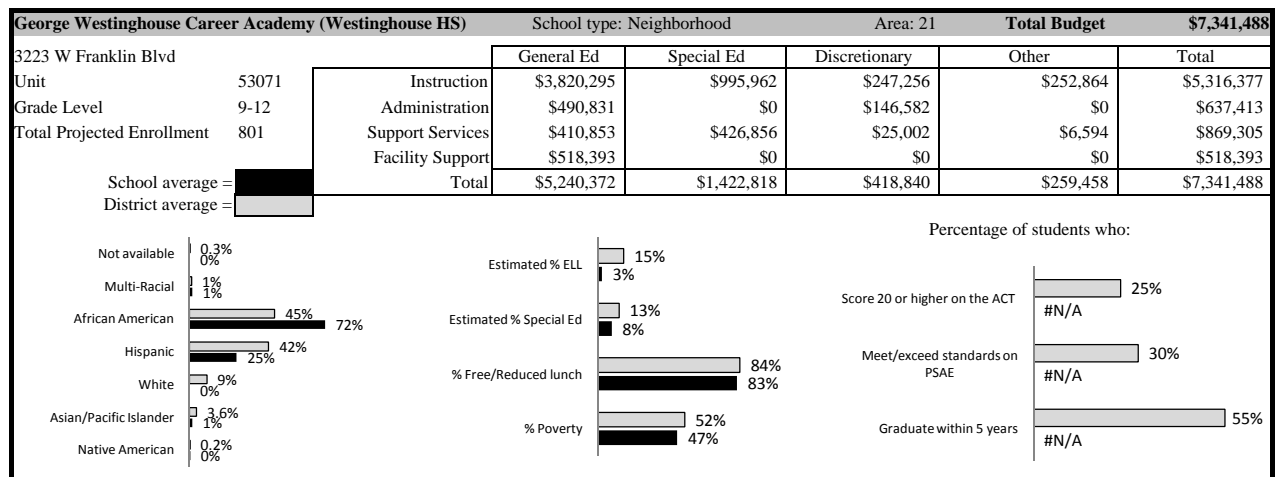
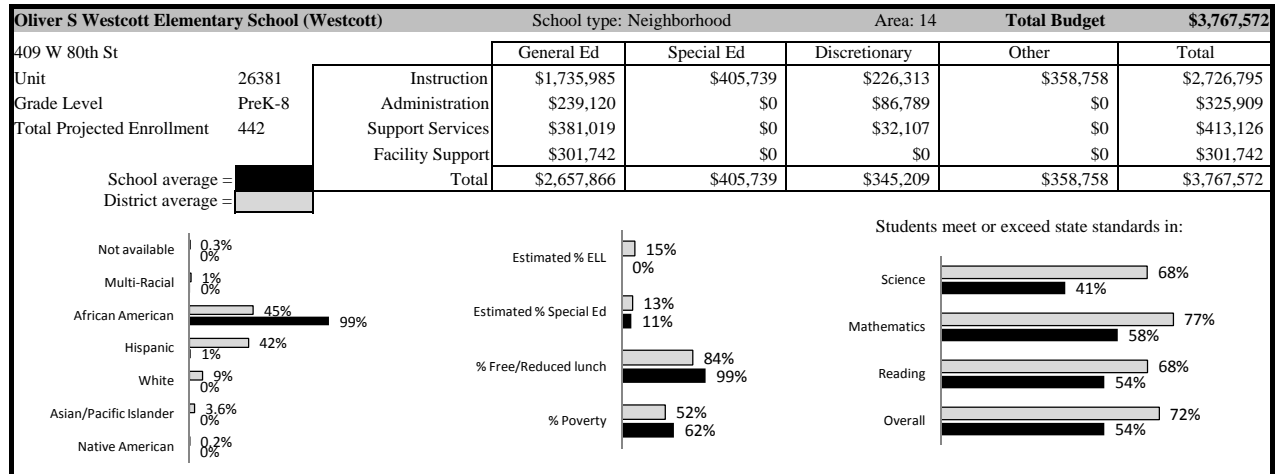
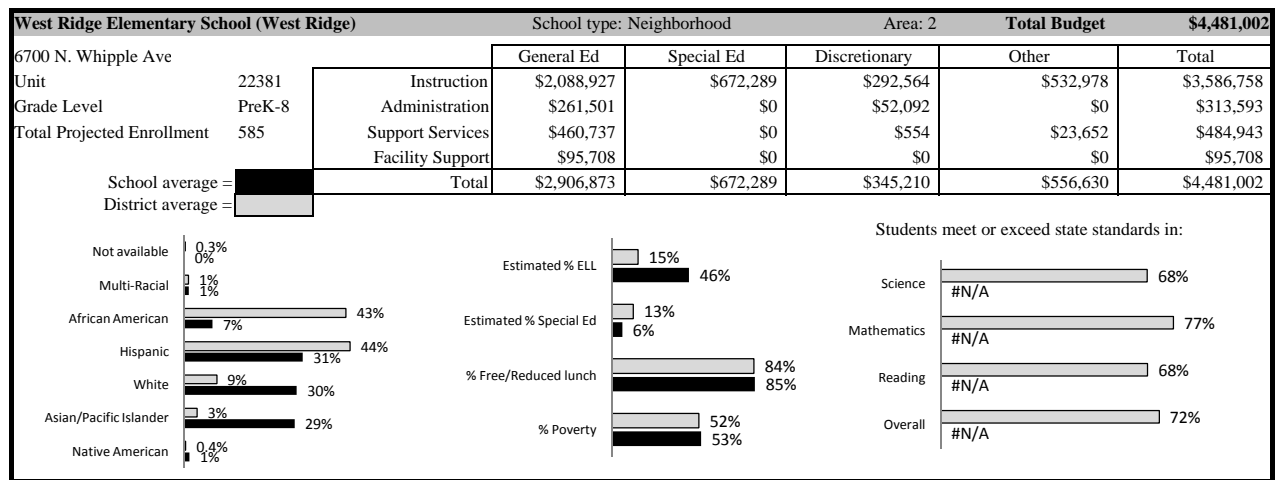


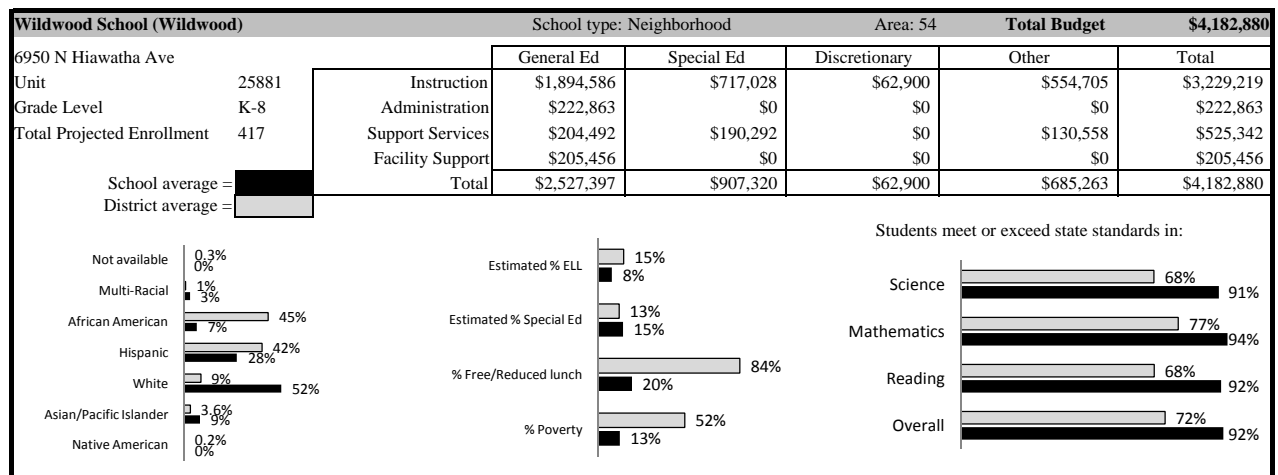
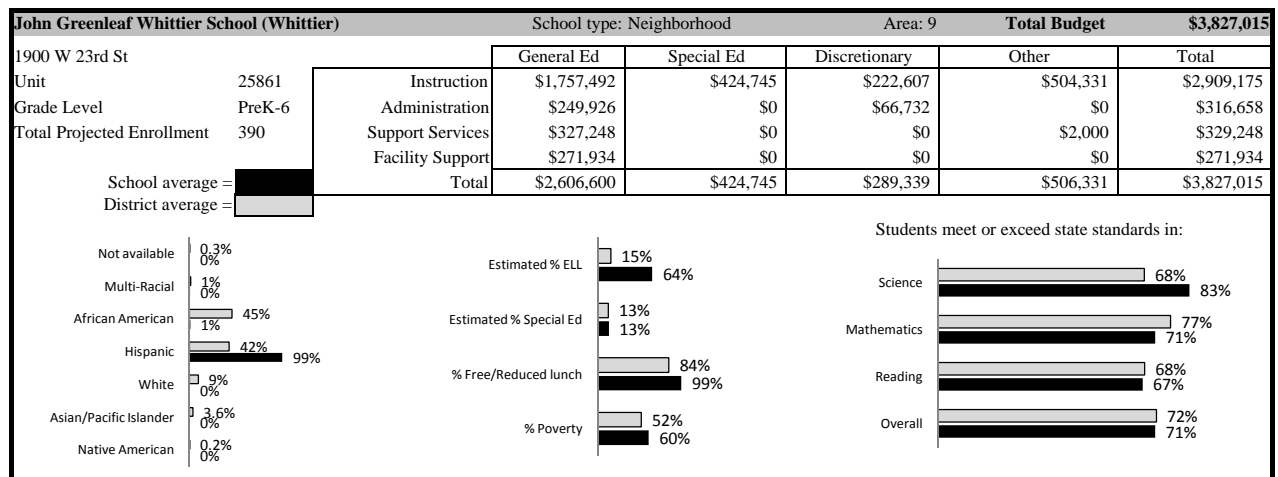
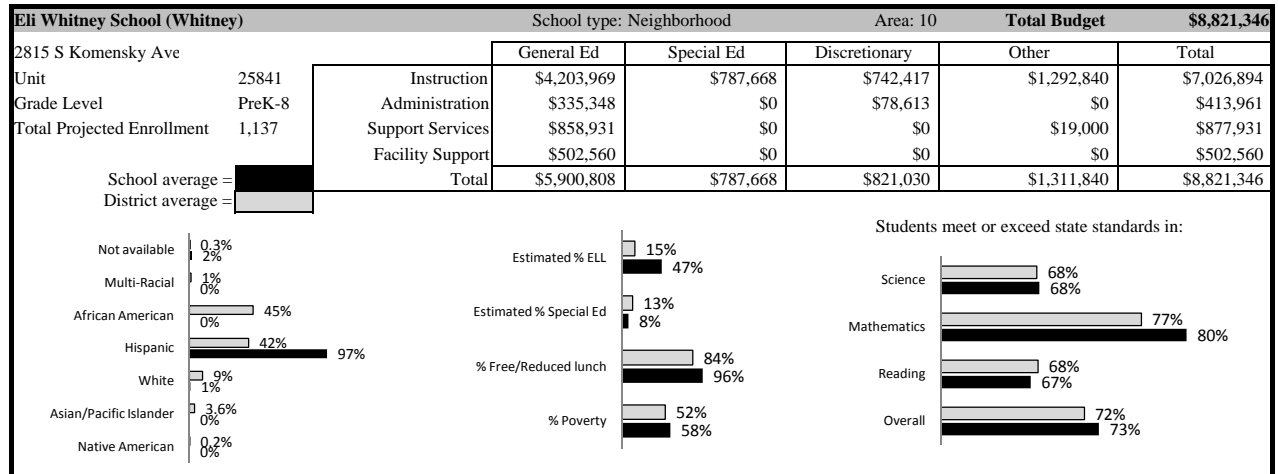
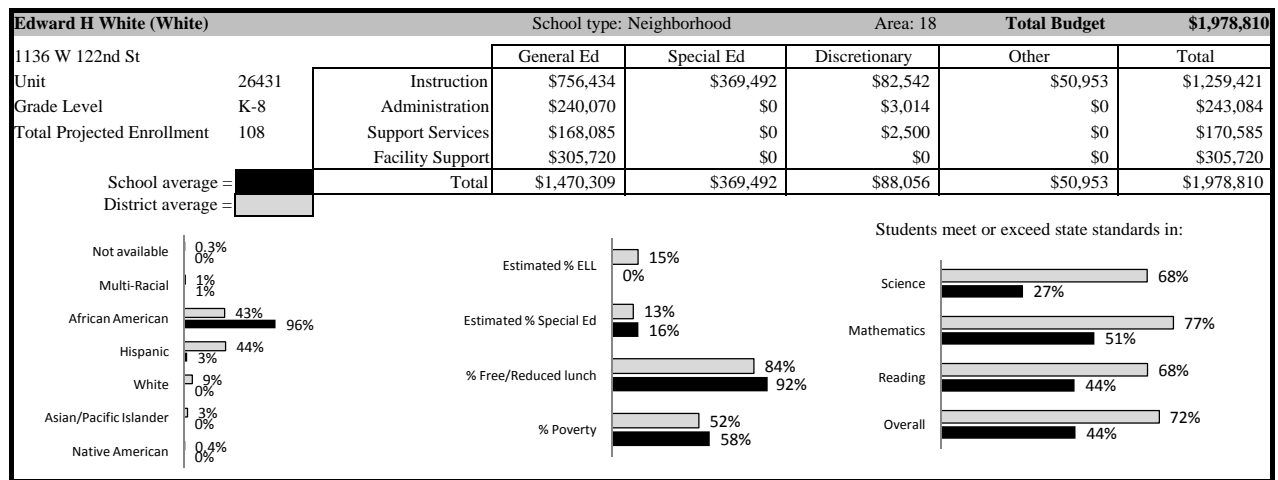


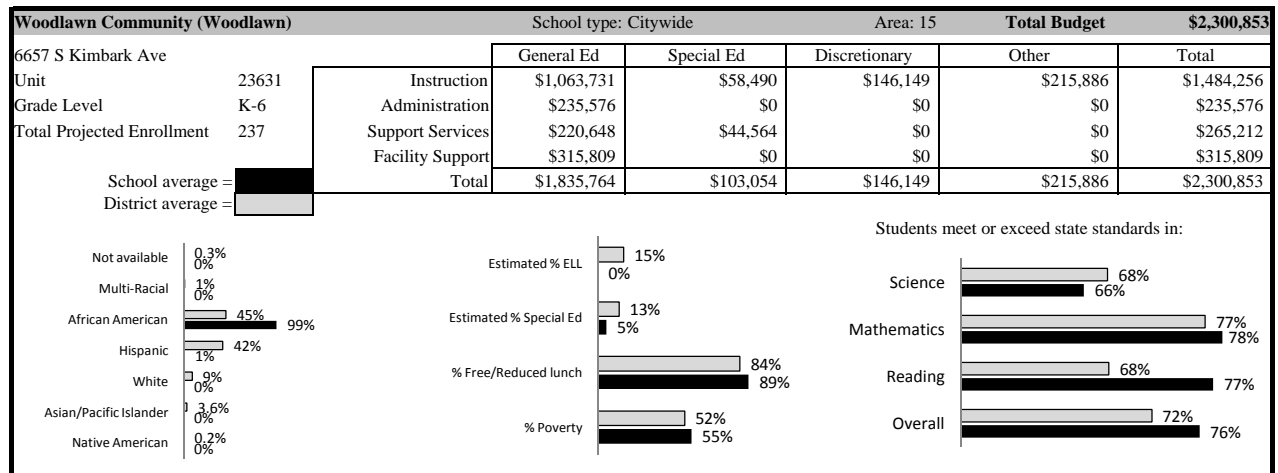
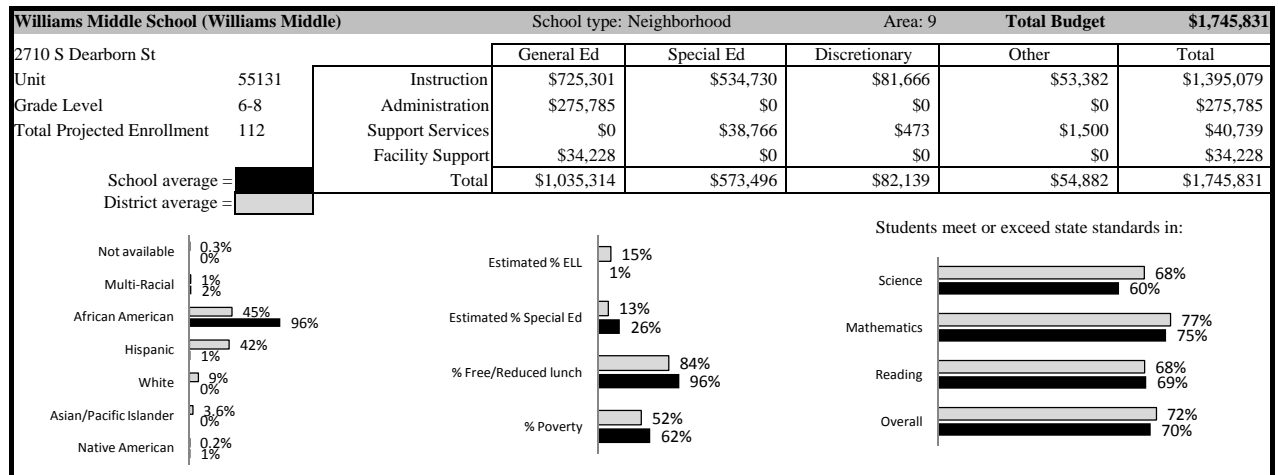
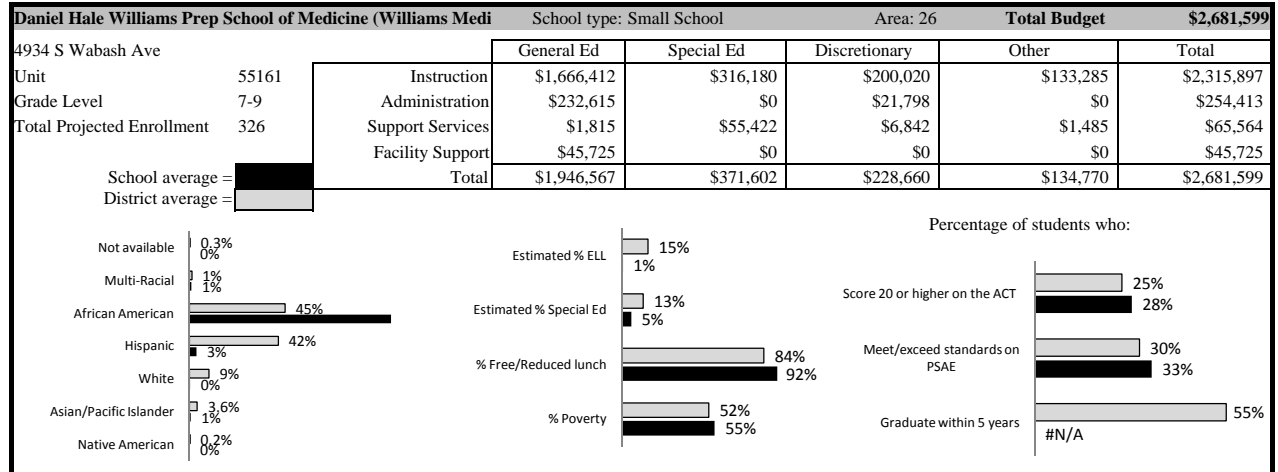
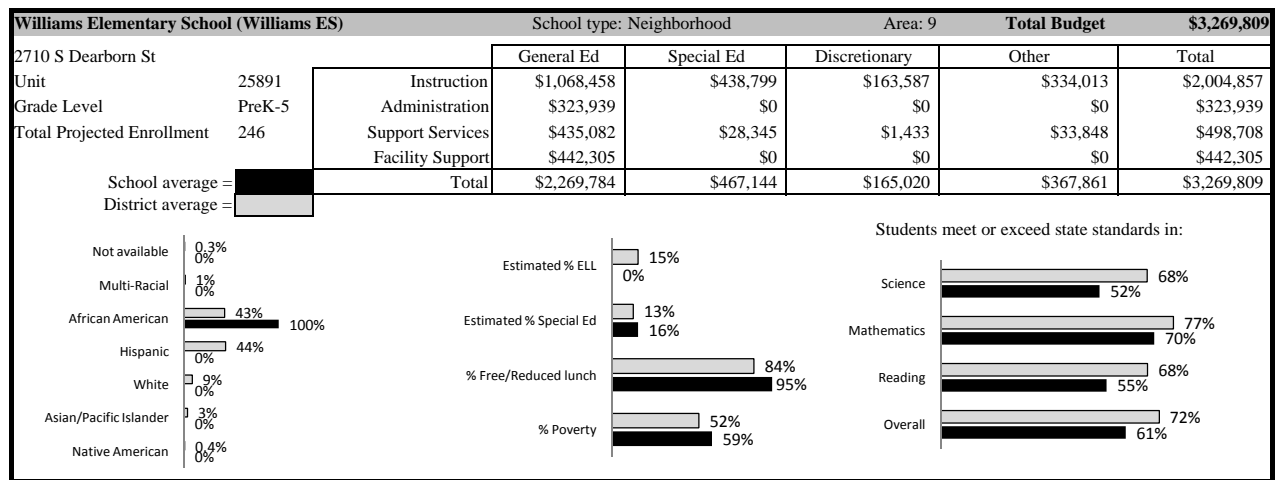


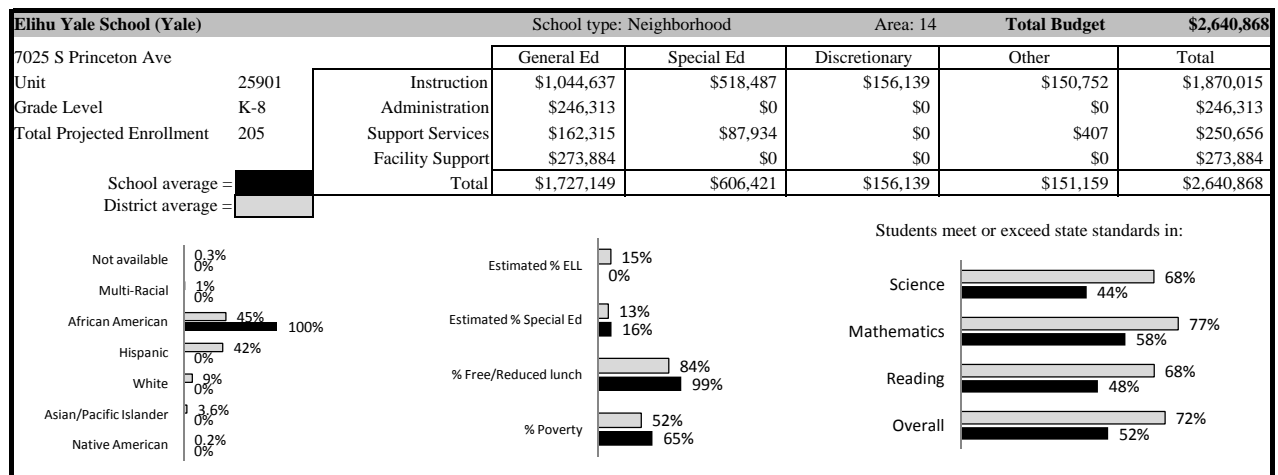
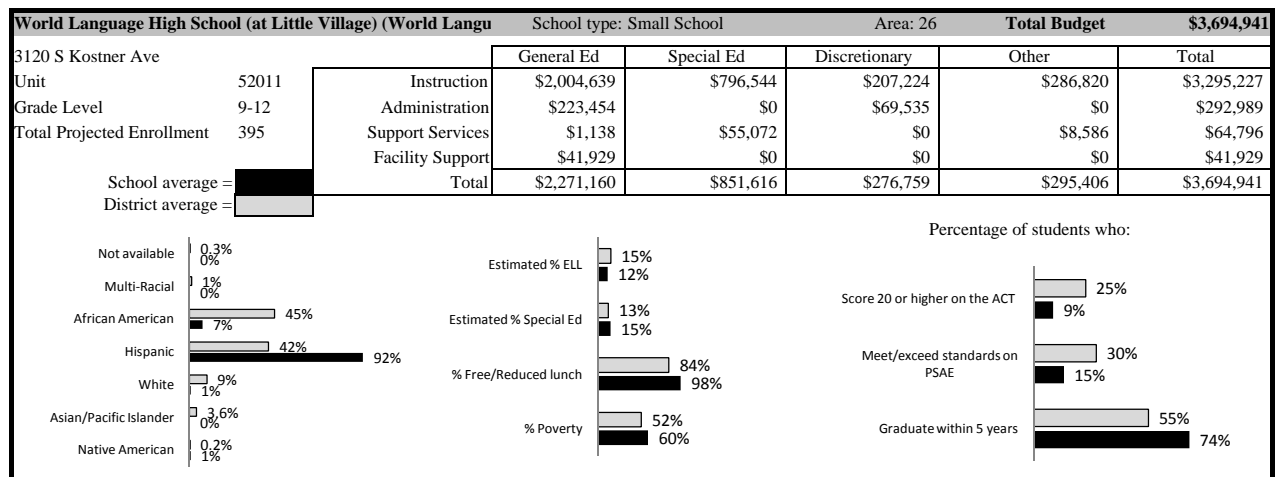
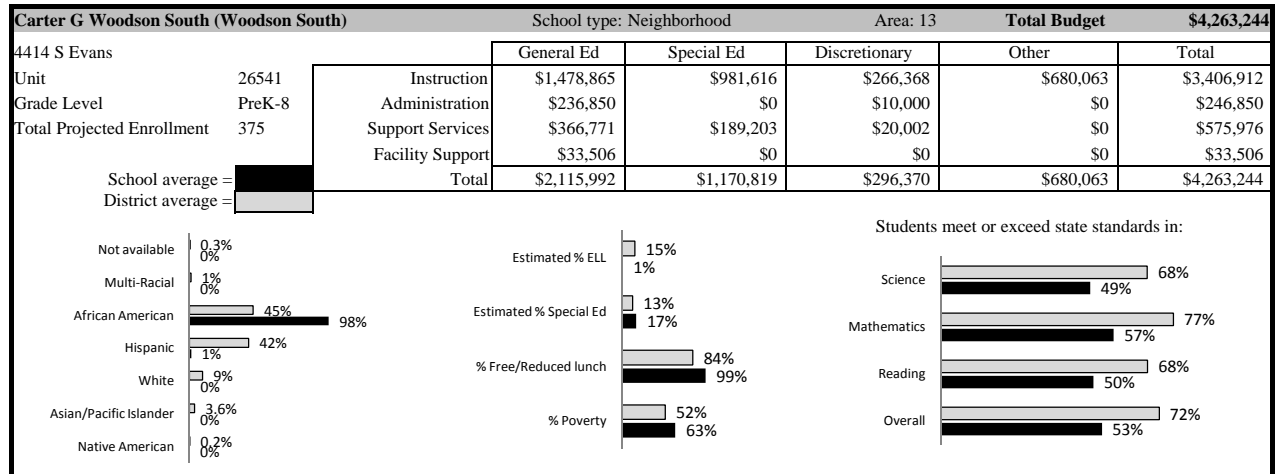
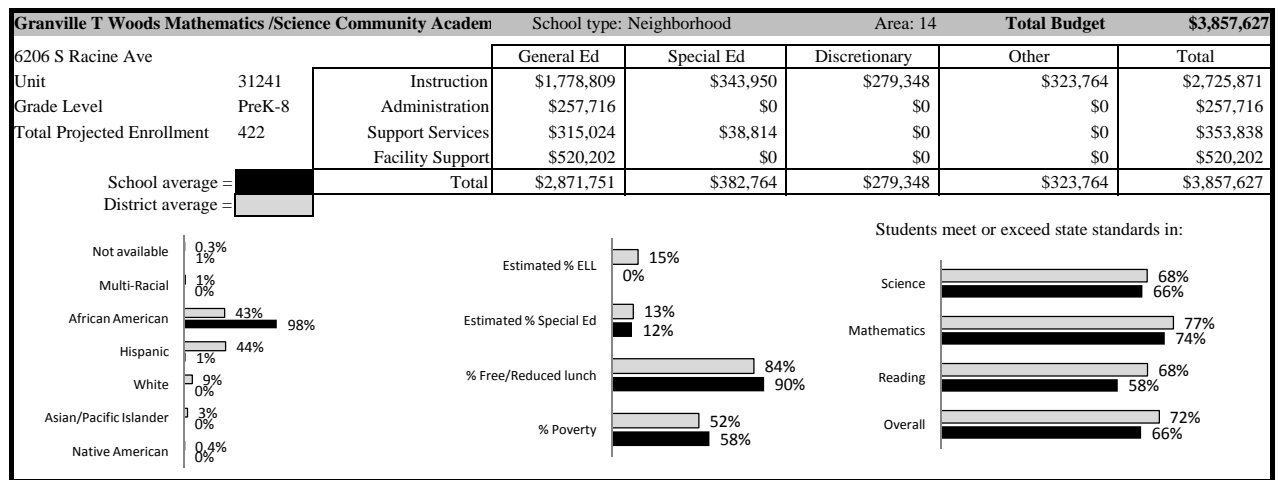




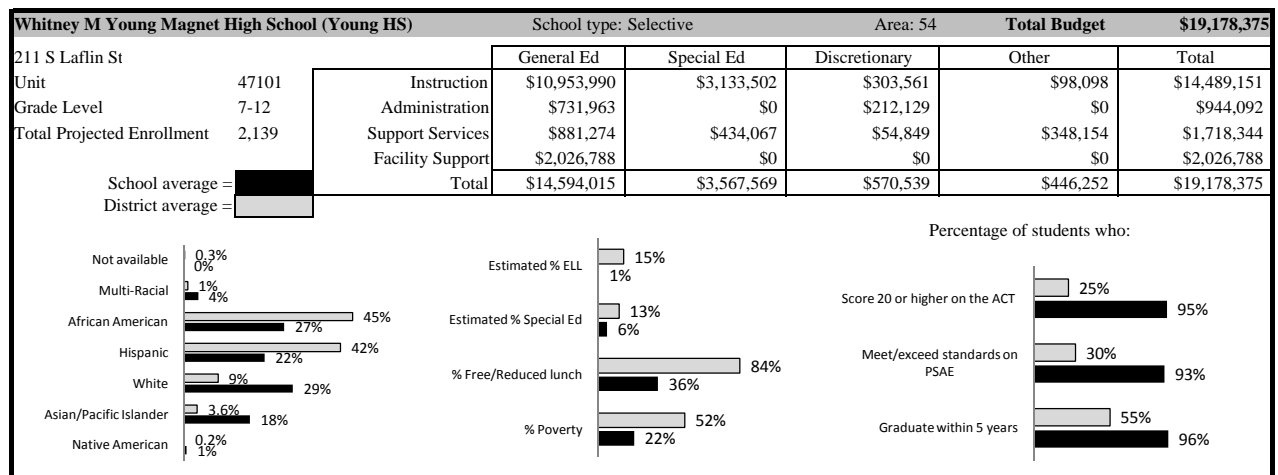
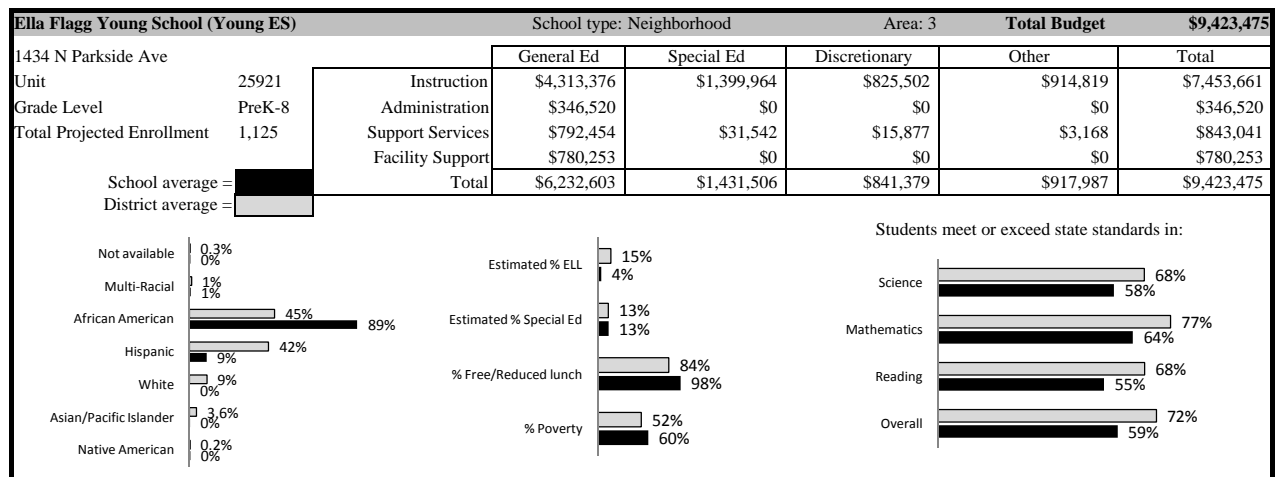
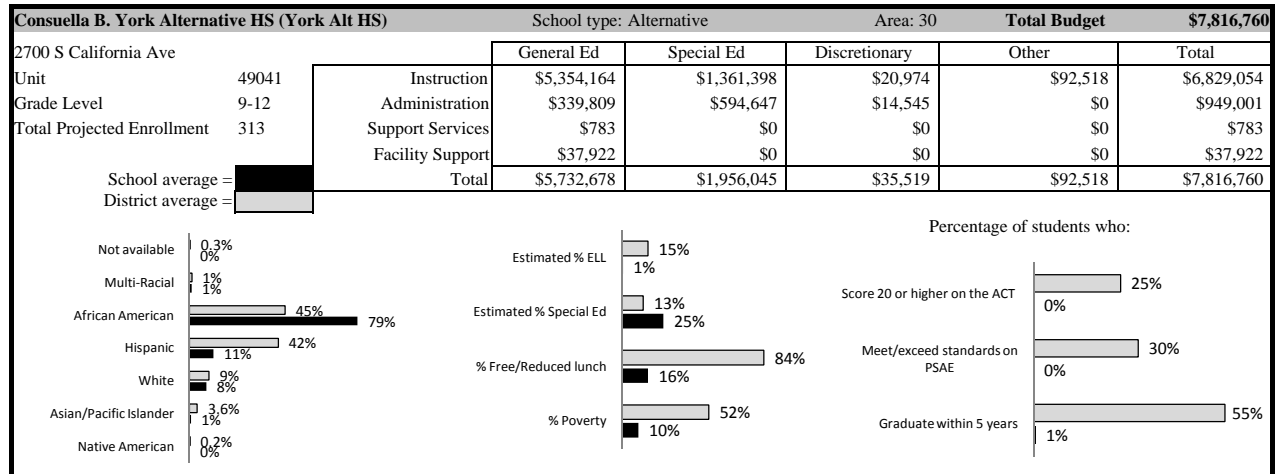
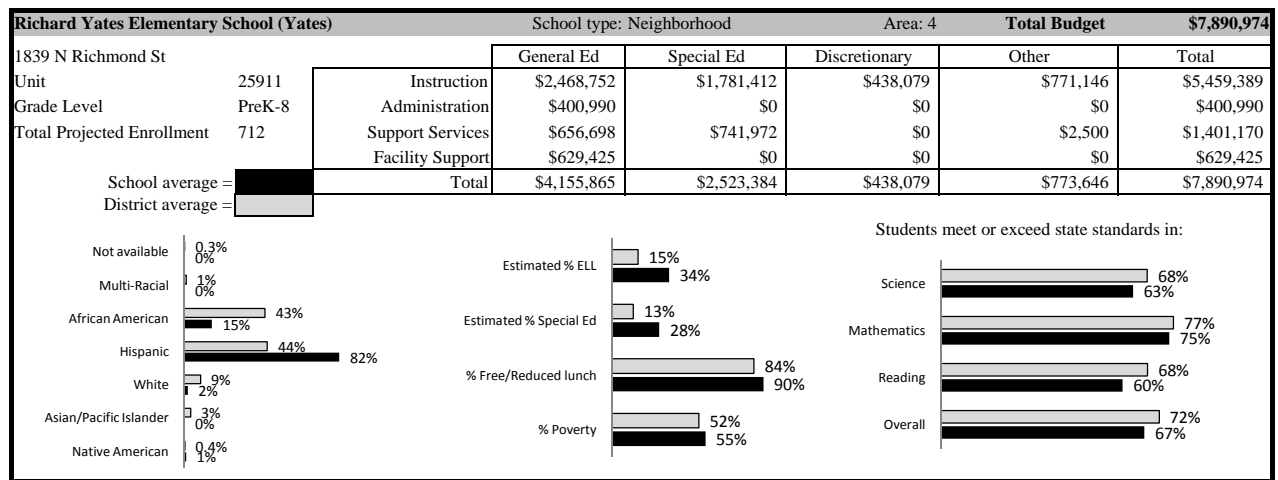


