



2018-2019

# Budget Manual



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## **Introduction**

This Budget Manual has been prepared to provide general information about the budgeting process at Lackland ISD. Additional information may be available within the district's Board Policies, Administrative Procedures, or other resources such as TEA's Financial Accountability System Resource Guide (FASRG).

If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

### **Lackland ISD Business Division:**

Chief Financial Officer	Rebecca Estrada	357 5005
Finance/Payroll Coordinator	Michelle Arriaga	357 5008
Finance/Payroll Specialist	Donna Sandoval	357 5006

# Budget Overview

## What is a Budget?

- A process of allocating resources to prioritized needs of a campus and/or district
- A product of the campus and district planning process
- A valuable tool in the planning and evaluation process
- The link between instruction and financial planning

## Legal Requirements

- State Law – Texas Education Code (TEC) 44.002 through 44.006
  - Superintendent (or designee) shall prepare budget
  - Budget must be prepared by August 20th
  - President of Board must call public hearing
  - Notice of the public hearing must be published in a daily, weekly or bi-weekly newspaper published in the district (not earlier than 30<sup>th</sup> day or later than the 10<sup>th</sup> day before the date of the hearing)
  - No funds must be expended until adoption of the budget
  - Budget must be prepared in accordance with GAAP (accounting practices)
  - Budget must be adopted before the tax rate
  - Public funds of a district may not be spent in any manner other than as provided for in the budget adopted by the board, but the board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses.
- State Law – TEC 29.081(b-1)
  - A district that is required to provide accelerated instruction under TEC 29.081 (b-1) shall separately budget sufficient funds, including funds under Education Code 42.152, for that purpose.
  - A district may not budget funds received under Education Code 42.152 for any other purpose until the district adopts a budget to support additional accelerated instruction. *Education Code 29.081(b-2)*
- State Law – TEC 44.0041
  - The district shall post a summary of the proposed budget on the school district's Internet website or, if the district has not Internet website, in the district's central administrative office.
- State Law – TEC 44.0051
  - On final approval of the budget by the Board, the district shall post on the district's Internet website a copy of the budget adopted by the Board. (Note. The budget must remain posted on the website until the 3<sup>rd</sup> anniversary of the date the budget was adopted.
- State Law – Local Government Code 140.0045
  - The proposed budget of a district must include a line item indicating expenditures for notices required by law to be published in a newspaper by the district or a representative of the district that allows as clear a comparison as practicable

between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year.

- TEA Requirements
  - Budget must be adopted by Board by Aug 31st
  - Minutes must reflect all Budget adjustments
  - At a minimum, the General Fund, Food Service Fund and Debt Service Fund must be adopted
  - Budget must be filed with TEA through PEIMS
  - Budget must be amended before exceeding any function

## **Local Policy Requirements**

- School Board Policy CE Local
  - The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.

## **What Time Period Does the Budget Cover?**

- State law (TEC 44.0011) allows school districts to select one of two fiscal years:  
September 1<sup>st</sup> – August 31<sup>st</sup> or July 1<sup>st</sup> – June 30<sup>th</sup>
- The Lackland ISD Fiscal Year is noted below:
  - **September 1 through August 31<sup>st</sup>**

## **What factors determine how much money we receive in the General Fund?**

- Federal revenue
  - Impact Aid: Number of military-connected students on the Impact Aid Survey Date
- State Revenue
  - Student Average Daily Attendance (average of entire school year)
  - Number of students served in special programs
    - Gifted and Talented
    - Special Education
    - Compensatory Education – At Risk
    - Bilingual/ESL
    - Career and Technology (CTE)
- Local Revenue
  - Salvage revenue
  - Investment interest earnings
  - Athletic gate receipts
  - Other miscellaneous local revenue

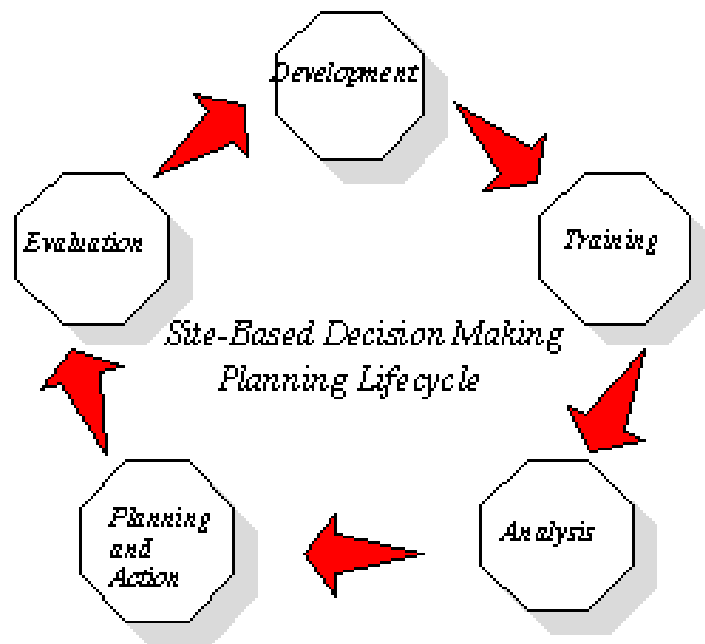
## **Type of budget method used at Lackland ISD**

- Site-based budgeting
  - Each campus and department receive an allocation for the upcoming budget year
  - Allows campus and department administrators to make budgetary decisions for their own campus or department
  - Budget development usually accomplished through site-based committee and other stakeholders

## Budget Process Overview

- Three major phases: planning, preparation, and evaluation
- Planning defines the goals and objectives of the campuses
- Budgetary resource allocations are the preparation phase of the budget
- Evaluation typically involves an examination of:
  - How the funds were expended
  - What outcomes resulted from the expenditure of funds
  - To what degree these outcomes achieved the objectives stated in the planning process
  - The evaluation process determines the following year's budgetary allocations
- The budget process is part of a continuous cycle of planning and evaluation to achieve campus and district goals
- The district's mission statement and goals should be the foundation to budget planning, preparation and evaluations.

**Exhibit 1. Site-based Decision Making Planning Lifecycle (FASRG)**



## **Lackland I.S.D.'s Mission Statement and Strategic Goals**

Mission Statement:

<p><i>Providing world-class instructional programs that promote lifetime success for the military child.</i></p>
--

### **Strategic Goals:**

- We will create a transparent environment in which the teacher is an active facilitator and the 21st-century framework is paramount.
- We will incorporate a variety of individual performance tasks in our assessments.
- We will measure accountability through continuous growth and mastery of goals for individual students and student groups.
- We will only foster a climate that adds value.
- We will provide a clear and attainable framework of learning that is engaging, flexible, and relevant that utilizes a full range of student capabilities.
- We will grow interconnected partnerships within the extended communities.
- We will capitalize on the innate digital abilities of our students.



## **Roles and Responsibilities in the Budgeting Process**

- District-wide
  - Must comply with federal/state laws and local board policies
  - Must ensure that all resources are reflected in the District/Campus Improvement Plans
  - Must ensure that all students are served
  - Must ensure that all students in special programs are served in accordance with TEC
- Site-Based Committee (budget committee)
  - Develops goals and objectives for campus
  - Develops the Campus Plan
  - Identifies budgetary needs (resources) and funding priorities
  - Prepares preliminary campus budget (advisory only)
- Campus Principal and Assistant Principal(s)
  - Acts as budget manager for the school
  - Reviews preliminary budget prepared by site-based committee
  - Evaluates staffing needs based upon enrollment projections
  - Finalizes the campus budget and submits to the Superintendent
- Central Office Administrators
  - Review of staffing needs (Human Resources & Chief Financial Officer)
  - Review of special program compliance (Special Program Administrator or Coordinator)
  - Review of Campus Plan and budgets to ensure compliance with District Plan (Assistant Superintendent for Curriculum & Instruction)
  - Review of budgets to ensure fiscal compliance (Chief Financial Officer)
- Superintendent
  - Conducts final review of campus and department budgets
  - Submits proposed budgets to the School Board
- School Board
  - Reviews campus and department budgets for compliance with district goals
  - Conducts budget public hearings
  - Adopts the official budget

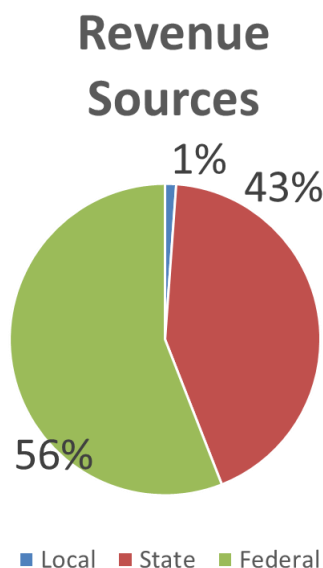
## Revenue Sources

The district receives revenue from three (3) major sources: Local, State and Federal. Generally, the least restrictive revenue sources are Local and the most restrictive are Federal funds.

Local	State	Federal
Interest Income	Foundation School Program (Student Average Daily Attendance)	Impact Aid (in lieu of property taxes)
Salvage revenue	Other state revenues	Grants
Miscellaneous revenue		

Local funding should be used to serve ALL students. State and Federal revenue sources are generally supplemental in nature. For example, the Special Program Allotments (part of the FSP funding) are for a specific population of students. The Federal revenue, other than the Impact Aid funds, are for specific grant program activities.

The most recent Annual Financial Audit indicates that the district's largest portion of revenue comes from Federal sources. The Federal revenue sources are mainly comprised of Impact Aid funds to support military-connected students. Impact Aid funds are received directly from the US Department of Education through the Title VII Impact Aid Program in lieu of property taxes. Lackland ISD's district boundaries are the same as Joint Base San Antonio – Lackland; consequently, the district has no tax base or tax revenues.



The State and Federal Grants Manual contains additional information regarding the estimation, budgeting and monitoring of Special Program Allotments.

## **Expenditure Categories**

There are several expenditure categories, the largest of which is the Compensation (salaries and benefits) portion. The Compensation portion of the budget is typically ranges between 80 to 85% of the total budget. The non-compensation categories are referred to as “discretionary” funds. The allocation for each campus and department include only discretionary funds. The account codes for these expenditure categories will be explored in the Financial Accountability System Resource Guide (FASRG) section.

- Compensation – Salaries and Benefits
- Contracted Services
- Supplies and Non-Capitalized Equipment
- Travel and Other Miscellaneous Costs
- Capitalized Equipment, Furniture and Other Assets
- Other Uses, such as Transfers to Other Funds

The Compensation portion of the budget shall be driven by the number of staff positions authorized by the Board and managed using a Position Control System and the Compensation Plan. The Compensation Plan includes all pay scales, benefits and incentive programs. The district shall strive to ensure that the Compensation Plan supports the district goals for hiring and retaining highly qualified employees. The Compensation Plan shall be affordable and sustainable within the annual adopted budget. [Note. A copy of the Compensation Plan is posted on the Business Payroll & Benefits webpage.]

Some of the expenditures are further categorized as fixed cost or recurring costs. Most fixed costs vary from year-to-year due to consumption or other factors. Fixed costs typically refer to recurring costs due to long-term commitments or contracts. Some of the fixed costs typically included in an annual budget include:

- Utilities such as electricity, gas, garbage disposal, water, and telephone.
- Internet access
- Copier maintenance support contracts
- Education Service Center commitments
- Heating/AC, fire and other equipment maintenance contracts
- Special Education Shared Service Arrangement
- Business and student software management systems
- Technology infrastructure and network management contracts

### **Budget Allocations for Campuses and Departments (Discretionary budgets)**

The district has established per student allocations for campuses as noted below. The most recent Fall PEIMS Student enrollment is used to calculate allocations for the campuses. Historically, these allocations have allowed the campuses to budget for all of the needs across all functional

areas, including campus administration, counseling, library, health services, etc. Adjustments to the student enrollment are made as more current information is available.

- Secondary campus allocation: \$475 per student
- Elementary campus allocation: \$275 per student

The campus allocations are not intended to pay for district-provided resources such as student and teacher classroom furniture and furniture for common areas such as the auditorium, TRAC and Lyon Center. The campus allocations are also not intended to pay for a standard, district-provided technology classroom setup (desktop computer, laptop, and/or iPad; projector and projection screen or projectable wall covering).

