

SAN BENITO CISD



BUDGET MANUAL

Introduction

This budget manual has been prepared to provide general information about the budgeting process at San Benito CISD. 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.

San Benito CISD Business Division

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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 - TEC 44.002 through 44.006
 - o Superintendent shall prepare budget
 - o Budget must be prepared by June 20th
 - o President of Board must call public hearing
 - o No funds must be expended until adoption
 - o Budget must be prepared in accordance with GAAP (accounting practices)
 - o Budget must be adopted before the tax rate
- TEA Requirements
 - o Budget must be adopted by Board by June 30
 - o Minutes must reflect all Budget adjustments
 - o At a minimum, the General Fund, Food Service Fund and Debt Service Fund must be adopted
 - o Budget must be filed with TEA through PEIMS
 - o Budget must be amended before exceeding function

What Time Period Does the Budget Cover?

- Fiscal Year
 - o July 1 through June 30

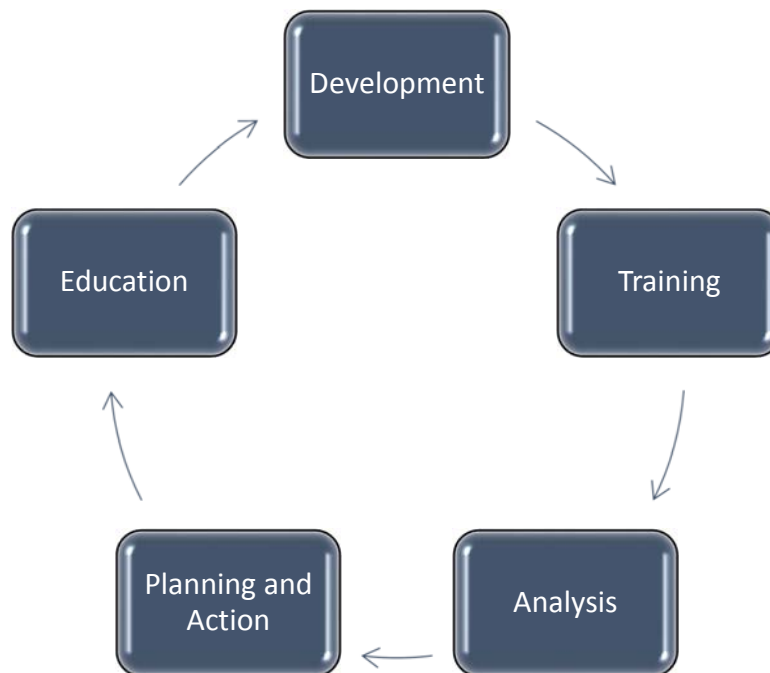
What factors determine how much money we receive?

- Number of military-connected students on impact Aid Survey Date
- Student Average Daily Attendance (average of entire school year)
- Number of students served in special programs
 - o Gifted and Talented
 - o Special Education
 - o Compensatory Education – At Risk
 - o Bilingual/ESL
 - o Career and Technology

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:
 - o How the funds were expended
 - o What outcomes resulted from the expenditure of funds
 - o To what degree these outcomes achieved the objectives stated in the planning process
 - o 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)



Roles and Responsibilities in the Budgeting Process

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

Type of budget method used at San Benito CISD

- Site-based budgeting
 - o Each campus and department receive an allocation for the upcoming budget year

- | | |
|----------------|---|
| ➤ Organization | Campus/department the expenditure is located? |
| ➤ Fiscal year | In which fiscal year did the transaction occur? |
| ➤ PIC | What is the intent of the program provided to students? |
| ➤ oca | Three-digit code – optional use for greater detail |

Common Fund Codes

- General Fund 199
- Title I, Regular 211
- Title I, Migrant 212
- Literacy Grant 429
- **Helpful Hint:**
 - 1xx – General Funds
 - 2xx – Federal Funds/Grants
 - 3xx-4xx – State Funds/Grants

Function Codes - Campus Related

- | | |
|--------------------------------|----|
| ➤ 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 |
| ➤ JJAEP | 95 |

Object Codes

- Salaries - 6100's
 - o 6112 Substitute Teachers (not aides)
 - o 6117 Stipends for Professional Staff
 - o 6118 Extra Duty Pay for Professional Staff
 - o 6119 Professional Staff Salaries
 - o 6121 Extra Duty/Overtime, Support Staff
 - o 6122 Substitutes, Support Staff
 - o 12 art- i e our y
 - o 12 art- i e rofessiona
 - o 6129 Support Staff Salaries

