



Evidence-Based Funding Spending Plan

Guidance for Organizational Units

FY 2026

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A note of gratitude is due to ISBE’s Evidence-Based Funding (EBF) Spending Plan Redesign Advisory Group, which accepted the challenge to develop a value proposition and revise the content of the spending plan with the diverse needs of Illinois’ K-12 school system in mind. Group members included Organizational Unit leaders supporting school communities in rural, urban, and suburban areas, as well as advocacy leaders representing the interests of education professionals and the various student groups identified in EBF statute. Organizational Units are responsible for many required plans and reports. ISBE thanks advisory group members for their dedication to simplifying the spending plan while finding new value to promote awareness of how state resources are allocated across school communities.

Introduction

Illinois’ Evidence-Based Funding for Student Success Act (105 ILCS 5/18-8.15) substantially changed the delivery of state funding to school communities in Illinois. Under General State Aid, Illinois had a “foundation” level approach to funding, with grants employed to provide minimum funding levels or to support specific student populations. EBF consolidated five grant programs into a single funding stream, referred to as the Base Funding Minimum (BFM). This hold-harmless

provision ensured that each school district could continue to rely on the level of funding it had received prior to EBF, while state appropriations above the BFM would be distributed based on need in the form of Tier Funding. Additionally, EBF legislation included a new requirement that all Organizational Units (school districts, laboratory schools, Regional Offices of Education (ROEs), and Intermediate Service Centers) document their planned use of state funds. That plan is known as the EBF Spending Plan, and it is now completed within the annual budget form (for school districts) or via a standalone template (all other Organizational Units).

Organizational Units have completed the EBF Spending Plan since fiscal year 2018, and the content of the plan has evolved over time. Critically, ISBE has not made prior spending plan responses available to the public. The required plan has therefore been of limited value for communicating priorities, informing local dialogue about equitable and evidence-based resource allocation, or understanding how Organizational Units are deploying state dollars. ISBE's [2020-2023 Strategic Plan](#) sought to address these issues. Under the Priority Area of Strategic Resource Allocation, the plan asked ISBE staff to form an advisory group and identify opportunities for the spending plan to inform and support strategic resource allocation. Starting in late 2021, ISBE convened a cross-section of leaders from Organizational Units and advocacy organizations. (See Acknowledgments on previous page.) The advisory group was tasked with three objectives:

1. Establish a value proposition,
2. Evaluate options for integrating the plan into another required report, and
3. Align the substance of the plan with the value proposition.

After robust dialogue and careful consideration, the advisory group recommended that the EBF Spending Plan be integrated into the budget process beginning with the FY 2024 budget cycle. ISBE is expanding efforts in FY 2026 to make the EBF Spending Plan more accessible by releasing the EBF Spending Plan Dashboard. The new dashboard displays prior-year spending plan responses on ISBE's website, allowing users to view individual spending plans for all Organizational Units in Illinois, as required by ILCS 18-8.15(h)(9). The dashboard also summarizes statewide EBF Spending Plan data, building on analyses contained within ISBE's [FY 2024 EBF Spending Plan Report](#) and offering greater context for the use of state dollars across districts in Illinois. More information on the EBF Spending Plan Dashboard can be found in the [EBF Spending Plan Dashboard Guide](#).

The remainder of this document provides directions and guidance for completing the plan. Training opportunities will be announced in ISBE's Weekly Message and made available on ISBE's [EBF Spending Plan webpage](#). Questions not answered in the available guidance can be directed to ebfspendingplan@isbe.net.

Process Considerations

Requirements for adopting the annual budget are described in the Illinois Compiled Statutes. In general, school districts must develop the budget in tentative form and school boards must hold a budget hearing before voting to adopt or reject the budget in a public meeting. Adopted budgets are then filed with the county clerk and transmitted electronically to ISBE within 30 days of adoption. They also are published on websites if the district has one. (See [Mechanics of a School District Budget](#) for a more thorough explanation.)

The budget transparency requirements outlined above are intended to apply to the EBF Spending Plan as well. School districts are encouraged to include draft spending plan responses in tentative budgets and to discuss allocation decisions in a public hearing. Ideally, these allocations will be informed by the input of departmental leaders, school staff, board members, parents, and other stakeholders.

School districts and other Organizational Units develop and adopt budgets at various times throughout summer and fall. The spending plan responses are meant to provide information regarding the intended use of EBF dollars for the upcoming school year. However, depending on processes and timelines, Organizational Units may produce tentative budgets or even adopt and submit final budgets before EBF distributions are published. In these cases, estimated figures

may be used to complete the spending plan. However, Organizational Units must use actual funding amounts if those amounts are published before submitting the budget to ISBE.

The EBF Cost Factors – A Framework for Describing Investments

The EBF Spending Plan contains several questions that ask Organizational Units to indicate planned investments with state funds. Rather than providing a list of general investment categories, the EBF Spending Plan uses the funding formula's 34 cost factors as a framework for describing planned investments. These investment categories represent common drivers of district spending, such as costs related to staffing, substitutes, central office services, special education programming, etc. The inclusion of the cost factors as a framework for describing investments is meant to increase awareness of how the funding formula determines adequacy and inform productive local dialogue about resource allocation.

The 34 cost factors represent possible, but not required, investment categories. EBF is an unrestricted funding source, except for the funds designated for English learners (ELs), special education, or low-income students. Additionally, the cost factors do not account for all district expenditures. Certain high-cost items, such as food service or transportation expenditures, are not represented by any cost factor. In cases where the cost factors do not align with planned expenditures, users may indicate "Other" and provide brief narrative context.

