

Title I Budget Procedures

Timeline

- **May/June**
 - By the end of the school year, principals, with the assistance of the Campus Leadership Team (CLT), finalize the comprehensive needs assessment (CNA) process using the CNA documents posted to the district [Campus Improvement Planning](#) website.
 - The Texas Education Agency releases districts' "ESSA Planning Amounts" on its [Entitlements, Grants Administration Division](#) website (in early June).
 - The district must build its Title I budget based on the "ESSA Planning Amounts".
 - The Coordinator of Federal & State Programs takes districtwide reservations of funds off the top and allocates campus Title I funds based upon a Per Pupil Allotment (PPA).
 - Districtwide reservations include:
 - Parent Involvement (1%)
 - Professional Development (5%)
 - Homeless (.25%)
 - Indirect Cost
 - Administration
 - Preschool
 - Districtwide salaried positions such as Literacy Learning Facilitators, District Coaches, Descubriendo la Lectura (DLL) Teachers, etc.
 - Equitable Services to Private Nonprofit Schools
 - Neglected Facilities
 - Based upon the campus PPA, principals submit the campus budget through Google Sheets to the Coordinator of Federal & State Programs before going off contract in June (typically mid-June).

| Lee EL | | Campus Entitlement | Pi Funds |
|-------------------------------|---|---------------------|-------------------------|
| | | \$133,930.00 | \$2,574.00 |
| Budget Codes | | Total | |
| 2117 11 00 104 24 000 6100 | Salary | \$105,167.00 | |
| 2117 11 01 104 24 000 6100 | Substitutes | \$10,000.00 | |
| 2117 61 00 104 24 000 6100 | Parent Involvement Salary | | 6100 Total \$115,167.00 |
| 2117 11 00 104 24 000 6200 | Student Consultants and/or Printing | | |
| 2117 13 00 104 24 000 6200 | Staff Development Consultants and/or Printing | | |
| 2117 61 00 104 24 000 6200 | Parent Involvement Consultants and/or Printing | \$1,189.00 | 6200 Total \$1,189.00 |
| 2117 11 00 104 24 000 6300 | Student Supplies | \$4,500.00 | |
| 2117 13 00 104 24 000 6300 | Staff Development Supplies | \$5,000.00 | |
| 2117 61 00 104 24 000 6300 | Parent Involvement Supplies | \$1,074.00 | 6300 Total \$10,574.00 |
| 2117 11 00 104 24 000 6400 | Student Other Costs (Food/Registration/Travel) | | |
| 2117 13 00 104 24 000 6400 | Teacher Other Costs (Food/Registration/Travel) | \$6,000.00 | |
| 2117 23 00 104 24 000 6400 | Administrator Other Costs (Food/Registration/Travel) | | |
| 2117 61 00 104 24 000 6400 | Parent Involvement Other Costs (Food/Registration/Travel) | \$1,000.00 | 6400 Total \$7,000.00 |
| Remaining Balance to Allocate | | \$0.00 | |
| Running Total | | \$133,930.00 | \$133,930.00 |

- According to TEA guidance documents,
 - Title I, Part A funds must be expended for programs/activities/strategies that are scientifically-based on research and meet the needs (identified in the campus' comprehensive needs assessment process) which are listed in the campus' improvement plan.
 - Serves students failing or most at-risk of failing to meet state standards.
 - Must meet supplement, not supplant provision.
 - Supplement—to add to, to enhance, to expand, to increase, to extend.
 - Supplant—to take the place of, to replace.
 - Regardless of which type(s) of Title I, Part A program the LEA operates, to determine if an expense is allowable under Title I, Part A the LEA must be able to respond appropriately to, and maintain documentation for, each of the following questions to determine whether an expenditure would be allowable:
 1. Is the expenditure reasonable and necessary to carry out the intent and purpose of the program?
 2. Does the expenditure address a need previously identified in the campus comprehensive needs assessment?
 3. Is the program/activity/strategy to be funded described in the campus/district improvement plan prior to the question to pay the expenditure from Title I, Part A funds?
 4. How will the expenditure be evaluated to measure a positive impact on student achievement?
 5. If a schoolwide campus, will the expenditure upgrade the entire educational program on the campus?
 6. Is the expenditure supplemental to other non-federal programs? On a schoolwide program, the amount of Title I, Part A funding on the campus must be supplemental. On a targeted assistance program, the program/activity/strategy must be supplemental.
 - The Coordinator of Federal & State Programs compiles all campus budgets, prints, signs, and submits all campus "Title I Campus Budgets" as well as the "Title I Districtwide Budget" to the Business Office at one time.
 - The Coordinator of Federal & State Programs submits the ESSA Consolidated Application.
- **July**
 - The Business Office enters the Title I budget submitted by the Coordinator of Federal & State Programs.
- **August**
 - At times, the TEA releases "ESSA Revised Planning Amounts" on or around August on its website.
 - This *typically* reflects a slight increase/decrease in Title I funding for the district.
 - The Coordinator of Federal & State Programs recalculates and takes districtwide reservations of funds off the top and allocates campus Title I funds based upon a Per Pupil Allotment (PPA). If the amount is minimal, the Coordinator of Federal & State Programs places the entire increase in districtwide payroll; and if a decrease is received, the entire decreased amount is taken from

