

A background image showing a female teacher with glasses and a white shirt reading a book to a group of young students in a classroom. Bookshelves filled with books are visible in the background.

Title I, Part A Comparability of Services Non-Federally Funded Instructional Staff Full-Time Equivalents (FTEs)

Federal Fiscal Compliance and Reporting Division

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Comparability of Services Requirement

- Common issues occurring among school systems
- Issues identified are not occurring within HOW school systems are conducting comparability testing
- Issues are occurring with DATA the school systems are using when conducting comparability testing



Common Issue Across All Data

The Source of Data:

- School systems **must** use **current-year** data
- Example, for school year 2025–2026, school systems **must** report the 2025–2026 enrollments, state and local budgeted amounts, FTEs, etc.



A group of students in formal attire, including crowns and sashes, standing on a stage. The sashes read "HOMECOMING QUEEN", "HOMECOMING PRINCE", "HOMECOMING DUCHESS", and "HOMECOMING DUKE".

Non-Federally Funded Instructional Staff FTEs



Common Issues: Non-Federally Funded Instructional Staff FTEs

Common issues when reporting non-federally funded instructional staff FTEs per pupil:

- Not excluding:
 - FTEs paid with federal funds
 - FTEs paid with supplemental state and local dollars (optional)
 - FTEs paid with supplemental state and local dollars consistently



Common Issues: Non-Federally Funded Instructional Staff FTEs (Additional Issues)

Additional issues:

- Reporting staff counts, instead of FTEs
- Not including all FTEs considered instructional staff
- Not having auditable documentation to support the FTEs reported



Success Tips: Non-Federally Funded Instructional Staff FTEs

Exclude Federal Funds:

- Exclude all FTEs, or portions of FTEs, paid with federal funds



Success Tips: Non-Federally Funded Instructional Staff FTEs (Supplemental Dollars)

Exclude FTEs paid with Supplemental state and local dollars:

- Public Law 115-64, Section 1118. Fiscal Requirements (d) Exclusion of Funds states that a school system “may exclude” supplemental state and local dollars
- Exclusion of such funds is not required; however, it creates a more accurate picture
- FTEs must be excluded consistently across the school system



Success Tips: Non-Federally Funded Instructional Staff FTEs (Supplemental Continued)

Exclude supplemental state and local dollars:

- May exclude FTEs paid with supplemental state and local funds for the following special programs:
 - Language instruction educational programs, such as bilingual education for emergent bilingual (EL) students
 - Excess state and local costs of providing services to children with disabilities, as determined at the local level
 - State or local supplemental programs in any school attendance area or school meeting the intent and purposes of Title I, Part A



Success Tips: Non-Federally Funded Instructional Staff FTEs (FTEs and Supplemental Dollars)

Exclude FTEs paid with supplemental state and local dollars consistently:

- Be consistent when excluding FTEs paid with supplemental state and local dollars
- Exclude the same FTEs paid with supplemental dollars from all campuses' total FTEs



Success Tips: Non-Federally Funded Instructional Staff FTEs (Reporting Accurately)

Report FTEs Accurately:

- FTE is an acronym for Full-Time Equivalent
- School systems are required to report non-federally funded instructional staff FTEs or portions of FTEs
- There is no flexibility with this requirement



Success Tips: Non-Federally Funded Instructional Staff FTEs (Example 1)

Report FTEs Accurately:

Example 1

If a staff member is employed for at least 187 days (which is considered to be full-time by the Texas Education Code), the FTE is calculated by determining the percent of the day spent teaching classes paid with state and local funds and then dividing the number by 100.



Success Tips: Non-Federally Funded Instructional Staff FTEs (Example 1 Continued)

Report FTEs Accurately:

Example 1 (continued)

In this example, a teacher is employed for 190 days and teaches two classes paid with Title I, Part A funds and four classes paid with state and local funds in a six-period day. The four classes paid with state and local funds make up 67 percent of the day, and 67 divided by 100 is 0.67. The non-federal FTE for this teacher is 0.67.



Success Tips: Non-Federally Funded Instructional Staff FTEs (Example 2)

Report FTEs Accurately:

Example 2

If a staff member is employed for less than 187 days, the FTE is calculated by determining the percent of the day spent teaching classes paid with state and local funds, dividing the number by 100, multiplying the result by the number of days employed, then dividing the number by 187 [(percent of day divided by 100) x days employed] divided by 187.



Success Tips: Non-Federally Funded Instructional Staff FTEs (Example 2 Continued)

Report FTEs Accurately:

Example 2 (continued)

In this example, a teacher is employed for 175 days and teaches two classes paid with Title I, Part A funds and four regular classes in a six-period day. The four classes paid with state and local funds make up 67 percent of the day, and 67 divided by 100 is 0.67. This result multiplied by 175 is 117.25, which divided by 187 is 0.63. The non-federal FTE for this teacher is 0.63 $[(67 \text{ divided by } 100) \times 175] \text{ divided by } 187 = 0.63$



Success Tips: Non-Federally Funded Instructional Staff FTEs (Instructional Staff)

FTEs considered instructional staff:

- “Instructional staff” refers to various types of personnel
- “Instructional staff” includes staff that provide direct instructional services and/or services that support instruction
- When in doubt - review job description



Success Tips: Non-Federally Funded Instructional Staff FTEs (Auditable Documentation)

Have Auditable Documentation to Support the Reported FTEs:

- Documentation from the school systems official accounting and/or student records are considered auditable documentation.



Success Tips: Non-Federally Funded Instructional Staff FTEs (Methodology)

Suggested methodology: *It is recommended to use the school systems official financial accounting system*

- Obtain official FTE records
- Exclude FTEs, or portions of FTEs, paid with supplemental state and local dollars (optional)
- Document and report
- Retain documentation as per the school system's records retention schedule



Questions

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