

# Evidence-Based Funding Spending Plan Report

July 2024



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## Introduction

The Illinois Evidence-Based Funding for Student Success Act (ILCS 18-8.15) requires all districts to complete an Evidence-Based Funding Spending Plan as a part of their annual budget submission. Districts use the spending plan to describe the strategic investments they intend to make with state funds and their process for selecting these investments.<sup>1</sup> The plan appeared as a new tab in the budget template for the first time in the fiscal year 2024 budget cycle. Since district budgets are published online and subject to other transparency requirements in the School Code, integrating the spending plan into the budget facilitates greater visibility pertaining to financial decision-making and resource allocation.

The EBF Spending Plan Report aims to help the public interpret published EBF Spending Plan content at both the district and state levels. At the district level, a spending plan describes how district leaders intend to use state funds to further their strategic goals and priorities. Understanding what can – and cannot – be derived from the EBF Spending Plan is critical to ensuring that stakeholders can engage in productive and meaningful discourse on resource allocation. The report also highlights statewide patterns and findings, offering greater context for the use of state funding across districts in Illinois. Though spending plan data is limited after just one year in the budget template, consistent reporting over time can chart the way for more robust analysis in the future.

## Plan Overview

Districts must complete three sections within the EBF Spending Plan in which they address:

1. How they will achieve student growth and make progress toward state education goals,
2. Their intended use of state dollars, and
3. The intended use of state funding attributable to special education costs and students who are English learners or low-income.

Accordingly, the EBF Spending Plan Report is divided into sections that align with each component of the spending plan.

Each section first clarifies the purpose behind the corresponding part of the spending plan and how the individual questions can be placed in conversation with one another.<sup>2</sup> Then, the report offers prompts to facilitate dialogue with district leaders on their spending plan submissions. These guiding prompts are intended to help community members and stakeholders better understand the resource allocation decisions a district is making, although each prompt may not be applicable in every local context. Finally, the report identifies statewide findings derived from the spending plan, highlighting trends in submissions across districts in Illinois.

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<sup>1</sup> The spending plan requirement applies to all Organizational Units, defined as public school districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers. The body of this report presents state-wide findings from school districts only. See Appendix A for analyses that include responses from all Organizational Units.

<sup>2</sup> The EBF Spending Plan Report is intended to guide stakeholders through the EBF Spending Plan. ISBE recommends reviewing the report alongside a district's completed report or alongside an EBF template. Instructions for accessing completed EBF Spending Plans, as well as EBF Spending Plan templates and text files, can all be found on the [EBF Spending Plan webpage](#).

## Local Context

It is important to keep local context in mind when interpreting a district’s EBF Spending Plan, especially regarding the role of state funds. EBF is designed to direct additional funding to districts that need it most because local wealth is unevenly distributed throughout the state. EBF calculates a district’s percentage of adequacy – its capacity to fund public education with state and local revenues – and then organizes districts into tiers based on this percentage.<sup>3</sup> School districts differ substantially in terms of local resources; adequacy ranged from 62% to over 300% in FY 2024.

EBF may be a small share of total revenue in districts with greater local wealth, while in others EBF may comprise the majority of available funding. State funding ranged from 2.2% to 67% of total revenue for school districts in Illinois in FY 2023. Districts that are reliant on state funding as their largest source of revenue may have less flexibility when allocating EBF, and this should be considered when evaluating EBF Spending Plans. Therefore, while this guide provides a starting place for better understanding a district’s EBF Spending Plan, readers should also engage district leaders on the unique local circumstances that inform their financial decision-making.

## Part I: Achieving Student Growth and Making Progress Toward State Education Goals

Part I of the EBF Spending Plan offers Local Education Agencies (LEAs) an opportunity to share their strategic goals and priorities and their plans to measure progress toward them. Districts are asked to frame decisions regarding the intended use of state funds within their unique strategic context, using both open-ended questions and dropdown selections. Throughout the EBF Spending Plan, look for ways in which a district’s intended use of state funding aligns with the strategies and goals for student success identified in Part I.