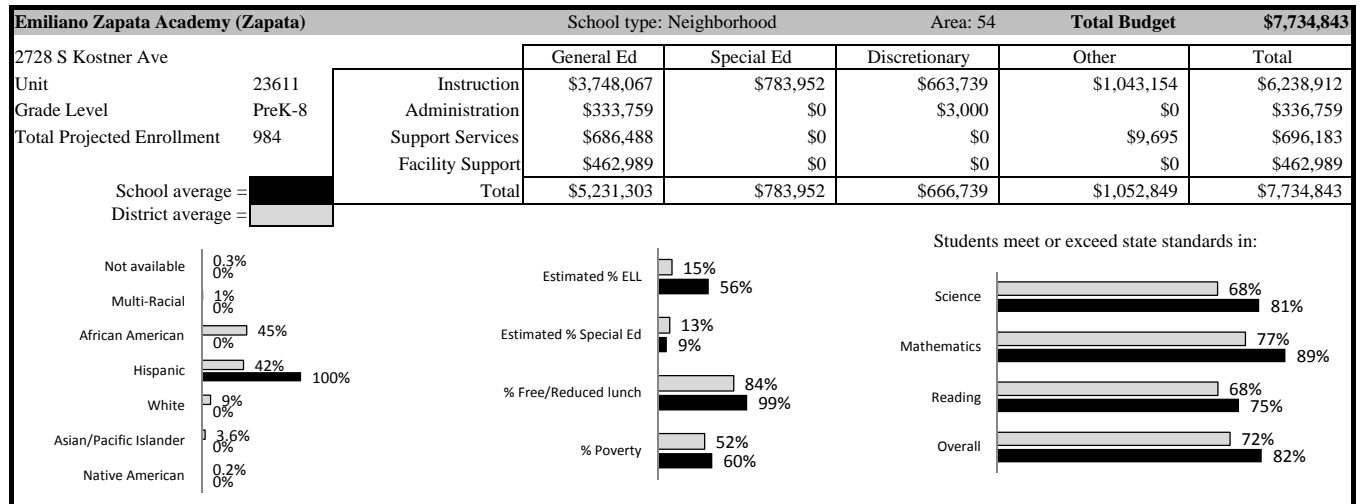
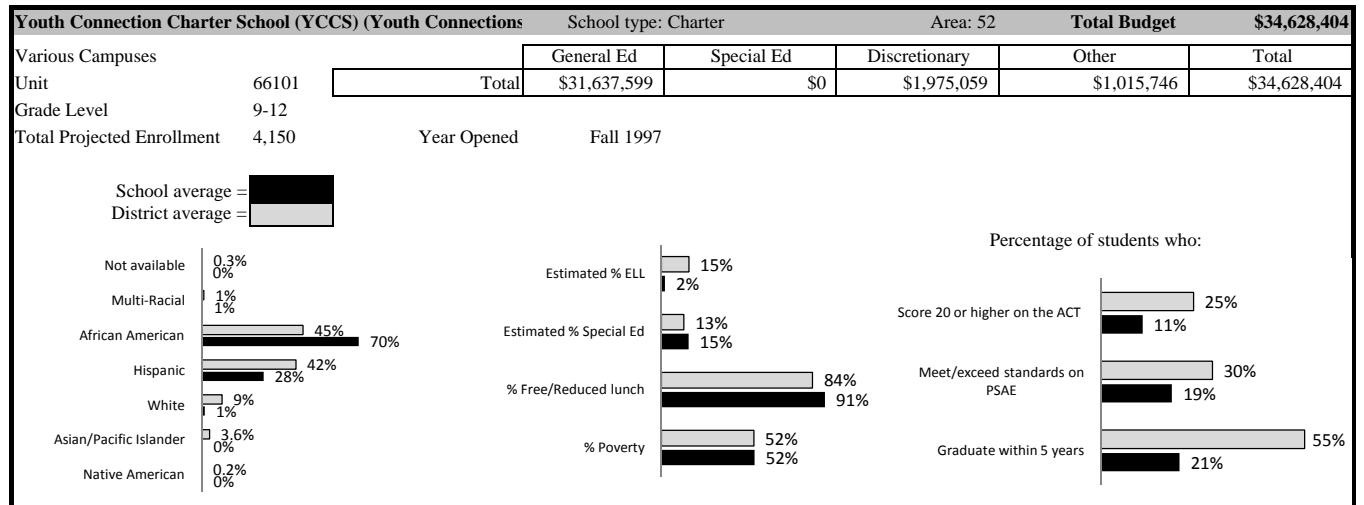
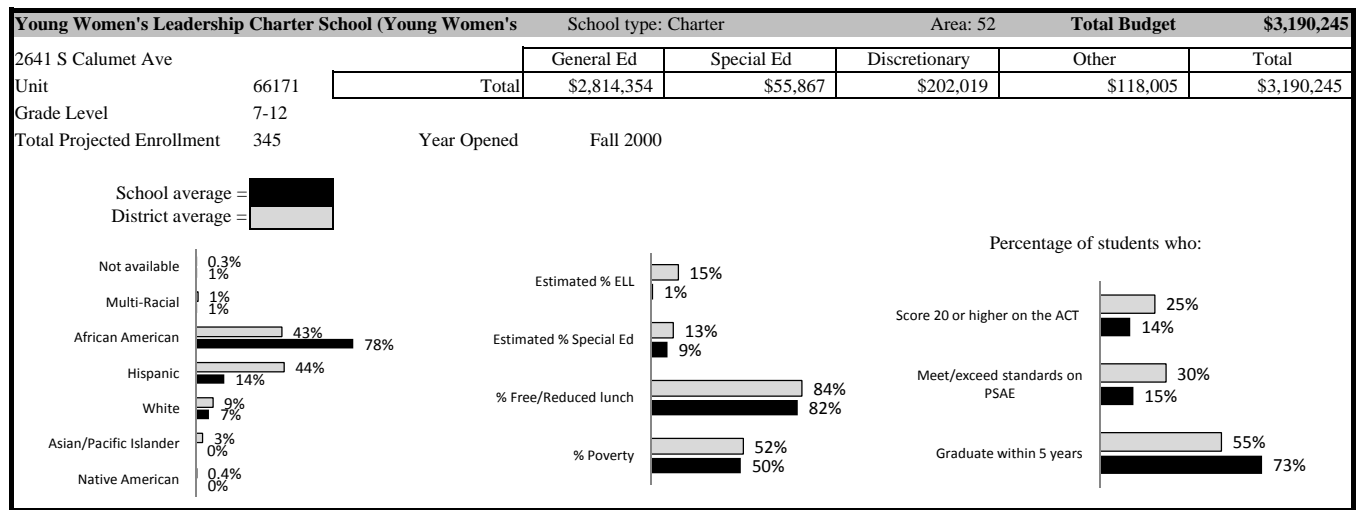














## DEPARTMENT BUDGET TABLES

For FY2012, all departments engaged in a strategic budget planning process through the creation of an Annual Department Plan. Each department set forth detailed plans for the investments needed in FY2012 in order to achieve its mission.

These tables show the total dollars associated with achieving the department's mission, including dollars that may be budgeted at central office, citywide, or school units.

Table 11 provides a summary of all departments, organized by their reporting structure. CPS intends to continue to find savings over the course of the year through reorganization, but this table reflects the existing appropriations and structure as of July 1. Table 11a provides more detail of the department plans, broken out by central office and citywide units, as well as by amounts budgeted in other units such as schools. The budgeted amounts can be categorized by the different fund sources they include:

- **General Funds** – General Funds cover the cost of instructional, administrative, and professional services; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational programs. It includes the General Education Fund (115), the School Special Income Fund, Supplemental General State Aid, and other funds.
- **No Child Left Behind (NCLB) Federal** – NCLB funds are provided through the Federal No Child Left Behind Act and are designated by title for specific purposes, including teacher quality, language acquisition, and technology.
- **Operations and Maintenance (O&M)** – The O & M fund supports repair and maintenance of buildings at CPS, including: minor improvement and repair of buildings and property; ongoing maintenance costs such as the salaries and benefits of engineers and custodial employees; all costs of fuel, lights, gas, and telephone service; and custodial supplies and equipment. These funds are included in the Year-to-Year Comparison tables and the individual Department Summary budget tables, but they are managed centrally by Information Technology Services.
- **Other Income & Grants** – This category includes all other Federal, State, and local grants, such as stimulus funds, Head Start and literacy funds, Special Education IDEA funds, and school improvement grants.

## How to analyze the details of the budget tables

Typically, a department's budget consists of a central office and citywide unit; in many cases, departments are also responsible for overseeing funds allocated to schools or other units in the original budget. The tables that follow show the total cost **by department**. We provide a detailed example below of how to crosswalk the totals on these tables with those displayed on the year-to-year tables (Tables 12-14), which are shown **by unit**.

For example, the Office of Academic Enhancement (OAE) oversees the provision of magnet and selective enrollment programs in the district, including the allocation of teaching positions to individual schools based. While those teachers are appropriated to the budgets of the schools where they teach – and not OAE's central office or citywide unit – they are an integral part of OAE's mission and are included in their Annual Department Plan. OAE also oversees some funds that are budgeted in the citywide general education unit, and these are included in the Annual Department Plan. An example of how to read the budget tables follows.

Office of Academic Enhancement						
Units	Budget	FTE	General Ed Funds	NCLB Federal Funds	Other Income & Grants	O&M/Telecom Funds
Central Office – 10880	\$2,024,416	8.0	92%	7%	0%	2%
Citywide – 10885*	\$9,748,193	23.0	60%	19%	21%	0%
Citywide – 12670*	\$371,000	0.0	100%	0%	0%	0%
Budgeted at schools	\$60,435,105	607.0	63%	0%	37%	0%
<b>Total</b>	<b>\$72,626,714</b>	<b>638.0</b>	<b>64%</b>	<b>3%</b>	<b>34%</b>	<b>0%</b>

\*See Citywide General Contingencies summary for additional figures in unit 12670 and 10885.

This amount is budgeted in OAE's central office unit. It is reflected in the Year-to-Year Comparison Table under unit 10880.

This amount is budgeted in the Citywide General Education unit (12670). It only reflects the funds in that unit for which OAE is responsible. The remainder of the funds in that unit are reflected in other departments' plans. The total amount can be found on the year-to-year comparison tables

This amount represents funds budgeted at individual schools where teachers provide direct services to students. While OAE has oversight over these funds, these teachers report to school principals and are appropriated directly to school budgets.

Some Annual Department Plans use funds from a shared unit. In these cases, a footnote has been provided on the summary page to indicate where you can find further information and cross-walk the totals to the Year-to-Year Comparison tables. For example, Violence Prevention Initiatives are included within the central office and citywide units for the Office of School Safety and Security. But a separate Annual Department Plan was developed for the initiatives because the initiatives have a specific focus and purpose. A more detailed explanation of how to cross-walk the amounts in these budget tables to the amounts on the Year-to-Year Comparison tables is included on the next page.

## FY2012 Budget - Office of School Safety and Security (OSSS)

These amounts represent the cost of carrying out the OSSS mission, and are only a portion of the total for units 10610 and 10615 in the Year-to-Year Comparison table. The cost for the Violence Prevention Initiatives is in a separate summary.

Units	Budget	FTE	General Ed Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office – 10610*	\$4,387,877	31.0	80%	8%	0%	12%
Citywide – 10615*	\$14,296,416	61.0	100%	0%	0%	0%
Citywide – 12670**	\$1,700,000	0.0	100%	0%	0%	0%
Budgeted at schools	\$52,563,726	1,037.0	100%	0%	0%	0%
<b>Total</b>	<b>\$72,948,020</b>	<b>1,129.0</b>	<b>99%</b>	<b>0%</b>	<b>0%</b>	<b>1%</b>

\* See Violence Prevention Initiative Summary for additional budget figures in units 10610 and 10615.

\*\*See Citywide General/Contingencies summary for additional figures in unit 12670.

These footnotes indicate where the remaining amounts in these units can be found in a separate summary. See example below.

## FY2012 Budget – Violence Prevention Initiatives (VPI)

These amounts represent the cost of carrying out the VPI mission, and the remainder of the total for units 10610 and 10615 in the Year-to-Year Comparison table.

Units	Budget	FTE	General Ed Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office – 10610*	\$1,549,017	14.0	0%	100%	0%	0%
Citywide – 10615*	\$19,681,467	0.0	10%	90%	0%	0%
Citywide – 12670**	\$4,700,000	0.0	100%	0%	0%	0%
Budgeted at schools	\$5,769,516	72.5	0%	100%	0%	0%
<b>Total</b>	<b>\$27,000,000</b>	<b>86.5</b>	<b>7%</b>	<b>93%</b>	<b>0%</b>	<b>0%</b>

\* See Office of School Safety and Security Summary for additional budget figures in units 10610 and 10615.

\*\*See Citywide General/Contingencies summary for additional figures in unit 12670.

In this example, adding together the total for unit 10610 from both the Office of School Safety and Security summary and the Violence Prevention Initiatives summary will equal the final budget amount listed on the Year-to-Year Comparison table.

Year-to-Year Comparison of Administrative Units All Funds excluding Capital					
Unit	Unit Name	FY2012 Final Budget	FY2012 Final FTE	FY2011 Original Budget	FY2011 Original FTE
05251	Office of School Management	2,330,364	16	2,897,877	20
10110	Board of Education	2,566,823	15	2,537,320	15
10210	Office of Law	8,855,167	76	9,433,920	74
10320	Inspector General	1,919,618	17	1,925,709	17
10410	Chief Executive Officer	1,032,200	8	1,040,797	8
10430	Department of Audit Services	1,153,307	5	1,095,101	4
10450	Intergovernmental Affairs	869,495	5	954,527	5
10510	Office of Communications	1,992,763	9	1,802,187	12
10610	Office of School Safety and Security	5,936,894	45	4,810,544	39
10710	Chief of Staff	1,115,300	8	1,473,480	11

This amount equals the \$4,387,877 from OSSS and \$1,549,017 from VPI.

**Table 11. Department Budget Summary\* FY2011-FY2012**

<b>Budget, in thousands</b>	<b>FY11 Original Budget</b>	<b>FY12 Budget Proposal</b>
<b>School Based Core Classroom</b>	<b>\$2,068,999</b>	<b>\$2,117,247</b>
<b>Chief Education Officer Total</b>	<b>\$1,280,692</b>	<b>\$1,269,551</b>
Office of Special Education and Supports	\$748,462	\$768,205
Office of Early Childhood Education	\$212,441	\$231,455
Office of Student Support and Engagement	\$101,620	\$101,469
Office of Academic Enhancement	\$66,644	\$72,627
Office of Language and Cultural Education	\$28,603	\$45,173
Teaching and Learning	\$50,127	\$34,455
Office of College and Career Preparation	\$34,835	\$30,335
P-12 School Management	\$22,295	\$17,107
Office of School Improvement	\$13,599	\$11,937
Chief Education Officer	\$1,531	\$6,167
Department of Data Program Management	\$533	\$622
Expected Reorganization Savings	\$0	(\$50,000)
<b>Chief Administrative Officer Total</b>	<b>\$951,359</b>	<b>\$943,817</b>
Facility Operations and Maintenance	\$377,181	\$385,052
Nutrition Support Services	\$235,030	\$246,218
Student Transportation	\$127,018	\$133,598
Office of School Safety and Security	\$67,293	\$72,948
Information Technology Services	\$53,777	\$53,887
Violence Prevention Initiatives	\$39,757	\$31,700
Corporate Accounting	\$9,374	\$8,877
Office of Management and Budget	\$5,198	\$5,074
Grants Management and Administration	\$22,486	\$3,786
Procurement and Contracts/OBD	\$3,446	\$3,136
Treasury	\$2,058	\$2,882
Chief Administrative Officer	\$4,456	\$2,578
Business Service Center	\$2,274	\$2,211
Audit Services	\$1,095	\$1,253
Chief Financial Officer	\$915	\$618
Expected Reorganization Savings	\$0	(\$10,000)
<b>Chief Executive Officer Total</b>	<b>\$410,658</b>	<b>\$448,660</b>
Office of New School Development	\$299,126	\$351,410
Office of Human Capital	\$57,024	\$57,669
Office of Law	\$21,600	\$24,417
Office of Performance	\$21,701	\$4,986
LSC Relations	\$3,119	\$2,974
Chief Executive Officer	\$2,979	\$2,148
Office of Communications	\$1,802	\$1,993
External Affairs and Partnerships	\$1,591	\$1,459
Intergovernmental Affairs	\$955	\$869
School Demographics and Planning	\$761	\$735
Inspector General	\$1,926	\$1,920
Board of Education	\$2,449	\$2,567
School Chiefs	\$77,546	\$42,618
Citywide General/Contingencies	\$489,057	\$283,837
<b>Total - All Operating Funds</b>	<b>\$5,282,685</b>	<b>\$5,110,217</b>

**Table 11a. DEPARTMENT BUDGET DETAIL BY UNIT**

**Audit Services**

<b>Units</b>	<b>Budget</b>	<b>FTE</b>	<b>General Funds</b>	<b>NCLB Federal Funds</b>	<b>Other Income &amp; Grants</b>	<b>O&amp;M Funds</b>
Central Office - 10430	\$1,153,307	5.0	97%	0%	0%	3%
Citywide - 12670*	\$100,000	0.0	100%	0%	0%	0%
<b>Total</b>	<b>\$1,253,307</b>	<b>5.0</b>	<b>98%</b>	<b>0%</b>	<b>0%</b>	<b>2%</b>

\*See Citywide General/Contingencies summary for additional figures in unit 12670.

**Board of Education**

<b>Units</b>	<b>Budget</b>	<b>FTE</b>	<b>General Funds</b>	<b>NCLB Federal Funds</b>	<b>Other Income &amp; Grants</b>	<b>O&amp;M Funds</b>
Central Office - 10110	\$2,566,823	15.0	99%	0%	0%	1%
<b>Total</b>	<b>\$2,566,823</b>	<b>15.0</b>	<b>99%</b>	<b>0%</b>	<b>0%</b>	<b>1%</b>

**Business Service Center**

<b>Units</b>	<b>Budget</b>	<b>FTE</b>	<b>General Funds</b>	<b>NCLB Federal Funds</b>	<b>Other Income &amp; Grants</b>	<b>O&amp;M Funds</b>
Central Office - 15010	\$2,210,952	34.0	98%	0%	0%	2%
<b>Total</b>	<b>\$2,210,952</b>	<b>34.0</b>	<b>98%</b>	<b>0%</b>	<b>0%</b>	<b>2%</b>

**Chief Administrative Officer**

<b>Units</b>	<b>Budget</b>	<b>FTE</b>	<b>General Funds</b>	<b>NCLB Federal Funds</b>	<b>Other Income &amp; Grants</b>	<b>O&amp;M Funds</b>
Central Office - 14010	\$761,027	2.0	96%	0%	0%	4%
Central Office - 14060	\$1,816,631	17.0	100%	0%	0%	0%
<b>Total</b>	<b>\$2,577,658</b>	<b>19.0</b>	<b>99%</b>	<b>0%</b>	<b>0%</b>	<b>1%</b>



### Chief Education Officer

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 10810	\$6,166,770	13.0	15%	85%	0%	0%
<b>Total</b>	<b>\$6,166,770</b>	<b>13.0</b>	<b>15%</b>	<b>85%</b>	<b>0%</b>	<b>0%</b>

### Chief Executive Officer

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 10410	\$1,032,200	8.0	97%	0%	0%	3%
Central Office - 10710	\$1,115,300	8.0	97%	0%	0%	3%
	<b>\$2,147,500</b>	<b>16.0</b>	<b>97%</b>	<b>0%</b>	<b>0%</b>	<b>3%</b>

### Chief Financial Officer

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 12310	\$617,511	2.0	95%	0%	0%	5%
<b>Total</b>	<b>\$617,511</b>	<b>2.0</b>	<b>95%</b>	<b>0%</b>	<b>0%</b>	<b>5%</b>

### Corporate Accounting

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 12410	\$5,516,520	38.0	97%	3%	0%	1%
Central Office - 12430	\$1,052,651	12.0	100%	0%	0%	0%
Citywide – 12470*	\$2,307,814	17.0	93%	0%	7%	0%
<b>Total</b>	<b>\$8,876,985</b>	<b>67.0</b>	<b>96%</b>	<b>2%</b>	<b>2%</b>	<b>0%</b>

\*See Information Technology Services, Office of Law, and Citywide General/Contingencies summaries for additional figures in unit 12470.

## Department of Data Program Management

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 10805	\$622,203	6.0	55%	0%	45%	0%
<b>Total</b>	<b>\$622,203</b>	<b>6.0</b>	<b>55%</b>	<b>0%</b>	<b>45%</b>	<b>0%</b>

## External Affairs and Partnerships

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 14040	\$1,459,282	13.0	100%	0%	0%	0%
<b>Total</b>	<b>\$1,459,282</b>	<b>13.0</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

## Facility Operations and Maintenance

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 11860	\$3,438,842	26.0	57%	0%	0%	43%
Central Office - 11910	\$9,267,512	5.0	65%	0%	0%	35%
Citywide - 11880	\$122,391,080	69.0	0%	0%	0%	100%
Citywide - 11890	\$126,853	0.0	0%	0%	0%	100%
Citywide - 12150	\$182,451	2.0	55%	0%	0%	45%
Budgeted at Schools	\$249,644,901	1503.0	0%	0%	0%	100%
<b>Total</b>	<b>\$385,051,639</b>	<b>1605.0</b>	<b>2%</b>	<b>0%</b>	<b>0%</b>	<b>98%</b>

## Grants Management and Administration

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 12620*	\$3,737,143	30.0	2%	98%	0%	0%
Citywide - 12625*	\$49,012	0.0	0%	100%	0%	0%
<b>Total</b>	<b>\$3,786,155</b>	<b>30.0</b>	<b>2%</b>	<b>98%</b>	<b>0%</b>	<b>0%</b>

\*See Central Office of Student Support and Engagement summary for additional figures in unit 12620 and 12625.

## Information and Technology Services

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 12510	\$24,992,954	192.0	91%	2%	0%	7%
Citywide - 12540	\$7,386,760	0.0	86%	0%	0%	14%
Citywide – 12470*	\$1,300,000	0.0	100%	0%	0%	0%
Budgeted at Schools**	\$20,207,432	0.0	0%	0%	0%	100%
<b>Total</b>	<b>\$53,887,147</b>	<b>192.0</b>	<b>56%</b>	<b>1%</b>	<b>0%</b>	<b>43%</b>

\*See Corporate Accounting, Office of Law, and Citywide General/Contingencies summaries for additional figures in unit 12470.

\*\*Includes telecom costs to Schools. Telecom costs to Area, Central and Citywide Offices are included in those budgets.

## Inspector General

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 10320	\$1,919,618	17.0	98%	0%	0%	2%
<b>Total</b>	<b>\$1,919,618</b>	<b>17.0</b>	<b>98%</b>	<b>0%</b>	<b>0%</b>	<b>2%</b>

## Intergovernmental Affairs

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 10450	\$869,495	5.0	100%	0%	0%	0%
<b>Total</b>	<b>\$869,495</b>	<b>5.0</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

## LSC Relations

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 10910	\$2,124,152	17.0	68%	22%	8%	2%
Citywide - 10915	\$850,000	0.0	100%	0%	0%	0%
<b>Total</b>	<b>\$2,974,152</b>	<b>17.0</b>	<b>77%</b>	<b>16%</b>	<b>6%</b>	<b>1%</b>

## Nutrition Support Services

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 12010	\$1,802,053	20.0	98%	0%	0%	2%
Citywide - 12050	\$32,244,154	346.0	99%	0%	0%	1%
Budgeted at Schools	\$212,171,475	3364.0	100%	0%	0%	0%
<b>Total</b>	<b>\$246,217,682</b>	<b>3730.0</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

## Office of Academic Enhancement

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 10880	\$2,024,416	8.0	92%	7%	0%	2%
Citywide – 10885*	\$9,748,193	23.0	60%	19%	21%	0%
Citywide – 12670*	\$371,000	0.0	100%	0%	0%	0%
Budgeted at Schools	\$60,483,105	607.0	63%	0%	37%	0%
<b>Total</b>	<b>\$72,626,714</b>	<b>638.0</b>	<b>64%</b>	<b>3%</b>	<b>34%</b>	<b>0%</b>

\*See Citywide General/Contingencies summary for additional figures in unit 12670 and 10885.

## Office of College and Career Preparation

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 13725	\$5,911,478	50.0	43%	4%	52%	1%
Citywide – 13727*	\$20,246,187	39.5	48%	14%	38%	0%
Budgeted at Schools and Areas	\$4,176,836	40.8	19%	0%	81%	0%
<b>Total</b>	<b>\$30,334,501</b>	<b>130.3</b>	<b>43%</b>	<b>10%</b>	<b>47%</b>	<b>0%</b>

\*See Citywide General/Contingencies summary for additional figures in unit 13727.

## Office of Communications

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 10510	\$1,992,762	9.0	100%	0%	0%	1%
<b>Total</b>	<b>\$1,992,762</b>	<b>9.0</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>1%</b>

## Office of Early Childhood Education

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 11360	\$1,983,285	16.0	66%	26%	7%	2%
Citywide – 11385*	\$84,273,864	145.0	89%	1%	10%	0%
Citywide – 12670*	\$27,122,063	0.0	100%	0%	0%	0%
Budgeted at Schools	\$118,075,413	1506.2	51%	7%	42%	0%
<b>Total</b>	<b>\$231,454,625</b>	<b>1667.2</b>	<b>71%</b>	<b>4%</b>	<b>25%</b>	<b>0%</b>

\*See Citywide General/Contingencies summary for additional figures in unit 12670 and 11385.

## Office of Human Capital

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 11010	\$22,587,298	174.0	74%	24%	2%	0%
Central Office - 11110	\$1,303,726	6.0	9%	89%	0%	2%
Citywide – 11070*	\$22,203,366	82.0	25%	60%	14%	0%
Citywide - 11115	\$921,808	0.0	0%	100%	0%	0%
Citywide – 12670*	\$8,578,951	0.0	0%	0%	100%	0%
Budgeted at Schools	\$2,074,028		40%	60%	0%	0%
<b>Totals</b>	<b>\$57,669,177</b>	<b>262.0</b>	<b>40%</b>	<b>39%</b>	<b>21%</b>	<b>0%</b>

\*See Citywide General/Contingencies summary for additional figures in unit 12670 and 11070.

## Office of Language and Cultural Education

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 11510	\$2,374,044	14.0	55%	39%	4%	1%
Citywide - 11540	\$6,148,307	29.0	39%	54%	7%	0%
Budgeted at Areas*	\$980,815	8.0	100%	0%	0%	0%
Budgeted at Schools	\$35,670,117	345.0	55%	45%	0%	0%
<b>Total</b>	<b>\$45,173,283</b>	<b>396.0</b>	<b>53%</b>	<b>45%</b>	<b>1%</b>	<b>0%</b>

\*See Year-to-Year Comparison of Area Units table for additional budget figures at areas.

## Office of Law

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 10210	\$8,855,167	76.0	100%	0%	0%	0%
Citywide - 10455	\$4,150,000	0.0	100%	0%	0%	0%
Citywide – 12470*	\$11,412,002	0.0	100%	0%	0%	0%
<b>Total</b>	<b>\$24,417,169</b>	<b>76.0</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

\*See Corporate Accounting, Information Technology Services, and Citywide General/Contingencies summaries for additional figures in unit 12470.

## Office of Management and Budget

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 12610	\$5,073,598	41.0	99%	0%	0%	1%
<b>Total</b>	<b>\$5,073,598</b>	<b>41.0</b>	<b>99%</b>	<b>0%</b>	<b>0%</b>	<b>1%</b>

## Office of New School Development

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 13610	\$3,389,894	17.0	99%	0%	0%	1%
Budgeted at Schools	\$348,019,636	0.0	100%	0%	0%	0%
<b>Total</b>	<b>\$351,409,530</b>	<b>17.0</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

## Office of Performance

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 16050	\$4,986,366	37.0	80%	15%	4%	1%
<b>Total</b>	<b>\$4,986,366</b>	<b>37.0</b>	<b>80%</b>	<b>15%</b>	<b>4%</b>	<b>1%</b>

### Office of School Safety and Security

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office – 10610*	\$4,387,877	31.0	80%	8%	0%	12%
Citywide – 10615*	\$14,296,417	61.0	100%	0%	0%	0%
Citywide – 12670**	\$1,700,000	0.0	100%	0%	0%	0%
Budgeted at Schools	\$52,563,726	1037.0	100%	0%	0%	0%
<b>Total</b>	<b>\$72,948,020</b>	<b>1129.0</b>	<b>99%</b>	<b>0%</b>	<b>0%</b>	<b>1%</b>

\* See Violence Prevention Initiative summary for additional budget figures for units 10610 and 10615

\*\*See Citywide General/Contingencies summary for additional figures in unit 12670.

### Office of School Turnarounds

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Area Office - 13740	\$1,064,719	5.0	27%	0%	69%	3%
Area Office - 13745	\$3,183,399	26.5	38%	1%	61%	0%
Budgeted at Schools	\$7,688,675	89.5	31%	0%	69%	0%
<b>Total</b>	<b>\$11,936,792</b>	<b>121.0</b>	<b>33%</b>	<b>0%</b>	<b>67%</b>	<b>0%</b>

### Office of Special Education and Supports

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 11610	\$6,942,442	36.0	74%	0%	25%	1%
Citywide - 11670	\$29,166,639	177.5	47%	11%	52%	0%
Citywide – 11675*	\$160,472,521	1481.5	96%	2%	3%	0%
Citywide – 12670*	\$72,277,220	0	98%	0%	2%	0%
Budgeted at Schools	\$499,346,029	6465.5	0%	0%	0%	0%
<b>Total</b>	<b>\$768,204,851</b>	<b>8160.5</b>	<b>32%</b>	<b>1%</b>	<b>3%</b>	<b>0%</b>

\*See Citywide General/Contingencies summary for additional figures in unit 12670 and 11675.

