

Data Elements, Sources, and Timelines Foundation School Program (FSP) Summary of Finances (SOF) Reports

| Data Element | Legislative Payment Estimate (LPE) | District Planning Estimate (DPE) | Near Final | Final |
|--|--|---|---|---|
| Students | | | | |
| <p>Average Daily Attendance (ADA) *Pre-K ADA is limited to half-day for eligible students only. *A migrant adjustment is available for districts with a migrant population of 5% or more (using the best four of six six-week periods).</p> | <p>Biennial pupil projections submitted to TEA through Attendance Projection module in the FSP system in even number calendar years. The projections are used during the legislative appropriations process.</p> | <p>Matches LPE in the fall. In March, 1st through 3rd six-weeks attendance (ADA and FTEs) from TSDS PEIMS Attendance submission 5 will be incorporated in DPE only. In May and July, 4th and 5th six-weeks attendance from TSDS PEIMS Attendance submission 5 will be incorporated into both LPE and DPE, respectively. During the school year, Additional Days School Year (ADSY) refined ADA will be incorporated into LPE and DPE based on prior year actual data.</p> | <p>Updated with actual summer TSDS PEIMS attendance in September. Updated in October / November with actual ADSY from TSDS PEIMS Extended Year submission 4.</p> | <p>Same as near-final. Updated with Extended Year Services (EYS) for special education and Optional Flexible School Day Program (OFSDP) credit recovery from TSDS PEIMS Extended Year submission 4.</p> |
| <p>Special Education FTEs - TEC §48.102; Dyslexia Enrollment - TEC §48.103; Bilingual ADA - TEC §48.105; Career and Technology Education (CTE) FTEs - TEC §48.106 Early Education ADA - TEC §48.108; Gifted & Talented Enrollment - TEC §48.109</p> | <p>Biennial pupil projections submitted to TEA through Attendance Projection module in the FSP system in even number calendar years. The projections are used and adopted during the legislative appropriations process.</p> | <p>Matches LPE in the fall. In March, 1st through 3rd six-weeks attendance (ADA and FTEs) from TSDS PEIMS Attendance submission 5 will be incorporated in DPE only. In May and July, 4th and 5th six-weeks attendance from TSDS PEIMS Attendance submission 5 will be incorporated into both LPE and DPE, respectively.</p> | <p>Updated with summer TSDS PEIMS ADA and FTE counts in September, including Gifted & Talented enrollment. Dyslexia updated to enrolled students coded with a dyslexia indicator and a service code of 01, 02, or 03 as of summer submission.</p> | <p>Same as near-final.</p> |

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| Students | | | | |
| Compensatory Education Students - TEC §48.104 *Census block group tools are located at https://tea.texas.gov/texas-schools/general-information/census-block-group-tools . | In the fall, uses prior year fall TSDS PEIMS counts of economically disadvantaged students by funding weight. Updated in February / March with current year fall TSDS PEIMS Snapshot counts of economically disadvantaged students by updated information regarding census block group by tier funding weight. | Same as LPE. | Same as DPE. | Same as near-final. |
| PEIMS Enrollment | In the fall, based on prior year fall TSDS PEIMS enrollment. Updated in February / March based on current year fall TSDS PEIMS enrollment. | Same as LPE. | Same as DPE. | Same as near-final. |
| Available School Fund (ASF) ADA *Per capita payment based on General Appropriations Act estimate of the amount available for expenditure from the ASF. | Initial preliminary ASF ADA based on prior year ADA DPE estimate. Final ASF ADA updated in approximately May / June based on updated prior year final ADA. | Same as LPE. | Same as DPE. | Same as near-final. |
| Property Values | | | | |
| District Property Values (DPV) *Property values are received from the from Comptroller's Property Value Study (PVS) and are used for determining each district's local share of Tier One funding. | In the fall, LPE values are based on prior year preliminary value adjusted by estimated statewide percentage change in property values used in the appropriations process. Updated in February / March with preliminary PVS results from the Comptroller. | Same as LPE. | Updated with final PVS results from the Comptroller. | Same as near-final. |

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| Tax Rates and Collections | | | | |
| Maximum Compressed Tax Rate (MCR) | In the fall, uses prior year MCR, adjusted down as necessary to reflect changes in state MCR. Updated in February / March to reflect actual MCR for the district based on results Local Property Value Survey module in the FSP system. | Same as LPE. | Same as DPE. | Same as near-final. |
| Maintenance and Operations (M&O) Tax Rate | In the fall, estimated based on prior year tax rate, adjusted down if necessary to reflect changes in the state MCR. Updated in February / March with information submitted by the central appraisal district (CAD) to the Comptroller's office. | Same as LPE. | Same as DPE. | Same as near-final. |
| Maintenance and Operations (M&O) Tax Collections | In the fall, projected based on estimated statewide average value growth applied to prior year budgeted tax collections that were used in DPE, adjusted down as needed for reductions in the estimated tax rate. Updated in February / March with TSDS PEIMS budget data (fund 199, object codes 5711, 5712, and 5746). | Same as LPE. | Updated in September with data submitted in the Tax Information Survey (TIS) module in the FSP system. | Updated in April with M&O tax collections from the J-1 Schedule in the district's Annual Financial Report (AFR). |
| Interest and Sinking (I&S) Tax Collections | In the fall, estimated based on prior year collections. Updated in February / March with PEIMS budget data (fund 599, object codes 5711 and 5712). | Same as LPE. | Updated in September with data submitted in the TIS in the FSP system. | Updated in April with I&S tax collections from the J-1 Schedule in the district's AFR. |