The allocations for departments are based on the established levels, plus any new budgetary requests. The department allocations may increase and/or decrease due to an increase or decrease in miles driven (transportation), meals served (child nutrition), or square footage maintained (custodial and maintenance).

The allocations for FY 2018-2019 are illustrated below:

Pending allocations

### **Long-term Budget Planning**

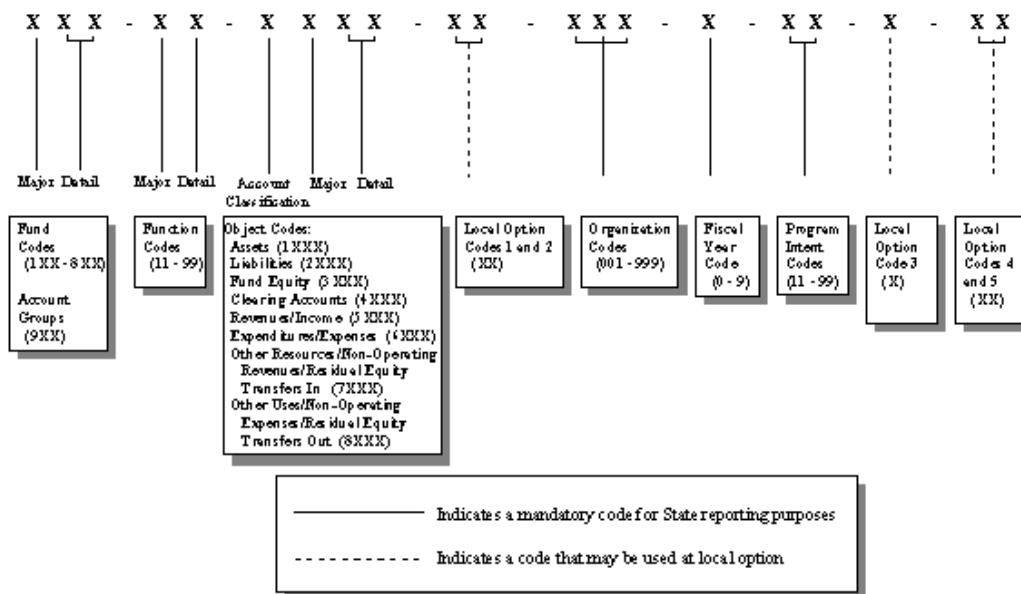
A long-term budget for capital expenses shall be developed and submitted for review by the Chief Financial Officer and Superintendent on an annual basis. Long-term budgets shall include the following capital expenditures (defined as equipment with a per unit cost in excess of \$5,000).

- Vehicles, including buses, passenger vehicles and electric carts
- Food Service equipment such as ovens, freezers, etc.
- Rooftop air conditioner units
- Heating and cooling units such as boilers, water heaters, chillers, etc.
- Network servers and other technology-related infrastructure
- Telephone equipment and software system
- Maintenance and yard equipment such as forklift, riding lawn mower, etc.

# Financial Accountability System Resource Guide, or FASRG

- Created by TEA
- 9 Modules that directly apply to LISD: FAR (Financial Accounting & Reporting), Budgeting, Purchasing, Auditing, SBDM, Accountability, Data Collection, Management, and SCE
- FAR - Contains all account codes
- Account codes are uniform throughout the state, except for locally defined codes
- Chart of Accounts for Lackland I.S.D. – **Refer to Appendix A**

## The Code Structure



## Account Code Determination

- |                  |   |
|------------------|---|
| ▪ Fund           | How the expenditure is financed?                        |
| ▪ Function       | Why the expenditure was made – the purpose?             |
| ▪ Object         | What was purchased?                                     |
| ▪ Sub-Object     | Optional use for greater detail accounting              |
| ▪ Organization   | Where is the beneficiary of the expenditure located?    |
| ▪ Fiscal year    | In which fiscal year did the transaction occur?         |
| ▪ PIC            | What is the intent of the program provided to students? |
| ▪ Optional Codes | Three-digit code – optional use for greater detail      |

## Common Fund Codes

- General Fund 199
- Department of Defense (DOD) 195
- Title I, Regular 211
- IMA Allotment 410
- **Helpful Hint:**
  - 1xx – General Funds
  - 2xx – Federal Funds/Grants
  - 3xx-4xx – State Funds/Grants

## Function Codes - Campus & Department

- Instruction 11
- Library & Media Services 12
- Staff Development 13
- Instructional Administration 21
- Campus Administration 23
- Counseling Services 31
- Health Services 33
- Transportation 34
- Food Service 35
- Co/Extra-curricular 36
- Central Administration 41
- Maintenance/Custodial 51
- Safety and Security 52
- Data Processing 53
- Parental Involvement 61
- Facilities/Construction 81

## Object Codes

- Salaries - 6100's
  - 6112 Substitute Teachers (not aides)
  - 6117 Stipends for Professional Staff\*
  - 6118 Extra Duty Pay for Professional Staff\*
  - 6119 Professional Staff Salaries
  - 6121 Extra duty/Overtime, Support Staff
  - 6122 Substitutes, Support Staff
  - 6129 Salaries, Support Staff
- Contracted Services - 6200's
  - 6219 Professional Services (Per Govt Code: Architects, Engineers, etc.)
  - 6223 Student tuition, other than public education
  - 6249 Repairs
  - 6239 Education Service Centers
  - 6269 Rentals

- 6291 Consultants (Best Practices, Strategic Planning, etc.)
- 6299 Other Contracted Services
- Supplies - 6300's
  - 6321 Textbooks
  - 6329 Reading Materials, Library Books
  - 6339 Testing Materials
  - 6398 Equipment (Unit cost \$1,000 to \$4,999)\*
  - 6399 Supplies & Equipment less than \$1,000 per unit
- Travel & Misc. Expenditures - 6400's
  - 6411 Staff Travel
  - 6412 Student Travel
  - 6419 Non-employee Travel (Parents & School Board)
  - 6495 Membership Dues
  - 6499 Misc. Expenses (Awards, refreshments, etc.)
- Equipment - 6600's
  - 6631 Vehicles (> \$5,000)
  - 6639 Equipment with unit cost > \$5000
  - 6641 Vehicles (less than \$5,000)

\*Locally defined codes

## Organization Codes

- Campuses
  - 001 Stacey Jr-Sr High School
  - 101 Elementary
  - 699 Summer School
- Departments
  - 7XX through 9XX

## Program Intent Codes

- 11 Basic Program
- 21 Gifted and Talented
- 22 Career & Technology
- 23 Special Education
- 25 Bilingual & ESL
- 24 Compensatory Education
- 28 DAEP Basic Services (Compensatory Education)
- 31 High School Allotment
- 32 Prekindergarten
- 33 Prekindergarten – Special Education
- 34 Prekindergarten – Compensatory Education
- 35 Prekindergarten - Bilingual
- 91 Athletics & Related Activities
- 99 Undistributed

## Examples:

- Gifted and Talented supplies for the elementary students:
  - **199-11-6399-00-101-9-21000**

Notes: Most campus funds are in the General Fund (199), the purpose is direct student instruction (11), supplies are being purchased (6399), the elementary campus 3-digit code assigned by TEA is 101, the fiscal year is 2018-2019, and the intent is to serve GT students (PIC 21).

- Staff development travel expenses for the special education teachers at the Jr/Sr High School:  
**199-13-6411-00-101-9-23-000**

Notes: Most campus funds are in the General Fund (199), the purpose is staff development (13), the expense is for travel expenses for staff (6411), the secondary campus 3-digit code assigned by TEA is 001, the fiscal year is 2018-2019, and the intent is to serve Sp. Ed. students (PIC 23).

- Repairs to the Jr/Sr High School principal's computer:  
**199-23-6249-00-001-9-99-000**

Notes: Most campus funds are in the General Fund (199), the purpose is campus administration (23), the expense is for repair expenses (6249), the secondary campus 3-digit code assigned by TEA is 001, the fiscal year is 2018-2019, and the intent is undistributed – no specific set of students (PIC 99).

- Training for English as a Second Language (ESL) parents at the elementary school:  
**199-61-6419-00-101-9-25-000**

Notes: Most campus funds are in the General Fund (199), the purpose is parental involvement (61), the expense is for non-staff travel expenses (6419), the elementary campus 3-digit code assigned by TEA is 101, the fiscal year is 2018-2019, and the intent is ESL students (PIC 25).

- Supplies for the Title I Targeted Assistance Summer School program:  
**211-11-6399-00-699-9-24-000**

Notes: The summer school program is an approved Title I activity (211), the purpose is direct student instruction (11), supplies are being purchased (6399), the summer school 3-digit code assigned by TEA is 699, the fiscal year is 2018-2019, and the intent is to serve at-risk students – Accelerated Instruction (PIC 24).



## Meeting the Needs of Special Populations

State Program allotments are estimated and paid to school districts through a Summary of Finance template created by the Texas Education Agency.

A percentage of each state allotment must be spent on “direct” expenditures for the given special program. The current percentages and program intent code (PIC) are noted below by program:

▪ Special Education	52%	PIC 23 & 33
▪ Career & Technical Education	58%	PIC 22
▪ Gifted & Talented Education	55%	PIC 21
▪ State Compensatory Education (SCE)	52%	PIC 24-30 & 34 (except 25& 27)
▪ Bilingual/ESL Education	52%	PIC 25 & 35
▪ High School Allotment	100%	PIC 31

Note. The district shall not use PIC 30 – neither of the campuses operate a Title I Schoolwide Program.

The expenditure of the special program allotments shall be in compliance with state law, i.e. Chapter 42. The sections for each special program allotment are noted below:

- Texas Education Codes:
  - TEC 42.151 Special Education
  - TEC 42.152 Compensatory Education
  - TEC 42.153 Bilingual/ESL
  - TEC 42.154 Career & Technology
  - TEC 42.156 Gifted and Talented
  - TEC 42.160 High School Allotment

The legal requirements for all special program allotments are included in the Special Allotments Guide – Refer to **Appendix B**

Other state compliance requirements related to the State Compensatory Education Program (SCE) are included in **Appendix C**.

## Preparing and Submitting a Campus Budget

- Review the District Improvement Plan and Goals
- Prepare a Needs Assessment for all student populations for the Campus
  - Review the Texas Academic Performance Report (TAPR) and Accountability Reports for the Campus
  - Review PEIMS Student, Staff and Budget Data
- Update the Campus Improvement Plan
- Review the Budget Timeline (**Appendix D**) – schedule budget training and site-based committee meetings as needed to meet all deadlines
- Ensure that the campus plan and the campus’ proposed budget are “linked”, i.e. all strategies listed on the campus plan should be included in the proposed budget if a cost for staff, supplies, travel, etc. will be incurred
- Determine if any program and/or master schedule changes will be implemented during the next school year
- Determine the staffing needs for the upcoming school year – submit requests for new staff positions to the Executive Director of Finance
- Obtain the campus or department allocation from the Executive Director of Finance
- Complete the budget request forms and submit to the Executive Director of Finance
- Budget for fixed costs such as copier rentals/leases, contractual obligations, ESC commitments, etc.
- Ensure that special program funds are budgeted for all special populations represented on the campus
- Prepare and submit a prioritized list of major projects – to include costs associated with proposed new programs, buildings renovations, fixed assets (equipment with a unit cost > \$5000), and technology projects
- Prepare a Staff FTE Report (**Sample – Appendix E**) for the campus – to include all professional and paraprofessional staff
- **Ensure that all Staff FTE’s and expenditures, for at least the State Compensatory Education (SCE) program, are clearly indicated on the campus plan (Sample - Exhibit F)**
- Sample Budget forms are included in **Appendix G**

## Monitoring and Amending the Budget

### Monitoring the Budget

- Financial reports are available via the TxEIS system on a real-time basis
- Campus and department staff are authorized to view their respective budgets subject to the “masked” accounts in the user profile
- Periodic monitoring (at least monthly) should be conducted with the site-based committee
- The timing of planned expenditures should be noted and documented – the campus plan timelines should aid in this process
- Budget resources should be realigned as the need arises due to changes in the instructional program and/or campus plan
- The purchasing deadlines should be adhered to – **Appendix H**

### Amending the Budget

- Budget amendments are mandated by the state when funds are moved from one functional area to another – these amendments require Board approval. Adequate planning is required since the School Board meets once per month.
- Budget transfers (within functional areas) – may be initiated by a campus principal or director as the need arises. The Executive Director of Finance shall approve and record budget transfers on a timely basis.
- The Final Amended Budget shall be approved the School Board prior to August 31<sup>st</sup> for the current fiscal year
- A Budget Transfer/Amendment Form is enclosed as **Appendix I**

### Evaluation of the Budget – At Year-End

- As part of the campus planning process, the budget should be reviewed at year-end to determine if:
  - The campus used its resources to meet the district goals
  - The campus used its resources to meet the campus goals
  - The campus used its resources to serve all student populations
  - The campus used its special program allotments for special education, gifted and talented, etc. to supplement the basic instruction for all identified students
  - The campus realigned its resources as needed during the school year to meet the changing needs of the students
  - The campus should consider adding and/or deleting programs
  - The campus had unspent discretionary funds that will roll-forward to the following fiscal year. **Note:** Lackland ISD Administrative Policy (CE) allows a campus to roll-forward 100% of its unspent General Fund discretionary funds. The roll-forward amount will be determined after completion of the annual

financial audit. An estimated roll-forward amount will be made available to each campus on September 1<sup>st</sup> of each fiscal year.