## Office of Student Support and Engagement

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 10850	\$1,070,921	11.0	11%	71%	18%	0%
Citywide - 10855	\$165,898	2.0	0%	0%	100%	0%
Central Office – 10870*	\$6,691,608	5.0	88%	12%	0%	0%
Central Office - 11375	\$1,101,496	9.0	22%	75%	0%	3%
Citywide – 11390*	\$60,431,758	0.0	1%	96%	3%	0%
Central Office – 12620**	\$62,656	1.0	0%	100%	0%	0%
Citywide – 12625**	\$14,203	0.0	0%	100%	0%	0%
Citywide – 12670*	\$5,300,000	0.0	0%	0%	100%	0%
Central Office -13720	\$1,129,755	11.0	25%	72%	0%	3%
Citywide – 13722*	\$11,766,766	29.0	36%	42%	22%	0%
Central Office - 13735	\$1,165,072	12.0	97%	0%	0%	3%
Citywide - 13737	\$11,958,932	1.0	100%	0%	0%	0%
Budgeted at Schools	\$610,000	7.5	0%	100%	0%	0%
<b>Total</b>	<b>\$101,469,065</b>	<b>88.5</b>	<b>24%</b>	<b>66%</b>	<b>10%</b>	<b>0%</b>

\*See Citywide General/Contingencies summary for additional figures in unit 12670, 10870, 11390, and 13722.

\*\*See Grants Management and Administration summary for additional figures in unit 12620 and 12625.

## P-12 School Management

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Area Office - 05251	\$2,330,364	16.0	99%	0%	0%	1%
Citywide - 11380	\$14,776,795	0.0	22%	78%	0%	0%
<b>Total</b>	<b>\$17,107,159</b>	<b>16.0</b>	<b>32%</b>	<b>68%</b>	<b>0%</b>	<b>0%</b>

## Procurement and Contracts/Business Diversity

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 12210	\$2,805,073	25.0	99%	0%	0%	1%
Central Office - 12280	\$331,232	3.0	91%	0%	0%	9%
<b>Total</b>	<b>\$3,136,305</b>	<b>28.0</b>	<b>98%</b>	<b>0%</b>	<b>0%</b>	<b>2%</b>



## School Demographics and Planning

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 10715	\$734,566	4.0	96%	0%	0%	4%
<b>Total</b>	<b>\$734,566</b>	<b>4.0</b>	<b>96%</b>	<b>0%</b>	<b>0%</b>	<b>4%</b>

## Student Transportation

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office -11870	\$2,921,110	18.0	92%	0%	0%	8%
Citywide - 11940	\$22,076,353	0.0	100%	0%	0%	0%
Citywide – 12670*	\$3,982,630	0.0	100%	0%	0%	0%
Budgeted at Schools	\$104,618,329	1089.4	100%	0%	0%	0%
<b>Total</b>	<b>\$133,598,422</b>	<b>1107.4</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

\*See Citywide General/Contingencies summary for additional figures in unit 12670.

## Teaching and Learning

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Citywide - 10830	\$133,974	0.0	0%	0%	100%	0%
Central Office - 10835	\$1,531,511	13.0	37%	61%	0%	2%
Central Office - 10860	\$1,890,062	15.0	79%	19%	0%	2%
Citywide - 10865	\$3,446,393	3.0	67%	3%	30%	0%
Central Office - 11210	\$894,055	9.0	48%	52%	0%	0%
Citywide - 11290	\$6,300,423	0.0	0%	100%	0%	0%
Central Office - 13700	\$1,493,922	11.0	21%	38%	39%	2%
Citywide - 13705	\$4,508,077	2.0	9%	80%	11%	0%
Central Office - 13710	\$1,741,517	13.0	31%	67%	0%	2%
Citywide - 13715	\$7,323,466	1.0	11%	77%	12%	0%
Central Office - 13730	\$967,895	8.0	49%	47%	0%	3%
Citywide - 13732	\$1,380,900	5.0	74%	26%	0%	0%
Budgeted at Schools	\$2,842,780	0.0	100%	0%	0%	0%
<b>Total</b>	<b>\$34,454,975</b>	<b>80.0</b>	<b>32%</b>	<b>58%</b>	<b>9%</b>	<b>0%</b>

\*See Citywide General/Contingencies summary for additional figures in unit 10865, 13705, and 13715.

## Treasury

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 12440	\$2,881,956	9.0	100%	0%	0%	0%
<b>Total</b>	<b>\$2,881,956</b>	<b>9.0</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

## Violence Prevention Initiatives

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office – 10610*	\$1,549,017	14.0	0%	100%	0%	0%
Citywide – 10615*	\$19,681,467	0.0	10%	90%	0%	0%
Citywide – 12670**	\$4,700,000	0.0	100%	0%	0%	0%
Budgeted at Schools	\$5,769,516	72.5	0%	100%	0%	0%
<b>Total</b>	<b>\$31,700,000</b>	<b>86.5</b>	<b>21%</b>	<b>79%</b>	<b>0%</b>	<b>0%</b>

\* See Office of School Safety and Security summary for additional budget figures in units 10610 and 10615.

\*\*See Citywide General/Contingencies summary for additional figures in unit 12670.

## Citywide General/Contingencies\*

Units	Budget	FTE	General Funds	NCLB Federal Funds	Other Income & Grants	O&M Funds
Central Office - 10870	\$557,067	0.0	0%	100%	0%	0%
Citywide - 10865	\$480,832	0.0	10%	90%	0%	0%
Citywide - 10885	\$306,782	0.0	0%	100%	0%	0%
Citywide - 11070	\$156,294	0.0	0%	100%	0%	0%
Citywide - 11385	\$797,641	0.0	0%	100%	0%	0%
Citywide - 11390	\$2,500,373	0.0	0%	100%	0%	0%
Citywide - 11675	\$5,679,017	0.0	0%	81%	19%	0%
Citywide - 12470	\$62,709,479	0.0	100%	0%	0%	0%
Citywide - 12670	\$219,799,684	252.5	56%	13%	24%	7%
Citywide - 13705	\$2,761,266	0.0	0%	100%	0%	0%
Citywide - 13715	\$591,723	0.0	0%	100%	0%	0%
Citywide - 13722	\$1,144,804	0.0	0%	100%	0%	0%
Citywide - 13727	\$222,837	0.0	0%	100%	0%	0%
Budgeted at Areas	\$1,129,354	0.0	6%	93%	1%	0%
<b>Total</b>	<b>\$302,407,799</b>	<b>252.5</b>	<b>62%</b>	<b>14%</b>	<b>18%</b>	<b>5%</b>

\*See other department summaries for full 12670 budget.

**TABLE 12. Year-to-Year Comparison of Administrative Units  
All Funds excluding Capital**

<b>Unit</b>	<b>Unit Name</b>	<b>FY2012 Proposed Budget</b>	<b>FY2012 Proposed FTE</b>	<b>FY2011 Original Budget</b>	<b>FY2011 Original FTE</b>
05251	Office of School Management	2,330,364	16	2,897,877	20
10110	Board of Education	2,566,823	15	2,537,320	15
10210	Office of Law	8,855,167	76	9,433,920	74
10320	Inspector General	1,919,618	17	1,925,709	17
10410	Chief Executive Officer	1,032,200	8	1,040,797	8
10430	Department of Audit Services	1,153,307	5	1,095,101	4
10450	Intergovernmental Affairs	869,495	5	954,527	5
10510	Office of Communications	1,992,763	9	1,802,187	12
10610	Office of School Safety and Security	5,936,894	45	4,810,544	39
10710	Chief of Staff	1,115,300	8	1,473,480	11
10715	School Demographics and Planning	734,566	4	760,853	4
10805	Data Program Management	622,203	6	532,885	5
10810	Chief Education Officer	6,166,770	13	1,531,447	12
10835	Office of Teaching & Learning	1,531,511	13	2,808,119	25
10850	Student Support Models	1,070,921	11	0	0
10860	Office of Humanities	1,890,062	15	681,889	5.2
10870	Office of Student Support and Engagement	7,248,675	5	1,378,080	7
10880	Academic Enhancement	2,024,416	8	1,960,579	8
10890	Office of Arts Education	0	0	1,456,461	5
10910	LSC Relations	2,124,152	17	2,349,749	19
11010	Office of Human Capital	22,587,298	174	23,128,784	177
11110	Leadership Development and Support	1,303,726	6	1,783,480	7
11210	Office of Student Assessments	894,055	9	929,296	9
11360	Early Childhood Development	1,983,285	16	1,606,608	12
11375	Learning Supports	1,101,496	9	1,470,627	13
11510	Office of Language and Cultural Education	2,374,044	14	2,165,224	14
11610	Office of Special Education & Supports	6,942,442	36	7,044,086	37
11860	Facility Operations & Maintenance	3,438,842	26	3,225,731	25
11870	Student Transportation	2,921,110	18	3,235,729	1
11910	Real Estate	9,267,512	5	9,267,198	5
12010	Nutrition Support Services	1,802,053	20	1,776,714	20
12210	Office of Procurement and Contracts	2,805,073	25	3,046,311	27
12280	Business Diversity	331,232	3	399,222	4
12310	Chief Financial Officer	617,511	2	915,430	4
12410	Corporate Accounting	5,516,520	38	5,535,363	38
12430	Accounts Payable	1,052,651	12	1,165,869	12
12440	Treasury	2,881,956	9	2,058,313	10
12510	Information & Technology Services	24,992,954	192	27,082,452	203
12610	Office of Management and Budget	5,073,598	41	5,198,203	44
12620	Office of Grants Management and Administration	3,799,799	31	8,318,035	36
13610	New School Development	3,389,894	17	3,785,799	21
13700	Reading & Language Arts	1,493,922	11	2,885,542	23
13710	Science Technology Engineering Mathematics (STEM)	1,741,517	13	1,044,485	5
13720	Supports for High Risk Populations	1,129,755	11	1,685,183	8
13725	Office of College and Career Preparation	5,911,478	50	5,523,005	50

**TABLE 12. Year-to-Year Comparison of Administrative Units  
All Funds excluding Capital**

<b>Unit</b>	<b>Unit Name</b>	<b>FY2012 Proposed Budget</b>	<b>FY2012 Proposed FTE</b>	<b>FY2011 Original Budget</b>	<b>FY2011 Original FTE</b>
13730	Academic Initiatives	967,895	8	1,102,778	6
13735	Sports and Driver Education	1,165,072	12	1,511,281	15
14010	Chief Administrative Officer	761,027	2	3,276,700	20
14040	External Affairs and Partnerships	1,459,282	13	1,591,491	13
14060	Family & Community Engagement	1,816,631	17	0	0
15010	Business Service Center	2,210,952	34	2,274,317	35
16050	Office of Performance	4,986,366	37	6,001,126	43
	<b>Total:</b>	<b>179,906,155</b>	<b>1207</b>	<b>181,465,906</b>	<b>1232.2</b>

**TABLE 13. Year-to-Year Comparison of CityWide Units  
All Funds excluding Capital**

<b>Unit</b>	<b>Unit Name</b>	<b>FY2012 Proposed Budget</b>	<b>FY2012 Proposed FTE</b>	<b>FY2011 Original Budget</b>	<b>FY2011 Original FTE</b>
10455	Office of Law Citywide	4,150,000	0	0	0
10615	Safety and Security - Citywide	33,977,883	61	51,080,196	64
10830	Citywide - Office of Teaching & Learning	133,974	0	7,403,196	3
10855	Citywide Student Support Models	165,898	2	0	0
10865	Office of Humanities - City Wide	3,927,225	3	763,149	0
10885	Citywide - Academic Enhancement	10,054,974	23	9,395,262	22
10915	LSC Relations - Citywide	850,000	0	1,947,696	23
11070	CW Office of Human Capital	22,359,659	82	27,727,205	149
11115	Leadership Development and Support - Citywide	921,808	0	1,160,468	0
11290	Citywide - Office of Student Assessments	6,300,423	0	7,762,018	0
11380	Supplemental Learning and Support	14,776,795	0	21,377,364	0
11385	Citywide Early Childhood	85,071,505	145	85,174,849	149.2
11390	Citywide Learning Supports	62,932,131	0	69,146,306	0
11395	School Based Programs	0	0	21,554	0
11540	Citywide - Language and Cultural Education	6,148,307	29	4,103,565	22
11670	Citywide Special Education & Supports	29,166,639	177.5	33,939,894	171.5
11675	Citywide Special Education Resource	166,151,538	1486.5	162,378,112	1568
11880	Citywide Facility Opers & Maint	122,391,080	69	113,708,196	81
11890	CPS Warehouse	126,853	0	0	0
11940	Citywide School Transportation	22,076,353	0	20,320,119	0
12050	Citywide Nutrition Support Services	32,244,154	346	31,971,944	335
12150	Citywide Capital/Operations	182,451	2	179,883	2
12470	Citywide Pension & Liability Insurance	77,729,295	17	81,160,961	16
12540	Citywide OTS	7,386,760	0	8,829,090	0
12625	Citywide Grants Management and Administration	63,215	0	13,700,139	0
12670	Citywide Education General	272,530,907	252.5	529,731,716	299.5
13705	Citywide - Reading & Language Arts	7,269,343	2	9,253,894	18
13715	Science Technology Engineering Mathematics (STEM) - Cit	7,915,191	1	5,352,943	3
13722	Supports for High Risk Populations - Citywide	12,911,570	29	10,226,439	11
13727	Office of College and Career Preparation - Citywide	20,469,024	39.5	22,824,207	55.5
13732	Academic Initiatives - Citywide	1,380,900	5	5,814,044	0
13737	Citywide Sports and Driver Education	11,958,932	1	13,775,543	1
16055	CW Office of Performance	0	0	5,700,000	0
<b>Total:</b>		<b>1,043,724,787</b>	<b>2773</b>	<b>1,355,929,952</b>	<b>2993.7</b>

**TABLE 14. Year-to-Year Comparison of Area Units  
All Funds excluding Capital**

<b>Unit</b>	<b>Unit Name</b>	<b>FY2012 Proposed Budget</b>	<b>FY2012 Proposed FTE</b>	<b>FY2011 Original Budget</b>	<b>FY2011 Original FTE</b>
05001	Area High School Instructional Office 25	1,199,827	9.5	2,317,882	10
05011	Area Elementary Instructional Office 1	2,241,822	15	3,678,894	17
05021	Area Elementary Instructional Office 2	2,068,516	17	3,572,974	17.2
05031	Area Elementary Instructional Office 3	1,563,778	12	2,589,291	12.5
05041	Area Elementary Instructional Office 4	1,558,040	14	3,031,326	14
05061	Area Elementary Instructional Office 6	1,348,477	11	2,680,615	11.5
05071	Area Elementary Instructional Office 7	1,878,561	16	2,989,511	17
05091	Area Elementary Instructional Office 9	2,035,199	14	3,148,382	8
05101	Area Elementary Instructional Office 10	1,610,089	13	2,822,373	12
05111	Area Elementary Instructional Office 11	1,636,599	13	2,906,768	14
05131	Area Elementary Instructional Office 13	1,338,912	10	2,964,684	8
05141	Area Elementary Instructional Office 14	1,637,863	13	2,863,979	12.2
05151	Area Elementary Instructional Office 15	1,799,811	9	2,421,767	10
05161	Area Elementary Instructional Office 16	1,922,720	15	2,847,340	13
05171	Area Elementary Instructional Office 17	2,137,078	16	2,870,259	15.2
05181	Area Elementary Instructional Office 18	1,791,488	14	3,074,102	14
05191	Area High School Instructional Office 19	1,926,595	15.5	3,028,047	7
05211	Area High School Instructional Office 21	915,618	6.5	2,676,844	7.4
05231	Area High School Instructional Office 23	1,644,184	13	3,723,647	7
05241	Area High School Education Office 24	1,209,358	9.5	2,416,492	8
05261	Area High School Instructional Office 26 - Military	2,499,488	22.5	4,579,378	18
05271	Area Instructional Office 27 - Special Education Schools	622,761	5	1,692,655	6.4
05281	Area Instructional Office 30 - Alternative Schools	1,902,709	18.5	8,952,465	16
10440	Office of Autonomy	4,046,636	6	3,003,829	7
10445	Citywide - Office of Autonomy	888,967	8.2	6,330,937	9
13740	Office of School Improvement	1,066,693	5	1,328,362	8
13745	Citywide Office of School Improvement	3,183,899	26.5	2,777,464	6
<b>Total:</b>		<b>47,675,688</b>	<b>347.7</b>	<b>87,290,267</b>	<b>305.4</b>



# PENSIONS

## Summary

CPS faces a dramatic increase in its pension contributions. Only 67.1% of teacher pension liabilities are funded, with a shortfall today of over \$5 billion that is growing.

## Pension Benefit Overview

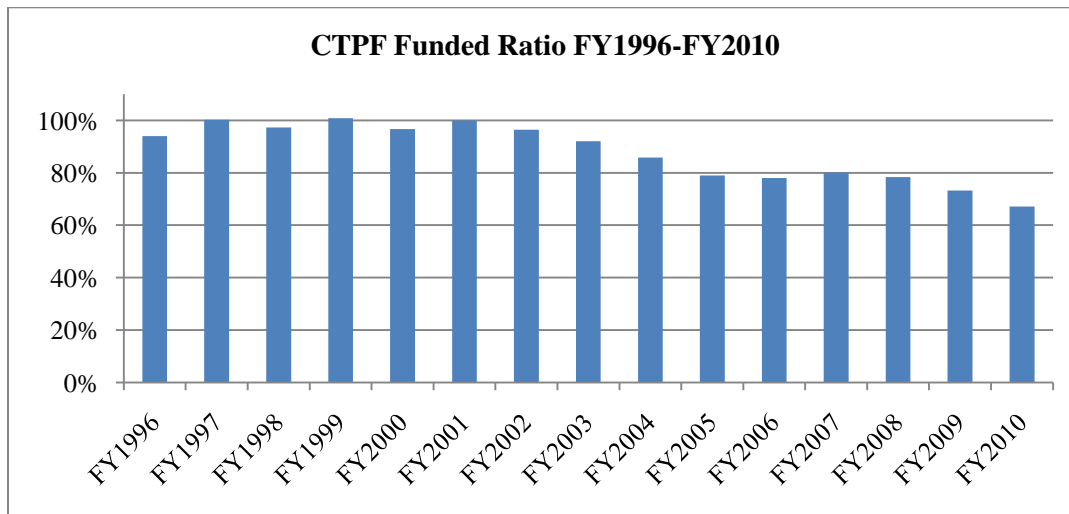
CPS employees participate in a defined pension benefit plan through one of two retirement systems:

(1) The Chicago Teachers Pension Fund (CTPF) serves teachers, principals, and administrative staff with teaching certificates. Employees contribute 9% of their salary to CTPF. As part of its collective bargaining agreement with the Chicago Teachers Union (CTU), CPS pays 7 of the 9 percent contribution by employees. In FY12, CPS is obligated to pay \$146 million for the employee share.

(2) The Municipal Employees' Annuity and Benefit Fund of Chicago (MEABF) serves other CPS personnel. By law, the City of Chicago contributes to MEABF on behalf of CPS.

## Required 90% Funded Ratio

CPS is required to make an annual employer contribution to the CTPF with the goal that CTPF possess enough assets to cover at least 90% of its liabilities by 2059 (in 2010 the date was changed statutorily from 2045). This Funded Ratio represents an annual calculation, performed by CTPF actuaries, that estimates the assets of the system (future value of investments and contributions) and compares that to the liabilities of the system (future value of the benefits). If the ratio is less than 90%, the shortfall must be made up in the remaining years until 2059. As of June 30, 2010, CTPF had actuarial liabilities of \$16.3 billion with actuarial assets of \$11.0 billion. That means the Funded Ratio was 67.1% with an unfunded liability of \$5.3 billion. The Funded Ratio has declined steadily from 100% in 2001.



FY1996-FY1999 data are from the FY2005 CTPF Comprehensive Annual Financial Report. FY2000-FY2009 data are from the November 2010 Illinois Commission on Government Forecasting and Accountability report "Illinois Public Retirement Systems: A Report on the Financial Condition of the Chicago, Cook County, and Illinois Municipal Retirement Fund Systems of Illinois. FY2010 figure from CTPF actuarial valuation.



**Pension Reform and the Funded Ratio Shortfall**

Typically, CTPF actuaries annually calculate the amount CPS must contribute. That requirement changed when statutory pension reforms in 2010 set the CPS contribution amounts in statute for three years before returning to actuarial calculations. Pension reform also extended the timeline to achieve the 90% Funded Ratio until 2059. Contributions for FY2011, FY2012, and FY2013 were set at \$187 million, \$192 million and \$196 million, respectively.

The issue, however, is that the statutory amounts to be paid by CPS over this three-year period are much lower than the amounts that would have otherwise been set according to actuarial calculations and further increase the unfunded liability. For example, in FY2014 the CPS contribution against the Funded Ratio shortfall will grow to \$648 million, a jump of \$452 million over the FY2013 statutory amount. The amount of this annual contribution by CPS is expected to grow to over \$1 billion by 2032.

**Conclusion**

Funding pensions will continue to be an enormous challenge for CPS. Because pension payments are made from the same funds used to pay for other district priorities, we must actively work with state leaders to help address this pending fiscal crisis.

## CAPITAL BUDGET

### Summary

The capital budget reflects the amount needed for large construction, renovation, or investment projects with value that lasts for multiple years and are outside the scope of the district's day-to-day operations. CPS is currently developing a 10-year Facility Master Plan with the assistance of McKinsey & Company to better align the district's school construction and renovation projects with the district's long-term educational goals. The FY2012 capital budget is broken down into project categories with specific project decisions pending the upcoming completion of the Facility Master Plan. The FY2012 capital budget totals \$391.1 million.

### Capital Budget Overview

The FY2012 capital budget appropriates \$391.1 million for projects beginning in FY2012. The budget includes improvement to school facilities as part of the Capital Improvement Plan (CIP) as well as support for technology upgrades, major equipment replacement in schools and elsewhere. The budget also includes a new Early Childhood Construction Program, as well as other capital programs recently funded by the State.

### Summary by Project Type

#### Capital Improvement Plan

Exterior Envelope	\$3,200,000
Major Renovations	\$158,100,000
Mechanical & Electrical	\$10,000,000
Building Interior	\$36,140,000
Facility Additions	\$30,000,000
Facility Site Improvements	\$4,600,000
Supplemental Facility Renovation	\$12,000,000
Contingency and Change Orders	\$30,500,000
Management	\$28,600,000
<b>CIP Total</b>	<b>\$313,140,000</b>

Departmental Projects	\$35,000,000
Early Childhood Construction Program	\$9,000,000
CPS Vocational Schools	\$30,000,000
Energy Efficiency Program	\$4,000,000
	<b>\$391,140,000</b>

### Project Detail by Type

#### Exterior Envelope

**\$3,200,000**

These projects are performed on schools which currently have active leaking through masonry, roofs, or windows, displaced and hazardous masonry conditions, and or inoperable windows.

#### Major Renovations

**\$158,100,000**

Schools in need of Exterior Envelope repairs that also have boiler or mechanical systems which lack controls, are deteriorated to the point of failing, or have deteriorated piping receive Major

Renovations. In those projects where the mechanical system is replaced cooling is included in the new system as a standard. Major Renovations also address deteriorated interior finishes and life safety issues present at the facility to ensure that the end result is a complete project.

**Mechanical & Electrical** **\$10,000,000**

Mechanical & Electrical projects are performed on schools with mechanical systems which lack controls, are deteriorated to the point of failing, or have deteriorated piping which results in the inability to consistently provide heat to all spaces in the facility.

**Building Interior** **\$36,140,000**

The Building Interior category is comprised mostly of ADA Improvements, but also includes projects that address programmatic deficits based on current enrollment or Board of Education approved programmatic expansions.

**Facility Additions** **\$30,000,000**

In an effort to relieve overcrowding, Annexes are constructed and linked to the main school building. Annexes are typically comprised of a lunchroom/multipurpose room and 8 to 12 classrooms.

**Facility Site Improvements** **\$4,600,000**

Includes new playgrounds constructed by a CPS student run business that provides CPS HS students with employment, job training, and leadership skills while also designing and building all playgrounds for elementary schools. This category also contains projects to build/upgrade sports stadiums and parks.

**Supplemental Facility Renovation** **\$12,000,000**

These renovations are smaller capital renovations that are targeted responses to specific school needs.

**Contingency and Change Orders** **\$30,500,000**

Provides funding for modifications of scope and/or costs of prior year projects, as well as funding for emergency envelope and mechanical needs.

**Management** **\$28,600,000**

Costs associated with construction and project management, bi-annual assessments, and project management software.

**Departmental Projects** **\$35,000,000**

Projects included in the Departmental Project category consist of IT networking upgrades which CPS only pays a small portion of the costs, security cameras, food service equipment and software implementation.

**Early Childhood Construction Program** **\$9,000,000**

For the first time, the Illinois Capital Development Board is providing grants to early childhood centers and early childhood providers in order to increase early childhood services in underserved neighborhoods. The funds may go toward building additions, purchase or construction of new facilities, new equipment, safety improvements and/or classroom conversions.

**CPS Vocational Schools** **\$30,000,000**

Funds provided by the CDB for the Chicago Board of Education for costs associated with school renovation and construction for the purposes of providing vocational education.

**Energy Efficiency Program****\$4,000,000**

The Illinois Department of Economic Opportunity provides energy efficiency grants each year for lighting retrofits at CPS schools.

**Total FY2012 Capital Budget****\$391,140,000****Capital Planning Process for Identifying Projects**

In developing and maintaining the Facility Master Plan, CPS dispatches assessment teams of technical professionals to survey and inspect 350 buildings annually and rank the building in order of severity. The laddering effect of this assessment ensures that each building receives a complete assessment every other year.

Senate Bill 630, pending gubernatorial action, will alter the capital planning process that CPS has traditionally followed. Some of the relevant implications include:

- **Facilities Master Plan:** A 10-year educational facility master plan is required, with updates every 5 years. This plan will encompass both community level plans and school-specific plans with options for addressing needs faced by each district-operated facility over a 10-year period. CPS has already begun work on this Facility Master Plan, with the assistance of consulting firm McKinsey & Company.
- **Bi-Annual Assessments:** An increase in facility assessments to bi-annually from tri-annually. CPS will inspect 350 schools annually going forward, up from the 230 schools when using tri-annual assessments. CPS has already implemented this requirement for FY2012.
- **Capital Plan Release Date:** The public dissemination of one year capital plans at least 60 days prior to the end of each fiscal year. CPS has traditionally introduced the capital budget at the same time as the operating budget.
- **Annual Report:** An annual capital report detailing differences between the projected 10-year Facility Master Plan and the projects actually included in the one-year budget.

In addition to the above capital related implications, Senate Bill 630 imposes additional requirements related to school actions, school transition plans, and the creation of a Chicago Educational Facilities Task Force.

**Impact of Capital Projects on Operating Budget**

All projects considered for inclusion in the annual capital budget are analyzed for projected impact on the district's operating budget. Due to fiscal constraints, CPS asks departments to reallocate operating funds in order to accommodate any additional operating need resulting from the award of a capital project. The operating impact from FY2012 Departmental Projects is estimated at \$300,000, while the CIP operating impact will vary depending on results from the Facility Master Plan.

CPS' new buildings and annexes are more energy efficient, and in some cases have green roofs, but they also have increased usage such as air conditioning, larger public areas, and more up-to-date air circulation technology, and therefore do not necessarily have lower energy consumption than existing buildings. New buildings with non-traditional landscaping needs increase the exterior maintenance costs. New buildings that increase our seating capacity also increase our operating costs by adding administrative and

support personnel, including a principal, school clerk, engineer and custodians. Operating expenses for utilities, landscaping, pest control, snow removal, and operating and maintenance activities also impact the operating budget. For replacement schools, the operating costs should be less than the existing older buildings due to their age and condition.

As part of the CIP, CPS allocates funds for energy efficiency projects such as lighting retrofits, electrical upgrades, boiler replacements, new windows, and other improvements that do reduce energy consumption for individual projects. As our schools move to new school calendars that allow for extended days, Saturday classes, more community involvement, and year-round schedules, these savings offset the increased costs of operating our buildings. CPS is undertaking an extensive energy assessment of all of our buildings to help mitigate increasing energy consumption and target our improvements to the worst performing schools.

## CAPITAL PROJECTS FUNDS

### FY2010 - FY2012 Summary of Capital Projects Funds (In Millions)

	FY2010 Actual	FY2011 Estimate	FY2012 Budget
<b>Appropriations</b>	\$382.1	\$490.0	\$391.1
<b>Beginning-Year Fund Balance</b>	\$100.7	\$263.4	\$208.5
<b>Revenues:</b>			
Local Revenue	83.1	88.4	50.0
State Revenue	0.0	0.0	115.0
Federal Revenue	12.3	2.4	0.0
Interest Earnings	2.0	2.5	2.0
Total Revenue	<u>97.4</u>	<u>93.3</u>	<u>167.0</u>
<b>Expenditures:</b>			
Capital Outlay	<u>691.8</u>	<u>530.3</u>	<u>567.0</u>
<b>Bond Issuance</b>	757.0	382.1	400.0
<b>End-of-Year Fund Balance</b>	<u>\$263.4</u>	<u>\$208.5</u>	<u>\$208.5</u>

Modern Schools Across Chicago (MSAC) is a partnership between the City and CPS begun in 2006 to provide \$1.3 billion for construction of 24 schools and three major renovations over 8 years. The City reimburses CPS for its share as CPS completes these projects. To date, 22 projects have been complete or are under construction, with the final two projects anticipated in FY2013. The FY2012 budget assumes that the City of Chicago will provide \$50.0 million to continue to support ongoing MSAC projects.

CPS is also working with the Public Building Commission to construct a new building for Jones High School, funded through a Tax Increment Financing district that is not reflected in this budget.

For the first time since FY2004, the state of Illinois issued school construction grants for school construction, maintenance, and repair. CPS received \$29.7 million of reimbursement from these construction grants in FY2011 and expects to receive \$72.0 million in FY2012.

CPS expects to receive an additional \$43.0 million from the State in the form of a new \$9.0 million Early Childhood Construction grant, a \$30 million grant for vocational schools, and \$4 million to be used towards energy efficient projects.

Expected FY2012 capital expenditures totaling \$567 million represent outlays for projects included in the FY2009 through FY2012 budgets, as well as the MSAC program. The following table summarizes the estimated breakdown of FY2012 spend by project year.

**Capital Spend by Year  
FY2009-FY2012**

	Total Appropriations	Spending by Year				Remaining Spend
		FY2009A	FY2010A	FY2011A	FY2012E	
Prior Year/Other Expenditures		414,196,293	248,083,596	10,930,371	-	-
FY2009 Capital Budget	757,036,030	671,000	309,630,882	339,854,161	85,000,000	21,879,987
FY2010 Capital Budget	382,125,000	-	2,871,293	99,889,487	141,000,000	138,364,220
FY2011 Capital Budget	490,000,000	-	-	49,751,016	146,927,279	293,321,705
FY2012 Capital Budget	391,140,000	-	-	-	78,594,622	312,545,378
Modern Schools Across Chicago	542,000,000	233,432,707	131,214,229	29,874,965	115,478,099	32,000,000
Total Spend by Year		\$ 648,300,000	\$ 691,800,000	\$ 530,300,000	\$ 567,000,000	\$ 798,111,289



# DEBT MANAGEMENT

## Summary

CPS maintains its school buildings through an annual capital program, described in the Capital chapter. For the most part, the capital program is funded through the issuance of bonds, similar to a loan with annual principal and interest payments. Most of these bonds are backed by General State Aid payments. Since General State Aid is also a major revenue source to support core classroom activities, we face a continuing challenge to balance the day-to-day classroom needs with the need for quality education facilities.

## Debt Overview

The Board of Education currently has \$5.6 billion of outstanding debt. The FY2012 budget includes appropriations from the Debt Service Funds of \$409.9 million for payments on existing debt as well as \$400 million in new bonds. CPS continually reviews the affordability of its capital program, minimizes debt issuance costs and monitors existing debt for any cost-saving opportunities as part of its efforts to meet budget challenges.

## Debt Profile

CPS has established the following debt management goals to balance costs, risks and liquidity needs:

- to borrow at the lowest cost of funds balanced against the risk of sizeable increases in interest rates;
- to maintain an appropriate allocation of debt products and to manage/refinance when advantageous to current market conditions;
- to maintain strong credit ratings, which keeps interest rates lower;
- to fund a capital plan that balances the need for new construction with the affordability of additional debt issuance.

## Types of Obligations

The Board is authorized by state law to issue notes and bonds and to enter into lease agreements for capital improvement projects. General Obligation Bonds are a type of financing tool frequently used by local governments and school districts, which usually means that property taxes are levied specifically to repay those bonds. CPS bonds have two revenue sources: both property taxes and specific revenue. Practically, however, CPS uses only non-property tax revenues to repay its bonds. Thus CPS bonds are a special kind of general obligation bonds: Alternate Revenue General Obligation Bonds. The Board is authorized to issue Alternate Revenue Bonds after adopting a resolution and satisfying public notice publication and petition period requirements in lieu of a voter referendum.

CPS bonds are backed by General State Aid, Personal Property Replacement Taxes, or revenues derived from Intergovernmental Agreements with the City of Chicago. No property taxes have been used to pay CPS-issued bonds.

