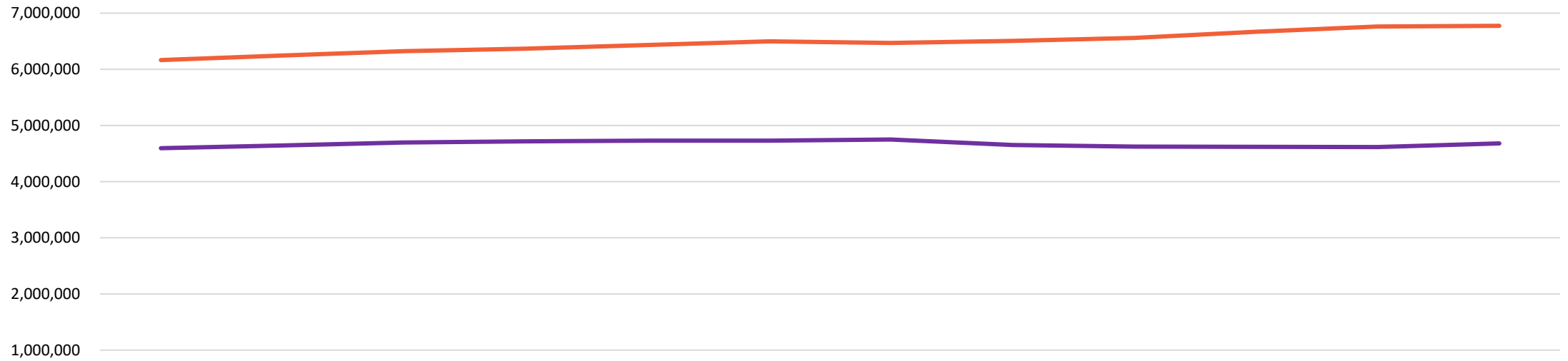


# Texas Education Agency

## Report on Public Education State Funding Transparency



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

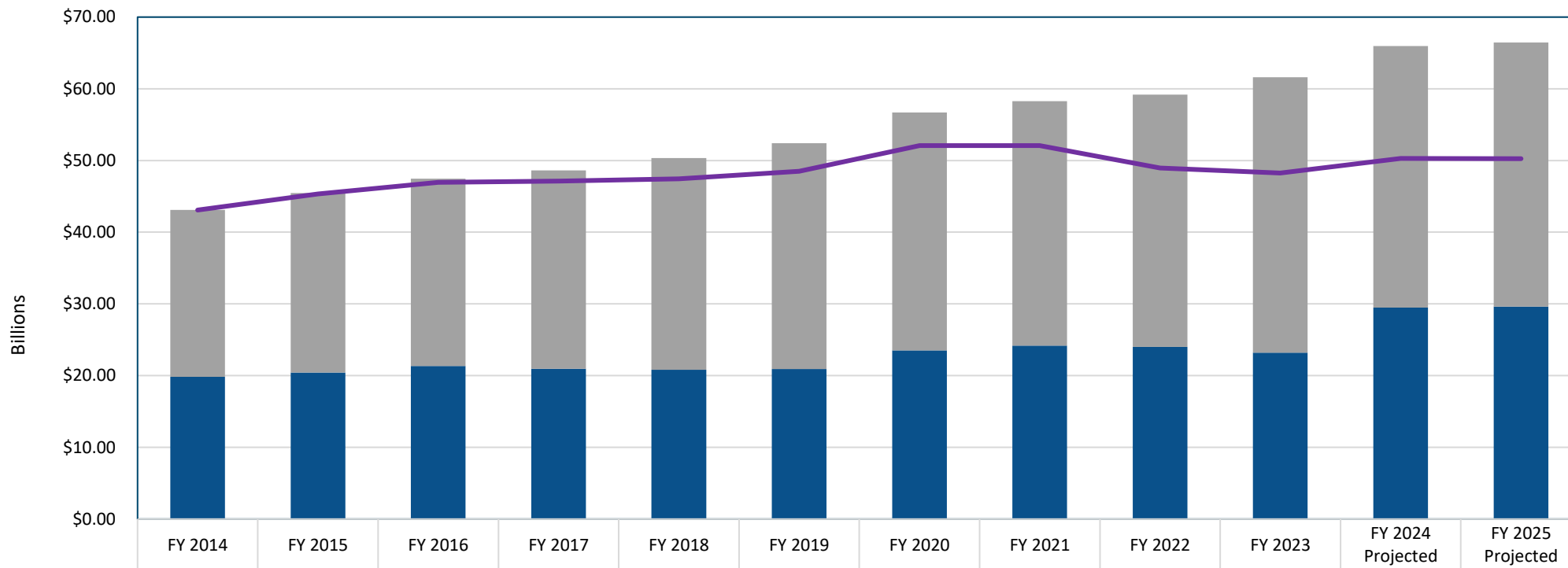


	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Projected
WADA School Districts	6,165,360	6,246,723	6,323,086	6,369,381	6,431,894	6,497,361	6,469,751	6,506,689	6,560,653	6,668,231	6,762,355	6,774,998
ADA School Districts	4,595,420	4,646,788	4,696,621	4,719,816	4,731,931	4,729,122	4,750,222	4,654,974	4,624,377	4,620,658	4,616,563	4,683,396
WADA Charter Holders	284,175	319,070	349,621	387,105	422,464	456,445	458,674	518,467	532,652	566,612	606,930	652,233
ADA Charter Holders	183,907	207,009	226,762	250,593	271,805	289,906	307,741	337,592	343,618	360,607	381,565	413,479

Total ADA for school districts increased from 4,595,420 in Fiscal Year (FY) 2014 to 4,683,396 in FY 2025. WADA increased from 6,165,360 to 6,774,998 for school districts during the same period. Total ADA for charter holders increased from 183,907 in FY 2014 to 413,477 in FY 2025. WADA increased from 284,175 to 652,233 for charter holders during the same period.



