

A background image showing a female teacher with short dark hair and glasses, wearing a white short-sleeved shirt, sitting on the floor and reading a book to a group of young students. The students are also sitting on the floor, looking at the book. They are in a classroom setting with bookshelves filled with books in the background.

Title I, Part A Comparability of Services State and Local Base Salary Data

Federal Fiscal Compliance and Reporting Division

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A faded background image of a high school prom homecoming court. The court consists of seven students standing in a line on a stage. From left to right: a young woman in a red dress, a young man in a red shirt and black pants wearing a crown and a sash that says "HOME COMING PRINCE", a young woman in a light-colored dress wearing a tiara, a young man in a red shirt and blue jeans wearing a crown and a sash that says "HOME COMING DUKE", a young woman in a red dress wearing a tiara, and a young man in a red shirt and black pants wearing a crown and a sash that says "HOME COMING DUKE". They are all holding bouquets of flowers. The background is a faded image of a crowd of people at a prom.

State and Local Base Salary Data



Common Issues: State and Local Base Salaries

Common issues when reporting state/local base salaries:

- Not excluding:
 - Salaries paid with federal funds
 - Salaries paid with supplemental state and local dollars (optional)
 - Salaries paid with supplemental state and local dollars consistently
 - Staff salary differentials for years of employment



Common Issues: State and Local Base Salaries (Additional Issues)

- Additional issues:
 - Not including all instructional staff
 - Not having auditable documentation to support the reported state and local base salaries



Success Tips: State and Local Base Salaries (Exclude Federal Funds)

Exclude Federal Funds:

- Exclude all salaries, or portions of salaries, paid with federal funds.



Success Tips: State and Local Base Salaries (Supplemental Dollars)

Exclude base salaries 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
- Base salaries must be excluded consistently across the school system



Success Tips: State and Local Base Salaries (Continued)

Exclude base salaries paid with supplemental state and local dollars:

- May exclude salaries 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 by the school system
 - State or local supplemental programs in any school attendance area or school meeting the intent and purposes of Title I, Part A



Success Tips: State and Local Base Salaries (Supplemental Continued)

Exclude base salaries paid with supplemental state and local dollars consistently:

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



Success Tips: State and Local Base Salaries (Salary Differentials)

Exclude staff salary differentials for years of employment:

- Per ESSA Section 1118 (c)(2)(B), *“staff salary differentials for years of employment shall not be included ...”*
- Exclude staff salary differentials for years of employment
- There is no flexibility with this requirement.



Success Tips: State and Local Base Salaries (Instructional Staff)

Include all staff 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: State and Local Base Salaries (Auditable Documentation)

Have auditable documentation to support the reported expenditures:

- Official budget records from a school system's local accounting system are considered auditable documentation
- Accounting system records, such as payroll journals, are considered official records and are auditable documents



Success Tips: State and Local Base Salaries (Methodology)

Suggested methodology:

- It is recommended to use official financial accounting system records
- Obtain official payroll records from accounting system
- Exclude salaries, or portions of salaries, paid with supplemental state and local dollars, and be consistent
- Exclude fixed costs (benefits) and merit increases from the salary amounts
- Itemize, document, and report



Questions

Federal Fiscal Compliance and Reporting Division
compliance@tea.texas.gov