CPS has benefitted from issuing certain types of bonds in which much of the interest costs are paid by the U.S. Government, resulting in a very low cost of borrowing for CPS. These include Qualified Zone Academy Bonds, which provide capital funding for schools in high-poverty areas at reduced interest rates for CPS, Qualified School Construction Bonds (QSCBs) and Build America Bonds (BABs). The American Recovery and Reinvestment Act of 2009 created QSCBs, which were bonds which only school districts could sell and provided some of the lowest interest cost financing CPS has ever achieved, and BABs, which were available to school districts and other governments with a substantial subsidy. In total, CPS has paid less than one-third of total typical interest costs on these specialized bonds due to the subsidized nature of the instruments.



Another CPS obligation relates to the Public Building Commission (PBC), a government entity that sold bonds to fund schools secured by CPS payments. These are the only CPS bonds that rely solely on property tax levies. The FY2012 budget includes \$52 million in payments for principal and interest on these bonds. In addition to property tax revenue, CPS receives state revenue for capital through the state's Capital Development Board.

**FY2012 Debt Service Costs for all Obligations**

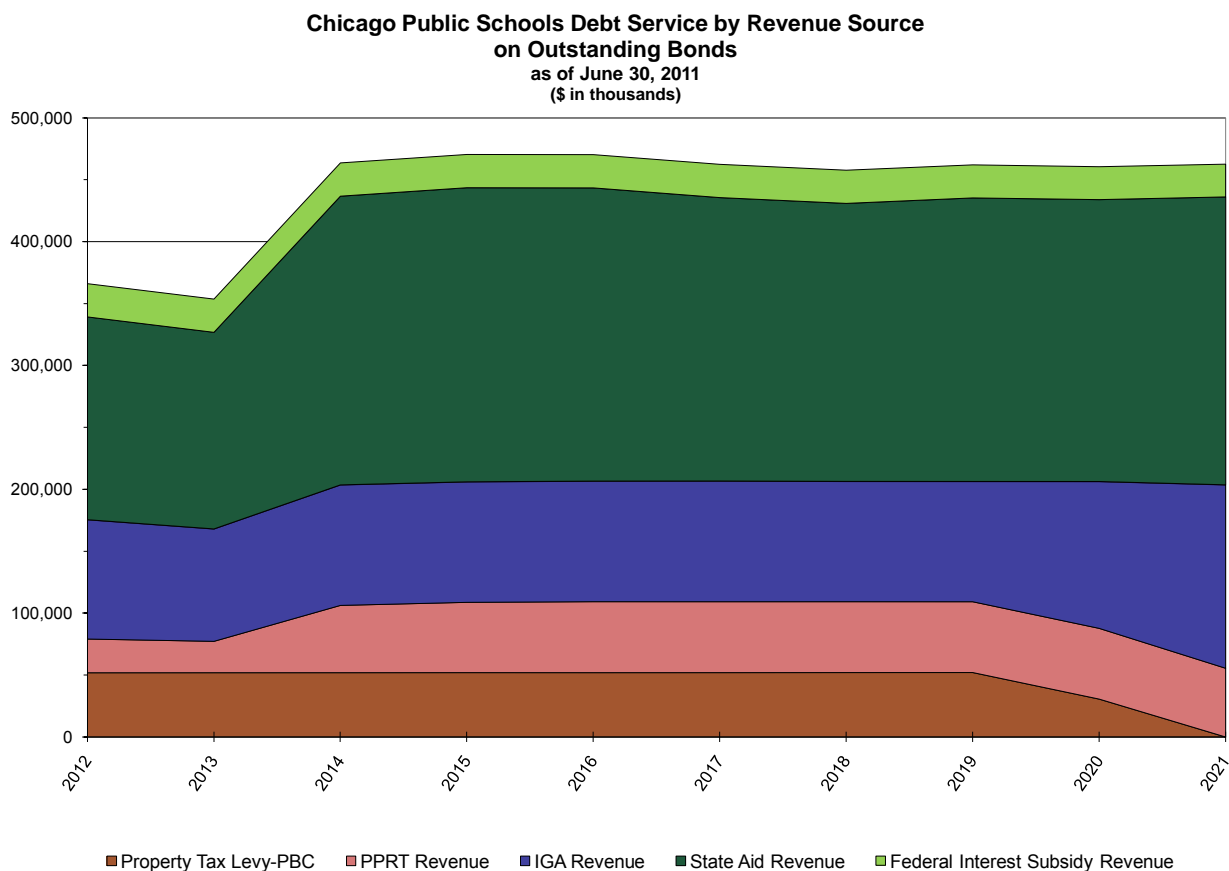
As shown in the table below, FY2012 includes appropriations for existing alternate bonds, PBC payments (included with existing bonds), and the issuance of \$400 million of new bonds, for a total of \$409.9 million for debt service. While this represents an increase compared to FY2011 estimated actual payments, actual costs for FY2011 were far below the original FY2011 budget due to the restructuring of debt service. CPS refinanced its existing debt in FY2011 to gain budget relief in FY2011 and FY2012.

**FY2010 - FY2012 Summary of Debt Service Funds**  
(In Millions)

	<b>FY2010 Actual</b>	<b>FY2011 Estimated Actual</b>	<b>FY2012 Budget</b>
Beginning Year Fund Balance	\$426.9	\$499.8	\$480.9
Restricted Fund Balance	(272.3)	(278.0)	(261.1)
Assigned Fund Balance	<u>(154.6)</u>	<u>(169.8)</u>	<u>(219.8)</u>
Fund balance to be appropriated	0.0	52.0	0.0
<b>Revenues:</b>			
Property taxes	11.2	32.5	51.9
PPRT	55.7	25.4	55.2
General State Aid	184.3	222.5	162.8
State capital reimbursement	0.0	29.7	54.1
Other local (City IGA)	171.9	109.0	96.7
Federal interest subsidy	<u>7.5</u>	<u>19.1</u>	<u>26.8</u>
Total Revenue	430.6	438.2	447.5
<b>Expenditures:</b>			
Existing Bond Principal payment	80.3	70.9	88.5
Existing Bond Interest payment	<u>213.0</u>	<u>267.6</u>	<u>278.5</u>
Total Existing Bond Debt Service	293.3	338.5	367.0
FY2012 New Bond Debt Service			32.0
Fees	<u>7.9</u>	<u>8.6</u>	<u>10.9</u>
Total Appropriation	383.9	347.1	409.9
<b>Other Financing Sources/(Uses)</b>	26.1	(110.0)	0.0
Restricted Fund Balance	330.0	261.1	298.7
Assigned Fund Balance	<u>169.8</u>	<u>219.8</u>	<u>219.8</u>
End-of-Year Fund Balance	\$499.8	\$480.9	\$518.5

**Long-Term Fiscal Challenges**

The graph below illustrates CPS's fiscal challenge. After a dip in debt service payments as a result of the FY2011 restructuring, debt service increases to nearly \$475 million in FY2014. Because we are required to set aside the debt service one year in advance, the impact of this jump will be felt in FY2013. Significantly, the amount of debt service paid from General State Aid ("State Aid Revenue") will jump from \$162.8 million in the current year to over \$250 million in FY2013. The graph below shows the debt service payments for the outstanding bonds only; this graph does not show the impact of the \$400 million in new bonds proposed in the FY2012 budget nor any future bonds required to support future capital budgets. Resources needed to pay bondholders are in direct competition with resources needed for the classroom. Our challenge could not be more stark.



## Measuring Debt Burden

In addition to evaluating the total amount of debt outstanding and the annual debt service payments, those evaluating our financial picture also look at “debt burden.” The purpose is to gauge how much taxpayers bear in debt costs, and to understand CPS’s debt capacity: to determine how much debt is affordable for residents and for CPS’s financial position. Several methods of measuring debt burden are commonly employed for school districts. These include comparing existing debt to legal debt limits, measuring debt per capita, and measuring debt as a percentage of operating expenditures.

### Legal Debt Limit

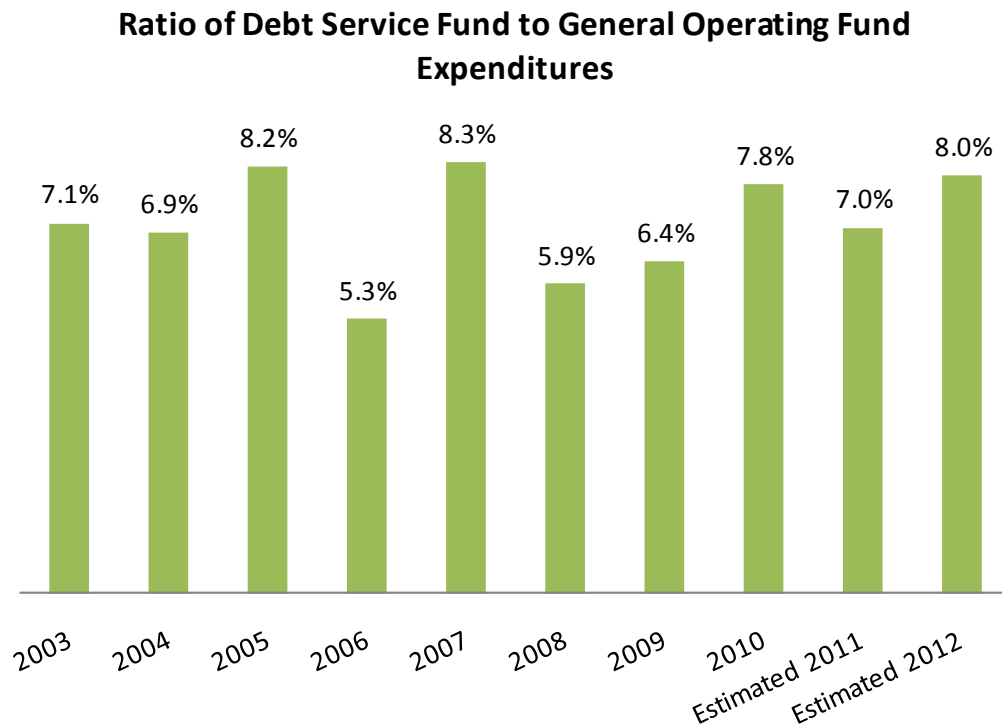
The Illinois School Code imposes a statutory limit of 13.8% on the ratio of the total outstanding property tax-supported debt that a school district may borrow compared with a school district’s equalized assessed value, which generally represents a fraction of total property value in the district. Because the Board has issued alternate revenue bonds for which property tax levies are not extended, these bonds do not count against the legal debt limit imposed by the Illinois School Code. Total property tax supported debt was less than 1% of the legal debt limit.

### Debt Per Capita

The Board’s per capita debt burden, or total debt divided by the City of Chicago’s population, has increased in the last decade. As reported in the FY2010 Comprehensive Annual Financial Report, debt per capita in FY2001 was \$854; by FY2010, debt per capita reached \$1,720. This is within the moderate range relative to other comparable school districts, but the rate of increase is significant.

#### Debt as a Percent of Operating Expenditures

Another way of measuring the total debt burden is by dividing annual debt service expenditures by operating fund expenditures. Based on this method, the debt burden for FY2010 was a moderate 7.8% of operating expenditures. For FY2011, actual debt service payments are estimated at 7% of total operating expenditures due to the FY2011 debt restructuring. With the proposed bond issue, the debt burden is anticipated to increase to 8% of operating appropriations in FY2012.



#### **Credit Ratings and Debt Management Policy**

The Debt Management Policy of CPS provides guidance for debt management and capital planning and supports the Board's ability to manage its debt in a conservative and prudent manner. One of the goals of the policy is to ensure that CPS maintains the highest possible credit rating among the three credit agencies. These agencies exist as independent entities and their purpose is to give investors, or bondholders, an indication of the creditworthiness of a government entity. A high credit score can lower the cost of debt issuance, much the same way a strong personal credit score can reduce the interest costs of loans and credit cards.

CPS meets frequently with the credit rating agencies about its budget, audited financial results, debt plan, and management initiatives to ensure the agencies have the most updated information possible. The primary rating factors for CPS concern management, debt profile, financial results and economic and demographic factors, including student enrollment.

In FY2011, the credit ratings for CPS remained at AA- by Standard & Poor's and Aa2 by Moody's Investors Service. Fitch Ratings lowered its rating to A+ from AA- in October 2010. Although Standard & Poor's and Moody's Investors Service credit ratings did not change, CPS's ratings carry a "negative outlook" from both rating agencies. These outlooks can indicate the trajectory of a rating: a negative outlook can mean that the agencies believe the credit rating is deteriorating and a possible candidate for downgrade. These negative outlooks persist primarily due to CPS's strained financial condition, inability

to meet Fund Balance Policy goal in fiscal 2010 through the use of rainy day reserves, the size of out-year deficits (which exceed \$1 billion per year), and the state's continual delay in certain payments. Like a high credit rating can mean lower borrowing costs, deterioration in credit rating will increase interest fees.

As part of the Debt Management Policy, CPS is authorized to use a number of tools to manage its portfolio of debt. Some of the tools and techniques employed are: refunding of existing debt, using derivative instruments, issuing fixed or variable-rate bonds, and issuing short-term or long-term debt. These tools are used to manage various types of risks, to generate cost savings, and to assist capital asset planning.

Typically, CPS issues fixed rate bonds which pay a set, agreed-upon interest rate according to a schedule set at the time of debt issuance. However, about 20% of CPS debt is variable rate, which means that the interest rate can fluctuate. The interest rate on variable rate debt is often lower than what can be achieved in a fixed rate market, but the rate can be highly volatile: CPS uses interest rate swaps to reduce the volatility inherent in variable rate debt, yet still achieve cost savings when compared to traditional fixed rate debt. An interest rate swap is an agreement between two parties (known as counterparties) where one stream of future interest payments is exchanged for another based on a specified principal amount. The Board generally pays a fixed rate to a counterparty and receives a variable rate from the counterparty which is intended to offset the amount paid to its variable rate bondholders. CPS only enters into transactions with a highly rated, credible and diverse group of counterparties.

A copy of the Debt Management Policy is available at the Board's website at <http://policy.cps.k12.us/documents/404.1.pdf>.

**Outstanding debt  
as of June 30, 2011**

<b>Debt Outstanding at 6/30/11 Chicago Public Schools</b>	<b>Closing Date</b>	<b>Maturity Date</b>	<b>Principal Outstanding At 6/30/11</b>	<b>Pledged Funding Source for Debt Service</b>
PBC Series A of 1992	1/1/92	1/1/2020	\$205,025 ,000	Property Tax
PBC Series A of 1993	4/1/93	12/1/2011	11,660 ,000	Property Tax
PBC Series B of 1999	3/1/99	7/1/2018	113,690 ,000	Property Tax
Unlimited Tax G.O. Series 1997A*	12/3/97	12/1/2030	37,985,204	IGA / PPRT
Qualified Zone Academy Bond	9/24/98	9/23/2011	14,000,000	IGA
Unlimited Tax G.O. Series 1998B-1*	10/28/98	12/1/2031	294,045,851	IGA / PPRT
Unlimited Tax G.O. Series 1999A*	2/25/99	12/1/2031	481,667,762	IGA / PPRT
QZAB IDFA 1999A	12/22/99	12/21/2011	12,000,000	State Aid
Unlimited Tax G.O. Series 2000BC D	9/7/00	3/1/2032	285,200,000	State Aid
QZAB Series 2000E	12/19/00	12/18/2013	13,390,000	State Aid
QZAB Series 2001B	10/24/01	10/23/2015	9,440,000	State Aid
Unlimited Tax G.O. Series 2002A	9/24/02	12/1/2022	42,540,000	IGA
Unlimited Tax G.O. Series 2003A	2/13/03	12/1/2016	6,795,000	State Aid
QZAB Series 2003C	10/28/03	10/27/2017	4,585,000	State Aid
Unlimited Tax G.O. Refunding, Series 2004A	4/6/04	12/1/2020	202,420,000	PPRT / State Aid
Unlimited Tax G.O. Series 2004G	12/1/04	12/1/2022	12,500,000	IGA
Unlimited Tax G.O. Series 2005AB	6/27/05	12/1/2032	246,180,000	PPRT / State Aid
QZAB Series 2006A	6/7/06	6/1/2021	6,852,800	State Aid
Unlimited Tax G.O. Series 2006B	9/27/06	12/1/2036	320,775,000	State Aid
Unlimited Tax G.O. Series 2007BC	9/4/07	12/1/2024	203,715,000	IGA / PPRT
Unlimited Tax G.O. Series 2007D	12/13/07	12/1/2029	203,865,000	State Aid
Unlimited Tax G.O. Series 2008A	5/13/08	12/1/2030	262,785,000	IGA / PPRT
Unlimited Tax G.O. Series 2008B	5/13/08	3/1/2034	214,175,000	State Aid
Unlimited Tax G.O. Series 2008C	5/1/08	12/1/2032	464,655,000	State Aid
Unlimited Tax G.O. Series 2009A	3/18/09	3/1/2026	130,000,000	State Aid
Unlimited Tax G.O. Series 2009BC	6/25/09	3/1/2031	75,410,000	State Aid
Unlimited Tax G.O. Series 2009D	7/29/09	12/1/2022	63,210,000	State Aid
Unlimited Tax G.O. BAB Series 2009E	9/24/09	12/1/2039	518,210,000	State Aid / Federal Subsidy
Unlimited Tax G.O. Series 2009F	9/24/09	12/1/2016	23,750,000	State Aid / Federal Subsidy
Unlimited Tax G.O. QSCB Series 2009G	12/17/09	12/15/2025	254,240,000	State Aid
Unlimited Tax G.O. Series 2010A	2/17/10	3/1/2035	48,910,000	State Aid
Unlimited Tax G.O. Series 2010B	2/17/10	3/1/2036	157,055,000	State Aid
Unlimited Tax G.O. QSCB Series 2010C	11/2/10	11/1/2029	257,125,000	State Aid

<b>Debt Outstanding at 6/30/11</b> Chicago Public Schools	<b>Closing Date</b>	<b>Maturity Date</b>	<b>Principal Outstanding At 6/30/11</b>	<b>Pledged Funding Source for Debt Service</b>
Unlimited Tax G.O. BAB Series 2010D	11/2/10	12/1/2040	125,000,000	State Aid
Unlimited Tax G.O. Refunding Series 2010F	11/2/10	12/1/2031	183,750,000	State Aid
Taxable Unlimited Tax G.O. Refunding Series 2010G	11/2/10	12/1/2017	72,915,000	State Aid
<b>Total Principal Outstanding</b>			<b>\$5,579,521,617</b>	

\*Excludes accreted interest accrued on 0% coupon capital appreciation bonds.

Schedule of Debt Service Requirements to Maturity*							
		(\$ in thousands)					
Fiscal Year Ending June 30		Total Existing General Obligation Bond Principal	Total Existing General Obligation Bond Interest		Total Existing G.O. Bond Debt Service	PBC Leases	TOTAL
2012		\$57,871	\$257,186		\$315,057	\$51,926	\$366,983
2013		40,973	260,815		301,788	51,963	353,751
2014		147,632	264,015		411,647	51,982	463,629
2015		157,542	260,883		418,425	52,029	470,454
2016		161,191	257,122		418,313	51,997	470,310
2017		157,518	252,951		410,469	52,020	462,489
2018		172,767	244,170		416,937	52,069	469,006
2019		178,875	237,970		416,845	52,099	468,944
2020		191,621	245,416		437,037	30,636	467,673
2021		216,950	253,420		470,370		470,370
2022		203,398	246,495		449,893		449,893
2023		212,098	239,302		451,400		451,400
2024		216,997	228,117		445,114		445,114
2025		225,483	219,871		445,354		445,354
2026		502,773	223,247		726,020		726,020
2027		258,915	210,891		469,806		469,806
2028		268,245	200,371		468,616		468,616
2029		227,667	243,508		471,175		471,175
2030		491,232	227,911		719,143		719,143
2031		270,124	211,373		481,497		481,497
2032		235,916	244,084		480,000		480,000
2033		106,205	64,542		170,747		170,747
2034		94,275	60,776		155,051		155,051
2035		82,920	57,275		140,195		140,195
2036		72,890	54,392		127,282		127,282
2037		57,305	52,071		109,376		109,376
2038		55,225	50,198		105,423		105,423
2039		58,260	48,142		106,402		106,402
2040		61,460	45,948		107,408		107,408
2041		64,820	2,113		66,933		66,933
2042		0	0		0		0
		<b>\$5,249,150</b>	<b>\$5,464,576</b>		<b>\$10,713,726</b>	<b>\$446,719</b>	<b>\$11,160,445</b>

The Board anticipates issuing about \$400 million of bonds in fiscal year 2012, resulting in additional annual debt service of \$32 million.





## APPENDIX A

### DISTRICT AND COMMUNITY DEMOGRAPHICS

The following section provides detailed information about the makeup of the district, school population, and employees, as well as a snapshot of the larger community in which our students and their families reside. The information is meant to provide a broad picture of factors that influence and inform our services to students and the entire school community of parents, partners, and constituents of the city of Chicago.

#### District Demographics

The Chicago Public Schools is the nation's third largest school district, serving 402,681 students in 2010-2011 in 682 schools. In the 2011-2012 school year, CPS projects it will serve approximately 407,000 students in 677 schools. The majority of students attend traditional public elementary and high schools, while many students attend one of the non-traditional schools, which include charter, performance, and contract schools.

#### District Enrollment by Grade Level

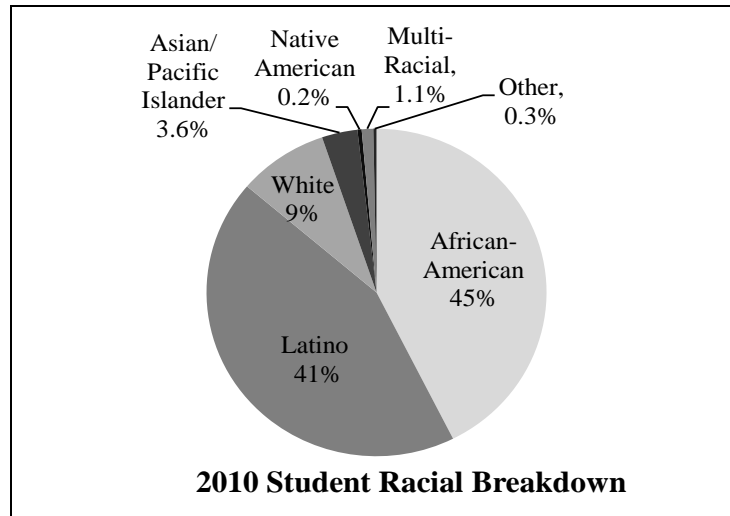
Grade Level	2011 Enrollment	2012 Projected Enrollment
Pre-school/Early Childhood	23,705	23,832
Kindergarten	28,812	29,496
Elementary (1-8)	236,524	239,876
Secondary (9-12)	113,640	113,796
<b>Total</b>	<b>402,681</b>	<b>407,000</b>

#### 2012 Projected Schools by Type

Elementary Schools	528	High Schools	149
Neighborhood	411	Neighborhood	49
Charter	50	Charter	36
Performance	10	Performance	9
Citywide	36	Citywide	8
Special Education	5	Special Education	4
Contract	5	Contract	5
Selective Enrollment	8	Selective Enrollment	8
Early Childhood	3	Small	10
		Achievement	6
		Alternative School	6
		Vocational	4
		Military Academy	4

#### Racial, Ethnic, and Socioeconomic Diversity

CPS serves a student population that is diverse in many ways, and reflects the geographic concentration of various ethnic and racial groups in the city's neighborhoods. CPS recognizes the rich contributions of all students from varying racial, ethnic, and socioeconomic backgrounds. A breakout of the racial composition of the District's students is displayed below.



Data Source: Research Evaluation and Accountability

In 2011, approximately 57,000 CPS students, or 14%, were English Language Learners (ELL), which was up from 12% in 2010. This population is expected to grow to more than 15% in 2012. In the state of Illinois, 8% of the students were identified as ELL students in 2010. ELL students are those students eligible for transitional bilingual education, and for which English is not considered the student's native language. CPS offers bilingual education programs in 14 languages, including Spanish, Mandarin, Cantonese, Polish, Ukrainian, Arabic, and Urdu, to address the needs of ELL students. In addition to bilingual education programs, transitional language programs serve students from 109 different language backgrounds.

Socioeconomically, CPS students are disproportionately low-income as compared to the rest of the state. Students defined as low-income are those students, aged 3 through 17, who come from families receiving public aid, live in institutions for neglected or delinquent children, are supported in foster homes with public funds, or are eligible to receive free or reduced-price lunches. Approximately 87% of CPS students came from low-income families in 2010, as compared to about 45% of students across Illinois.

### 2010 Student Population Characteristics

	Chicago	Illinois (including Chicago)
<b>Low-Income Students</b>	87.0%	45.4%
<b>English Language Learner Students</b>	12.2%	7.6%
<b>Student Mobility Rate</b>	18.7%	13.0%
<b>High School Graduation Rate</b>	71.8%	87.8%
<b>Dropout Rate</b>	12.8%	3.8%
<b>Chronic Truancy Rate</b>	11.2%	3.6%

Data source: Illinois and CPS 2010 State Report Card

**Student Mobility Rate** - The student mobility rate is based on the number of times students enroll in or leave a school during the school year. The mobility rate of students in CPS was 18.7%. Students who left more than once were counted multiple times.

**High School Graduation Rate (1 year)** - The 2010 CPS graduation rate was nearly 72%, which represents a 2% increase compared with the prior year rate of 69.8%. This was below the statewide percentage of 87.8%, which has also increased slightly as compared with 2009. CPS

has been implementing various programs to promote graduation among its students and increase the high school graduation rate.

**Dropout Rate** - Dropouts include students in grades 9-12 whose names have been removed from the district-housed roster for any reason other than death, extended illness, graduation/completion of a program of study, transfer to another public/private school, or expulsion. The dropout rate for the CPS was 12.8% for 2010, which represents a 3.1% increase as compared with 2009. The state dropout rate also increased slightly, from 3.5% in 2009 to 3.6% in 2010.

**Chronic Truancy Rate** - Chronically truant students are students with low attendance over extended periods of time. The Chronic Truancy Rate for Chicago decreased slightly from 11.3% last year to 11.2%. The rate for Illinois also decreased slightly from 3.7%. This data is used to help assess the need for special programs that target students with low attendance, as these students have a tendency to drop out of school or fail courses.

### Student Membership

Student membership has declined slightly over the past two years. The student population decreased by about 1.5% from 2010 to 2011; however, the District anticipates that membership will grow again in FY2012. Factors that may contribute to the changes in current membership trends include the following:

- Transfers to/from public and nonpublic schools;
- Changes in Hispanic, Asian, and European migration rates;
- Changes in birth rates;
- Changes in administrative and educational policies that affect grade progression, retention, and graduation rates; and
- Public perception of school reform initiatives.

### Actual CPS Student Membership

School Type	Actual Fall 2003	Actual Fall 2004	Actual Fall 2005	Actual Fall 2006	Actual Fall 2007	Actual Fall 2008	Actual Fall 2009	Actual Fall 2010	Actual Fall 2011
<b>Preschool</b>	22,085	21,712	21,205	21,363	21,388	23,325	24,370	24,247	23,705
<b>Elementary K - 8</b>	308,111	299,007	290,645	280,767	274,672	271,464	269,139	269,010	265,336
<b>High School</b>	104,223	106,093	109,132	111,564	112,541	113,166	115,770	115,314	113,640
<b>Total</b>	434,419	426,812	420,982	413,694	408,601	407,955	409,279	408,571	402,681

Data source: Research Evaluation and Accountability, January 2011.

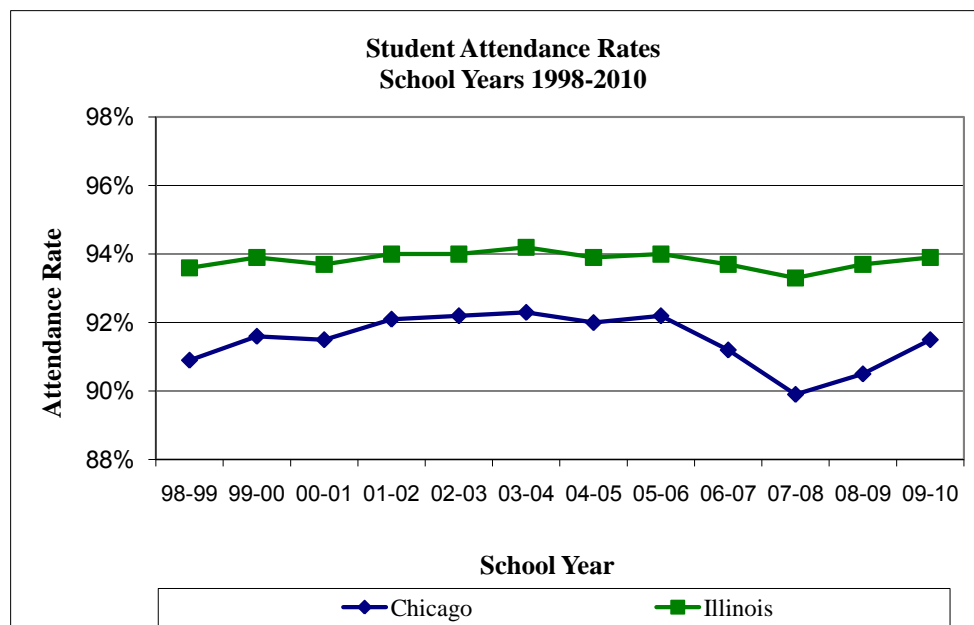
The graph below shows the total CPS student membership vs. total Illinois student membership by ethnicity from 2005-2010. The trends show that while white and black membership is declining, Hispanic and multi-ethnic membership is on the rise in both Chicago and Illinois. While membership as a whole is declining in Illinois, it is projected to increase slightly in Chicago in 2012.



Data source: Illinois and CPS 2010 State Report Card

### Student Attendance Trends

CPS' student attendance rate for the 2010 school year increased to 90.5%. The state's attendance rate also increased slightly, from 93.7% in 2009 to 93.9% in 2010. The graph below shows attendance for 1998-2010, not including preschools or special schools.



Data source: Illinois and CPS 2010 State Report Card

### Student Attendance Rates

School Year	Chicago	Illinois
2009-2010	91.5%	93.9%
2008-2009	90.5%	93.7%
2007-2008	89.9%	93.3%
2006-2007	91.2%	93.7%
2005-2006	92.2%	94.0%
2004-2005	92.0%	93.9%
2003-2004	92.3%	94.2%
2002-2003	92.2%	94.0%

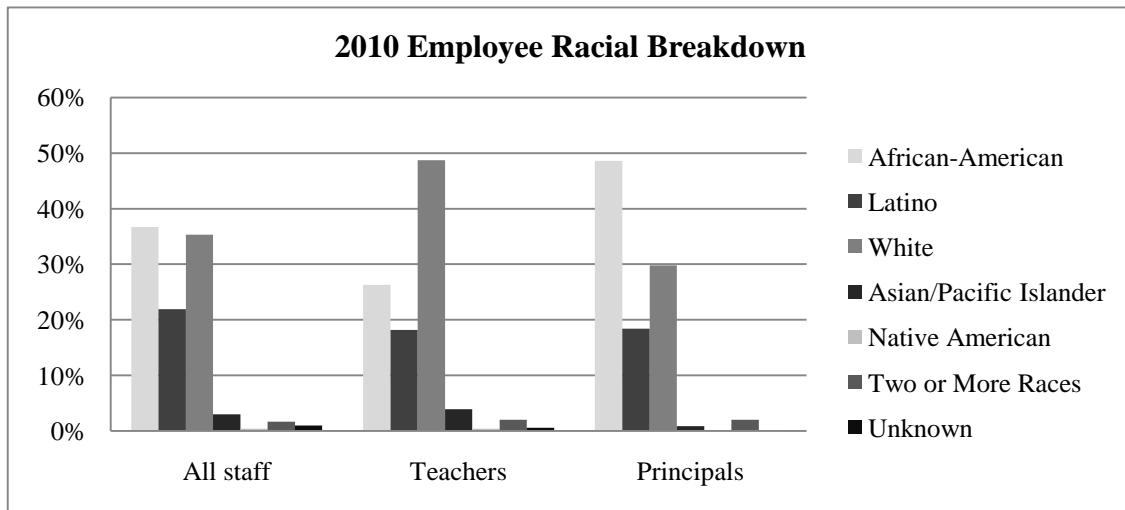
Data source: Illinois and CPS 2010 State Report Card

### District Governance and Employees

The Chicago Board of Education is responsible for the oversight of CPS. The Board establishes policies, standards, goals and initiatives to ensure accountability. In 1988, the Illinois General Assembly passed a school reform act which authorized former Mayor Richard M. Daley to take control of Chicago's education system. In 1995, it empowered Mayor Daley to appoint the five-member Reform Board of Trustees who embarked upon comprehensive reform measures to improve Chicago Public Schools.

In July 1999, the Amendatory Act restored the original title of the Board of Education of the City of Chicago, expanded the Board to seven members, and reinstated the position of Board Vice President.

As of July 26, 2011, CPS employed 40,678 staff, including 21,320 teachers and 529 principals. The District is one of the largest employers in the city of Chicago. The table below shows a breakdown of CPS employees by race.



Data Source: Human Resources, July 26, 2011.

## Community Characteristics

Chicago is the third largest city in the United States. Located in Cook County, Illinois, the city is home to nearly 2.7 million people living in a 228-square mile area in 77 ethnically diverse neighborhoods.