Appendix A in this document provides statutory definitions for each cost factor and contains other useful information for determining the alignment between EBF investments and the 34 cost factors. Education leaders also may be interested in reviewing the [research summaries](#), including investment effect sizes, that contributed to the design of EBF.

Plan Overview and Directions

There are three requirements for the spending plan specified in 105 ILCS 5/18-8.15. Within the plan, Organizational Units must describe:

- 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 is organized in three parts that address these statutory requirements. EBF legislation also aligns the spending plan due date with the budget submission process. School districts will satisfy the spending plan requirement when they submit their budgets to ISBE; ROEs, ISCs, and Laboratory Schools should submit spending plan templates to ebfspendingplan@isbe.net by or before October 31 annually.

Cover Tab

Both the district budget form and the standalone template contain a cover page. Before beginning the EBF Spending Plan, be sure to select your Organizational Unit's name from the dropdown menu. Certain content within the spending plan will populate based on your selection.

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

- Question 1.1 -- This is an open (narrative) response that provides an opportunity to share strategic goals for student success. It has a limit of 2,000 characters, including spaces. (All narrative responses have such limits to keep the plan concise.) When considering a response, keep in mind that the audience will be district staff, board members, and the broader school community. Ideally, leaders will be able to draw on current strategic plan materials that identify clear measures of success.
- Question 1.2 -- Select responses from a dropdown list to indicate the top three strategies for pursuing student growth and making progress toward state education goals. Do not select the same strategy more than once. An

option of “Other” exists, if needed. However, additional narrative context is required in cell G12 if this option is used (limit of 1,000 characters).

Part II – Planned Use of Evidence-Based Funding

Part II provides contextual information for your Organizational Unit based on the prior-year EBF distributions. This data is populated on your behalf once you select your Organizational Unit on the cover page.

- Question 2.1 -- Enter your current-year Tier Funding total in cell G31. A value must be entered in this field. Indicate whether the value entered is estimated or actual funding. Organizational Units may use an estimated value if the actual amount is not known at the time the plan is completed. The value entered cannot be “0” if the General Assembly has appropriated Tier Funding and cannot be equal to the Organizational Unit’s FY 2025 Gross State Contribution. Leaders must use actual Tier Funding amounts if current-year calculations are published before submitting the information to ISBE. ISBE typically publishes current-year distribution amounts in early August.
- Question 2.2 -- Select responses from a dropdown list to indicate the top three sources of data your Organizational Unit consulted when planning for the allocation of EBF dollars. Do not select the same response more than once.
- Question 2.3 -- Select the stakeholders consulted by your Organizational Unit during the planning process. To select a stakeholder, choose “Yes” from the dropdown next to the stakeholder. Otherwise, leave the cell blank. Optionally, you may provide additional context on the process for consulting with internal and external stakeholders in cell G41.
- Question 2.4 -- Select from the dropdown list the top three investments you are making with BFM dollars (before factoring in Tier Funding for the current year). The dropdown list contains the 34 cost factors embedded in the formula. See Appendix A for more information about the cost factors, including definitions and other helpful guidance. If some or all EBF dollars support priority investments outside of the cost factors, “Other” may be selected. In this case, additional context must be provided in cell G44 (limit of 1,000 characters).
- Question 2.5 -- This question is known as the Cost Factor Table. Completing the full table is optional. However, Organizational Units that receive at least \$5,000 in Tier Funding are required to indicate planned investments with Tier Funding in the Cost Factor Table. The table has six columns.
 - Columns 1-3 (Excel columns A-F): These columns provide the regionally adjusted amount embedded in the prior-year Adequacy Target for each of the 34 EBF cost factors. These amounts represent an estimated figure for adequate spending based on the Organizational Unit’s student population. They do not account for local resources. For example, a Tier 1 district at 65% of adequacy may not have the local resources to fully invest in specific cost factors, while a Tier 4 district at 120% of adequacy may have sufficient local resources to meet or exceed the Adequacy Target. See Appendix A for the statutory definitions for each cost factor.
 - Column 4 (Excel column G): Allows users to input intended investments with **FY 2026 Tier Funds only**. Based on the amount entered in Question 2.1, this column will indicate “Optional” or “Required.” The total in row 90 (cell G90) must match the value entered in Question 2.1 (cell G31). **A value is not expected in every cell.** Rather, the table provides an opportunity to indicate priority investments with Tier Funding. If some or all intended investments do not align with any cost factor, an amount may be entered in row 89 (Other Investments). See Appendix A for a list of common expenditures that do not align with any cost factor.
 - Column 5 (Excel column H): Allows users to input total budgeted expenditures from all revenue sources for each cost factor. This column is optional.
 - Column 6 (Excel columns I-M): Provides optional space for additional narrative regarding allocations. Appendix A includes guidance for completing the Cost Factor Table, along with example scenarios to consider.

Part III – Support for Special Student Groups

The purpose of Part III is to address the statutory requirement to indicate planned investments for those dollars that are specifically allocated within EBF to meet the needs of students from low-income backgrounds, English learners, and students with disabilities. Per 105 ILCS 5/18-8.15, funds provided for ELs and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Organizational Units that receive EBF dollars for English learners must also meet the requirements outlined in Article 14C of the Illinois School Code. And funds provided for special education must be used for the provision of special education facilities and services as outlined in 105 ILCS 5/14-1.08.

Question 3.1 is required for all Organizational Units, while Questions 3.2-3.4 are only required for those entities that receive at least \$5,000 of funding for the designated student group. For these questions, Organizational Units must select planned investments for each student group. The plan offers the option to select from the “additional cost factors” attributable to each student group or to select “Other” and provide context. Remember that the additional cost factors represent possible, but not required, investment categories.

