



LACKLAND

Independent School District

Budget Manual



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LACKLAND ISD ADMINISTRATIVE REVIEW & APPROVAL OF PROCEDURES, HANDBOOKS AND MANUALS

In accordance with Board Policy BP (Local), the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. These procedures shall constitute the administrative regulations of the District.

The Superintendent or designee shall ensure that administrative regulations are kept up to date and are consistent with Board policy. The Superintendent or designee shall resolve any discrepancies among conflicting administrative regulations. In case of conflict between administrative regulations and policy, policy shall prevail.

Administrative regulations are subject to Board review but shall not be adopted by the Board. The Superintendent shall review and approve all procedures, handbooks and manuals.

Handbook/Manual	School Year	Revision Date
Budget Manual	2020-2021	March 2020

Approved by: (Signature on file)
Dr. Burnie L. Roper, Superintendent

 4/13/2020
Date

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 30th day or later than the 10th 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 3rd 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 (**Lackland ISD operates under a September 1st fiscal year**)
 - Minutes must reflect all Budget adjustments
 - At a minimum, the General Fund, Food Service Fund and Debt Service Fund must be adopted (**Lackland ISD does not have a Debt Service Fund**)
 - 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 1st – August 31st or July 1st – June 30th
- The Lackland ISD Fiscal Year is noted below:
 - **September 1 through August 31st**

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 (the annual survey date is determined by the district)
- State Revenue
 - Student Average Daily Attendance (average of entire school year)
 - Number of students served in special programs
 - Special Education
 - Compensatory Education – At Risk
 - Bilingual/ESL
 - Career and Technology (CTE)
 - **Other allotments such as Early Education, Dyslexia, College-Career-Military Readiness (CCMR).**
- Local Revenue
 - Salvage revenue
 - Investment interest earnings
 - Athletic gate receipts
 - Other miscellaneous local revenue

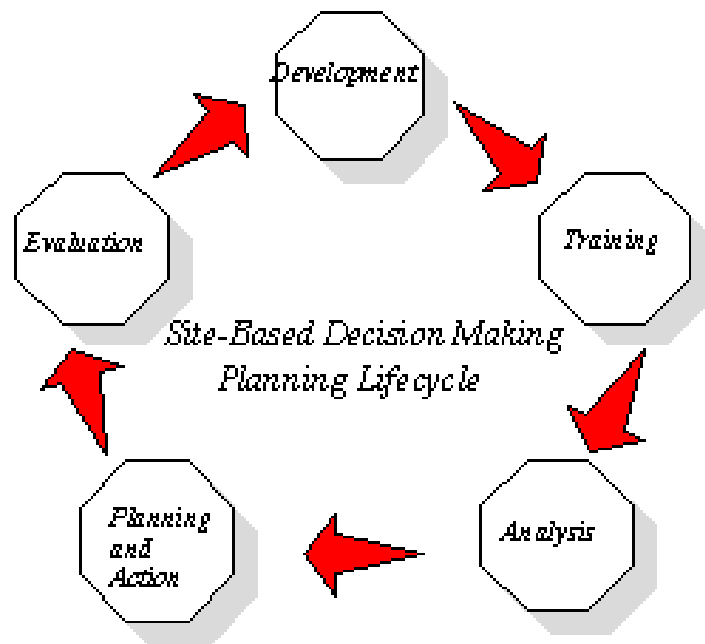
Type of budget method used at Lackland ISD

- Site-based budgeting
 - Each campus and department submit requests for additional staff based on master schedule or department operational needs.
 - Campuses – master schedule and instructional support
 - Departments – criteria by department is noted below
 - Custodial and maintenance staff – building square footage
 - Child Nutrition staff – meals served
 - Transportation staff – routes and miles driven
 - Technology staff – networks and devices maintained
 - Each campus and department receive a discretionary budget allocation for the upcoming budget year. Note. The discretionary budget allocation includes object categories:
 - 6200 – Services
 - 6300 – Supplies and Materials
 - 6400 – Travel and miscellaneous costs
 - 6600 – Capital purchases (equipment, vehicles, etc.)
 - 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>
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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
 - Approves all budget amendments at the object level
 - Adopts the final amended 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 such as Title I
Miscellaneous revenue	Child Nutrition Program	Competitive Grants, if any
Athletic Event revenue		Child Nutrition Program

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.

State funding flows to the district through the state funding template, Summary of Finance. The Summary of Finances (SOF) is a state aid report produced by the Texas Education Agency for each school district and charter school. It describes the district's or school's funding elements and Foundation School Program (FSP) state aid. The report includes information on:

- the number of students in average daily attendance (ADA) and weighted average daily attendance (WADA),
- the number of students making up special student populations,
- property values,
- tax rates, and
- tax collections.

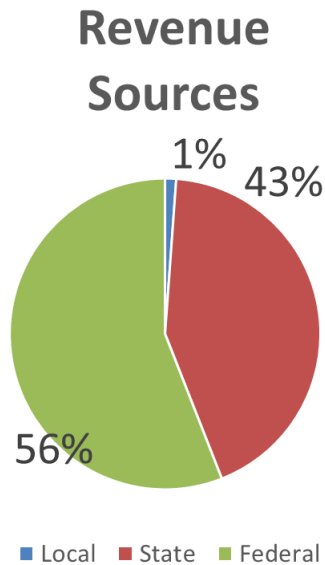
The SOF also shows the Tier I entitlement (basic entitlement), the Tier II allotment (supplemental funding), and a variety of other FSP allotments, including facilities allotments, if any.

For each district, the TEA produces several SOF reports throughout the school year, updating the information in the report as new data become available. Generally, there are three (3) types of reports: Preliminary (1st report in the spring of the previous fiscal year), Near-Final (1st NF typically in September after the end of the fiscal year) and Final (1st Final in the spring of the following fiscal year).

The Chief Financial Officer is responsible for monitoring the SOFs posted by TEA and comparing the state report to locally-created Summary of Finance worksheets.

TEA's Summary of Finance report reflects the LPE (Legislative Payment Estimate) and the DPE (District Planning Estimate). The district receives payments from September through August based on the LPE. A settle-up of payments, based on the Near-Final Summary of Finance's DPE.

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 alarm 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 their 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 are compiled and distributed by the Chief Financial Officer during the budget development process in accordance with the Budget Adoption Timeline.

