

Clint Independent School District



State Allotment Financial & Expenditure
Guidelines



Table of Contents

| | |
|--|-----------|
| Part I - State Grants | 3 |
| State Programs – Allotments | 3 |
| Gifted and Talented (GT) – PIC 21 | 10 |
| Career and Technical Education (CTE) – PIC 22 | 11 |
| Special Education – PIC 23 & 33 | 12 |
| Compensatory Education (SCE) - PIC 24-30 (except 25 & 27), 34 | 13 |
| Bilingual and ESL – PIC 25 & 35 PK | 14 |
| New Allotments created by HB 3, 86th Legislative Session | 16 |
| Early Education Allotment – PIC 36 | 16 |
| Dyslexia Allotment – PIC 37 | 17 |
| College, Career and Military Readiness (CCMR) Allotment – PIC 38 | 17 |
| Exhibit A: Program Coordinators/Administrators | 22 |



Part I - State Grants

State Programs – Allotments

The Texas Education Agency's State Funding Division is responsible for administering the [Foundation School Program](#) (FSP) and wealth equalization provisions of the Texas Education Code. In addition to the FSP Basic Allotment, the district receives state program allotments to meet the needs of specific student populations. The special program allotments shall be used to **supplement** (beyond the basic program) the academic needs of students enrolled in a special program.

The FSP has two main components, **operations funding** and **facilities funding**. Each component is tied to the tax efforts of school districts. These components provide funding for school district operations and school facilities. This overview briefly describes the main components of the FSP.

- 1. The operations funding component of the FSP assists school districts in financing their maintenance and operations (M&O) through the following two formulas:**
 - Tier One of the FSP provides school districts (and open-enrollment charter schools) with a basic level of funding through several allotments, including those for regular basic education, special education (SPED), dyslexia, compensatory education, bilingual education (including dual language programs), career and technology education (CTE), public education grants, early education, college, career, or military readiness, fast growth, small and mid-sized districts, teacher incentives, transportation, and new instructional facilities.
 - Tier Two of the FSP is intended to supplement the basic funding provided by Tier One. Tier Two guarantees a specific level of funding per student in weighted average daily attendance, or WADA, (to be discussed later) for each penny of tax effort above a school district's maximum Tier One tax rate (also referred to as the state maximum compressed tax rate, or MCR). The funding provided by this additional tax effort is also referred to as enrichment.
- 2. The facilities funding component of the FSP provides school districts (excluding open-enrollment charter schools) with assistance for debt service related to funding school facilities through the following two programs:**
 - The Instructional Facilities Allotment (IFA) program provides funding to school districts for debt service payments on debt associated with the purchase, construction, renovation, and expansion of instructional facilities. Districts use this funding to make annual debt service payments on qualifying bonds and lease-purchase agreements.
 - The Existing Debt Allotment (EDA) program provides funding to school districts for debt service payments on eligible bonded debt.

State Program allotments are estimated and paid to school districts through a Summary of Finance template created by the Texas Education Agency. The actual state allotments are calculated as noted below in each respective section. A settle-up process occurs at the end of each fiscal year – funds owed to a district are paid by TEA and funds owed by a district are paid to TEA (or TEA reduces the following fiscal year funds by the amount owed to the state).



A percentage of each state allotment must be spent on “direct” expenditures for the given special program. The current, after House Bill 3, percentages and program intent code (PIC) are noted below by program:

| | | |
|---|-------------|--|
| ▪ Gifted and Talented Education | 100% | PIC 21* |
| ▪ Special Education | 55% | PIC 23, 33 PK |
| ▪ Career & Technical Education | 55% | PIC 22 |
| ▪ State Compensatory Education (SCE) | 55% | PIC 24-30 (except 25 & 27), 34 PK |
| ▪ Bilingual/ESL Education | 55% | PIC 25, 35 PK |
| ▪ Dyslexia | 100% | PIC 37 & PIC 43 |
| ▪ Early Education Allotment | 100% | PIC 36 |
| ▪ CCMR Outcomes Bonus | 55% | PIC 38 |

*PIC 21 was not a state-funded separate allotment as of HB 3 (2019) but was reinstated in FY 2021-2022 (HB 1525). A TAA issued on 8/26/2021 confirmed that the GT Allotment spend percentage requirement will be at 100%.

Note. The district uses PIC 30 – all campuses operate a Title I Schoolwide Program.

Budgeting Special Program Allotments

The per-pupil expenditures of federal, state, and local funds, including actual personnel expenditures and actual non-personnel expenditures must be in compliance with federal regulations [ESSA and 34 CFR]. As a best practice, the district shall ensure that the appropriate program intent code (PIC) and campus/department organization codes are used during the budget and expenditure processes. Expenditures coded to PIC 99 (undistributed) and Organization Code 999 will be distributed by TEA using a methodology that may include: student enrollment by campus, staff FTEs, square footage of buildings (for functions such as 34, 35, 51, etc.), or other methodology as may be determined by TEA.

