Appendix B
School Funding Formulas

Appendix B details the funding formulas used to allocate resources to schools. The appendix is organized in the following sections:

- District schools
  - Continuation of FY2025 budgeting approach to allocate core foundational positions—both administrative and instructional
  - Allocations of special education teachers and paraprofessionals
  - Allocations of supplemental bilingual teachers for English Learners (ELs)
  - General education allocations to specialty and alternative schools
- Allocations of other discretionary funds to District and non-District schools
- Charter schools, contract schools, and Alternative Learning Opportunity Programs (ALOPs)
  - Continuation of FY2026 Per-Capita-Tuition-Charge funding stream for Charter Schools for FY2027
  - Continuation of FY2025 funding streams for Contract, ALOP, and SAFE Schools
    - Core Instructional Funding (CIF)
    - Non-Instructional Funding (NIF)
    - Supplemental funding for schools in independent facilities
    - Special education funding
    - Allocations of supplemental bilingual teachers for ELs

DISTRICT SCHOOLS

Building on the success of the methodology change in the FY2025 budgeting process, the District will continue to allocate core administrative and instructional positions rather than the dollars used to fund those positions. This stability in the District's year-to-year budgeting aims at minimizing major fluctuations in school budgets. By continuing to allocate positions, schools will be able to staff teachers and educational support personnel without worrying about costs.

Administrative Foundation

All schools are allocated one principal, one clerk, and one counselor, regardless of size. Schools with K-12 enrollments above 250 will also receive a centrally-funded Assistant Principal position. Schools that are not Sustainable Community Schools, have an enrollment greater than or equal to 500 students, and have an Opportunity Index (OI) of 27 or higher will receive a restorative justice coordinator. Larger schools and higher-need schools will receive additional counselors to support student well-being. All elementary schools (ES) will receive one counselor for every 600 students. If an ES has an enrollment between 250 and 600 students with an OI greater than or equal to 44 or an enrollment between 350 and 600 students with an OI greater than or equal to 38, then it will receive a second counselor. All high schools (HS) will receive one counselor for every 500 students. If a HS has an enrollment between 250 and 500 students with an OI greater than or equal to 44, or between 350 and 500 students with an OI greater than or equal to 38, then it will receive a second counselor. Title I-eligible elementary schools will receive a supplemental interventionist if their K-12 enrollment is above 225. A second interventionist will be allocated if the school's enrollment is larger than 650. However, if a Title I-eligible elementary school has a Lead Coach and fewer than 300 students, they will not receive an interventionist. For Title I-eligible high schools, 1 supplemental interventionist will be provided. While fewer centrally funded supplemental interventionists were provided in FY2027, no school lost their sole interventionist and sole lead coach. Other guardrails like this have been implemented in various other places within the allocation methodology.

Instructional Foundation

From an instructional perspective, all ES will receive at least one teacher per grade and an additional teacher for junior high departmentalization. They will receive a further three holistic teachers to provide courses such as physical education, art/music, and world language. This foundational instructional allocation comes out to 10 core teachers and three holistic teachers for a traditional K–8 ES. Additional teachers are then allocated based on the school's enrollment and OI. The enrollment used is FY26 20th day minus cluster students (since special education teachers are allocated for special education cluster classrooms).

For FY2027, the student-to-teacher ratios have increased by 1 for both elementary schools and high schools. The Opportunity Index (OI) thresholds have been adjusted to account for the new range of the updated index values for SY26. For ES with an OI of 25 or less, schools will receive one teacher for every 27 students. For an ES with an OI between 26 and 36, that ratio is lowered to one teacher for every 25 students. For an ES with an OI of 37 or above, that ratio is further lowered to one teacher for every 23 students. Schools will receive holistic teachers to cover physical education, arts, and other special classes for every five core classroom teachers allocated in the formulation above plus any cluster classrooms, since students with disabilities take electives in the general education environment.