Long-term Budget Planning

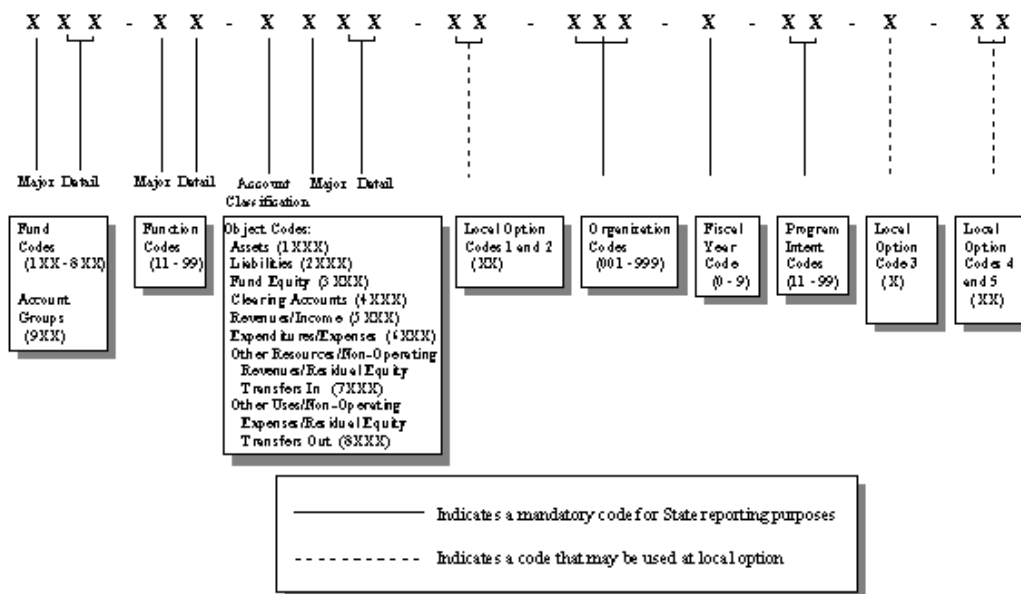
A long-term budget for capital expenses shall be developed and submitted for review by the Chief Financial Officer and Superintendent on an annual basis. Long-term budgets shall include the following capital expenditures (defined as equipment with a per unit cost in excess of \$5,000).

- 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

- TEA has adopted Version 16.0 of the FASRG. The entire FASRG is available on the TEA website at: <https://tea.texas.gov/finance-and-grants/financial-accountability/financial-accountability-system-resource-guide>
- Four (4) Modules that directly apply to LISD are:
 - Module 1 - FAR (Financial Accounting & Reporting) and FAR Appendices
 - Module 4 – Auditing
 - Module 5 – Purchasing
 - Module 6 – Compensatory Education, Guidelines and Financial Treatment and an Auditing and Reporting System
- The FAR - Contains the state-required account code system
- 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 (Rolls to Fund 199 for PEIMS)
- 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
 - 6214 Lobbying expenses (portion of membership fees attributed to lobbying)

- 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
 - 6491 Statutorily-required publications
 - 6499 Misc. Expenses (Awards, refreshments, etc.)
- Equipment - 6600's
 - 6631 Vehicles > \$5,000 per unit
 - 6639 Equipment with unit cost > \$5000
 - 6641 Vehicles (less than \$5,000 per unit)

*Locally defined codes

Organization Codes

- Campuses
 - 001 Stacey Jr-Sr High School
 - 101 Elementary
 - 699 Summer School
- Departments
 - 701 Superintendent
 - 702 School Board
 - 7XX HR and Business
 - 9XX Other departments

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
- 36 Early Education Allotment
- 37 Dyslexia
- 38 CCMR Outcomes Bonus
- 91 Athletics & Related Activities
- 99 Undistributed

*PIC 21 is not a state-funded program as of HB 3 (2019), but must continue to be used to classify GT-related expenses.

**PIC 31 was discontinued with HB 3 (2019), but residual funds (if any) should continue to be coded to PIC 31 until 100% of the High School Allotment has been expensed.

Examples: (Fiscal Year is denoted with an “X”)

- Gifted and Talented supplies for the elementary students:
 - **199-11-6399-00-101-X-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 X, 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-X-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 X, 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-X-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 X, 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-X-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 X, and the intent is ESL students (PIC 25).

- Supplies for the Title I Targeted Assistance Summer School program:
211-11-6399-00-699-X-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 X, and the intent is to serve at-risk students – Accelerated Instruction (PIC 24).

- Testing materials for the Dyslexia program at the elementary campus:
199-11-6339-00-101-X-37-000

Notes: Most campus funds are in the General Fund (199), the purpose is direct student instruction (11), testing materials are being purchased (6339), the elementary school 3-digit code assigned by TEA is 101, the fiscal year is X, and the intent is to serve Dyslexia students – (PIC 37).

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	55%	PIC 23 & 33
▪ Career & Technical Education	55%	PIC 22
▪ Gifted & Talented Education	55%	PIC 21*
▪ State Compensatory Education (SCE)	55%	PIC 24-30 & 34 (except 25& 27)
▪ Bilingual/ESL Education	55%	PIC 25 & 35
▪ High School Allotment	100%	PIC 31**
▪ Early Education Allotment	100%	PIC 36
▪ Dyslexia	100%	PIC 37
▪ CCMR Outcomes Bonus	55%	PIC 38

*PIC 21 is not a state-funded program as of HB 3 (2019), but must continue to be used to classify GT-related expenses.

**PIC 31 was discontinued with HB 3 (2019), but residual funds (if any) should continue to be coded to PIC 31 until 100% of the High School Allotment has been expended.

The expenditure of the special program allotments shall be in compliance with state law, i.e. Chapter 48. The sections for each special program allotment are noted below:

- Sec. 48.102. SPECIAL EDUCATION ____
- Sec. 48.103. ALLOTMENT FOR STUDENT WITH DYSLEXIA OR RELATED DISORDER ____
- Sec. 48.104. COMPENSATORY EDUCATION ALLOTMENT ____
- Sec. 48.105. BILINGUAL EDUCATION ALLOTMENT ____
- Sec. 48.106. CAREER AND TECHNOLOGY EDUCATION ALLOTMENT ____
- Sec. 48.108. EARLY EDUCATION ALLOTMENT ____
- Sec. 48.110. COLLEGE, CAREER, OR MILITARY READINESS OUTCOMES BONUS ____

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 Chief Financial Officer
- Obtain the campus or department allocation from the Chief Financial Officer
- Complete the budget request forms and submit to the Chief Financial Officer
- 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**

Procedures for Piloting New Initiatives/Programs

A good pilot program provides a platform to test theories, implement proven best practices, prove value, and reveal deficiencies before spending a significant amount of time, energy, or money on a large-scale initiative or program. The following are procedures that Lackland ISD will follow when proposing a new initiative or program.

1. Establish a Need – Determine why the initiative or program should be introduced into the district and how it will benefit all students or a sub-population of the student body.
2. Building Support with Stakeholders – It is important to build a base of support for new initiatives or programs by getting colleagues (other teachers, administrators, relevant district office personnel) involved in the proposed initiative. Make colleagues aware of your intent to introduce the initiative and what the benefits (and risks, if any) of piloting the program.
3. Develop a Proposal – Proposals should include the following: Objectives, Guidelines, Timeline, Budget and Evaluation Criteria.
4. Recruit a Team – Select a group of individuals who will help you carry out the initiative.
5. Secure Permission from Campus/District Leaders – The campus principal or director should be informed of the desire to start a new initiative or program in the district. It is also important to inform either the Assistant Superintendent or Superintendent.
6. Secure Funding – Determine how the initiative or program will be funded (grant, donation, district funds, or a combination of sources).
7. Implement the Plan – Carefully implement the proposal with fidelity and consistency.
8. Evaluate and Share Results – During and after the program, it is important to develop a factual report of how the pilot program worked and whether the pilot program can be expanded to an entire grade level, campus or department, as appropriate.
9. Expand the Pilot/Implement the Initiatives – If the pilot proves to be successful, secure permission to expand the pilot to a larger segment of the school district.
10. Continue to Evaluate for Effectiveness – Follow the evaluation guidelines, if available. If not available, develop a set of evaluation criteria to continuously evaluate the effectiveness of the program.