districtwide payroll (to be adjusted upon receipt of the district maximum entitlement/carryover funds).

- Based upon the campus PPA, the principal submits the increase on a Budget Amendment form to the Coordinator of Federal & State Programs.
- Principals, with the assistance of the Campus Leadership Team, draft the Campus Improvement Plan (CIP).
 - According to TEA guidance documents, the CIP of a [Title I] Schoolwide (SW) campus must:
 1. Incorporate the requirements of a Schoolwide Program;
 2. Clearly incorporate the Components of a Schoolwide Program;
 3. Describe how the school will use Title I, Part A resources and other sources to implement the ten components;
 4. Include a list of state and federal programs whose funds will be combined to implement a schoolwide program;
 5. Describe how the intent and purposes of the federal programs whose funds are combined on a schoolwide campus are met; and
 6. Include sufficient activities to address the needs of the intended beneficiaries of the federal programs whose funds are combined on a schoolwide campus for upgrading the entire education program.
 - According to TEA guidance documents, the CIP of a [Title I] Targeted-Assistance (TA) campus must:
 1. Implement the Components of a Targeted Assistance Program;
 2. Include in the Campus Improvement Plan the student eligibility criteria used for identifying the Title I, Part A students in greatest need of service—students who are failing, or most at risk of failing, to meet the state’s student performance standards. The campus must use multiple (at least two), educationally related, objective criteria established by the LEA; and
 3. Describe in the Campus Improvement Plan how Title I, Part A funds are spent on effective methods and instructional strategies that are based on scientifically based research for participating Title I, Part A students
- **September/October**
 - Principal finalizes and presents the CIP to the Denton ISD Board of Trustees.
- **November/December**
 - In late November/early December, the TEA releases districts’ “ESSA Maximum Entitlements” on its website and “carryover” funds (monies not spent by the district in the prior school year) in the district ESSA Consolidated Application.
 - This amount represents the [final] total Title I funds the district will receive for the current school year.
 - The Coordinator of Federal & State Programs recalculates and takes districtwide reservations of funds off the top and allocates campus Title I funds based upon a Per Pupil Allotment (PPA).
 - Based upon the campus PPA, the principals submit the increase on a Budget Amendment form to the Coordinator of Federal & State Programs.
 - The Coordinator of Federal & State Programs signs and submits all campus Budget Amendments as well as the districtwide Budget Amendment to the Business Office at one time.

- Individual campus Budget Amendment forms cannot be processed until all campus Budget Amendment forms have been received by the Coordinator of Federal & State Programs.

