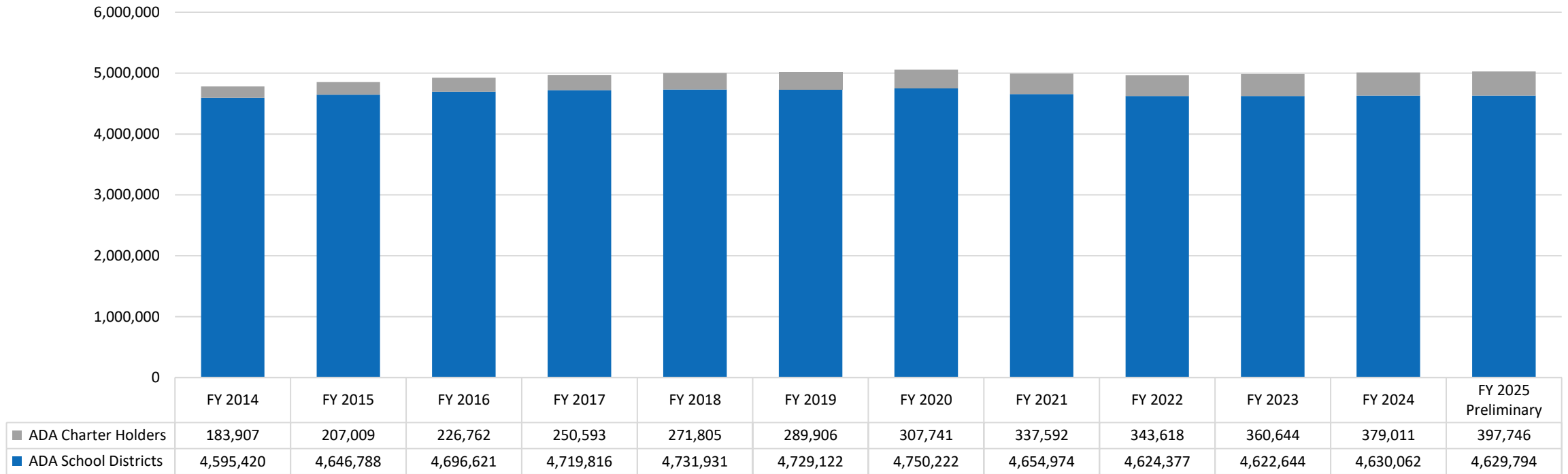


# Texas Education Agency

## Report on Public Education State Funding Transparency



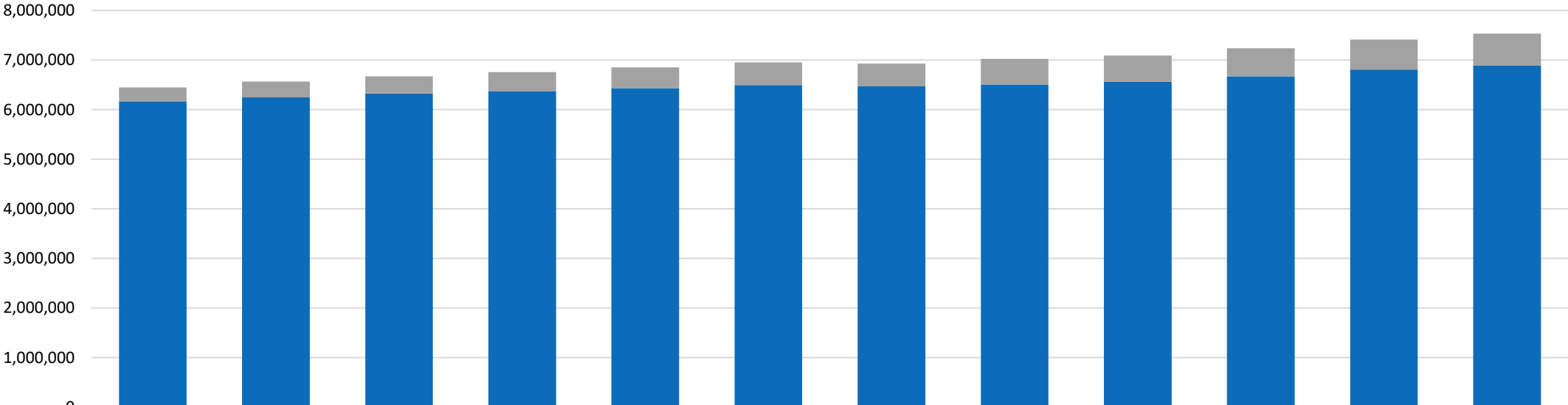
# Average Daily Attendance (ADA) for School Districts & Charter Holders



Total ADA for charter holders increased from 183,907 in FY 2014 to 397,746 in FY 2025.  
 Total ADA for school districts increased from 4,595,420 in FY 2014 to 4,629,794 in FY 2025.