## Budgeting for Staff

- Salaries are budgeted based on what the person does, where the person does it, and who the person serves.
- The key to budgeting for campus staff is the master schedule and/or staff roster.
- Staff full-time equivalents (FTEs) are compiled based on the master schedule or staff roster.
- The number of campus staff may be determined by:
  - Type of master schedule
    - Block or traditional
  - Student to Teacher ratio – Staff Allocation Formula (**Appendix J**)
  - Specialized courses, such as Advanced Placement (AP)
  - Other instructional strategies such as co-teaching, inclusion, and pull-out programs
- The number of department staff may be determined by:
  - Roles and responsibilities of staff such as custodial, food service, maintenance, transportation, and administrative staff
  - Custodial staff shall be based on the total square footage of district facilities, the type of floor surfaces, and the number of students at each facility
  - Transportation staff shall be based on the total bus routes for regular, special education, and special programs
  - Food Service staff shall be based on the meals per labor hour at each campus
  - Administrative staff shall be based on the administrative functions, number of staff, and number of students served directly or indirectly
- The PEIMS Staff Data profiles (submitted in the Fall PEIMS submission) should be checked carefully to ensure that the payroll and responsibility data match – **Appendix K**

### Instructional salaries:

- Salary expenditures should reflect the percentage of time per population of students served
- Example in an 8-period day: 4 classes of Resource English and 4 classes of English II result in:
  - 199-11-6119-00-001-9-23000      50%      Special Education
  - 199-11-6119-00-001-9-11000      50%      Regular Education

### Extra-curricular salaries:

- Coaching, spirit team sponsors, and other activities that support athletics
  - Teaching time is charged to function 11 if students earn credit for the course(s)
  - If no credit is awarded, then function 36 should be used, with a PIC of 91
  - Extended days before and/or after school starts should be coded to function 36 with a PIC 91
  - Coaching stipends are charged to function 36, with a PIC 91
- Teacher/Coach

- Example: A teacher/coach teaches two History classes, two 9th grade PE classes, and two non-credit 12th grade boys athletic periods and receives a \$5000 coaching stipend:
 

▪ 199-11-6119-00-001-9-11000	67%	Teacher
▪ 199-36-6119-00-001-9-91000	33%	Athletic periods
▪ 199-36-6119-00-001-9-91000	\$5000	Stipend

#### **Extra-Duty Pay – Tutoring:**

- Extra duty pay is paid from the appropriate account based on the type of staff and the duties performed
  - Tutoring is generally for at-risk students
  - If a teacher tutors at risk students, then the account could be:
    - 199-11-6118-00-101-9-24000
  - If PIC 24 is used, then all students tutored must be identified at-risk, otherwise the appropriate percentage should be used
  - If an aide tutors, then the account could be:
    - 199-11-6121-00-101-9-24000

#### **Administrative Salaries:**

- Time spent on specific job
  - Example: Counselor/Asst. Principal
 

▪ 199-31-6119-00-001-9-99000	50%
▪ 199-23-6119-00-001-9-99000	50%
- Time spent at specific location
  - Example: Assistant Principal at each campus
 

▪ 199-23-6119-00-001-9-99000	50%
▪ 199-23-6119-00-101-9-99000	50%

#### **Substitute Salaries:**

- Based on teacher being covered
  - Example: Special Education Teacher at HS
 

▪ 199-11-6119-00-001-9-23000	(Teacher)
▪ 199-11-6112-00-001-9-23000	(Substitute)
- Undistributed - will be allocated by TEA based on PEIMS data
  - Example: 199-11-6112-00-999-9-99000
  - Allocated by TEA based on percentage of PIC from PEIMS data

#### **Other Salaries:**

- Time spent on specific job
  - Example: 50% custodian & 50% bus driver
 

▪ 199-51-6129-00-001-9-99000	50%	Custodian
▪ 199-34-6129-00-999-9-99000	50%	Bus Driver
- Time spent at campus or location

- Example: A Special Education aide works 3 days at an Elementary & 2 days at the Jr-Sr High School
  - 199-11-6119-00-001-9-23000      40%    Jr-Sr High School
  - 199-11-6119-00-101-9-23000      60%    Elementary School

## Budgeting for Federal Funds

The finance department, Chief Financial Officer, shall budget grant funds in the appropriate fund code as authorized by [Financial Accountability System Resource Guide](#), or the granting agency, as appropriate. In addition, the object expenditure codes noted on the grant application shall be consistent with the budgeted account codes.

For example, if the grant application included \$2,000 for “6219 Professional Services”, the budget shall include an appropriation for Professional Services in object code 6219. However, if the intent was to expend funds to pay a Math Consultant, the grant application may need to be amended to move the “6219 Professional Services” funds to the correct object code “6299 Other Professional Services”. All expenditures shall be made from the correct FASRG object code. Federal grant funds shall be budgeted and available for use no later than 30 days after receipt of the NOGA or from the stamp-in date, whichever is earlier.

- Types of federal grants
  - Formula funding (entitlements)
    - ESSA Title Programs such as:
      - Title I, Part A (Fund 211)
      - Title II, Part A (Fund 255)
      - Title III, Part A (Fund 263)
      - Title II, Part D (Fund 262)
  - Discretionary grants (competitive & non-competitive)
    - DODEA Grant (Fund 289)
- How to compile and submit a grant application
  - Compile a comprehensive needs assessment
  - Involve required stakeholders:
    - Private school consultation is required – Title I
    - The ESSA Consolidated Application for Federal Funding requires the date that parents were involved in evaluating the parental involvement program (Title I)
  - Identify strategies & planned activities
  - Identify planned expenditures (budget)
  - Identify program coordination, professional development, parental involvement, equitable access activities and compliance
- ESSA Consolidated Federal Grant Application – complete via e-Grants
  - Title I, Part A, Regular
  - Title I, Part C, Migrant
  - Title I, Part D, Subparts 1 & 2
  - Title II, Part A & D
  - Title III, Part A, LEP & Immigrant
  - Title IV, Part A – Drug Free Schools
  - Title V, Part A – Innovative Programs
- Obtain approval from TEA – NOGA
  - No obligations may be made prior to the starting date of the grant



- No funds may be used to pay for goods or services received after the ending date of the grant
- Comply with Grant Requirements
  - Program evaluations
  - Financial expenditures & reporting
- Two types of Title I Programs
  - Targeted assistance campus
    - Funds are used to provide services only to a select group of students
    - Requires 8 basic components (**Appendix L**)
  - School-wide campus
    - Funds are used for the entire educational program
    - Requires 10 basic components (**Appendix L**)
    - Lackland ISD does not use the School-wide campus model
- ESSA Requirements:
  - Reservation of funds:
    - To serve homeless students
    - 1% for parental involvement (> \$500K)
    - 5%-10% for staff development (if all teachers are not Highly Qualified)
    - Refer to **Appendix M**
  - Serve eligible students in private schools
  - Staff must meet Highly Qualified guidelines
  - Written parental involvement policy
- Fiscal Requirements:
  - ESSA Maintenance of Effort
    - Maintain fiscal effort with state and local funds – not less than 90%
  - Special Education Maintenance of Effort
    - Maintain the same level of expenditures in total or per student
  - Comparability
    - In multiple attendance areas, Title I campuses must receive the same level of services from state and local funds as non-Title I campuses
    - Comparability does not apply to Lackland ISD
  - Supplement not Supplant
    - Title I funds must be used to increase the level of funding – they may not replace state or local funds
- Budget forms for Federal Grants
  - Special Program Budget form – **Appendix N**
- Helpful website:
  - TEA Grant Resources:
    - [https://tea.texas.gov/Finance\\_and\\_Grants/Administering\\_a\\_Grant.aspx](https://tea.texas.gov/Finance_and_Grants/Administering_a_Grant.aspx)

## **Other Resources**

Other budgeting resources include the following: Checklist of Budgeting Activities (Appendix O), Key Terms (Appendix P) and Resources (Appendix Q).

## **Acknowledgements**

A substantial amount of information presented in this Budget Manual was extracted from TEA's Financial Accountability System Resource Guide (FASRG). The FASRG in its entirety is located on TEA's website at:

[https://tea.texas.gov/Finance and Grants/Financial Accountability/Financial Accountability System Resource Guide/](https://tea.texas.gov/Finance_and_Grants/Financial_Accountability/Financial_Accountability_System_Resource_Guide/)

## **Appendix**

<b>A</b>	<b>Lackland ISD Chart of Accounts</b>
<b>B</b>	<b>Special Program Allotments Guide</b>
<b>C</b>	<b>State Compensatory Ed. Legislative Requirements</b>
<b>D</b>	<b>Budget Timeline</b>
<b>E</b>	<b>Sample Staff FTE Report</b>
<b>F</b>	<b>Sample Campus Plan Template</b>
<b>G</b>	<b>Budget Forms (Budget Packages)</b>
<b>H</b>	<b>Purchasing Deadlines</b>
<b>I</b>	<b>Budget Transfer/Amendment Form</b>
<b>J</b>	<b>Staff Allocation Formulas</b>
<b>K</b>	<b>PEIMS Individual Staff Data Profile</b>
<b>L</b>	<b>Title I Program Components</b>
<b>M</b>	<b>Title I Reservation of Funds</b>
<b>N</b>	<b>Special Program Budget form</b>
<b>O</b>	<b>Checklist of Budgeting Activities</b>
<b>P</b>	<b>Key Terms</b>
<b>Q</b>	<b>Resources</b>