2010 Statistics	
<b>Total Population by Single Race</b>	<b>2,695,598</b>
White	45%
Black or African American	32.9%
Asian	5.5%
Two or more races	2.7%
American Indian or Alaska Native	0.5%
Native Hawaiian or Other Pacific Islander	0.03%
Other	13.4%
<b>Population by Hispanic or Latino Origin</b>	
Not Hispanic or Latino	71.1%
Hispanic or Latino	28.9%
<b>Income*</b>	
Median Household Income	\$46,911
Persons below Poverty Level	20.6%
<b>Gender</b>	
Female	51.5%
Male	48.5%
<b>Age</b>	
Children under Age 5	6.9%
Adults 65 and over	10.4%
Median Age	32.9

Data Source: U.S. Census Bureau, Census 2010

\*2008 Census data

## Economy

Chicago is a national center for manufacturing, transportation, and tourism. According to the city's 2011 Budget Overview and Revenue Estimates, more than 45 million domestic and overseas visitors came to the city in 2008, including 32 million domestic leisure travelers and 11.7 million domestic business travelers, contributing nearly \$12 billion to Chicago's economy. The area is home to several of the world's largest corporations, and top employers include city, state and county governments, universities, airports and banks. However, the overall economic status of the nation has impacted Chicago locally in terms of both revenue and expenditures. The City has experienced an estimated \$1 billion decrease in revenues during the recession. To reduce the impact on individual citizens, this City has not increased taxes, fines, or fees, and property taxes have not increased in the past three years.

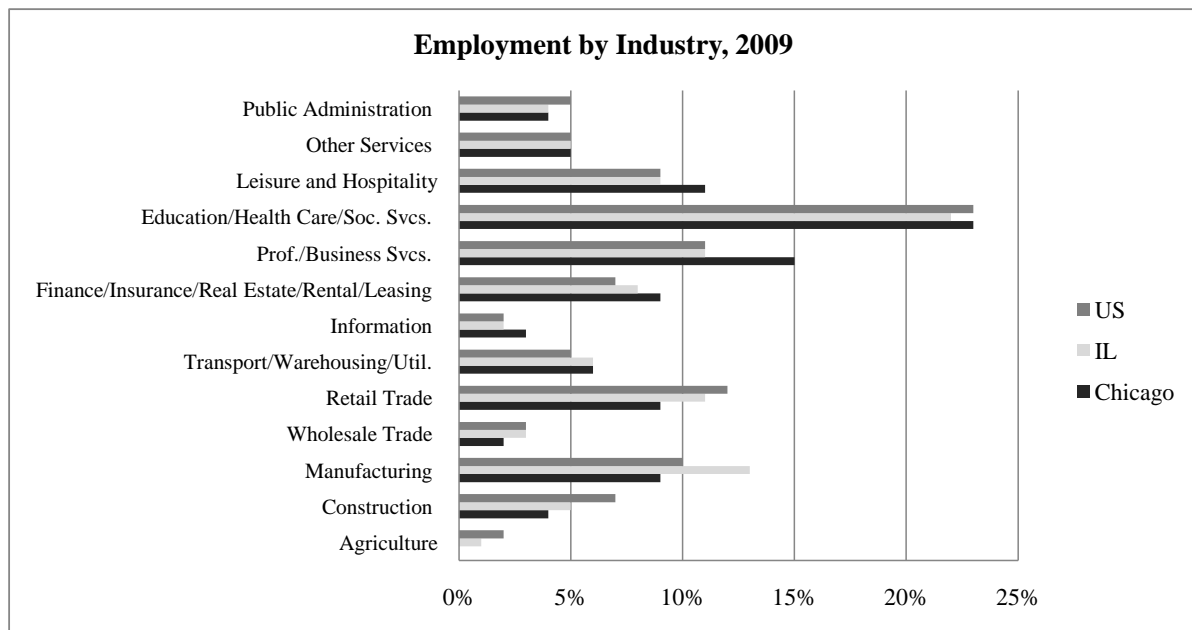
The economic downturn has been reflected in Chicago's job market over the past few years, although the number of jobless appears to be decreasing in 2011. The average annual unemployment rate of the city, as tracked by the U.S. Bureau of Labor Statistics, was 11% in 2010, but as of April 2011, had declined to 9.5%. The average annual unemployment rate for the state of Illinois was 10.3% in 2010, which was a slight increase from 10.1% in 2009. The state's

unemployment rate is decreasing in 2011 as well, and was 8.7% in April. (Please note that all rates cited are not seasonally adjusted.)

Year	Chicago	Illinois	U.S.
2000	5.5%	4.5%	4.0%
2001	6.8%	5.4%	4.7%
2002	8.3%	6.5%	5.8%
2003	8.1%	6.7%	6.0%
2004	7.5%	6.2%	5.5%
2005	7.1%	5.8%	5.1%
2006	5.3%	4.6%	4.6%
2007	5.8%	5.1%	4.6%
2008	7.0%	6.4%	5.8%
2009	10.9%	10.1%	9.3%
2010	11.0%	10.3%	9.6%
2011 (April)	9.5%	8.7%	9.0%

Data Source: U.S. Bureau of Labor Statistics

Despite the high rates of unemployment, Chicago's diverse economy protects the city from the severity of boom-bust cycles that can impact areas that are more dependent on specific or cyclical industries. According to the City of Chicago, the city is within 2 percent of the national share of nearly all major industry categories.



Data Source: City of Chicago 2011 Budget Overview and Revenue Estimates

Like many large cities in the United States, a disproportionate number of Chicago residents live in poverty as compared to the U.S. average. These individuals and families depend more heavily on city services to meet basic needs, and increasing numbers of the city's residents are facing poverty during the current economic hardship. Poverty rates in Chicago in 2009 were higher than the national and state averages, and among the highest of the nation's largest major metropolitan areas.



Area	Families	Individuals
United States	14.3%	10.5%
Illinois	13.3%	9.9%
New York City	18.7%	15.8%
Los Angeles	19.8%	16.1%
Houston	20.6%	17.5%
<b>Chicago</b>	<b>21.6%</b>	<b>18.0%</b>
Philadelphia	25.0%	19.9%

Data Source: City of Chicago 2011 Budget Overview and Revenue Estimates

The composition of the community and the factors affecting it provide a context for considering the FY2012 budget for the Chicago Public Schools and the many influences, both internal and external, which drive the district's funding decisions.

## **APPENDIX B**

### **SCHOOL FUNDING FORMULAS**

#### **School Budget Development and Funding**

Principals, teachers, and Local School Councils (LSCs) work together to prepare a budget that reflects a school's needs for a specific school year. The budget represents school priorities in terms of educational expenditures and goals, and indicates how those priorities will be funded. Every school-based budget must conform to laws, contractual agreements, and Chicago Board of Education policies.

#### **School Improvement Plan**

Development of a school budget begins with creation of a School Improvement Plan for Advancing Academic Achievement (SIPAAA) by each Chicago public school. The SIPAAA is a biannual planning process mandated by Illinois state law. This plan identifies the school's strengths, concerns, and priority areas for improvement; it is approved by the Local School Council and Chief Area Officer, where applicable. The action plan described in the SIPAAA, supported by the school's funds, is implemented and adjusted over a two-year period.

The SIPAAA planning process for the 2010-2011 school year began in December 2009 and ended in May 2010. The planning process for 2011-2012 began in January 2011 and ended in June 2011. These processes resulted in a plan that guides school-level funding appropriations and programmatic decisions. The school budget mirrors the goals and programs outlined in the SIPAAA.

The following are the six steps in SIPAAA planning:

1. Gather input from faculty and other stakeholders
2. Revisit the school vision and mission and revise as necessary
3. Analyze the school's data
  - a. Outcome data is organized around the School Scorecard categories
    - i. Student outcomes
    - ii. Academic progress
    - iii. Student connection
    - iv. School characteristics
  - b. Process data is organized around the Five Fundamentals
    - i. Instruction
    - ii. Instructional Leadership
    - iii. Professional Capacity
    - iv. Learning Climate
    - v. Family and Community Involvement
4. Document the areas of work within the school within Categories. Tie each category to key performance indicators which align to outcomes.
5. Detail all activities for each category
6. Budget funds for each activity as needed

#### **Enrollment**

The base amount of resources that a school receives is driven by a school's student enrollment projection, which determines the number of quota teachers and support staff and the allocation of instructional equipment and supplies that are paid for by General Funds (also referred to as Board Funds). A school's student enrollment projection also determines the per-pupil budget allocation that a per pupil-funded school receives. These enrollment projections are calculated by the Office of School Planning and Demographics and are based on five years of enrollment trend data and the cohort survival ratio for each

school. The cohort survival ratio compares the number of students in a particular grade at a particular school to the number of students in the previous grade during the previous year. Ratios are computed for each grade progression and are then used to project future enrollments.

## **Allocation of Resources to Schools**

### **Quota-Based Positions**

To begin the budget process, schools obtain information detailing the coming school year's school-specific allocations. The primary allocation classifications are: "enrollment based," "special needs," "operations and maintenance," and "categorical programs."

### **Enrollment Based Allocations**

To ensure equitable distribution, the number of quota teachers and support staff allocated to a school is calculated using staffing formulas that incorporate student enrollment projections and other inputs established by Board policy and the collective bargaining agreement. It is important to note that additional positions are allocated (based on formula) once the school year begins if actual school membership exceeds the projected enrollment.

Non-personnel items such as textbooks, supplies, repairs and equipment are allocated on a projected per-pupil basis. In FY2012, elementary schools receive \$77.25 per general education student for these items, while high schools receive \$105.00 per general education student. The non-personnel allocation is adjusted upwards if actual school membership exceeds the projected enrollment.

### **Elementary School Position Overview**

The following ratios are used to calculate an elementary school's quota teacher allocation:

<b>Grade Level</b>	<b>Target Pupil-Teacher Ratio</b>
Intermediate/Upper (4-8)	31:1
Primary (1-3)	28:1
Kindergarten*	56:1

\* Note that kindergarten is a half-day program with enrollment based on 56 students (28 x 2), with assigned teachers holding both a morning and afternoon class each day.

Each elementary school is entitled to one Board-funded teaching assistant principal. The teaching assistant principal position is included within the school's entitlement as one of the general education teaching quota positions.

Ancillary elementary teaching positions, such as library, art, physical education, music, and counselors, plus support/administrative staff positions funded by General Funds, are determined by formulas using enrollment projections and Board-funded teacher data.

Elementary physical education and librarian positions are allocated based on the number of a school's Board-funded quota teachers and special education teachers. While the exact allocation amount depends on the total number of teachers described above, a school is generally provided a minimum of one elementary PE/librarian position for every 15 teachers.

Elementary art and music positions are based on the total K-8 membership of a school. Schools with a K-8 membership of greater than 750 students receive a 1.0 art and music position, while schools which have a K-8 membership of 750 or fewer students receive a 0.5 art and music position.

All elementary schools receive at least one counselor position. Schools that have a K-8 membership between 1,200 and 1,799 students receive 1.5 counselor positions, while schools with memberships of 1,800 or more students receive 2.0 counselor positions.

A school clerk is provided to all elementary schools. Schools containing between 46-75 Board-funded quota classroom teachers receive a second clerk, and schools with greater than 75 Board-funded quota classroom teachers receive a third clerk.

### Example: Application of Elementary Formula

The following applies the allocation formulas to ABC elementary school, which has a projected fall membership of 498 students.

ABC Elementary School	Pre-K	KG	Primary	Int/Upper	Special Ed	Total
Projected Enrollment	0	52	151	254	41	498



**ABC elementary school is entitled to 8 Intermediate/Upper teachers.**

*Calculation:  $254 \text{ Int/Upper} \div 31 = 8.2$ . Round down to 8. ( $8 \times 31 = 248$ .  $254 - 248 = 6$ ; we will use this number in our primary teacher calculation).*

**ABC elementary school is entitled to 6 Primary teachers.**

*Calculation:  $151 \text{ Primary} + 6 \text{ from above} = 157$ .  $157 \div 28 = 5.6$ . Round up to 6.*

**ABC elementary school is entitled to 1 Kindergarten teacher.**

*Calculation:  $52 \text{ KG} \div 56 = 0.9$ . Round up to 1.*

**ABC elementary school is entitled to 3 Special Education teachers.**

*Special education needs vary by widely by school; please refer to the diagram "CPS Special Education Formula" for specific staffing formulas. To simplify, we will assume ABC elementary school is entitled to 3 special education positions based on its projected membership of 41 special education students.*

**ABC elementary school is entitled to 2 PE/Library positions.**

*Calculation:  $8 \text{ Int/Upper} + 6 \text{ Primary} + 1 \text{ Kindergarten} + 3 \text{ self-contained Special Ed} = 18 \text{ total quota classroom and special education teacher positions}$ .*

**ABC elementary school is entitled to a 0.5 Art/Music position.**

*ABC has projected membership of 498 students.*

**ABC elementary school is entitled to 1 Counselor.**

*ABC has projected membership of 498 students.*

**ABC elementary school is entitled to 1 Clerk**

*Calculation:  $8 \text{ Int/Upper} + 6 \text{ Primary} + 1 \text{ Kindergarten} = 15 \text{ general education quota teacher positions}$ .*

## High School Position Overview

### Classroom Quota Teachers

The formulas used to allocate Board-funded high school classroom teachers take into account targeted student-teacher classroom ratios and the typical school model for including students with special education needs in general education classrooms, according to least restrictive environment (LRE) classifications. In the approved FY2012 budget, for high school core and most elective subject courses, the targeted student-teacher ratio is 28:1. The targeted student-teacher ratio for art is 33:1, for music is 34:1, and for physical education is 40:1. Other factors included in the formulas are the standard number of subjects each student takes (7) and the standard number of classes each teacher must instruct (5). Within the overall high school classroom quota teacher category, school administrators may allocate teachers at their discretion across subject areas.

Category of Teachers	Formula
Math	(Projected General Education students + projected students with LRE1 classification)/28/5
English	(Projected General Education students + projected students with LRE1 classification)/28/5
Science	(Projected General Ed Students + projected students with + LRE1 and LRE2 classifications )/28/5
Social Studies	(Projected General Ed Students + projected students with + LRE1 and LRE2 classifications )/28/5
PE, Music, Electives*	(Total School Membership*3)/31/5

All high schools receive one librarian. Schools with a membership greater than 1,500 students receive a second librarian position.

High schools receive one counselor position per 360 students, up to a maximum of twelve counselor positions.

High School Membership	Number of Counselors
Up to 360	1
361 – 720	2
721 – 1,080	3
1,081 – 1,440	4
1,441 – 1,800	5
1,801 – 2,160	6
2,161 – 2,520	7
2,521 – 2,880	8
2,881 – 3,240	9
3,241 – 3,600	10
3,601 – 3,960	11
3,961 and above	12

Assistant principal (AP) positions are granted to schools with a membership of greater than 500 students. Additionally, high schools with a membership exceeding 1,500 students receive a second AP position, high schools with a membership exceeding 2,500 students receive a third AP position, and high schools with a membership exceeding 3,500 students receive a fourth AP position.

Total school membership excluding pre-school	Number of Assistant Principals
501 – 1,500	1
1,501 – 2,500	2
2,501 – 3,500	3
3,501 and above	4

## Per-Pupil Based

### Per Pupil Pilot Schools

The Office of Management and Budget is managing a pilot program in which 13 elementary schools designated as Autonomous Management and Performance Schools (AMPS) receive a per-pupil budget allocation in lieu of General Education quota entitlement positions and funds for non-personnel expenses. Special education positions, ELL positions, SGSA funds, and NCLB Title I funds are still provided in the same manner as traditionally funded quota schools. The aim of the program is to determine how the

schools function with the autonomy they are afforded and to provide some insight into the development of a transparent budgeting process at the school level.

Number of Students	FY12 Per Pupil Rates
0-300 students	\$6,969/student
301-450 students	\$5,845/student
451-900 students	\$5,077/student
> 900 students	\$4,531/student

Participating Per-Pupil Pilot Schools	
Amelia Earhart Options for Knowledge ES	John W Garvy Elementary School
Columbia Explorers Elementary Academy	Lyman A Budlong Elementary School
George Washington Elementary School	Mary E McDowell Elementary School
Harold Washington Elementary School	Virgil Grissom Elementary School
Jane Addams Elementary School	William J & Charles H Mayo Elementary School
John C Dore Elementary School	William P Gray Elementary School
John J Audubon Elementary School	

## Special Education and ELL Positions

### Allocations Based on the Special Needs of Students – All Schools

In addition to the basic distributions described in the previous pages, positions are also allocated to schools based on the number of eligible students requiring services in certain categories, such as “special education” and “students with limited English proficiency.”

### Special Education

To determine if a student is eligible to receive special education services, an evaluation is conducted, followed by the development of an Individualized Education Program (IEP). The IEP lists the special education and related services needed to ensure that the student receives a free, appropriate public education in the least restrictive environment. If a student has a disability but does not qualify for special education services, a 504 plan may be developed. The 504 plan lists the accommodations and modifications that the student is to receive.

Special education teachers and classroom paraprofessionals are allocated to schools in accordance with Illinois state regulations and CPS policy. The CPS special education staffing formulas take into account a variety of factors including the disability (or disabilities) of individual students; the required instructional minutes, LRE code, and ages of the students (see formulas below); and the total number of students by disability to be served. In all cases, the formulas are in accordance with, or more generous than, state formulas. Additional staff may be allocated to a school based on specific criteria that is not addressed by the formula, such as paraprofessional support needs identified in a student’s IEP.

Special education positions are allocated based on the formula below:

- **Amount of Required Services (ARS)** - *based on the total minutes per week of instructional time*
- **Location of Services (LRE = Least Restrictive Environment)**
  - 1 = Less than 20% of week removed from General Education Setting (0-300 minutes per week)
  - 2 = 21-60% of week removed from General Education Setting (301-900 mpw)
  - 3 = More than 60% of week removed from General Education Setting (901+ mpw)

<b>FY2012 CPS Special Education Staffing Formula*</b>				
<b>Primary Disability Category</b>	<b>Least Restrictive Environment Code</b>	<b>Amount of Required Service Code</b>	<b>Teacher Only</b>	<b>Teacher + Aide</b>
Resource (0-300 minutes per week)	1	C	1-15	16-17
Cross-Categorical (301-900 mpw)	2	C or F	1-10	11-15
Cross-Categorical (901+ mpw)	3	F	1-8	9-13
EC Autism	3	C or F	-	5-7; 2 aides
Primary Autism	3	C or F	-	5-9; 2 aides
Intermediate/Upper & HS Autism	3	C or F	-	5-10; 2 aides
Severe Profound	3	C or F	-	4-8; 2 aides
Trainable Mentally Handicapped	3	C or F	-	8-13
Hearing Impaired (Elem)	3	C or F	6-8	-
Hearing Impaired (HS)	3	C or F	6-10	-
Visually Impaired (Elem)	3	C or F	6-8	-
Visually Impaired (HS)	3	C or F	9-12	-
Pre-School (all disabilities except HI, VI, and Aut)**	3	C or F	-	5-20 ***am/pm

\* Students not serviced by these formulas are serviced by itinerant staff.

\*\* Schools utilizing a Pre-School Blended Model should account for this in their projection appeal narrative.

\*\*\* Not to exceed 10 students per section.

(z) Cross Categorical includes the following categories: {LD, EBD, TBI, OHI, EMH, PHY} as well as, low incidence disabilities that are not self-contained.

Additionally, CPS may allocate clinicians (e.g., nurses, social workers, psychologists, etc.) to a school based on services required by a student's individualized education program.

### **Special Education Funding Amounts**

1. The Charter and/or Contract School will hire its own special education teacher(s) based on the school's population of students with disabilities. Chicago Public Schools (CPS) will reimburse the Charter and/or Contract School on a quarterly basis. This reimbursement will be based on CPS' determination that each special education teacher possesses the proper certification(s) as required by the State and that the number of full-time equivalent teacher positions for reimbursement does not exceed the CPS-approved allocation for the Charter and/or Contract school. For the 2011-2012 school year, the maximum reimbursement rate is \$65,000 per year, per full-time equivalent special education teacher. The quarterly reimbursement to the Charter and/or Contract School for full-time equivalent special education teachers will be the lesser of the (i) product of the maximum reimbursement rate multiplied by the number of CPS-approved, full-time equivalent teachers for the percentage of the quarter's instructional days for which the teacher was employed or (ii) aggregate sum of the actual salaries and benefits paid to CPS-approved, special education teachers employed at the Charter and/or Contract School for the percentage of the quarter's instructional days for which the teacher was employed.
2. The Charter and/or Contract School will hire its own paraprofessionals to provide the necessary supports required by its students' IEPs. Chicago Public Schools (CPS) will reimburse the Charter and/or Contract School on a quarterly basis. This reimbursement will be based on CPS' determination that each special education paraprofessional providing instructional support is highly qualified in accordance with NCLB standards and that the number of full-time equivalent

paraprofessional positions for reimbursement does not exceed the CPS-approved allocation for the Charter and/or Contract School. For the 2011-2012 school year, the maximum reimbursement rate is \$32,500 per year, per full-time equivalent special education paraprofessional. The quarterly reimbursement to the Charter and/or Contract School for full-time equivalent special education paraprofessionals will be the lesser of the (i) product of the maximum reimbursement rate multiplied by the number of CPS-approved, full-time equivalent paraprofessionals for the percentage of the quarter's instructional days for which the paraprofessional was employed or (ii) aggregate sum of the actual salaries and benefits paid to the CPS-approved, special education paraprofessionals employed at the Charter and/or Contract School for the percentage of the quarter's instructional days for which the paraprofessional was employed.

3. If required by its students' IEPs, the Charter and/or Contract School may elect to furnish its own clinicians to provide support to its students with disabilities enrolled at the Charter and/or Contract School, or it may elect to have the Board furnish clinicians to serve the Charter and/or Contract School's students with disabilities. If the Charter and/or Contract School elects to have the Board furnish the clinicians, then the Board shall assign the necessary staff to the Charter and/or Contract School. If the Charter and/or Contract School elects to hire its own clinicians, then Chicago Public Schools (CPS) will reimburse the Charter and/or Contract School on a quarterly basis. This reimbursement will be based on CPS' determination that each clinician possesses the proper certification(s) as required by the State and that the number of full-time equivalent clinicians does not exceed the CPS-approved allocation for the Charter and/or Contract School. For the 2011-2012 school year, the maximum reimbursement rate is \$65,000 per year, per full-time equivalent clinician. The quarterly reimbursement to the Charter and/or Contract School for full-time equivalent clinicians will be the lesser of the (i) product of the maximum reimbursement rate multiplied by the number of CPS-approved full-time equivalent clinicians at the Charter and/or Contract School for the percentage of the quarter's instructional days for which the clinician was employed or (ii) aggregate sum of the actual salaries and benefits paid to the CPS-approved clinicians at the Charter and/or Contract School for the percentage of the quarter's instructional days for which the clinician was employed.
4. The Charter and/or Contract School shall appoint and pay a salary and benefits to its own qualified Case Manager. In this case, Chicago Public Schools (CPS) will provide the Charter and/or Contract School with a stipend of \$1,462.32 per semester, per school for such a qualified Case Manager for the 2011-2012 school year. A Case Manager shall be deemed qualified if he or she has (1) a Type 10 (special), Type 03 (elementary), or Type 09 (secondary) ISBE certificate endorsed in a special education area, or with a special education teaching approval or supervisory approval, OR (2) a Type 73 (school service personnel) ISBE certificate endorsed as a school social worker, school psychologist, guidance specialist, or speech-language pathologist or have a supervisory endorsement. At least two years experience in the field of special education is recommended/ preferred. The amount of the stipend is subject to the terms of the agreement between the Board and the Chicago Teachers Union.

### **English Language Learners**

Allocation of supplemental bilingual education program teacher(s) is formula-based. The formula takes into account the actual number and/or the adjusted number of English Language Learners (ELLs) in each school. The adjusted number is based on the level of bilingual education program services an ELL receives as reported by the school. ELLs in kindergarten who receive at least five periods a week of bilingual education or English as a Second Language (ESL) count as 1.0. ELLs in 1<sup>st</sup> through 12<sup>th</sup> grades who receive at least five but less than ten periods a week of bilingual education or ESL count as 0.5.



ELLs in 1<sup>st</sup> through 12<sup>th</sup> grades who receive at least ten periods a week of bilingual education or ESL count as 1.0.

		Number of ELLs (Same Language Background)	Supplemental Teacher Allocation
Transitional Bilingual Education (TBE)*	Elementary School TBE Program	1- 19	0.0
		20 – 49.5 (adjusted number)	0.5
		50 or more (adjusted number)	1.0
	High School TBE Program	1- 19	0.0
		20 or more	1.0

\* = 20 or more ELLs of the same language background

		Number of ELLs	Supplemental Teacher Allocation
Transitional Program of Instruction (TPI) **	Elementary School TPI Program	0 – 15.5 (adjusted number)	0.0
		16- 49.5 (adjusted number)	0.5
		50 or more (adjusted number)	1.0
	High School TPI Program	0 – 40.5 (adjusted number)	0.0
		41 or more (adjusted number)	1.0

\*\* = Fewer than 20 ELLs of the same language background

For example, a school might have 30 ELLs of the same language background at varying levels and grades, and their adjusted count determines the number of supplemental teachers the school will receive:



6 ELL kindergarten students who receive at least 5 periods of bilingual or ESL instruction per week (1.0 each)  
**Total adjusted number: 6**



12 ELL 1<sup>st</sup>-12<sup>th</sup> grade students who receive between 5 and 9 periods of bilingual or ESL instruction per week (0.5 each)  
**Total adjusted number: 6**



12 ELL 1<sup>st</sup>-12<sup>th</sup> grade students who receive at least 10 periods of bilingual or ESL instruction per week (1.0 each)  
**Total adjusted number: 12**

## Categorical Funding

### Categorical Funds and Other Programs

Additional funding is provided for programs supported by special local, state, and federal funds. These programs and projects are over and above the basic instructional programs available in all schools. Two significant funding sources allocated during the school budget process are Supplemental General State Aid (SGSA) and No Child Left Behind (NCLB) Federal Title I.

**Supplemental General State Aid:**

Supplemental General State Aid is part of the General State Aid that CPS receives from the State. SGSA funds are designed to supplement regular and basic programs supported by the General Education Fund. The amount of SGSA funds is based upon the concentration level of children from low-income households. Funds are distributed to the schools in proportion to the number of pupils enrolled who are eligible to receive free or reduced-price meals under the federal Child Nutrition Act of 1966 and the National School Lunch Act during the immediately preceding year. The poverty data is taken at one point in time for the entire school system (i.e., end of September). Once data is collected, CPS establishes a flat rate per-pupil amount and calculates the SGSA allocation based on the number of eligible students for each qualifying school. For FY2012, the per pupil rate is \$740. The following table delineates estimated allocations:

Students on FRL	Allocation Rate	Total Allocation
1	\$740	\$740
100	\$740	\$74,000
1,000	\$740	\$740,000

**NCLB Title I:**

CPS allocates NCLB Federal Title I funds to schools with high concentrations of low-income children, to provide supplementary services for educationally disadvantaged students. The formula used to determine a school's eligibility for these funds is based on the ratio of TANF (Temporary Assistance to Needy Families) and free and reduced-price lunch school data as a percentage of enrollment. CPS uses poverty data generated yearly by the number of students, ages 5-17, who are eligible to receive free or reduced lunch (60% weight), and the number of children, ages 5-17, from families that receive financial assistance through TANF (40% weight). The data are taken at one point in time for the entire school system (i.e., the end of September). Once data is collected, CPS ranks schools and allocates additional funding to those schools serving a population greater than 40% poverty. Distribution to schools is on a sliding scale basis per eligible pupil, with higher poverty schools receiving a higher per-pupil amount as indicated in the table below:

Poverty Index Examples	Allocation Rate	Eligible Students	Total Allocation
<40%	\$0 (below threshold)	100	\$0
40-40.99%	\$430	100	\$43,000
41-41.99%	\$445	100	\$45,000
99-99.99%	\$1,315	100	\$131,500

Schools can budget Supplemental General State Aid and NCLB Title I funds at their discretion but must remain in compliance with regulations and guidelines, and adhere to the SIPAAA.

**Charter/Contract School Funding**

Charter Schools have been in existence in Chicago since 1997, pursuant to Illinois State Law. Charter and Contract school operators are granted the autonomy and flexibility to implement innovative educational curriculum that stretches beyond traditional methods while still being held to Illinois Learning Standards. In FY2012, there will be approximately 39 Charter schools, with 87 campuses, and 8 Contract schools across the city serving 49,521 students. Of these campuses, 1 will be a new High School campus with a projected enrollment of 312 and 3 Elementary campuses with a projected enrollment of 1,139. There are also a total of 33 existing campuses expanding into a new grade with expansion enrollment projected at 3,043 at these schools. The funding and programmatic support offered to Charters

and Contracts is based on the model described below. More detailed information about the budgets of each school can be found in the Charter and Contract portions of the Schools at a Glance section.

Base General Education	Per Pupil Rate*	FY12 Projected Enrollment	FY12 Anticipated Per Pupil Tuition Spend
Elementary	\$5,873	23,925	\$ 140,511,525
High School	\$7,341	25,596	\$ 187,900,236
<b>Total</b>		<b>49,521</b>	<b>\$328,411,761</b>

\*Rates are based on CPS General Education Revenue

Special Education Reimbursement		FY12 Budget
\$65,000 per allocated teacher (cert. required)	See additional details below.	\$29,000,00
\$65,000 per allocated clinician (cert. required)		
\$32,500 per allocated paraprofessional		

#### Special Education Funding Amounts

- The Charter and/or Contract School will hire its own special education teacher(s) based on the school's population of students with disabilities. Chicago Public Schools (CPS) will reimburse the Charter and/or Contract School on a quarterly basis. This reimbursement will be based on CPS' determination that each special education teacher possesses the proper certification(s) as required by the State and that the number of full-time equivalent teacher positions for reimbursement does not exceed the CPS-approved allocation for the Charter and/or Contract school. For the 2011-2012 school year, the maximum reimbursement rate is \$65,000 per year, per full-time equivalent special education teacher. The quarterly reimbursement to the Charter and/or Contract School for full-time equivalent special education teachers will be the lesser of the (i) product of the maximum reimbursement rate multiplied by the number of CPS-approved, full-time equivalent teachers for the percentage of the quarter's instructional days for which the teacher was employed or (ii) aggregate sum of the actual salaries and benefits paid to CPS-approved, special education teachers employed at the Charter and/or Contract School for the percentage of the quarter's instructional days for which the teacher was employed.
- The Charter and/or Contract School will hire its own paraprofessionals to provide the necessary supports required by its students' IEPs. Chicago Public Schools (CPS) will reimburse the Charter and/or Contract School on a quarterly basis. This reimbursement will be based on CPS' determination that each special education paraprofessional providing instructional support is highly qualified in accordance with NCLB standards and that the number of full-time equivalent paraprofessional positions for reimbursement does not exceed the CPS-approved allocation for the Charter and/or Contract School. For the 2011-2012 school year, the maximum reimbursement rate is \$32,500 per year, per full-time equivalent special education paraprofessional. The quarterly reimbursement to the Charter and/or Contract School for full-time equivalent special education paraprofessionals will be the lesser of the (i) product of the maximum reimbursement rate multiplied by the number of CPS-approved, full-time equivalent paraprofessionals for the percentage of the quarter's instructional days for which the paraprofessional was employed or (ii) aggregate sum of the actual salaries and benefits paid to the CPS-approved, special education paraprofessionals employed

at the Charter and/or Contract School for the percentage of the quarter's instructional days for which the paraprofessional was employed.

6. If required by its students' IEPs, the Charter and/or Contract School may elect to furnish its own clinicians to provide support to its students with disabilities enrolled at the Charter and/or Contract School, or it may elect to have the Board furnish clinicians to serve the Charter and/or Contract School's students with disabilities. If the Charter and/or Contract School elects to have the Board furnish the clinicians, then the Board shall assign the necessary staff to the Charter and/or Contract School. If the Charter and/or Contract School elects to hire its own clinicians, then Chicago Public Schools (CPS) will reimburse the Charter and/or Contract School on a quarterly basis. This reimbursement will be based on CPS' determination that each clinician possesses the proper certification(s) as required by the State and that the number of full-time equivalent clinicians does not exceed the CPS-approved allocation for the Charter and/or Contract School. For the 2011-2012 school year, the maximum reimbursement rate is \$65,000 per year, per full-time equivalent clinician. The quarterly reimbursement to the Charter and/or Contract School for full-time equivalent clinicians will be the lesser of the (i) product of the maximum reimbursement rate multiplied by the number of CPS-approved full-time equivalent clinicians at the Charter and/or Contract School for the percentage of the quarter's instructional days for which the clinician was employed or (ii) aggregate sum of the actual salaries and benefits paid to the CPS-approved clinicians at the Charter and/or Contract School for the percentage of the quarter's instructional days for which the clinician was employed.
  
4. The Charter and/or Contract School shall appoint and pay a salary and benefits to its own qualified Case Manager. In this case, Chicago Public Schools (CPS) will provide the Charter and/or Contract School with a stipend of \$1,406 per semester, per school for such a qualified Case Manager for the 2011-2012 school year. A Case Manager shall be deemed qualified if he or she has (1) a Type 10 (special), Type 03 (elementary), or Type 09 (secondary) ISBE certificate endorsed in a special education area, or with a special education teaching approval or supervisory approval, OR (2) a Type 73 (school service personnel) ISBE certificate endorsed as a school social worker, school psychologist, guidance specialist, or speech-language pathologist or have a supervisory endorsement. At least two years experience in the field of special education is recommended/ preferred. The amount of the stipend is subject to the terms of the agreement between the Board and the Chicago Teachers Union.