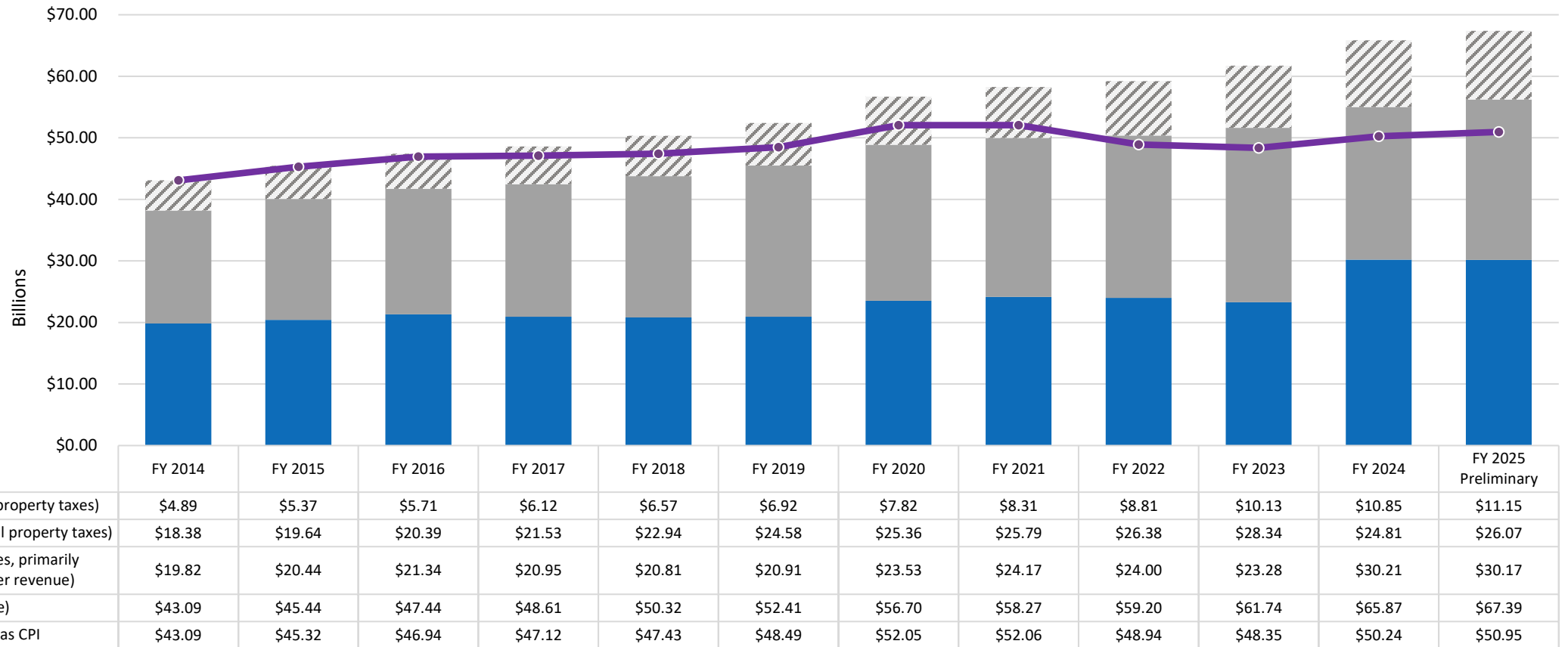
# Weighted Average Daily Attendance (WADA) for School Districts & Charter Holders



	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Preliminary
■ WADA Charter Holders	284,175	319,070	349,621	387,105	422,464	456,445	458,674	518,467	532,652	566,658	607,241	643,686
■ WADA School Districts	6,165,360	6,246,723	6,323,086	6,369,381	6,431,894	6,497,361	6,469,751	6,506,689	6,560,653	6,671,562	6,809,556	6,891,906



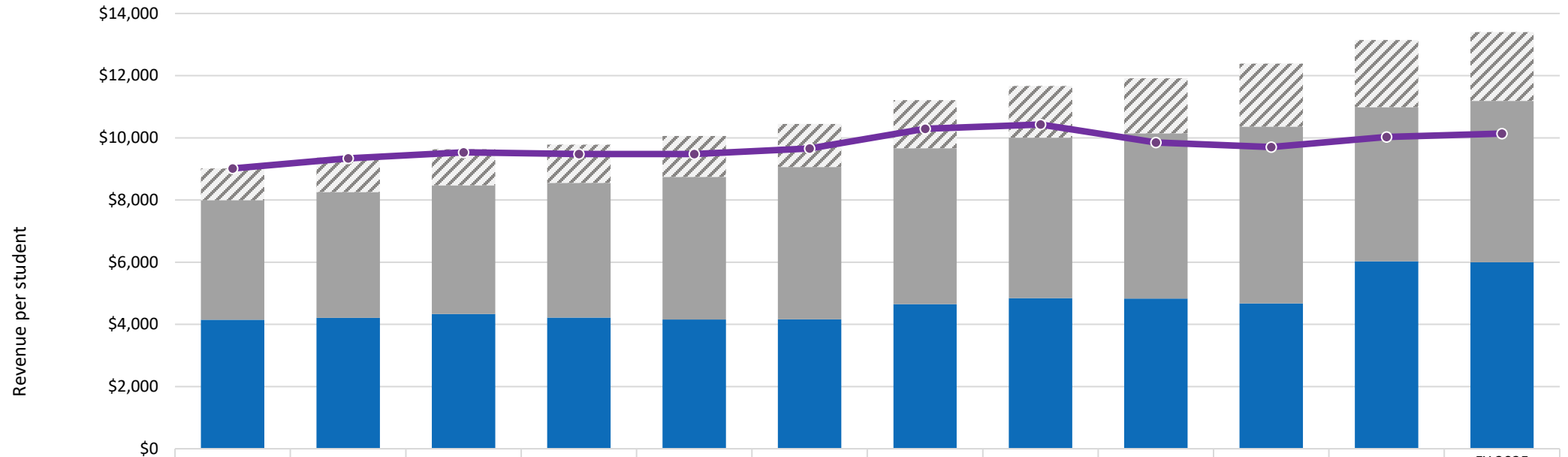
# Annual state and local Foundation School Program (FSP) revenue (school districts and charter schools)



Total annual state and local FSP revenue increased from \$43.09 billion in FY 2014 to \$67.39 billion in FY 2025, an increase of 56 percent. When adjusted for inflation, total annual state and local FSP revenue increased from \$43.09 billion to \$50.95 billion, an increase of 18 percent. Local revenue numbers exclude amounts paid for recapture. Recapture payments are included in state revenue amounts because recapture payments are a method of finance for the state. The total values may differ ± \$.01 due to rounding.



