

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
Student Counts				
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).	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.	Matches LPE in the fall. Adjusted each year in March using fall PEIMS enrollment and the prior year's attendance to enrollment ratios.	Updated with summer PEIMS ADA in September. Updated in October / November with Additional Days School Year (ADSY) ADA from PEIMS submission 4 (EXYR).	Same as near-final. Updated with Extended Year Services (EYS) for Special Education and Optional Flexible School Day Program (OFSDP) credit recovery from PEIMS submission 4.
Bilingual Education ADA, Special Education FTEs, Career and Technology Education (CTE) FTEs, Early Education Allotment ADA, GT Enrollment, Dyslexia Enrollment	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.	Matches LPE in the fall. Adjusted each year in March using fall PEIMS enrollment and the prior year's attendance to enrollment ratios.	Updated with summer PEIMS ADA and FTE counts in September, dyslexia updated to enrolled students coded with a dyslexia indicator and a service code of 01, 02 or 03 as of summer submission.	Same as near-final.
Compensatory Education Students *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 counts of economically disadvantaged students by funding weight. Updated in February / March with Fall PEIMS Snapshot counts of economically disadvantaged students by updated information regarding census block group by funding weight.	Same as LPE.	Same as DPE.	Same as near-final.
PEIMS Enrollment *Used for Instructional Materials Technology Fund (IMTF) FSP allotments.	In the fall, based on 90% of prior year enrollment.	Updated in approximately March using fall PEIMS enrollment.	Same as DPE.	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 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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Property Values				
District Property Values *Property values are 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.
Tier One Subchapter B and C Allotments				
College, Career, or Military Readiness Outcomes Bonus (CCMR OB)	<p>Early counts of graduates from two years prior that met CCMR requirements.</p> <p>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.</p>	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.

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Tier One Subchapter B and C Allotments				
Mentor Program Allotment (MPA) *Application-based program	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.
Teacher Incentive Allotment	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.
School Safety Allotment (SSA) *Based on \$10 per ADA plus \$15,000 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 PEIMS ADA and eligible campuses under 19 Texas Administrative Code §61.1008, less exclusions prescribed by Texas Education Code, §48.115(c).	Same as near-final.
Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus	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 PEIMS submission.	Same as near-final.

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Tier One Subchapter D Allotments				
Transportation Allotment	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)	Allotment zero until applications are reviewed from July 15 deadline. 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.
Industry-Based Certification (IBC) and College Preparation Assessment Reimbursement	Estimated allotments for assessment and certification reimbursements.	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 PEIMS during the appropriate submission.	Settle up once all student assessment data is processed.

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Other Programs				
Additional State Aid for Open Education Resource (OER) Instructional Materials *Districts are entitled to a reimbursement of up to \$20 per enrolled student for printing and shipping of OER instructional materials.	Allotment zero until near-final settle up.	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.
Additional State Aid for State-Approved Instructional Materials *Districts are entitled to \$40 per enrolled student to procure state-approved instructional materials.	Allotment based on 90% of prior year PEIMS enrollment.	Updated in approximately March using fall PEIMS enrollment.	Same as DPE.	Same as near-final.