Categorical Funding			FY12 Budget
SGSA	Per pupil allocation	Please see Categorical Funding section	\$28,626,160
NCLB Title I	Per pupil allocation	Please see Categorical Funding section	\$14,582,304
English Language Learners (ELL)	<u>State Funding:</u> Based on the amount of ELL instruction that a student receives funding is allocated on a tiered basis as follows: Pre-K & Kindergarten students receiving more than 5 periods a week of ELL Elementary (1-8) students receiving between 5-10 periods a week of ELL Elementary (1-8) students receiving 10 or more periods a week of ELL High School (9-12) students receiving between 5-10 periods a week of ELL High School (9-12) students receiving 10 or more periods a week of ELL <u>Title III Funding:</u> Flat per Pupil Rate for every eligible ELL student		\$1,506,927
Title IIA	Provided for Teacher professional development		\$1,999,845

Other Funding			FY12 Budget
Small Schools Supplement	\$300/student	Provided to elementary schools with enrollment of 350 or fewer students and high schools with 600 or fewer students. In FY12 there will be 16 Elementary and 33 High Schools eligible to receive small schools supplement based on projected enrollment.	\$5,937,900
Facility Supplement	\$425/student	For schools housed in non-CPS facilities. In FY12 there are 34 Elementary and 22 High Schools housed in non-CPS facilities.	\$13,481,850

### Facilities Fees

Based on the facility sharing arrangement, Charter and Contract operators choose from a menu of facilities services, including ITS, Operations, Utilities, and Security. In FY2012, there will be 39 Charter/Contract campuses in CPS facilities with a total deduction of \$10,487,885.

	Sole Occupant of CPS Facility	Shared CPS Facility w/ Traditional CPS School	Shared CPS Facility w/ Contract or Charter School *	Independent Facility
<b>ITS Services</b>	Optional	Optional	Optional	Optional
<b>Operations Services</b>	Optional	Required	Optional	N/A
<b>Utilities</b>	Required	Required	Required	N/A
<b>Security Services</b>	Optional	Optional	Optional	N/A

\*Options must be agreed upon by Charter/Contract Schools co-sharing a CPS facility.

For transparency purposes, operators are charged the actual cost of services in the CPS facility that they occupy. In shared buildings the cost of Operation's services are applied based on the square footage utilized by the school. The costs of Security services are divided equally between the schools occupying a facility. Below is an overview of CPS facilities services.

Overview of CPS Facilities Services	
<b>ITS Services</b>	Services include LAN, VPN, WAN, and Impact Base services. Additional services may include computer equipment purchase/lease, extended support services, desktop management services, Computrace theft tracking and recovery services, and telecom telephone, cellular phone, and paging services.
<b>Operations Services</b>	Services may include trash removal, maintenance, pest control, and snow removal. For applicants opting into Operations Services, buildings are staffed with at least one engineer and custodians proportional to the cleanable square feet at a campus. These personnel are provided with the equipment and supplies necessary to clean and maintain the buildings and grounds. For schools in a CPS facility opting out of operations services, CPS requires quarterly inspections to ensure that the facility is being maintained to CPS standards. For FY12 an annual fee of \$2,500 per facility will be charged for these inspection services. This charge will be split equally between all schools sharing the space.
<b>Utilities</b>	This includes gas and electric. Water will be provided by CPS at all CPS facilities at no additional cost.
<b>Security Services</b>	Services include Security Personnel and Alarms & CCTV Monitoring Fee. Additional services may include Burglar Alarm, Airphone/Door Entry System, CCTV Security Cameras, Handheld Metal Detectors, Metal Detector Portals, and X-Ray Machines. Security resources may be modified based on changes in school population, number of incidences, changes to the building, and other factors.

## PER-PUPIL SPENDING INFORMATION

The standard per-pupil cost measures available for all districts in Illinois are the Operating Expenses Per-Pupil and the Per-Capita Tuition Charge. When comparing Chicago with other districts, a third measure, the Adjusted Per-Capita Tuition Charge, is also needed. Definitions and comparison of these costs are presented below:

**Operating Expense Per-Pupil:** Total operating cost of regular K-12 programs divided by the nine-month average daily attendance. This measure excludes expenditures related to preschool, summer school, adult education, capital expenditures, and bond principal and interest.

**Per-Capita Tuition Charge:** The amount a local school district charges as tuition to non-resident students. It is a reasonable measure of basic education program costs. Per-capita tuition is calculated by deducting the costs of supplemental programs from operating expenses and dividing the result by the nine-month average daily attendance.

**Adjusted Per-Capita Tuition:** The per-capita tuition charge is adjusted to exclude the costs of Supplemental General State Aid programs (which are not basic programs). Chicago is the only Illinois district for which this adjustment is necessary.

FY2009* Illinois Public School Per Capita Cost for Actual Operating Expense by District						
Components of Operating Expenses Per Pupil	Chicago	Suburban Cook	State Average With CPS	Average Without CPS	Highest Per Capita District	Lowest Per Capita District
Operating Expense Per Pupil	\$ 12,880	\$ 12,741	\$ 11,197	\$ 10,808	\$ 26,660	\$ 5,922
Less Supplemental Programs	\$ (3,361)	\$ (1,285)	\$ (1,700)	\$ (1,320)	\$ (7,437)	\$ (622)
Per Capita Tuition Charge	\$ 9,519	\$ 11,456	\$ 9,497	\$ 9,488	\$ 19,223	\$ 5,300
Less Supplemental General State Aid	\$ (754)	\$ -	\$ (140)	\$ -	\$ -	\$ -
<b>=Basic Cost Per Pupil</b>	<b>\$ 8,765</b>	<b>\$ 11,456</b>	<b>\$ 9,357</b>	<b>\$ 9,488</b>	<b>\$ 19,223</b>	<b>\$ 5,300</b>
<b>(Adjusted Per Capita Tuition)</b>						

Source: Illinois State Board of Education ILEARN website, July 28, 2010.

\*FY2010 data is not yet available.

## **APPENDIX C**

### **REVENUE AND EXPENDITURE HISTORY**

In this section, you will find:

**Revenue History Tables 15-20**

**Expenditure History Tables 21-33**

**TABLE 15. REVENUE HISTORY FOR ALL FUNDS**  
**BY MAJOR CATEGORIES: FY2006-FY2012**  
(In Millions)

	ACTUAL					ESTIMATE	
	FY 2006	FY 2007	FY2008	FY2009	FY 2010	FY 2011	FY 2012
<b>LOCAL REVENUE</b>							
Property Taxes	\$1,718.2	\$1,767.8	\$1,813.9	\$1,896.5	\$2,047.2	\$1,936.7	\$2,089.9
Replacement Taxes	184.7	201.5	215.5	188.5	152.5	197.8	158.7
Investment Income	71.9	116.9	85.9	43.7	12.5	12.5	4.1
Lunchroom Sales	9.3	8.8	8.5	8.2	6.9	6.2	6.0
Other Local Revenue	135.1	277.4	172.5	245.1	352.7	402.4	269.6
Sub-total	\$2,119.2	\$2,372.4	\$2,296.3	\$2,382.1	\$2,571.8	\$2,555.5	\$2,528.3
<b>STATE REVENUE</b>							
General State Aid (GSA)	\$ 701.5	\$ 762.8	\$ 830.1	\$ 666.8	\$ 766.9	\$ 886.1	\$ 856.9
Supplemental GSA	261.0	261.0	261.0	212.9	218.6	261.0	261.0
Flat Grant by ADA	12.8	14.4	12.8	12.6	1.6	-	-
State Teacher Pension Aid	74.9	75.3	74.8	74.8	37.4	42.8	10.4
General Ed Block Grants	138.2	155.0	166.5	133.9	68.8	122.6	124.1
Ed Services Block Grants	383.5	394.8	447.4	358.7	421.3	566.1	497.1
CDB Capital Reimbursement	-	-	-	-	-	29.7	169.1
Other State Revenue	30.7	38.2	53.3	52.2	37.5	28.6	32.5
Sub-total	\$1,602.6	\$1,701.6	\$1,846.0	\$1,511.9	\$1,552.1	\$1,937.0	\$1,951.1
<b>FEDERAL REVENUE</b>							
ESEA Title I, V	\$ 273.9	\$ 269.4	\$ 350.5	\$ 369.4	\$ 307.3	\$ 305.2	\$ 341.1
ARRA Stabilization Funds	-	-	-	260.1	278.7	-	-
ARRA ESEA Grants	-	-	-	-	119.4	259.1	2.1
Ed Jobs Fund Program	-	-	-	-	-	52.9	48.2
Lunchroom	147.9	147.4	150.4	139.2	178.8	164.4	188.2
IDEA	99.9	81.7	106.1	95.2	96.2	100.5	106.2
Medicaid Reimbursement	33.4	24.3	31.2	50.8	34.9	72.3	60.0
Federal Revenue - Other	220.5	223.2	194.4	211.0	164.8	209.8	258.4
Sub-total	\$ 775.6	\$ 746.0	\$ 832.5	\$1,125.6	\$1,180.2	\$1,164.3	\$1,004.2
<b>ALL FUNDS REVENUE</b>	<b>\$4,497.5</b>	<b>\$4,820.0</b>	<b>\$4,974.8</b>	<b>\$5,019.6</b>	<b>\$5,304.0</b>	<b>\$5,656.8</b>	<b>\$5,483.6</b>
<b>OTHER FINANCING SOURCES</b>							
Debt Issuances & Premium	\$ 389.4	\$ 370.2	\$ 241.7	\$ (0.7)	\$ 801.0	\$ 382.1	\$ 400.0
Transfers in/(out) and others	30.6	25.7	6.4	1.2	(0.0)	-	-
Total Other Financing Sources	420.0	395.9	248.1	0.5	801.0	382.1	400.0
<b>TOTAL ALL FUNDS</b>	<b>\$4,917.5</b>	<b>\$5,215.9</b>	<b>\$5,222.9</b>	<b>\$5,020.1</b>	<b>\$6,105.1</b>	<b>\$6,038.9</b>	<b>\$5,883.6</b>

\* Due to rounding, minimal differences may occur in totaling rows and columns.

\*\* These tables include only revenues and other financing sources. Fund balance is not included.



**TABLE 16. REVENUE HISTORY FOR OPERATING FUND****BY MAJOR CATEGORIES: FY2006-FY2012****(In Millions)**

	<b>ACTUAL</b>					<b>ESTIMATE</b>	
	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
<b>LOCAL REVENUE</b>							
Property Taxes	\$1,666.1	\$1,716.5	\$1,763.3	\$1,867.4	\$2,035.9	\$1,904.2	\$2,038.0
Replacement Taxes	131.6	147.4	159.8	132.8	96.8	172.4	103.6
Investment Income	36.9	61.6	40.9	21.4	3.1	2.0	2.1
Lunchroom Sales & Other	9.3	8.8	8.5	8.2	6.9	6.2	6.0
Miscellaneous Local Revenue	91.8	86.7	88.3	93.9	105.1	212.9	122.9
Sub-total	\$1,935.8	\$2,021.0	\$2,060.8	\$2,123.7	\$2,247.8	\$2,297.7	\$2,272.6
<b>STATE REVENUE</b>							
General State Aid - Regular	\$ 591.2	\$ 610.9	\$ 676.5	\$ 471.8	\$ 582.6	\$ 663.6	\$ 694.1
Supplemental General State Aid	261.0	261.0	261.0	261.0	218.6	261.0	261.0
Flat Grant by ADA	12.8	14.4	12.8	12.6	1.6	-	-
State Teacher Pension Aid	74.9	75.3	74.8	74.8	37.4	42.8	10.4
General Ed Block Grants	138.2	155.0	166.5	133.9	68.8	122.6	124.1
Ed Services Block Grants	369.0	384.1	447.4	358.7	421.3	566.1	497.1
Other State Revenue	45.3	48.8	53.3	20.3	37.5	28.6	32.5
Sub-total	\$1,492.4	\$1,549.5	\$1,692.4	\$1,333.2	\$1,367.8	\$1,684.7	\$1,619.2
<b>FEDERAL REVENUE</b>							
ESEA Title I, III, V	\$ 273.9	\$ 269.4	\$ 350.5	\$ 369.4	\$ 307.3	\$ 305.2	\$ 341.1
Stabilization Funds - ARRA	-	-	-	260.1	278.7	-	-
ESEA Grants under ARRA	-	-	-	-	119.4	259.1	2.1
Ed Jobs Fund Program	-	-	-	-	-	52.9	48.2
Lunchroom	147.9	147.4	150.4	139.2	178.8	164.4	188.2
IDEA	99.9	81.7	106.1	95.2	96.2	100.5	106.2
Medicaid Reimbursement	33.4	24.3	31.2	50.8	34.9	72.3	60.0
Federal Revenue - Other	202.6	189.1	194.4	208.3	145.0	188.3	231.6
Sub-total	\$ 757.7	\$ 712.0	\$ 832.5	\$1,122.8	\$1,160.4	\$1,142.8	\$ 977.3
<b>OPERATING FUND REVENUE TOTAL</b>							
	\$4,185.9	\$4,282.5	\$4,585.7	\$4,579.7	\$4,776.1	\$5,125.3	\$4,869.1
<b>OTHER FINANCING SOURCES</b>							
Transfers in/(out) and other	\$ 4.1	\$ 1.9	\$ 3.8	\$ 20.4	\$ 17.9	\$ 110.0	\$ -
<b>OPERATING FUND TOTAL</b>	<b>\$4,190.1</b>	<b>\$4,284.4</b>	<b>\$4,589.5</b>	<b>\$4,600.1</b>	<b>\$4,793.9</b>	<b>\$5,235.2</b>	<b>\$4,869.1</b>

\* Due to rounding, minimal differences may occur in totaling rows and columns.

**TABLE 17. REVENUE HISTORY: GENERAL FUND**  
**BY MAJOR CATEGORIES: FY2006-FY2012**  
(In Millions)

	<b>ACTUAL</b>					<b>ESTIMATE</b>	
	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY 2010</b>	<b>FY2011</b>	<b>FY 2012</b>
<b>LOCAL REVENUE</b>							
Property Taxes	\$1,566.6	\$1,639.5	\$1,694.2	\$1,785.8	\$1,959.8	\$1,818.2	\$1,956.8
Replacement Taxes	102.7	127.1	134.0	91.6	92.7	142.4	76.8
Investment Income	35.7	58.6	38.9	20.1	2.9	1.9	2.0
Other Revenue	89.3	68.8	71.3	76.7	87.8	195.3	105.9
Total - Local Revenue	\$1,794.2	\$1,894.1	\$1,938.4	\$1,974.2	\$2,143.2	\$2,157.8	\$2,141.5
<b>STATE REVENUE</b>							
General State Aid - Regular	\$ 591.2	\$ 610.9	\$ 676.5	\$ 471.8	\$ 582.6	\$ 663.6	\$ 694.1
Flat Block Grant by ADA	12.8	14.4	12.8	12.6	1.6	-	-
Teacher Pension	74.9	71.4	71.3	71.1	36.1	39.0	10.2
Gen Ed Block Grants	138.2	155.0	166.5	133.9	68.8	122.6	124.1
Ed Service Block Grants	358.4	373.5	436.8	345.4	408.0	552.6	483.8
State Revenue Other	28.6	28.6	34.4	48.7	23.0	19.6	24.4
Total - State Revenue	\$1,204.1	\$1,253.8	\$1,398.4	\$1,083.5	\$1,120.1	\$1,397.5	\$1,336.5
<b>FEDERAL REVENUE</b>							
Stabilization Fund - GSA	\$ -	\$ -	\$ -	\$ 228.5	\$ 124.3	\$ -	\$ -
Stabilization Fund - Pre-K	-	-	-	-	112.0	-	-
Medicaid Reimbursement	33.4	24.3	31.2	50.8	34.9	72.3	60.0
JROTC & Other	44.1	23.0	30.3	4.6	21.3	17.9	18.4
Total - Federal Revenue	\$ 77.5	\$ 47.2	\$ 61.5	\$ 283.9	\$ 292.5	\$ 90.3	\$ 78.4
<b>GENERAL FUND REVENUE</b>	<b>\$3,075.8</b>	<b>\$3,195.1</b>	<b>\$3,398.3</b>	<b>\$3,341.6</b>	<b>\$3,555.8</b>	<b>\$3,645.6</b>	<b>\$3,556.4</b>
<b>OTHER FINANCING SOURCES</b>	<b>\$ 4.1</b>	<b>\$ 1.9</b>	<b>\$ 3.8</b>	<b>\$ 4.8</b>	<b>\$ 17.4</b>	<b>\$ 110.0</b>	<b>\$ -</b>
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>\$3,079.9</b>	<b>\$3,197.0</b>	<b>\$3,402.1</b>	<b>\$3,346.4</b>	<b>\$3,573.2</b>	<b>\$3,755.5</b>	<b>\$3,556.4</b>

\*The General Fund includes the General Education Fund (115), Tuition-based Pre-school Fund(117), School Special Income Fund (124), and Building Operation & Maintenance Fund (230)

**TABLE 18. REVENUE HISTORY: SPECIAL REVENUE FUNDS****BY MAJOR CATEGORIES: FY2006-FY2012****(In Millions)**

	<b>ACTUAL</b>					<b>ESTIMATE</b>	
	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY 2010</b>	<b>FY2011</b>	<b>FY 2012</b>
<b>TORT LIABILITY FUND</b>							
Property Taxes	\$ 99.5	\$ 77.0	\$ 69.1	\$ 81.6	\$ 76.1	\$ 86.0	\$ 81.2
Investment Income	1.2	3.0	2.0	1.3	0.1	0.1	0.1
Other Revenue	0.2	3.3	3.2	3.3	3.8	3.8	3.8
Sub-total	\$ 100.9	\$ 83.3	\$ 74.3	\$ 86.2	\$ 80.1	\$ 89.9	\$ 85.1
<b>LUNCHROOM FUNDS</b>							
PPRT Subsidy	\$ 21.6	\$ 20.3	\$ 25.8	\$ 41.2	\$ 4.1	\$ 30.0	\$ 26.8
Lunchroom Sales	9.3	8.8	8.5	9.2	6.9	6.2	6.0
Local - Other	-	6.2	6.5	6.4	6.7	6.9	7.1
State Revenue	10.6	10.8	10.8	13.5	13.6	13.4	13.3
Federal Revenue	147.9	147.4	150.4	139.1	178.8	164.4	188.2
Sub-total	\$ 189.5	\$ 193.5	\$ 202.1	\$ 209.3	\$ 210.1	\$ 220.9	\$ 241.4
<b>STATE CHAPTER 1 FUND</b>							
General State Aid	\$ 261.0	\$ 261.0	\$ 261.0	\$ 212.9	\$ 218.6	\$ 261.0	\$ 261.0
ARRA Stabilization GSA	-	-	-	48.1	42.4	-	-
State Teacher Pension Aid	-	3.7	3.7	3.2	1.3	3.8	0.3
Local Other	(0.0)	6.3	6.9	6.4	6.4	6.7	5.9
	\$ 261.0	\$ 271.0	\$ 271.7	\$ 270.6	\$ 268.7	\$ 271.5	\$ 267.2
<b>OTHER GOVERNMENT FUNDED FUNDS</b>							
Local Revenue - Other	\$ 9.6	\$ 2.1	\$ 0.3	\$ 0.2	\$ 0.3	\$ 0.2	\$ 0.2
State Aid - Other Misc.	16.6	20.3	18.4	20.1	14.2	9.0	8.1
Federal Aid - ARRA	-	-	-	-	119.4	259.1	2.1
Federal Aid - Ed Jobs	-	-	-	-	-	52.9	48.2
Federal Aid - ESEA	273.9	269.4	350.5	369.4	307.3	305.2	341.1
Federal Aid - Other Misc.	158.9	166.2	164.1	187.1	123.7	170.4	213.2
Federal Special Ed: IDEA	99.5	81.7	106.1	95.2	96.2	100.5	106.2
Sub-total	558.5	539.7	639.4	671.9	661.3	897.3	719.0
<b>SPECIAL REVENUE TOTAL</b>	<b>\$1,110.0</b>	<b>\$1,087.4</b>	<b>\$1,187.4</b>	<b>\$1,238.0</b>	<b>\$1,220.2</b>	<b>\$1,479.7</b>	<b>\$1,312.7</b>

**TABLE 19. REVENUE HISTORY: CAPITAL PROJECT FUNDS**  
**BY MAJOR CATEGORIES: FY2006-FY2012**  
(In Millions)

	<b>ACTUAL</b>					<b>ESTIMATE</b>	
	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY 2010</b>	<b>FY2011</b>	<b>FY 2012</b>
<b>CAPITAL ASSETS FUND</b>							
Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Revenue - Other	(0.1)	0.3	-	-	-	-	-
State Revenue	-	-	-	-	-	-	-
Sub-total	\$ (0.1)	\$ 0.3	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL IMPROVEMENT PROGRAM FUNDS</b>							
Local Interest Income	\$ 22.3	\$ 35.6	\$ 26.0	\$ 12.5	\$ 2.0	\$ 2.5	\$ 2.0
Local Other Misc	21.4	36.6	60.5	126.4	83.1	88.4	50.0
State Aid	-	18.1	0.1	-	-	-	-
State CDB /Other Grants	-	-	-	-	-	-	115.0
Federal Grants	17.9	34.1	43.5	2.8	12.3	2.4	-
Sub-total	\$ 61.7	\$ 124.4	\$ 130.0	\$ 141.7	\$ 97.4	\$ 93.3	\$ 167.0
<b>OTHER FINANCING SOURCES</b>							
Bond issuances and Premiums	\$ 389.4	\$ 370.2	\$ 252.6	\$ -	\$ 803.8	\$ 382.1	\$ 400.0
Sale of capital assets & Transfer	4.8	25.7	6.4	1.2	(46.8)	-	-
Total Other Financing Sources	\$ 394.2	\$ 395.9	\$ 259.0	\$ 1.2	\$ 757.0	\$ 382.1	\$ 400.0
<b>CAPITAL FUNDS TOTAL</b>	<b>\$ 455.8</b>	<b>\$ 520.5</b>	<b>\$ 389.0</b>	<b>\$ 142.9</b>	<b>\$ 854.4</b>	<b>\$ 475.4</b>	<b>\$ 567.0</b>

**TABLE 20. REVENUE HISTORY: DEBT SERVICE FUND****BY MAJOR CATEGORIES: FY2006-FY2012**

(In Millions)

	ACTUAL					ESTIMATE	
	FY 2006	FY 2007	FY2008	FY2009	FY 2010	FY2011	FY 2012
<b>BOND REDEMPTION AND INTEREST FUND: Alternate G.O. &amp; Other Debt</b>							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Taxes	53.1	54.1	55.7	55.7	55.7	25.4	55.1
Investment Income	11.3	17.8	17.9	9.2	7.4	8.0	-
Other Local Revenue	21.9	153.8	23.8	24.9	164.6	101.0	96.7
State Revenue- GSA	110.3	134.0	153.6	178.7	184.3	222.5	162.8
State Revenue- CDB	-	-	-	-	-	29.7	54.1
Federal Interest Subsidy	-	-	-		7.5	19.1	26.8
Sub-total	\$ 196.6	\$ 359.7	\$ 251.0	\$ 268.4	\$ 419.4	\$ 405.7	\$ 395.5
<b>PUBLIC BUILDING COMMISSION LEASE</b>							
Property Taxes	\$ 52.1	\$ 51.2	\$ 50.6	\$ 29.2	\$ 11.2	\$ 32.5	\$ 51.9
Investment Income	1.4	2.0	1.1	0.6	0.0	-	-
State Aid	-	-	-	-	-	-	-
Local Revenue - Other	-	-	-	-	-	-	-
Sub-total	\$ 53.5	\$ 53.2	\$ 51.8	\$ 29.8	\$ 11.3	\$ 32.5	\$ 51.9
TOTAL REVENUE DEBT SERVICE FUNDS	\$ 250.1	\$ 412.9	\$ 302.7	\$ 298.2	\$ 430.6	\$ 438.2	\$ 447.5
<b>OTHER FINANCING SOURCES</b>							
Proceeds from swaps, refunding	\$ 19.3	\$ -	\$ (10.9)	\$ (0.7)	\$ (2.8)	\$ -	\$ -
Transfers in /(out)	2.4	(1.9)	(3.8)	(20.4)	28.9	(110.0)	-
Total Other Financing Sources	\$ 21.7	\$ (1.9)	\$ (14.7)	\$ (21.1)	\$ 26.1	\$ (110.0)	\$ -
<b>DEBT SERVICE TOTAL RESOURCES</b>	<b>\$ 271.8</b>	<b>\$ 411.0</b>	<b>\$ 288.1</b>	<b>\$ 277.1</b>	<b>\$ 456.8</b>	<b>\$ 328.2</b>	<b>\$ 447.5</b>

**TABLE 21. EXPENDITURE HISTORY: ALL FUNDS**  
**BY MAJOR CATEGORIES: FY2006 - FY2012**  
(In Millions)

EXPENDITURE	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
Teacher Salaries	\$ 1,916.4	\$ 1,924.1	\$ 1,885.4	\$ 1,975.9	\$ 2,026.3	\$ 2,019.9	\$ 2,082.8
Ed Support Personnel Salaries	537.3	535.1	559.7	597.5	604.0	618.1	628.9
Energy	70.8	77.1	86.8	92.4	78.7	80.7	82.6
Food	85.8	83.8	83.3	89.6	93.1	96.3	112.2
Textbooks	71.9	65.8	89.5	86.4	70.6	79.3	74.1
Supplies	47.0	45.9	46.0	44.6	48.0	53.7	61.5
Other Commodities	1.1	1.1	0.9	1.0	0.9	0.5	0.5
Professional & Contractual Svc	438.3	463.3	549.3	440.9	381.9	450.6	374.8
Transportation	92.6	97.1	102.8	109.4	109.3	110.4	110.3
Tuition	62.9	63.1	65.1	320.0	388.9	436.1	477.6
Telephone	16.9	13.7	17.7	19.4	18.2	18.2	20.8
Other Services	13.1	13.3	13.3	13.9	15.7	13.1	10.4
Educational Equipment	38.3	34.6	39.0	34.5	33.7	49.4	33.9
Repairs and Replacements	35.6	33.0	37.0	34.8	31.9	39.5	37.9
Capital Outlay	310.8	345.0	463.1	648.3	691.8	530.3	391.1
Teachers' Pension	247.6	282.5	350.5	392.8	475.6	310.2	339.3
Career Service Pension	87.5	83.3	89.8	93.8	96.9	96.9	99.8
Hospital and Dental Insurance	243.0	250.8	260.4	299.2	311.0	355.9	348.4
Medicare & Social Security	30.0	25.3	31.1	33.7	34.8	35.6	37.6
Unemployment Compensation	6.4	8.2	5.8	8.6	16.0	21.5	16.8
Workers' Compensation	21.0	24.6	29.8	28.1	28.2	25.7	30.0
Space Rental	14.2	13.0	11.0	12.0	12.1	12.1	11.7
Debt Service and Other	214.7	342.2	282.1	302.2	386.6	347.1	409.9
Other Charges	5.9	6.4	18.9	13.3	17.5	23.2	118.4
<b>TOTAL: All Funds</b>	<b>\$ 4,609.1</b>	<b>\$ 4,832.3</b>	<b>\$ 5,118.2</b>	<b>\$ 5,692.3</b>	<b>\$ 5,971.8</b>	<b>\$ 5,824.1</b>	<b>\$ 5,911.3</b>

\* Because of rounding, minimal differences may occur in totaling rows and columns.

\*\* All funds include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.

**TABLE 22. EXPENDITURE HISTORY FOR OPERATING FUNDS  
BY MAJOR CATEGORIES: FY2006 - FY2012  
(In Millions)**

	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
<b>EXPENDITURE</b>							
Teacher Salaries	\$ 1,916.4	\$ 1,924.1	\$ 1,885.4	\$ 1,975.9	\$ 2,026.3	\$ 2,019.9	\$ 2,082.8
Ed Support Personnel Salaries	537.3	535.1	559.7	597.5	604.0	618.1	628.9
Energy	70.8	77.1	86.8	92.4	78.7	80.7	82.6
Food	85.8	83.8	83.3	89.6	93.1	96.3	112.2
Textbooks	71.9	65.8	89.5	86.4	70.6	79.3	74.1
Supplies	47.0	45.9	46.0	44.6	48.0	53.7	61.5
Other Commodities	1.1	1.1	0.9	1.0	0.9	0.5	0.5
Professional & Contractual Svc	438.3	463.3	360.3	440.9	381.9	450.6	374.8
Transportation	92.6	97.1	102.8	109.4	109.3	110.4	110.3
Tuition	62.9	63.1	254.1	320.1	388.9	436.1	477.6
Telephone	16.9	13.7	17.7	19.4	18.2	18.2	20.8
Other Services	13.1	13.3	13.3	13.9	15.7	13.1	10.4
Educational Equipment	38.3	34.6	39.0	34.5	33.7	49.4	33.9
Repairs and Replacements	35.6	33.0	37.0	34.8	31.9	39.5	37.9
Capital Outlay	0.0	0.0	0.0	0.0	0.0	-	-
Teachers' Pension	247.6	282.5	350.5	392.8	475.6	310.2	339.3
Career Service Pension	87.5	83.3	89.8	93.8	96.9	96.9	99.8
Hospital and Dental Insurance	243.0	250.8	260.4	299.2	311.0	355.9	348.4
Medicare/Social Security	30.0	25.3	31.1	33.7	34.8	35.57	37.6
Unemployment Compensation	6.4	8.2	5.8	8.6	16.0	21.52	16.8
Workers' Compensation	21.0	24.6	29.8	28.1	28.2	25.71	30.0
Space Rental	14.2	13.0	11.0	12.0	12.1	12.12	11.7
Debt Service and Other	1.4	1.3	21.7	1.0	2.7	-	-
Other Fixed Charges	5.9	6.4	18.9	13.3	17.5	23.2	118.4
<b>TOTAL OPERATING FUNDS</b>	<b>\$ 4,085.1</b>	<b>\$ 4,146.4</b>	<b>\$ 4,394.7</b>	<b>\$ 4,742.8</b>	<b>\$ 4,896.1</b>	<b>\$ 4,946.8</b>	<b>\$ 5,110.2</b>

\* Because of rounding, minimal differences may occur in totaling rows and columns.

\*\* Operating Funds include the General Fund and Special Revenue Funds.

**TABLE 23. EXPENDITURE HISTORY: GENERAL FUND**  
**BY MAJOR CATEGORIES: FY2006 - FY2012**  
(In Millions)

	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
Teacher Salaries	\$ 1,570.3	\$ 1,580.8	\$ 1,544.2	\$ 1,629.6	\$ 1,642.6	\$ 1,549.5	\$ 1,736.8
Ed Support Personnel Salaries	212.2	222.6	242.4	275.2	257.4	247.8	273.8
Energy	1.8	0.5	0.2	2.8	0.6	0.6	1.8
Food	0.4	0.5	0.7	0.8	0.8	0.7	0.3
Textbooks	24.2	25.6	40.9	46.6	32.6	30.3	28.5
Supplies	14.2	17.9	15.8	14.4	14.1	17.6	14.1
Other Commodities	0.3	0.2	0.2	0.3	0.3	0.3	0.2
Professional & Contractual Svc	202.8	234.9	291.8	141.6	116.6	162.4	113.7
Transportation	77.8	83.1	90.7	96.5	94.9	100.9	98.4
Tuition	54.7	55.5	58.1	279.7	345.6	376.7	427.9
Telephone	0.4	1.2	0.3	0.3	0.9	0.3	0.0
Other Services	5.5	5.3	6.5	6.9	6.0	6.2	5.5
Educational Equipment	10.1	12.2	15.6	14.4	14.2	16.6	21.9
Repairs and Replacements	5.7	4.3	3.6	3.3	2.6	3.4	1.8
Capital Outlay	0.0	-	0.0	0.1	0.0	-	-
Teachers' Pension	216.2	250.9	296.5	336.2	397.7	244.7	292.4
Career Service Pension	63.4	33.7	39.2	43.2	41.3	38.0	43.8
Hospital and Dental Insurance	158.5	167.3	176.1	205.7	210.5	225.3	234.2
Medicare/Social Security	20.4	17.0	22.4	24.7	24.7	24.0	27.3
Unemployment Compensation	3.2	6.2	4.3	6.6	11.9	15.2	12.8
Workers' Compensation	11.5	18.5	22.4	21.2	20.6	18.0	22.8
Space Rental	6.0	1.5	1.2	1.7	1.6	1.6	1.6
Debt Service and Other	-	-	20.6	-	-	-	-
Other Charges	(29.7)	(18.4)	(5.7)	(23.5)	(11.7)	(5.8)	(42.9)
<b>TOTAL GENERAL FUND</b>	<b>\$ 2,630.0</b>	<b>\$ 2,721.5</b>	<b>\$ 2,888.4</b>	<b>\$ 3,128.2</b>	<b>\$ 3,225.9</b>	<b>\$ 3,074.0</b>	<b>\$ 3,316.8</b>

\* Effective July 1, 2008, the General Fund includes the General Education Fund (115), Tuition-based Pre-school Fund (117), School Special Income Fund (124), and Building Operation & Maintenance Fund (230). This table contains expenditures for Fund 115, Fund 117, and Fund 124. The Building Operation & Maintenance Fund (230) should be added to have a total expenditure for the General Fund.



