Texas Education Agency

To the Administrator Addressed

Commissioner Mike Morath

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DATE:	**September 3, 2026**
SUBJECT:	**Fiscal Year 2027 Instructional Materials Entitlements**
CATEGORY:	**Instructional Materials**
NEXT STEPS:	**Share with appropriate budget staff, curriculum staff, and instructional materials coordinators**

Annual Instructional Materials Entitlements

The fiscal year 2027 State Board of Education (SBOE)-Approved Instructional Materials Entitlement and State-Developed Open Education Resource (OER) Entitlement for school systems are now available on the Instructional Materials Funding web page. Entitlement funds will be credited to each district's account in EMAT, the state's online ordering system, in September 2026.

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 in the spring of calendar year 2027 when TSDS PEIMS student enrollment data from the fall snapshot collection of school year 2026–2027 is 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 List of SBOE Approved Instructional Materials 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 forward each 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 List of SBOE Approved Instructional Materials by the SBOE. This entitlement includes an amount up to $20 per child enrolled, based on TSDS PEIMS student enrollment data. The State-Developed OER Entitlement lapses on August 31 and does not carry forward each fiscal year.

Please note that these entitlements are separate from and in addition to the Instructional Materials and Technology Allotment (IMTA). Local school systems may access their EMAT account online through the TEA Login (TEAL) page to view current balances of both entitlements as well as your school system's current IMTA balance.

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 you have any questions, please contact the Instructional Materials team by submitting an Instructional Materials Help Desk Ticket.