### Guiding Prompts for Communities and Stakeholders

1. What are the district’s strategic goals and priorities? (Q1.1, Q1.2)<sup>4</sup>
2. How do the district’s strategic goals support student achievement and success? (Q1.1)
3. How does the district measure progress toward its strategic goals? Is progress easy to quantify? (Q1.1)
4. Does the district have a strategic plan on its website? If so, are the strategic goals in the EBF Spending Plan aligned with the district’s strategic plan? (Q1.1, Q1.2)

### Statewide Findings

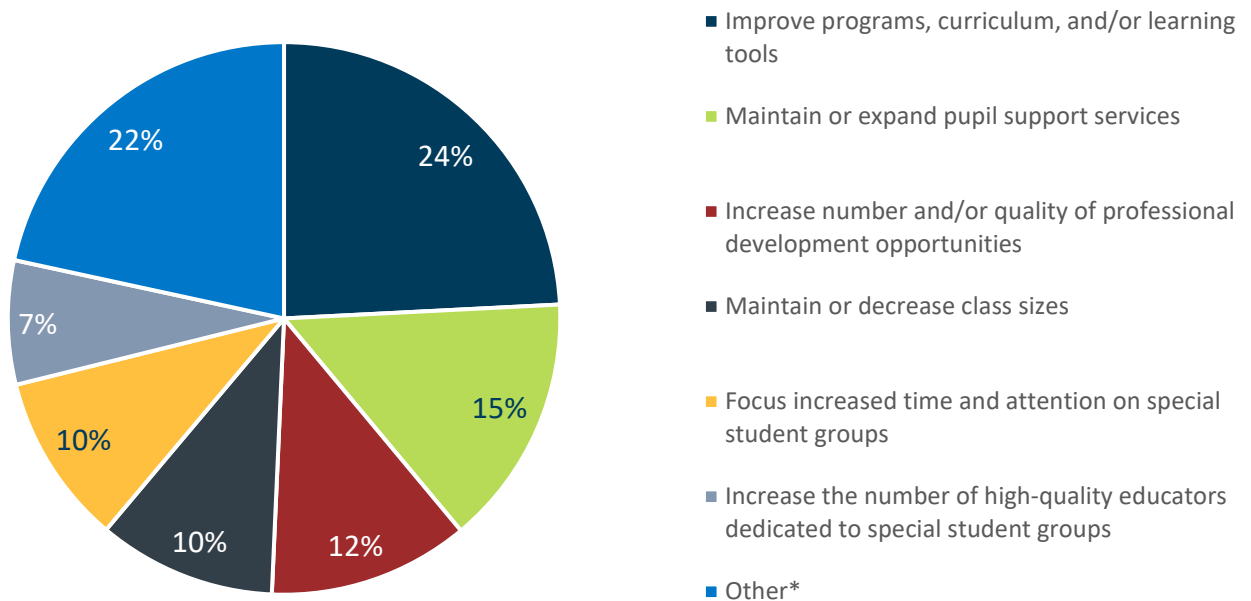
***Across districts, improving programmatic and curricular resources was a common strategy for achieving student success and making progress toward state education goals.*** When asked to select their top three strategies for achieving student growth and making progress toward state education goals, districts selected “Improving programs, curriculum and/or learning tools” most frequently. Figure 1 highlights the strategies selected most frequently by school districts.

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<sup>3</sup> A district’s percentage of adequacy indicates how close it is to financing an education for its student population with state and local resources. Districts with a low percentage of adequacy are in greater need of state funds, as they are farther from adequately funding an education for their students. ISBE organizes districts into four tiers based on their percentage of adequacy and sends the majority of state funding to districts with the lowest percentages of adequacy. For more information on EBF distribution, visit ISBE’s EBF [webpage](#).

<sup>4</sup> The guiding prompts reference the corresponding questions in the EBF Spending Plan. For example, Q1.1 refers to Question 1 in Part I of the [EBF Spending Plan template](#).

**Figure 1: Share of Strategies Selected by School Districts**



\*Captures selections chosen by fewer than 160 districts, including “other.”

***Tier 1 districts were more likely to identify maintaining smaller class sizes as a top strategy for achieving student growth and making progress toward state education goals.*** When asked to identify strategies for achieving student growth and making progress toward state education goals, Tier 1 districts selected “Maintaining and/or reducing class size” more often than their peers in lower tiers. Tier 1 districts are the farthest from having adequate levels of funding and thus receive the majority of any Tier Funding appropriated by the General Assembly.<sup>5</sup>

## Part II: Planned use of Evidence-Based Funding

The first four questions in Part II of the EBF Spending Plan provide insight into a district’s decision-making process regarding the intended use of state funds. District leaders first input how much Tier Funding they will receive in the current year, which can be either an estimate (based on prior-year Tier Funding) or the actual current-year amount. Tier Funding is the **new money** a district receives annually, not its entire Gross State Contribution. Districts then identify the data sources and stakeholder groups they consulted when making decisions on the intended use of EBF dollars.