- Question 3.1: Enter the dollar amount of funding received for each student group within the current-year Gross State Contribution. A value must be entered, regardless of the amount. (If Organizational Units do not receive any funding for a student group, “0” must be entered.) Indicate whether the values entered are estimated or actual funding. Estimated figures will be evaluated for reasonableness based on prior-year distributions. Organizational Units must use actual amounts if current-year calculations are published before submitting the budget to ISBE. ISBE typically publishes current-year distribution amounts for each student group by or before September 1.
- Question 3.2: Select the investments the Organizational Unit intends to make with funds specified for low-income students. To select an investment, choose “Yes” from the dropdown next to investment category. Otherwise, leave the cell blank. Optionally, you may provide a dollar amount for each investment. If investments are not represented by the available options, select “Other Investments.” In this case, Organizational Units must provide additional context (limit of 500 characters) beginning in cell G108.
- Question 3.3: Select the investments the Organizational Unit intends to make with funds specified for English learners. To select an investment, choose “Yes” from the dropdown next to investment category. Otherwise, leave the cell blank. Optionally, you may provide a dollar amount for each investment. If investments are not represented by the available options, select “Other Investments.” In this case, Organizational Units must provide additional context (limit of 500 characters) beginning in cell G115.
- Question 3.3: Select the investments the Organizational Unit intends to make with funds specified for special education. To select an investment, choose “Yes” from the dropdown next to investment category. Otherwise, leave the cell blank. Optionally, you may provide a dollar amount for each investment. If investments are not represented by the available options, select “Other Investments.” In this case, Organizational Units must provide additional context (limit of 500 characters) beginning in cell G122.

Plan Assurances

Article 14C of the Illinois School Code outlines specific requirements for the use of funds attributable to English learners, including consultation with the Bilingual Parent Advisory Committee (BPAC) and the submission of an expenditure report to affirm that at least 60% of these funds are used for the instructional costs of programs and services for ELs. The assurances section affirms awareness of -- and intent to comply with -- these statutory requirements. Responses are required if the Organizational Unit receives any amount of funding attributable to ELs. Organizational Units that receive no such funding are not required to complete this section.

- Assurance 1: Select a response in cell E130 to affirm intent to spend at least 60% of funds attributable to English learners on instructional costs of programs and services for these students.

- Assurance 2: Select a response in cell E133 to indicate whether the Organizational Unit meets the requirement for forming a Bilingual Parent Advisory Committee. If “False” is selected, the remaining assurances are not required.
- Assurance 3: Select a response in cell E135 to confirm awareness of the BPAC consultation requirement.
- Assurance 4: Enter in cell F137 the anticipated data on which the BPAC will review the EBF Spending Plan, which should be by or before October 31 of each year. Additionally, enter the name of the current BPAC chairperson in cell F138.

Spending Plan Completion Tracker

This section of the plan does not require any responses. Instead, the tracker allows Organizational Units to confirm the completion of all required questions. If the status indicator in Column E is green and shows “Complete,” the question has been completed (or is optional based on certain responses). If the status indicator is red and shows “Incomplete,” the Organizational Unit has not provided a response that meets the acceptance criteria. Additional instructions are provided in Columns F-M. The completion tracker adjusts dynamically based on question responses. For this reason, please consult the tracker after you believe you have completed each required item successfully. ISBE will reject budget files that have incomplete spending plans.

Appendix A: Completing the Cost Factor Table

Overview

The revised EBF Spending Plan includes the 34 cost factors from the state funding formula in the hope that these cost factors spark greater understanding of EBF and inform productive local dialogue about resource allocation decisions. Over time, spending plan responses will provide evidence regarding how Organizational Units are leveraging Tier Funding. This data can inform continued dialogue about the state funding formula.

This appendix is a starting place to support Organizational Units in assessing the alignment between investments and the cost factors; as such, it includes definitions for each cost factor and suggestions for identifying investment amounts to include in the Cost Factor Table. These suggestions make use of existing data in the form of position codes from the Employee Information System (EIS) and expenditure functions from the state chart of accounts. However, there are limitations to the guidance that ISBE can provide. First, some common categories of investments, such as those for transportation or food service, do not align with any cost factor. Second, there is no direct link between the cost factors, EIS, and the state chart of accounts. The information included in this appendix can therefore serve only as general guidance to support some level of consistency in how Organizational Units approach this work. Nevertheless, ISBE acknowledges that districts have varying approaches to maintaining records and therefore will have varying approaches to populating the Cost Factor Table. Whether Organizational Units use staffing spreadsheets, accounting systems, or other data sources will determine how they arrive at the amounts they enter.

Organizational units should approach the Cost Factor Table as a tool for communicating priorities and planned spending. It is not an accounting exercise. Community members must 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. Indeed, the state chart of accounts does not require that spending be disaggregated by source of revenue.

With these caveats in mind, the remainder of this document provides guidance and examples for populating the Cost Factor Table. ISBE welcomes feedback on this information, which will be used to support revisions in the coming years. With the help of the field, we hope this document evolves to provide for increased consistency and usefulness.

Expenditures Not Represented by Any Cost Factor

Certain administrative salaries may be included in the Central Office or Operations and Maintenance Cost Factors, but the following common expenses are not represented by any cost factor. Anticipated expenditures for these accounts

should be included as a lump sum in the row titled “Other” within the Cost Factor Table. This list represents the largest categories of common expenses and is not exhaustive.

