

STATE AND FEDERAL REVENUE SOURCES
STATE

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**Available School
Fund**

The available school fund is apportioned annually to Texas counties according to the scholastic population of each. *Education Code 43.001(b)*

**Foundation School
Program**

The purposes of the Foundation School Program set forth in Education Code Chapter 48 are to guarantee that each district in the state has:

1. Adequate resources to provide each eligible student a basic instructional program and facilities suitable to the student's educational needs; and
2. Access to a substantially equalized program of financing in excess of basic costs for certain services, as provided by that chapter.

The Foundation School Program consists of:

1. Two tiers that in combination provide for:
 - a. Sufficient financing for all school districts to provide a basic program of education that is rated acceptable or higher under Education Code 39.054 and meets other applicable legal standards; and
 - b. Substantially equal access to funds to provide an enriched program; and
2. A facilities component as provided by Education Code Chapter 46. [See CCA]

Education Code 48.002

The cost of the Foundation School Program for a district is the total sum of:

1. The sum of the tier one allotments and other funding as follows:
 - a. The basic allotment under Education Code Chapter 48, Subchapter B;
 - b. The student-based allotments under Education Code Chapter 48, Subchapter C; and
 - c. The additional funding under Education Code Chapter 48, Subchapter D (including the transportation allotment [see CNA] and the new instructional facility allotment below); and
2. The tier two allotment under Education Code Chapter 48, Subchapter E.

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The sum of the Foundation School Program maintenance and operations costs for all accredited school districts in this state constitutes the total maintenance and operations cost of the Foundation School Program.

The Foundation School Program shall be financed by:

1. State available school funds distributed in accordance with the law;
2. Ad valorem tax revenue generated by local school district effort [see CCG series]; and
3. State funds appropriated for the purposes of public school education and allocated to each district in an amount sufficient to finance the cost of each district's Foundation School Program not covered by other funds specified.

Education Code 48.251

PEIMS

A district shall participate in the Public Education Information Management System (PEIMS) and shall provide through that system information required for the administration of Education Code Chapter 48 (Foundation School Program) and of other appropriate provisions of the Education Code. Data standards, established by the commissioner of education, shall be used by a district to submit required information. *Education Code 48.008; 19 TAC 61.1025(b)*

**New Instructional
Facility Allotment
(NIFA)**

A district is entitled to an additional allotment as provided by Education Code 48.152 for operational expenses associated with opening a new instructional facility. A district entitled to an allotment may use funds from the district's allotment to renovate an existing instructional facility to serve as a dedicated cybersecurity computer laboratory. *Education Code 48.152*

Definitions

"Instructional facility" has the meaning assigned by Education Code 46.001. *Education Code 48.152(a)(1)* [See CCA]

"New instructional facility" includes:

1. A newly constructed instructional facility;
2. A repurposed instructional facility; or
3. A leased facility operating for the first time as an instructional facility with a minimum lease term of not less than ten years.

Education Code 48.152(a)(2); 19 TAC 61.1034