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

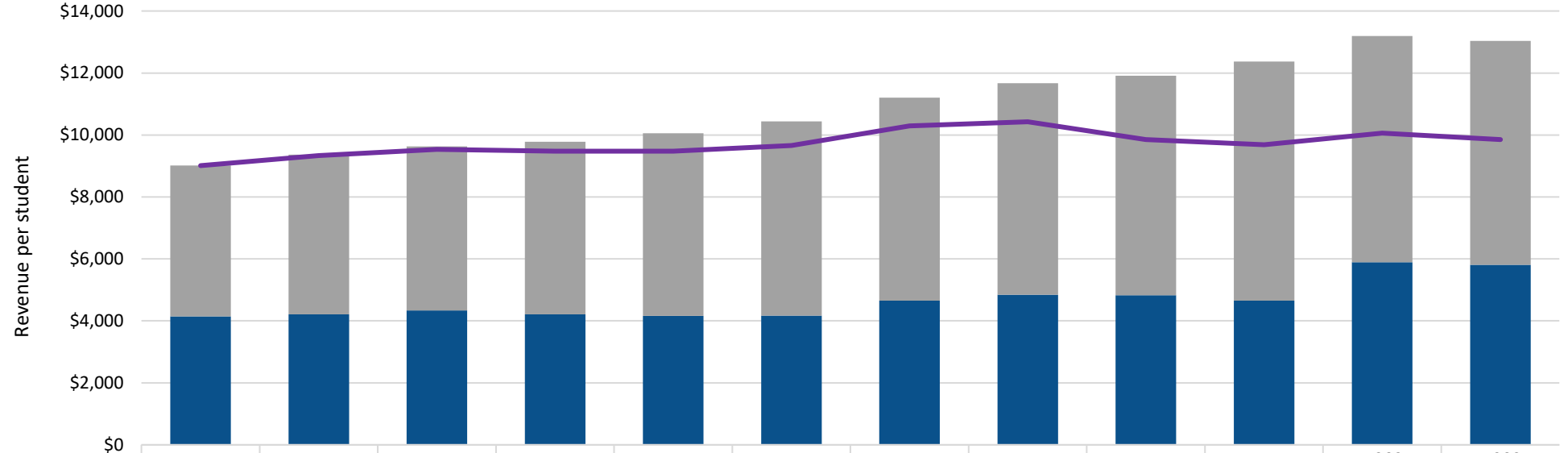


Local revenue (from local property taxes)	\$23.27	\$25.01	\$26.10	\$27.65	\$29.51	\$31.50	\$33.18	\$34.10	\$35.20	\$38.43	\$36.48	\$36.85
State revenue (from state taxes, primarily sales tax, other taxes and other revenue)	\$19.82	\$20.44	\$21.34	\$20.95	\$20.81	\$20.91	\$23.53	\$24.17	\$24.00	\$23.19	\$29.47	\$29.61
Total (local + state FSP revenue)	\$43.09	\$45.44	\$47.44	\$48.61	\$50.32	\$52.41	\$56.70	\$58.27	\$59.20	\$61.62	\$65.94	\$66.46
Total revenue adjusted for Texas CPI	\$43.09	\$45.32	\$46.94	\$47.12	\$47.43	\$48.49	\$52.05	\$52.06	\$48.94	\$48.25	\$50.30	\$50.24