# APPENDIX A – CHART OF ACCOUNTS

Funds:			Objects:			Sub-Subjects:		
<b>100</b>	<b>General Fund</b>		<b>6100</b>	<b>Payroll Costs</b>		<b>Subjects:</b>		
195	Dept. of Defense Supplemental		6112	Salaries for Substitute Teachers		31	English/Language Arts	
199	General Fund		6118	Salaries, Professional, Extra Duty (6119)		32	Math	
<b>200-400</b>	<b>Special Revenue Funds</b>		6119	Salaries, Teachers & Professional Personnel		33	Science	
204	ESEA, Title IV, Safe & Drug Free Schools		6121	Extra Duty Pay, Overtime, Support Personnel		34	Social Studies	
211	ESEA, Title I, Part A		6122	Salaries, Support Staff Substitutes		35	Journalism	
240	Food Service Fund		6129	Salaries, Paraprofessional & Support Staff		36	Spanish	
255	ESEA, Title II, Part A: Teacher & Principal Training		6139	Employee Allowances		<b>PE &amp; Arts:</b>		
262	ESEA, Title II, Part D: Technology		6141	Social Security/Medicare		41	Art	
269	Title V, Part A: Innovative		6142	Group Health Insurance		42	Music	
289	DODEA - Math/Science/Technology - 3 years		6143	Workers Compensation		43	PE & Health	
397	Advanced Placement Incentives		6144	TRS On-Behalf Payments		44	Theatre Arts	
404	Student Success Initiative, ARI & AMI		6145	Unemployment Compensation		45	Band	
410	Instructional Materials Allotment (Textbooks)		6146	Teacher Retirement/TRS Care		<b>Other:</b>		
461	Campus Activity Fund		6149	Employee Benefits - Leave Buy Back		51	Success For All Reading (SFA)	
<b>600</b>	<b>Capital Projects Funds</b>		<b>6200</b>	<b>Professional &amp; Contracted Services</b>		<b>Organizations:</b>		
692	Dept. of Education Building Projects, 8008 Grant		6211	Legal Services		001	Stacey Jr/Sr High	
693	Dept. of Education Building Projects, 8007 Formula		6212	Audit Services		101	Lackland Elementary	
695	Dept. of Defense, Construction Grant		6219	Professional Services (Govt Cd 2254.002)		699	Summer School	
699	Capital Projects Fund - Local Projects		6223	Student Tuition - Other than Public Schools		701	Superintendent	
<b>860</b>	<b>Agency Funds</b>		6239	Education Service Center Services		702	School Board	
863	Payroll Clearing Fund		6249	Contracted Maintenance & Repair		749	Human Resources	
864	Accounts Payable Clearing Fund		6259	Utilities		750	Business Office	
865	Student Activity Accounts (Clubs and Organization)		6269	Rentals - Operating Leases (Copiers, equipment, etc)		993	Custodial	
<b>900</b>	<b>Capital Assets and Long Term Debt</b>		6291	Consultants (Best Practices, Improvement)		994	Food Service	
901	Fixed Assets Fund		6299	Miscellaneous Contracted Services		995	Executive Director of C & I	
902	Long Term Debt Fund		<b>6300</b>	<b>Supplies &amp; Materials</b>		996	Technology Dept.	
<b>Functions:</b>			6311	Gasoline & Other Fuels		997	Executive Director of Operations/ Maintenance & Transportation	
<b>Instruction and Instructional-Related Services</b>			6319	Vehicle Supplies		999	Districtwide (Unallocated)	
11	Instruction		6321	Textbooks - purchased by district		<b>Program Intent Codes:</b>		
12	Instructional Resources & Media Svcs		6329	Reading materials, library books, subscriptions		11	Basic Educational Services	
13	Curriculum Development & Instructional Staff Dev.		6339	Testing materials		<b>Enhanced Program Services</b>		
<b>Instructional and School Leadership</b>			6341	Food		21	Gifted and Talented	
21	Instructional Administration		6342	Non-Food Supplies		22	Career & Technology	
23	Campus Leadership		6343	Items for Sale - Vending		23	Services to Students w/ Disabilities	
<b>Support Services - Student</b>			6344	USDA Commodities		25	Bilingual and Special Language Programs	
31	Counseling Services		<b>6398</b>	<b>Equipment, (\$1,000-\$4,999)</b>		<b>State Compensatory Education</b>		
32	Social Work Services		6399	Supplies & Non-Taggable Equipment		24	State Compensatory Education (SCE)	
33	Health Services		<b>6400</b>	<b>Other Operating Costs &amp; Travel</b>		28	Disciplinary AEP - Basic Services	
34	Student Transportation		6411	Travel, Staff		<b>High School Allotment</b>		
35	Food Services		6412	Travel, Student		31	High School Allotment	
36	Cocurricular/Extracurricular Activities		6413	Stipends, Non-employees		<b>Pre-Kindergarten</b>		
<b>Other Functions</b>			6419	Travel, Non-employees (parents, board, etc)		32	Pre-Kindergarten	
41	General Administration		6429	Insurance Costs		33	PK, Special Education	
51	Plant Maintenance & Operations		6499	Misc. Expenses: Awards, Fees, etc.		34	PK, State Compensatory Education	
52	Security & Monitoring Services		<b>6600</b>	<b>Capital Outlay and Equipment</b>		35	PK, Bilingual/ESL	
53	Data Processing Services		6629	Facilities and Construction		<b>Other:</b>		
61	Community Services		6631	Vehicles, Unit Cost > \$5000		91	Athletics	
81	Facilities, Acquisition, and Construction		6639	Furniture, Equipment, Software, Unit Cost > \$5000		98	Unallocated	
93	Payments to Fiscal Agent of SSA, Sp.Ed. Co-Op		6641	Vehicles, Unit Cost \$1,000 - \$4999		99	Miscellaneous, Undistributed	
95	Payments to JJAEP		6669	Library Books, Unit Cost > \$5000				

## APPENDIX B – SPECIAL PROGRAM ALLOTMENTS

### TEXAS EDUCATION CODE SUBCHAPTER C. SPECIAL ALLOTMENTS

**Sec. 42.151. SPECIAL EDUCATION.** (a) For each student in average daily attendance in a special education program under Subchapter A, Chapter 29, in a mainstream instructional arrangement, a school district is entitled to an annual allotment equal to the adjusted basic allotment multiplied by 1.1. For each full-time equivalent student in average daily attendance in a special education program under Subchapter A, Chapter 29, in an instructional arrangement other than a mainstream instructional arrangement, a district is entitled to an annual allotment equal to the adjusted basic allotment multiplied by a weight determined according to instructional arrangement as follows:

Homebound	5.0
Hospital class	3.0
Speech therapy	5.0
Resource room	3.0
Self-contained, mild and moderate, regular campus	3.0
Self-contained, severe, regular campus	3.0
Off home campus	2.7
Nonpublic day school	1.7
Vocational adjustment class	2.3

(b) A special instructional arrangement for students with disabilities residing in care and treatment facilities, other than state schools, whose parents or guardians do not reside in the district providing education services shall be established under the rules of the State Board of Education. The funding weight for this arrangement shall be 4.0 for those students who receive their education service on a local school district campus. A special instructional arrangement for students with disabilities residing in state schools shall be established under the rules of the State Board of Education with a funding weight of 2.8.

(c) For funding purposes, the number of contact hours credited per day for each student in the off home campus instructional arrangement may not exceed the contact hours credited per day for the multidistrict class instructional arrangement in the 1992-1993 school year.

(d) For funding purposes the contact hours credited per day for each student in the resource room; self-contained, mild and moderate; and self-contained, severe, instructional arrangements may not exceed the average of the statewide total contact hours credited per day for those three instructional arrangements in the 1992-1993 school year.

(e) The State Board of Education by rule shall prescribe the qualifications an instructional arrangement must meet in order to be funded as a particular instructional arrangement under this section. In prescribing the qualifications that a mainstream instructional arrangement must meet, the board shall establish requirements that students with disabilities and their teachers receive the direct, indirect, and support services that are necessary to enrich the regular classroom and enable student success.

(f) In this section, "full-time equivalent student" means 30 hours of contact a week between a special education student and special education program personnel.

- (g) The State Board of Education shall adopt rules and procedures governing contracts for residential placement of special education students. The legislature shall provide by appropriation for the state's share of the costs of those placements.
- (h) Funds allocated under this section, other than an indirect cost allotment established under State Board of Education rule, must be used in the special education program under Subchapter A, Chapter 29.
- (i) The agency shall encourage the placement of students in special education programs, including students in residential instructional arrangements, in the least restrictive environment appropriate for their educational needs.
- (j) Repealed by Acts 2011, 82nd Leg., R.S., Ch. 494, Sec. 1, eff. September 1, 2011.
- (k) A school district that provides an extended year program required by federal law for special education students who may regress is entitled to receive funds in an amount equal to 75 percent, or a lesser percentage determined by the commissioner, of the adjusted basic allotment or adjusted allotment, as applicable, for each full-time equivalent student in average daily attendance, multiplied by the amount designated for the student's instructional arrangement under this section, for each day the program is provided divided by the number of days in the minimum school year. The total amount of state funding for extended year services under this section may not exceed \$10 million per year. A school district may use funds received under this section only in providing an extended year program.
- (l) From the total amount of funds appropriated for special education under this section, the commissioner shall withhold an amount specified in the General Appropriations Act, and distribute that amount to school districts for programs under Section 29.014. The program established under that section is required only in school districts in which the program is financed by funds distributed under this subsection and any other funds available for the program. After deducting the amount withheld under this subsection from the total amount appropriated for special education, the commissioner shall reduce each district's allotment proportionately and shall allocate funds to each district accordingly.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 2003, 78th Leg., ch. 545, Sec. 1, eff. Sept. 1, 2003.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. [494](#), Sec. 1, eff. September 1, 2011.

For expiration of Subsections (s), (s-1), (s-2), and (s-3), see Subsection (s-3).

**Sec. 42.152. COMPENSATORY EDUCATION ALLOTMENT.** (a) For each student who is educationally disadvantaged or who is a student who does not have a disability and resides in a residential placement facility in a district in which the student's parent or legal guardian does not reside, a district is entitled to an annual allotment equal to the adjusted basic allotment multiplied by 0.2, and by 2.41 for each full-time equivalent student who is in a remedial and support program under Section 29.081 because the student is pregnant.

(b) For purposes of this section, the number of educationally disadvantaged students is determined:

- (1) by averaging the best six months' enrollment in the national school lunch program of free or reduced-price lunches for the preceding school year; or
- (2) in the manner provided by commissioner rule, if no campus in the district participated in the national school lunch program of free or reduced-price lunches during the preceding school year.

(c) Funds allocated under this section shall be used to fund supplemental programs and services designed to eliminate any disparity in performance on assessment instruments administered under Subchapter B, Chapter 39, or disparity in the rates of high school completion between students at risk of dropping out of school, as defined by Section 29.081, and all other students. Specifically, the funds, other than an indirect cost allotment established under State Board of Education rule, which may not exceed 45 percent, may be used to meet the costs of providing a compensatory, intensive, or accelerated instruction program under Section 29.081 or a disciplinary alternative education program established under Section 37.008, to pay the costs associated with placing students in a juvenile justice alternative education program established under Section 37.011, or to support a program eligible under Title I of the Elementary and Secondary Education Act of 1965, as provided by Pub. L. No. 103-382 and its subsequent amendments, and by federal regulations implementing that Act, at a campus at which at least 40 percent of the students are educationally disadvantaged. In meeting the costs of providing a compensatory, intensive, or accelerated instruction program under Section 29.081, a district's compensatory education allotment shall be used for costs supplementary to the regular education program, such as costs for program and student evaluation, instructional materials and equipment and other supplies required for quality instruction, supplemental staff expenses, salary for teachers of at-risk students, smaller class size, and individualized instruction. A home-rule school district or an open-enrollment charter school must use funds allocated under Subsection (a) for a purpose authorized in this subsection but is not otherwise subject to Subchapter C, Chapter 29. For purposes of this subsection, a program specifically designed to serve students at risk of dropping out of school, as defined by Section 29.081, is considered to be a program supplemental to the regular education program, and a district may use its compensatory education allotment for such a program.

(c-1) Notwithstanding Subsection (c), funds allocated under this section may be used to fund in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g):

- (1) an accelerated reading instruction program under Section 28.006(g); or
- (2) a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003.

(c-2) Notwithstanding Subsection (c), funds allocated under this section may be used to fund a district's mentoring services program under Section 29.089.

(d) The agency shall evaluate the effectiveness of accelerated instruction and support programs provided under Section 29.081 for students at risk of dropping out of school.

(e) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(f) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(g) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(h) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(i) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(j) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(k) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(l) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(m) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(n) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(o) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(p) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(q) The State Board of Education, with the assistance of the comptroller, shall develop and implement by rule reporting and auditing systems for district and campus expenditures of compensatory education funds to ensure that compensatory education funds, other than the indirect cost allotment, are spent only to supplement the regular education program as required by Subsection (c). The reporting requirements shall be managed electronically to minimize local administrative costs. A district shall submit the report required by this subsection not later than the 150th day after the last day permissible for resubmission of information required under Section 42.006.

(q-1) The commissioner shall develop a system to identify school districts that are at high risk of having used compensatory education funds other than in compliance with Subsection (c) or of having inadequately reported compensatory education expenditures. If a review of the report submitted under Subsection (q), using the risk-based system, indicates that a district is not at high risk of having misused compensatory education funds or of having inadequately reported compensatory education expenditures, the district may not be required to perform a local audit of compensatory education expenditures and is not subject to on-site monitoring under this section.

(q-2) If a review of the report submitted under Subsection (q), using the risk-based system, indicates that a district is at high risk of having misused compensatory education funds, the commissioner shall notify the district of that determination. The district must respond to the commissioner not later than the 30th day after the date the commissioner notifies the district of the commissioner's determination. If the district's response does not change the commissioner's determination that the district is at high risk of having misused compensatory education funds or if the district does not respond in a timely manner, the commissioner shall:

(1) require the district to conduct a local audit of compensatory education expenditures for the current or preceding school year;

(2) order agency staff to conduct on-site monitoring of the district's compensatory education expenditures; or

(3) both require a local audit and order on-site monitoring.