**TABLE 24. EXPENDITURE HISTORY: BUILDING OPERATIONS & MAINTENANCE FUND  
BY MAJOR CATEGORIES: FY2006 - FY2012  
(In Millions)**

EXPENDITURE	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
Teacher Salaries	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ -	\$ -
Ed Support Personnel Salaries	75.9	79.3	83.3	86.8	89.3	93.3	96.4
Energy	69.0	76.6	86.5	89.5	78.1	80.1	80.8
Food	-	-	-	-	-	-	-
Textbooks	0.0	0.6	4.1	4.1	5.1	5.5	4.3
Supplies	6.4	6.8	7.1	7.3	8.9	8.8	8.0
Other Commodities	0.3	0.4	0.4	0.5	0.4	-	-
Professional & Contractual Svc	125.2	108.5	122.7	131.6	124.4	123.5	130.3
Transportation	0.0	0.0	0.1	0.1	0.1	0.1	0.1
Tuition	0.0	-	-	-	-	-	-
Telephone	16.5	12.5	17.4	19.1	17.3	17.8	20.8
Other Services	0.2	0.1	0.2	0.1	0.3	0.0	0.0
Educational Equipment	1.9	2.7	3.9	3.8	1.0	0.6	0.1
Repairs and Replacements	25.5	24.8	30.2	28.5	26.6	32.5	34.1
Capital Outlay	-	-	0.2	-	-	-	-
Teachers' Pension	-	0.0	0.0	0.0	-	-	-
Career Service Pension	5.1	13.0	13.9	14.1	14.9	15.3	15.7
Hospital and Dental Insurance	8.7	9.4	9.8	11.7	12.2	14.2	14.3
Medicare	0.7	0.8	0.9	0.9	1.0	1.1	1.4
Unemployment Compensation	0.1	0.3	0.2	0.3	0.5	0.8	0.6
Workers' Compensation	0.5	0.8	1.0	1.0	1.0	0.9	1.1
Space Rental	7.8	11.2	9.5	10.0	10.3	10.2	9.8
Debt Service and Other	1.4	1.3	1.1	1.0	2.7	-	-
Other Fixed Charges	3.0	0.1	-	-	0.1	0.1	3.1
TOTAL Building O&M	\$ 348.4	\$ 349.3	\$ 392.6	\$ 410.4	\$ 394.1	\$ 404.7	\$ 420.9

Effective July 1, 2008, Building Operation and Maintenance Fund is part of the General Fund.

**TABLE 25. EXPENDITURE HISTORY: IDEA SPECIAL EDUCATION  
BY MAJOR CATEGORIES: FY2006 - FY2012  
(In Millions)**

	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
<b>EXPENDITURE</b>							
Teacher Salaries	\$ 54.5	\$ 48.9	\$ 59.9	\$ 58.5	\$ 58.3	\$ 56.0	\$ 55.4
Ed Support Personnel Salaries	24.0	15.9	10.3	10.0	9.5	9.5	14.5
Energy	-	-	-	-	-	-	-
Food	0.0	0.0	0.0	0.0	0.1	0.0	-
Textbooks	0.3	0.5	0.3	0.2	0.2	0.1	0.0
Supplies	0.7	0.7	0.6	0.4	0.3	0.2	0.3
Other Commodities	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Professional & Contractual Svc	2.8	2.2	3.1	1.3	1.1	1.1	1.1
Transportation	0.7	1.0	0.5	0.4	0.6	0.4	0.3
Tuition	2.9	1.8	2.1	2.5	2.0	10.4	1.5
Telephone	-	-	-	-	-	-	-
Other Services	0.7	0.8	0.5	0.2	0.3	0.2	0.1
Educational Equipment	0.2	0.2	0.1	0.1	0.7	0.8	0.7
Repairs and Replacements	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Capital Outlay	-	-	-	-	-	-	-
Teachers' Pension	6.4	4.3	11.4	11.7	13.7	8.8	9.4
Career Service Pension	2.3	2.7	1.7	1.7	1.6	1.6	2.5
Hospital and Dental Insurance	9.2	7.2	7.2	7.6	7.6	8.7	9.4
Medicare/Social Security	1.0	0.7	0.9	0.9	0.9	0.9	1.0
Unemployment Compensation	0.2	0.2	0.2	0.2	0.4	0.6	0.5
Workers' Compensation	0.5	0.7	0.9	0.8	0.7	0.7	0.8
Space Rental	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Debt Service and Other	-	-	-	-	-	-	-
Other Charges	0.2	0.1	-	0.0	(0.8)	0.4	8.6
<b>TOTAL IDEA GRANTS</b>	<b>\$ 106.8</b>	<b>\$ 88.1</b>	<b>\$ 99.9</b>	<b>\$ 96.8</b>	<b>\$ 97.3</b>	<b>\$ 100.5</b>	<b>\$ 106.2</b>

\* Because of rounding, minimal differences may occur in totaling rows and columns.

**TABLE 26. EXPENDITURE HISTORY: OTHER GOVERNMENT FUNDED FUNDS  
BY MAJOR CATEGORIES: FY2006 - FY2012  
(In Millions)**

	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
<b>EXPENDITURE</b>							
Teacher Salaries	\$ 71.7	\$ 75.6	\$ 74.4	\$ 80.9	\$ 67.7	\$ 67.0	\$ 61.3
Ed Support Personnel Salaries	23.6	23.2	25.9	25.4	26.7	25.7	27.9
Energy	-	-	-	-	-	-	-
Food	0.6	0.8	0.8	0.7	0.5	0.6	0.2
Textbooks	16.0	11.8	13.3	10.7	8.9	7.1	2.8
Supplies	5.7	4.3	4.5	4.9	3.1	3.4	2.3
Other Commodities	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Professional & Contractual Svc	23.8	28.0	23.2	27.9	25.8	24.6	14.6
Transportation	2.6	2.9	3.1	4.1	4.1	2.7	1.4
Tuition	4.8	5.5	4.9	4.7	5.4	4.4	4.3
Telephone	0.0	0.0		0.0	-	0.1	-
Other Services	2.2	2.4	2.1	2.7	2.3	2.3	1.3
Educational Equipment	9.6	6.5	7.2	5.6	5.0	7.8	5.3
Repairs and Replacements	0.5	0.3	0.2	0.3	0.1	0.3	0.0
Capital Outlay	-	0.0	-	-	-	-	-
Teachers' Pension	7.7	6.2	12.1	13.2	13.8	8.8	8.0
Career Service Pension	2.5	3.7	3.8	3.8	4.1	3.7	4.3
Hospital and Dental Insurance	8.2	8.4	8.4	9.6	9.2	10.1	10.4
Medicare/Social Security	1.5	1.2	1.3	1.4	1.3	1.2	1.4
Unemployment Compensation	0.2	0.3	0.2	0.3	0.5	0.7	0.5
Workers' Compensation	0.6	0.9	1.1	1.0	0.9	0.8	0.9
Space Rental	0.2	0.3	0.3	0.3	0.1	0.1	0.2
Debt Service and Other	-	-	-	-	-	-	-
Other Fixed Charges	0.2	0.2	0.0	0.8	0.6	6.6	75.3
<b>TOTAL OTHER GOVN'T</b>	<b>\$ 182.1</b>	<b>\$ 182.3</b>	<b>\$ 186.8</b>	<b>\$ 198.1</b>	<b>\$ 180.1</b>	<b>\$ 178.1</b>	<b>\$ 222.3</b>

\* Because of rounding, minimal differences may occur in totaling rows and columns.

**TABLE 27. EXPENDITURE HISTORY: SUPPLEMENTAL GENERAL STATE AID FUND  
BY MAJOR CATEGORIES: FY2006 - FY2012  
(In Millions)**

	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
<b>EXPENDITURE</b>							
Teacher Salaries	\$ 98.0	\$ 101.4	\$ 87.0	\$ 84.3	\$ 84.0	\$ 78.1	\$ 78.5
Ed Support Personnel Salaries	70.6	72.1	70.1	68.5	67.2	65.0	60.3
Energy	-	-	-	-	-	-	-
Food	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Textbooks	11.3	8.2	8.0	8.2	7.3	7.9	21.9
Supplies	10.5	8.8	8.5	9.5	9.4	10.2	26.0
Other Commodities	0.3	0.3	0.1	0.2	0.1	0.1	0.2
Professional & Contractual Svc	16.0	19.9	24.3	10.3	9.6	9.8	10.1
Transportation	1.9	2.0	1.8	2.2	2.1	2.4	1.6
Tuition	0.0	0.2	0.0	19.0	23.3	27.9	28.6
Telephone	0.0	0.0	0.0	-	-	0.0	0.0
Other Services	1.6	1.7	1.2	1.4	1.4	1.4	1.4
Educational Equipment	8.6	6.7	5.7	6.8	6.9	10.5	3.0
Repairs and Replacements	3.0	2.6	2.1	2.1	1.9	2.1	1.4
Capital Outlay	0.0	-	-	0.0	-	-	-
Teachers' Pension	7.8	13.6	15.5	15.4	17.9	11.1	11.8
Career Service Pension	4.8	10.8	11.4	10.7	10.6	10.1	9.6
Hospital and Dental Insurance	20.1	20.6	19.9	20.7	20.9	22.5	21.3
Medicare/Social Security	2.6	2.4	2.2	2.2	2.2	2.1	2.1
Unemployment Compensation	0.3	0.6	0.4	0.5	0.9	1.0	0.8
Workers' Compensation	1.0	1.7	1.9	1.6	1.5	1.4	1.5
Space Rental	-	-	0.0	-	0.0	-	-
Debt Service and Other	-	-			-	-	-
Other Fixed Charges	0.3	0.3	0.1	0.1	0.1	0.1	46.9
<b>TOTAL SGSA</b>	<b>\$ 258.7</b>	<b>\$ 273.8</b>	<b>\$ 260.1</b>	<b>\$ 263.7</b>	<b>\$ 267.5</b>	<b>\$ 263.8</b>	<b>\$ 327.0</b>

\* Because of rounding, minimal differences may occur in totaling rows and columns.

**TABLE 28. EXPENDITURE HISTORY: ESEA FEDERAL FUNDS**  
**BY MAJOR CATEGORIES: FY2006 - FY2012**  
(In Millions)

	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
<b>EXPENDITURE</b>							
Teacher Salaries	\$ 121.9	\$ 117.4	\$ 119.9	\$ 122.6	\$ 107.9	\$ 117.3	\$ 117.2
Ed Support Personnel Salaries	28.5	27.5	28.9	28.0	26.2	26.2	30.9
Energy	-	-	-		-	-	-
Food	0.1	0.1	0.3	0.2	0.2	0.3	0.3
Textbooks	20.1	19.0	22.7	16.5	14.1	18.3	16.5
Supplies	8.7	6.9	9.1	7.6	10.5	9.6	7.0
Other Commodities	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Professional & Contractual Svc	55.5	57.8	66.0	123.5	86.5	70.5	91.3
Transportation	9.5	8.0	6.2	6.0	7.5	3.5	8.3
Tuition	0.5	0.1	6.6	0.6	11.0	15.1	15.2
Telephone	-	-	0.0		-	-	-
Other Services	2.5	2.5	2.1	2.1	2.0	1.6	1.6
Educational Equipment	6.5	4.8	5.9	3.4	3.4	6.7	2.9
Repairs and Replacements	0.8	0.9	0.8	0.5	0.5	1.2	0.5
Capital Outlay	-	-	-	-	-	-	-
Teachers' Pension	9.4	7.4	15.0	16.3	18.4	13.1	12.1
Career Service Pension	2.4	4.1	3.8	4.1	3.8	3.8	4.6
Hospital and Dental Insurance	10.6	10.7	10.7	11.8	11.6	14.2	13.8
Medicare/Social Security	2.2	1.9	1.9	2.0	1.8	1.8	2.0
Unemployment Compensation	0.2	0.4	0.2	0.4	0.6	0.9	0.6
Workers' Compensation	0.7	1.0	1.3	1.1	1.1	1.1	1.2
Space Rental	0.1	0.0	0.0	0.0	0.0	0.1	0.1
Debt Service and Other		-	-	-	-	-	-
Other Fixed Charges	9.2	6.5	2.3	13.0	1.2	-	14.1
<b>TOTAL ESEA</b>	<b>\$ 289.6</b>	<b>\$ 277.3</b>	<b>\$ 303.9</b>	<b>\$ 359.9</b>	<b>\$ 308.5</b>	<b>\$ 305.2</b>	<b>\$ 340.3</b>

\* Because of rounding, minimal differences may occur in totaling rows and columns.

**TABLE 29. EXPENDITURE HISTORY: SCHOOL LUNCH FUNDS**  
**BY MAJOR CATEGORIES: FY2006 - FY2012**  
(In Millions)

	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
<b>EXPENDITURE</b>							
Teacher Salaries	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ -	\$ -
Ed Support Personnel Salaries	59.2	61.0	63.5	65.9	66.6	69.0	78.6
Energy	-	-	-	-	-	-	-
Food	84.6	82.3	81.5	87.8	91.5	94.6	111.4
Textbooks	-	-	-	-	-	-	-
Supplies	0.5	0.5	0.1	0.3	0.5	1.0	2.5
Other Commodities	-	-	-	-	-	-	-
Professional & Contractual Svc	2.9	2.7	2.7	3.0	3.2	2.8	3.2
Transportation	0.0	0.0	-	0.0	0.0	0.0	0.0
Tuition	-	-	0.0	-	0.1	-	-
Telephone	-	-	-	-	-	-	-
Other Services	0.4	0.6	0.5	0.4	0.8	0.5	0.5
Educational Equipment	1.2	1.2	0.2	-	-	-	-
Repairs and Replacements	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Teachers' Pension	-	0.0	0.0	0.0	-	-	-
Career Service Pension	4.3	10.3	10.7	10.8	11.1	11.5	12.4
Hospital and Dental Insurance	19.5	20.9	21.7	24.5	20.6	25.2	30.3
Medicare/Social Security	0.8	0.8	0.8	0.9	0.9	1.0	1.1
Unemployment Compensation	0.1	0.2	0.2	0.2	0.4	0.6	0.5
Workers' Compensation	0.4	0.6	0.8	0.7	0.7	0.7	0.9
Space Rental	-	-	-	-	-	-	-
Debt Service and Other	-	-	-	-	-	-	-
Other Fixed Charges	15.6	12.3	13.1	14.7	13.6	14.0	-
<b>TOTAL SCHOOL LUNCH</b>	<b>\$ 189.5</b>	<b>\$ 193.5</b>	<b>\$ 196.0</b>	<b>\$ 209.3</b>	<b>\$ 210.1</b>	<b>\$ 220.9</b>	<b>\$ 241.4</b>

\* Because of rounding, minimal differences may occur in totaling rows and columns.

**TABLE 30. EXPENDITURE HISTORY: WORKERS' COMPENSATION & TORT IMMUNITY FUND  
BY MAJOR CATEGORIES: FY2006 - FY2012  
(In Millions)**

	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
<b>EXPENDITURE</b>							
Teacher Salaries	\$ -	\$ -	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ -
Ed Support Personnel Salaries	43.4	33.6	35.3	37.8	41.3	40.7	43.3
Energy	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-
Textbooks	-	-	0.1	0.0	0.0	0.0	0.0
Supplies	0.3	0.0	0.3	0.3	0.3	0.3	0.3
Other Commodities	-	-	0.0	0.0	0.0	0.0	0.0
Professional & Contractual Svc	9.2	9.2	9.2	15.1	9.0	4.9	10.1
Transportation	0.0	0.0	-	0.0	0.0	0.0	0.0
Tuition	-	-	0.0	-	-	-	-
Telephone	-	-	-	-	-	-	-
Other Services	0.1	0.1	0.1	0.1	0.0	0.0	0.0
Educational Equipment	0.2	0.2	0.2	0.2	0.2	0.1	0.1
Repairs and Replacements	0.0	0.0	0.0	-	0.0	-	0.0
Capital Outlay	-	-	-	-	-	-	-
Teachers' Pension	-	-	-	0.0	0.0	0.0	-
Career Service Pension	2.8	5.0	5.2	5.5	6.1	6.3	6.5
Hospital and Dental Insurance	8.2	6.2	6.5	7.6	8.5	10.1	9.9
Medicare/Social Security	0.8	0.6	0.6	0.8	0.9	0.8	0.8
Unemployment Compensation	2.1	0.1	0.1	0.1	0.2	0.4	0.3
Workers' Compensation	5.8	0.3	0.4	0.8	0.8	0.4	0.5
Space Rental	-	-	-	-	-	-	-
Debt Service and Other	-	-	-	-	-	-	-
Other Fixed Charges	7.2	5.4	9.0	8.2	11.4	7.8	13.4
<b>TOTAL TORT FUND</b>	<b>\$ 80.1</b>	<b>\$ 60.6</b>	<b>\$ 67.1</b>	<b>\$ 76.3</b>	<b>\$ 78.7</b>	<b>\$ 71.8</b>	<b>\$ 85.1</b>

\* Because of rounding, minimal differences may occur in totaling rows and columns.

**TABLE 31. EXPENDITURE HISTORY: ARRA ESEA FEDERAL GRANTS  
BY MAJOR CATEGORIES: FY2006 - FY2012  
(In Millions)**

	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
<b>EXPENDITURE</b>							
Teacher Salaries					\$ 65.7	\$ 152.0	\$ 33.8
Ed Support Personnel Salaries					19.9	41.0	3.0
Energy					-	-	-
Food					0.1	0.1	-
Textbooks					2.4	10.1	0.0
Supplies					1.1	2.7	0.9
Other Commodities					-	0.0	-
Professional & Contractual Svc					5.7	51.0	0.4
Transportation					-	0.3	0.0
Tuition					1.5	1.5	-
Telephone					-	-	-
Other Services					2.6	0.9	-
Educational Equipment					2.1	6.4	-
Repairs and Replacements					-	0.0	-
Capital Outlay					-	-	-
Teachers' Pension					14.2	23.8	5.6
Career Service Pension					3.4	6.6	0.5
Hospital and Dental Insurance					9.9	25.5	4.8
Medicare/Social Security					1.1	2.6	0.5
Unemployment Compensation					0.5	1.5	0.2
Workers' Compensation					0.9	1.8	0.4
Space Rental					0.0	0.1	-
Debt Service and Other					-	-	-
Other Fixed Charges					3.0	0.0	0.0
<b>TOTAL ESEA</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 134.0</b>	<b>\$ 327.7</b>	<b>\$ 50.3</b>

\* Because of rounding, minimal differences may occur in totaling rows and columns.

\*\* ARRA ESEA federal grants include all one-time grants awarded under the ARRA such as Title I, IDEA Flow-through, IDEA pre-school, Neglected and Delinquent, and other miscellaneous grants. These will expire September 30, 2011.



**TABLE 32. EXPENDITURE HISTORY: CAPITAL PROJECTS FUNDS**  
**BY MAJOR CATEGORIES: FY2006 - FY2012**  
(In Millions)

	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
<b>EXPENDITURE</b>							
Capital Outlay	\$ 310.8	\$ 345.0	\$ 463.1	\$ 648.3	\$ 691.8	\$ 530.3	\$ 567.0
<b>TOTAL CAPITAL</b>	<b>\$ 310.8</b>	<b>\$ 345.0</b>	<b>\$ 463.1</b>	<b>\$ 648.3</b>	<b>\$ 691.8</b>	<b>\$ 530.3</b>	<b>\$ 567.0</b>

**TABLE 33. EXPENDITURE HISTORY: DEBT SERVICE FUND**  
**BY MAJOR CATEGORIES: FY2006 - FY2012**  
(In Millions)

	ACTUAL					ESTIMATE	
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY 2012
PBC Lease & Grant Anticipation N	\$ 51.4	\$ 51.8	\$ 51.8	\$ 51.8	\$ 51.8	\$ 51.9	\$ 51.9
Bond Redemption and Interest	161.9	289.1	208.6	249.3	332.1	295.2	358.0
<b>TOTAL DEBT SERVICE</b>	<b>\$ 213.2</b>	<b>\$ 340.9</b>	<b>\$ 260.4</b>	<b>\$ 301.2</b>	<b>\$ 383.9</b>	<b>\$ 347.1</b>	<b>\$ 409.9</b>

\* Because of rounding, minimal differences may occur in totaling rows and columns.

## **APPENDIX D BUDGET PROCESS**

The Board is required by the Illinois School Code to adopt an annual school budget for each fiscal year no later than 60 days after the beginning of the fiscal year. The Chicago Public Schools' fiscal year starts July 1 and ends June 30. The Illinois legislature had not yet approved the state's FY2012 budget as of late June 2011. As a result, CPS delayed its budget process, and the budget is based on estimates from the Illinois State Board of Education released in late June 2011. CPS' FY2012 budget preparation began in October 2010 and will end in August 2011 with the adoption of the final budget by the Board. A timeline of the process is provided at the end of this section.

The budget process and calendar for CPS is prepared with consideration of the following legal requirements in the Illinois School Code:

- The Board must adopt a budget within the first 60 days of each fiscal year.
- A proposed budget must be prepared and made available for public review at least 15 days prior to its finalization.
- The Board is required to hold at least two public hearings at least five days after copies of the proposed budget are made available for review.
- Notice of budget hearing dates must be published in a City of Chicago newspaper at least five days prior to the time of the hearing.

### **Budget Calendar and Process Development**

In September 2010, work began to develop a workable budget calendar and the budget process. The budget calendar was developed based on the assumption that the Illinois legislators would not pass their budget on time.

### **Revenue and Expenditure Estimates**

In October and November 2010, preliminary revenue and expenditures were forecast. Revenue forecasts included all funding sources, and the expenditures were estimated with an analysis of the organization's significant cost drivers, including new contract requirements. This exercise resulted in a rough size of the deficit by December.

### **Budget Planning**

With inputs and assistance from the Area offices, schools prepared their budgets through their process called the SIPAAA (School Improvement Plan for Advancing Academic Achievement) from January through June. In January, schools received information on projections for student enrollment and special education resources. Both of these projections have thorough appeal processes for schools that last through February. Schools also receive detailed information on discretionary fund allocations and other programmatic resources. More detailed information about the school budgeting process and the SIPAAA can be found in the School Based Budgeting section of the budget book.

Meanwhile, starting in January 2011, the Office of Management and Budget (OMB) engaged in strategic planning with central office departments to develop FY2012 budgets linked to performance outcomes through the Annual Department Plan (ADP) process. In April, senior leadership provided parameters for balancing the FY2012 budget, and reviewed the strategic plans of each central office department in detail. Decisions about reductions were announced in

May, following the transition in leadership to a new CEO and Board of Education. Further budget decisions were made through June.

#### **Budget System Training and Submission**

Schools were trained in how to use the budget system from March through May, and were given access to the system for entering the detailed budget line items in late June. Chief Area Officers reviewed and approved school budgets for adherence to their SIPAAAs. For central office departments, ADP drafts were finalized in February and utilized through the budget decision-making process in April, May, and June.

#### **Proposed Budget**

Once the submissions were entered, the budget information was summarized and submitted to senior leadership for review beginning in May. Adjustments were made to incorporate final recommendations and changes in the budget through July. These were incorporated into this proposed budget, provided to the Board for review in August.

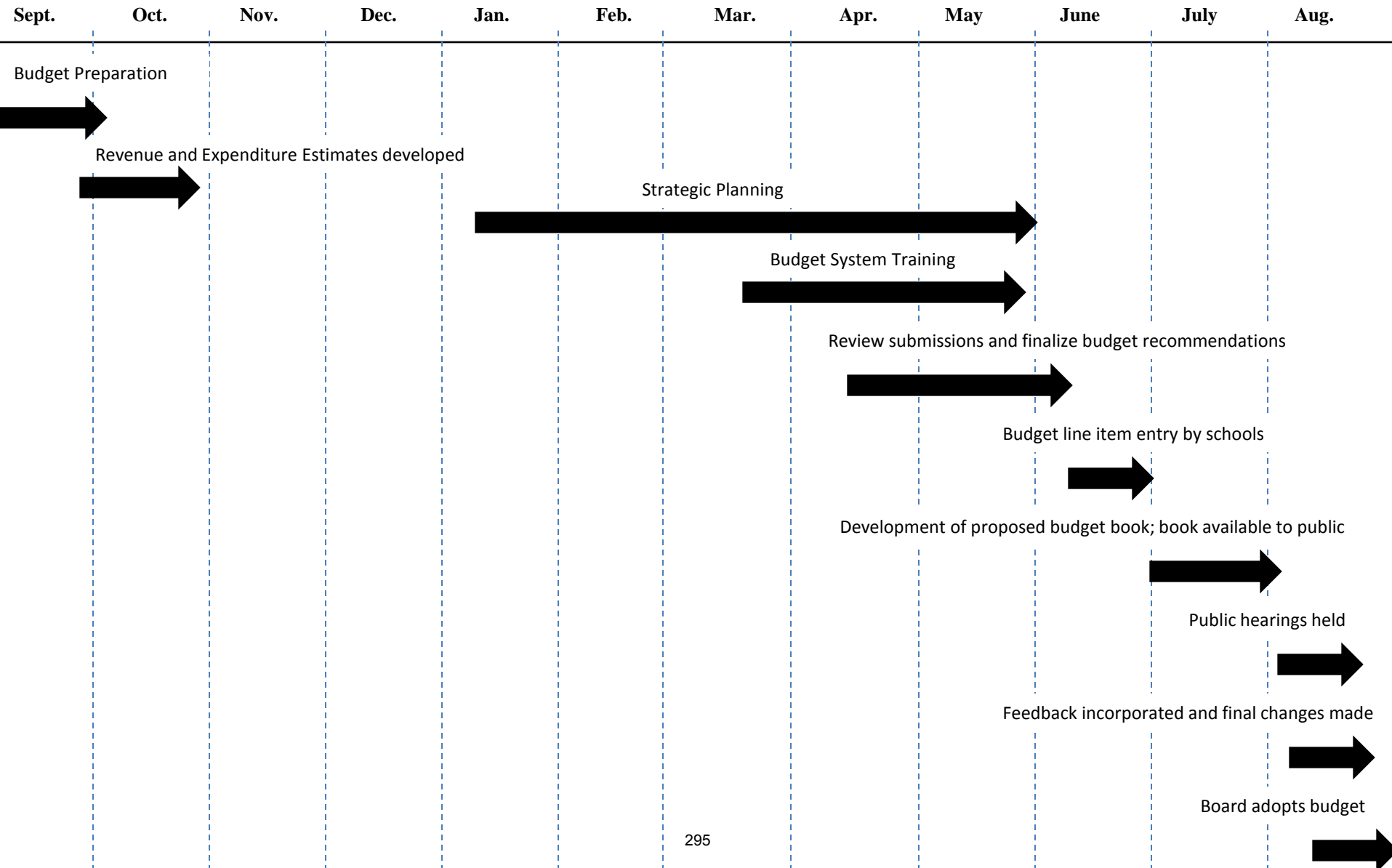
#### **Public Involvement**

The announcement of the availability of the proposed budget for review by the public, reform groups, and the press was made according to the Illinois School Code. The proposed budget was made available to the public in early August. CPS will hold three public hearings on the proposed budget on August 10, 11, and 12.

#### **Board Adoption of the Budget**

OMB will incorporate public feedback and other changes in the final budget for review and approval by the Board at their meeting on August 24, 2011. A calendar outlining the budget planning timeline follows.

# FY2012 Budget Process Timeline



## **APPENDIX E FINANCIAL POLICIES**

CPS is responsible for pre-school through 12<sup>th</sup> grade education in the city of Chicago. It is an independent local government with its own power to levy property taxes. The fiscal year starts July 1 and ends June 30. The Board is directed by the Illinois School Code (105 ILCS 5/34-43) to adopt an annual school budget for each fiscal year no later than 60 days after the beginning of the fiscal year. The annual budget includes a set of policies to be followed in managing the financial and budgetary matters, allowing the Board to maintain its strong financial condition now and in the future.

### **Balanced Budget Policy**

The Board is required by the Illinois School Code to balance its budget each year within standards established by the Board, consistent with the provisions of Article 105 ILCS 5/34-43. The Board defines a "balanced budget" as when the total resources, including revenues and spendable prior-year fund balances, equal or exceed the total budgeted expenditures, and a "structurally balanced budget" as when the total projected revenues that the Board accrues in a fiscal year are equal to or greater than the total expenditures. Revenues and expenditures are defined in accordance with generally accepted accounting principles. The Board's current policy is that all funds should be structurally balanced unless they include the spendable prior-year fund balance that is available under the terms of the Board's Fund Balance Policy.

- General Fund - Although a structurally balanced budget is our goal for the General Fund, the prior-year spendable fund balance can be appropriated in the following budget year for one-time expenditures if the spendable fund balance exceeds 5% of the operating and debt service budget for the new fiscal year. The one-time expenditures are listed under the Fund Balance Policy.
- Workers' Compensation Tort Fund - The restricted fund balance in the Workers' Compensation Fund can be used only for expenses specified by the Illinois School Code 105 ILSC 5/18-8.05, such as unanticipated large tort, property loss, workers' compensation, or liability claims.
- Grant Funds - All grant funds shall be structurally balanced.
- Supplemental General State Aid Fund (SGSA) - The Illinois School Code 105 ILSC 5/18 requires that all spendable fund balances be re-appropriated in the subsequent year to all schools that did not spend their allocation in the prior years. The reserved but spendable fund balance shall equal the unused SGSA revenues from the previous year.
- Capital Projects Funds - All unreserved, undesignated fund balances in the Capital Projects Funds will be re-appropriated in the following year for eligible construction and renovation projects.
- Debt Service Funds - Funds reserved for debt service are monies held as required by a bond indenture or similar agreement and maintained mostly with escrow agents. Unreserved fund balances represent reserves to cover potential risks related with variable-rate derivative bonds. Both reserved and unreserved fund balances can be re-appropriated depending on debt service schedules or refinancing of the bonds.

### **Fund Balance Policy**

Section 5/34-43 of the Illinois School Code authorizes the Board to accumulate an unreserved fund balance in the General Fund. The stated goals of maintaining a fund balance are to provide adequate working capital, to ensure uninterrupted services in the event of budgetary shortfalls, to provide for capital improvements, and to achieve a balanced budget within a four-year period. It is the policy of the Board to require that sufficient funds always be retained to achieve these goals for operating funds. To

achieve this stable financial base, CPS manages its financial resources by establishing fund-balance policies for governmental funds, which consist of the General Fund, special revenue funds, capital projects funds, and debt service funds.

#### A. Fund-Balance Target

Fund-balance targets are established for the General Fund, the Tort Fund, debt service funds, and Capital Projects Funds. The set amounts differ for each fund and will require an annual review. Factors included in the determination of fund-balance targets include predictability of revenues, legal requirements, bond indentures, potential volatility of expenditures, and liquidity requirements. The operating and debt service budget for the new fiscal year is the basis for calculating the ratio of undesignated fund balance to proposed expenditure. In essence, the current fiscal year's budgeted expenditures will determine the prior fiscal year's designated fund balance.

#### 1. General Fund

- i. **Unreserved, Designated Fund Balance (Stabilization Funds)** - This policy will require the Board to maintain an unreserved, designated fund balance (assigned fund balance) of a minimum of 5% and a maximum of 10% of the operating and debt service budget for the new fiscal year as a stabilization fund in the General Fund at the annual adoption of the budget. The 5% is estimated to be the historical minimum cash requirement to provide sufficient cash flow for stable financial operations. The Chief Financial Officer (CFO) will propose to the Board a reasonable target amount that is within this range during the budget process. It is the Board's goal that this stabilization fund will not be utilized unless there is an unforeseen financial emergency and a corresponding consensus decision among the Board members.
- ii. **Use of Excess Fund Balance above the Stabilization Fund** - When the stabilization fund is adequately established, any excess above the required stabilization funds will be "unreserved, undesignated fund balance (unassigned fund balance)." If necessary, this fund balance in the General Fund can be appropriated in the following budget year for one-time expenditures or under certain circumstances as outlined below:
  - o To offset a temporary reduction in revenues from local, state, and federal sources.
  - o When the Board decides to not increase the city of Chicago property taxes to the maximum allowable property tax cap.
  - o To retire the Board's debt.
  - o To fund major legal settlements or liability claims made against the Board.
  - o To fund necessary one-time equipment or capital spending required for the Board.
  - o To pay for costs related to an unforeseen emergency or natural disaster.
  - o To pay for specific education initiatives lasting no more than three years.
- iii. **Unreserved Fund Balance Replenishment** - It is the policy of the Board to maintain a range of 5% to 10% of its operating and debt service budget in the stabilization fund and to allow unreserved, undesignated fund balances above the stabilization to be used for the purposes listed in Section I. In the event that the stabilization fund decreases below 5% of the upcoming operating and debt service budget, the CFO will prepare and present to the Board a plan to replenish the reserve requirement. If necessary, any surplus that CPS generates will first go towards replenishing the stabilization fund until the minimum 5% goal is achieved and then to the unreserved, undesignated fund balance. The Board must approve and adopt a plan to restore these balances to the target levels within a 12-month period. If restoration of the reserve cannot be accomplished within such a period without severe hardship, then

the CFO or Budget Director may request that the Board approve an extension of this restoration deadline.

2. Workers' Compensation/Tort Fund: The reserved but spendable fund-balance target for the Workers' Comp/Tort Fund shall be no less than 1% and no more than 2% of the operating budget. Supplemental General State Aid Fund (SGSA): The reserved but spendable fund balance shall equal the unused SGSA revenues from the previous year. According to the Illinois School Code 105 ILSC 5/18, all spendable fund balances will be re-appropriated in the subsequent year to all schools that did not spend their allocations in the prior years.
3. Capital Projects Funds: Unreserved fund balance shall equal the unused bond proceeds, revenues, and available fund balances from the previous fiscal year. All unreserved, undesignated fund balances in the Capital Projects Funds will be re-appropriated in the following year for eligible construction and renovation projects.
4. Debt Service Funds: Funds reserved for debt service are monies held as required by a bond indenture or similar agreement and maintained mostly with escrow agents. Unreserved funds in the debt service funds represent the Board's efforts to cover risks related with swap options, variable-rate bonds, or auction-rated bonds. The unreserved fund balance range for the Debt Service Funds shall be sufficient to cover potential risks such as termination, counterparty, and basis points. The Treasury Department will determine a proper level of funds every year.