- Contracted Services - 6200's
 - o 6219 Professional Services (Per Govt Code: Architects, Engineers, etc)
 - o 6249 Repairs
 - o 6239 Education Service Centers
 - o 6269 Rentals
 - o 6291 Consultants (Best Practices, Strategic Planning, etc.)
 - o 6299 Other Contracted Services
- Supplies - 6300's
 - o 6321 Textbooks
 - o 6329 Reading Materials, Library Books
 - o 6339 Testing Materials
 - o 6398 Equipment (Unit cost \$1,00 to \$4,999)
 - o 6399 Supplies and Equipment less than \$1,000
- Travel & Misc. Expenditures - 6400's
 - o 6411 Staff Travel
 - o 6412 Student Travel
 - o 6419 Non-employee Travel
 - o 6495 Membership Dues
 - o 6499 Misc expenses (awards, refreshments, etc.)
- Equipment - 6600's
 - o 6631 Vehicles (more than \$5,000)
 - o 6639 Equipment with unit cost less than \$5000
 - o 6641 Vehicles (less than \$5,000)

Organization Codes

- Campuses
 - o 001, 002, etc. High School
 - o 041, 042, etc. Middle School
 - o 101, 102, etc. Elementary
 - o 699 Summer School
- Departments
 - o 7XX through 9XX Superintendent, Business Office, Technology, etc.

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 (Comp Ed)
- 31 HS Allotment
- 32 Pre-Kindergarten
- 33 Pre-Kindergarten Special Education

- 34 Pre-Kindergarten Compensatory Education
- 35 Pre-Kindergarten Bilingual
- 91 Athletics & Related Activities
- 99 Undistributed

Examples:

- Gifted and Talented supplies for the elementary students:
199-11-6399-00-101-0-21-100

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 2019-2020, and the intent is to serve GT students (PIC 21).

- Staff development travel expenses for the special education teachers at the High School:
199-13-6411-00-001-0-23-100

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 2019-2020, and the intent is to serve Sp. Ed. students (PIC 23).

- Repairs to the High School principal's computer:
199-23-6249-00-001-0-99-100

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 2019-2020, and the intent is undistributed – no specific set of students (PIC 99).

- Training for bilingual parents at the elementary school:
199-61-6419-00-101-0-25-100

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 2019-2020, and the intent is bilingual students (PIC 25).

- Supplies for the Title I Targeted Assistance Summer School program:
211-11-6399-00-699-0-24-000

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 2019-2020, and the intent is to serve at-risk students – Accelerated Instruction (PIC 24).

Meeting the Needs of Special Populations

- Texas Education Codes:
 - o TEC 42.151 Special Education
 - o TEC 42.152 Compensatory Education
 - o TEC 42.153 Bilingual/ESL
 - o TEC 42.154 Career & Technology
 - o TEC 42.156 Gifted and Talented
- Legal Requirements for all special populations – Refer to Appendix B
- State Compensatory Education – legislative requirements (Appendix C)
- District and campus improvement plans must address each special program population and the strategies and resources needed to meet their respective needs.

Preparing and Submitting a Campus Budget

- Review the District Improvement Plan and Goals
- Prepare a Needs Assessment for all student populations for the Campus
 - o Review the TAPR and Accountability Reports for the Campus
 - o Review PEIMS Student, Staff and Budget Data
- Update the Campus Improvement Plan
- Review the Budget Timeline (Appendix D) – schedule budget training and site-based committee meetings as needed to meet all deadlines
- Ensure that the campus plan and the campus' proposed budget are "linked", i.e. all strategies listed on the campus plan should be included in the proposed budget if a cost for staff, supplies, travel, etc. will be incurred
- Determine if any program and/or master schedule changes will be implemented during the next school year
- Determine the staffing needs for the upcoming school year – submit requests for new staff positions to the Executive Director of Human Resources
- Obtain the campus allocation from the Asst. Supt. of Finance & Operations
- Complete the budget request forms and submit to the Asst. Supt. of Finance & Operations
- Budget for fixed costs such as copier rentals/leases, contractual obligations, ESC commitments, etc.
- Ensure that special program funds are budgeted for all special populations represented on the campus
- Prepare and submit a prioritized list of major projects – to include costs associated with proposed new programs, buildings renovations, fixed assets (equipment with a unit cost > \$5000) , and technology projects

- Prepare a Staff FTE Report (Sample – Appendix E) for the campus – to include all professional and paraprofessional staff
- Ensure that all Staff FTE's and expenditures, for at least the State Compensatory Education (SCE) program, are clearly indicated on the campus plan (Sample – Exhibit F)
- Sample Budget forms are included in Appendix G

Monitoring the Budget

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

Amending the Budget

- Budget amendments are mandated by the state when funds are moved from one functional area to another – these amendments require Board approval. Adequate planning is required since the School Board meets once per month.
- Budget transfers (within functional areas) – may be initiated by a campus principal or director as the need arises. The Asst. Supt. of Finance & Operations shall approve and record budget transfers on a timely basis.
- A Budget Transfer/Amendment are done on Skyward. Instructions are included as Appendix O

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:
 - o The campus used its resources to meet the district goals
 - o The campus used its resources to meet the campus goals
 - o The campus used its resources to serve all student populations
 - o The campus used its special program allotments for special education, gifted and talented, etc. to supplement the basic instruction for all identified students
 - o The campus realigned its resources as needed during the school year to meet the changing needs of the students
 - o The campus should consider adding and/or deleting programs