(q-3) If a review of the report submitted under Subsection (q), using the risk-based system, indicates that a district is at high risk of having inadequately reported compensatory education expenditures, the commissioner may require agency staff to assist the district in following the proper reporting methods or amending a district or campus improvement plan under Subchapter F, Chapter 11. If the district does not take appropriate corrective action before the 45th day after the date the agency staff notifies the district of the action the district is expected to take, the commissioner may:

(1) require the district to conduct a local audit of the district's compensatory education expenditures; or

(2) order agency staff to conduct on-site monitoring of the district's compensatory education expenditures.

(q-4) The commissioner, in the year following a local audit of compensatory education expenditures, shall withhold from a district's foundation school fund payment an amount equal to the amount of compensatory education funds the agency determines were not used in compliance with Subsection (c). The commissioner shall release to a district funds withheld under this subsection when the district provides to the commissioner a detailed plan to spend those funds in compliance with Subsection (c).



(r) The commissioner shall grant a one-year exemption from the requirements of Subsections (q)-(q-4) to a school district in which the group of students who have failed to perform satisfactorily in the preceding school year on an assessment instrument required under Section 39.023(a), (c), or (l) subsequently performs on those assessment instruments at a level that meets or exceeds a level prescribed by commissioner rule. Each year the commissioner, based on the most recent information available, shall determine if a school district is entitled to an exemption for the following school year and notify the district of that determination.

(s) In addition to the allotment provided under Subsection (a), a school district is entitled to an annual allotment equal to \$650:

(1) for each student in average daily attendance who has a parent or guardian who is serving on active duty in a combat zone as a member of the armed forces of the United States; and

(2) for each student in average daily attendance who:

(A) has a parent or guardian serving on active duty as a member of the armed forces of the United States; and

(B) has transferred to a campus in the district during the school year as a result of a change in residence because of an action taken under the Defense Base Closure and Realignment Act of 1990 (10 U.S.C. Section 2687).

(s-1) Notwithstanding any other provision of this section, a school district may use funds allotted to the district under Subsection (s) only to provide supplemental programs and services described by Subsection (c) or Subsection (f) for students described by Subsection (s) who are enrolled in the district.

(s-2) The commissioner may provide allotments under Subsection (s) only if funds are specifically appropriated for that purpose or the commissioner determines that the amount appropriated for purposes of the Foundation School Program exceeds the amount to which school districts are entitled under this chapter and the excess funds may be used for that purpose. The amount appropriated for allotments under Subsection (s) may not exceed \$9.9 million in a school year. If the total amount of allotments to which districts are entitled under Subsection (s) for a school year exceeds the amount appropriated or otherwise available for allotments under that subsection, the commissioner shall reduce each district's allotment under that subsection proportionately.

(s-3) Subsections (s), (s-1), (s-2), and this subsection expire September 1, 2013.

(t) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(u) Repealed by Acts 2009, 81st Leg., R.S., Ch. 1328, Sec. 105(a)(6), eff. September 1, 2009.

(v) Expired.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 1997, 75th Leg., ch. 1071, Sec. 16, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 396, Sec. 1.13, eff. Sept. 1, 1999; Acts 2001, 77th Leg., ch. 725, Sec. 11, eff. June 13, 2001; Acts 2001, 77th Leg., ch. 1156, Sec. 4, 12, eff. Sept. 1, 2001; Acts 2003, 78th Leg., ch. 201, Sec. 30, eff. Sept. 1, 2003; Acts 2003, 78th Leg., ch. 253, Sec. 1, eff. sept. 1, 2003; Acts 2003, 78th Leg., ch. 783, Sec. 2, eff. Sept. 1, 2003; Acts 2003, 78th Leg., ch. 785, Sec. 57, eff. Sept. 1, 2003; Acts 2003, 78th Leg., ch. 903, Sec. 3, eff. Sept. 1, 2003; Acts 2003, 78th Leg., ch. 1276, Sec. 6.009, eff. Sept. 1, 2003.

Amended by:

Acts 2005, 79th Leg., Ch. [728](#), Sec. 23.001(17), eff. September 1, 2005.

Acts 2007, 80th Leg., R.S., Ch. [1204](#), Sec. 3, eff. September 1, 2007.

Acts 2009, 81st Leg., R.S., Ch. [1328](#), Sec. 52, eff. September 1, 2009.  
Acts 2009, 81st Leg., R.S., Ch. [1328](#), Sec. 53, eff. September 1, 2009.  
Acts 2009, 81st Leg., R.S., Ch. [1328](#), Sec. 105(a)(6), eff. September 1, 2009.  
Acts 2011, 82nd Leg., 1st C.S., Ch. [4](#), Sec. 57.12, eff. September 28, 2011.

**Sec. 42.153. BILINGUAL EDUCATION ALLOTMENT.** (a) For each student in average daily attendance in a bilingual education or special language program under Subchapter B, Chapter 29, a district is entitled to an annual allotment equal to the adjusted basic allotment multiplied by 0.1.

(b) Funds allocated under this section, other than an indirect cost allotment established under State Board of Education rule, must be used in providing bilingual education or special language programs under Subchapter B, Chapter 29, and must be accounted for under existing agency reporting and auditing procedures.

(c) A district's bilingual education or special language allocation may be used only for program and student evaluation, instructional materials and equipment, staff development, supplemental staff expenses, salary supplements for teachers, and other supplies required for quality instruction and smaller class size.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995.

**Sec. 42.154. CAREER AND TECHNOLOGY EDUCATION ALLOTMENT.** (a) For each full-time equivalent student in average daily attendance in an approved career and technology education program in grades nine through 12 or in career and technology education programs for students with disabilities in grades seven through 12, a district is entitled to:

(1) an annual allotment equal to the adjusted basic allotment multiplied by a weight of 1.35; and

(2) \$50, if the student is enrolled in:

(A) two or more advanced career and technology education classes for a total of three or more credits; or

(B) an advanced course as part of a tech-prep program under Subchapter T, Chapter 61.

(a-1) Notwithstanding any other provision of this section, the commissioner shall develop and implement a pilot program under which a school district is entitled to additional funding for each student receiving career and technology instruction in grade eight. The commissioner shall select not more than five school districts for participation in the pilot program. In selecting school districts for participation, the commissioner shall consider school districts that can provide services under the program at the least cost. For each full-time equivalent student in grade eight in average daily attendance in an approved career and technology education program, a school district participating in the program under this subsection is entitled to an annual allotment equal to the adjusted basic allotment multiplied by a weight of 1.35. Funds allocated under this subsection, other than an indirect cost allotment established under State Board of Education rule, must be used in providing career and technology programs in grade eight under Sections 29.182, 29.183, and 29.184. A school district is entitled to an allotment under this subsection for each school year through the completion of the 2011-2012 school year. Not later than January 1, 2013, the agency shall prepare and deliver to each

member of the legislature a report describing the effectiveness of the pilot program described by this subsection. This subsection expires February 1, 2013.

(b) In this section, "full-time equivalent student" means 30 hours of contact a week between a student and career and technology education program personnel.

(c) Funds allocated under this section, other than an indirect cost allotment established under State Board of Education rule, must be used in providing career and technology education programs in grades nine through 12 or career and technology education programs for students with disabilities in grades seven through 12 under Sections 29.182, 29.183, and 29.184.

(d) The commissioner shall conduct a cost-benefit comparison between career and technology education programs and mathematics and science programs.

(e) Out of the total statewide allotment for career and technology education under this section, the commissioner shall set aside an amount specified in the General Appropriations Act, which may not exceed an amount equal to one percent of the total amount appropriated, to support regional career and technology education planning. After deducting the amount set aside under this subsection from the total amount appropriated for career and technology education under this section, the commissioner shall reduce each district's tier one allotments in the same manner described for a reduction in allotments under Section 42.253.

Added by Acts 1995, 74th Leg., ch. 260, Sec. 1, eff. May 30, 1995. Amended by Acts 2003, 78th Leg., ch. 201, Sec. 31, eff. Sept. 1, 2003.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. [763](#), Sec. 5, eff. June 15, 2007.

Acts 2009, 81st Leg., R.S., Ch. [1328](#), Sec. 54, eff. September 1, 2009.

**§ 42.156. GIFTED AND TALENTED STUDENT ALLOTMENT.** (a) For each identified student a school district serves in a program for gifted and talented students that the district certifies to the commissioner as complying with Subchapter D, Chapter 29, a district is entitled to an annual allotment equal to the district's adjusted basic allotment as determined under Section 42.102 or Section 42.103, as applicable, multiplied by .12 for each school year or a greater amount provided by appropriation.

(b) Funds allocated under this section, other than the amount that represents the program's share of general administrative costs, must be used in providing programs for gifted and talented students under Subchapter D, Chapter 29, including programs sanctioned by International Baccalaureate and Advanced Placement, or in developing programs for gifted and talented students. Each district must account for the expenditure of state funds as provided by rule of the State Board of Education. If by the end of the 12th month after receiving an allotment for developing a program a district has failed to implement a program, the district must refund the amount of the allotment to the agency within 30 days.

(c) Not more than five percent of a district's students in average daily attendance are eligible for funding under this section.

(d) If the amount of state funds for which school districts are eligible under this section exceeds the amount of state funds appropriated in any year for the programs, the commissioner shall reduce each district's tier one allotments in the same manner described for a reduction in allotments under Section 42.253.

(e) If the total amount of funds allotted under this section before a date set by rule of the State Board of Education is less than the total amount appropriated for a school year, the

commissioner shall transfer the remainder to any program for which an allotment under Section 42.152 may be used.

(f) After each district has received allotted funds for this program, the State Board of Education may use up to \$500,000 of the funds allocated under this section for programs such as MATHCOUNTS, Future Problem Solving, Odyssey of the Mind, and Academic Decathlon, as long as these funds are used to train personnel and provide program services. To be eligible for funding under this subsection, a program must be determined by the State Board of Education to provide services that are effective and consistent with the state plan for gifted and talented education.

Added by Acts 1995, 74th Leg., ch. 260, § 1, eff. May 30, 1995.

**Sec. 42.160. HIGH SCHOOL ALLOTMENT.** (a) A school district is entitled to an annual allotment of \$275 for each student in average daily attendance in grades 9 through 12 in the district.

(b) A school district that is required to take action under Chapter 41 to reduce its wealth per student to the equalized wealth level is entitled to a credit, in the amount of the allotments to which the district is entitled under this section, against the total amount required under Section 41.093 for the district to purchase attendance credits. A school district that is otherwise ineligible for state aid under this chapter is entitled to receive allotments under this section.

(c) An open-enrollment charter school is entitled to an allotment under this section in the same manner as a school district.

(d) The commissioner shall adopt rules to administer this section, including rules related to the permissible use of funds allocated under this section to an open-enrollment charter school.

Added by Acts 2009, 81st Leg., R.S., Ch. [1328](#), Sec. 56, eff. September 1, 2009.

## **APPENDIX C – SCE Program Guidelines**

### **SCE Changes – 78<sup>th</sup> Legislature Effective September 2003**

- Full provisions of the SCE changes can be found in HB3459
- Rescinded Agreed-Upon Procedures (AUPs) Engagements [Audit] by independent auditors
- Replaced AUPs with local audit for high risk school districts
- Provided flexibility by permitting schools to fund basic costs of programs specifically designed to serve students at risk of dropping out of school
- Lowered the low income student percentage for school-wide participation to 40%
- Required the Commissioner to implement an electronic monitoring process (reporting and auditing) which identifies schools with high risk factors for noncompliance and reporting deficiencies
- Requires TEA to direct certain schools to have a local audit or to have an on-site visit by agency staff
- Requires the Commissioner to withhold foundation school funds until the district presents a detailed plan to comply with comp ed guidelines

#### **Use of Funds:**

- Funds may used to serve students enrolled in an accelerated reading program
- Funds may used to serve dyslexia students (Note: Students who are identified as dyslexic are not to be coded as “at risk” even though the funds may be used to serve their needs.)
- Funds may be used for mentoring services for “at risk” students
- Funds may only be used for costs “supplementary” to the costs of the “regular program”

#### **District and Campus Plans:**

- TEA want the campus site based committee to become involved in planning and use of SCE funds.
- At risk entry/exit procedures must be in DIP/CIP
- Direct costs chargeable to SCE must be identified in the DIP/CIP
- At risk programs and services must be identified in the DIP/CIP
- Results of the evaluation (districts must evaluate the effectiveness of SCE programs) must be included in the DIP. Note: TEA will review TAKS scores for students who are identified as “at-risk” through PEIMS to determine if the achievement gap is closing
- TEA will match the staff FTEs reported on the CIP to the PEIMS staff responsibility data submitted in the Fall submission.