- Facilities Acquisition/Construction Services (Function 2530)
- Pupil Transportation (Function 2550)
- Food Services (Function 2560)
- Payments to Other Districts/Gov’t Units (Functions 4100-4400)
- Debt Service (Functions 5100-5200)

Determining Investments from Tier Funds (Column G) - Organizational Unit Scenarios

Organizational Units that receive at least \$5,000 in Tier Funding are required to enter planned investments in Column G. The column header will display “Required” or “Optional” depending on the amount entered in Question 2.1. This column is best viewed as a way to communicate priorities. It answers the question: How is this Organizational Unit investing new tier dollars to support its priorities and address needs? Therefore, a value is not expected in every cell. Two examples are provided below:

- A Tier 1 district at 72% of adequacy has identified through its needs assessment that its early literacy curriculum does not align with best practices in reading instruction. It is therefore investing its Tier Funding in three cost factors: instructional materials, professional development, and assessments. The total of these investments is equal to the total Tier Funding allotted. Therefore, the district will enter -- and community members will see -- three values in Column G.
- A Tier 3 district at 87% of adequacy receives a small amount of Tier Funding. It is strategically saving these funds each year until it has sufficient and sustainable resources to hire a technology coordinator. The district will enter its total Tier Funding into cell G89 (Other Investments). It must then provide additional context in cell G93 to describe its approach for Tier Funding. Similarly, if the district planned to use Tier Funds for an expenditure not represented by any cost factor (as discussed above), the planned investment would be accounted for in the same way.

Remember that total planned investments from Tier Funds represented in column G (as calculated in cell G90) must be equal to the total Tier Funding amount entered in Question 2.1.

Determining Budgeted Expenditures from All Resources (Column H) - District Scenarios

Column H is provided as an option for all Organizational Units; it is not required. As with the column for Tier Funding, this section of the plan is best viewed as a communication tool. When compared to the adjusted amounts embedded in the Adequacy Target (Column F), the values entered by the Organizational Unit can help to frame local context for spending decisions. We provide two such examples of context below:

- A Tier 2 district at 78% of adequacy does not have sufficient local resources to match the Adequacy Target for low-income intervention teachers. However, it is investing available new resources, including Tier Funding, each year. Over time, it will demonstrate increasing investments for intervention teachers serving low-income students.
- A Tier 4 district at 175% of adequacy may populate Column H to emphasize that investments in certain cost factors have reached or exceeded a measure of adequate spending. This may provide useful context in local discussion about how to allocate resources going forward.

Cost Factors: Definitions and Guidance for Determining Investments

The term “cost factor” does not appear anywhere within the statutory provisions for EBF. Instead, legislators employed the concepts of “essential elements” and “additional investments” to categorize costs used to estimate the Adequacy Target. The essential elements cover per-student staffing ratios and per student investments. Per 105 ILCS 5/18-8.15, essential elements are:

Those elements, resources, and educational programs that have been identified through academic research as necessary to improve student success, improve academic performance, close achievement gaps, and provide for other per student costs related to the delivery and leadership of the Organizational Unit, as well as the maintenance and operations of the unit.

Additional investments, while not explicitly defined in statute, are the additional essential elements that contribute to the Adequacy Target to account for the resources required to provide adequate programming for special education, English learners, and students from low-income backgrounds.

Although the term “cost factor” is not in statute, many of the 34 elements are defined therein. Those definitions are provided in the guidance below, along with suggestions for using existing data (expenditure functions and EIS position codes) for determining investment amounts.

Core Investments

- **Core Teachers:** *Means a regular classroom teacher in elementary schools and teachers of a core subject in middle and high schools. A "Core Subject" means mathematics; science; reading, English, writing and language arts; history and social studies; world languages; and subjects taught as Advanced Placement in high schools.*
 - **EIS Position Codes:** 200, 201, 202, 203, 204
 - **Expenditure Accounts:** 10-1100-100, 80-1100-100
 - **Special Notes:** Some EIS codes or expenditure accounts for core teachers may apply to more than one cost factor. Salaries for core teachers are likely recorded within the expenditure accounts shown here, although other instructional salaries may be included. Reference internal accounting systems or other data to determine budgeted expenditures for core teachers. Organizational Units should consider local context and position functions to classify staffing expenditures and avoid double counting. For example, a bilingual education teacher may be the lead teacher in a first-grade classroom in a bilingual program and therefore be classified as a core teacher. Alternatively, a bilingual teacher may provide push-in or pull-out services to several classrooms and therefore be better classified as an EL intervention teacher. A useful guide is to consider that a core teacher is the teacher of record who appears on a report card and provides the grade in the core subject.
- **Specialist Teacher:** *Means a teacher who provides instruction in subject areas not included in core subjects, including, but not limited to, art, music, physical education, health, driver education, career-technical education, and such other subject areas as may be mandated by state law or provided by an Organizational Unit.*
 - **EIS Position Codes:** 208, 312, 601, 608
 - **Expenditure Accounts:** 10-1100-100, 10-1400-100, 10-1700-100, 80-1100-100, 80-1400-100, 80-1700-100
 - **Special Notes:** Salaries for specialist teachers are likely recorded within the expenditure accounts shown here, although other instructional salaries may be included. Reference internal accounting systems or other data to determine budgeted expenditures for specialist teachers.
- **Instructional Facilitator:** *Means a qualified teacher or licensed teacher leader who facilitates and coaches continuous improvement in classroom instruction; provides instructional support to teachers in the elements of research-based instruction or demonstrates the alignment of instruction with curriculum standards and assessment tools; develops or coordinates instructional programs or strategies; develops and implements training; chooses standards-based instructional materials; provides teachers with an understanding of current research; serves as a mentor, site coach, curriculum specialist, or lead teacher; or otherwise works with fellow teachers, in collaboration, to use data to improve instructional practice or develop model lessons.*
 - **EIS Position Codes:** 125, 127, 306, 308
 - **Expenditure Accounts:** 10-2210-100, 80-2210-100