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 their 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 Chief Financial Officer shall approve and ensure that budget transfers are posted to the general ledger on a timely basis.
- The Final Amended Budget shall be approved the School Board prior to August 31st of 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, career and technology, 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.

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
 - Child Nutrition 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-X-23000 50% Special Education
 - 199-11-6119-00-001-X-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-X-11000	67%	Teacher
▪ 199-36-6119-00-001-X-91000	33%	Athletic periods
▪ 199-36-6119-00-001-X-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, but may be for non at-risk students
 - If a teacher tutors at risk students, then the account could be:
 - 199-11-6118-00-101-X-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-X-24000

Administrative Salaries:

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

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

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

Substitute Salaries: [The district may elect to use either the teacher or undistributed method]

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

▪ 199-11-6119-00-001-X-23000	(Teacher)
▪ 199-11-6112-00-001-X-23000	(Substitute)
- Undistributed - will be allocated by TEA based on PEIMS data
 - Example: 199-11-6112-00-999-X-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-X-99000	50%	Custodian
▪ 199-34-6129-00-999-X-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-X-23000 40% Jr-Sr High School
 - 199-11-6119-00-101-X-23000 60% Elementary School

Budgeting State Special Program Funds

Special Program funds typically flow to the district through the state funding template, Summary of Finance. A glimpse of the Summary of Finance special program allotments is pasted below:

Program Intent Codes - Allotments		LPE	DPE
Tier One Subchapter B and C Allotments			
21.	11-Regular Program Allotment 48.051	\$5,881,704	\$5,754,512
22.	Small and Mid-Size Allotment 48.101	\$1,518,167	\$1,532,980
23.	23-Special Education Adjusted Allotment 48.102(spend 55% of amount)	\$1,140,686	\$1,135,688
24.	37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$4,491	\$4,491
25.	24-Compensatory Education Allotment 48.104 (spend 55% of amount)	\$378,994	\$378,994
26.	25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$11,100	\$7,940
27.	22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$318,245	\$339,825
28.	11-Public Education Grant 48.107	\$0	\$0
29.	36-Early Education Allotment 48.108 (spend 100% of amount)	\$75,152	\$75,152
30.	38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)	\$30,000	\$30,000

As illustrated on the Tier 1 Allotments, the Special Education, Compensatory Education, Bilingual Education, Career and Technology and CCMR Allotments have a 55% spend requirement. Other allotments such as the Dyslexia and Early Education Allotment have a 100% spend requirement.

The Special Program Allotments Guide, **Exhibit B**, reflects the identified and program guidelines as required by state law.

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. AS a best practice, Lackland ISD shall ensure that Federal grant funds are 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 or expenditures 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 Effective)
 - 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
 - Grant Budget form – **Appendix N**
- Helpful website:
 - TEA Grant Resources:
 - 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

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

APPENDIX A – CHART OF ACCOUNTS

Lackland ISD - Chart of Accounts

XXX-XX-XXXX-XX-XXX-X-XX-XXX

1 2 3 4 5 6 7 8

Funds (#1)		Objects (#3):		Sub-Objects (#4):	
100 General Fund 195 Dept. of Defense Supplemental 199 General Fund 200-400 Special Revenue Funds 204 ESSA, Title IV, Safe & Drug Free Schools 211 ESSA, Title I, Part A 240 Food Service Fund 288 ESSA, Title IV, Part A (F289 PEIMS) 289 DODEA Grants 397 Advanced Placement Incentives 410 Instructional Materials Allotment (Textbooks) 461 Campus Activity Fund 494 Robotics Donations 498 USAA Donations 600 Capital Projects Funds 692 Dept. of Education Building Projects, 8008 Grant 693 Dept. of Education Building Projects, 8007 Formula 695 Dept. of Defense, Construction Grant 699 Capital Projects Fund - Local Projects 860 Agency Funds 863 Payroll Clearing Fund 864 Accounts Payable Clearing Fund 865 Student Activity Accounts (Clubs and Organizations) 900 Capital Assets and Long Term Debt 901 Fixed Assets Fund 902 Long Term Debt Fund		6100 Payroll Costs 6112 Salaries for Substitute Teachers 6118 Salaries, Professional, Extra Duty (6119) 6119 Salaries, Teachers & Professional Personnel 6121 Extra Duty Pay, Overtime, Support Personnel 6122 Salaries, Support Staff Substitutes 6129 Salaries, Paraprofessional & Support Staff 6139 Employee Allowances 6141 Social Security/Medicare 6142 Group Health Insurance 6143 Workers Compensation 6144 TRS On-Behalf Payments 6145 Unemployment Compensation 6146 Teacher Retirement/TRS Care 6149 Employee Benefits - Leave Buy Back 6200 Professional & Contracted Services 6211 Legal Services 6212 Audit Services 6214 Lobbying Expenses (Portion of Memberships) 6219 Professional Services (Govt Cd 2254.002) 6221 Staff Tuition & Fees (Higher Education) 6223 Student Tuition - Other than Public Schools 6239 Education Service Center Services 6249 Contracted Maintenance & Repair 6259 Utilities 6269 Rentals - Operating Leases (Copiers, equipment, etc) 6291 Consultants (Best Practices, Improvement) 6299 Miscellaneous Contracted Services 6300 Supplies & Materials 6311 Gasoline & Other Fuels 6319 Vehicle Supplies 6321 Textbooks - purchased by district 6329 Reading materials, library books, subscriptions 6339 Testing materials 6341 Food (CNP Only) 6342 Non-Food Supplies (CNP Only) 6344 USDA Commodities (CNP Only) 6398 Equipment, (Taggable > \$1,000) 6399 Supplies & Non-Taggable Equipment 6400 Other Operating Costs & Travel 6411 Travel, Staff 6412 Travel, Student 6419 Travel, Non-employees (parents, board, etc) 6429 Insurance Costs 6491 Statutorily-Required Public Notices***NEW*** 6495 Memberships (portion may be 6214) 6499 Misc. Expenses: Awards, Fees, etc. 6600 Capital Outlay and Equipment 6629 Facilities and Construction 6631 Vehicles, Unit Cost > \$5000 (less than \$5K = 6641) 6639 Furniture, Equipment, Software, Unit Cost > \$5000		Subjects: 31 English/Language Arts 32 Math 33 Science 34 Social Studies 36 Spanish PE & Arts: 41 Art 42 Music 43 PE & Health 44 Theatre Arts 45 Band Other: 51 Success For All Reading (SFA) Organizations (#5): 001 Stacey Jr/Sr High 101 Lackland Elementary 699 Summer School 701 Superintendent 702 School Board 748 Wellness Program/SHAC 749 Human Resources 750 Business Office 993 Custodial 994 Food Service 995 Executive Director of C & I 996 Technology Dept. 997 Operations/Maint/Transp. 999 Districtwide (Unallocated) Program Intent Codes (#7): 11 Basic Educational Services 21 Gifted and Talented 22 Career & Technology 23 Services to Students w/ Disabilities 25 Bilingual and Special Language Programs 24 State Compensatory Education (SCE) 28 Disciplinary AEP - Basic Services 24 State Compensatory Education (SCE) 28 Disciplinary AEP - Basic Services 31 High School Allotment 32 Pre-Kindergarten 33 PK, Special Education 34 PK, State Compensatory Education 36 Early Education Allotment (PK-3) 37 Dyslexia 38 College, Career and Military Readiness (CCMR) Other: 91 Athletics 98 Unallocated 99 Miscellaneous, Undistributed	
Functions (#2): Instruction and Instructional-Related Services 11 Instruction 12 Instructional Resources & Media Svs 13 Curriculum Development & Instructional Staff Dev. Instructional and School Leadership 21 Instructional Administration 23 Campus Leadership Support Services - Student 31 Counseling Services 32 Social Work Services 33 Health Services 34 Student Transportation 35 Food Services 36 Cocurricular/Extracurricular Activities Other Functions 41 General Administration 51 Plant Maintenance & Operations 52 Security & Monitoring Services 53 Data Processing Services 61 Community Services 81 Facilities, Acquisition, and Construction 93 Payments to Fiscal Agent of SSA, Sp.Ed. Co-Op 95 Payments to JJAEP					