Finally – after considering local data as well as input from stakeholders and strategic goals – districts are asked to clarify how they will invest their **Base Funding Minimum** (BFM) dollars. BFM dollars do **not** include current Tier Funding, which is allocated to schools in addition to their Base Funding Minimum.<sup>6</sup> In answering this question, districts can select three priority investments for BFM dollars from a pre-determined list; the investment options are cost factors built into the Evidence-Based Funding formula.<sup>7</sup>

<sup>5</sup> Please visit the ISBE Evidence-Based Funding [webpage](#) for an overview of the distribution of Evidence-Based Funding.

<sup>6</sup> Please visit the ISBE Evidence-Based Funds [webpage](#) for an overview of the Base Funding Minimum and the distribution of Evidence-Based Funding.

<sup>7</sup> A definition of each cost factor used in determining the EBF formula can be found on the [EBF Spending Plan webpage](#). [Annual EBF guidance](#) also contains information on how staff positions fit into cost factor categories in Appendix A.

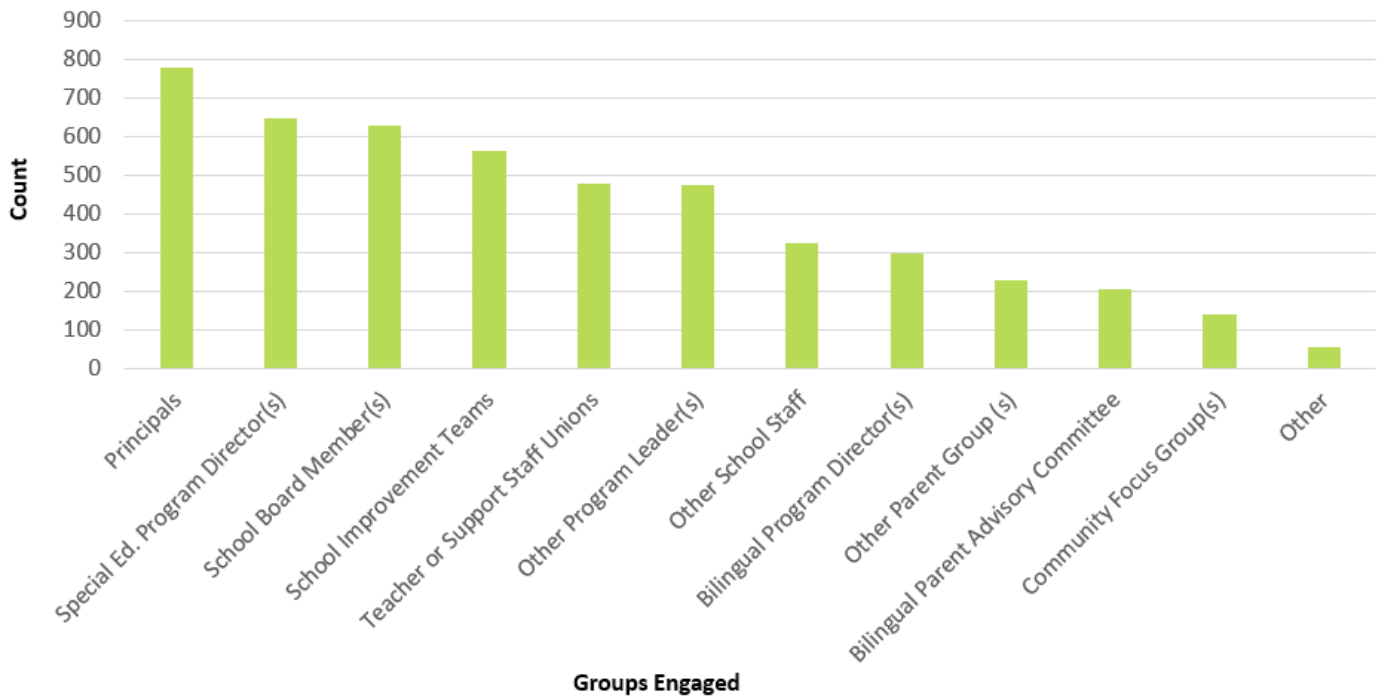
## Guiding Prompts for Communities and Stakeholders