- **Special Notes:** The EIS codes provided represent positions that may align with the definition for instructional facilitator. As always, local context matters. Organizational Units should assess whether these positions provide instructional supports as outlined in the statutory definition. Salaries for instructional facilitators (e.g., instructional coaches, subject area deans, curriculum specialists, etc.) are likely recorded within the expenditure accounts shown here, although other salaries may be included. Reference internal accounting systems or other data to determine budgeted expenditures for instructional facilitators.
- **Core Intervention Teacher:** *Means a licensed teacher providing one-on-one or small group tutoring to students struggling to meet proficiency in core subjects.*
 - **EIS Position Codes:** 311, 602, 603, 604, 605, 606, 607, 609, 610, 611
 - **Expenditure Accounts:** 10-1250-100, 10-1275-100, 10-1900-100, 80-1250-100, 80-1275-100, 80-1900-100
 - **Special Notes:** In addition to 311 (Reading Specialist), the EIS codes provided include Resource Teacher positions for core subject area. As always, local context matters. Organizational Units should assess whether these positions provide student intervention services as outlined in the statutory definition. Salaries for core intervention teachers are likely recorded within the expenditure accounts shown here, although other salaries may be included. Reference internal accounting systems or other data to determine budgeted expenditures for core intervention teachers.
- **Substitute Teachers:** *Means an individual teacher or teaching assistant who is employed by an Organizational Unit and is temporarily serving the Organizational Unit on a per diem or per period-assignment basis replacing another staff member.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** N/A
 - **Special Notes:** EIS does not contain a position code for substitute teachers, and the state budget form does not have a specific account or group of accounts matching the definition of this cost factor. Organizational Units should consult internal records to determine expenditures for substitute teachers. This may include salary costs for substitutes employed by the district or purchased service expenditures for substitute staffing.
- **Guidance Counselor:** *Means a licensed guidance counselor who provides guidance and counseling support for students within an Organizational Unit.*
 - **EIS Position Codes:** 372, 379
 - **Expenditure Accounts:** 10-2120-100, 80-2120-100
 - **Special Notes:** Beyond 372 (Guidance Counselor), Organizational Units may consider including other roles that provide counseling support to students. Position 379 (School Social Worker) is one such role, but leaders should review the statutory definitions for low-income pupil support staff and English learner pupil support staff to make a final decision regarding classification. Salaries for guidance counselors are likely recorded within the expenditure accounts shown here, although salaries for related roles may be recorded elsewhere. Reference internal accounting systems or other data to determine budgeted expenditures for guidance counselors.
- **Nurse:** *Means an individual licensed as a certified school nurse, in accordance with the rules established for nursing services by the State Board, who is an employee of and is available to provide health care-related services for students of an Organizational Unit.*
 - **EIS Position Codes:** 374
 - **Expenditure Accounts:** 10-2130-100, 80-2130-100
 - **Special Notes:** Salaries for nurses are likely recorded within the expenditure accounts shown here, although other roles may be included. Reference internal accounting system or other data to determine

budgeted expenditures for nurses. This may include salary costs for nurses employed by the district or purchased service expenditures for nursing services.

- **Supervisory Aide:** *Means a non-licensed staff member who helps in supervising students of an Organizational Unit, but does so outside of the classroom, in situations such as, but not limited to, monitoring hallways and playgrounds, supervising lunchrooms, or supervising students when being transported in buses serving the Organizational Unit.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** N/A
 - **Special Notes:** EIS does not contain position codes for unlicensed staff, and the state budget form does not have a specific account or group of accounts matching the definition of this cost factor.
Organizational Units should consult internal records to determine expenditures for supervisory aides.
- **Librarian:** *Means a teacher with an endorsement as a library information specialist or another individual whose primary responsibility is overseeing library resources within an Organizational Unit.*
 - **EIS Position Codes:** 309
 - **Expenditure Accounts:** 10-2220-100, 80-2220-100
 - **Special Notes:** Salaries for librarians are likely recorded within the expenditure accounts shown here, although other salaries may be included. Reference internal accounting systems or other data to determine budgeted expenditures for librarians.
- **Librarian Aide:** *Undefined in statute, these positions assist school librarians.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** 10-2220-100, 80-2220-100
 - **Special Notes:** EIS does not contain a position code for librarian aides. Salaries for librarian aides are likely recorded within the expenditure accounts shown here, although other salaries may be included. Reference internal accounting systems or other data to determine budgeted expenditures for librarian aides.
- **Principal:** *Means a school administrator duly endorsed to be employed as a principal in this state.*
 - **EIS Position Codes:** 103
 - **Expenditure Accounts:** 10-2410-100, 80-2410-100
 - **Special Notes:** Salaries for principals are likely recorded within the expenditure accounts shown here, although other salaries may be included. Reference internal accounting systems or other data to determine budgeted expenditures for principals.
- **Assistant Principal:** *Means a school administrator duly endorsed to be employed as an assistant principal in this state.*
 - **EIS Position Codes:** 104
 - **Expenditure Accounts:** 10-2410-100, 80-2410-100
 - **Special Notes:** Salaries for assistant principals are likely recorded within the expenditure accounts shown here, although other salaries may be included. Reference internal accounting systems or other data to determine budgeted expenditures for assistant principals.
- **School Site Staff:** *Means the primary school secretary and any additional clerical personnel assigned to a school.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** 10-2410-100, 80-2410-100
 - **Special Notes:** EIS does not contain a position code for School Site Staff. Salaries for school site staff are likely recorded within the expenditure accounts shown here, although other salaries may be included. Reference internal accounting systems or other data to determine budgeted expenditures for school site staff.