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.
- Number of staff may be determined by:
 - Type of master schedule
 - Block or traditional
 - Student to Teacher ratio – Staff Allocation Formula (Appendix J)
 - Specialized courses, such as Advanced Placement (AP)
 - Other instructional strategies such as co-teaching, inclusion, and pull-out programs
- The number of department staff may be determined by:
 - Roles and responsibilities of staff such as custodial, food service, maintenance, transportation, and administrative staff
 - Custodial staff shall be based on the total square footage of district facilities, the type of floor surfaces, and the number of students at each facility
 - Transportation staff shall be based on the total bus routes for regular, special education, and special programs
 - Food Service staff shall be based on the meals per labor hour at each campus
 - Administrative staff shall be based on the administrative functions, number of staff, and number of student served directly/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:
 - 199-11-6119-00-001-0-23000 50% Special education
 - 199-11-6119-00-001-0-11000 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)

- o If no credit is awarded, then function 36 should be used, with a PIC of 91
- o Extended days before and/or after school starts should be coded to function 36 with a PIC 91
- o Coaching stipends are charged to function 36, with a PIC 91
- Teacher/Coach
 - o 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:
 - 199-11-6119-00-001-0-11000 67% Teacher
 - 199-36-6119-00-001-0-91000 33% Athletics period
 - 199-36-6119-00-001-0-91000 \$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
 - o Tutoring is generally for at-risk students
 - o If a teacher tutors, then the account could be:
 - 199-11-6118-00-101-0-30000
 - o If PIC 24 is used, then all students tutored must be identified at-risk, otherwise the appropriate percentage should be used
 - o If an aide tutors, then the account could be:
 - 199-11-6121-00-101-0-30000

Administrative Salaries:

- Time spent on specific job
 - o Example: Counselor/Asst. Principal
 - 199-31-6119-00-999-0-99000 50%
 - 199-23-6119-00-999-0-99000 50%
- Time spent at specific location
 - o Example: Assistant Principal at two high schools
 - 199-23-6119-00-001-0-99000 50%
 - 199-23-6119-00-002-0-99000 50%

Substitute Salaries:

- Based on teacher being covered
 - o Example: Special Education Teacher at HS
 - 199-11-6119-00-001-0-23000 (Teacher)
 - 199-11-6112-00-001-0-23000 (Substitute)
- Undistributed - will be allocated by TEA based on PEIMS data
 - Example: 199-11-6112-00-999-0-99000
 - Allocated by TEA based on percentage of PIC from PEIMS data

Other Salaries:

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

199-51-6129-00-001-0-99000	50%	Maintenance
199-34-6129-00-999-0-99000	50%	Transportation
- Time spent at campus or location
 - Example: Nurse works 3 days at an Elementary & 2 days at a Middle School

199-33-6119-00-101-0-99000	60%	Elementary
199-33-6119-00-041-0-99000	40%	Middle School

Budgeting for Federal Funds

- Types of federal grants
 - Formula funding (entitlements)
 - ESSA Federal funds
 - Title I Regular (fund 211)
 - Title II, Part A (Fund 255)
 - Title III, Part A (Fund 263)
- 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 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 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
- Obtain approval from TEA – NOGA
 - No obligations may be made prior to the starting date of the grant
 - No funds may be used to pay for goods or services received after the ending date of the grant

- Comply with Grant Requirements
 - o Program evaluations
 - o Financial expenditures & reporting
- Two types of Title I Programs
 - o Targeted assistance campus
 - Funds are used to provide services only to a select group of students
 - Requires 8 basic components (Appendix L)
 - o School-wide campus
 - Funds are used for the entire educational program
 - Requires 10 basic components (Appendix L)
- ESSA Requirements:
 - o Reservation of funds:
 - To serve homeless students
 - 1% for parental involvement (> \$500K)
 - 5%-10% for staff development (if all teachers are not Highly Qualified)
 - Refer to Appendix M
 - o Serve eligible students in private schools
 - o Staff must meet teacher hiring guidelines
 - o Written parental involvement policy
- Fiscal Requirements:
 - o Maintenance of Effort
 - Maintain fiscal effort with state and local funds – not less than 90%
 - o Special Education Maintenance of Effort
 - Maintain the same level of expenditures in total or per student
 - o 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
 - o 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
 - o Special Program Budget form – Appendix N
- Helpful websites:
 - o eGrants:
 - <http://www.tea.state.tx.us/opge/egrant/index.html>
 - o Division of Formula Funding:
 - http://tea.texas.gov/Finance_and_Grants/State_Funding/
 - o Division of Discretionary Grants:
 - http://tea.texas.gov/Finance_and_Grants/Grants/

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:
<http://tea.texas.gov/WorkArea/linkit.aspx?LinkIdentifier=id&ItemID=2147491747&libID=2147491744>