1. Consider the data sources the district used to inform their planned allocation of EBF dollars. Can these data sources be used to measure progress toward the goals and priorities mentioned in Part I or Part II? (Q1.1, Q2.2, Q2.4)
2. Review the stakeholder groups the district engaged to inform its intended allocation of EBF dollars. Who was involved in the decision-making process around the intended use of state funds? (Q2.3)
3. Are there any stakeholder groups that could offer valuable insight into the district’s resource allocation decisions that were not consulted? (Q2.3)
4. Take a look at the investments the district is prioritizing with its BFM dollars. Is it clear how these priority investments will further the strategic goals and priorities identified in Part I? (Q2.4, Q1.1)

## Statewide Findings

**Districts often engaged principals, special education program directors, and school board member(s) to inform the allocation of state funds.** Figure 2 captures the distribution of the stakeholder groups engaged in the decision-making process pertaining to EBF dollars.

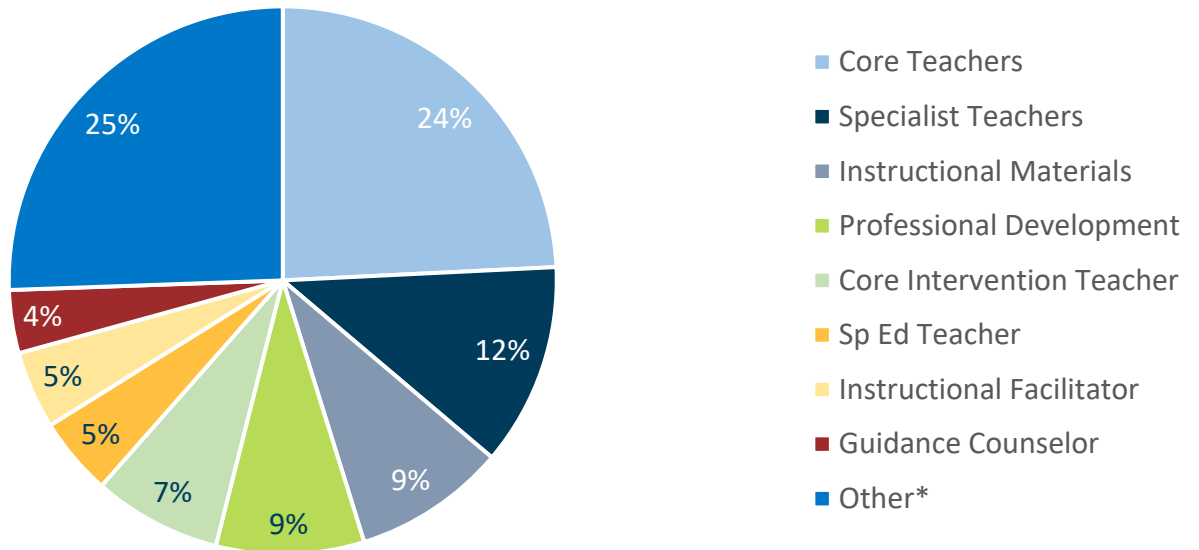
**Figure 2: Groups Engaged to Inform Allocation of EBF Dollars for School Districts**



**Districts receiving a larger share of new state funds are more likely to report using educator shortage, retention, and recruitment data to inform their allocations of EBF dollars.** When asked to identify the top three sources of data used to inform their planned allocation of EBF dollars, Tier 1 and 2 districts were more likely to select “educator shortage, retention and recruitment data” than their peers in Tiers 3 and 4.

**The most common investments with Base-Funding Minimum dollars (excluding new FY 2024 Tier Funding) were core teachers and specialist teachers.** When asked to select the top three priority investments their district would make with FY 2024 Base Funding Minimum, respondents chose “Core Teachers” and “Specialist Teachers” most frequently. Figure 3 highlights the most frequently selected priority investments with BFM dollars.

**Figure 3: Priority Investments with FY 2024 Base Funding Minimum for School Districts**



\*Captures selections chosen by fewer than 160 districts, including “other.”

## Cost Factor Table

The final question in Part II of the EBF Spending Plan asks districts to complete the Cost Factor Table. Figure 4 shows the columns referenced throughout this section. Readers who desire a more complete understanding of the Cost Factor Table are encouraged to reference a finalized district spending plan or a spending plan template. When reviewing the Cost Factor Table, it is critical to bear in mind that it does not represent an accounting exercise; rather, the table is a tool for communicating priorities and planned spending. Readers should therefore understand the amounts entered to be approximations of spending and not figures that can be tied back to specific accounts in the budget form.