| District | | | | Campus Entitlement | | Total |
|--------------|----|----|------------|-------------------------------|--|----------------|
| District | | | | \$1,213,827.00 | | |
| Budget Codes | | | | | | Total |
| 2118 | 11 | DR | 999 24 000 | 6100 | Salary | \$584,262.00 |
| 2118 | 13 | DR | 999 24 000 | 6100 | Salary | \$524,978.00 |
| | | | | 6100 Total | | \$1,109,240.00 |
| 2118 | 11 | 00 | 999 24 000 | 6200 | Student Consultants and/or Printing | \$1,000.00 |
| 2118 | 13 | 00 | 999 24 000 | 6200 | Staff Development Consultants and/or Printing | \$1,000.00 |
| 2118 | 61 | 00 | 999 24 000 | 6200 | Parent Involvement Consultants and/or Printing | \$1,000.00 |
| | | | | 6200 Total | | \$3,000.00 |
| 2118 | 11 | 00 | 999 24 000 | 6300 | Student Supplies | \$1,000.00 |
| 2118 | 21 | 00 | 999 24 000 | 6300 | Administrator Supplies | \$5,000.00 |
| 2118 | 32 | 00 | 999 24 000 | 6300 | Homeless | \$6,814.53 |
| 2118 | 61 | 00 | 999 24 000 | 6300 | Parent Involvement Supplies (Ready Resie) | \$22,800.00 |
| | | | | 6300 Total | | \$35,614.53 |
| 2118 | 11 | 00 | 999 24 000 | 6400 | Student Other Costs (Food/Registration/Travel) | \$1,000.00 |
| 2118 | 31 | 00 | 999 24 000 | 6400 | COP | \$7,640.07 |
| 2118 | 21 | 00 | 999 24 000 | 6400 | Administrator Other Costs (Food/Registration/Travel) | \$1,000.00 |
| 2118 | 32 | 00 | 999 24 000 | 6400 | Foster Care Transportation | \$1,000.00 |
| | | | | 6400 Total | | \$9,640.07 |
| | | | | Indirect Cost | | \$58,332.40 |
| | | | | IC Total | | \$58,332.40 |
| | | | | Remaining Balance to Allocate | | \$0.00 |
| | | | | Running Total | | \$1,213,827.00 |

- **March**
 - Budget Amendments for the current school year must be received by **March 15**.
 - Title I Funds Requisitions for supplies and materials must be by **March 30**.
- **May**
 - All backordered items not received by May 1 must be cancelled by the campus secretary in coordination with the Secretary of the Federal & State Programs.
 - All materials and equipment must be delivered before the ending date of the grant and must be ordered and delivered in time to substantially benefit the current grant period and in no case after the ending date of the grant. In most instances, goods or services delivered near the end of the grant period are viewed by TEA as not necessary to accomplish the objectives of the current grant program and TEA or an auditor may disallow the expenditures. (TEA Application Guidelines)
 - Title I WebTrips Field Trip Requests must be received by the Secretary of the Federal & State Programs by May 1.
 - Student field trips must be taken prior to the last week of school to allow follow-up activities to occur.
- **August**
 - Title I Employee Travel Requisitions must be received by the Secretary of the Federal & State Programs by August 1 for prior fund year travel expenses.
 - Prior fund year travel expenses must be incurred by August 31.
- **September**
 - Prior year Travel Expense Forms must be submitted by September 1.
 - Grant period ends September 30.

Budget Spreadsheets

1. Once campus principals submit initial budget codes and amounts, the Secretary of the Federal & State Programs enters the account codes onto Google Sheets with a tab for each account code.
2. Once complete, the Secretary of the Federal & State Programs emails a Google Docs link the campus budget spreadsheet to the campus principal and campus secretary.

| District | | | 2118-61-00-999-24-000-6200 | | Consultants and Printing Parent Involvement | | | |
|---|------------------|----------------|----------------------------|-------------|---|-------------|-------------|----------|
| Date Ordered | PO# or Check Req | Vendor Company | Description | Object Code | Date Received | Encumbrance | Expenditure | Balance |
| Beginning Balance | | | | | | | | 0.00 |
| BUDGET AMENDMENT INCREASE FROM 2118-11-DR-999-24-000-6199 | | | | | | | | 2,909.96 |
| 10/16/17 | N/A | Publications | September Print Shop | 6294 | | 338.97 | | 1,661.03 |

Budget Amendment Requests

1. Complete the following fields on the Denton ISD Budget Amendment Request by hand or electronically and print. Submit budget amendments on the Budget Amendment Form provided by the Business Office.
 - Campus/department name
 - Organization number
 - Principal/director signature
 - Date (month, day, and year)

Budget Amendment Form 09-2013.pdf - Adobe Acrobat Pro

DENTON
INDEPENDENT SCHOOL DISTRICT

DENTON INDEPENDENT SCHOOL DISTRICT
Division of Administrative Services
BUDGET AMENDMENT REQUEST

All items must be completed. Please use separate sheets for each fund and highlight any numbers that need to be created.