All HS will receive a minimum core allocation of 10 teachers to provide for a full complement of courses in key subject areas. Schools that need more than 10 teachers are then allocated based on enrollment and OI. For a HS with an OI of 25 or less, schools will receive one teacher for every 22 students. For a HS with an OI between 26 and 36, that ratio is lowered to one teacher for every 20 students. For a HS with an OI of 37 or above, that ratio is further lowered to one teacher for every 19 students. Similar to elementary schools, the enrollment used is FY26 20th day minus cluster students (since special education teachers are allocated for special education cluster classrooms).

Discretionary Funding

Schools will receive additional needs-based, flexible funding based on their enrollment and OI to spend on additional personnel and non-personnel needs. The allocations are determined using the formula detailed in the table below. This is the same formula as the one used in the FY2026 budget, but with the floors adjusted to reflect a new Opportunity Index. Additional discretionary funding is then added on top of these allocations as a set-aside to be earmarked for school building operations. These increments are $20K/$40K/$60K depending on the school's enrollment - below 600, between 600 and 1,000, and above 1,000.

Table 1: Needs-Based Flexible Funding Formula for Traditional District Schools

	Elementary School	**High School**
Base	$365/student	$1,095/student
Increment	$12 for each OI point above 11	$18 for each OI point above 11
Floor	$140,000	$420,000

High-Need Floor (OI>=38)	$180,000	$460,000

Multiple Building Adjustment
Schools with one or two branches that are a significant distance from the main school building receive the multiple building adjustment, which includes a school clerk position to provide administrative support at the additional building. For FY2027, 38 schools received this additional allocation for a total of 46 FTEs.

The total cost of the FY2027 multiple building adjustment in District schools is $5.0 million.

Foundation Positions
Every District school is allocated three foundation positions—one principal, one counselor, and one clerk—in addition to the school's need-based flexible funding. Other schools qualify for an assistant principal, additional counselors, and/or restorative justice coordinators, depending on the size and needs of the school. The total cost of foundation positions in all District schools regardless of type in FY2027 is $376 million.

ALLOCATIONS OF SPECIAL EDUCATION TEACHERS AND PARAPROFESSIONALS

Diverse Learner Allocation
In the 2026-27 (FY27) school year, consistent with 2025-26, schools will receive an allocation of centrally-funded special education teachers and special education classroom assistants (SECAs) for their entire special education program.

A school's FY2027 diverse learner allocation is based on the number of special education teachers and paraprofessionals needed to deliver the support and services defined in their students' Individualized Education Programs (IEPs). Initial allocations are determined by each school's special education population as of Spring 2026. Allocations may be updated during the year in response to changes in student support needs.

Cluster Programs
Schools with cluster programs receive additional centrally funded positions for each cluster program as shown in the following table:

Table 2: Cluster Allocations

Type of Cluster Programs	Teacher Allocations	SECA Allocations (programs opened prior to SY27)	SECA Allocations New Programs
Moderate Supports	1	1	2
Intensive Supports	1	2	3
Deaf or Hard of Hearing	1	1	N/A
Vision Impairment	1	1	N/A
Early Childhood Cluster	1	1	2

(formerly called EC Intensive)			
Transition Programming	1	1	N/A

This allocation may be supplemented with additional SECA position(s) for cluster students with dedicated SECA support included in their IEP. Each class is assigned one SECA to support shared services.

ALLOCATIONS OF SUPPLEMENTAL BILINGUAL TEACHERS FOR ENGLISH LEARNERS

Supplemental bilingual funding is determined by the Office of Multilingual-Multicultural Education (OMME). All schools are legally required to provide transitional bilingual education (TBE) and/or transitional programs of instruction (TPI) for their EL students. Supplemental bilingual resources are allocated to District schools to support student needs based on EL enrollment.