#### **Electronic Monitoring Process:**

- Up to three types of electronic documents must be submitted dependent upon the district’s risk factor
  - DIP – required for all districts

- CIP – at least two campuses required for all districts
- Local evaluations of strategies, activities, and programs – dependent upon risk factor
- Electronic submission to TEA no later than the 150<sup>th</sup> day after the last resubmission date for the PEIMS Mid-Year submission
  - The 2002-2003 district and campus plans will be due to TEA before July 2004.
  - An option to the electronic submission is to post the DIP and CIPs on the district website and provide the URL address to TEA.

**SCE Documentation Required:**

- DIP/CIP
- Teachers' and teacher assistants' schedules – the staff paid with SCE funds
- Campus staffing formulas – for entire campus
- Job descriptions
- Time and effort logs – for staff that is split-funded
- Student case counts
- Student entry and exit documentation
- Local criteria for placing students in an “at risk” category, if any

## **APPENDIX D – BUDGET TIMELINE**

### **Lackland I.S.D. Budget Timeline for 2018-2019**

January 23, 2018	Board review of proposed budget timeline for 2018-2019
January 23, 2018	Budget Planning Meeting with Administrative Staff [Cabinet] <ul style="list-style-type: none"><li>• Discuss budget goals for 2018-2019</li><li>• Discuss potential facility expenditures and/or capital purchases</li><li>• Review of Budget Manual for 2018-2019</li><li>• Review of Student ADA for Fall 2017</li><li>• Review of PEIMS Staff, Budget &amp; Student Data – Fall 2017</li><li>• Review of current year budget by Function, Object &amp; PIC</li></ul>
February 5, 2018	DEIC Meeting <ul style="list-style-type: none"><li>• Review of budget timeline for 2018-2019</li></ul>
February 13, 2018	Budget Planning Meeting with Administrative Staff [Cabinet] <ul style="list-style-type: none"><li>• Campus allocations (2018-2019)</li><li>• Staff allocations (2018-2019)</li><li>• DOD Budget allocations (2018-2019)</li><li>• Discuss Salary and Benefit proposals for 2018-2019</li></ul>
March 1-23, 2018	Budget training with site-based committees at Elementary & Jr/Sr High
March 1-31, 2018	Conduct a Salary Survey of Salaries
April 2, 2018	Principal/Administrators submit their proposed budgets (line item and new program budgets) to the Superintendent Principals/Administrators submit their staffing plans and Staff FTE reports Prioritized list of major projects are due to the Superintendent – to include costs associated with proposed school programs, buildings/grounds, equipment, and technology projects
April 2, 2018	Superintendent (designee, Executive Director of Finance) begins to compile proposed budget
April 10, 2018	Administrative review of major projects and new program budgets Review of Salary, Stipend and Extra Duty Pay Schedules
May 14, 2018	DEIC Meeting <ul style="list-style-type: none"><li>• Review of proposed 2018-2019 budget</li></ul>
May 24, 2018	Budget Workshop with the Board of Trustees
May 25, 2018	Notice of Budget Adoption is published in Talespinner (1 week prior)

**June 19, 2018                      Public Hearing on Proposed Budget  
Board Adopts Budget for 2018-2019**

**Alternate Adoption Dates:**

June 19, 2018                      Budget Workshop with the Board of Trustees

June 22, 2018                      Notice of Budget Adoption is published in Talespinner (1 week prior)

July 17, 2018                      Public Hearing on Proposed Budget  
Board Adopts Budget for 2018-2019



## APPENDIX E – SAMPLE STAFF FTEs

			Program Intent Codes (PICs)									
	NAME	Para	11 Basic	21 G/T	22 CATE	23 SpEd	24 CompEd	25 BL/ESL	91 Ex-Curr	99 Other	Function	Fund
1										1.00	23	
2										1.00	23	
3										1.00	31	
4										1.00	31	
5		Y								1.00	23	
6		Y								1.00	23	
7		Y								1.00	31	
<b>TOTAL "OTHER" FTEs</b>										<b>7.00</b>	<b>TOTAL OTHER</b>	
											<b>(23 &amp; 31)</b>	
1		Y	1.00									
2		Y	1.00									
3		Y				1.00						
4		Y				1.00						
5		Y				1.00						
6		Y				1.00						
<b>TOTAL AIDE FTEs</b>			<b>2.00</b>			<b>4.00</b>	<b>0.00</b>			<b>6.00</b>	<b>TOTAL AIDES</b>	
1			0.56			0.44						
2			1.00									
3					1.00							
4			1.00									
5					1.00							
6			1.00									
7			0.29				0.71					
8			0.73				0.27					
9			1.00									
10			1.00									
11			1.00									
12			1.00									
13					1.00							
14			0.87					0.13				
15			1.00									
16			1.00									
17			1.00									
18			0.87				0.13					
19			1.00									
20			1.00									
21			1.00									
22			1.00									
23			1.00									
24			0.71			0.29						
25			1.00									
26			1.00									
27			1.00									
28			0.50									
29			0.71			0.29						
<b>TOTAL TEACHER FTE'S</b>			<b>23.24</b>	<b>0.00</b>	<b>3.00</b>	<b>1.02</b>	<b>1.11</b>	<b>0.13</b>	<b>0.00</b>			<b>28.50</b>
<b>% TOTAL TEACHER FTE's</b>			<b>81.54%</b>	<b>0.00%</b>	<b>10.53%</b>	<b>3.58%</b>	<b>3.89%</b>	<b>0.46%</b>	<b>0.00%</b>			<b>100.00%</b>
			Basic	G/T	CATE	SpEd	CompEd	BL/ESL	Ex-Curr	Other	<b>GRAND TOTAL</b>	
<b>TOTAL FTE's by FUNCTION</b>			<b>25.24</b>	<b>0.00</b>	<b>3.00</b>	<b>5.02</b>	<b>1.11</b>	<b>0.13</b>	<b>0.00</b>	<b>7.00</b>		<b>41.50</b>
<b>% TOTAL CAMPUS FTE's</b>			<b>60.82%</b>	<b>0.00%</b>	<b>7.23%</b>	<b>12.10%</b>	<b>2.67%</b>	<b>0.31%</b>	<b>0.00%</b>	<b>16.87%</b>		<b>100.00%</b>
Principal's Signature _____												

## APPENDIX F – SAMPLE CAMPUS PLAN

<b>GOAL:</b>		<b>All students identified as at-risk will master the STAAR Assessment.</b>		
<b>Performance Objective #1:</b>		<b>At least 90% of the students will attain a Level II*</b>		
<b>Performance Objective #2:</b>		<b>At least 20% of the students will attain a Level III**</b>		
Strategy Activity or Action	Resources Budgets - SCE	Person(s) Responsible	Timeline(s)	Evaluation (Formative & Summative)
Conduct before/after school tutoring for at-risk students	Supplies - \$500 Tutoring Stipends - \$8,000	Principal Tutoring Supervisor	Daily tutoring Re-assessment every 6 weeks	Benchmark testing every 9 wks End of cycle grades
Provide supplementary Math instruction for at-risk students	1.5 FTE Teachers	Math Teachers Math Dept Hd Principal	2nd Math class for all at-risk students	End of cycle grades STAAR Assessment
Should be specific	Actual Dollar Amounts and/or FTEs	Name of Position title(s)	Specific time periods - every 3 weeks or months	Results of analyzed data
*Level II - Satisfactory Academic Performance				
**Level III - Advanced Academic Performance				

## APPENDIX G – SAMPLE BUDGET FORM

Account Code									Description	Budget	Encumbered	Expended	Balance	Budget FY 2015-16
195	11	6321	00	001	5	99	0	00	TEXTBOOKS	\$ (4,000.00)	\$ -	\$ 3,987.04	\$ (12.96)	
195	11	6399	00	001	5	24	0	00	SUPPLIES, COMP ED	\$ (500.00)	\$ -	\$ 500.00	\$ -	
195	11	6399	00	001	5	99	0	00	SUPPLIES, GENERAL	\$ (8,000.00)	\$ 308.50	\$ 6,567.59	\$ (1,123.91)	
195	11	6399	07	001	5	99	0	00	SUPPLIES, ODYSSEY	\$ (4,500.00)	\$ -	\$ 3,375.00	\$ (1,125.00)	
195	11	6399	42	001	5	99	0	00	SUPPLIES, BAND	\$ (1,800.00)	\$ -	\$ 1,774.96	\$ (25.04)	
195	11	6412	00	001	5	99	0	00	TRAVEL, STUDENT, GENERAL	\$ (1,000.00)	\$ -	\$ 268.00	\$ (732.00)	
195	11	6499	01	001	5	99	0	00	FEES, CTE CERTIFICATION	\$ (4,000.00)	\$ 517.50	\$ -	\$ (3,482.50)	
195	11	6639	42	001	5	99	0	00	FURNITURE & EQUIPMENT	\$ (5,950.00)	\$ -	\$ 5,950.00	\$ -	
195	11	6649	00	001	5	99	0	00	EQUIPMENT, GENERAL	\$ (1,600.00)	\$ -	\$ 653.10	\$ (946.90)	
195	11	6649	42	001	5	99	0	00	EQUIPMENT, BAND INSTRUMENTS	\$ (2,250.00)	\$ -	\$ -	\$ (2,250.00)	
195	12	6399	04	001	5	99	0	00	LIBRARY READING MATERIALS	\$ -	\$ -	\$ 505.75	\$ 505.75	
195	13	6411	00	001	5	99	0	00	TRAVEL, STAFF	\$ (3,348.00)	\$ 1,665.00	\$ 1,445.99	\$ (237.01)	
195	23	6399	00	001	5	99	0	00	GENERAL SUPPLIES, PRIN	\$ (2,000.00)	\$ -	\$ 2,152.64	\$ 152.64	
195	23	6499	00	001	5	99	0	00	MISC, INCENTIVES (STAFF/STUD)	\$ (4,000.00)	\$ -	\$ 2,485.08	\$ (1,514.92)	
195	36	6399	00	001	5	91	0	00	GENERAL SUPPLIES, ATHLETICS	\$ (900.00)	\$ -	\$ 18.89	\$ (881.11)	
195	36	6399	00	001	5	99	0	00	GENERAL SUPPLIES CO-CURRICULAR	\$ (3,000.00)	\$ -	\$ 608.46	\$ (2,391.54)	
195	36	6412	00	001	5	99	0	00	TRAVEL/STUDENTS	\$ (1,000.00)	\$ -	\$ 220.45	\$ (779.55)	
195	36	6499	01	001	5	91	0	00	ATHLETIC FEES	\$ (2,500.00)	\$ -	\$ 2,350.00	\$ (150.00)	
195	36	6499	02	001	5	99	0	00	FEES, CO-CURRICULAR	\$ (1,000.00)	\$ -	\$ 250.00	\$ (750.00)	
195	36	6649	00	001	5	99	0	00	EQUIPMENT, CO-CURRICULAR	\$ (4,000.00)	\$ -	\$ -	\$ (4,000.00)	
									\$ (55,348.00)	\$ 2,491.00	\$ 33,112.95	\$ (19,744.05)	\$ -	

## **APPENDIX H – PURCHASING DEADLINES**

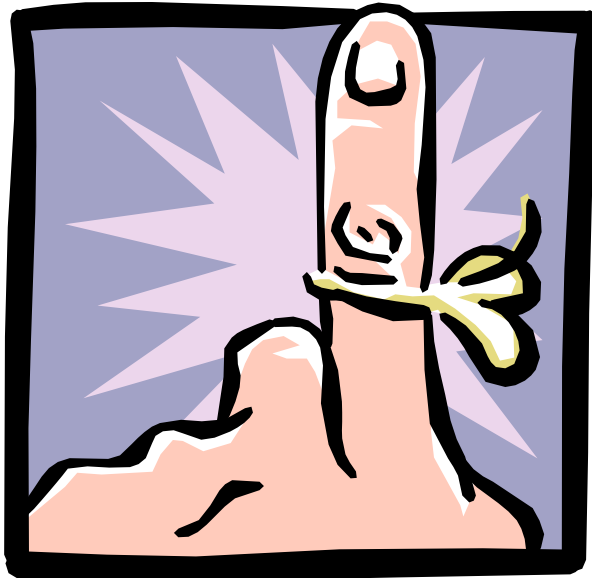
### **Lackland ISD Purchasing Deadlines 2018-2019**