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| Tier One Subchapter B and C Allotments | | | | |
| College, Career, or Military Readiness Outcomes Bonus (CCMR OB) - TEC §48.110 | Early counts of graduates from two years prior that met CCMR requirements. Early counts include final data for graduates that met TSI criteria and earned associate degrees, industry-based certifications (IBCs), or certificates and final data from the National Student Clearinghouse for graduates that enrolled at a postsecondary institution immediately following high school. Does not yet include data from the Higher Education Coordinating Board (THECB) for postsecondary enrollment. | In approximately April, final counts of graduates from two years prior that met CCMR requirements will be reflected in DPE and paid at near-final settle up. | Same as DPE. | Same as near-final. |
| Fast Growth Allotment - TEC §48.111 *Allotment limited to \$320 million statewide. | In the fall, based on growth over 250 enrollment over 6 year period and assigned funding weight tier. | Same as LPE. | Same as DPE. | Same as near-final. |
| Teacher Incentive Allotment - TEC §48.112 | Estimated allotment based on prior year winter class roster of designated teachers by campus. | Districts notified in April of calculated allotment based on teacher location from February winter class roster. | Settle up with DPE information using winter class roster. | Same as near-final. |
| Mentor Program Allotment (MPA) - TEC §48.114 *Application-based program to expire at the end of school year 2025-2026. | For approved local education agencies (LEAs), estimated allotments per beginning teacher who participates in the LEA's mentoring program. | Same as LPE. Approved LEAs submit end-of-year compliance reports in summer with final numbers of beginning teachers that were matched with a mentor teacher who met the requirements of the MPA. | Settle up in September based on end-of-year compliance. | Same as near-final. |

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| Tier One Subchapter B and C Allotments | | | | |
| Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus - TEC §48.118 | In the fall, based on prior year estimates of districts participating in a R-PEP. Districts with no prior-year data will have allotment set to zero. | Same as LPE. | Settle up in September based on data reported in summer TSDS PEIMS submission. | Same as near-final. |
| Tier One Subchapter D Allotments | | | | |
| Transportation Allotment - TEC §48.151 | Initial LPE uses most recent final transportation miles based on data submitted through the Transportation module in the FSP system. Updated in November or December with prior year data submitted through the Transportation module. Districts with no prior year data submitted will have allotment set to zero. | Same as LPE. | Current year data submitted through the Transportation module in the FSP system. Districts with no data submitted will have allotment set to zero. | Same as near-final. |
| New Instructional Facility Allotment (NIFA) - TEC §48.152 *Allotment limited to \$150 million statewide. | Allotment zero until applications are reviewed from summer deadline in NIFA module in the FSP system. Updated by December with amounts from application. Allotment is prorated if total exceeds appropriation. | Same as LPE. | Same as DPE. Districts report Days of Instruction in the NIFA module in the FSP system. | Settle up with near-final information using Days of Instruction survey in the NIFA module within the FSP system. Allotment is prorated if total exceeds appropriation. |
| College Preparation and Career Readiness Assessment Reimbursement - TEC §48.155; Certification Examination Reimbursement - TEC §48.156 | Estimated funding for college assessment and certification reimbursements based on prior year values. | Same as LPE. | Same as DPE. In August-December annually, districts request Texas Success Initiative Assessment (TSIA), ACT and/or SAT either through spreadsheets or TEAL. Districts report IBCs in TSDS PEIMS during the appropriate submission. | Settle up once all student assessment data is processed. |