During the budget process, the estimated state allotment shall be calculated by the Executive Director of Business Services based on projected special program student enrollment, projected average daily attendance (ADA), and projected revenue based on the most current Summary of Finance template. The estimated state allotment by special program shall be provided to the appropriate program director and Instructional Assistant Superintendents. The Executive Director of Business Services estimates and provides funding allotment amounts throughout the fiscal year, and the program directors are responsible for monitoring and implementing spending requirements. The Special Program Administrators or designated staff, as noted below and in Exhibit A, shall be directly responsible for their respective program(s). These special program administrators shall be responsible for the programmatic compliance in their respective program(s). Programmatic compliance shall include, but not limited to: student identification and coding procedures for a special program; program design; instructional delivery; entry/exit procedures; professional development; certification; program level expenditure guidance, monitoring of district and campus budgets, and program evaluation.



- PIC 34 Prekindergarten, State Compensatory**
- PIC 35 Prekindergarten, Bilingual/ESL***
- PIC 36 Early Education Allotment (New in 2019-2020)
- PIC 37 Dyslexia (New in 2019-2020)
- PIC 38 College, Career and Military Readiness (CCMR) – (New in 2019-2020)
- PIC 43 Dyslexia, Special Education (New in 2020-2021)*

*PIC codes used in Special Education mandated spending requirement

**PIC codes used in State Compensatory Education mandated spending requirement

***PIC codes used in Bilingual/ESL mandated spending requirement

If the “intent” of a particular course or program is one of the Enhanced Services, the appropriate PIC shall be used for the expenditures even if an incidental student(s) benefits from the program. For example, the salary of a Special Education Co-Teacher should be paid 100% from PIC 23, if the intent of his/her position is to students receiving special education services even though general education students may also benefit from their presence in a co-taught setting.

Student Special Program Enrollment Reporting (PEIMS)

The special program enrollment shall be reported to the TEA through the PEIMS data submissions. In coordination with the Director of PEIMS Accounting, Special Program Directors shall be responsible for developing procedures to identify the entry and exit of students into the state mandated special programs. The procedures shall comply with the Texas Education Code, Chapter 29 for each respective special program. The entry and withdrawal of students in special programs shall be in accordance with the district’s written PEIMS guidelines, TEA’s *Student Attendance Accounting Handbook (SAAH)* and the *Texas Student Data Standards (TSDS)*.

Upon enrollment and throughout the school year, the Student Information System, Skyward, shall be used to record student enrollment in each special program. The student enrollment record shall include the entry and exit date(s) for all special programs that generate state funding.

The PEIMS annual timelines shall be used to ensure that prior to the submission of the Fall, Summer and Extended Year PEIMS Student Data that all students are correctly coded in their respective special programs. The campus principals and special program directors shall review the appropriate TSDS reports prior to all PEIMS Submissions to ensure that the student special program enrollment is accurate and reasonable compared to the historical data. The reports listed on the table below include some, but not all, of the reports that each principal shall review and sign-off on before the submission of PEIMS data to TEA.

| Submission | Report # | Report Name |
|------------|--------------|---|
| Fall | PDM1-120-002 | LEP/BL/ESL and Parental Denial Students |
| | PDM1-120-003 | Student Program Roster |
| | PDM1-120-005 | Student Data Review |
| | PDM1-120-008 | Student Success Initiative Student Roster |



| | | |
|-------------|--------------|--|
| | PDM1-120-009 | Disaggregation of PEIMS Student Data |
| | PDM1-120-013 | PK Student Roster |
| | PDM1-120-020 | Student Census Block Group Roster |
| Summer | PDM3-130-001 | Superintendent's Report of Student Attendance |
| | PDM3-120-004 | Disaggregation of PEIMS Summer Attendance Data |
| | PDM3-120-013 | Special Programs Attendance Data |
| | PDM3-120-015 | Previous Year Average Daily Attendance Data |
| | PDM3-120-017 | PK Student Roster |
| | PDM3-120-018 | Student Dyslexia or Related Services Roster |
| Extended Yr | PDM4-120-001 | Extended School Year (ESY) Services Roster |
| | PDM4-120-004 | Bilingual/ESL Summer School Roster |

Staff Full-time Equivalents (FTEs) and Payroll Account Coding

At the beginning of each school year, all staff salary account codes should be determined based on their position and assignment. Specifically, we need to know the following:

- What will the employee do? Determines the function code
- What is the FLSA status of employee? Determines the object code
[Exempt staff – 6119 and Non-exempt staff – 6129]
- Where will the employee work? Determines the organization code (may be split)
- Who will benefit? Determines the population served or PIC (may be split)

Determining the correct payroll account distribution code(s) is critical to ensure that all payroll costs are expensed in the correct account code(s). This is extremely important for staff assigned on a part-time or full-time basis to support a special program. Only the payroll costs for services whose intent is to serve one or more special programs may be charged to the special program PIC.