APPENDIX B – SPECIAL PROGRAM ALLOTMENTS

TEXAS EDUCATION CODE SUBCHAPTER C. SPECIAL ALLOTMENTS

Sec. 48.102. 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 basic allotment, or, if applicable, the sum of the basic allotment and the allotment under Section [48.101](#) to which the district is entitled, multiplied by 1.15. 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 basic allotment, or, if applicable, the sum of the basic allotment and the allotment under Section [48.101](#) to which the district is entitled, 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 by commissioner rule. 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 by commissioner rule 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 commissioner 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 commissioner 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 commissioner 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) At least 55 percent of the funds allocated under this section 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) 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 basic allotment, or, if applicable, the sum of the basic allotment and the allotment under Section [48.101](#) to which the district is entitled 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.

(k) 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 (H.B. [1130](#)), Sec. 1, eff. September 1, 2011.

Transferred, redesignated and amended from Education Code, Section 42.151 by Acts 2019, 86th Leg., R.S., Ch. 943 (H.B. [3](#)), Sec. 1.025, eff. September 1, 2019.

Sec. 48.103. ALLOTMENT FOR STUDENT WITH DYSLEXIA OR RELATED DISORDER. (a) Subject to Subsection (b), for each student that a school district serves who has been identified as having dyslexia or a related disorder, the district is entitled to an annual allotment equal to the basic allotment multiplied by 0.1 or a greater amount provided by appropriation.

(b) A school district is entitled to an allotment under Subsection (a) only for a student who:

(1) is receiving services for dyslexia or a related disorder in accordance with:

(A) an individualized education program developed for the student under Section [29.005](#); or

(B) a plan developed for the student under Section 504, Rehabilitation Act of 1973 (29 U.S.C. Section 794);

(2) is receiving instruction that:

(A) meets applicable dyslexia program criteria established by the State Board of Education; and

(B) is provided by a person with specific training in providing that instruction; or

(3) is permitted, on the basis of having dyslexia or a related disorder, to use modifications in the classroom or accommodations in the administration of assessment instruments under Section [39.023](#).

(c) A school district may receive funding for a student under this section and Section [48.102](#) if the student satisfies the requirements of both sections.

(d) A school district may use an amount not to exceed 20 percent of the allotment provided for a qualifying student under this section to contract with a private provider to provide supplemental academic services to the student that are recommended under the student's program or plan described by Subsection (b). A student may not be excused from school to receive supplemental academic services provided under this subsection.

Added by Acts 2019, 86th Leg., R.S., Ch. 943 (H.B. [3](#)), Sec. 1.027, eff. September 1, 2019.

Sec. 48.104. COMPENSATORY EDUCATION ALLOTMENT. (a) For each 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 basic allotment multiplied by 0.2 or, if the student is educationally disadvantaged, 0.275. For each full-time equivalent student who is in a remedial and support program under Section [29.081](#) because the student is pregnant, a district is entitled to an annual allotment equal to the basic allotment multiplied by 2.41.

(b) For each student who is educationally disadvantaged and resides in an economically disadvantaged census block group as determined by the commissioner under Subsection (c), a district is entitled to an annual allotment equal to the basic allotment multiplied by the weight assigned to the student's census block group under Subsection (d).

(c) For purposes of the allotment under Subsection (b), the commissioner shall establish an index for economically disadvantaged census block groups in the state that provides criteria for determining which census block groups are economically disadvantaged and categorizes economically disadvantaged census block groups in five tiers according to relative severity of economic disadvantage. In determining the severity of economic disadvantage in a census block group, the commissioner shall consider:

- (1) the median household income;
- (2) the average educational attainment of the population;
- (3) the percentage of single-parent households;
- (4) the rate of homeownership; and
- (5) other economic criteria the commissioner determines likely to disadvantage a

student's preparedness and ability to learn.

(d) The weights assigned to the five tiers of the index established under Subsection (c) are, from least to most severe economic disadvantage, 0.225, 0.2375, 0.25, 0.2625, and 0.275.

(e) If insufficient data is available for any school year to evaluate the level of economic disadvantage in a census block group, a school district is entitled to an annual allotment equal to the basic allotment multiplied by 0.225 for each student who is educationally disadvantaged and resides in that census block group.

(f) A student receiving a full-time virtual education through the state virtual school network may be included in determining the number of students who are educationally disadvantaged and reside in an economically disadvantaged census block group under Subsection (b) or (e), as applicable, if the school district submits to the commissioner a plan detailing the enhanced services that will be provided to the student and the commissioner approves the plan.

(g) Not later than March 1 of each year, the commissioner shall:

(1) review and, if necessary, update the index established under Subsection (c) to be used for the following school year, based on the most recent estimates published by the United States Census Bureau; and

(2) notify each school district of any changes to the index.

(h) The state demographer, the Department of Agriculture, and any other state agency with relevant information shall assist the commissioner in performing the commissioner's duties under this section.

(i) On a schedule determined by the commissioner, each school district shall report to the agency the census block group in which each student enrolled in the district who is educationally disadvantaged resides. The agency shall provide to school districts a resource for use in determining the census block group in which a student resides.