Table 3: Supplemental Bilingual Position Allocations for District Schools

EL Enrollment	900+	600-899	300-599	50-299	20-49	Less than 20
Supplemental (SUP) Position (EL Program Teacher)	4.0 SUP TBE/TPI coordinator	3.0 SUP TBE/TPI coordinator	2.0 SUP TBE/TPI coordinator	1.0 SUP TBE/TPI coordinator	0.5 SUP TBE/TPI coordinator	-
Per-Pupil Allocation	-	-	-	-		$1,000/pupil
Dual Language Education Coordinator (DLC)	1 position for DLE schools that have fewer than 2.0 EL Program Teacher positions allocated per the above formula					
Bilingual Advisory Committee Funding	-	-	$1,250	$1,250	$1,250	-
EL Enrollment			**200+**	**100-199**	**50-99**	**20-49**
English Language Program Teacher Annual Stipend *(per CBA for ELPTs hired before 6/30/25)*			$2,500	$2,000	$1,500	$1,000

Twenty-six schools received a Dual Language Coordinator position allocation, based on program enrollment, to support dual language programs in FY2027.

387 schools are eligible to receive $1,250 in Bilingual Advisory Committee (BAC) funds once they submit proof that they have established a BAC.

GENERAL EDUCATION ALLOCATIONS TO SPECIALTY AND ALTERNATIVE SCHOOLS

Specialty Schools

Within the District, 12 specialty schools primarily serve students with unique learning needs, including five early childhood centers that only serve pre-kindergarten students. Because of the specialized focus of these schools, core instructional funding is not provided through the same methodology as other District schools. As such, these schools receive additional staff positions. Most of the classroom teachers are special education teachers or early childhood teachers, both of which are funded by the Office for Students with Disabilities and the Office of Early Childhood Education.

Specialty schools also receive the following general education resources:

- Foundation positions: One principal, one assistant principal, one counselor, and one clerk.
- A staff allocation of general education teachers to ensure that teachers in self-contained classrooms receive coverage for their preparation periods; these teachers generally teach art, music, or physical education.
- Schools will receive additional needs-based flexible funding based on their enrollment to spend on additional personnel and non-personnel needs. The allocations are determined using the formula detailed in the table below.

Table 4: Needs-Based Flexible Funding Formula for Specialty District Schools

	Elementary School	High School
Per-Pupil*	$629/student	$1,491/student
Floor	$140,000	$420,000

*The per-pupil rate is based on the average district OI of 33. The same formula and floors are applied to these schools as traditional district schools.

Alternative Schools

There are four alternative schools within the District that provide a pathway toward high school graduation for students who need an option other than a traditional high school.

These schools are:

- Consuella B. York Alternative High School (located at the Cook County Jail)
- Nancy B. Jefferson Alternative High School (located at the Cook County Juvenile Temporary Detention Center)
- Simpson Academy High School for Young Women (serving pregnant and parenting students)
- Peace and Education Coalition High School (serving students at risk of dropping out or

returning after dropping out)

These schools are not funded through any formula tied to enrollment. Enrollment counts at alternative schools can often be misleading, given the highly transient nature of the student population. Instead, the core allocation given to alternative schools is based on the programs run at the school and the needs of the students served. Each of the Alternative Schools receives needs-based, flexible funding at the floor for High Schools listed in Table 4.

ALLOCATIONS OF OTHER DISCRETIONARY FUNDS TO ALL SCHOOLS

Every Student Succeeds Act (ESSA) Title I - School-Based Discretionary Allocations

The U.S. Department of Education provides funds for all students in any type of school through the Every Student Succeeds Act (ESSA). This funding targets resources to schools with high populations of students from low-income households in order to provide supplemental funding to districts across the country.

Title I is a progressive allocation in that the amount of per-pupil funding for the calculated number of Title I students increases for schools with higher concentrations of students from low-income households. To determine what the per-pupil rate at each school will be, a poverty index is calculated. Effectively, the greater the poverty index, the greater the per-pupil rate for the calculated number of eligible students at each school. Title I funds flow through the Illinois State Board of Education (ISBE) and, per the state grant requirement, schools that have an index of 40 or greater are eligible to receive a per-pupil allocation. Due to the various factors that result in an individual school allocation, it is not uncommon for schools to see variation in their annual Title I school-based discretionary allocation.