**Figure 4: FY 2024 Cost Factor Table (Q2.5)**

Cost Factors		Amount in FY 2023 Adjusted Adequacy Target	Budgeted FY 2024 Investments with New Tier Funding <i>[Required]</i>	Budgeted FY 2024 Expenditures (All Resources) <i>[Optional]</i>	Optional District Narratives
Core Investments	Core Teachers				<i>Enter optional context for core investment decisions.</i>
	Specialist Teachers				
	Instructional Facilitator				
	Core Intervention Teacher				
	Substitute Teacher				
	Guidance Counselor				
	Nurse				
	Supervisory Aide				
	Librarian				
	Librarian Aide				

The Cost Factor Table enables districts to describe how they will invest their Tier Funding using the funding formula’s 34 cost factors, which are listed in the first column.<sup>8</sup> The second column of the table pre-populates with the amount calculated in the prior-year adjusted adequacy target. These calculated amounts provide an estimate of adequate spending on certain resource to support the district's student population.

The rest of the table is completed by the district. If districts receive more than \$5,000 in Tier Funding, they must complete the third column, which asks them to allocate this new revenue across the 34 cost factors.<sup>9</sup> In this way, they clarify their intended use of Tier Funds. Since Tier Funding is generally a small share of total revenues, it is likely that the district will input investments for only a handful of cost factors. The fourth column gives districts the option to document how much of their budgeted expenditures from all revenue sources will be dedicated to each of the 34 cost factors. This column is always optional and is intended to help districts demonstrate how total budgeted expenditures align with strategic goals and student needs. Finally, the last column in the table gives districts an opportunity to include additional narrative on allocation decisions.

**Guiding Prompts for Communities and Stakeholders**

1. Look at the district’s budgeted investments with new Tier Funding in the third column. In which cost factors is the district investing Tier Funding?
2. How do these investments relate to the strategic goals and priorities from Part 1? (Q1.1)
3. How do these investments compare to the investments the district identified in Part II for their BFM? Are the investment priorities the same or different? (Q2.4)
4. Consider the data sources the district used to inform their allocation of EBF dollars in Part II. Could these data sources be used to measure the impact of the investments made with new Tier Funding? (Q2.2)
5. If the LEA completed the optional column for total district revenues: How do the investment decisions for new Tier Funding compare with the investment decisions for all budgeted expenditures? Did the district complete the optional narrative to provide additional context for planned investments?

<sup>8</sup> For more information on the funding formula’s cost factors, see page 3 in [EBF Spending Plan Guidance for Organizational Units](#).

<sup>9</sup> Column G is only required for districts that receive more than \$5,000 in current year Tier Funding. If a district receives less than \$5,000 in Tier Funding, the column is optional.



## Statewide Findings

**On average, school districts planned to invest the majority of their new FY 2024 Tier Funding in core investments.<sup>10</sup>**

When asked to indicate investments with new state funds, districts planned to invest an average share of 71% of Tier Funding in core investments, 15% of Tier Funds in per-student investments, and 14% of Tier Funds in additional investments (after rounding). This finding is limited to public school districts that completed the Cost Factor Table in Part II, Question 5 of the EBF Spending Plan. See Appendix B for more details on the school districts excluded from the analysis in Table 1 below.

**Table 1: Cost Factor Table: Investments with Tier Funding by Tier for School Districts**

Investment	Overall	Tier 1	Tier 2	Tier 3	Tier 4
Average Core Investment Share	70.68%	69.18%	72.96%	68.86%	76.19%
Average Per Student Investment Share	14.80%	17.02%	11.67%	14.99%	23.81%
Average Additional Investment Share	14.08%	13.26%	14.92%	16.15%	0.00%
Average Other Investment Share	0.44%	0.54%	0.45%	0.00%	0.00%
Total No. Districts	589	286	227	69	7

Additional cost factor analysis can be found in Appendix A.

## Part III: Support for Special Student Groups

In Part III of the EBF Spending Plan, districts describe their planned investments of state funds intended for low-income students, English learners (ELs), and students with disabilities. All districts are required to enter either the actual or approximate amount of state funding they received for each student group. These amounts are the portion of a district's current-year Gross State Contribution provided to support low-income students, ELs, and students with disabilities. If a district receives more than \$5,000 for a designated student group, it must select which planned investments it will make for the group with those state funds. Districts also have the option to input the amount they plan to spend on each investment.