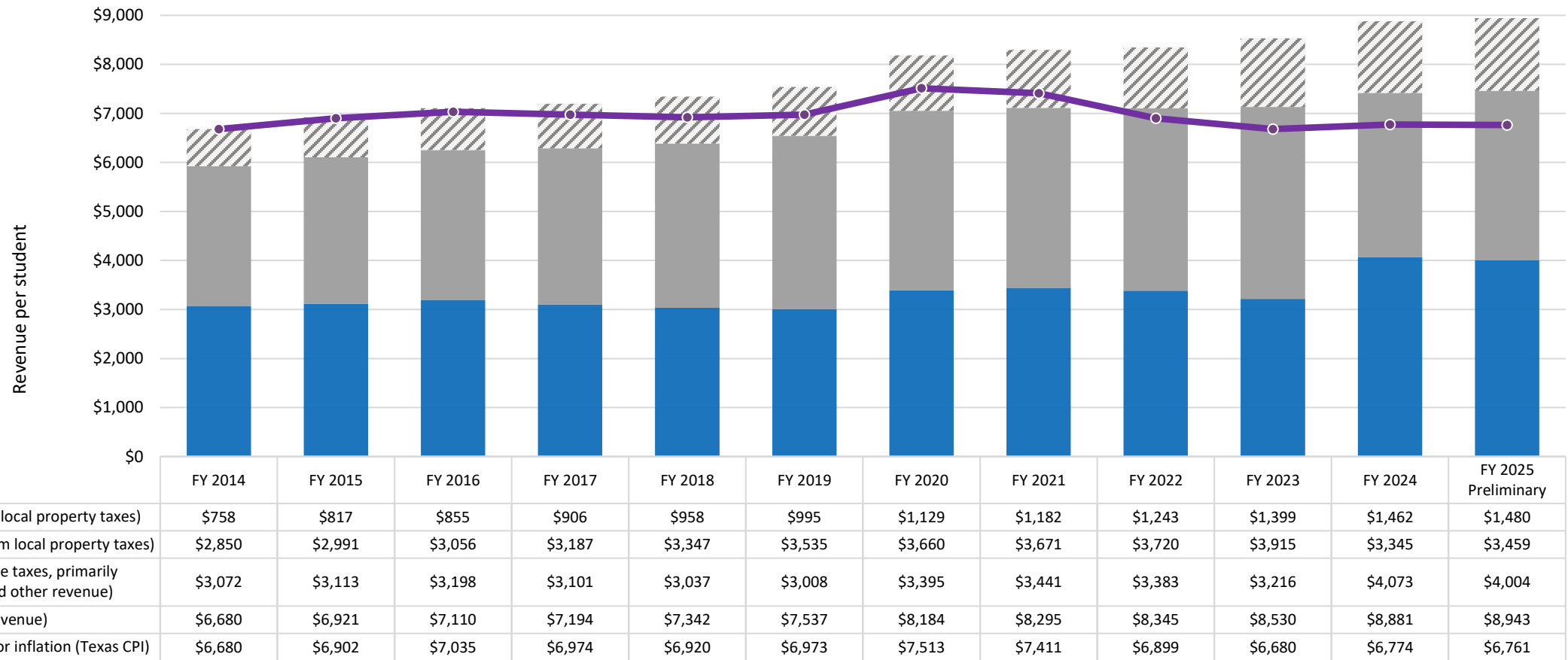
# Annual state and local FSP revenue per student in Average Daily Attendance (school districts and charter schools)



	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Preliminary
Local I&S Revenue (from local property taxes)	\$1,023	\$1,106	\$1,159	\$1,232	\$1,312	\$1,378	\$1,546	\$1,664	\$1,774	\$2,032	\$2,165	\$2,218
Local M&O Revenue (from local property taxes)	\$3,846	\$4,046	\$4,142	\$4,332	\$4,585	\$4,898	\$5,013	\$5,166	\$5,311	\$5,687	\$4,953	\$5,185
State revenue (from state taxes, primarily sales tax, other taxes and other revenue)	\$4,146	\$4,211	\$4,335	\$4,216	\$4,160	\$4,167	\$4,651	\$4,842	\$4,830	\$4,671	\$6,031	\$6,001
Total (local + state FSP revenue)	\$9,015	\$9,363	\$9,636	\$9,779	\$10,057	\$10,443	\$11,210	\$11,672	\$11,916	\$12,390	\$13,150	\$13,405
Total revenue adjusted for inflation (Texas CPI)	\$9,015	\$9,337	\$9,535	\$9,479	\$9,479	\$9,661	\$10,292	\$10,428	\$9,850	\$9,703	\$10,029	\$10,134