Send request to: Budget Supervisor

| | | |
|--|----------------|---|
| <i>Campus/Department Name</i> | | <i>Org. Number</i> |
| <i>Principal/Director Signature</i> | | <i>Date (month, day, year)</i> |
| <i>Grants Approval (if applicable)</i> | | Business Office Use Only CONTROL NUMBER: |
| <i>Prepared by</i> | <i>Phone #</i> | |

I request the following amendments to my budget:

2. Enter the account number to be decreased or increased.

| Account Number | Amount | |
|--|-----------------|-----------------|
| <i>Please include the appropriate budget numbers in the following format: XXXX-XX-XX-XXX-XX-XXX - XXXX</i> | | |
| <u>Reason for Amendment:</u> | DECREASE | INCREASE |
| | | |
| | | |

3. Get principal signature.
4. Enter the total amount(s) on the Budget Amendment Request onto the corresponding Campus Title I Google Sheet(s) in the "Encumbrance" column.
5. Provide the reason for the budget amendment on the form.
6. Send completed Budget Amendment Request to the Secretary of Federal & State Programs through the intercampus mail.
7. **Allow at least two weeks for the Budget Amendment Request to be processed.**
8. The Secretary of Federal & State Programs enters the total amount(s) of the Budget Amendment Request onto the corresponding Campus Title I Google Sheet(s) in the "Expenditure" column and highlights the line in **green for an increase** and in **red for a decrease**.

| Lee Elementary | | | 2117-11-00-104-24-000-6200 | | | Consultants and Printing Instructional (Classroom) | | |
|-------------------|-------------------|----------------|---|-------------|---------------|--|-------------|-----------|
| Date Ordered | PO # or Check Req | Vendor Company | Description | Object Code | Date Received | Encumbrance | Expenditure | Balance |
| Beginning Balance | | | | | | | | 0.00 |
| 09/02/16 | | | BUDGET AMENDMENT INCREASE FROM 2117-11-00-104-24-000-6200 | | | | 889.00 | 889.00 |
| 10/14/16 | N/A | Publications | September 2016 | 6294 | N/A | 756.56 | | -67.56 |
| 11/02/16 | N/A | Publications | October 2016 | 6294 | N/A | 1,130.18 | | -1,203.74 |
| 11/07/16 | | | BUDGET AMENDMENT INCREASE FROM 2117-11-00-104-24-000-6200 | | | | 1,000.00 | -203.74 |
| 11/08/16 | | | BUDGET AMENDMENT INCREASE FROM 2117-11-00-104-24-000-6100 | | | | 2,000.00 | 1,796.26 |
| 12/13/16 | Ch Req | Monica Hughes | Author Visit K-5 Grade | 6299 | N/A | 100.00 | | 1,696.26 |
| 12/14/16 | N/A | Publications | November 2016 | 6294 | N/A | 563.89 | | 1,132.37 |
| 01/05/17 | N/A | Publications | December 2016 | 6294 | N/A | 328.17 | | 804.20 |
| 01/12/17 | | | BUDGET INCREASE, MAXIMUM FUNDING & BOLLINGER FUNDS | | | | 4,970.00 | 5,774.20 |
| 01/18/17 | | | BUDGET AMENDMENT DECREASE TO 2117-11-00-104-24-000-6200 | | | | 500.00 | 5,274.20 |

- An increase or decrease the amount of funds currently approved in a class/object code on the [ESSA Consolidated Application] Program Budget Summary by more than 25% of the total budgeted amount requires an amendment to be submitted to the TEA. Thus, **the district requires Title I Budget Amendment Requests in excess of \$1,000 to be accompanied by a Denton ISD Title I Budget Amendment Justification Form/TEA Use of Funds Questionnaire** answering the following questions,

Denton ISD Title I Budget Amendment Justification Form/TEA Use of Funds Questionnaire

This form is required for budget amendments exceeding \$1,000. You must be able to respond appropriately to and maintain documentation for each of the following questions.

- How is the expenditure reasonable and necessary to carry out the intent and purpose of the grant program?
- What need, as identified in the comprehensive needs assessment, does the expenditure address?
 - Explain how the expenditure addresses this need.
- Provide the description, as written in the campus or district improvement plan, of the program, activity, or strategy that will be addressed by the expenditure.
 - How will the program, activity, or strategy be funded if the Title funds are not available?
- If using Title I, Part A funds for a schoolwide campus, how will the expenditure upgrade the entire educational program on the campus?
- How is the expenditure supplemental to other nonfederal programs?
- How will the expenditure be evaluated to measure a positive impact on student achievement?

- The Secretary of Federal & State Programs places the Budget Amendment Request into a folder with all other campus requisitions and places the folder on the desk of the Coordinator of State & Federal Programs.

10. The Coordinator of Federal & State Programs reviews, approves, and signs the Budget Amendment Requests (or disapproves and/or seeks additional information) and returns the requests to the Secretary of Federal & State Programs.
11. The Secretary of Federal & State Programs submits the Budget Amendment Request online.