Per Student Investments

- **Gifted:** *Means investments described in Section 14A-20 of the School Code*

- **EIS Position Codes:** N/A
- **Expenditure Accounts:** Funds 10, 80; Function 1650; Objects 100, 300, 400, 500, 600, 700
- **Special Notes:** EIS does not contain a position code that matches this cost factor, which represents costs associated with gifted programming. This includes supplies and purchased services but excludes expenditures for benefits. Expenditures for gifted education are likely recorded within the accounts shown here. Reference internal accounting systems or other data to determine budgeted expenditures for gifted education.
- **Professional Development:** *Means training programs for licensed staff in schools, including, but not limited to, programs that assist in implementing new curriculum programs; provide data focused or academic assessment data training to help staff identify a student's weaknesses and strengths; target interventions; improve instruction; encompass instructional strategies for English learner, gifted, or at-risk students; address inclusivity, cultural sensitivity, or implicit bias; or otherwise provide professional support for licensed staff.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** Funds 10, 80; Function 2210; Objects 300, 400
 - **Special Notes:** EIS does not contain a position code that matches this cost factor definition. Expenditures for professional development, including supplies and purchased services, are likely recorded within the accounts shown here. Reference internal accounting systems or other data to determine budgeted expenditures for professional development.
- **Instructional Materials:** *Means relevant instructional materials for student instruction, including, but not limited to, textbooks, consumable workbooks, laboratory equipment, library books, and other similar materials.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** Funds 10, 80; Functions 1100, 1125, 1200, 1225, 1250, 1275, 1300, 1400, 1600, 1700, 1800, 1900; Object 400
 - **Special Notes:** EIS does not contain a position code that matches this cost factor. Expenditures for instructional materials are likely recorded within these accounts. Reference internal accounting systems or other data to determine budgeted expenditures for instructional materials.
- **Assessments:** *Means any of those benchmark, progress monitoring, formative, diagnostic, and other assessments, in addition to the state accountability assessment, that help teachers determine the skills and meet the needs of the students they serve.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** Funds 10, 80; Function 2230; Objects 100, 300, 400, 500, 600, 700
 - **Special Notes:** EIS does not contain a position code that matches this cost factor. Expenditures for assessments are likely recorded within the accounts shown here. Reference internal accounting systems or other data to determine budgeted expenditures for assessments.
- **Computer/Tech Equipment:** *Means computer servers, notebooks, network equipment, copiers, printers, instructional software, security software, curriculum management courseware, and other similar materials and equipment.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** Funds 10, 80; Function 2220; Objects 100, 300, 400, 500, 600, 700
 - **Special Notes:** EIS does not contain a position code that matches this cost factor. Expenditures for computer and tech equipment are likely recorded within these accounts, but they also may be recorded in other accounts. Reference internal accounting systems or other data to determine budgeted expenditures for computer and tech equipment.
- **Student Activities:** *Means non-credit producing after-school programs, including, but not limited to, clubs, bands, sports, and other activities authorized by the school board of the Organizational Unit.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** Funds 10, 80; Function 1500; Objects 100, 300, 400, 500, 600, 700

- **Special Notes:** EIS does not contain a position code that matches this cost factor. Expenditures for student activities are likely recorded within these accounts. Reference internal accounting systems or other data to determine budgeted expenditures for student activities.
- **Maintenance and Operations:** *Means custodial services, facility and ground maintenance, facility operations, facility security, routine facility repairs, and other similar services and functions.*
 - **EIS Position Codes:** 154, 155
 - **Expenditure Accounts:** Funds 10, 20, 80, 90; Function 2540; Objects 100, 300, 400, 600
 - **Special Notes:** The relevance of EIS position codes 154 and 155 will depend on whether these roles supervise activities related to the definition for this cost factor. Expenditures for day-to-day maintenance and operations, including salary, supplies, materials, and purchased services, are recorded within the accounts shown here. Reference internal accounting systems or other data to determine budgeted expenditures for maintenance and operations.
- **Central Office** *Means individual administrators and support service personnel charged with managing the instructional programs, business and operations, and security of the Organizational Unit.*
 - **EIS Position Codes:** 100, 101, 107, 111, 114, 120, 121, 122, 123, 151, 152, 153, 154, 155, 317, 318, 387
 - **Expenditure Accounts:** Funds 10, 80; Functions 2300, 2510, 2520, 2570, 2600; Objects 100, 300, 400, 500, 600, 700
 - **Special Notes:** The relevance of the EIS position codes shown here will depend on whether these roles align with the cost factor definition. Expenditures for central office operations are likely recorded within these accounts. Reference internal accounting systems or other data to determine budgeted expenditures for central office operations.
- **Employee Benefits:** *Means health, dental, and vision insurance offered to employees of an Organizational Unit, the costs associated with statutorily required payment of the normal cost of the Organizational Unit's teacher pensions, Social Security employer contributions, and Illinois Municipal Retirement Fund employer contributions.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** Expenditures in objects 200 and 800 except from Fund 60
 - **Special Notes:** The Adequacy Target for each district includes investments for benefits. In general, this is calculated by taking 30% of the total salary costs for the salary-calculated cost factors excluding substitutes and student activities. A reasonable approach is to determine the total of all expenditures in objects 200 and 800 except for those in Fund 60.

Additional Investments

- **Low-Income Intervention Teacher:** *Means a licensed teacher providing one-on-one or small group tutoring to students struggling to meet proficiency in core subjects.*
 - **EIS Position Codes:** 311, 602, 603, 604, 605, 606, 607, 610, 611
 - **Expenditure Accounts:** 10-1250-100, 10-1275-100, 10-1900-100, 80-1250-100, 80-1275-100, 80-1900-100
 - **Special Notes:** The EIS position codes and expenditure accounts noted here are consistent with those provided for the core intervention teacher cost factor. Organizational Units should consider local context and position functions to classify staffing expenditures and avoid double counting. Reference internal accounting systems or other data (including relevant grant planning and expenditure records if you are providing expenditures from all revenue sources in column H) to determine budgeted expenditures for low-income intervention teachers.