In FY2026, the District - following the guidance of the CPS Office of the Inspector General - created a new Title I poverty index formula that is disentangled from Family Income Information Form-derived information (FIIF). The formula has been further refined in FY2027 to capture more qualifying students based on Medicaid enrollment that may not be captured in the state-run direct certification matching process. In order to calculate the poverty index, first, the number of students at a given school who are directly certified by the State of Illinois as either a) a youth in the care of a state or local child welfare agency, or b) enrolled in Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), or Medicaid benefits is taken. Per ISBE:

> *Direct Certification is a simplified method of determining a student's eligibility for free meals through the School Lunch and School Breakfast Programs or free milk under the special Milk Program without completing a Household Eligibility. In addition, students directly certified to receive free meals or milk are not subject to verification.*

Then, students who are currently enrolled in a State Medicaid program but who are not on the direct certification files are taken based on data from the Child & Family Benefits Unit in CPS. These students are weighted at 0.59x versus the 1.0x for directly certified students due to varying income thresholds for qualification. These students are then summed and divided by the school's K-12 enrollment to obtain the school's Title I index (which is a percentage). Both counts were taken in early March 2026.

CHARTER SCHOOLS, CONTRACT SCHOOLS, ALTERNATIVE LEARNING OPPORTUNITY PROGRAMS (ALOPs), AND SAFE SCHOOLS

Charter Schools Shift to Per-Capita-Tuition-Charge (PCTC) Consolidated Tuition Stream

The District's PCTC rate rose significantly in FY2025, requiring true-up payments to some charter networks to ensure CPS met the funding levels required by state law. To provide as much revenue certainty up front for planning purposes, in FY2026, charter schools received their core tuition funding through one formula based on PCTC per-pupil rates. This replaced the discrete core instructional funding (CIF), non-CIF, special education, and facilities supplement allocation. This same approach will continue for FY2027. PCTC is a comprehensive total of all funds directed to schools, with the exception of certain federal grant funds. This includes the vast majority of special education funds which originate from unrestricted local funding.

Under this approach, PCTC allocations will be trued up to actual enrollment in the upcoming school year as of Fall 2026 20th Day, consistent with state statute. If charter schools experience an increase in enrollment from Fall 2026 20th Day to Spring 2027 10th Day, they will receive an additional one-half of the per-pupil tuition charge for the net increase in students. A new feature to the methodology for FY2027, instituted to best reflect the district approach despite the unique financial features of both types of schools, will be the inclusion of an enrollment-based funding floor. No charter school or replicating charter network will see its funding drop below the amount it would receive based on the number of students enrolled in its school(s) as of FY2026 Semester 2 10th Day - January 20, 2026, so long as it does not exceed the maximum 103 percent PCTC limit set forth in state law based on actual FY27 enrollment. This is being implemented to provide charter operators a sure footing in budgetary planning for the upcoming school year.

The PCTC total includes several types of expenses that are the shared responsibility of all schools, and which the District covers on behalf of all schools. Since charter schools receive the value of the District's coverage of these obligations, we consider these expenses to be on-behalf-of contributions to charter schools. These expenses include the District's unfunded pension liability, short-term borrowing costs, and debt service payments on long-term borrowing costs, and a per-pupil proportionate share of these on-behalf-of costs is counted towards the District's compliance with PCTC. When compared to last year, the Pension Obligation and Short-Term Debt have increased marginally year-over-year due to additional projected expenses in line with budgetary growth, while Long-Term Debt has increased more substantially due to the District's debt portfolio and repayment schedule.

