

Evidence-Based Funding: Fiscal Year 2027 Spending Plan
CERRO GORDO C U SCHOOL DIST 100

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

The questions below allow you to indicate the strategic priorities and strategies that will drive your efforts to achieve student growth and make progress toward state education goals. These may involve investing in any combination of an Organizational Unit's core resources: time, money, people, and programs.

Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed if led by program leaders in consultation with finance leaders.

1)

What are the Organizational Unit's strategic goals for student success for the 2026-27 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

Cerro Gordo CUD #100 will study student assessment and achievement data in order to improve outcomes in all academic areas with a special focus on English Language Arts, Mathematics, and Science. Progress will be evaluated through student assessment data collected multiple times throughout the school year that is monitored for both growth and achievement level.

2)

Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)

If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)

Top Strategy 1

Maintain or expand pupil support services

Top Strategy 2

Improve programs, curriculum, and/or learning tools

Top Strategy 3

Focus increased time and attention on special student groups

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2027 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.

Evidence-Based Funding Organizational Unit Results (FY 2026)

Final Resources / Adequacy Target = Percent of Adequacy

Base Funding Minimum + Tier Funding = Gross State Contribution

Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations

Average Student Enrollment

Final Resources

Tier Assignment

FY26 Base Funding Minimum

Low-Income Students

English Learners (Els)

Special Education

430.00

\$5,279,367

3

\$1,412,355

\$143,605

\$0

\$118,747

Adequacy Target

Percent of Adequacy

Gross State Contribution

FY 2026 Tier Funding

\$5,803,989

91%

\$1,419,953

\$7,599

1)

FY 2027 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2027. Select whether the amount is estimated or actual funding.

FY 2027 Tier Funding

\$10,157

Funding Type (Select)

Actual

*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.

Data Source 1

Data Source 2

Data Source 3

2)	Select the <u>top three</u> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)		Attendance data (e.g., chronic absenteeism, graduation or dropout rates)		Student grades or other local academic performance data		Student growth and achievement data, disaggregated by student groups	
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)		Bilingual Program Director(s)		Principals	Yes	Bilingual Parent Advisory Committee	
			Special Ed. Program Director(s)	Yes	School Improvement Teams	Yes	Other Parent Group(s)	
			Other Program Leaders	Yes	Teacher or Support Staff Unions	Yes	Community Focus Group(s)	
			School Board Members		Other School Staff	Yes	Other	
	[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)							
			Priority Investment 1		Priority Investment 2		Priority Investment 3	
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2027 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)		Core Teachers		Supervisory Aide		Maintenance & Operations	
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)							
Cost Factor Table								
5)	The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan .							
	Column G: If the Organizational Unit will receive at least \$5,000 in FY 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.							
	Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2027 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.							
Cost Factors		Amount in FY 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding [Required]	Budgeted FY 2027 Expenditures (All Resources) [Optional]	Optional District Narratives			
Core Investments	Core Teachers	\$1,354,181	\$10,157		Enter optional context for core investment decisions.			
	Specialist Teachers	\$326,149						
	Instructional Facilitator	\$146,956						
	Core Intervention Teacher	\$59,489						
	Substitute Teachers	\$44,545						
	Guidance Counselor	\$98,270						
	Nurse	\$32,429						
	Supervisory Aide	\$57,123						

	Librarian	\$65,868					
	Librarian Aide	\$41,175					
	Principal	\$96,567					
	Assistant Principal	\$83,609					
	School Site Staff	\$68,544					
	Subtotal	\$2,474,904	\$10,157				
Per Student Investments	Gifted	\$38,520			Enter optional context for per student investment decisions.		
	Professional Development	\$53,750					
	Instructional Materials	\$146,630					
	Assessments	\$14,620					
	Computer & Tech Equipment	\$122,765					
	Student Activities	\$184,886					
	Maintenance & Operations	\$680,690					
	Central Office	\$430					
	Employee Benefits	\$1,129,596					
	Subtotal*	\$2,786,241					
Additional Investments	Low-Income Intervention Teacher	\$51,423			Enter optional context for additional investment decisions.		
	Low-Income Pupil Support Staff	\$51,423					
	Low-Income Extended Day Teacher	\$53,507					
	Low-Income Summer School Teacher	\$53,507					
	EL Intervention Teacher	\$0					
	EL Pupil Support Staff	\$0					
	EL Extended Day Teacher	\$0					
	EL Summer School Teacher	\$0					
	EL Core Teacher	\$0					
	Sp Ed Teacher	\$211,249					
	Sp Ed Instructional Assistant	\$88,148					
	Sp Ed Psychologist	\$33,587					
	Subtotal	\$542,844					
	Other Investments						
	Total**	\$5,803,989	\$10,157		Tier Funding Check (Cell G90)		Complete, G90=G31
	*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal. **The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2026 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.						
	If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)						
Part III: Support for Special Student Groups							
EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statue these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners 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. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.							
Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.							
		Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.			
1)	FY 2027 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY27 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$144,874	Actual			
		English Learners	\$0	Actual			
		Special Education	\$119,490	Actual			
2)	Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher		Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	

		Low-Income Pupil Support Staff		Low-Income Summer School Teacher			
		[Optional - Enter \$]		[Optional - Enter \$]			
	Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)						
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
	Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)						
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Special Education Teacher		Special Education Psychologist			
		[Optional - Enter \$]		[Optional - Enter \$]			
		Special Education Instructional Assistant	Yes	Other Investments			
		[Optional - Enter \$]		[Optional - Enter \$]			
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)						
Plan Assurances Please complete the assurances below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint responsibility of home and serving entities to ensure compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners. Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.							
1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners." N/A 2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K." Required 3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2026." N/A 4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2026-27. N/A							