#### **B. Monitoring and Reporting**

The CFO shall annually prepare a statement about the status of the fund balance in relation to this policy and present to the Board his findings in conjunction with the development of the annual budget. Should the CFO disclose that the stabilization funds decline below 5% of the upcoming operating and debt service budget, a recommendation for fund-balance accumulation shall be included in the annual statement.

#### **One-Time Revenue Policy**

Revenue shall be considered to be one-time if it was not present in the prior fiscal year and if it is unlikely that it will be available in the following fiscal year. The Board's One-Time Revenue Policy requires that the CPS shall not use one-time revenues to fund ongoing expenditures. To do so might mean that CPS would be unable to make up the gap created by the expiration of the one-time revenues in the next budget period, a situation that could lead to service cuts. One-time revenues will support only one-time expenditure items described below:

1. To retire the Board's debt.
2. To fund major legal settlements or liability claims made against the Board.
3. To fund necessary one-time equipment or capital spending required for the Board.
4. To pay for costs related to an unforeseen emergency or natural disaster.
5. To pay for specific education initiatives lasting no more than three years.
6. To increase the size of CPS's budget-stabilization fund.

#### **Budget Amendments/Supplemental Budgets**

The Illinois School Code (105 ILCS 5/34-47 and 48) authorizes the Board to make additional or supplemental expenditures rendered necessary to meet emergencies or unforeseen changes. After the adoption of the annual school budget, the Board may, by a vote of two-thirds of its voting members, pass an additional or supplemental budget, thereby adding appropriations to those made in the annual school budget; such a supplemental or additional budget is considered an amendment of the annual budget for that year. However, any appropriations thus made shall not exceed the total revenues which the Board estimates it will receive in that year from all revenue sources and any fund balances not previously appropriated. In case of emergencies such as epidemics, fires, unforeseen damages, or other catastrophes

happening after the annual school budget has been passed, the Board, by a concurring vote of two-thirds of all the members, may make any expenditure and incur any liability. The Board is required to hold two public hearings both on budget amendments and supplemental budgets.

### **Basis of Budgeting**

The budgeting and accounting policies of the Board are based on generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the standards-setting body for establishing accounting and financial reporting. These governing bodies require accounting by funds so that limitations and restrictions on resources can be easily explained.

Budgets are presented using the modified accrual basis of accounting. Revenues are recorded when they become measurable and available. Property taxes are recognized as current revenues as long as they are available within 30 days after a fiscal year ends. Federal, state, and local grants are recognized as revenues when eligible requirements imposed by grantors have been met and as long as they are collected within 30 days of the end of a fiscal year. Expenditures are recorded when the related liability is incurred, regardless of the timing of related cash outflows. One exception is that debt service expenditures are recorded only when payment is due. Only revenues and expenditures anticipated during the fiscal year are included in the budget. Unexpended funds in the General Fund, Workers' Compensation Tort Fund, and SGSA Fund revert to the fund balance at the close of a fiscal year. Unexpended capital funds are carried forward from year to year until projects are completed.

### **Budgetary Control and Budget Transfer**

Budgetary control is exercised at the school-, department-, and system-wide levels with the adoption of the budget, and at the line-item level through accounting control. The monitoring of expenditures and revenues is a crucial component of the management of the budget. In the event of an unexpected decline in revenue, certain non-essential expenses would be the first to be identified and frozen to ensure a balanced budget at year-end.

Because a budget is only a plan, it is usually necessary to allow transfers between line items during the year. All budget transfers should follow an established fund-transfer policy and its approval process. All transfers requiring Board approval will be reported at the monthly Board meeting. Depending on the transfer type, transfers require a different combination of approval among the Director of Office of Management and Budget, the Board, the Regional Controllers, School Improvement Coordinators, and program managers; however, all transfers require approval by department heads, principals, or assistant principals. The following are a few of the guidelines for making transfers:

Funds may be transferred within a fund, between units, or between objects. Transfers within a fund and between account groups and purposes must be recommended by the Office of Management and Budget and approved by the Board.

No transfer may be made between any of the statutory funds supported by property taxes.

Central office units and citywide units are allowed to transfer funds between accounts with approval of the Director of Management and Budget and/or the Board, depending on the transfer type.

A fund transfer between accounts of different series requires approval of the Director of Management and Budget or his/her designated person and the Chicago Board of Education.

Additionally, such transfers shall not exceed 10% of the fund during the first half of the fiscal year, and no appropriation shall be reduced below an amount sufficient to cover all obligations that will be incurred against the appropriation.



**Cash and Investment Management Policy**

In accordance with the Illinois School Code (105 ILCS 5/34-28) and Public Funds Investment Act (30 ILCS 235/1), the Board adopted an investment policy that provides guidelines for the prudent investment of all public funds and outlines the policies for maximizing efficient cash management. The ultimate goal is to manage public funds in a manner that will meet cash flow needs, ensure security, and provide the highest investment return while complying with all state and local requirements governing the investments of public funds. To achieve these goals, the Treasury maintains cash-flow forecasts that closely match cash on hand with projected disbursements. To minimize the potential risk and losses, the Board limits investments to the safest types of securities, pre-qualifies the financial institutions, and diversifies the investment portfolios. The Treasury evaluates and monitors the portfolio regularly. The Investment Policy detail can be accessed by going to <http://policy.cps.k12.il.us/documents/403.1.pdf>.

**Debt Management Policy**

The Board established a debt management policy that sets forth the parameters for issuing debt and managing the outstanding debt portfolio. Additionally, the policy provides guidance for the debt-payment structure that directly affects the Board's finances, the types and amounts of permissible debt, the timing and method of sale that may be used, and the structural features that may be incorporated. The purpose of this policy is to enhance the Board's ability to issue and manage its debt in a fiscally conservative and prudent manner and to ensure the Board's continued access to the capital markets. The Board will match the term of the borrowing to a useful life of projects and will seek the best possible credit rating in order to reduce interest costs. Every project proposed for debt financing should be accompanied by amortization schedules that best fit within the existing debt structure and minimize the impact on future operating and maintenance costs of the tax and debt burden on the General Fund and the overlapping debt of other local governments. The Treasury will determine the mix of variable- and fixed-rate debt that best manages its overall interest costs while considering risks and benefits associated with each type of debt. The following link provides details about the debt management policy: <http://policy.cps.k12.il.us/documents/404.1.pdf>

## **APPENDIX F**

**DRAFT**

**August 24, 2011**

**11-0824-RS\_\_**

### **RESOLUTION ADOPTING THE ANNUAL SCHOOL BUDGET FOR FISCAL YEAR 2012**

**WHEREAS**, pursuant to Section 34-43 of The Illinois School Code (the "Code"), the Board of Education of the City of Chicago (the "Board") is required to adopt an annual school budget for each fiscal year of the Board no later than 60 days after the beginning of the fiscal year of the Board to which such budget relates; and

**WHEREAS**, the Board, as successor to the Chicago School Reform Board of Trustees of the Board of Education of the City of Chicago, is to bring educational stability to the system and is empowered and directed by the General Assembly pursuant to the provisions of Section 34-3.3 of the Code to: (i) increase the quality of educational services in the Chicago Public Schools; (ii) reduce the cost of non-educational services and implement cost-saving measures including the privatization of services where deemed appropriate; and (iii) streamline and strengthen the management of the system, including a responsible school-based budgeting process, in order to focus resources on student achievement; and

**WHEREAS**, the Board is also to bring financial stability to the system and is empowered and directed by the General Assembly pursuant to the provisions of Section 34-3.3 of the Code to develop a long-term financial plan that, to the maximum extent possible, reflects a balanced budget for each fiscal year; and

**WHEREAS**, the Board is directed by the provisions of Section 34-43 of the Code to balance its budget in each year within standards established by the Board; and

**WHEREAS**, Section 34-43 of the Code authorizes the Board's budget for any fiscal year to (i) provide for the accumulation of funds in the educational fund in order to achieve a balanced budget in a future year within the four-year period of the Board's financial plan to begin in that budget year or for capital improvements; and (ii) to provide for a reserve in the educational fund to ensure uninterrupted services in the event of unfavorable budget variances; and

**WHEREAS**, it is now appropriate for the Board to adopt its annual school budget for its Fiscal Year 2012 and related standards and policies;

**NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF EDUCATION OF THE CITY OF CHICAGO as follows:**

**Section 1. Findings.** It is found, declared and determined as follows.

(a) Pursuant to section 34-43 of the Code, the Board has previously established standards by which its budgets shall be balanced in each fiscal year, consistent with the requirements of the Code. These standards provide that each budget of the Board shall cover a fiscal year of the Board and shall be developed and adopted in accordance with the requirements of the Code, including, but not limited to, Sections 34-42 through 34-51 thereof. These standards also provide that each budget shall be prepared in accordance with generally accepted accounting principles and shall be balanced such that, for each fund, the estimated sum of all revenues for the fiscal year from all sources and the amount of Fund Balance Available for appropriation in the fiscal year is greater than or equal to the estimated sum of all appropriations required to defray the amount of all expenditures and charges to be made or incurred

during the fiscal year and the amount of all unpaid liabilities at the beginning of the fiscal year. The standards further provide that in determining the amount of the Fund Balance Available for appropriation in the Educational Fund, there shall be deducted (i) the amount, if any, which the Board directs to be accumulated to achieve a balanced budget in a future year within the four-year period of the financial plan to begin in the budget year or for capital improvements, and (ii) any reserve to insure uninterrupted services in the event of unfavorable budget variances. The Board's goal is to have a balanced budget over the period of the four-year financial plan that is to be developed.

(b) In order to achieve a balanced budget in one or more future years within the four-year period of the Board's financial plan, beginning in Fiscal Year 2012, it is necessary that amounts be accumulated in the Educational Fund. To ensure uninterrupted services during Fiscal Year 2012 in the event of unfavorable budget variances, it is necessary to establish a reserve in the Educational Fund. The total amount of this accumulation and reserve is \$289,000,000 for Fiscal Year 2011. The total amount shall be treated as a reserved fund balance not available for appropriation in Fiscal Year 2012.

(c) The annual school budget for Fiscal Year 2012 was prepared in tentative form by the Board and was available for public inspection for at least fifteen days prior to adoption (to wit, since August 5, 2011) by having at least five copies of the tentative budget on file in the Office of the Board.

(d) On August 10, 2011, August 11, 2011, and August 12, 2011, public hearings were held concerning the adoption of the annual school budget for Fiscal Year 2012, notice of such hearings having been given by publication on August 5, 2011, in a newspaper of general circulation in the City of Chicago.

**Section 2. Budget Approval.** The Annual School Budget for Fiscal Year 2012 is adopted.

**Section 3. Transfers Between Appropriations.** The Office of Management and Budget may approve transfers within any Board fund and within an object group and purpose in accordance with this Section. Except for matters previously approved by the Board as being within the discretion of the Office of Management and Budget, transfers within a fund and between object groups and purposes must be recommended by the Office of Management and Budget and approved by the Board by a vote of two-thirds of the members, provided that such transfers shall not exceed 10% of the fund during the first half of the fiscal year, and no appropriation shall be reduced below an amount sufficient to cover all obligations that will be incurred against the appropriation. The Chief Executive Officer shall define object groups and purposes that are subject to these requirements.

**Section 4. Capital Budgeting Process.** Annually, the Board will prepare and approve a multi-year Capital Improvement Plan (the "CIP") consistent with the annual budget. Public hearings will be held to receive public comment on the proposed CIP each year.

**Section 5. Grants.** The Office of Grants Management and Administration shall be responsible for the structure and accountability of the school district's grants management process and is designated as the managing fiscal agent for the Board for all grant applications received from governmental funding agencies. The Office of Grants Management and Administration shall establish rules and procedures for all grant applications and for the acceptance of school-based grants and gifts.

The principal of a local school or unit head, serving as an agent of the Board, is responsible for the implementation and management of all school-based or unit-based grants from governmental and non-governmental agencies. The principal or unit head is responsible for implementing the program in a timely fashion, as approved by the funding agency, and for expending funds in accordance with the terms, budget, and liquidation requirements of the approved proposal.

**Section 6. Personnel Policies.** The appropriations herein made for personnel services shall be regarded as maximum amounts to be expended from such appropriations. Such expenditures shall be limited to personnel only as needed, or as may be required by law, not to exceed the maximum that may be employed for any position by title. Notwithstanding any item in the budget, one person may be employed or more than one person may be employed, upon recommendation of the Budget Director and the Chief Executive Officer, whether such title is printed in the singular or plural. The salary or wage rate fixed shall be regarded as the maximum salary or wage rate for the respective positions, provided that salaries or wage rates are subject to change by the Board during the fiscal year in accordance with collective bargaining agreements approved by the Board. The salary or wage rates are expressed on a monthly basis and extended to annual amounts unless otherwise indicated.

Initial appointments to any position, transfers among positions and resignations of Board personnel shall be made in accordance with, and subject to, current Board Policies and Rules, as may be amended, from time to time.

**Section 7. Settlement Agreements and Judgments.** No expenditure may be made from any fund or line item account herein for the purpose of executing settlement agreements, entering into consent orders or paying judgments except upon the approval of the Board; provided, however, that this section shall not apply to judgments, settlement agreements or consent orders involving an amount up to \$50,000 or to labor arbitrations. In those cases, the General Counsel is authorized to approve such documents and expend such funds without approval of the Board.

**Section 8. Severability.** To the extent that any prior resolution or policy of the Board (excluding Board Rules) is in conflict with the provisions of this Resolution, the provisions of this Resolution shall be controlling. If any section, paragraph, clause or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause, or provision shall not affect any of the other provisions of this Resolution.

**Section 9. Effectiveness.** This Resolution is effective immediately upon its adoption.

## APPENDIX G

### GLOSSARY

**Accrual Basis:** the accounting technique under which transactions are recognized when they occur, regardless of the timing of estimated cash flow.

**Accrued Expense:** expense incurred and recorded on the books but not payable until a later date.

**Adopted Budget:** the budget ultimately approved and authorized by the Chicago Board of Education. This authorizes spending for the fiscal year based on the appropriations in the budget.

**American Recovery and Reinvestment Act (ARRA):** the federal government's national stimulus program adopted in 2009

**Appropriation:** an authorization to make expenditures and incur obligations for a specific purpose granted by a legislative body for a specific time period.

**Assessed Valuation (AV):** the value placed on all taxable property for tax purposes. This amount is subject to the state equalization factor and the deduction of exemptions.

**Average Daily Attendance (ADA):** the aggregate number of pupil days of attendance divided by the number of days in the regular school session. A pupil who attends school for five or more clock hours while school is in session constitutes one pupil day of attendance. The best three months' average daily attendance of the prior year is used in calculating General State Aid for the current year.

**Balance Sheet:** a statement of the financial position of an organization at a point in time. It includes Assets, Liabilities, and Fund Balances.

**Bill (HB or SB):** legislation drafted in the form of an Act for introduction into Illinois General Assembly and identified with a bill number. HB refers to a bill introduced in the House and SB refers to a bill introduced into the Senate.

**Block Grant:** a state or federal grant program that consolidates several previously separate categorical grant programs into one larger grant. Block grants usually allow the recipient agency more flexibility in the use of the resources than would be allowed with separate grants.

**Bond:** a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future (the maturity date), together with periodic interest at a specified rate.

**Bonded Debt:** that portion of indebtedness represented by outstanding bonds.

**Bond Rating:** an assessment of the credit risk of a specific bond issue.

**Bond Redemption and Interest Fund:** a debt service fund for the receipt and disbursement of the proceeds of annual tax levies for the payment of the principal and interest on specific bond issues.

**Budget Classification:** series of numerical codes used to categorize items of appropriation by unit, fund, project, program, and object.

**Budgetary Control:** the control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limits of available revenue appropriations.

**Capital Development Board (CDB):** the Illinois state government organization that administers the state School Construction program.

**Capital Outlay:** an expenditure that results in the acquisition of, or addition to, fixed assets and meets the following criteria: has an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belongs to one of the following categories: land, buildings, structures & improvements, equipment; constitutes a tangible, permanent addition to the value of city assets; does not constitute repair or maintenance; and is not readily susceptible to loss.

**Capital Project:** a specific and identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program.

**Capital Project Fund:** a fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

**Categorical Revenue:** funds from local, state, federal or private sources that can, by law, only be used for specific purposes (e.g., federal No Child Left Behind revenue or Supplemental General State Aid revenue).

**Chicago School Finance Authority (SFA):** a separate government body created in 1980 to sell bonds for the working capital, operating, and capital needs of the Chicago Board of Education, and to oversee the financial management of the Board. The SFA went out of existence in 2010.

**Chicago Board of Education:** the local government organization established to provide elementary and secondary education in the city of Chicago.

**Chicago Public Schools (CPS):** the K-12 school system that operates under the Chicago Board of Education.

**Chicago Teacher Pension Fund (CTPF)** – the pension fund for Chicago Teachers, Principals, and administrative staff with teaching certificates. Teachers, principals, and administrative staff in the rest of the state belong to the state Teacher Retirement System (TRS).

**Corporate Personal Property Replacement Tax (CPPRT):** a tax instituted in 1979 to replace the corporate personal property tax. It consists of a state income tax on corporations and partnerships and a tax on the invested capital of public utilities. The tax is collected by the Illinois Department of Revenue and distributed to over 6,000 local governments based on each government's share of Corporate Personal Property tax collections in a base year (1976 or 1977).

**Contingency:** a budgetary reserve set aside for emergencies or unforeseen expenditures.

**Debt Service:** the school system's obligation to pay the principal and interest on all bonds and other debt instruments according to a predetermined payment schedule.

**Debt Service Fund:** a fund established to account for the accumulation of resources for, and the payment of, principal and interest on long-term debt; also called a Sinking Fund.

**Depreciation:** that portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset.

**Distinguished Budget Presentation Award:** a voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**Effective Date:** the date on which a Public Act takes effect (i.e. the date it becomes generally enforceable.)

**Effective Tax Rate:** the ratio of taxes billed to the market value, generally expressed as a percentage.

**Encumbrance:** obligation in the form of a purchase order and/or contract which is chargeable to an appropriation and which reserves a part of the fund balance because the goods or services have not been received. When paid, the encumbrance is liquidated and recorded as an expenditure.

**Enterprise Fund:** a fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Equalization:** the application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

**Equalization Factor (multiplier):** the factor that must be applied to local assessments to bring about the percentage increase that will result in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

**Equalized Assessed Valuation (EAV):** the assessed value multiplied by the State of Illinois equalization factor minus adjustments for exemptions. This gives the property value from which the tax rate is calculated.

**Exemption:** the removal of property from the tax base. An exemption may be partial, as a homestead exemption, or complete. An example of a complete exemption is a church building used exclusively for religious purposes.

**Expenditure:** the outflow of funds paid for an asset or service obtained. This term applies to all funds.

**Extension:** the actual dollar amount billed to the property taxpayers of a district. All taxes are extended by the County Clerk.

**Federal No Child Left Behind Revenue:** revenue from federal programs that support supplemental education programs.

**Federal Special Education I.D.E.A. Program Fund Revenue:** provides supplemental programs for all students with disabilities between the ages of 3 and 21.

**Federal Lunchroom Revenue:** revenue from the federal program that supports free and reduced-price meals for children from low-income families.

**Fiscal Year:** the time period designated by the system signifying the beginning and ending period for recording financial transactions. The Chicago Public Schools fiscal year begins July 1 and ends June 30.

**Fixed Asset:** asset of a long-term character that is intended to continue to be held or used, such as land, buildings, machinery, and equipment.

**Foundation Level:** a dollar level of financial support per student representing the combined total of state and local resources available as a result of the general state aid formula. The foundation level is dependent upon the State of Illinois appropriation for general state aid.

**Fund:** resources set aside for specific purposes and activities in accordance with legal requirements. A school or department may have resources available from several funds. Examples include the General Fund, Workers' Compensation/Tort Fund and the Federal Title I Fund.

**Fund Accounting:** a governmental accounting system that organizes its financial accounts into several distinct and separate sets of accounts designated by their different functions.

**Fund Balance:** the assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted, leaving a remaining unreserved fund balance.

**GASB 24 – Governmental Accounting Standards Board Statement #24:** Requires that on-behalf payments made by other governments should be included as revenues and expenditures as long as they are for employee benefits. By law, the City of Chicago has been contributing to the Municipal Employees' Annuity and Benefit Fund of Chicago on behalf of the Board's educational support personnel (ESP).

**GASB 54 - Governmental Accounting Standard Board Statement #54:** To improve consistency and clarity in reporting the components of fund balance, governments are required to adopt new fund balance reporting requirements under GASB #54, effective June 30, 2011. A hierarchy of fund balance classification has been created based primarily on the extent to which governments are bound by constraints on resources reported in the funds. The hierarchy of five classifications of fund balance is:

1. Non-spendable Fund balance: Amounts that cannot be spent such as inventories, prepaid amounts, and principal of a permanent fund. Also, long-term loan and notes receivables and property held for resale would be reported as Non-spendable unless the proceeds are restricted, committed or assigned.
2. Restricted Fund Balance: Amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.



3. **Committed Fund Balance:** Amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources.
4. **Assigned Fund Balance:** For all governmental funds other than the general fund, any remaining positive amounts not classified as non-spendable, restricted, or committed. For the general fund, assigned fund balance is amounts constrained for the intent to be used for a specific purpose by a governing board, a body or official that has been delegated authority to assign such amount.
5. **Unassigned Fund Balance:** Amounts not classified as non-spendable, restricted, committed, or assigned. The general fund is the only fund that would report a positive amount in unassigned fund balance.

**Generally Accepted Accounting Principles (GAAP):** uniform minimum standard of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

**General Fund:** the primary operating fund used to account for all revenue and expenditures, except those related to specific programs that are accounted for separately in special purpose funds.

**General Obligation Bonds:** bonds that finance public projects, such as new school buildings. The repayment of the bonds is made from property taxes and is backed by the full faith and credit of the issuing entity.

**General State Aid (GSA):** state revenue provided to school districts to support the basic education programs. The amount that each school district receives depends upon the educational needs of the school district (as measured by the Supplemental General State Aid weighted average daily attendance), the size of the local tax base, (in certain cases) the amount of tax effort by the local school district, and the foundation level. The general state aid formula works so that every child in the state has access to resources for his or her education at least equal to the foundation level.

**Goals:** specific plans that a department has for the upcoming and future years. Goals identify intended end results but are often ongoing and may not be achieved in a single year.

**Government-Funded Funds and Special Grant Funds:** funds established by the Board to account for programs that are fully reimbursable by the state or federal government and special grants.

**Governmental Accounting Standards Board (GASB):** organization that establishes accounting standards for state and local governments in the U.S.

**Grant:** a contribution by a governmental or other type of organization to support a particular function. Typically, these contributions are made to the system from the state and federal governments and from private foundations.

**Illinois School Based Health Services Program:** In September 1994, the Illinois Department of Public Aid (IDPA) submitted a Medicaid State Plan Amendment, which expanded the range of existing covered

services, expanded the scope of covered services, and increased reimbursement rates. The new program is based on 42 CFR 440.13D(d) of the Social Security Act.

**Illinois State Board of Education (ISBE):** the state organization created to oversee elementary and secondary education in Illinois.

**Individuals with Disabilities Education Act (IDEA) - PL 94-142:** federal law which requires school districts to provide appropriate education services to children with disabilities.

**Inter-government Agreement (1997 IGA) with City of Chicago - October 1, 1997:** The 1997 IGA represents a unique financing arrangement between the City of Chicago and the Chicago Public Schools to pay for the construction of new schools, school building additions, and renovation of existing schools and equipment. The Agreement provides that the City will help the Board to finance its Capital Improvement Program by providing the Board with funds to be used by the Board to pay debt service on bonds issued by the Board for such purpose. The amount to be provided by the City will be derived from the proceeds of ad valorem taxes levied in future years by the City on all taxable property within the City. The City will impose property tax levies when the current debt issued by the School Finance Authority and PBC expires. Property owners, therefore, will not see any net increase in their future property tax bills resulting from the 1997 IGA debt.

**Inter-government Agreement using Tax Increment Financing (IGA-TIF):** This Agreement secures revenues from certain eligible Tax Increment Financing districts, which will be used by the Chicago Public Schools to pay for the construction of new schools

**Interest Earnings:** earnings from available funds invested during the year in U.S. Treasury Bonds, certificates of deposit, and other short-term securities.

**Investments:** securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

**Levy:** amount of money a taxing body authorizes to be raised from the property tax.

**Liabilities:** debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

**Long-term Debt:** debt with a maturity of more than one year after the date of issuance.

**Lunchroom Fund:** a fund for the assets, liabilities, receipts, and disbursements of the School Lunchroom Program.

**Maintenance:** all materials or contract expenditures covering repair and upkeep of buildings, machinery and equipment, systems, and land.

**Medicaid Revenue:** revenue from the federal Medicaid program that the Board receives as reimbursement for the provision of Medicaid-eligible services to Medicaid-eligible children.

**Miscellaneous Revenues:** proceeds derived from notes and bonds sold by the Board and the SFA, interest on investments and undistributed property taxes, collections from food service sales, rental of property, gifts, donations, and sale of real estate owned by the Board.

**Mission Statement:** designation of a department's purpose or benefits and how the department supports the overall mission of the system.

**Modified Accrual Basis:** the accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred, except for: (1) inventories of materials and supplies that may be considered expenditures, either when purchased or when used; (2) prepaid insurance and similar items that need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts that need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness that may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt that are generally recognized when due.

**Multiplier:** see Equalization Factor.

**No Child Left Behind Act (NCLB):** On January 8, 2002, President Bush signed into law the No Child Left Behind Act of 2001. This law provides for the most significant reform to the Elementary and Secondary Education Act (ESEA) since its inception in 1965. Under the new law, states and school districts are required to develop strong accountability systems based on student performance and to test students in grades 3-8 on reading, math, and eventually science. Each state, school district, and school will be expected to make adequate yearly progress toward meeting state standards. Parents of children in failing schools have the option to transfer their children to better performing schools and/or obtain supplemental services such as tutoring paid for by Federal Title I funds. The new law also gives states and school districts increased local control and flexibility in the use of federal education funds.

**Object:** specific nature or purpose of an expenditure. Object codes are common across all units, programs, and projects. Examples of objects include professional services and teacher salaries.

**Operating Budget:** financial plan outlining estimated revenues, expenditures, and other information for a specified period (usually a fiscal year).

**Operating Expenses:** proprietary fund expenses that are directly related to the fund's primary service activities.

**Operating Expense Per Pupil:** gross operating cost of a school district for K-12 programs (excludes summer school, adult education, bond principal retired, and capital expenditures) divided by the average daily attendance for the regular school term.

**Operations & Maintenance (O&M):** represents the portion of taxes assessed for the maintenance and operations of the system's facilities. The O&M fund of the Public Building Commission covers O&M expenses for buildings leased by the school system from the Commission.

**Penalty Date:** date by which property tax bills are payable. In Cook County the penalty date for first-half tax bills is normally March 1, and the penalty date for second-half tax bills is August 1, but is usually delayed to September 1 or later.

**Performance Measures:** specific measures of the workload and key outcomes of each department. These provide information about how effectively and efficiently the department is operating.

**Program:** instructional or functional activity.

**Program Description:** describes the nature of service delivery provided at this level of funding. The description includes department/bureau mission, goals, accomplishments, and performance measures, as well as total expenditures and staff counts.

**Project:** an activity that usually has a given time period for its accomplishment and whose costs are generally reimbursed by the state or federal government.

**Property Tax Revenue:** revenue from a tax levied on the equalized assessed value of real property.

**Proposed Budget:** financial plan presented by the Chief Executive Officer for consideration by the Chicago Board of Education.

**P.A. 87-17:** Property Tax Extension Limitation Law that imposed a tax cap in Lake County, Will County, DuPage County, McHenry County, and Kane County and the prior year's EAV on Cook County. The tax cap limits the annual growth in total property-tax extensions in the operating funds of a non-home rule government to either 5% or the percentage increase in the Consumer Price Index (CPI), whichever is less. The prior year EAV provision limits extensions in rate-limited funds to the maximum tax rate multiplied by the prior-year EAV for all property currently in the district.

**P.A. 88-593:** Public Act that requires all five state pension funds to reach 90% funding by the year 2045 and that established a state goal of funding Chicago Teacher Pension Fund at between 20% and 30% of state funding for the state Teacher Retirement System.

**P.A. 89-1:** Property Tax Extension Limitation Law that imposed a tax cap in Cook County. The provisions of this tax cap are the same as in P.A. 87-17.

**P.A. 89-15:** Public Act that gave the mayor of Chicago effective control of the Chicago Board of Education and that changed the financial structure of the Board.

**P.A. 93-21:** Public Act that created the current state poverty grant formula and defined the poverty count to be used for this grant as the unduplicated count of children in any one of four low-income programs (Medicaid, KidCare, TANF, and Food Stamps), excluding children who are eligible for services from the Department of Children and Family Services.

**P.A. 93-845:** Public Act that authorized school districts to continue to file for adjustments of prior year GSA claims to reflect revenue lost due to property tax refunds.

**P.A. 94-976:** Property Tax Extension Limitation Law that set the maximum extension rate for a rate limited fund of a local government that is subject to tax caps as the maximum rate allowed by current law - including the rate that requires voter approval. This does not allow a local government to exceed its

total tax cap limit, but it does make it much less likely that tax rate limits in specific funds will prevent the local government from taxing up to its tax cap limit.

**P.A. 96-490:** Public Act that changed the value of the property tax bills mailed in the spring from 50% of the prior year's total bill to 55% of the prior year's total bill.

**P.A. 96-889:** Public Act that created a new second tier pension plan for the state pension funds and the Chicago Teacher Pension Fund and changed the required funding schedule for the Chicago Teacher Pension Fund.

**P.A. 97-8 (SB 7)** – Public Act that makes significant changes to teacher tenure, layoff, and dismissal policies and changes the process for resolving collective bargaining impasses.

**Public Hearing:** portions of open meetings held to present evidence and provide information on an issue.

**Public Building Commission (PBC):** municipal corporation from which local government taxing authorities lease facilities. The PBC issues bonds, acquires land, and contracts for construction for capital projects of other local governments associated with the facilities that are being leased. Annual payments on these leases are included in the local government's tax extensions. The Chicago Board of Education is currently leasing many facilities from the Chicago Public Building Commission.

**Public Building Commission Lease/Rent Fund:** debt service fund for the receipt and disbursement of the proceeds of an annual tax levy for the rental of school buildings from the PBC. Most of the rental payment is used by the PBC to make debt service payments on revenue bonds that were issued to finance capital projects in the schools that are leased from the PBC.

**Public Building Commission Operation and Maintenance Fund:** fund for the receipt and disbursement of the proceeds of an annual tax levy for operation and maintenance of buildings leased from the PBC.

**Prior Year's EAV:** provision of P.A. 87-17 which requires that extension limits for rate-limited funds for Cook County governments be determined using the EAV one year prior to the year of the levy.

**Rate Limited Fund:** fund to account for the accumulation and use of revenue generated by a rate-limited tax levy. P.A. 89-15 collapsed all of the Board's rate-limited funds into the Education Fund as of FY1996.

**Reserve:** account used to indicate that a portion of a fund balance is restricted for a specific purpose, or an account used to earmark a portion of a fund balance to indicate that it is not available for expenditure. A reserve may also be an account used to earmark a portion of fund balance as legally segregated for a specific future use.

**Revenue Bonds:** bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

**Special Revenue Funds:** a fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

**State Aid Pension Revenue:** revenue from an annual state appropriation to fund a portion of the employer contribution to the Chicago Teachers' Pension fund.

**State Statute:** a law enacted by the State General Assembly and approved by the governor.

**Sundry Charges:** includes items that are not in the supply or maintenance category. These charges may be for services provided by private business organizations, by public utilities, for contract labor, for outside consultants, for payment of claims and damages against the system, or for services provided by some other department or activity.

**Supplemental General State Aid Fund (formerly State Chapter I):** fund for the receipt and disbursement of Supplemental General State Aid.

**Supplemental General State Aid Revenue (formerly State Chapter I):** portion of general state aid which the Chicago Board of Education receives that is attributable to the number of low-income children in the school district and must be used to supplement and not supplant the basic programs of the district.

**Tax Base:** the total value of all taxable real and personal property in the city as of January 1 of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

**Tax Caps:** abbreviated method of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Laws (P.A. 87-17 and P.A. 89-1).

**Tax Increment Financing (TIF):** a method of providing local property tax funding for economic development projects within a TIF area.

**Tax Rate:** amount of a tax stated in terms of a percentage of the tax base.

**Tax Rate Limit:** maximum tax rate that a county clerk can extend for a particular levy. Not all tax levies have a tax rate limit.

**Tax Roll:** official list showing the amount of taxes levied against each taxpayer or property in the county.

**Turnover:** anticipated savings resulting from the delay in staffing new positions and those positions that become vacant during the course of the school year.

**Unit:** each school, central office department, area office, or other special operating entity represented by a four-digit number. Examples of units include the Department of Human Resources and DuSable High School.



## **APPENDIX H DISTRICT MAPS**

District maps are included on the following pages:

Pages 316-317: District map – Elementary schools

Pages 318-319: District map – High Schools



