

ADOPTED RULES

Adopted rules include new rules, amendments to existing rules, and repeals of existing rules. A rule adopted by a state agency takes effect 20 days after the date on which it is filed with the Secretary of State unless a later date is required by statute or specified in the rule (Government Code, §2001.036). If a rule is adopted without change to the text of the proposed rule, then the *Texas Register* does not republish the rule text here. If a rule is adopted with change to the text of the proposed rule, then the final rule text is included here. The final rule text will appear in the Texas Administrative Code on the effective date.

TITLE 19. EDUCATION

PART 2. TEXAS EDUCATION AGENCY

CHAPTER 62. COMMISSIONER'S RULES CONCERNING OPTIONS FOR LOCAL REVENUE LEVELS IN EXCESS OF ENTITLEMENT

19 TAC §62.1072

The Texas Education Agency (TEA) adopts an amendment to §62.1072, concerning options for local revenue levels in excess of entitlement. The amendment is adopted without changes to the proposed text as published in the September 26, 2025 issue of the *Texas Register* (50 TexReg 6279) and will not be republished. The amendment adopts as a part of the Texas Administrative Code (TAC) the official TEA publications *Options and Procedures for Districts with Local Revenue in Excess of Entitlement 2025-2026 School Year* and *Options and Procedures for Districts with Local Revenue in Excess of Entitlement 2026-2027 School Year*. The *Options and Procedures for Districts with Local Revenue in Excess of Entitlement* publications serve as manuals that contain the processes and procedures that TEA will use in the administration of the provisions of Texas Education Code (TEC), Chapter 49, and the fiscal, procedural, and administrative requirements that school districts subject to TEC, Chapter 49, must meet.

REASONED JUSTIFICATION: The procedures contained in each yearly manual for districts determined to have local revenue in excess of entitlement are adopted as part of the TAC. The intent is to biennially update 19 TAC §62.1072 to refer to the most recent published manuals for the current and upcoming school year. Manuals adopted for previous school years will remain in effect with respect to those school years.

The adopted amendment to 19 TAC §62.1072 adopts in rule the official TEA publications *Options and Procedures for Districts with Local Revenue in Excess of Entitlement 2025-2026 School Year* as Figure: 19 TAC §62.1072(a) and *Options and Procedures for Districts with Local Revenue in Excess of Entitlement 2026-2027 School Year* as Figure: 19 TAC §62.1072(b). The section title has been updated to reflect the manuals adopted in the rule.

Each school year's options and procedures for districts determined to have local revenue in excess of entitlement explain how

districts subject to excess local revenue are identified; the fiscal, procedural, and administrative requirements those districts must meet; and the consequences for not meeting requirements. The options and procedures also provide information on using the online Foundation School Program (FSP) System to fulfill certain requirements.

The following significant changes are addressed in the updated publications.

In *Options and Procedures for Districts with Local Revenue in Excess of Entitlement 2025-2026 School Year* and *Options and Procedures for Districts with Local Revenue in Excess of Entitlement 2026-2027 School Year*, dates were changed throughout the manual. Non-substantive, technical edits were also made.

SUMMARY OF COMMENTS AND AGENCY RESPONSES: The public comment period on the proposal began September 26, 2025, and ended October 27, 2025. No public comments were received.

STATUTORY AUTHORITY. The amendment is adopted under Texas Education Code (TEC), §49.006, which authorizes the commissioner of education to adopt rules necessary for the implementation of TEC, Chapter 49, Options for Local Revenue Levels in Excess of Entitlement.

CROSS REFERENCE TO STATUTE. The amendment implements Texas Education Code, §49.006.

The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on December 29, 2025.

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