- **Low-Income Pupil Support Staff:** *Means a nurse, psychologist, social worker, family liaison personnel, or other staff member who provides support to at-risk¹ or struggling students.*
 - **EIS Position Codes:** 207, 374, 379, 381
 - **Expenditure Accounts:** N/A
 - **Special Notes:** Some EIS position codes shown here overlap with other cost factors, and the state budget form does not have a specific account or group of accounts matching the provided definition. Organizational Units should consider local context and position functions to classify staffing expenditures and avoid double counting. Reference internal accounting systems or other data (including relevant grant planning and expenditure records if you are providing expenditures from all revenue sources in column H) to determine budgeted expenditures for low-income pupil support staff.
- **Low-Income Extended Day Teacher:** *"Extended day" means academic and enrichment programs provided to students outside the regular school day before and after school or during non-instructional times during the school day.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** N/A
 - **Special Notes:** EIS does not contain a position code that matches this cost factor, and the state budget form does not have a specific account or group of accounts matching the provided definition. Organizational Units should consider local context and position functions to classify staffing expenditures and avoid double counting. Reference internal accounting systems or other data (including relevant grant planning and expenditure records if you are providing expenditures from all revenue sources in column H) to determine budgeted expenditures for low-income extended day teachers.
- **Low-Income Summer School Teacher:** *"Summer school" means academic and enrichment programs provided to students during the summer months outside of the regular school year.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** 10-1600-100, 80-1600-100
 - **Special Notes:** EIS does not contain a position code that matches this cost factor. Expenditures for summer school programs are likely recorded within the accounts shown here, although additional local records would need to be consulted to determine teacher expenditures for low-income students. Reference internal accounting systems or other data (including relevant grant planning and expenditure records if you are providing expenditures from all revenue sources in column H) to determine budgeted expenditures for low-income summer school teachers.
- **English Learner² Intervention Teacher:** *Means a licensed teacher providing one-on-one or small group tutoring to students struggling to meet proficiency in core subjects.*
 - **EIS Position Codes:** 201, 203, 204, 251
 - **Expenditure Accounts:** 10-1250-100, 10-1275-100, 10-1800-100, 80-1250-100, 80-1275-100, 80-1800-100
 - **Special Notes:** Some EIS position codes and expenditures accounts shown here overlap with other cost factors. Organizational Units should consider local context and position functions (e.g., whether the teacher is providing pull-out or push-in service for ELs in a co-teaching situation) to classify staffing

¹ "At-risk student" means a student who is at risk of not meeting the Illinois Learning Standards or not graduating from elementary or high school and who demonstrates a need for vocational support or social services beyond that provided by the regular school program. All students included in an Organizational Unit's Low-Income Count, as well as all English learner and disabled students attending the Organizational Unit, shall be considered at-risk students under this section (105 ILCS 18-8.15).

² "English learner" means a child included in the definition of English learners under Section 14C-2 of the School Code participating in a program of Transitional Bilingual Education or a Transitional Program of Instruction meeting the requirements and program application procedures of Article 14C of the School Code.

expenditures and avoid double counting. Reference internal accounting systems or other data to determine budgeted expenditures for English learner intervention teachers.

- **English Learner Pupil Support Staff:** *Means a nurse, psychologist, social worker, family liaison personnel, or other staff member who provides support to at-risk or struggling students.*
 - **EIS Position Codes:** 207, 374, 379, 381
 - **Expenditure Accounts:** N/A
 - **Special Notes:** The EIS position codes shown here overlap with other cost factors, and the state budget form does not have a specific account or group of accounts matching the provided definition (although expenditures are likely recorded within 1800). Organizational Units should consider local context and position functions to classify staffing expenditures and avoid double counting. Reference internal accounting systems or other data (including relevant grant planning and expenditure records if you are providing expenditures from all revenue sources in column H) to determine budgeted expenditures for English learner pupil support staff.
- **English Learner Extended Day Teacher:** *"Extended day" means academic and enrichment programs provided to students outside the regular school day before and after school or during non-instructional times during the school day.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** N/A
 - **Special Notes:** EIS does not contain a position code that matches this cost factor, and the state budget form does not have a specific account or group of accounts matching the provided definition. Organizational Units should consider local context and position functions to classify staffing expenditures and avoid double counting. Reference internal accounting systems or other data (including relevant grant planning and expenditure records if you are providing expenditures from all revenue sources in column H) to determine budgeted expenditures for English learner extended day teachers.
- **English Learner Summer School Teacher:** *"Summer school" means academic and enrichment programs provided to students during the summer months outside of the regular school year.*
 - **EIS Position Codes:** N/A
 - **Expenditure Accounts:** N/A
 - **Special Notes:** EIS does not contain a position code that matches this cost factor, and the state budget form does not have a specific account or group of accounts matching the provided definition (although expenditures are likely recorded within 1600 or 1800). Organizational Units should consider local context and position functions to classify staffing expenditures and avoid double counting. Reference internal accounting systems or other data (including relevant grant planning and expenditure records if you are providing expenditures from all revenue sources in column H) to determine budgeted expenditures for English learner summer school teachers.
- **English Learner Core Teacher:** *Means a regular classroom teacher in elementary schools and teachers of a core subject in middle and high schools. A "Core Subject" means mathematics; science; reading, English, writing and language arts; history and social studies; world languages; and subjects taught as Advanced Placement in high schools.*
 - **EIS Position Codes:** 202, 203, 204
 - **Expenditure Accounts:** 10-1100-100, 80-1100-100, 10-1800-100, 80, 1800-100
 - **Special Notes:** Some EIS position codes and expenditures accounts shown here overlap with other cost factors. Organizational Units should consider local context and position functions (e.g., whether the teacher is serving as a core subject area teacher to EL students) to classify staffing expenditures and avoid double counting. Reference internal accounting systems or other data to determine budgeted expenditures for English learner core teachers.