Process for Staff FTE Coding:

Prior to the start of the school year and at the end of the first semester, all staff FTE coding is reviewed for accuracy by the appropriate supervisors, program administrators, and Instructional Assistant Superintendents. If changes to staff assignments, location, or instructional schedules occur, the supervisor creates an updated Personnel Action Form (PAF). This form follows a district workflow and will be reviewed and approved by all appropriate individuals.

The Staff FTE report shall reflect the names of all staff, the position, and the assignment(s) by PIC code. For example, a teacher that teaches 4 special education classes and 4 career and technical education courses, should have .5 FTEs in PIC 23 (Special Education) and .5 FTEs in PIC 22 (Career Technology). The staff FTEs by special program shall be reported to TEA through the PEIMS data submissions. Campus principals shall be responsible for developing procedures to ensure that all staff have the correct populated served code in the campus master schedule. District department administrators follow the



same process for their applicable staff. The procedures shall comply with the TEA's *Student Attendance Accounting Handbook (SAAH)* and the *Texas Student Data Standards (TSDS)*.

The Student Information System shall be used to create the district/campus master schedule, instructor records, and course/section records. Specifically, every course record shall reflect the correct Service ID (as noted on TEDS Code Table C022 Service-ID); and every section course record shall reflect the correct Population Served Code (as noted on TEDS Code Table C030 Population-Served-Code).

The PEIMS Annual Timelines shall be used to ensure that prior to the submission of the Fall and Summer PEIMS Staff Data that all staff are properly coded in their respective special programs. The campus principals shall review the appropriate TSDS reports prior to all PEIMS Submissions to ensure that the staff data by special program enrollment is accurate and reasonable compared to the historical data. The reports listed on the table below include some, but not all, of the reports that each principal shall review and sign-off on before the submission of PEIMS data to TEA.

| Submission | Report # | Report Name |
|------------|--------------|--|
| Fall | PDM1-110-004 | Staff FTE Summary |
| | PDM1-110-005 | Student and Staff Counts by Service ID |
| | PDM1-110-006 | Staff FTE by ROLE ID |
| | PDM1-110-007 | Payroll Information by Program Intent Code 21 thru 43 |
| | PDM1-111-001 | Individual Staff Profiles (PIC Code and Pop Served should match) |

State Allotment Program Expenditures Compliance

Throughout the fiscal year and at the end of the fiscal year, the Executive Director of Business Services shall calculate the periodic and final spend percentages for each special program. The allocated expenditures by program intent code (PIC) shall be used to determine compliance. In the event that direct expenditures fall below the mandated percentages, the Executive Director of Business Services shall ensure that the deficit amount is budgeted in the following fiscal year.

A district workbook, created based off of the TEA Special Allotments Monitoring Program (SAMP) methodology and expenditure rate calculation worksheet, is used to ensure compliance with required spend percentages. The workbook includes the supplemental state allotment programs: 1.) Special Education, 2.) Compensatory Education, 3.) Bilingual Education, 4.) Career and Technology Education, 5) Dyslexia, 6) Early Education, and 7) CCMR. The Gifted and Talented expenditures (PIC 21) will also be monitored.

If the district does not meet an annual spending requirement, the Executive Director of Business Services will continue to track the spending amounts to determine if a three-year average has been achieved.

TEA has indicated they may send a preliminary SAMP report to districts, and if received, the Executive Director of Business Services shall review the report and submit any additional information to TEA. If the results of a TEA Special Allotments Monitoring Program report indicate that over a period of three fiscal



years, the district did not utilize the state allotment program funds following TEC, TAC or TEA guidelines, the Executive Director of Business Services, with information from the special program administrators, shall develop a Corrective Action Plan. If the Corrective Action Plan indicates that the district must return state allotment program funds to TEA, the funds shall be submitted to TEA within the allotted time period. If the Corrective Action Plan indicates that the district shall correct operational procedures related to the budgeting and expensing of state allotment program funds, the Executive Director of Business Services, with information from the special program administrators, shall draft and implement the operational procedures.

State Allotment Program Legal Requirements (TEC excerpts)

State laws, specifically Chapter 29 and Chapter 48 include requirements related to program eligibility and allowable funds. Excerpts from each state allotment program fund requirements are noted in the following sections.

