

DATE:	July 17, 2025
SUBJECT:	Instructional Materials and Technology Allotment for Fiscal Years 2026 and 2027
CATEGORY:	Instructional Materials Funding
NEXT STEPS:	Share with appropriate budget staff and instructional materials coordinators

Instructional Materials and Technology Allotment (IMTA) Biennium Allocations

Each district and open-enrollment charter school is entitled to an instructional materials allotment amount determined by the TEA commissioner and based on legislative appropriation for each biennium.

IMTA funds may be used to purchase instructional materials, technological equipment, certain related software, systems, and services, and salaries for specific technical support employees, as described in [Texas Education Code \(TEC\), Chapter 31](#) relating to instructional materials and [19 Texas Administrative Code \(TAC\) §67.1001](#).

The 2026–27 Biennium instructional materials and technology allotment amounts for each school system are available on the [Local Educational Agencies \(LEAs\) web page](#) and are expected to be populated in EMAT, the state’s online ordering system, by mid-July 2025.

Per Student Instructional Materials Allotment Amount:	\$174.69
Per Student Emergent Bilingual Instructional Materials Amount:	\$14.87

The total appropriation amount for each school system was calculated by multiplying the per-student amounts above by a school system’s Texas Student Data System (TSDS) student enrollment data from the fall snapshot collection from the 2024–25 school year.

Although the amounts will appear soon in EMAT, the actual funds will not be available until after September 1, 2025. Until that time, school systems may use unexpended funds (carry-over funds) for allotment expenditures, including newly approved instructional materials, continuing contracts, technological equipment, and technology services.

As stated in [Texas Education Code, §31.0215](#), if carry-over funds are not available, school systems may order materials through requisitions for up to 80% of their 2026–27 allotment funds through the delayed-payment option. Publishers that have agreed to receive delayed payments are identified in EMAT. Please share this information with all those responsible for fiscal accountability in your school system.

The amounts in EMAT must serve school systems for two full school years. School system personnel responsible for making instructional materials and educational technology purchasing

decisions will want to carefully plan the two years' spending to ensure that funds are available when they are needed. Funds not used during a biennium carry over to the next.

House Bill 1605 (88th Regular Texas Legislature, 2023) established two new Foundation School Program (FSP) entitlements for SBOE-approved instructional materials, in addition to the Instructional Materials and Technology Allotment allocation. Those entitlements are not part of this per-student allocation amount. More details on those entitlements can be found in previous TAAs and on the [Instructional Materials Funding Webpage](#).

For an in-depth review of instructional materials funding, watch the [Instructional Materials Funding Webinar](#) (YouTube) or review the [Instructional Materials Funding webinar slides](#) (PDF).

Please note, adopted and approved instructional materials for the visually impaired (Braille, large-print, and audio) are the property of the state and are not paid for out of a school system's allotment. They can be requested through EMAT and must be returned to the redistribution center when they are no longer in use. School systems that choose to purchase non-adopted instructional materials should remember that, should Braille, large-print, or audio versions be required by a student's individualized education plan or Section 504 plan, the school system is required to provide those versions using allotment or local funds.

Contact Information

If you have any questions, please contact the Instructional Materials team by submitting an [Instructional Materials Help Desk Ticket](#).