Table 5a: FY2027 Per Capita Tuition Charge (PCTC) Breakdown

FY2027 PCTC Breakdown		Students in Independent Facility	Students in CPS Facility
	FY25 PCTC:	$21,700.28	$21,700.28
	97% PCTC Match:	**$21,049.27**	**$21,049.27**

	Expense		
On-Behalf-Of Contributions	Long-Term Debt	-	$3,414.05
	Short-Term Debt	$91.71	$91.71
	Pension Obligation	$2,097.92	$2,097.92
Direct Funding	**Minimum Per-Pupil Tuition** *(Based on Fall 2026 20th Day Enrollment)*	**$18,859.64**	**$15,445.60**

Special Education Funding at Charter Schools

Funding for special education is included in the per-capita tuition charge for FY2027, just as it was for FY2026. By the District's calculations, as shown in the table below, charter schools receive on average $4,064.17 per pupil in special education funding based on total enrollment, regardless of special education status. This approach in calculating attributable special education funding mirrors that taken prior to FY2019, wherein information from the Annual Financial Report (AFR) was used to isolate the per-pupil portion of PCTC attributable to special education costs.

Table 5b: Calculation of Attributable Special Education Costs within PCTC Tuition

Special Education Component	Amount in FY2025 PCTC Calculation (ISBE)
Special Education Programs (not incl. PE/PK)	$1,095,944,981
Attendance & Social Work Services	$121,544,411
Health Services	$80,335,398
Psychological Services	$35,598,202
Speech Pathology & Audiology Services	$52,531,852
Special Education Payments to Charter, Contract, ALOP, and SAFE Schools^	$119,959,652
Federal Special Education - IDEA Flow Through Funds	($114,968,1094)
Federal Special Education - IDEA Room & Board	($3,150,249)
Medicaid Matching Funds - Administrative Outreach	($20,752,529)
Medicaid Matching Funds - Fee-for-Service Program	($44,949,096)

GRAND TOTAL SPECIAL EDUCATION	$1,322,094,513
FY25 20th Day Enrollment	325,305
District Per-Pupil Equivalent	$4,064.17

^The amounts for special education payments to charter, contract, ALOP, and SAFE Schools were calculated from expenditure reports pulled from the District's Oracle financial system for FY2025. All other amounts in this table are found in the FY2025 Annual Financial Report for the Chicago Public Schools.

The enrollment used here is the full FY2025 20th Day enrollment, to align with the FY2025 financial figures taken from the AFR (the most recent fiscal year for which this report is available at the time of budgeting for FY2026). This varies from the adjusted enrollment used on ISBE's PCTC Calculation, which takes into account average daily attendance (ADA) rates. We use the full unadjusted enrollment because the District budgets and plans for special resource allocation using enrolled student needs and IEP plans rather than ADA-adjusted figures.

Contract Schools, Alternative Learning Opportunity Programs (ALOPs), and SAFE Schools Retain Existing Funding Formula

Core Instructional Funding (CIF)

Similar to FY25 and FY26, in FY27, contract, ALOP, and SAFE School budgets will include a core instructional funding (CIF) allocation. This funding stream will provide a per-pupil proportionate share of the District's school resources.

Table 6: Calculation of Core Instructional Funding (CIF) Rate for Contract Schools, SAFE Schools, and ALOPs

	FY2027 District School Allocation	Traditional District School Enrollment	Per-Pupil Equivalent
Foundation Positions at Traditional, District Schools	$363,422,132.26	246,527	$1,474.17
Per-Pupil Foundational Equivalent			**$1,474.17**
District K–8 School Base Rate	**$1,407,414,540**	**175,851**	$8,003.45
District 9–12 School Base Rate	**$604,046,679**	**70,676**	$8,546.70
Modified K-8 School Base Rate + Per-Pupil Equivalent*			**$9,477.62**
Modified 9–12 Contract/ALOP Base			**$10,020.87**

Rate + Per-Pupil Equivalent			

* All Contract, ALOP, SAFE schools operate at the high school level, so the modified K-8 rate is included purely for informational purposes.

The modified CIF base rate for contract schools, ALOPs, and SAFE Schools is applied using the same weights as used for District schools, as outlined in Table 6. The multiple building adjustment is included in the foundational equivalent allocation.