(j) The commissioner shall adopt rules for the method of determining the number of students who qualify for an allotment under this section at a campus that participates in the Community Eligibility Provision administered by the United States Department of Agriculture, as provided by the Healthy, Hunger-Free Kids Act of 2010 (Pub. L. No. 111-296).

(j-1) In addition to other purposes for which funds allocated under this section may be used, those funds may also be used to:

(1) provide child-care services or assistance with child-care expenses for students at risk of dropping out of school, as described by Section [29.081](#)(d)(5); or

(2) pay the costs associated with services provided through a life skills program in accordance with Sections [29.085](#)(b)(1) and (3)-(7).

(k) At least 55 percent of the funds allocated under this section must be used to:

(1) 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:

(A) students who are educationally disadvantaged and students who are not educationally disadvantaged; and

(B) students at risk of dropping out of school, as defined by Section [29.081](#), and all other students; or

(2) 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.

(l) The commissioner shall adopt rules regarding the use of funds described by Subsection (k). The rules:

(1) must:

(A) permit a school district to use those funds for programs and services that reflect the needs of students at each campus in the district; and

(B) provide for streamlined reporting on the use of those funds; and

(2) may not prohibit the use of those funds for any purpose for which the use of those funds was authorized under former Section 42.152 as that section existed on September 1, 2018.

(m) The State Board of Education shall adopt rules requiring a report on the use of funds under Subsection (k) as part of the annual audit under Section [44.008](#) and shall develop minimum requirements for that report.

(n) The commissioner annually shall review each report required under Subsection (m) for the preceding school year and:

(1) identify each school district that was not in compliance with Subsection (k) during that school year; and

(2) provide each district identified under Subdivision (1) a reasonable opportunity to comply with Subsection (k).

(o) The commissioner, in the year following a determination under Subsection (n) that a school district was not in compliance with Subsection (k) for the 2021-2022 school year or a subsequent school year, shall withhold from the district's foundation school fund payment an amount equal to the amount of compensatory education funds the commissioner determines were not used in compliance with Subsection (k). 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 (k). In determining whether a school district is subject to the withholding of funding required under this subsection, the commissioner may consider the district's average use of funds for the three preceding school years.

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 (H.B. [2018](#)), Sec. 23.001(17), eff. September 1, 2005.

Acts 2007, 80th Leg., R.S., Ch. 1204 (H.B. [1609](#)), Sec. 3, eff. September 1, 2007.

Acts 2009, 81st Leg., R.S., Ch. 1328 (H.B. [3646](#)), Sec. 52, eff. September 1, 2009.

Acts 2009, 81st Leg., R.S., Ch. 1328 (H.B. [3646](#)), Sec. 53, eff. September 1, 2009.

Acts 2009, 81st Leg., R.S., Ch. 1328 (H.B. [3646](#)), Sec. 105(a)(6), eff. September 1, 2009.

Acts 2011, 82nd Leg., 1st C.S., Ch. 4 (S.B. [1](#)), Sec. 57.12, eff. September 28, 2011.

Acts 2015, 84th Leg., R.S., Ch. 1250 (H.B. [1305](#)), Sec. 2, eff. June 20, 2015.
Transferred, redesignated and amended from Education Code, Section 42.152 by Acts 2019, 86th Leg., R.S., Ch. 943 (H.B. [3](#)), Sec. 1.028, eff. September 1, 2019.

Sec. 48.105. 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 basic allotment multiplied by:

(1) for a student of limited English proficiency, as defined by Section [29.052](#):

(A) 0.1; or

(B) 0.15 if the student is in a bilingual education program using a dual language immersion/one-way or two-way program model; and

(2) for a student not described by Subdivision (1), 0.05 if the student is in a bilingual education program using a dual language immersion/two-way program model.

(b) At least 55 percent of the funds allocated under this section must be used in providing bilingual education or special language programs under Subchapter B, Chapter [29](#). 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, incremental costs associated with providing smaller class sizes, and other supplies required for quality instruction.

(c) The State Board of Education shall adopt rules requiring a report on the use of funds under Subsection (b) as part of the annual audit under Section [44.008](#) and shall develop minimum requirements for that report.

(d) The commissioner annually shall review each report required under Subsection (c) for the preceding school year and:

(1) identify each school district that was not in compliance with Subsection (b) during that school year; and

(2) provide each district identified under Subdivision (1) a reasonable opportunity to comply with Subsection (b).

(e) The commissioner, in the year following a determination under Subsection (d) that a school district was not in compliance with Subsection (b) for the 2021-2022 school year or a subsequent school year, shall withhold from the district's foundation school fund payment an amount equal to the amount of bilingual education or special language funds the commissioner determines were not used in compliance with Subsection (b). 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 (b). In determining whether a school district is subject to the withholding of funding required under this subsection, the

commissioner may consider the district's average use of funds for the three preceding school years.

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

Transferred, redesignated and amended from Education Code, Section 42.153 by Acts 2019, 86th Leg., R.S., Ch. 943 (H.B. [3](#)), Sec. 1.030, eff. September 1, 2019.

Sec. 48.106. 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 7 through 12, a district is entitled to:

- (1) an annual allotment equal to the basic allotment multiplied by a weight of 1.35; and
- (2) \$50 for each of the following in which the student is enrolled:

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

(B) a campus designated as a P-TECH school under Section [29.556](#); or

(C) a campus that is a member of the New Tech Network and that focuses on project-based learning and work-based education.

(b) In this section:

(1) "Career and technology education class" and "career and technology education program" include technology applications courses.

(2) "Full-time equivalent student" means 30 hours of contact a week between a student and career and technology education program personnel.

(c) At least 55 percent of the funds allocated under this section must be used in providing career and technology education programs in grades 7 through 12.

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 (H.B. [3485](#)), Sec. 5, eff. June 15, 2007.

Acts 2009, 81st Leg., R.S., Ch. 1328 (H.B. [3646](#)), Sec. 54, eff. September 1, 2009.

Acts 2017, 85th Leg., R.S., Ch. 189 (S.B. [22](#)), Sec. 4, eff. September 1, 2017.

Acts 2017, 85th Leg., R.S., Ch. 1088 (H.B. [3593](#)), Sec. 5, eff. June 15, 2017.

Transferred, redesignated and amended from Education Code, Section 42.154 by Acts 2019, 86th Leg., R.S., Ch. 943 (H.B. [3](#)), Sec. 1.030, eff. September 1, 2019.

Sec. 48.108. EARLY EDUCATION ALLOTMENT. (a) For each student in average daily attendance in kindergarten through third grade, a school district is entitled to an annual allotment equal to the basic allotment multiplied by 0.1 if the student is:

- (1) educationally disadvantaged; or

(2) a student of limited English proficiency, as defined by Section [29.052](#), and is in a bilingual education or special language program under Subchapter B, Chapter [29](#).

(b) Funds allocated under this section must be used to fund programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade, including programs and services designed to assist the district in achieving the goals set in the district's early childhood literacy and mathematics proficiency plans adopted under Section [11.185](#).