Appendix

A	San Benito CISD Chart of Accounts
B	TEC – Special Programs
C	State Compensatory Ed. Legislative Requirements
D	Budget Calendar
E	Sample Staff FTE Report
F	Sample Campus Plan Template
G	Budget Forms (Budget Packages)
H	Purchasing Deadlines
I	Staff Allocation Formulas
J	PEIMS Individual Staff Data Profile
K	Title I Program Components
L	Title I Reservation of Funds
M	Special Program Budget form
N	Checklist of Budgeting Activities
O	Budget Transfer/Amendment Instructions
P	Key Terms
	Resources

SAN BENITO CISD CHART OF ACCOUNTS APPENDIX A

Fund	Object	Organization
100 General Fund		
101 id utrition ro ra	2 9 uip ent aintenance & epair	101 Fred oot e entary
1 1 At etics	2 ater ar a e	10 r as e entary
1 2 and	2 eep one	10 d owns e entary
1 oir	2 ectricity	10 an er i e e entary
191 roect Fit	2 atura as	109 Frank o erts e entary
199 enera Fund oca aintenance	2 9 ti ities	110 Su i an e entary
200-400 Special Revenue Funds	2 Furniture entas	112 a ncantada e entary
211 S A ite art A	2 e ice entas	11 a ao a e entary
212 S A ite 1 art - i rant	2 uidin entas	11 r au ar a r. e entary
22 dea- For u a	2 9 Ot er entas	11 ud e Oscar e a Fuente e .
22 dea- resc oo	291 onsu tin Ser ices	11 An ea erusa ea e entary
2 Federa ocationa	29 poyee nifor s	201 ester u enie etention ent
2 S A ite art A eac er & rincipa rainin	29 isc ontracted Ser ices	99 Su er Sc oo
2 S A ite	29 ontracted aterin Ser ices	01 Superintendent
2 A	29 ontracted Ser ices Fee	02 Sc oo oard Of ducation
2 9 ite art A	29 isc ontracted Ser ices	0 a Office
2 e as 21st vce 9	299 isce aneous ontracted Ser ices	1 Student Ser ices
10 e t ook Fund	6300 Supplies & Materials	1 o unity eations
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500 Debt Service Funds	1 rounds Supp ies & ateria s	2 Asst Supt Finance & Operations
99 e t Ser ice	1 e ice Supp ies & ateria s	2 Asst Supt Ad inistrati e Ser ices
700 Propriety Funds	19 Supp ies For aintenance & Operations	2 urc asin
poyee roup eat nsurance	20 e t ooks and Ot er eadin	01 Asst Supt Acade ic Ser ices
800 Agency Funds	21 e t ooks- urc ased	02 eadin - re kinder
01 Fa i ant rust	2 ooks eferences	0 Federa ro ra s
0 S S Sc oars ip fund	2 i rary ooks	0 istrict i rary
29 onte ayor e oria Fund	29 a a ines & eriodica s	0 i rant
1 a earin Account	9 estin ateria s	0 i in ua
avro earin Fund	1 Food -Supp ies & ateria s	0 Specia ducation
Student Acti ity Accounts u s & Or	on-Food	0 ifted And a ented
900 Capital Assets and Long Term Debt	S A onated o odities	09 e as 21st entury
901 Fi ed Assets Fund	90 Supp ies and ateria s	12 Staff e eop ent
902 on er e t Fund	9 Furn uip 000	e entary ducation
Function	9 o p ec 000	1 Secondary ducation
11 nstruction	9 o puter Software & Supp ies	2 rint S op
12 nstructiona esources & edia S s	9 Ot er Supp ies	nstructiona ec no o v
1 urricu u e eop ent & nstructiona Staff e .	99 enera Supp ies	901 nstructiona oac es
21 nstructiona eaders ip	6400 Other Operating costs	922 oice epart ent
2 a pus Ad inistration	10 ra e Su sistence & Stipends	9 0 e t ook ustodian
1 ounse in Ser ices	11 ra e - poyees	9 1 At etics
2 Socia ork Ser ices	12 ra e - Students	9 ransportation ept.
eat Ser ices	1 ra e - oard e ers	9 Food Ser ice
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Food Ser ices	2 roperty nsurance	9 onstruction
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1 enera Ad instration	2 ondin penses	9 9 eat Ser ices
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2 Security & onitorin Ser ices	29 nsurance And ondin osts	9 ec no o v epart ent
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1 Facilities Ac uisition and onstruction	9 epreciation pense	999 Syste wide
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ay ents to A	91 e uired u ication	9 201 -2019
9 Ot er nter o ern enta	9 istrict S ared Ser ices	0 2019-2020 (current year on local funds)
6100 Payroll Costs	9 ransportation	1 2020-2021
112 Sa aries for Su stitute eac ers	9 ues	2 2021-2022
11 Sa aries ofessioniona tra uty 119	9 Fees & ues	2022-202
119 Sa aries eac ers & ofessioniona ersonne	9 Awards	Program Intent Code
121 tra uty ay O erti e Support ersonne	99 isce aneous Operatin osts	11 asic ducationa Ser ices
12 art- i e ourv	6500 Debt Service	21 ifted And a ented
12 art- i e ofessioniona	10 e t rincipa	22 arreer And ec no o v
129 Sa aries arapofessioniona & Support Staff	11 ond rincipa	2 Specia ducation
1 0 poyee A owances	12 apita ease rincipa	2 Acce erated ducation SS
1 ra e A owances	20 nterest penditures	2 i in ua ducation
1 1 Socia Security edicare	21 nterest On onds	2 AA ateway to raduation Aca
1 2 roup eat nsurance	22 apita ease nterest	2 aep Supp e enta
1 orkers o pensation	99 Ot er e t Ser ice Fees	0 ite art A
1 S On- e af ay ents	6600 Capital Improvements	1 i Sc oo A ot ent
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1 9 poyee enefits	19 and urc ase & pro e ent	re in er arten - o p d
6200 Professional & Contracted Services	2 eotec Sur ey	re in er arten - i in ua d
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212 Audit Ser ices	2 estin	99 ndistri uted
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21 ata rocessin ofessioniona	29 uid in urc onst. pro e ents	100 rincipa
21 onsu tants	1 e ices	200 aintenance & Operation
219 ofessioniona Ser ices	9 ata rocessin uip ent urc ase	00 urc asin
220 uition and ransfer ay ents	9 Furniture uip ent & Software	00 id utrition
221 Staff uition and Fees - i er d	Organizations	00 O
222 Student uition - u ic	001 S S i Sc oo	00 ec no o v
22 Student uition - Ot ert an u ic Sc oos	00 a eron o A	00 Security
2 Ot er S Ser ices	00 At a andret Site	00
2 9 ducation Ser ice enter Ser ices	00 A ador odri ue oot a p	900 usiness Office
2 o puter aintenance & epair	00 eterans e oria Acade v	
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APPENDIX B