Non-Instructional Allocation

Contract schools, ALOPs, and SAFE School programs receive a per-pupil equivalent for services that are provided in-kind to District schools, including operations and maintenance, security, and Central Office management. This non-instructional allocation is the entire amount of general funds in the operating budget, excluding special education, foundation positions, and corresponding CIF & PCTC allocations, and a limited set of items that are classified as District-wide shared obligations.

NOTE: As of July 15, 2026, the non-instructional inputs have not been finalized. An updated copy with full detail of financial figures will be posted following the Board of Education's passage of the FY2027 budget.

SUPPLEMENTAL FUNDING FOR SCHOOLS IN INDEPENDENT FACILITIES

In FY2027, charter school, contract school, and ALOP facilities not owned by CPS will receive a facility supplement of $2,742 per pupil to cover the costs of renting or owning the school facility. The FY2027 rate reflects an increase of $157 from the FY2026 rate of $2,585, reflecting the increase in per-pupil spending on the District's debt service related to capital improvements on CPS buildings.

Charter and contract schools that are housed in a CPS-owned building do not receive the facilities supplement but are allowed to occupy the CPS-owned facility at the nominal rental rate of $1 per year.

Enrollment Counts for CIF, Non-Instructional, and Facilities Supplement Adjustments for Contract Schools

The enrollment counts for charter schools can be found earlier in this chapter. This section applies only to contract schools. CIF, Non-Instructional, and facilities supplement funding for contract schools is based on two enrollment counts per the CPS calendar: a first-semester count date on the 20th school day determines first-semester funding, and a second-semester count date on the 10th day of the second semester determines second-semester funding.

Beginning in FY2020, contract schools have been funded on the greater of the prior and current year enrollment counts for each semester to reflect the same funding policy CPS applies to District schools.

CIF, Non-Instructional, and facilities supplement funding for ALOP schools will remain based on quarterly enrollment counts as verified by attendance.

The following rules apply to the counting of enrollment for funding purposes:

- Enrollment counts are based on enrollment data in the District's system after the close of

business on the enrollment count date.
- Students are not included in the enrollment count if they are not enrolled at the school on the enrollment count date, or if they were not enrolled for at least one full day as of the enrollment count date. Schools are responsible for ensuring that enrollment, scheduling, and attendance information is up to date in CPS' student information system on enrollment count dates.
- If a student is included in the enrollment count, but enrollment and attendance records are subsequently updated to show that the student was not enrolled in the school on the enrollment count date, the student will be retroactively excluded from the enrollment count, and the school's funding will be decreased accordingly.

SAFE School Program

In FY2027, CPS will fund two SAFE School programs for students who have been expelled from traditional schools due to violence. With the opening of a second SAFE School campus in FY2025, both campuses are funded like an ALOP. CPS will fund SAFE Achieve Academy South HS at a floor of 90 students, and SAFE Achieve Academy West HS at a floor of 80 students, regardless of the actual number of students enrolled. This will ensure that spots are available when needed. CPS receives a Regional SAFE School grant from the State of Illinois that helps cover these costs.

SPECIAL EDUCATION

Charter and Contract School Special Education Funding

In FY2027, contract schools will receive a per-pupil allocation based on the number of students with IEPs at each school. Similar to District school allocations, a Spring 2026 enrollment snapshot was used to determine each school's allocation for FY2027, based on the following rates:

Table 7: Special Education Per-Pupil Funding Rates

	LRE 1	LRE 2	LRE 3	504	Speech
Elementary School	$15,193.25	$18,231.88	$22,789.85	$3,098.24	$3,965.75
High School	$12,306.54	$14,787.83	$18,460.45	$3,098.24	$3,965.75

Instead of reimbursements for services rendered, these per-pupil amounts will be paid on a quarterly basis along with regular charter and contract tuition payments. These per-pupil allocations will not be automatically adjusted, but schools with extraordinary resource needs may request a review of their funding.

ALOP AND SAFE Special Education Funding

ALOPs and SAFE Schools receive reimbursements for personnel and contracted services used to service students receiving special education supports. They receive dollars according to the limits and averages listed below.