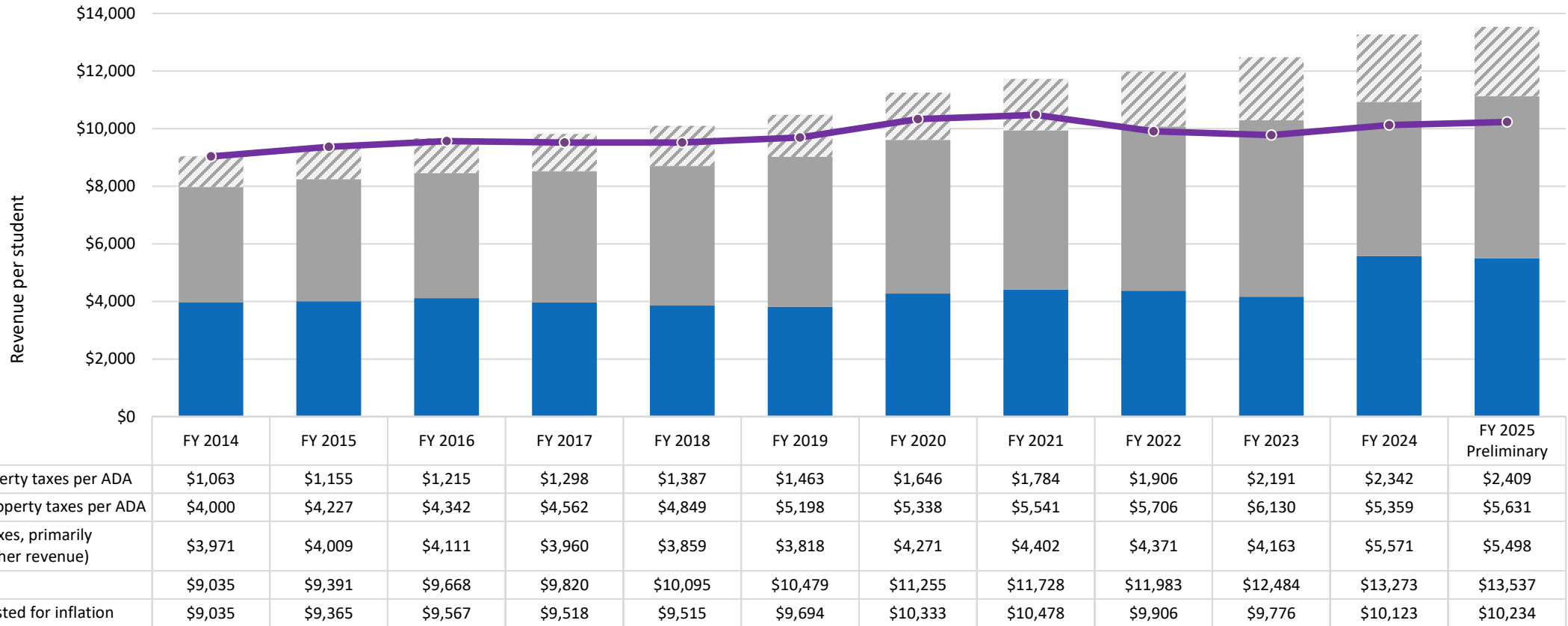
# Annual state and local FSP revenue per student in weighted Average Daily Attendance (school districts and charter schools)



Total annual state and local FSP revenue per student in WADA increased from \$6,680 in FY 2014 to \$8,943 in FY 2025, an increase of 34 percent. When adjusted for inflation, total annual state and local FSP revenue per student in WADA increased from \$6,680 to \$6,761 an increase of 1 percent. Local revenue numbers exclude amounts paid for recapture. Recapture payments are included in state revenue amounts because recapture payments are a method of finance for the state. The total values may differ ± \$1 due to rounding.



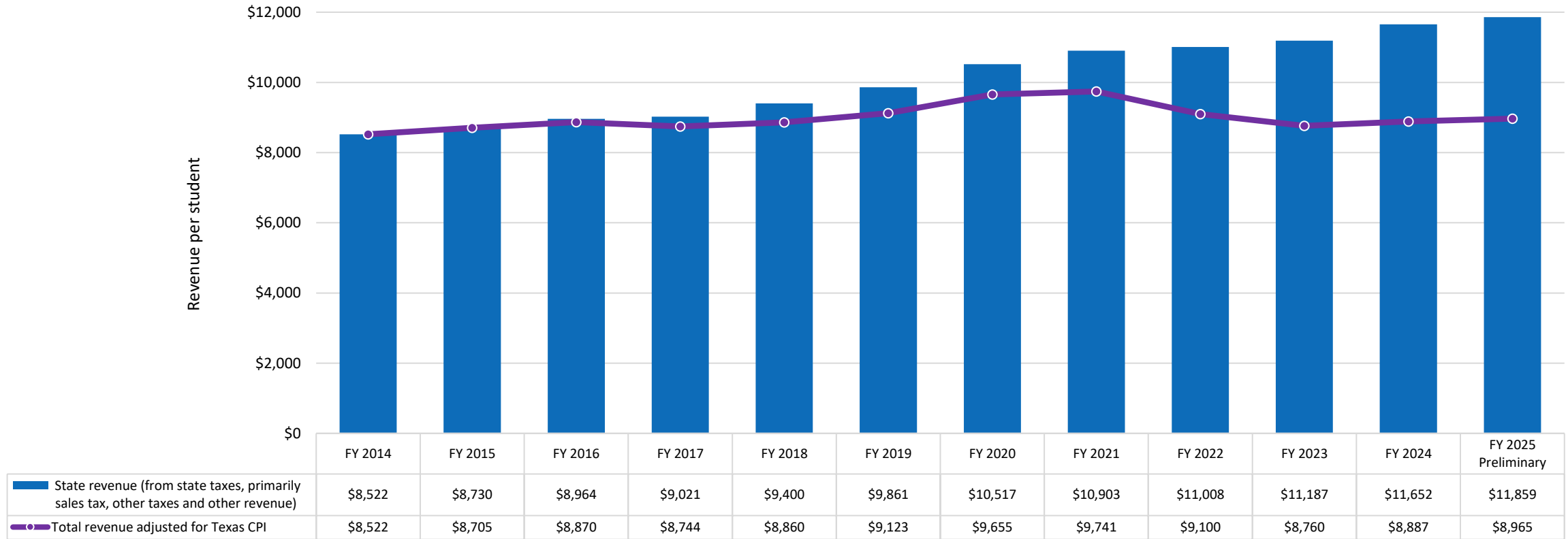
# Annual state and local FSP revenue per student in Average Daily Attendance (districts only)



Total annual FSP revenue per student in ADA for school districts increased from \$9,035 in FY 2014 to \$13,537 in FY 2025, an increase of 50 percent. When adjusted for inflation, total annual revenue per student in ADA (school districts) increased from \$9,035 to \$10,234 an increase of 13 percent. The total values may differ  $\pm$  \$1 due to rounding.