#### **Special Revenue Funds (Fund 211)**

All supplies and equipment (6300's and 6600's)	May 1 <sup>st</sup>
All services and travel/misc. expenses (6200's and 6400's)	August 1 <sup>st</sup>

#### **All other funds (Such as Fund 195, 199, etc.)**

All supplies and equipment (6300's and 6600's)	May 1 <sup>st</sup>
All services and travel/misc. expenses (6200's and 6400's)	August 1 <sup>st</sup>



## APPENDIX I – BUDGET TRANSFER FORM

### APPENDIX I Budget Transfer/Amendment Form

ADDITIONS	ACCOUNT NUMBER							DESCRIPTION	Business Office
(CREDIT)	FUND	FUNC	OBJECT	S/O	ORG	F/YR	PROG	DESCRIPTION	POSTED
\$ 1,000.00	199	11	6649	41	001	9	99000	Equipment, Art	
\$ -									
\$ -									
\$ 500.00	199	13	6411	32	001	9	99000	Travel, Staff Development, Math	
\$ -									
\$ -									
<b>\$ 1,500.00</b>									
DELETIONS	ACCOUNT NUMBER							DESCRIPTION	Business Office
(DEBIT)	FUND	FUNC	OBJECT	S/O	ORG	F/YR	PROG	DESCRIPTION	POSTED
\$ 1,000.00	199	11	6399	41	001	9	99000	Supplies, Art	
\$ 500.00	199	11	6399	32	001	9	99000	Supplies, Math	
\$ -									
<b>\$ 1,500.00</b>									
EXPLANATION:									
REQUESTOR:					BOARD APPROVAL: ( ) YES ( ) NO				
DATE OF REQUEST:					DIRECTOR OF FINANCE APPROVAL:				

# APPENDIX J – STAFF ALLOCATION GUIDELINES

## STAFF ALLOCATION FORMULA

### ELEMENTARY SCHOOL

#### ADMINISTRATION:

1) PRINCIPAL	1.0 FTE PER SCHOOL
2) VICE PRINCIPAL	1.0 FTE PER SCHOOL

#### REGULAR CLASSROOM TEACHER (CORE AREA):

GRADES	RATIO: STUDENTS/TEACHER
1) PK	1.0 TEACHER PER 18 STUDENTS
2) K	1.0 TEACHER PER 19 STUDENTS
3) 1 - 4	1.0 TEACHER PER 20 STUDENTS
4) 5 - 6	1.0 TEACHER PER 22 STUDENTS

#### TEACHER SPECIALISTS (ART, MUSIC, AND PE):

1) ART	1.0 TEACHER PER SCHOOL
ENROLLMENT 500+	2.0 FTE PER SCHOOL
2) MUSIC	1.0 TEACHER PER SCHOOL
3) PE	1.0 TEACHERS PER SCHOOL
ENROLLMENT 500+	2.0 FTE PER SCHOOL

#### SUPPORT STAFF:

1) LIBRARIAN	1.0 FTE PER DISTRICT
2) COUNSELOR	1.0 FTE PER SCHOOL
ENROLLMENT 500+	2.0 FTE PER SCHOOL
3) NURSE	1.0 FTE PER DISTRICT
ENROLLMENT 750+	2.0 FTE PER DISTRICT
4) READING SPECIALIST	1.0 FTE PER SCHOOL

#### SPECIAL EDUCATION:

POSITIONS (MAY INCLUDE): BASED ON STUDENT NEEDS AND INSTRUCTIONAL ARRANGEMENTS

- 1) RESOURCE TEACHER
- 2) SELF-CONTAINED: MR/LD, ED, LIFE SKILLS, PPCD
- 3) OCCUPATIONAL THERAPIST\*
- 4) PHYSICAL THERAPIST\*
- 5) PSYCHOLOGIST
- 6) SPECIAL EDUCATION COUNSELING SERVICES\*
- 7) HOME BOUND TEACHER
- 8) CONTENT MASTERY CENTER
- 9) SPEECH THERAPIST\*

\* MAY BE PROVIDED THROUGH A COOPERATIVE SPECIAL EDUCATION AGREEMENT

#### FACILITIATORS:

1) SUCCESS FOR ALL FACILITATOR	1.0 FTE PER SCHOOL
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#### SECRETARIES/CLERICAL:

1) PRINCIPAL'S SECRETARY	1.0 FTE PER SCHOOL
2) CAMPUS OFFICE SECRETARY	1.0 FTE PER SCHOOL
3) CAMPUS REGISTRAR/PEIMS	1.0 FTE PER SCHOOL

#### INSTRUCTIONAL AIDES:

GRADES	RATIO: AIDE PER UNIT
1) GRADE PK	1.0 FTE PER UNIT
2) GRADE K	1.0 FTE PER TWO UNITS

#### OTHER AIDES:

1) PE AIDE	1.0 FTE PER SCHOOL
ENROLLMENT 500+	2.0 FTE PER SCHOOL
2) ISS AIDE	1.0 FTE PER SCHOOL
3) SPECIAL EDUCATION AIDES	
MR, ED, LIFE SKILLS, PPCD	1.0 FTE PER UNIT
4) COMPUTER LAB AIDES	BASED ON PROGRAM NEEDS
5) LIBRARY AIDE	2.0 FTE PER DISTRICT

STAFF ALLOCATION FORMULAS			
JR-SR HIGH SCHOOL			
ADMINISTRATION:			
1) PRINCIPAL	1.0 FTE PER SCHOOL		
2) ACADEMIC DEAN	1.0 FTE PER SCHOOL		
REGULAR CLASSROOM TEACHER (CORE AREA):			
(CORE AREAS INCLUDE MATH, SCIENCE, SOCIAL STUDIES, LANGUAGE ARTS, AND FOREIGN LANGUAGES)			
GRADES:	RATIO: STUDENTS PER TEACHER		
1) GRADES 9-12 CORE AREAS	1.0 TEACHER PER 25 STUDENTS		
ADDITIONAL TEACHERS:			
1) ENGLISH AS A SECOND LANGUAGE	BASED ON STUDENT NEEDS		
TEACHERS (ELECTIVE AND CAREER BASED SUBJECT AREAS):			
CATE: 15-20 DEPENDENT UPON SUBJECT			
CHOIR/BAND: DEPENDENT UPON ENROLLMENT (APPROX 30+)			
PE: DEPENDENT UPON ENROLLMENT (APPROX 40+)			
SUPPORT STAFF:			
1) LIBRARIAN	1.0 FTE PER DISTRICT		
2) COUNSELOR	1.0 FTE PER 250 STUDENTS		
ENROLLMENT 250+	2.0 FTE PER 250+ STUDENTS		
3) NURSE	1.0 FTE PER DISTRICT		
ENROLLMENT 750+	2.0 FTE PER DISTRICT		
SPECIAL EDUCATION:			
POSITIONS (MAY INCLUDE): BASED ON STUDENT NEEDS AND INSTRUCTIONAL ARRANGEMENTS			
1) RESOURCE TEACHER			
2) SELF-CONTAINED: MR/LD, ED, LIFE SKILLS, PPCD			
3) OCCUPATIONAL THERAPIST*			
4) PHYSICAL THERAPIST*			
5) PSYCHOLOGIST			
6) SPECIAL EDUCATION COUNSELING SERVICES*			
7) HOME BOUND TEACHER			
8) CONTENT MASTERY CENTER			
9) SPEECH THERAPIST*			
10) VOCATIONAL ADJUSTMENT CLASS (VAC)			
* MAY BE PROVIDED THROUGH A COOPERATIVE SPECIAL EDUCATION AGREEMENT			
SECRETARIES/CLERICAL:			
1) PRINCIPAL'S SECRETARY	1.0 FTE PER SCHOOL		
2) CAMPUS OFFICE SECRETARY	1.0 FTE PER SCHOOL		
3) CAMPUS REGISTRAR	1.0 FTE PER SCHOOL		
INSTRUCTIONAL AIDES:			
OTHER AIDES:			
1) ISS AIDE	1.0 FTE PER SCHOOL		
2) SPECIAL EDUCATION AIDES			
MR, ED, LIFE SKILLS	1.0 FTE PER UNIT (AS NEEDED)		
4) PE AIDE	1.0 FTE PER SCHOOL		

## APPENDIX K – PEIMS DATA REVIEW

PAYROLL ACCOUNTING							
Activ	Fund	Budget Func	Code Obj	ORG	YR	Progr	Budget Amount
80	199	11	6119	001	4	11	\$13,195
80	199	11	6119	001	4	23	\$13,195
80	199	11	6119	001	4	24	\$19,110

STAFF RESPONSIBILITIES									
Campus Code	Role	Service ID	Pop Serv	Students Served	ESC SSA	Class Type	Class ID	Monthly Minutes	FTE %
015913001	087	84000810	06	1	01	08100530000000		450	8.04
015913001	087	84000818	06	1	02	08180330000000		300	5.36
015913001	087	84000109	03	1	01	10090330000000		300	5.36
015913001	087	84000110	06	1	02	10100330000000		300	5.36
015913001	087	03220105	06	1	02	10210530000000		450	8.04
015913001	087	03100500	01	0	01	20010130000000		900	16.07
015913001	087	SR000003	03	1	01	89060030000000		200	3.57
015913001	087	SR000003	03	5	01	89060230000000		200	3.57
015913001	087	SR000003	01	1	01	89380230000000		400	7.14
015913001	087	85000ASC	03	4	01	90000230000000		300	5.36
015913001	087	85000ASC	03	2	01	90001830000000		450	8.04
015913001	087	85000701	06	1	02	97010430000000		900	16.07
015913001	087	85000702	06	1	02	97020830000000		450	8.04

Program Intent Code (PIC) and Population Served Code should match. Staff with multiple PICs should have multiple Population Served Codes.

Population Codes & Program Intent Codes (PICs)		
Population Served	PIC	Special Population
01	11	Regular students
02	25	Bilingual students
03	24	Compensatory/remedial education students
04	21	Gifted and Talented students
05	22	Career & Technical students
06	23	Special Education students
07	25	ESL students



## APPENDIX L – TITLE I PROGRAM COMPONENTS

### School-wide Program:

The ten components of a school-wide program are as follows:

1. A comprehensive needs assessment of the entire school (including taking into account the needs of migratory children) that is based on information on the performance of children in relation to the state content and student performance standards.
2. School-wide reform strategies that—
  - provide opportunities for all children to meet the state’s proficient and advanced levels of student performance;
  - use effective methods and instructional strategies that are based on scientifically based research that—
    - strengthen the core academic program in the school;
    - increase the amount and quality of learning time, such as providing an extended school year, before- and after-school and summer programs, and help provide an enriched and accelerated curriculum; and
    - include strategies for meeting the educational needs of historically underserved populations.
  - include strategies to address the needs of all children in the school, but particularly the needs of low-achieving children and those at risk of not meeting the state student academic achievement standards who are members of the target population of any program that is included in the schoolwide program, which may include—
    - counseling, pupil services, and mentoring services;
    - college and career awareness and preparation, such as college and career guidance, personal finance education, and innovative teaching methods, which may include applied learning and team-teaching strategies; and
    - the integration of vocational and technical education programs; and
    - address how the campus will determine if such needs have been met; and
  - are consistent with, and are designed to implement, the state and local improvement plans, if any.
3. Instruction by highly qualified teachers.
4. High-quality, ongoing professional development for teachers, principals, and paraprofessionals and, if appropriate, pupil services personnel, parents, and

other staff to enable all children in the school to meet the state's student academic achievement standards.