Starting in FYE 2022, LEA auditors are required to answer the new set of compliance questions that are aligned with the requirements to the Texas Education Code, §48.104, Compensatory Education Allotment, and §48.105, Bilingual Education Allotment, as amended by House Bill 3 of the 86th Texas Legislature, 2019. The compliance questions can be found in the Financial Accountability System Resource Guide, Module 4: Auditing, section 4.6.5 Compliance with Laws and Regulations. The new J-4 schedule and the compliance questions will be used to determine if the program funds were used in compliance with the statutes. This determination may involve the LEA's average use of funds for the three preceding school years. Schedule J-4 contains two sections of four questions.

The questions are related to Compensatory Education Program and Bilingual Education Program expenditures.



| Data Codes | Section A: Compensatory Education Programs | Column 1 Responses |
|------------|---|--------------------|
| AP1 | Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year? | Yes / No |
| AP2 | Does the LEA have written policies and procedures for its state compensatory education program? | Yes / No |
| AP3 | List the total state allotment funds received for state compensatory education programs during the district's fiscal year. | \$ _____ |
| AP4 | List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34) | \$ _____ |
| Data Codes | Section B: Bilingual Education Programs | Column 1 Responses |
| AP5 | Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year? | Yes / No |
| AP6 | Does the LEA have written policies and procedures for its bilingual education program? | Yes / No |
| AP7 | List the total state allotment funds received for bilingual education programs during the LEA's fiscal year. | \$ _____ |
| AP8 | List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35) | \$ _____ |

Gifted and Talented (GT) - PIC 21

The Gifted and Talented (GT) program must adhere to state law, Texas Education Code (TEC) 29.121. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, program services, and use of funds.

TEC Sec. 29.121 defines a "gifted and talented student" as a child or youth who performs at or shows the potential for performing at a remarkably high level of accomplishment when compared to others of the same age, experience, or environment and who:

- (1) exhibits high performance capability in an intellectual, creative, or artistic area;
- (2) possesses an unusual capacity for leadership; or
- (3) excels in a specific academic field.

Using criteria established in TAC 89.1-89.5, the school district shall identify and serve gifted and talented students in the district or through a shared services arrangement (SSA).

Specifically, each school district shall identify students eligible for the GT program and serve the students in an appropriate manner. All student identification and enrollment shall meet the special program



guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

Each school district must annually certify to the commissioner that the district has established a program for gifted and talented students as required by Chapter 29 and that the program is consistent with the state plan developed under Section 29.123. Failure to comply with this requirement may result in the commissioner reducing the district's total state funding in accordance with TEC 29.124.

District Policies and Procedures for the Gifted and Talented Program:

In accordance with School Board Policy EHBB (SPECIAL PROGRAMS - GIFTED AND TALENTED STUDENTS), the district has established a process to identify and serve gifted and talented students.

The Special Program Administrator with oversight responsibility to certify the Gifted & Talented special program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

Funding Allocation for the Gifted and Talented Program:

The GT allotment was funded as part of the 87th Legislature at a weight of .07 and limited to 5% of ADA.

The district allocates GT funding to each campus on a per pupil basis using projected enrollment of students coded as GT during the budget planning process. Funds may be retained at district level for departmental use based on identified needs. The campus principal determines program needs based on the CNA and CIP, and the campus follows the requisition and purchase order process through Skyward using a PIC 21 to identify the GT expenditure. The district's program administrator and appropriate Assistant Superintendent of Instruction approve all GT expenditures to ensure program alignment.

Career and Technical Education (CTE) – PIC 22

The Career and Technical Education program must adhere to state law, Texas Education Code (TEC) 29.181 – 29.194 and TEC 48.106. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 48 addresses the funding weight(s) and allowable costs.

District Policies and Procedures for the CTE Program:

In accordance with School Board Policy EHBF, the district has established a process to identify and serve students in Career and Technical Education.

The Special Program Administrator with oversight responsibility to certify the CTE special program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

Funding Allocation for the CTE Program:

The district is eligible to receive weighted* funding for eligible full-time equivalent (FTE) students in approved Career and Technology Education (CTE) programs. Additionally, students enrolled in a designated P-TECH or a 9-12 New Tech campus (identified by having an active agreement with the New



Tech Network) are eligible for \$50 per student. These two funding elements determine the district's total CTE allotment. The CTE allotment applies to students in grades 7-12 who take an approved career and technical education (CTE) course designated with an "H" in the CTE course column of the Texas Education Data Standards, Section 4, Service-ID (CO22) code table.