(c) A school district is entitled to an allotment under each subdivision of Subsection (a) for which a student qualifies.

(d) A school district may receive funding for a student under this section and under Sections [48.104](#) and [48.105](#), as applicable, if the student satisfies the requirements of each applicable section.

Added by Acts 2019, 86th Leg., R.S., Ch. 943 (H.B. [3](#)), Sec. 1.031, eff. September 1, 2019.

Sec. 48.110. COLLEGE, CAREER, OR MILITARY READINESS OUTCOMES BONUS. (a) The purpose of this section is to further the goal set under the state's master plan for higher education developed under Section [61.051](#) for at least 60 percent of all adults aged 25 to 34 in this state to achieve a postsecondary degree or workforce credential by 2030.

(b) For purposes of the outcomes bonus under this section, the commissioner shall determine the threshold percentage as provided by Subsection (g) for college, career, or military readiness as described by Subsection (f) for each of the following cohorts:

- (1) annual graduates who are educationally disadvantaged;
- (2) annual graduates who are not educationally disadvantaged; and
- (3) annual graduates who are enrolled in a special education program under Subchapter A, Chapter [29](#), regardless of whether the annual graduates are educationally disadvantaged.

(c) Each year, the commissioner shall determine for each school district the minimum number of annual graduates in each cohort described by Subsection (b) who would have to demonstrate college, career, or military readiness as described by Subsection (f) in order for the district to achieve a percentage of college, career, or military readiness for that cohort equal to the threshold percentage established for that cohort under Subsection (b).

(d) For each annual graduate in a cohort described by Subsection (b) who demonstrates college, career, or military readiness as described by Subsection (f) in excess of the minimum number of students determined for the applicable district cohort under Subsection (c), a school district is entitled to an annual outcomes bonus of:

- (1) if the annual graduate is educationally disadvantaged, \$5,000;

(2) if the annual graduate is not educationally disadvantaged, \$3,000; and

(3) if the annual graduate is enrolled in a special education program under Subchapter A, Chapter [29](#), \$2,000, regardless of whether the annual graduate is educationally disadvantaged.

(e) A school district is entitled to an outcomes bonus under each subdivision of Subsection (d) for which an annual graduate qualifies.

(f) For purposes of this section, an annual graduate demonstrates:

(1) college readiness if the annual graduate:

(A) achieves college readiness standards used for accountability purposes under Chapter [39](#) on the ACT, the SAT, or an assessment instrument designated by the Texas Higher Education Coordinating Board under Section [51.334](#); and

(B) during a time period established by commissioner rule, enrolls at a postsecondary educational institution;

(2) career readiness if the annual graduate:

(A) achieves college readiness standards used for accountability purposes under Chapter [39](#) on the ACT, the SAT, or an assessment instrument designated by the Texas Higher Education Coordinating Board under Section [51.334](#); and

(B) during a time period established by commissioner rule, earns an industry-accepted certificate; and

(3) military readiness if the annual graduate:

(A) achieves a passing score set by the applicable military branch on the Armed Services Vocational Aptitude Battery; and

(B) during a time period established by commissioner rule, enlists in the armed forces of the United States.

(g) The commissioner shall establish the threshold percentages under Subsection (b) using the 25th percentile of statewide college, career, or military readiness as described by Subsection (f) for the applicable cohort of annual graduates during the 2016-2017 school year.

(h) On application by a school district, the commissioner may allow annual graduates from the district to satisfy the requirement for demonstrating career readiness under Subsection (f)(2)(B) by successfully completing a coherent sequence of courses required to obtain an industry-accepted certificate. The district must demonstrate in the application that the district is unable to provide sufficient courses or programs to enable students enrolled at the district to earn an industry-accepted certificate within the time period established by the commissioner under Subsection (f)(2)(B). The commissioner by rule shall provide the criteria required for an application under this subsection.

(i) At least 55 percent of the funds allocated under this section must be used in grades 8 through 12 to improve college, career, and military readiness outcomes as described by Subsection (f).

Added by Acts 2019, 86th Leg., R.S., Ch. 943 (H.B. [3](#)), Sec. 1.031, eff. September 1, 2019.

APPENDIX C – SCE Program Guidelines

TEC and other state statutes and regulations contain the legal requirements for SCE. SCE is defined in law as programs and or services designed to supplement the regular education program for students identified as at risk of dropping out of school. Statutes, laws, regulations, and correspondence related to the SCE program are outlined below

Use of Funds:

- Funds must be used to support students identified as at-risk in accordance with state law, TEC 48.104.

District and Campus Plans:

- TEC, §29.081, requires LEAs to create a SCE program and describe the SCE program in the district improvement plan (DIP), open-enrollment charter school's instructional plan, and in the campus improvement plan (CIP).
- Each LEA must develop and maintain a DIP and a CIP for each campus, and open-enrollment charter schools must have an instructional plan. If the LEA is comprised of only one campus, then the district and campus plans may be one plan, TEC, §11.252(c)
- Each DIP, CIP, and open-enrollment charter school's instructional plan developed should contain objectives that are:
 - specific,
 - measurable,
 - attainable,
 - relevant (oriented toward achieving the stated goals of the program), and
 - time-bound.
- In addition to the requirements outlined under TEC, §§11.251–11.253, each plan must also include the following:
 - A description of the process and results for the comprehensive needs assessment related to compensatory education programs -conducted to identify the strengths and weaknesses of existing programs, practices, procedures, and activities; and ensures the use of resources is carefully planned, supplemental and cost effective
 - Total amount of state compensatory education funds allocated
 - Identified compensatory education strategies – specific program strategies that align with the findings of the comprehensive needs assessment
 - Supplemental financial resources for compensatory education -indication of the approximate dollar amounts for activities and or strategies
 - Supplemental FTEs for state compensatory education -shown for SCE activities involving personnel at both the district and campus level
 - Measurable performance objectives -based on needs assessment data and stated in terms of what the student is expected to do, and stated in terms of measurable and or observable behavior to ensure that the plan is resulting in academic improvement (indicators of expected and actual)
 - Timelines for monitoring strategies and reaching goals – specific schedule for data collection during the school year. This should be written in incremental units

such as every three weeks, every month, (not August through May or “ongoing”), each semester, etc.