# Annual FSP revenue per student in Average Daily Attendance (charter schools)

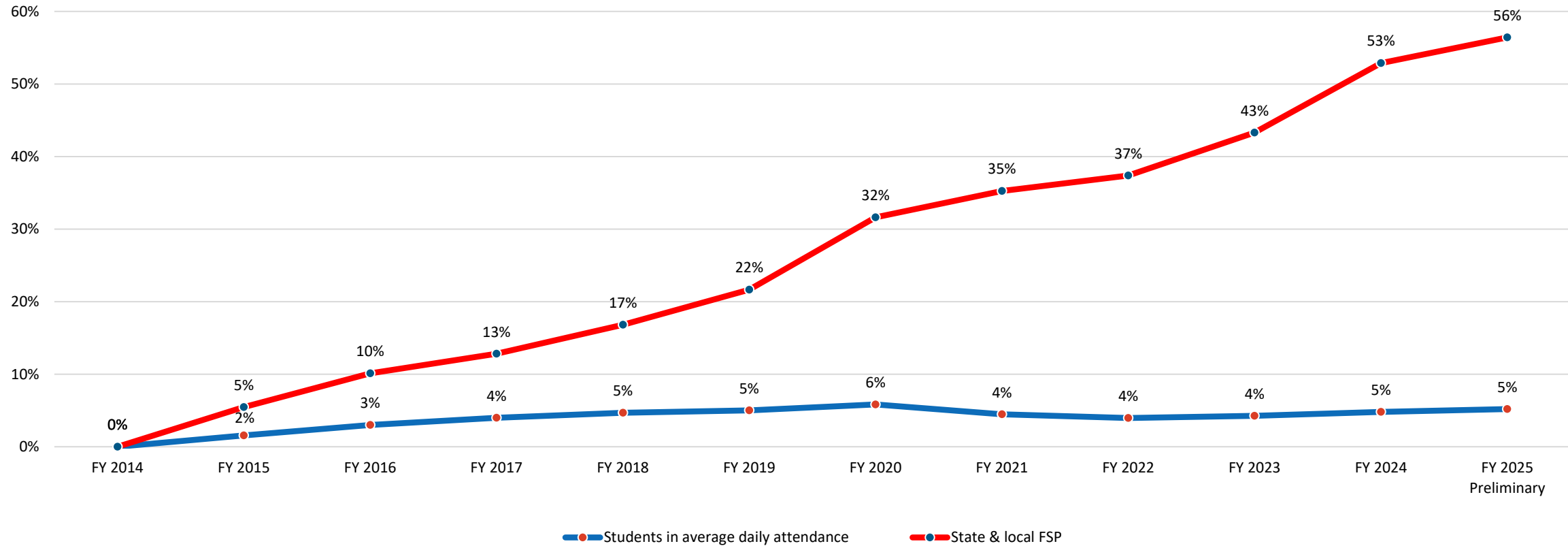


Total annual FSP revenue per student in ADA (charter holders) increased from \$8,522 in FY 2014 to \$11,859 in FY 2025, an increase of 39 percent. When adjusted for inflation, total annual revenue per student in ADA (charter holders) increased from \$8,522 to \$8,965 an increase of 5 percent.





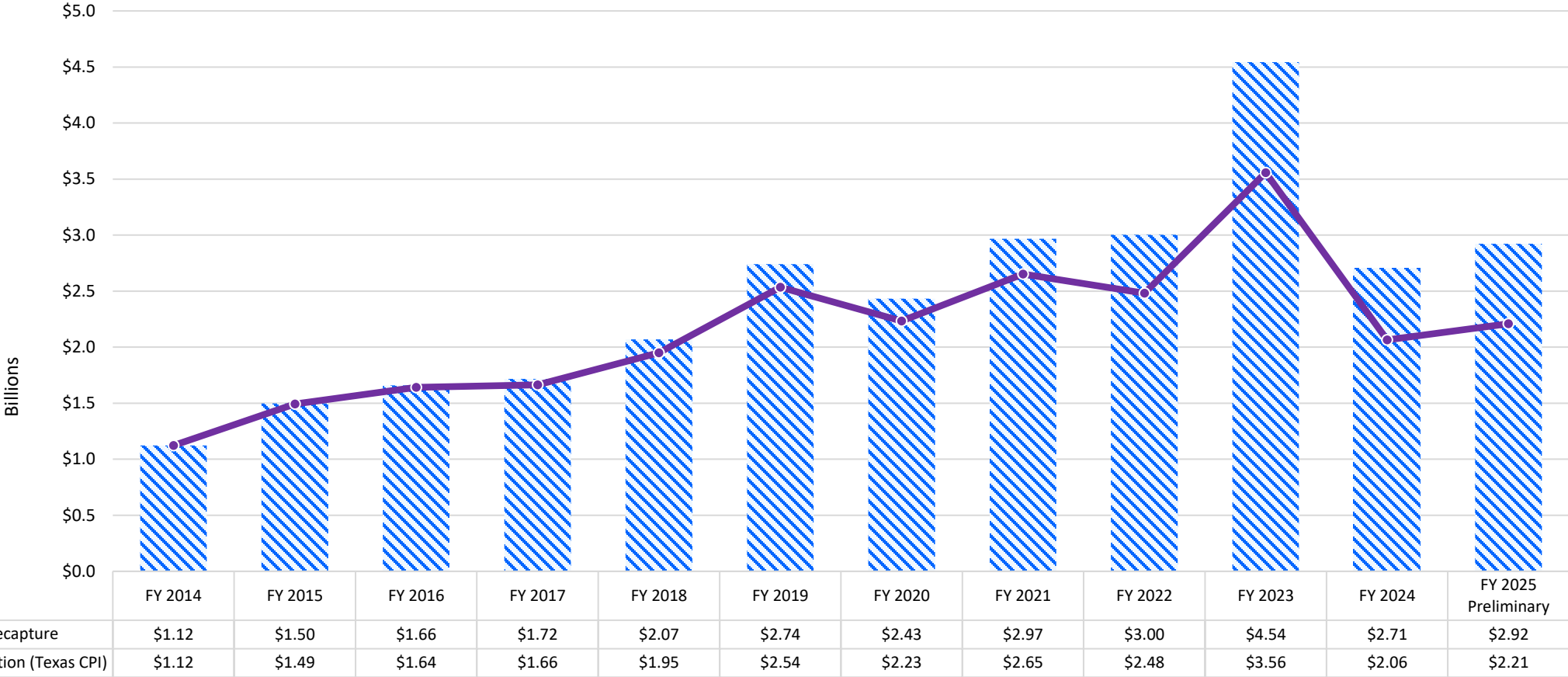
# Cumulative change in state and local FSP revenues versus Cumulative change in students in average daily attendance in FY 2014-2025 (school districts and charter schools)