### Guiding Prompts for Communities and Stakeholders

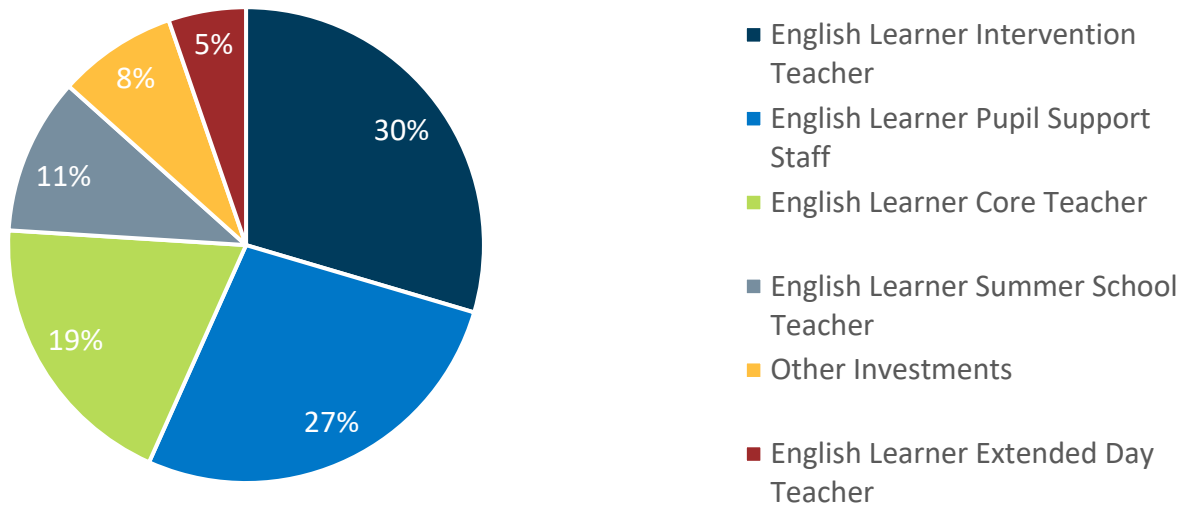
1. Take note of the planned investments for each designated student group in Part III. How could a district measure the efficacy of each investment over time? (Q3.2, Q3.3, Q3.4)
2. How do the planned investments in Part III relate to the district's strategic goals and priorities? (Q1.1)
3. Revisit Part II to see which stakeholders were involved in decision-making pertaining to the planned use of state funds. Did the district engage stakeholders who could advocate for the student groups in Part III? Who else could be involved in future financial decision-making? (Q2.3)

## Statewide Findings

**Funds designated for ELs were often invested in EL intervention teachers, EL support staff, and EL core teachers.** When asked to select the how they would invest EBF funds dedicated to English learners, districts across tiers most often selected "English Learner Intervention Teachers," "English learner Support Staff," and "English Learner Core Teachers" in that order. Per statute, these designated funds must be spent on programs and services benefiting ELs.

<sup>10</sup> Core investment selections within the EBF Spending Plan Cost Factor Table (Part II, Question 5) include core teachers, specialist teachers, instructional facilitators, core intervention teachers, substitute teachers, guidance counselors, nurses, supervisory aides, librarians, librarian aides, principals, assistant principals, and school site staff.

**Figure 5: Share of Investments for English Learners in School Districts**



## Plan Assurances

The final section of the plan affirms an LEA’s awareness of statutory requirements for the use of funds provided for English learners and the intent to comply with these requirements. Organizational Units that receive any amount of funding for ELs must respond to the four assurances in the final section of the spending plan.<sup>11</sup>

## Conclusion

While the EBF Spending Plan offers insight into how a district plans to invest state funds, it is most valuable when placed in conversation with other district financial reports and data sources. Information that is available on the [Illinois Report Card](#) can be used to better understand local context. The webpage offers a wide array of data over time both at the district and state level. Readers interested in district- and school-level expenditures can find data from the Site-Based Expenditure Report (SBER) within the Report Card. SBER can be a useful tool as it collects total current expenditure data for a district, disaggregated by revenue sources (federal as well as state/local). Using SBER, Report Card data, and the EBF Spending Plan in tandem, readers can evaluate a district’s priorities and investments over time and note changes in strategic spending.