Table 8: Special Education Reimbursements

Position	Maximum for average position	Maximum for any individual position
Allocated teacher positions (license required)	$110,092	$134,559
Allocated paraprofessional (license required)	$48,931	$64,837
Clinician allocation (license required)	$110,092	$134,559

1. Special Education Teacher Reimbursement

a. The school will hire its own special education teacher(s) based on the school's population of students with disabilities. CPS will reimburse the school on a semester basis. This reimbursement will be based on CPS' determination that each special education teacher possesses the proper license(s) as required by the State of Illinois and that the number of full-time equivalent (FTE) teacher positions for reimbursement does not exceed the CPS-approved allocation for the school.

b. The maximum reimbursement rate for any FTE special education teacher is $134,559 per year. The maximum reimbursement rate for all FTE special education teachers for each school is an average per-teacher reimbursement rate of $110,092 per FTE special education teacher.

c. The semester reimbursement to the school for FTE special education teachers will be the lesser of the (i) product of the maximum reimbursement rate multiplied by the number of CPS-approved, FTE teachers for the percentage of the quarter's instructional days for which the teacher was employed; or the (ii) aggregate sum of the actual salaries and benefits paid to CPS-approved special education teachers employed at the school for the percentage of the semester's instructional days for which the teacher was employed.

2. Special Education Paraprofessional Reimbursement

a. The school will hire its own paraprofessionals to provide the necessary supports required by its students' IEPs.

b. CPS will reimburse the school on a semester basis. This reimbursement will be based on CPS' determination that each special education paraprofessional providing instructional support is highly qualified in accordance with federal Every Student Succeeds Act (ESSA) standards and that the number of FTE paraprofessional positions for reimbursement does not exceed the CPS-approved allocation for the school.

c. The maximum reimbursement rate for any FTE special education paraprofessional is $64,837 per year. The maximum reimbursement rate for all FTE special education paraprofessionals for each school is an average per-paraprofessional reimbursement rate of $48,931 per FTE paraprofessional.

d. The semester reimbursement to the school for FTE special education paraprofessionals will be the lesser of the (i) product of the maximum reimbursement rate multiplied by the number of CPS-approved FTE paraprofessionals for the percentage of the semester's instructional days for which the paraprofessional was employed; or the (ii) aggregate sum of the actual salaries and benefits paid to the CPS-approved special education paraprofessionals employed at the school for the percentage of the semester's instructional days for which the paraprofessional was employed.

3. Special Education Clinician Reimbursement

a. If clinicians are required by the students' IEPs, the school will hire its own clinicians to provide the necessary support.
b. The school may have the Chicago Board of Education furnish clinicians to serve the school's students with disabilities, only if a waiver is given by CPS.
c. If the school hires its own clinicians, then CPS will reimburse the school on a semester basis. This reimbursement will be based on CPS' determination that each clinician possesses the proper license(s) as required by the State of Illinois and that the number of FTE clinicians does not exceed the CPS-approved allocation for the school.
d. The maximum reimbursement rate for any FTE clinician is $134,559 per year. The maximum reimbursement rate for all FTE clinicians for each school is an average per-clinician reimbursement rate of $110,092.
e. The semester reimbursement to the school for FTE clinicians will be the lesser of the (i) product of the maximum reimbursement rate multiplied by the number of CPS-approved FTE clinicians at the school for the percentage of the semester's instructional days for which the clinician was employed; or the (ii) aggregate sum of the actual salaries and benefits paid to the CPS-approved clinicians at the school for the percentage of the semester's instructional days for which the clinician was employed.

4. Special Education Case Manager Reimbursement

a. The school shall appoint and pay a salary and benefits to its own qualified case manager.
b. CPS will provide the school with a stipend for a qualified case manager that is equivalent to the amount given to case managers at District schools. The stipend for FY27 will be $2,074.27 per semester.
c. A case manager shall be deemed qualified if he or she has appropriate licenses and certifications as determined by the District. At least two years of experience in the field of special education is preferred.