The Coordinator of Career and Technical Education shall utilize the [TEA Estimating a District's FSP CTE Allotment](#), the [CTE Courses for Academic Credit](#), and the [CTE Advanced Course List](#) to estimate the CTE Allotment as part of the annual budget development process.

Specifically, each school district shall identify students eligible for the CTE program and serve the students in an appropriate manner to obtain state funds. The Master Schedule shall serve as the official document to support that each student was enrolled in a CTE course. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The district allocates CTE funding to each campus on a per pupil basis using projected enrollment of students with CTE coding during the budget planning process. Funds may be retained at district level for departmental use based on identified needs. The campus principal determines program needs based on the CNA and CIP, and the campus follows the requisition and purchase order process through Skyward using a PIC 22 to identify the CTE expenditure. The district's program administrator and appropriate Assistant Superintendent of Instruction approve all CTE expenditures to ensure program alignment.

Special Education - PIC 23 & 33

The Special Education program must adhere to state law, Texas Education Code (TEC) 29.003 and TEC 48.102. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 48 addresses the funding weight(s) and allowable costs.

District Policies and Procedures for the Special Education Program:

In accordance with School Board Policy EHBA, EHBA, and EHBAB, the district has established a process to identify and serve students receiving special education services.

The Special Program Administrator with oversight responsibility to certify the Special Education program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

Funding Allocation for the Special Education Program:

Per TEC 48.102, for each student in average daily attendance in a special education program under Subchapter A, Chapter 29, in a mainstream instructional arrangement, the district is entitled to an annual allotment equal to the basic allotment, or, if applicable, the sum of the basic allotment and the allotment under Section 48.101 to which the district is entitled, multiplied by 1.15. For each full-time equivalent student in average daily attendance in a special education program under Subchapter A,



Chapter 29, in an instructional arrangement other than a mainstream instructional arrangement, the district is entitled to an annual allotment equal to the basic allotment, or, if applicable, the sum of the basic allotment and the allotment under Section 48.101 to which the district is entitled, multiplied by a weight determined according to instructional arrangement as follows:

- Homebound 5.0
- Hospital class 3.0
- Speech therapy 5.0
- Resource room 3.0
- Self-contained, mild and moderate, regular campus 3.0
- Self-contained, severe, regular campus 3.0
- Off home campus 2.7
- Nonpublic day school 1.7
- Vocational adjustment class 2.3

Additional weights for students served in residential treatment facilities, extended year program, and students with dyslexia or a related disorder are addressed in TEC 49.102.

Specifically, each school district shall identify students eligible for the Special Education program and serve the students in an appropriate manner to obtain state funds. The student's Individualized Education Plan (IEP) shall serve as the official document to support that each student is eligible for special education, the type of instructional arrangement, and the number of contact hours to be served in a special education setting. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The district allocates Special Education funding to each campus on a per pupil basis using projected enrollment of students with SPED coding during the budget planning process. Funds may be retained at district level for departmental use based on identified needs. The campus principal determines program needs based on the CNA and CIP, and the campus follows the requisition and purchase order process through Skyward using a PIC 23/33 to identify the SPED expenditure. The district's program administrator and appropriate Assistant Superintendent of Instruction approve all SPED expenditures to ensure program alignment.

Compensatory Education (SCE) - PIC 24-30 (except 25 & 27), 34

The Compensatory Education program must adhere to state law, Texas Education Code (TEC) 29.081 and TEC 48.104. Chapter 29 addresses the programmatic guidelines related to eligibility, "at risk" identification, and program services. Chapter 48 addresses the funding formula and allowable costs. The SCE program is funded based on the fall PEIMS snapshot count of enrolled students who are reported as economically disadvantaged and the census-based weight associated with each identified student's home address.



District Policies and Procedures for the Compensatory Education Program:

In accordance with School Board Policy EHBC, the district has established a process to identify and supplement the regular education program for students that meet one or more of the statutory or locally defined criterion for begin at-risk of dropping out of school or students that have taken an end-of-course assessment and have not performed satisfactorily on the assessment.

The Director of PEIMS Accounting shall be responsible for ensuring that all students are identified and reported in their census block group. The census block data shall be submitted with the TSDS/PEIMS Data.

The Special Program Administrator with oversight of the SCE program shall be as noted on the Annual List of Program Coordinators.

Funding Allocation for the Compensatory Education Program:

The weights assigned to the five tiers of the index established under Subsection (c) are, from least to most severe economic disadvantage, 0.225, 0.2375, 0.25, 0.2625, and 0.275. If insufficient data is available for any school year to evaluate the level of economic disadvantage in a census block group, a school district is entitled to an annual allotment equal to the basic allotment multiplied by 0.225 for each student who is educationally disadvantaged and resides in that census block group.