Readers are also encouraged to explore EBF Spending Plans submitted by other districts. All submitted EBF Spending Plans are publicly available, and information on accessing the plans can be found on the EBF Spending Plan webpage. In the future, ISBE will also publish an EBF Spending Plan Dashboard, a helpful PowerBI tool that will be available on ISBE’s website. Any questions related to the EBF Spending Plan can be directed to ISBE at [EBFspendingplan@isb.net](mailto:EBFspendingplan@isb.net).

<sup>11</sup> More details on the EBF Spending Plan assurances can be found on page 6 in [EBF Spending Plan Guidance for Organizational Units](#).

## Appendix A: Data Tables and Visualizations

The tables and visualizations used in the analysis of FY 2024 EBF Spending Plan data can be found below. Each table offers a count of total Organizational Units (public school districts as well as Regional Offices of Education (ROEs), Intermediate Service Centers (ISCs), and laboratory schools) by tier assignment, demonstrating the number of Organizational Units that selected each response within each tier. More information on this analysis can be found in Appendix B.

*Table A1.1: Strategies for Achieving Student Growth and Making Progress Toward State Education Goals (Q1.2)*

<b>Strategies</b>	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>
Improve programs, curriculum, and/or learning tools	226	168	71	183
Increase number and/or quality of professional development opportunities	104	77	36	102
Maintain or expand pupil support services	161	105	44	100
Focus increased time and attention on special student groups	98	68	29	69
Maintain or decrease class sizes	133	67	29	63
Maintain or expand college and career readiness options (e.g., CTE programming, AP/IB programming, dual credit/dual enrollment programming)	47	63	17	39
Increase the number of high-quality educators dedicated to special student groups	77	63	15	42
Maintain or increase equitable resource allocation for students so that more dollars benefit students in greater need	41	28	13	29
Maintain or expand early childhood programming	36	26	12	29
Provide alternative learning programs and models to address unique student needs	38	20	8	24
Increase number and/or quality of community, parent, and family engagement opportunities	25	19	6	21
Provide interventions and services to reduce truancy or dropout rates	32	31	14	19
Other	2	6	3	6

*Table A2.2: Sources of Data Used to Inform EBF Allocation (Q2.2)*

<b>Data Sources</b>	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>
Student growth and achievement data, disaggregated by student groups	227	191	67	192
Climate and culture survey data (e.g., Five Essentials Survey)	102	100	28	105
Student grades or other local academic performance data	183	112	58	95

Annual Financial Report data	51	28	19	50
Attendance data (e.g., chronic absenteeism, graduation or dropout rates)	98	71	38	48
Financial projections	51	43	14	39
Family and community engagement data	28	16	9	42
Student discipline and behavior data	72	53	22	41
Educator shortages, retention and recruitment data	72	54	11	32
Site-based expenditure data	53	38	16	33
EBF student allocations and/or cost factors	46	13	9	19
State Performance Plan Indicators for Special Education	6	8	2	7
Equity Journey Continuum Data	2	1	1	6
Health and/or technology access data (e.g., CDC School Health Index, ventilation data, etc.)	2	2	0	0
Other local data sources	27	14	3	17

Table A2.3: Groups Engaged to Inform the Allocation of EBF Dollars (Q2.3)

<b>Groups</b>	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>
Principals	317	232	87	211
Special Ed. Program Director(s)	247	182	68	165
Other School Staff	159	98	39	78
School Improvement Teams	236	166	62	141
Other Program Leader(s)	203	140	60	127
Teacher or Support Staff Unions	195	147	48	119
Bilingual Program Director(s)	104	85	33	77
Bilingual Parent Advisory Committee	77	57	22	50
Other Parent Group (s)	91	69	25	59
Community Focus Group(s)	58	38	17	40
School Board Member(s)	233	189	59	155
Other	25	12	6	19

Table A2.4: Priority Investments with FY 2024 Base Funding Minimum Dollars (Q2.4)