An individual serving as a case manager may receive only one stipend, even if the individual is serving more than one school. Related service providers are allocated using the same staffing formulas as District schools. The District will continue to reimburse schools for the actual cost of the related service providers. Schools are expected to hire their own related service providers and are reimbursed for their expenses at the following rate:

Table 9: Special Education Reimbursements

Position	Maximum for average position	Maximum for any individual position
Related service providers (license required)	$110,092	$134,559

ALLOCATIONS OF SUPPLEMENTAL BILINGUAL FUNDING FOR ENGLISH LEARNERS

Charter and contract schools, ALOPs, and Safe School programs ("charter schools" collectively) receive supplemental bilingual grant funding based on EL enrollment in the following tiered system:

Table 10: State Funding for Charter Schools

Tier	EL Enrollment	No. of Schools	FY2027 Supplemental Funding Allocation
1	50+ EL students enrolled	50	$107,010
2	20 to 49 EL students enrolled	11	$57,505
3	1 to 19 EL students enrolled	52	$1,000 per EL student

Table 11: Federal Title III Funding for Charter Schools

Tier	EL Enrollment	No. of Schools	FY2027 Supplemental Funding Allocation
1	50+ EL students enrolled	50	$18,000
2	20 to 49 EL students enrolled	11	$5,000
3	1 to 19 EL students enrolled	52	$100 per EL student

Illinois charter school law now requires all charter schools to provide bilingual instruction to EL students. Charters are on a reimbursement system and must submit requests for reimbursement for expenses related to EL instruction. Charter schools are allocated grant funds in lieu of positions because charter management organizations operate independently of CPS. Therefore, CPS cannot allocate positions but can allocate equitable funding based on EL enrollment at charter schools.

CHARGES AND FEES

Facilities Charges for Schools in CPS-Owned Facilities

Charter schools, contract schools, and ALOPs occupying a CPS-owned facility are responsible for the operating costs of the building. Schools are charged for facilities costs based on per-pupil rates reflecting the average operating costs throughout the District.

NOTE: As of July 15, 2026, the final non-instructional inputs have yet to be finalized. As such, the per-pupil facilities charges have also yet to be finalized. An updated copy with full detail of financial figures will be posted following the Board of Education's passage of the FY2027 budget.

Schools can opt out of the District's security and IT services. Charter and contract schools that are the sole occupant of a CPS facility can also opt out of facilities and maintenance services. Schools that are sharing a facility with another school are not allowed to opt out of facilities and maintenance services. Schools will not be charged for any component of the facilities charges from which they have opted out.

Employer Pension Contribution Charges

Under the CIF model, like SBB, charter schools receive per-pupil funding based on a CIF allocation that includes the amounts spent on employer pension costs of certified teachers. For this reason, each contract school reimburses the District for the employer pension costs for its employees who participate in the Chicago Teachers Pension Fund. Schools are charged 11.16 percent of the salary costs of participating employees, consistent with the pension normal cost estimates for FY2027. Pension payments are deducted from quarterly tuition payments.

Administrative Fee

Schools are charged a three percent administrative fee to cover the District's costs in overseeing schools and programs. The following table shows how the administrative fee is assessed for each funding source.

Table 12: Administrative Fees

Funding Source	Fee	How Administrative Fee Will Be Charged
Per Capita Tuition Charge	3%	Total fee for the entirety of the funding stream, deducted from quarterly tuition payments.
Core Instructional Funding	3%	Total fee for CIF, Non-Instructional, and special education will be deducted from quarterly tuition payments.
Non-Instructional	3%	
Special Education	3%	
Facilities Supplement	–	No administrative fee.
Title I	–	No administrative fee. District administrative costs are deducted prior to the allocation of Title I funds.
Title II	–	No administrative fee. District administrative costs covered in Title I.
Title III	2%	Administrative fee is capped at 2% per grant rules. 2% fee deducted from Title III payments.
State Bilingual	3%	Fee deducted from state bilingual payments.