- Formative and summative evaluation criteria -Formative evaluation includes periodic measures that are utilized during the actual implementation of the interventions or strategies. The summative evaluation occurs at the end of the implementation period, to provide the overall project and process evaluation. ○ A formative evaluation validates or ensure that the goals of instruction are being achieved. ○ A Summative evaluation is quantitative, using numeric scores or letter grades to assess learner achievement. It measures the worth of a program at the end of the program activities. The focus is on outcome.
- **The DIP and CIP, and instructional plan for open-enrollment charter schools, are one of the primary records supporting expenditures attributed to the SCE program.**
- 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 STAAR 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 150th day after the last resubmission date for the PEIMS Mid-Year submission

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 2020-2021

January 14, 2020	Budget Planning Meeting with Administrative Staff [Cabinet] <ul style="list-style-type: none">• Discuss budget goals for 2020-2021• Discuss potential facility expenditures and/or capital purchases• Review of Student ADA for Fall 2019• Review of PEIMS Staff, Budget & Student Data – Fall 2019• Review of current year budget by Function, Object & PIC
January 21, 2020	Board review of proposed budget timeline for 2020-2020
February 4, 2020	Review of Budget Manual for 2020-2021
Feb 10-21, 2020	Budget training with site-based committees at Elementary & Jr/Sr High
February 11, 2020	Budget Planning Meeting with Administrative Staff [Cabinet] <ul style="list-style-type: none">• Campus Master Schedules – Discuss draft master schedules & Staffing needs• District and Campus Goals• Discuss Staff allocations (2020-2021)
February 17, 2020	DEIC Meeting - Review of budget timeline for 2020-2021
February 18, 2020	Budget Planning Meeting with Administrative Staff [Cabinet] <ul style="list-style-type: none">• Campus non-discretionary allocations (2020-2021)• DOD Budget allocations (2020-2021)
March 16, 2020	Submission of major projects and new program budgets (not part of the annual allocation). Director of Operations shall cost out all facility-related proposals.
April 13, 2020	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 13, 2020	Superintendent (designee, Chief Financial Officer) begins to compile proposed budget
April 29, 2020	Administrative review of major projects and new program budgets and Compensation Plan
May 4, 2020	DEIC Meeting - Review of proposed 2020-2021 budget
May 26, 2020	Budget Workshop with the Board of Trustees
March 2020	

June 5, 2020 Notice of Budget Adoption is published in Talespinner (send 1 week prior)

**June 16, 2020 Public Hearing on Proposed Budget
Board Adopts Budget for 2020-2021**

Alternate Adoption Dates:

June 16, 2020 Budget Workshop with the Board of Trustees

July 10, 2020 Notice of Budget Adoption is published in Talespinner (1 week prior)

July 28, 2020 Public Hearing on Proposed Budget & Board Adopts Budget for FY 2020-2021

March 2020

APPENDIX E – SAMPLE STAFF FTEs

		11	21	22	23	24	25	32	33	34	36	37	38	99		
NAME	Para	Basic	G/T	CATE	SpEd	CompEd	BL/ESL	Basic PK	PED PK	SCE PK	EEA	Dyslexia	CCMR	Other	Function	Fund
Non-Teaching Staff																
Camous Secretary	Y													1.00	23	
Nurse														1.00	33	
Counselor														1.00	31	
Counselor														1.00	31	
Instructional Coach														1.00	13	
Librarian														1.00	12	
Library Aide	Y													1.00	12	
Asst Principal														1.00	23	
PE/IMS/Registrar	Y													1.00	23	
GT Teacher			1.00											1.00	11	
Speech Pathologist					1.00									1.00	11	
Principal														1.00	23	
Principal's Secretary	Y													1.00	23	
NAME		Basic	G/T	CATE	SpEd	CompEd	BL/ESL	32	33	34	36	37	38	99	Function	Fund
		11	21	22	23	24	25	Basic PK	PED PK	SCE PK	EEA	Dyslexia	CCMR	Other		
Paraprofessionals (Aides)																
Aide, Sp Ed	Y				1.00											
Aide, PE	Y	1.00														
Aide, PK	Y										1.00					
Aide, PK	Y										1.00					
Aide, PK	Y										1.00					
Aide, Kinder/SCE	Y	0.90				0.10										
Aide, Math/SCE	Y	0.90				0.10										
Aide, ISS	Y	1.00														
TOTAL ELEM PARA'S		3.80	0.00	0.00	1.00	0.20	0.00	0.00	0.00	0.00				0.00		
NAME		Basic	G/T	CATE	SpEd	CompEd	BL/ESL	32	33	34	36	37	38	99	Function	Fund
		11	21	22	23	24	25	Basic PK	PED PK	SCE PK	EEA	Dyslexia	CCMR	Other		
Teacher, 1st		1.00														
Teacher, Sp Ed					1.00											
Teacher, PK								0.50		0.50						
Teacher, Kinder		1.00														
Teacher, Title I						1.00										F 211
Teacher, 4th																
Teacher 2nd		1.00														
Teacher, PE		1.00														
Teacher, Music		1.00														
Teacher, 5th		1.00														
Teacher, 3rd		1.00														
Teacher, Sp Ed Inclusion		0.15			0.75	0.10										
Teacher, Art		1.00														
Teacher, Sp Ed PPCD					1.00											
Teacher, Dyslexia (PT)												0.50				
Teacher, Theatre		1.00														
Teacher, ESL (P/T)							0.50									
Teacher, Technology		1.00														
TOTAL ELEM FTE'S		10.15	0.00	0.00	2.75	1.10	0.50	0.50	0.00	0.50				0.00	0.00	

APPENDIX F – SAMPLE CAMPUS PLAN

GOAL:		All students identified as at-risk will master the STAAR Assessment.		
Performance Objective #1:		At least 90% of the students will attain a Level II*		
Performance Objective #2:		At least 20% of the students will attain a Level III**		
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
<div>Should be specific</div>	<div>Actual Dollar Amounts and/or FTEs</div>	<div>Name of Position title(s)</div>	<div>Specific time periods - every 3 weeks or months</div>	<div>Results of analyzed data</div>
*Level II - Satisfactory Academic Performance				
**Level III - Advanced Academic Performance				