<b>Investments</b>	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>
Core Teachers	254	178	76	161
Specialist Teachers	108	86	38	83
Instructional Materials	88	70	25	63
Professional Development	72	67	26	76
Core Intervention Teacher	62	58	23	55
Sp Ed Teacher	44	30	11	34
Instructional Facilitator	39	30	17	39
Guidance Counselor	45	37	11	19
Maintenance & Operations	31	20	6	16
School Site Staff	34	18	3	11
Supervisory Aide	29	12	5	14
Substitute Teacher	18	8	3	11
Employee Benefits	18	8	5	9
EL Core Teacher	13	5	4	16
Principal	17	15	7	10
Computer & Tech Equip	16	12	2	19
EL Intervention Teacher	11	4	5	6
Assistant Principal	13	10	3	4
Assessments	9	12	5	15
Sp Ed Instructional Assistant	11	6	3	6
Low-Income Intervention Teacher	10	5	1	6
Nurse	7	4	3	5
Sp Ed Psychologist	5	1	1	3
Student Activities	9	3	1	9
Low-Income Pupil Support Staff	7	8	1	2
EL Pupil Support Staff	3	6	2	2
Librarian	3	3	0	3
Low-Income Summer School Teacher	1	0	1	1
Central Office	1	0	1	1
EL Extended Day Teacher	1	2	0	0
EL Summer School Teacher	1	0	0	0
Gifted	0	0	1	0
Librarian Aide	0	1	0	1
Low-Income Extended Day Teacher	0	2	0	0
Other	40	23	7	26

Table A2.5.A: Cost Factor Table (Q2.5) – Average of Investment Shares (Unweighted)

<i>Investment</i>	<i>Overall</i>	<i>Tier 1</i>	<i>Tier 2</i>	<i>Tier 3</i>	<i>Tier 4</i>
Average Core Investment Share	70.05%	68.35%	72.69%	68.86%	76.19%
Average Per Student Investment Share	15.31%	17.62%	11.80%	14.99%	23.81%
Average Additional Investment Share	13.87%	12.86%	15.06%	16.15%	0.00%
Average Other Investment Share	0.77%	1.16%	0.44%	0.00%	0.00%
<b>Total No. Districts</b>	<b>639</b>	<b>333</b>	<b>230</b>	<b>69</b>	<b>7</b>

Table A2.5.A captures the share of Tier Funding allocated to each investment category by all Organizational Units. In this way, these percentages do not take into account the amount of Tier Funding that a district receives and are therefore **unweighted**. This is also true for Table 1 in the body of the report.

Table A2.5.B: Cost Factor Table (Q2.5) – Share of Total Investment Dollars (Weighted)

<i>Investment</i>	<i>Overall</i>	<i>Tier 1</i>	<i>Tier 2</i>	<i>Tier 3</i>	<i>Tier 4</i>
Core Investment Share	52.26%	46.60%	77.90%	58.71%	74.71%
Per Student Investment Share	28.97%	18.78%	10.26%	21.52%	25.29%
Additional Investment Share	17.40%	33.12%	10.96%	19.77%	0.00%
Other Investment Share	1.37%	1.50%	0.88%	0.00%	0.00%
<b>Total Entered Tier Funding</b>	<b>\$298,033,434.84</b>	<b>\$242,584,633.76</b>	<b>\$52,838,542.13</b>	<b>\$2,554,649.28</b>	<b>\$55,609.67</b>

Table A2.5.B captures the total Tier Funds allocated to each investment category by all Organizational Units. In this way, the percentages are **weighted**, and Organizational Units that receive more Tier Funding have greater influence on the percentages within this table.

Table A3.2: Investments for English Learners (Q2.5)

<i>Investment</i>	<i>Tier 1</i>	<i>Tier 2</i>	<i>Tier 3</i>	<i>Tier 4</i>
English Learner Intervention Teacher	113	92	34	77
English Learner Pupil Support Staff	123	80	35	59
English Learner Core Teacher	75	55	23	58
English Learner Summer School Teacher	41	27	13	33
English Learner Extended Day Teacher	17	17	6	17
<b>Other Investments</b>	<b>41</b>	<b>23</b>	<b>7</b>	<b>23</b>

## Appendix B: Exclusions

The analysis in the EBF Spending Plan Report relies on EBF Spending Plan submissions by both school districts and ROEs, ISCs, and laboratory schools. Figures and Tables in the body of the report are derived from public school district data, excluding other Organizational Units. All tables in Appendix A, however, rely on data from all Organizational Units or LEAs.

### Exclusions from Cost Factor Table Analysis

Organizational Units were excluded from all analysis of the Cost Factor Table (Q2.5) if they received less than \$5,000 in Tier Funding in FY 2024. These LEAs also were exempt from completing the Cost Factor Table due to the small size of their new Tier Funding contribution. A total of 639 LEAs remained for analysis after these exclusions.