- **Special Education³ Core Teacher:** Means a regular classroom teacher in elementary schools and teachers of a core subject in middle and high schools. A "Core Subject" means mathematics; science; reading, English, writing and language arts; history and social studies; world languages; and subjects taught as Advanced Placement in high schools.
 - **EIS Position Codes:** 250, 251
 - **Expenditure Accounts:** 10-1200-100, 10-1225-100, 80-1200-100, 80-1225-100
 - **Special Notes:** Salaries for special education core teachers are likely recorded within the expenditure accounts shown here, although other salaries may be included. Recall that expenditures recorded within Functions 4100-4400 are not expressly addressed by any cost factor. Districts that provide special education services through cooperative agreements have two options to account for such expenditures. All expenditures can be included as a lump sum with "Other Investments," in which case narrative context must be provided in cell G93. Otherwise, expenditures can be allocated across the three special education cost factors using a reasonable cost allocation approach. Narrative context in this case is encouraged but not required. Reference internal accounting systems or other data to determine budgeted expenditures for special education core teachers.
- **Special Education Instructional Assistant:** Means a core or special education, non-licensed employee who assists a teacher in the classroom and provides academic support to students.
 - **EIS Position Codes:** 310
 - **Expenditure Accounts:** 10-1200-100, 10-1225-100, 80-1200-100, 80-1225-100
 - **Special Notes:** Salaries for special education instructional assistants are likely recorded within the expenditure accounts shown, although other salaries may be included. See above for additional context regarding cooperative agreements. Reference internal accounting systems or other data to determine budgeted expenditures for special education instructional assistants.
- **Special Education Psychologist:** Means a psychologist who meets the qualifications of 14-1.09 of the School Code.
 - **EIS Position Codes:** 377
 - **Expenditure Accounts:** 10-2140-100, 80-2140-100
 - **Special Notes:** Salaries for special education psychologists are likely recorded within the expenditure accounts shown here. See above for additional context regarding cooperative agreements. Reference internal accounting systems or other data to determine budgeted expenditures for special education psychologists.

Appendix B: EIS Position Codes

The table below contains a list of all position codes with the Employee Information System, which is a system used by school districts to report data for teachers, administrators, and other staff. An asterisk (*) indicates that the position is referenced within this guidance. These position codes indicate roles that are potentially aligned with the cost factor definitions, but those positions without an asterisk may be considered. Organizational Units should consider local context and position functions to classify staffing expenditures.

Position code	Position
Administrative	
100*	District Superintendent
101*	Assistant/Associate District Superintendent

³ "Special education" means special educational facilities and services as defined in Section 14-1.08 of the School Code.

103*	Principal
104*	Assistant Principal
105	Supervisory Dean
107*	General Administrator or General Supervisor
111*	Director of an Area Vocational Center or Supervisor of More Than One Field in Career and Technical Education
114*	Chief School Business Official
119	Head Teacher
120*	Supervisor of One Field in Career and Technical Education
121*	Administrator in a Bilingual Education Program
122*	Regional Superintendent (ROE ONLY)
123*	Regional Assistant Superintendent (ROE ONLY)
124	Dean of Students Administrator (administrative endorsement held)
125*	Head of General Education (Department Chair) or Supervisor for a Specific Subject Administrator (administrative endorsement held)
126	Dean of Students Teacher (no administrative endorsement)
127*	Head of General Education (Department Chair, no administrative endorsement)
151*	Assistant Special Education Director
152*	Special Education Director
153*	Special Education Supervisor
154*	Supervisor of More Than One School Support Personnel Area
155*	Supervisor of One School Support Personnel Area
<i>Instructional</i>	
200*	Teacher
201*	Reading Teacher
202*	Bilingual Education Teacher
203*	English as a Second Language Teacher
204*	Visiting International Teacher
207*	Speech Language Pathology Teacher
208*	Career and Technical Educator (CTE)
250*	Special Education Teacher
251*	Bilingual Special Education Teacher
601*	Resource Teacher Arts (Visual Art, Music, Drama, and Theatre)
602*	Resource Teacher History
603*	Resource Teacher Government/Civics/Political Science
604*	Resource Teacher English/Language Arts
605*	Resource Teacher Reading
606*	Resource Teacher Math
607*	Resource Teacher Science (all sciences)
608*	Resource Teacher Foreign Language

609*	Resource Teacher Economics
610*	Resource Teacher Elementary
611*	Resource Teacher Other
Ancillary Staff	
306*	Curriculum Specialist
308*	Instructional Coach
309*	Library Information Specialist
310*	Paraprofessional
311*	Reading Specialist
312*	Technology Specialist
317	Professional Development Consultant (ROE Only)
318	Grant Coordinator (ROE Only)
354	Cued Speech Interpreter
358	In-Service Coordinator
359	Sign Language Interpreter
372*	School Counselor
373	School Counselor Intern
374*	School Nurse
375	School Nurse Intern (9 Week)
377*	School Psychologist
378	School Psychology Intern
379*	School Social Worker
380	School Social Worker Intern
381*	Speech Language Pathologist non-teaching
382	Speech Language Pathologist Intern
383	Speech/Language Assistant
384	Speech/Language Paraprofessional
387*	Vocational Coordinator
Employed but not actively working	
999	Leave of Absence
Ed360 User	
902	Ed360 User