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| Tier One Subchapter D Allotments | | | | |
| Teacher Retention Allotment (TRA) - TEC §48.158 | In the fall, based on prior year eligible counts of classroom teacher data submitted in fall TSDS PEIMS submission. Updated in February / March based on current year fall TSDS PEIMS eligible classroom teacher data. | Same as LPE. | Same as DPE. | Same as near-final. |
| Support Staff Retention Allotment (SSRA) - TEC §48.1581 *Based on \$45 per adjusted ADA. Adjusted ADA is the quotient of the sum of the district's allotment under TEC, Chapter 48, Subchapter B, and, if applicable, the allotment under TEC, §48.101, divided by the Basic Allotment for that school year. | In the fall, based on ADA adopted through the biennial Attendance Projection module and estimates of full-time virtual non-resident students for districts eligible for the Small and Mid-Sized District Allotment. | Matches LPE in the fall. In March, 1st through 3rd six-weeks attendance (ADA and FTEs) from TSDS PEIMS Attendance submission 5 will be incorporated in DPE only. In May and July, 4th and 5th six-weeks attendance from TSDS PEIMS Attendance submission 5 will be incorporated into both LPE and DPE, respectively. | Updated with summer TSDS PEIMS ADA and FTE counts in September. | Same as near-final. |
| Special Education Full Individual and Initial Evaluation (FIIE) Allotment - TEC §48.159 | In the fall, based on prior year count of special education full initial and individual evaluation data from TSDS. | Same as LPE. | Updated with summer TSDS Special Education Data System (SPEDS) summer submission in September. Note TSDS SPEDS replaced TSDS Child Find in school year 2025-2026. | Same as near-final. |
| School Safety Allotment (SSA) - TEC §48.160 *Based on \$21.10 per ADA plus \$33,540 per eligible campus. | In the fall, estimated based on prior year SSA ADA and eligible campus counts. | Same as LPE. | Settle up in September based on summer TSDS PEIMS ADA and eligible campuses under 19 Texas Administrative Code §61.1008, less exclusions prescribed by TEC §48.115(c). | Same as near-final. |
| Allotment for Basic Costs (ABC) - TEC §48.161 *Based on \$106 per enrolled student | In the fall, based on prior year fall TSDS PEIMS enrollment. Updated in February / March based on current year fall TSDS PEIMS enrollment. | Same as LPE. | Same as DPE. | Same as near-final. |

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| Other Programs | | | | |
| Charter School Facilities Funding - TEC §12.106(d) *Based on \$372.90 per ADA | In the fall, based on approved Estimate Data submitted to TEA through the Charter Schools module in the FSP system. | Matches LPE in the fall. In March, 1st through 3rd six-weeks attendance (ADA) from TSDS PEIMS Attendance submission 5 will be incorporated in DPE only. In May and July, 4th and 5th six-weeks attendance from TSDS PEIMS Attendance submission 5 will be incorporated into both LPE and DPE, respectively. | Updated with summer TSDS PEIMS ADA in September. | Same as near-final. |
| Additional State Aid for State-Approved Instructional Materials - TEC §48.307 *Districts are entitled to \$40 per enrolled student to procure state-approved instructional materials. | Additional state aid based on 90% of prior year TSDS PEIMS enrollment. | Updated in approximately March using fall TSDS PEIMS enrollment. | Same as DPE. | Same as near-final. |
| Additional State Aid for Open Education Resource (OER) Instructional Materials - TEC §48.308 *Districts are entitled to a reimbursement of up to \$20 per enrolled student for printing and shipping of OER instructional materials. | Additional state aid based on 90% of prior year TSDS PEIMS enrollment. | Same as LPE. | Settle up in September when actual reimbursement amount is incorporated, based on data received from the TEA Instructional Materials and Implementation Division staff. | Same as near-final. |

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| Additional State Aid for Regional Insurance Cost Differentials - TEC §48.284 | For LEAs located in first tier coastal counties or areas designated as catastrophe areas in 2024 for each student in ADA (adjusted for Small and Mid-Sized Allotment) in an amount equal to 80 percent of the difference between the property and casualty insurance costs per student in the designated areas and the state average using amounts tabulated from the 2023–2024 school year. | Same as LPE. | Same as DPE. | Same as near-final. |
| Additional State Aid to Ensure Funding of Retention Allotments - TEC §48.285 *Applies to school years 2025–2026 and 2026–2027 only | Additional state aid initially zero. Compares total revenue under prior law to total revenue under HB 2 (89th Legislature). If the difference is less than the sum of the district's TRA and SSRA, additional state aid is provided to ensure the difference is equal to the sum of those allotments. | Same as LPE. | Same as DPE. | Same as near-final. |
| Funding for Regional Day School Programs for the Deaf - TEC §48.315 | In the fall, based on prior year RDSPD fiscal agent data reported in TSDS PEIMS fall submission. Updated in approximately March using current year fall TSDS PEIMS data. | Same as LPE. | Same as DPE. | Same as near-final. |

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|--|--|----------------------------------|--|---|
| I&S State Aid | | | | |
| Existing Debt Allotment (EDA) | Initial estimates based on prior year allotments. Updated in fall based on eligible debt service, DPVs, excess collections, and ADA. Updated in approximately March / April. | Same as LPE. | Updated in October / November based on eligible debt service, DPVs, excess collections, and ADA. | Updated in April / May based on eligible debt service, excess collections, and ADA. |
| Instructional Facilities Allotment (IFA) (Bond and Lease Purchase) | Initial estimates based on prior year allotments. Updated in fall based on eligible debt service, DPVs, excess collections, and ADA. Updated in approximately March / April. | Same as LPE. | Updated in October / November based on eligible debt service, DPVs, excess collections, and ADA. | Updated in April / May based on eligible debt service, excess collections, and ADA. |
| Additional State Aid for Homestead Exemption (ASAHE) for Facilities | Initial estimates based on prior year allotments. Updated in fall based on eligible debt service, DPVs, excess collections, and ADA. Updated in approximately March / April. | Same as LPE. | Updated in October / November based on eligible debt service, DPVs, excess collections, and ADA. | Updated in April / May based on eligible debt service, excess collections, and ADA. |