Foundation School Program (FSP) funding and average daily attendance (ADA) reflects charter holders and school districts.



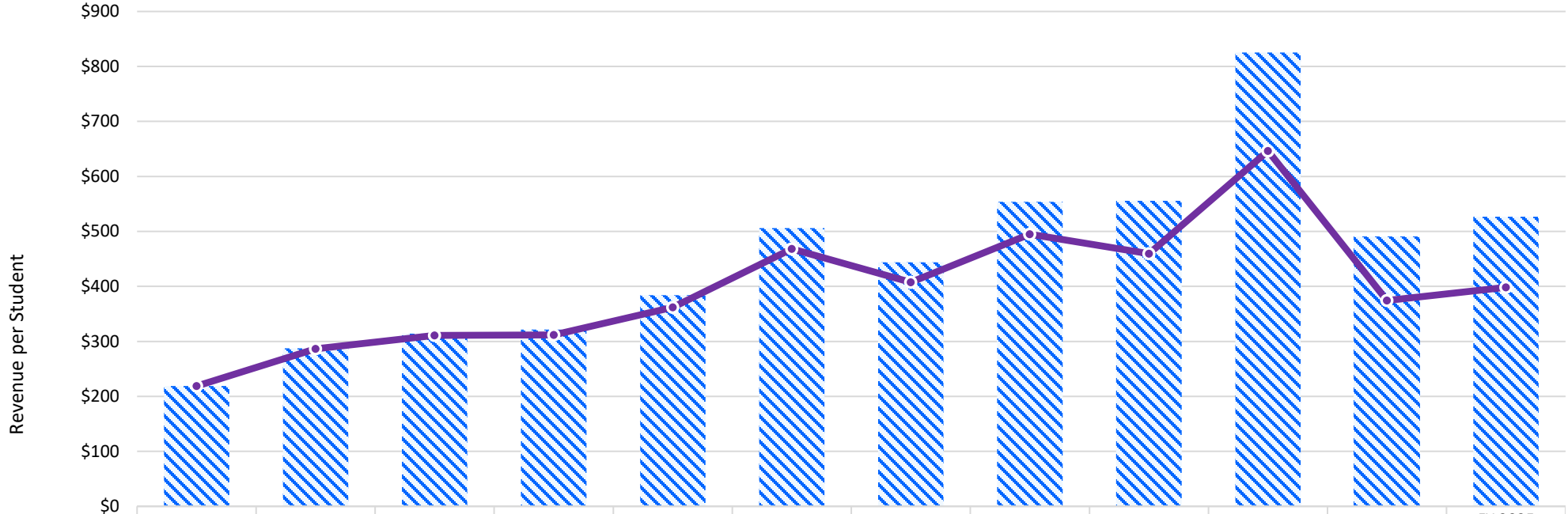
# Recapture Revenue



Total statewide revenue from recapture increased from \$1.12 billion in FY 2014 to \$2.92 billion in FY 2025, an increase of 161 percent. When adjusted for inflation, total statewide revenue from recapture increased from \$1.12 billion to \$2.21 billion, an increase of 97 percent.