TEXAS EDUCATION CODE SUBCHAPTER C. SPECIAL ALLOTMENTS

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

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

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

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

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

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

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

(g) The State Board of Education shall adopt rules and procedures governing contracts for residential placement of special education students. The legislature shall provide by appropriation for the state's share of the costs of those placements.

(h) Funds allocated under this section, other than an indirect cost allotment established under State Board of Education rule, must be used in the special education program under Subchapter A, Chapter 29.

(i) The agency shall encourage the placement of students in special education programs, including students in residential instructional arrangements, in the least restrictive environment appropriate for their educational needs.

(j) Each year, the agency shall make and disseminate to each school district a list of those districts that maintain for two successive years a ratio of full-time equivalent students placed in partially or totally self-contained classrooms to the number of full-time equivalent students placed in resource room or mainstream instructional arrangements that is 25 percent higher than the statewide average ratio.

(k) A school district that provides an extended year program required by federal law for special education students who may regress is entitled to receive funds in an amount equal to 75 percent, or a lesser percentage determined by the commissioner, of the adjusted basic allotment or adjusted allotment, as applicable, for each full-time equivalent student in average daily attendance, multiplied by the amount designated for the student's instructional arrangement under this section, for each day the program is provided divided by the number of days in the minimum school year. The total amount of state funding for extended year services under this section may not exceed \$10 million per year. A school district may use funds received under this section only in providing an extended year program.

(l) From the total amount of funds appropriated for special education under this section, the commissioner shall withhold an amount specified in the General Appropriations Act, and distribute that amount to school districts for programs under Section 29.014. The program established under that section is required only in school districts in which the program is financed by funds distributed under this subsection and any other funds available for the program. After deducting the amount withheld under this subsection from the total amount appropriated for special education, the commissioner shall reduce each district's allotment proportionately and shall allocate funds to each district accordingly.

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

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

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

(1) by averaging the best six months' enrollment in the national school lunch program of free or reduced-price lunches for the preceding school year; or

(2) in the manner provided by commissioner rule, if no campus in the district participated in the national school lunch program of free or reduced-price lunches during the preceding school year.

(c) Funds allocated under this section shall be used to fund supplemental programs and services designed to eliminate any disparity in performance on assessment instruments administered under Subchapter B, Chapter 39, or disparity in the rates of high school completion between students at risk of dropping out of school, as defined by Section 29.081, and all other students. Specifically, the funds, other than an indirect cost allotment established under State Board of Education rule, which may not exceed 15 percent, may be used to meet the costs of providing a compensatory, intensive, or accelerated instruction program under Section 29.081 or an alternative education program established under Section 37.008 or to support a program eligible under Title I of the Elementary and Secondary Education Act of 1965, as provided by Pub. L. No. 103-382 and its subsequent amendments, and by federal regulations implementing that Act, at a campus at which at least 40 percent of the students are educationally disadvantaged. In meeting the costs of providing a compensatory, intensive, or accelerated instruction program under Section 29.081, a district's compensatory education allotment shall be used for costs supplementary to the regular education program, such as costs for program and student evaluation, instructional materials and equipment and other supplies required for quality instruction, supplemental staff expenses, salary for teachers of at-risk students, smaller class size, and individualized instruction. A home-rule school district or an open-enrollment charter school must use funds allocated under Subsection (a) for a purpose authorized in this subsection but is not otherwise subject to Subchapter C, Chapter 29. Notwithstanding any other provisions of this section:

