



To the Administrator Addressed

Commissioner Mike Morath

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DATE:	September 4, 2025
SUBJECT:	Fiscal Year 2026 Instructional Materials Entitlements
CATEGORY:	Instructional Materials
NEXT STEPS:	Share with appropriate budget staff and instructional materials coordinators

Annual Instructional Materials Entitlements

The fiscal year 2026 State Board of Education (SBOE)-Approved Instructional Materials Entitlement and State-Developed Open Education Resource (OER) Entitlement for each school system is now available on the [Instructional Materials Funding web page](#). Entitlement funds will be credited to each school system's account in EMAT, the state's online ordering system, in early September 2025.

Initial amounts of these entitlement funds utilize 90% of the school system's enrollment from the fall snapshot of the previous school year ([19 Texas Administrative Code, §67.1003 and §67.1004](#)). Total available funds will be adjusted when TSDS PEIMS student enrollment data from the fall snapshot collection of the 2025–2026 school year becomes available.

Per Student SBOE-Approved Instructional Materials Entitlement Amount:	\$40.00
Per Student State-Developed OER Entitlement Amount:	\$20.00

House Bill 1605, 88th Regular Texas Legislature, 2023, established two new Foundation School Program (FSP) entitlements for SBOE-approved instructional materials.

The SBOE-Approved Instructional Materials Entitlement ([Texas Education Code, §48.307](#)) is an annual entitlement that can be applied to all instructional materials that have been placed on the [approved list by the SBOE](#). This entitlement includes an amount up to \$40 per child enrolled, based on the TSDS PEIMS student enrollment data. Any unused entitlement funds are carried over to the next fiscal year.

The State-Developed OER Entitlement ([Texas Education Code, §48.308](#)) is an annual entitlement that can be applied to Bluebonnet Learning materials that have been placed on the approved list by the SBOE. This entitlement includes an amount up to \$20 per child enrolled, based on the TSDS PEIMS student enrollment data. The State-Developed OER Entitlement does not carry over from one fiscal year to the next.

Please note that these entitlements are separate from the Instructional Materials and Technology Allotment (IMTA).

More Information

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). If

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