# Recapture Revenue per Student (membership)

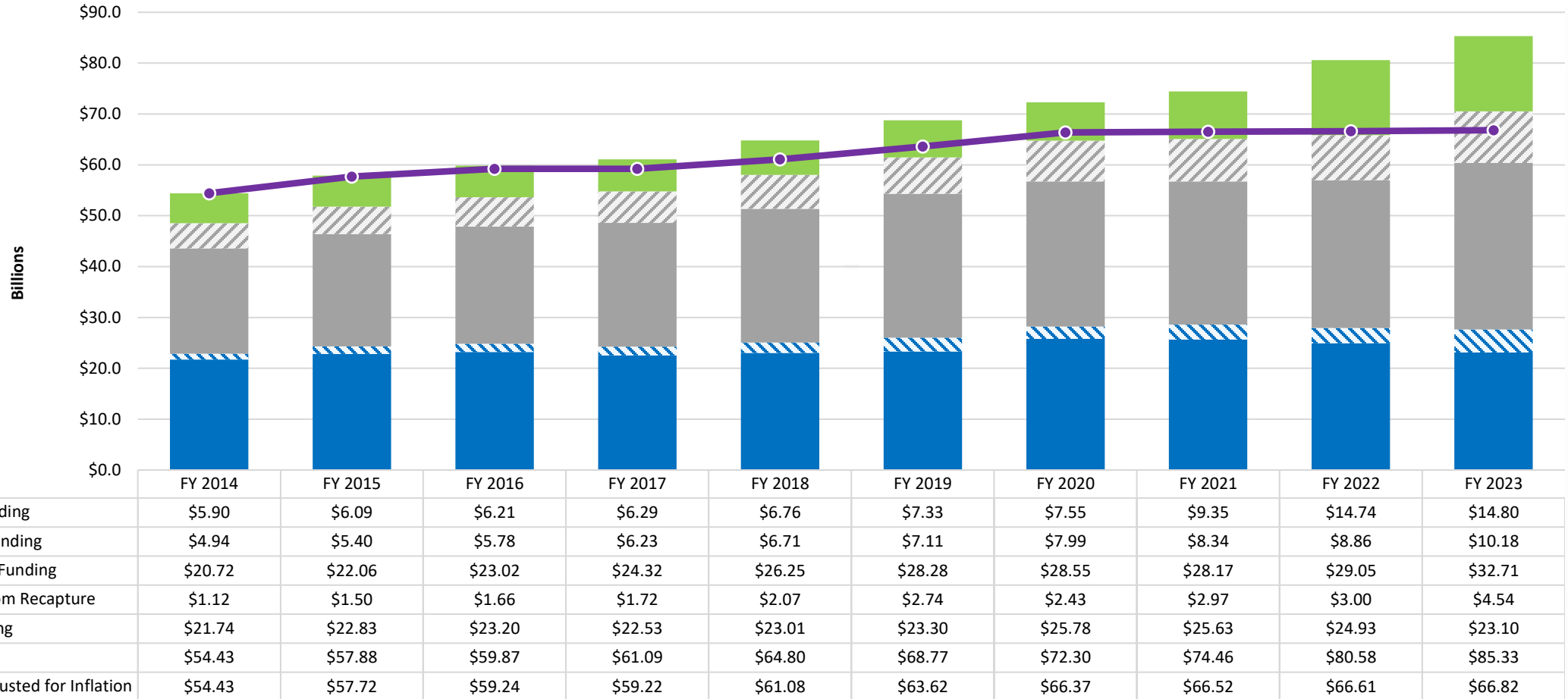


	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Preliminary
Total statewide revenue from recapture	\$218.66	\$287.25	\$314.18	\$321.57	\$384.14	\$506.09	\$444.07	\$553.83	\$555.63	\$825.30	\$490.71	\$526.65
Total revenue adjusted for inflation (Texas CPI)	\$218.66	\$286.46	\$310.88	\$311.71	\$362.07	\$468.19	\$407.67	\$494.81	\$459.31	\$646.30	\$374.26	\$398.15

Total statewide revenue from recapture per student (membership) increased from \$218.66 in FY 2014 to \$526.65 in FY 2025, an increase of 141 percent. When adjusted for inflation, total statewide revenue from recapture per student (membership) increased from \$218.66 to \$398.15, an increase of 82 percent.



# Total Annual Funding (inclusive of FSP and other funding sources)

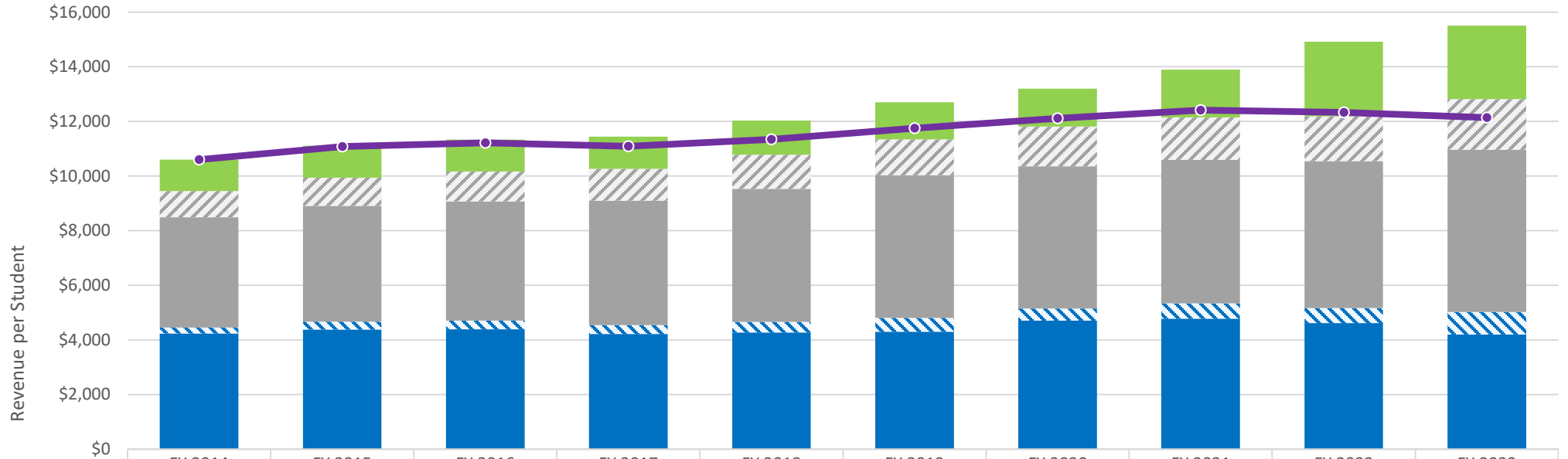


Total annual funding has increased from \$54.43 billion in FY 2014 to \$85.33 billion in FY 2023, an increase of 57 percent. When adjusted for inflation, total annual funding has increased from \$54.43 billion to \$66.82 billion, an increase of 23 percent. This chart includes funding for programs outside the Foundation School Program and combines district-level revenues, state-level expenditures and appropriations and federal funding to determine an annual amount spent for each fiscal year. The total values may differ ± \$.01 due to rounding.