(1) to ensure that a sufficient amount of the funds allotted under this section are available to supplement instructional programs and services, no more than 18 percent of the funds allotted under this section may be used to fund disciplinary alternative education programs established under Section 37.008;

(2) the commissioner may waive the limitations of Subdivision (1) upon an annual petition, by a district's board and a district's site-based decision making committee, presenting the reason for the need to spend supplemental compensatory education funds on disciplinary alternative education programs under Section 37.008, provided that:

(A) the district in its petition reports the number of students in each grade level, by demographic subgroup, not making satisfactory progress under the state's assessment system; and

(B) the commissioner makes the waiver request information available annually to the public on the agency's website; and

(3) for purposes of this subsection, a program specifically designed to serve students at risk of dropping out of school, as defined by Section 29.081, is considered to be a program supplemental to the regular education program, and a district may use its compensatory education allotment for such a program.

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

(1) an accelerated reading instruction program under Section 28.006(g); or

(2) a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003.

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

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

(e) The commissioner may:

(1) retain a portion of the total amount allotted under Subsection (a) that the commissioner considers appropriate to finance intensive accelerated instruction programs and study guides provided under Sections 39.024(b) and (c); and

(2) reduce each district's tier one allotments in the same manner described for a reduction in allotments under Section 42.253.

(f) From the total amount of funds appropriated for allotments under this section, the commissioner shall, each fiscal year, withhold an amount to be determined by the commissioner, but not less than \$10,000,000, and distribute that amount for programs under Section 29.085. In distributing those funds, preference shall be given to a school district that received funds for a program under Section 29.085 for the preceding school year. The program established under that section is required only in school districts in which the program is financed by funds distributed under this section and any other funds available for the program.

(g) The commissioner shall coordinate the funds withheld under Subsection (f) and any other funds available for the program and shall distribute those funds. To receive funds for the program, a school district must apply to the commissioner. The commissioner shall give a preference to the districts that apply that have the highest concentration of students who are pregnant or who are parents.

(h) After deducting the amount withheld under Subsection (f) from the total amount appropriated for the allotment under Subsection (a), the commissioner shall reduce each district's tier one allotments in the same manner described for a reduction in allotments under Section 42.253 and shall allocate funds to each district accordingly.

(i) From the total amount of funds appropriated for allotments under this section, the commissioner shall, each fiscal year, withhold \$7,500,000 or a greater amount as determined in the General Appropriations Act and distribute that amount for programs under Subchapter A, Chapter 33. A program established under that subchapter is required only in school districts in which the program is financed by funds distributed under this section or other funds distributed by the commissioner for a program under that subchapter. In distributing those funds, preference shall be given to a school district that received funds for a program under this subsection for the preceding school year.

(j) The commissioner shall coordinate the funds withheld under Subsection (i) and any other funds available for the program and shall distribute those funds. To receive funds for the program, a school district must apply to the commissioner. The commissioner shall give a preference to the districts that apply that have the highest concentration of at-risk students. For each school year that a school district receives funds under this section, the district shall allocate an amount of local funds for school guidance and counseling programs that is equal to or greater than the amount of local funds that the school district allocated for that purpose during the preceding school year.

(k) After deducting the amount withheld under Subsection (i) from the total amount appropriated for the allotment under Subsection (a), the commissioner shall reduce each district's tier one allotments in the same manner described for a reduction in allotments under Section 42.253.

(l) From the total amount of funds appropriated for allotments under this section, the commissioner shall, each fiscal year, withhold the amount of \$2.5 million for transfer to the investment capital fund under Section 7.024.

(m) From the total amount of funds appropriated for allotments under this section, the commissioner may withhold an amount not exceeding \$1 million each fiscal year and distribute the funds to school districts that incur unanticipated expenditures resulting from a significant increase in the enrollment of students who do not have disabilities and who reside in residential placement facilities.

(n) After deducting the amount withheld under Subsection (l) from the total amount appropriated for the allotment under Subsection (a), the commissioner shall reduce each district's allotment under Subsection (a) proportionately and shall allocate funds to each district accordingly.

(o) After deducting the amount withheld under Subsection (m) from the total amount appropriated for the allotment under Subsection (a), the commissioner shall reduce each district's allotment under Subsection (a) proportionately.

(p) The commissioner shall:

(1) withhold, from the total amount of funds appropriated for allotments under this section, an amount sufficient to finance extended year programs under Section 29.082 not to exceed five percent of the amounts allocated under this section; and

(2) give priority to applications for extended year programs to districts with high concentrations of educationally disadvantaged students.

