

Data Elements, Sources and Timelines FSP Summary of Finances Reports

Data Element	Legislative Payment Estimate (LPE)	District Planning Estimate (DPE)	Near-Final	Final
Average Daily Attendance (ADA) *Note that pre-K ADA is limited to half-day for eligible students only. A migrant adjustment is available for districts with a migrant population of 5% or more (best four of six six-week periods used in this case).	Pupil projections submitted to TEA each biennium and used during the appropriations process	Matches LPE in the fall. Adjusted each year in March using fall PEIMS enrollment and the prior year's attendance to enrollment ratios.	Summer PEIMS ADA in September. Updated in November with ADA for Additional Days School Year (ADSY) from PEIMS submission 4	Same as Near-final. Updated with Extended Year Services (EYS) for Special Education and Optional Flexible School Day Program (OFSDP) credit recovery from PEIMS submission 4
Bilingual Education ADA, Special Education FTEs, Career and Technical Education (CTE) FTEs , Early Education Allotment ADA, GT Enrollment, Dyslexia Enrollment	Pupil projections submitted to TEA each biennium and used during the appropriations process	Matches LPE in the fall. Adjusted each year in March using fall PEIMS enrollment and the prior year's attendance to enrollment ratios.	Summer PEIMS ADA and FTE counts in September, dyslexia updated to enrolled students coded with a dyslexia indicator and a service code of 01, 02 or 03 as of summer submission	Same as Near-final
District Property Values *from Comptroller's Property Value Study (PVS) used for determining state / local share	In the fall, LPE values are based on prior year preliminary value multiplied by estimated statewide percentage change in property values used in the appropriations process. Updated in February / March with preliminary PVS results from the comptroller	Same as LPE	Final PVS results from the comptroller	Same as Near-final
Maximum Compressed Tax Rate (MCR)	In the fall, prior year maximum compressed tax rate (MCR), adjusted down as necessary to reflect changes in state MCR. Updated in February / March to reflect actual MCR for the district based on local property value survey (LPVS) results.	Same as LPE	Same as DPE	Same as Near-final
Maintenance and Operations (M&O) Tax Rate	In the fall, estimated based on prior year tax rate, adjusted down if necessary to reflect changes in the state MCR. Updated in February / March with information submitted by the central appraisal district (CAD) to the Comptroller's office.	Same as LPE	Same as DPE	Same as Near-final
Maintenance and Operations (M&O) Tax Collections	In the fall, projected based on estimated statewide average value growth applied to prior year budgeted tax collections that were used in DPE, adjusted down as needed for reductions in the estimated tax rate. Updated in February / March with PEIMS budget data (fund 199, objects 5711, 5712 and 5746)	Same as LPE	Updated in September with data submitted in the Tax Information Survey (TIS)	Updated in April with M&O tax collections from the J-1 schedule in the district's annual financial report (AFR)
Interest and Sinking (I&S) Tax Collections	In the fall, estimated based on prior year collections. Updated in February / March with PEIMS budget data (fund 599, objects 5711 and 5712)	Same as LPE	Updated in September with data submitted in the TIS	Updated in April with I&S tax collections from the J-1 schedule in the district's AFR

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Compensatory Education Students	Prior year counts of economically disadvantaged students by funding weight are used in the fall. Updated in February / March with Fall PEIMS Snapshot counts of economically disadvantaged students by updated information regarding census block group by funding weight. You can find the data on census block group by funding weight here: https://tea.texas.gov/finance-and-grants/state-funding .	Same as LPE	Same as DPE	Same as Near-final
College, Career, or Military Readiness Outcomes Bonus (CCMR OB)	Prior year counts will be used for LPE	Updated in February / March based on number of graduates from two years prior using historical information about the percentage of graduates who typically enroll in college	Updated with actual information about which graduates from two years prior met CCMR requirements	Same as Near-final
Transportation Allotment (based on mileage submitted in Route Services Report in FSP system)	Initial LPE uses most recent final transportation miles based on data submitted through the FSP System's Transportation subsystem. Updated in November or December with prior-year data submitted through the Transportation subsystem. Districts with no prior-year data submitted will have allotment set to zero	Same as LPE	Current-year data submitted through the FSP System's Transportation subsystem. Districts with no data submitted will have allotment set to zero	Same as Near Final
Teacher Incentive Allotment	Estimated allotment based on prior year winter class roster of designated teachers by campus	Districts notified in April of calculated allotment based on teacher location from February winter class roster	Settle Up with DPE information using winter class roster	Same as Near-final
New Instructional Facility Allotment (NIFA)	Allotment zero until applications are reviewed from July 15 deadline. Updated by December with amounts from application, prorated if total exceeds appropriation	Same as LPE	Same as DPE. Districts report days of instruction survey.	Settle Up with near-final information using days of instruction survey, prorated if total exceeds appropriation
Industry-Based Certification (IBC) and College Prep Reimbursements	Estimated allotments for assessment and certification reimbursements	Same as LPE	Same as DPE. In August-December annually, districts request TSIA, ACT and/or SAT either through spreadsheets or TEAL. Districts report IBCs in PEIMS during the appropriate submission.	Settle up once all student assessment data is processed
Mentor Program Allotment (MPA) *Application-based program	For approved LEAs, estimated allotments per beginning teacher who participates in the LEA's mentoring program.	Same as LPE. Approved LEAs submit end-of-year compliance reports in summer with final numbers of beginning teachers that were matched with a mentor teacher who met the requirements of the MPA.	Settle up in September based on end-of-year compliance.	Same as Near-Final