\*FY 2024 and FY 2025 data not yet available.



# Total Annual Funding Per-Student (inclusive of FSP and other funding sources)



	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Total Statewide Federal Funding	\$1,149	\$1,169	\$1,175	\$1,178	\$1,255	\$1,353	\$1,378	\$1,744	\$2,729	\$2,688
Total Statewide Local I&S Funding	\$961	\$1,037	\$1,095	\$1,167	\$1,246	\$1,314	\$1,458	\$1,556	\$1,640	\$1,850
Total Statewide Local M&O Funding	\$4,036	\$4,235	\$4,359	\$4,554	\$4,876	\$5,222	\$5,210	\$5,256	\$5,376	\$5,943
Total Statewide Revenue from Recapture	\$219	\$287	\$314	\$322	\$384	\$506	\$444	\$554	\$556	\$825
Total Statewide State Funding	\$4,235	\$4,382	\$4,392	\$4,219	\$4,273	\$4,302	\$4,704	\$4,783	\$4,614	\$4,196
TOTAL	\$10,600	\$11,109	\$11,336	\$11,439	\$12,033	\$12,697	\$13,194	\$13,893	\$14,914	\$15,503
Total Statewide Funding Adjusted for Inflation	\$10,600	\$11,079	\$11,217	\$11,088	\$11,342	\$11,747	\$12,113	\$12,413	\$12,329	\$12,140

Total annual funding per student has increased from \$10,600 in FY 2014 to \$15,503 in FY 2023, an increase of 46 percent. When adjusted for inflation, total annual funding has increased from \$10,600 to \$12,140, an increase of 15 percent. This chart includes funding for programs outside the Foundation School Program and combines district-level revenues, state-level expenditures and appropriations and federal funding to determine an annual amount spent for each fiscal year. The total values may differ ± \$1 due to rounding.

\*FY 2024 and FY 2025 data not yet available.



Data sources are available online:

- TEA's Summary of Finances web page at <https://tealprod.tea.state.tx.us/fsp/Reports/ReportSelection.aspx>
- TEA's Public Education Information Management System (PEIMS) Financial Standard Reports web page at <https://tea.texas.gov/financialstandardreports/>
- Historical Texas Consumer Price Index (CPI) figures were obtained from the Texas Comptroller of Public Accounts (Comptroller) web page at <https://comptroller.texas.gov/economy/key-indicators/> and projected United States CPI for fiscal year 2025 were obtained from <https://comptroller.texas.gov/transparency/reports/forecasts/fall2024/>

The Foundation School Program (school district formula funding) is calculated based upon provisions in Chapters 41, 42, 46, and 48 of the Texas Education Code (TEC). Chapters 41 and 42 were codified into Chapter 48 during the 86th legislative session in 2019. The TEC provisions are used to determine the total amount of formula funding a school district is entitled to each school year. Generally, once entitlements are established, the provisions determine how much will be raised with local property taxes. Amounts that cannot be raised with local property taxes are paid for by the State Treasury from a variety of tax sources, including sales and franchise taxes.

Average daily attendance (ADA) is the average number of students in attendance each day over the course of the school year.

Weighted average daily attendance (WADA) is the weighted average number of students in attendance each day over the course of the school year.

Historical year data may be updated from the prior report date due to receipt of new information or refinements to report methodology.

Inflation adjustments were baselined using the Comptroller's average of the Texas CPI value (205.69 for 2014) for FY 2014 through FY 2025. Index values for subsequent years were derived from the Fall 2024 Economic Forecast for United States CPI on the Comptroller's website (see above).

Other funding for school districts, including other local revenue, federal funding, and state funding for the Teacher Retirement System is excluded from the charts on pages 4-8, as it is not part of the Foundation School Program (FSP).

Local revenue numbers exclude amounts paid for recapture. Recapture payments are included in state revenue amounts because recapture payments are a method of finance for the state.

Recapture revenue on pages 10 and 11 reflect amounts reported by school districts through the Public Education Information Management System (PEIMS) Financial Standards Reports.

Total annual funding on pages 12 and 13 include funding for programs outside the Foundation School Program as described below:

- Total Statewide Federal Funding reflect amounts from PEIMS Financial Actual Reports (revenues) and Federal receipts and vendor payments (expenditures).
- Total Statewide Local Funding reflect amounts from PEIMS Financial Actual Reports (revenues) and includes total local M&O tax revenue (net of recapture), I&S tax revenue, and other local and intermediate revenue.
- Total Statewide Revenue from Recapture reflect amounts from PEIMS Financial Actual Reports and includes total recapture amounts from property taxes.
- Total Statewide State Funding reflect amounts from PEIMS Financial Actual Reports (revenues), the Instructional Materials Allotment (IMA), State receipts and vendor payments (expenditures), Regional Education Service Centers (state appropriations), Teacher Retirement System (state appropriations), and TEA Administration Costs (expenditures).

For additional information on factors impacting school district operations, see TEA's [Annual Reports](#) page.