All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The campus administrator (Principal) and the Child Nutrition Administrator shall be responsible for the collection, maintenance and verification of student home address and free/reduced lunch eligibility respectively.

The district allocates Compensatory funding to each campus on a per pupil basis using projected enrollment of students with at-risk coding during the budget planning process. Funds may be retained at district level for departmental use based on identified needs. The campus principal determines program needs based on the CNA and CIP, and the campus follows the requisition and purchase order process through Skyward using a PIC 24/30 to identify the expenditure. The district's program administrator and appropriate Assistant Superintendent of Instruction approve all expenditures to ensure program alignment.

Bilingual and ESL – PIC 25 & 35 PK

The Bilingual and ESL program must adhere to state law, Texas Education Code (TEC) 29.053 and TEC 48.105. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 48 addresses the funding weight(s) and allowable costs.

District Policies and Procedures for the Bilingual and ESL Program:

In accordance with School Board Policy EHBE, the district has established a process to identify and serve students identified as emergent bilingual. The terms emergent bilingual, English language learner (ELL), English learner, and limited English proficiency (LEP) student are used interchangeably.



The Special Program Administrator with oversight of the BE/ESL program shall be as noted on the Annual List of Program Coordinators.

Funding Allocation for the Special Education Program:

The Bilingual Education Allotment Weights are illustrated below:

| Bilingual Education Allotment Weights | |
|---|---|
| <i>Identified English learners whose parents have denied program services do not generate any funding</i> | |
| 0.1 | English Learners in average daily attendance in a standard or alternative bilingual education or an ESL program. |
| 0.15 | English Learners in average daily attendance in a dual language immersion one-way or two-way program model. |
| 0.05 | English proficient and Reclassified English Learners in average daily attendance in a dual language immersion two-way program model. |

Specifically, each school district shall identify students eligible for the Bilingual or ESL program and serve the students in an appropriate manner to obtain state funds. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The BE/ESL Director shall ensure that the appropriate program intent codes (PIC) are used to record Bilingual/ESL Program expenditures and are aligned to the district’s program. The PIC 25 Costs are noted below:

| PIC 25 Costs to Include | | |
|--|---------------------------------------|--|
| Provision of a Bilingual program | Instruction in primary language | Program and student evaluation |
| Provision of ESL instruction | Supplemental staff expenses | Salary supplements for teachers |
| Services intended to make students proficient in English | Staff development | Increase cognitive academic language proficiencies |
| Bilingual services to immigrant students | Instructional materials and equipment | Supplies required for quality instruction and smaller class size |

| PIC 25 Costs to Exclude (with correct PIC) | | |
|---|--|--|
| Foreign language courses (PIC 11) | All Disciplinary Alternative Education Program (DAEP) (PIC 28) | Salary of bilingual/ESL instructors (PIC 11) |

*Texas public school districts direct cost expenditure requirement on Bilingual Education Allotment = 55% (Minimum)
TEA monitors compliance on BEA funds by looking at the percent the school district spends on direct costs (Sum of PIC 25 + PIC 35)*

The Special Program Administrator with oversight responsibility to certify the Bilingual and ESL special program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

The district allocates BE/ESL funding to each campus on a per pupil basis using projected enrollment of students with economically disadvantaged coding during the budget planning process. Funds may be retained at district level for departmental use based on identified needs. The campus principal determines program needs based on the CNA and CIP, and the campus follows the requisition and purchase order process through Skyward using a PIC 25/35 to identify the expenditure. The district’s



program administrator and appropriate Assistant Superintendent of Instruction approve all expenditures to ensure program alignment.

New Allotments created by HB 3, 86th Legislative Session

House Bill 3 created three new allotments that will require financial reporting: the dyslexia allotment, the college, career and military readiness (CCMR) outcomes bonus, and the early education allotment. The FASRG was updated in April 2021 with final rules related to the use of these allotments, but the allotments and statutory language around their use are described below.

Early Education Allotment – PIC 36

The use of the early education allotment must be in accordance with TEC 48.108 and can only be used to fund programs and services designed to improve student performance in reading and math in prekindergarten through third grade, including programs and services designed to assist the district in achieving the goals from the district's early childhood literacy and mathematics proficiency plans adopted under TEC 11.185.

For each student in average daily attendance in kindergarten through third grade, a school district is entitled to an annual allotment equal to the basic allotment multiplied by 0.1 if the student is:

- (1) educationally disadvantaged; or
- (2) a student of limited English proficiency, as defined by Section 29.052, and is in a bilingual education or special language program under Subchapter B, Chapter 29.