5. Strategies to attract high-quality highly qualified teachers to high-need schools.
6. Strategies to increase parental involvement in accordance with section 1118, such as family literacy services.
7. Plans for assisting preschool children in the transition from early childhood programs, such as Head Start, Even Start, Early Reading First, or a state-run preschool program, to local elementary school programs.
8. Measures to include teachers in the decisions regarding the use of academic assessments described in section 1111(b)(3) in order to provide information on, and to improve, the performance of individual students and the overall instructional program.
9. Activities to ensure that students who experience difficulty mastering the proficient or advanced levels of academic achievement standards shall be provided with effective, timely additional assistance, which shall include measures to ensure that students' difficulties are identified on a timely basis and to provide sufficient information on which to base effective assistance.
10. Coordination and integration occurs between federal, state, and local services and programs, including programs under NCLB, violence prevention programs, nutrition programs, housing programs, Head Start, adult education, vocational and technical education, and job training.

## **Targeted Assistance Program:**

**The eight components of a Targeted Assistance program are:**

1. Use such program's resources under this part to help participating children meet such State's challenging student academic achievement standards expected for all children;
2. Ensure that planning for students served under this part is incorporated into existing school planning;
3. Use effective methods and instructional strategies that are based on scientifically based research that strengthens the core academic program of the school and that —
  - – give primary consideration to providing extended learning time, such as an extended school year, before- and after-school, and summer programs and opportunities;
  - – help provide an accelerated, high-quality curriculum, including applied learning; and
  - – minimize removing children from the regular classroom during regular school hours for instruction provided under this part;
4. Coordinate with and support the regular education program, which may include services to assist preschool children in the transition from early childhood programs such as Head Start, Even Start, Early Reading First or State-run preschool programs to elementary school programs;
5. Provide instruction by highly qualified teachers;
6. In accordance with subsection (e)(3) and section 1119, provide opportunities for professional development with resources provided under this part, and, to the extent practicable, from other sources, for teachers, principals, and paraprofessionals, including, if appropriate, pupil services personnel, parents, and other staff, who work with participating children in programs under this section or in the regular education program;
7. Provide strategies to increase parental involvement in accordance with section 1118, such as family literacy services; and
8. Coordinate and integrate Federal, State, and local services and programs, including programs supported under this Act, violence prevention programs, nutrition programs, housing programs, Head Start, adult education, vocational and technical education, and job training.

Source: Guidance for the Implementation of Title I, Part A  
TEA Division of NCLB, July 29, 2005

## **APPENDIX M – RESERVATION OF TITLE I FUNDS**

### **(Pending Updates Related to ESSA)**

#### **D-1: What regulations govern the reservation of funds and campus allocations?**

An LEA must follow the regulations as stated in 34 CFR 200.77 for the reservation of funds and 34 CFR 200.78 for the allocation of Title I, Part A funds.

#### **D-2: For what activities must an LEA reserve funds prior to determining allocations for participating Title I, Part A campuses?**

Before allocating funds in accordance with 34 CFR 200.78, an LEA must reserve funds as stated in 34 CFR 200.77 as are reasonable and necessary to—

- Provide services comparable to those provided to children in participating school attendance areas and schools to serve—
  - Homeless children who do not attend participating schools, including providing educationally related support services to children in shelters and other locations where homeless children may live;
  - Children in local institutions for neglected children; and
  - If appropriate—
    - Children in local institutions for delinquent children; and
    - Neglected and delinquent children in community day school programs;
- Provide, where appropriate under section 1113(c)(4) of the Act, financial incentives and rewards to teachers who serve students in Title I schools identified for school improvement, corrective action, and restructuring;
- Meet the requirements for school choice-related transportation and supplemental educational services in 34 CFR 200.48, unless the LEA meets these requirements with non-Title I funds (20% or an amount equal to 20%, unless a lesser amount is needed);
- Address the professional development needs of instructional staff, including—
  - Professional development requirements under 34 CFR 200.52(a)(3)(iii) if the LEA has been identified for improvement or corrective action; and
  - Professional development expenditure requirements under 34 CFR 200.60 (5% to 10%, unless a lesser amount is needed to meet the needs of teachers who are not highly qualified);
- Meet the requirements for parental involvement in section 1118(a)(3) of the Act (1% if LEA's entitlement exceeds \$500,000);
- Administer programs for public and private school children under this part, including special capital expenses, if any, incurred in providing services to eligible private school children, such as—
  - The purchase and lease of real and personal property (including mobile educational units and neutral sites);
  - Insurance and maintenance costs;
  - Transportation; and
  - Other comparable goods and services, including non-instructional computer technicians; and
- Conduct other authorized activities (such as preschool programs, summer school and intersession programs, additional professional development, school improvement, and coordinated services) that are implemented for all applicable Title I served campuses.

An LEA may consider variations in personnel costs, such as seniority pay differentials or fringe benefit differentials, as LEA-wide administrative costs, rather than as a part of the fringe benefit

costs for personnel at each individual campus. This policy must be applied consistently to staff serving both public and private school children throughout the LEA. Because the reservation of funds by an LEA will reduce the amount of funds available for distribution to participating campuses, the LEA must consult with teachers, pupil services personnel (where appropriate), principals, parents of children receiving services in determining, as part of the LEA plan, what reservations are needed. This issue must also be apart of the consultation with private school officials before the LEA makes any decisions that affect the opportunity of eligible private school children to participate in Title I, Part A programs.

Amounts that are reserved by the LEA are not included in the determination of campus allocations. Even though some of the activities may occur on specific campuses, the funds that are reserved do not become part of any campus budget.

If the LEA is required to apply the 125 Percent Special Allocation Rule, the calculation of the minimum per-pupil amount for each campus must be based on the LEA's total entitlement, not on the amount available to campuses after the reservation of funds is determined.

The LEA must maintain documentation of the reservations taken for authorized Title I, Part A activities, as well as the per-pupil amounts used to determine allocations to individual Title I, Part A campuses. These are auditable data.

Source: Guidance for the Implementation of Title I, Part A  
TEA Division of NCLB, July 29, 2005

## APPENDIX N – SPECIAL PROGRAM BUDGET

### Special Program Budget Form

Grant Source: _____			Total Amount: \$ _____	
Object	Object Description	Budget	Total Budget	Description
6100	Extra Duty Pay, Professional	\$		
	Extra Duty Pay, Support	\$		
	Salaries, Professional	\$		
	Salaries, Support	\$		
	Benefits	\$		
	<b>Total Payroll Costs</b>		<b>\$</b>	
6200	Consultants	\$		
	Professional Services	\$		
	Education Service Center	\$		
	Repairs	\$		
	Rentals	\$		
	Utilities	\$		
	<b>Total Contracted Services</b>		<b>\$</b>	
6300	Library Books	\$		
	Reading Materials	\$		
	Testing Materials	\$		
	Food (federal programs only)	\$		
	Supplies, Software, Equipment (<\$500)	\$		
	Clothing for Students	\$		
	<b>Total Supplies &amp; Materials</b>		<b>\$</b>	
6400	Travel, Staff	\$		
	Travel, Student	\$		
	Travel, Non-Staff	\$		
	Miscellaneous Expenses (Refreshments, Awards, Fees, etc.)	\$		
	<b>Total Travel &amp; Misc. Expenses</b>		<b>\$</b>	
6600	Equipment (value over \$500 - \$4999)	\$		
	Equipment, Computer systems only	\$		
	Equipment (value over \$5000)	\$		
	<b>Total Capital Outlay</b>		<b>\$</b>	
<b>Grand Total</b>			<b>\$</b>	
Submitted by: _____ Date: _____				
Approved by: _____ Date: _____				
<b>Business Office Use Only</b>				
Revenue Source: ( ) Federal ( ) State ( ) Local Fund Number: _____				

# APPENDIX O – CHECKLIST OF BUDGETING ACTIVITIES

## Lackland ISD Checklist of Budgeting Activities

- ☐ Review the District Plan and Goals
- ☐ Prepare a Needs Assessment for all student populations
  - ☐ Review the AEIS and Accountability Report for the Campus
  - ☐ Review the PEIMS Budget, Staff and Student Data reports
- ☐ Update the Campus Improvement Plan with updated Goals, Strategies and Activities
- ☐ Review the Budget Timeline
- ☐ Schedule budget training for the site-based committee
- ☐ Determine if any program or master schedule changes should be implemented
- ☐ Determine the staffing needs for upcoming school year
  - ☐ Estimate the student enrollment per grade or subject, as appropriate
  - ☐ Estimate the special population student enrollments
  - ☐ Review the certification and HQ status of existing staff
  - ☐ Prepare and submit a Staff FTE report to the Superintendent or designee
- ☐ Submit staff request changes to the Superintendent or designee
  - ☐ If a new position is requested, a proposed job description should be submitted
  - ☐ If any staff positions will be eliminated, include the justification
- ☐ Compile and submit a prioritized list of major projects to the Superintendent or designee
- ☐ Obtain the campus planning amount or allocation from the Business Manager
- ☐ Compile and submit budget request forms that total, but do not exceed the allocation
  - ☐ Include fixed costs, such as copier rentals or leases
  - ☐ Include contractual obligations such as ESC Commitments, service contracts, etc.
  - ☐ Include expenditures for all special populations served on the campus (Refer to PEIMS)
  - ☐ Include expenditures for all functional areas on campus, such as Counseling, Nurse, etc.
- ☐ Involve all stakeholders in the budget development process, such as the site-based committee
  - ☐ Representatives from all required areas should be present, such as staff, parents, etc.
- ☐ Update the Campus Improvement Plan
  - ☐ Changes, if any, to activities should be noted on the Campus Plan
  - ☐ All State Compensatory Education (SCE) expenditures and FTEs must be noted on the Plan
  - ☐ Ensure that the Campus Plan and the Proposed Budget are "linked", i.e. all strategies listed on the Plan should be included in the proposed budget if a cost will be incurred

## **APPENDIX P – KEY TERMS**

Appropriation – Budgeted amount  
Budget amendment – transfer of funds across functions  
Budget transfer – transfer of funds within the same function  
Comparability - Maintain fiscal effort with state and local funds compared to federal funds  
Discretionary grants – state and federal grants available on a competitive and non-competitive basis  
DPE – District Planning Estimate – Summary of Finance estimate based on information provided by school districts (used for planning purposes only)  
Encumbrance – Funds reserved for purchase order or contractual obligations  
Entitlement – amount of funds a school district is entitled to based on established criteria (district must still apply for funds)  
Expenditure – Funds disbursed for goods or services  
FASRG – Financial Accountability System Resource Guide – Eleven (11) modules developed by TEA to assist districts in managing fiscal data  
Fiscal year – the 12-month financial period, usually September 1<sup>st</sup> through August 31<sup>st</sup>  
Fixed costs – recurring and/or contractual obligations  
Formula funding – distribution of formula program funds by TEA  
FTE (full time equivalent) – Staff unit based on 100%  
General Fund – General operating funds, major fund group  
HQ - Highly qualified – NCLB requirement that staff meet established educational/certification guidelines  
LPE – Legislative Payment Estimate – Summary of Finance estimate based on information provided by the Legislative Budget Board (LBB) (used for payments to districts)  
MOE – Maintenance of Effort – a specified level of state and local funding as a condition for receiving federal funds  
NCLB – No Child Left Behind Act of 2001, reauthorization of Elementary and Secondary Act  
NOGA – Notice of Grant Award – Notice of grant approval from TEA that contains grant amount and starting/ending dates of grant  
PEIMS – Public Education Information Management System – data collection & submission of staff, student, and finance data to TEA  
PIC – Program Intent Code – Program area served by funds, example PIC 23 – Special Education funds  
SCE – State Compensatory Education – State program authorized the TEC to provide services to at-risk identified students  
Schools FIRST – Schools Financial Integrity Rating System of Texas – financial report card that a district is required to report to its community and parents  
Schoolwide program – Title I program that allows a campus to use Title I funds to meet the educational needs of the entire campus  
Summary of Finance – Financial template used to estimate state funding  
Supplant – taking the place of state or local funds, with federal funds  
Supplement – adding to, enhancing, expanding, or extending a program  
TAC – Texas Administrative Code  
Targeted assistance – Title I program that allows a campus to use Title I funds only for Title I identified students  
TEC – Texas Education Code  
Obligation – purchase order, contract or other commitment to expend funds



## **APPENDIX Q - RESOURCES**

**Lackland ISD Website:**

**[Fiscal Manual](#)**

**[State and Federal Grants Manual](#)**

**Texas Education Agency Website**

**[Financial Accounting System Resource Guide \(FASRG\)](#)**

**[Grant Management Resources](#)**