(q) The State Board of Education, with the assistance of the comptroller, shall develop and implement by rule reporting and auditing systems for district and campus expenditures of compensatory education funds to ensure that compensatory education funds, other than the indirect cost allotment, are spent only to supplement the regular education program as required by Subsection

(c). The reporting requirements shall be managed electronically to minimize local administrative costs. A district shall submit the report required by this subsection not later than the 150th day after the last day permissible for resubmission of information required under Section 42.006.

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

(q-2) If a review of the report submitted under Subsection (q), using the risk-based system, indicates that a district is at high risk of having misused compensatory education funds, the commissioner shall notify the district of that determination. The district must respond to the commissioner not later than the 30th day after the date the commissioner

notifies the district of the commissioner's determination. If the district's response does not change the commissioner's determination that the district is at high risk of having misused compensatory education funds or if the district does not respond in a timely manner, the commissioner shall:

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

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

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

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

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

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

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

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

(s) Expired.

(t) A reduction made under this section or the General Appropriations Act in the allotment under this section does not affect the computation of students in weighted average daily attendance for purposes of Subchapter F.

(u), (v) Expired.

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

Leg., ch. 903, § 3, eff. Sept. 1, 2003; Acts 2003, 78th Leg., ch. 1276, § 6.009, eff. Sept. 1, 2003; Acts 2005, 79th Leg., ch. 728, § 23.001(17), eff. Sept. 1, 2005.

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

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

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

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

§ 42.154. CAREER AND TECHNOLOGY EDUCATION ALLOTMENT. (a) For each full-time equivalent student in average daily attendance in an approved career and technology education program in grades nine through 12 or in career and technology education programs for students with disabilities in grades seven through 12, a district is entitled to an annual allotment equal to the adjusted basic allotment multiplied by a weight of 1.35.

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

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

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

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

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

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

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

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

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

(e) If the total amount of funds allotted under this section before a date set by rule of the State Board of Education is less than the total amount appropriated for a school year, the commissioner shall transfer the remainder to any program for which an allotment under Section 42.152 may be used.

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

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

APPENDIX C

SCE Changes – 78th Legislature Effective September 2003

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

Use of Funds:

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

District and Campus Plans:

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

Electronic Monitoring Process:

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

SCE Documentation Required:

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



Budget Calendar for 2019-2020

February 19, 2019	Preliminary discussion with Superintendent's Leadership Team • Discuss budget calendar • Review of Student Enrollment for Fall 2018 • Review of current year budget by program intent code • Campus allocations (local funds – function 11-33, PIC 11, 99 & 30) • Staff allocations • Discuss potential facility expenditures and/or capital purchases • Other budget allocations
February 21, 2019 (AM)	Meeting with directors to discuss PIC allocations and budget module training
February 21, 2019 (PM)	Meeting with department directors to discuss budget and budget module training
February 26, 2019	Meeting with principals to discuss campus allocation and budget module training
Feb 25 – March 5	Review Principals/Administrators staffing plans and Staff FTE reports with Superintendent of Administrative Services
March 8, 2019	PIC allocations budgets due to directors
April 1, 2019	All budgets are due Prioritized list of major projects are due to the Business Office – to include costs associated with proposed school programs, buildings/grounds, equipment, and technology projects
April 3, 2019	Board review of proposed budget calendar for 2019-2020 with school board and preliminary budget discussion
April 15, 2019	Discussion of district needs, special projects, and proposed budget review with Superintendent's Leadership Team. Assistant Superintendent of Finance and Operations begins to compile proposed budget
April 30, 2019	Proposed salary budget entered
May 16, 2019	Discussion of 2019-2020 Compensation Plan
May 16, 2019	Budget Workshop with the Board of Trustees Review Requests, Revenues, and Tax Rates
May 31, 2019	Notice of Budget Adoption published Not less than 10 days & no more than 30 days
June 4, 2019	Budget Workshop with the Board of Trustees Final Review of Budget
June 27, 2019	Public Hearing on Proposed Budget Board Adopts Budget for 2019-2020
August 13, 2019	Adopt Tax Rate (after certified values are released)

APPENDIX E

		11	21	22	23	24	25	91	99		
NAME	Para	Basic	G/T	CATE	SpEd	CompEd	BL/ESL	Ex-Curr	Other	Function	Fund
Principal									1.00	23	
Asst. Principal									1.00	23	
Counselor									1.00	31	
Counselor									1.00	31	
Librarian									1.00	12	
Secretary	Y								1.00	23	
Secretary	Y								1.00	23	
Aide, Sp.,Ed.	Y				1.00						
Aide, Sp.Ed.	Y				1.00						
Aide, Sp.Ed.	Y				1.00						
Aide, ISS	Y					1.00					
Aide, Sp.Ed.	Y				1.00						
Aide, PE	Y	1.00									
Teacher #1		0.92					0.08				
Teacher #2					1.00						
Teacher #3		0.90						0.10		36	
Teacher #4		0.33		0.67							
Teacher #5		1.00									
Teacher #6		1.00									
Teacher #7		0.50									
Teacher #8		1.00									
Teacher #9		1.00									
Teacher #10		1.00									
Teacher #11		1.00									
Teacher #12				1.00							
Teacher #13		1.00									
Teacher #14						1.00					
Teacher #15		1.00									
Teacher #16		1.00									
Teacher #17		1.00									
Teacher #18		1.00									
Teacher #19		1.00									
Teacher #20		1.00									
Teacher #21		1.00									
Teacher #22		1.00									
Teacher #23		0.90						0.10			
Teacher #24		1.00									
Teacher #25				1.00							
TOTAL TCHRFTEs		19.55	0.00	2.67	1.00	1.00	0.08	0.20	0.00		
Percentage of total FTEs		0.61	0.00	0.08	0.03	0.03	0.00	0.01			