APPENDIX G – SAMPLE BUDGET FORM

Account Code								Description	Budget	Encumbered	Expended	Balance	Budget FY 2020-2021
195	11	6321	00	001	X	99	0 00	TEXTBOOKS	\$ (4,000.00)	\$ -	\$ 3,987.04	\$ (12.96)	
195	11	6399	00	001	X	24	0 00	SUPPLIES, COMP ED	\$ (500.00)	\$ -	\$ 500.00	\$ -	
195	11	6399	00	001	X	99	0 00	SUPPLIES, GENERAL	\$ (8,000.00)	\$ 308.50	\$ 6,567.59	\$ (1,123.91)	
195	11	6399	07	001	X	99	0 00	SUPPLIES, ODYSSEY	\$ (4,500.00)	\$ -	\$ 3,375.00	\$ (1,125.00)	
195	11	6399	42	001	X	99	0 00	SUPPLIES, BAND	\$ (1,800.00)	\$ -	\$ 1,774.96	\$ (25.04)	
195	11	6412	00	001	X	99	0 00	TRAVEL, STUDENT, GENERAL	\$ (1,000.00)	\$ -	\$ 268.00	\$ (732.00)	
195	11	6499	01	001	X	99	0 00	FEES, CTE CERTIFICATION	\$ (4,000.00)	\$ 517.50	\$ -	\$ (3,482.50)	
195	11	6639	42	001	X	99	0 00	FURNITURE & EQUIPMENT	\$ (5,950.00)	\$ -	\$ 5,950.00	\$ -	
195	11	6649	00	001	X	99	0 00	EQUIPMENT, GENERAL	\$ (1,600.00)	\$ -	\$ 653.10	\$ (946.90)	
195	11	6649	42	001	X	99	0 00	EQUIPMENT, BAND INSTRUMENTS	\$ (2,250.00)	\$ -	\$ -	\$ (2,250.00)	
195	12	6399	04	001	X	99	0 00	LIBRARY READING MATERIALS	\$ -	\$ -	\$ 505.75	\$ 505.75	
195	13	6411	00	001	X	99	0 00	TRAVEL, STAFF	\$ (3,348.00)	\$ 1,665.00	\$ 1,445.99	\$ (237.01)	
195	23	6399	00	001	X	99	0 00	GENERAL SUPPLIES, PRIN	\$ (2,000.00)	\$ -	\$ 2,152.64	\$ 152.64	
195	23	6499	00	001	X	99	0 00	MISC, INCENTIVES (STAFF/STUD)	\$ (4,000.00)	\$ -	\$ 2,485.08	\$ (1,514.92)	
195	36	6399	00	001	X	91	0 00	GENERAL SUPPLIES, ATHLETICS	\$ (900.00)	\$ -	\$ 18.89	\$ (881.11)	
195	36	6399	00	001	X	99	0 00	GENERAL SUPPLIES CO-CURRICULAR	\$ (3,000.00)	\$ -	\$ 608.46	\$ (2,391.54)	
195	36	6412	00	001	X	99	0 00	TRAVEL/STUDENTS	\$ (1,000.00)	\$ -	\$ 220.45	\$ (779.55)	
195	36	6499	01	001	X	91	0 00	ATHLETIC FEES	\$ (2,500.00)	\$ -	\$ 2,350.00	\$ (150.00)	
195	36	6499	02	001	X	99	0 00	FEES, CO-CURRICULAR	\$ (1,000.00)	\$ -	\$ 250.00	\$ (750.00)	
195	36	6649	00	001	X	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

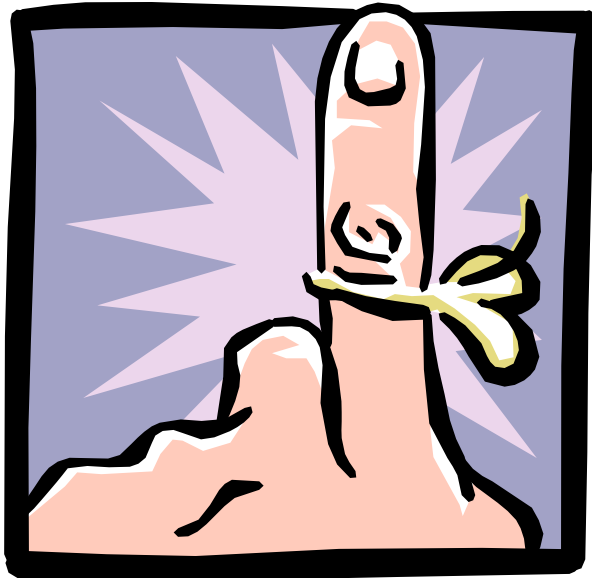
Lackland ISD Purchasing Deadlines

Special Revenue Funds (Fund 211)

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

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

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



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	X	99000	Equipment, Art		
\$ -										
\$ -										
\$ 500.00	199	13	6411	32	001	X	99000	Travel, Staff Development, Math		
\$ -										
\$ -										
\$ 1,500.00										
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	X	99000	Supplies, Art		
\$ 500.00	199	11	6399	32	001	X	99000	Supplies, Math		
\$ -										
\$ 1,500.00										
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

FACILITATORS:

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	Prog	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

Lackland ISD operates both campuses under a Targeted Assistance Program.

Targeted Assistance Program:

A Title I, Part A, TAP must 1) determine which students will be served; and 2) serve participating students identified as eligible children by [Section 1115(b)]:

1. Using resources to help eligible children meet the challenging State academic standards necessary to provide a well-rounded education [Section 1115(b)(2)(A)].
2. Using methods and instructional strategies to strengthen the academic program of the school [Section 1115(b)(2)(B)].
3. Coordinating with and supporting the regular education program which may include transition from early childhood education programs to elementary school programs [Section 1115(b)(2)(C)].
4. Providing professional development with resources to school personnel who work with eligible children in TAP or in the regular education program [Section 1115(b)(2)(D)].
5. Implementing strategies to increase the involvement of parents of eligible children [Section 1115(b)(2)(E)].
6. If appropriate and applicable, coordinating and integrating Federal, State, and local services and programs such as violence prevention, nutrition, housing, Head Start, adult education, career and technical education and comprehensive support and improvement activities or targeted support and improvement activities [Section 1115(b)(2)(F)].
7. Providing assurance to the LEA that the school will [Section 1115(b)(2)(G)]: • help provide an accelerated, high-quality curriculum • minimize the removal of children from the regular classroom during regular school hours • on an ongoing basis, review the progress of eligible children and revise the targeted assistance program.

Source: ESSA Program Guidelines for 2019-2020
TEA Division

APPENDIX M – RESERVATION OF TITLE I FUNDS

The following categories are included in the ESSA, Title I, Part A application under the Reservation of Funds section:

1. Districtwide Parent and Family Engagement Activities
2. Title I, Part A, Services to Eligible Private School Students, Not Including Administration
3. Administration of Title I, Part A Programs for Eligible Private School Students
4. Preschool Programs
5. Administration of Title I, Part A, Programs (including administration of Title I, Part A, programs for students at facilities for neglected and delinquent)
6. Districtwide Professional Development Activities
7. Services to Homeless Students
8. Services to Students Residing in Local Facilities for the Neglected
9. Services to Students Residing in Local Facilities for the Delinquent
10. Foster care transportation

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	\$		
	Total Payroll Costs		\$	
6200	Consultants	\$		
	Professional Services	\$		
	Education Service Center	\$		
	Repairs	\$		
	Rentals	\$		
	Utilities	\$		
	Total Contracted Services		\$	
6300	Library Books	\$		
	Reading Materials	\$		
	Testing Materials	\$		
	Food (federal programs only)	\$		
	Supplies, Software, Equipment (<\$500)	\$		
	Clothing for Students	\$		
	Total Supplies & Materials		\$	
6400	Travel, Staff	\$		
	Travel, Student	\$		
	Travel, Non-Staff	\$		
	Miscellaneous Expenses (Refreshments, Awards, Fees, etc.)	\$		
	Total Travel & Misc. Expenses		\$	
6600	Equipment (value over \$500 - \$4999)	\$		
	Equipment, Computer systems only	\$		
	Equipment (value over \$5000)	\$		
	Total Capital Outlay		\$	
Grand Total			\$	
Submitted by: _____ Date: _____				
Approved by: _____ Date: _____				
Business Office Use Only				
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)

ESSA – Every Student Succeeds Act

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 1st through August 31st

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 (Currently the Every Student Succeeds 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](#)