The Elementary Campus Principal shall have oversight responsibility to certify the Early Education Allotment program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

Funding Allocation for the Early Education Allotment:

The Assistant Superintendent of Elementary Instruction and the Executive Director of Business Services shall collaborate to establish the Early Education Allotment budget. At least 100 percent of the early education allotment must be used in accordance with TEC 48.108.

The district allocates early education funding to each campus on a per pupil basis using projected enrollment of Prek-3rd grade students during the budget planning process. Funds may be retained at district level for departmental use based on identified needs. The campus principal determines program needs based on the CNA and CIP, and the campus follows the requisition and purchase order process through Skyward using a PIC 36 to identify the expenditure. The district's program administrator and appropriate Assistant Superintendent of Instruction approve all expenditures to ensure program alignment.



Dyslexia Allotment – PIC 37

The use of the dyslexia allotment must be in accordance with TEC 48.103 and can be used only for a student who is receiving services in accordance with an IEP under Section 29.005 or a plan developed under Section 504, is receiving instruction that meets dyslexia criteria established by the State Board of Education and is provided by a person with specific training in providing that instruction, or that is permitted to use modifications in the classroom or accommodations in the administration of assessment instruments on the basis of having dyslexia or a related disorder.

For each student that a school district serves who has been identified as having dyslexia or a related disorder, the district is entitled to an annual allotment equal to the basic allotment multiplied by 0.1 or a greater amount provided by appropriation. School districts are prohibited from using more than 20 percent of the dyslexia allotment to contract with a private provider to provide supplemental academic services recommended in the student's IEP or 504 plan.

Students may not be excused from school to receive these supplemental services.

Funding Allocation for the Dyslexia Allotment:

At least 100 percent of the dyslexia allotment must be used in accordance with TEC 48.103.

The district allocates dyslexia funding to each campus on a per pupil basis using projected enrollment of students with dyslexia coding during the budget planning process. Funds may be retained at district level for departmental use based on identified needs. The campus principal determines program needs based on the CNA and CIP, and the campus follows the requisition and purchase order process through Skyward using a PIC 37 to identify the expenditure. The district's program administrator and appropriate Assistant Superintendent of Instruction approve all expenditures to ensure program alignment.

College, Career and Military Readiness (CCMR) Allotment – PIC 38

For each annual graduate in a cohort described by Subsection (b) who demonstrates college, career, or military readiness as described by Subsection (f) in excess of the minimum number of students determined for the applicable district cohort under Subsection (c), a school district is entitled to an annual outcomes bonus of:

- (1) if the annual graduate is educationally disadvantaged, \$5,000;
- (2) if the annual graduate is not educationally disadvantaged, \$3,000; and
- (3) if the annual graduate is enrolled in a special education program under Subchapter A, Chapter 29, \$2,000, regardless of whether the annual graduate is educationally disadvantaged.

(e) A school district is entitled to an outcomes bonus under each subdivision of Subsection (d) for which an annual graduate qualifies.



Together...
We Build Tomorrow!

The Secondary Campus Principal and Counselor(s) shall have oversight responsibility to certify the CCMR program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

Funding Allocation for the CCMR Allotment:

The Executive Director of Business Services and the Director of Advanced Academics or Assistant Superintendent of Secondary Instruction shall collaborate to establish the CCMR budget. At least 55 percent of the college, career and military readiness outcomes bonus must be used in accordance with TEC 48.110 in grades 8 through 12 to improve college, career and military readiness.

The district allocates CCMR funding to each campus on a per pupil basis using projected enrollment of students enrolled at each middle school and high school during the budget planning process. Funds may be retained at district level for departmental use based on identified needs. The campus principal determines program needs based on the CNA and CIP, and the campus follows the requisition and purchase order process through Skyward using a PIC 38 to identify the expenditure. The district's program administrator and appropriate Assistant Superintendent of Instruction approve all expenditures to ensure program alignment.



The FASRG, Version 17 table with a summary of the program intent codes is provided below for quick reference.

| Code No. | Name | Description |
|--------------------------|--|--|
| Basic Services | | |
| 11 | Basic Education Services | Costs to provide basic instruction |
| 26 | Nondisciplinary Alternative Education Programs (AEP)—Basic Services | Costs for programs to serve students at risk of dropping out |
| 28 | Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services | Costs for baseline program for students who are separated from the regular classroom for disciplinary reasons but otherwise similar to PIC 26 |
| Enhanced Services | | |
| 21 | Gifted and Talented | Costs to assess students and provide instruction |
| 22 | Career and Technical | Costs to evaluate and prepare students for gainful employment and to provide advanced technical training, homemaking, apprenticeship, and job training |
| 23 | Services to Students with Disabilities (Special Education) | Costs of special education such as homebound, hospital class, speech therapy, resource room, self-contained classroom, residential care, etc. |
| 24 | Accelerated Instruction | Costs of supplemental education for students at risk of dropping out of school |
| 25 | Bilingual Education and Special Language Programs | Costs to help students transition to the English language for academic instruction |
| 26 | Nondisciplinary Alternative Education Programs (AEP)—Supplemental Services | Costs for programs to serve students, such as supervision, parental involvement, security, dyslexia, and accelerated reading instruction |
| 29 | Disciplinary Alternative Education Program—DAEP SC Supplemental Costs | Supplemental costs for PIC 28 |