APPENDIX F

High School
Texas
Campus Improvement Plan – 2016/2017

SPECIAL POPULATIONS: **ESL** **Target Strategy:** **ESL Courses**

Campus Goal: To improve the services provided to English as a Second Language (ESL) students.

Objective: By Spring 2007, all ESL students, taking the TAKS test, will meet or exceed the minimum expectations.

Strategy/Activities	Resources	Person Responsible	Formative Evaluation Date(s)	Summative Evaluation Date(s)
1. Provide required staff development to all core subject teachers. Topic: Successful Instructional Strategies for LEP Students. Provide after school on the first Monday of September, October and November 2006.	Staff development stipends: 10 teachers, 3 meetings, \$50 per meeting, total of \$1500. Video and staff development training materials for "Successful Instructional Strategies for LEP Students", cost \$1000.	Campus Principals ESL Instructor Core Subject Teachers	Sept. 2006– May 2007 Feedback submitted by Core Subject Teachers after every staff development session.	Meet Performance Objective for TAKS Spring 2007
2. Develop and maintain a program for students in grades 7 -12 that need ESL instruction.	ESL Instructor .08 FTE	Campus Principal (staffing) ESL Instructor (student achievement)	Teacher assessment of student progress Nine weeks student grades	Individual student growth Meet performance objective for Spring 2007 TAKS

APPENDIX H

San Benito CISD Purchasing Deadlines 2019-2020

Special Revenue Funds (Fund 211)

All supplies and equipment (6300's and 6600's)

August 1, 2019

All services and travel/misc. expenses (6200's and 6400's)

August 1, 2020

All other funds (Such as Fund 101, 199, etc.)

All supplies and equipment (6300's and 6600's)

May 1, 2020

All services and travel/misc. expenses (6200's and 6400's)

May 1, 2020

APPENDIX I

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

APPENDIX J

Texas Education Agency
PDM1-111-001
v17.1.1

TSDS PEIMS INDIVIDUAL STAFF PROFILES

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*** CONFIDENTIAL ***

LEA-level Data
Campuses: All
2016 - 2017 Fall Collection, Resubmission

LEA: 031912 - SAN BENITO CISD

Staff Unique ID:

Staff ID:

Name:

(first) (middle) (last)

Generation Code:

Date of Birth: 07/30/1976

Sex: F

Race/Ethnicity: W

Total Years of Experience: 18

Highest Degree Level: 2

Years of Experience in LEA: 7

Number of Days Employed: 187

Percent Day Employed: 100

PAYROLL ACCOUNTING

Activity	Fund	Func	Obj	Org	Yr	Prog	Budget Amount
80	199	11	6119	999	7	23	\$56,719

STAFF RESPONSIBILITIES

Campus Code	Role	Service ID	Pop Serv	Students Served	ESC SSA	Class Type	Class ID	Monthly Minutes	FTE %
031912001	026	SE000002	06	17		02	24994900000000	550	56.70
031912109	026	SE000002	06	5		02	24994900000000	420	43.30

Employee Total FTE %

CAMPUS ID	- 031912001	-	57%
CAMPUS ID	- 031912109	-	43%
ROLE ID	- 026	-	100%
SERVICE ID	- SE000002	-	100%

APPENDIX K

Title I Program Components

School-wide Program:

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

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

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

Targeted Assistance Program:

The eight components of a Targeted Assistance program are:

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

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

APPENDIX L

Reservation of Title I Funds and Campus Allocations

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

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

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

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

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

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

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

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

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

APPENDIX M

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 N

Checklist of Budgeting Activities

- ☐ Review the district plan and goals
- ☐ Prepare the 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 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 the 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 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 is based on established criteria (district must still apply for funds)

ESSA – Every Student Succeeds Act, formerly No Child Left Behind Act of 2001

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

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

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

San Benito CISD Website:

www.sbcisd.net

Texas Education Agency Website:

Financial Accounting System Resource Guide (FASRG) – FAR Module Account Codes):

<http://tea.texas.gov/WorkArea/linkit.aspx?LinkIdentifier=id&ItemID=2147491750&libID=2147491747>

Financial Accounting System Resource Guide (FASRG) – Budget Module:

<http://tea.texas.gov/WorkArea/linkit.aspx?LinkIdentifier=id&ItemID=2147491747&libID=2147491744>

EDGAR regulations:

<https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>