| Code No. | Name | Description |
|----------|---|--|
| 30 | Title I, Part A, School-Wide Activities Related to State Compensatory Education and Other Costs on Campuses with 40 Percent or More Educationally Disadvantaged Students ("School-wide Campuses") | For school-wide campuses with at least 40 percent economically disadvantaged students; costs for comprehensive school needs assessments, school-wide reform strategies, other NCLB-allowed items |
| 32 | Prekindergarten (pre-K) | Costs to help pre-K students develop skills needed for success in the public school curriculum |
| 33 | Prekindergarten (pre-K)–Special Education | For costs incurred to evaluate, place and provide educational and/or other services to pre-K students that require special education services. |
| 34 | Prekindergarten (pre-K)–Compensatory Education | For costs incurred to provide compensatory education to pre-K students based on strategies outlined in the district’s campus and/or district improvement plan(s). Compensatory education costs are supplemental costs that are in addition to the basic instruction services that the district is required provide. |
| 35 | Prekindergarten (pre-K) – Bilingual Education | Costs incurred to evaluate, place, and provide educational and/or other services for LEP pre-K students to increase proficiency in the English language. |
| 36 | Early Education Allotment | This code is used for the costs incurred for programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade, including programs and services designed to assist a school district in achieving the goals set in the school district’s early childhood literacy and mathematics proficiency plans adopted under the TEC, §11.185 . |
| 37 | Dyslexia | This code is used for the costs incurred for each student that a school district serves who has been identified as having dyslexia or a related |



| Code No. | Name | Description |
|-----------------------|---|--|
| | | disorder under the TEC, §48.103 , and the services are not funded from the dyslexia state allotment. Costs incurred for dyslexia or dyslexia related disorders coded to this PIC will not be included in the calculation for Every Student Succeeds Act (ESSA) maintenance of effort calculation. |
| 38 | College, Career, and Military Readiness | This code is used for the costs incurred to improve college, career, and military readiness outcomes as described by the TEC, §48.110(f) . At least 55 percent of the funds allocated must be used in grades eight through 12. |
| 43 | Dyslexia – Special Education | This code is used for the costs incurred for each student that it serves who has been identified as having dyslexia or a related disorder under the TEC, §48.103 , and who has an Individualized Education Plan (IEP) that specifically states that dyslexia services are required and the school district uses the state allotment to serve that student. Costs incurred for dyslexia or dyslexia related disorders coded to this PIC will be included in the calculation for ESSA maintenance of effort calculation. |
| 71–89 | Reserved for use by Education Service Centers | Costs for bus driver training and driver education provided by ESCs |
| Other Services | | |
| 91 | Athletics and Related Activities | Costs for participation in competitive athletic activities and certain support activities not including band |
| 99 | Undistributed | Costs not easily identified with other codes used here, such as certain substitute teachers, teacher on-behalf payments, salaries for band, etc. |

Note. The FARSG Program Intent Code Include/Exclude Tables provide additional, detailed guidance regarding costs specific to each PIC.



Exhibit A: Program Coordinators/Administrators

| Program Area | Program Coordinator/Administrator | Supervisor |
|------------------------------|---|---|
| Gifted & Talented | Director of Advanced Academics | Asst. Superintendent of Secondary Curriculum & Instruction |
| Special Education | Director of Special Education | Asst. Superintendent of Secondary Curriculum & Instruction |
| Career & Technical Education | Coordinator of Career & Technical Education | Asst. Superintendent of Secondary Curriculum & Instruction |
| State Compensatory Education | Director of Federal Programs | Executive Director of Business Services |
| Bilingual/ESL Education | Director of Bilingual/ESL | Asst. Superintendent of Elementary Curriculum & Instruction |
| Dyslexia | Director of Special Education | Asst. Superintendent of Secondary Curriculum & Instruction |
| Early Education Allotment | Asst. Superintendent of Elementary Curriculum & Instruction | Asst. Superintendent of Elementary Curriculum & Instruction |
| CCMR Outcomes Bonus | Director of Advanced Academics | Asst. Superintendent of Secondary Curriculum & Instruction |