Total annual state and local FSP revenue increased from \$43.09 billion in FY 2014 to \$66.46 billion in FY 2025, an increase of 54 percent. When adjusted for inflation, total annual state and local FSP revenue increased from \$43.09 billion to \$50.24 billion, an increase of 17 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.



# Annual state and local FSP revenue per student in average daily attendance (school districts and charter schools)

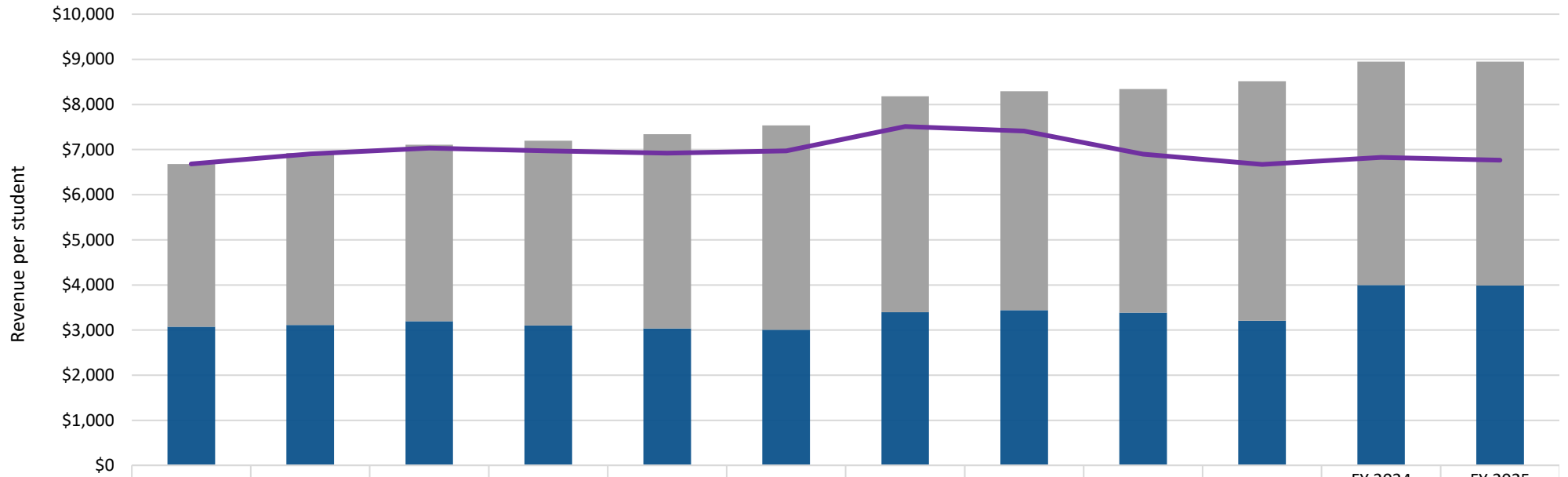


	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Projected
Local Revenue (from local property taxes)	\$4,869	\$5,152	\$5,301	\$5,564	\$5,898	\$6,276	\$6,559	\$6,830	\$7,085	\$7,714	\$7,298	\$7,229
State revenue (from state taxes, primarily sales tax, other taxes and other revenue)	\$4,146	\$4,211	\$4,335	\$4,216	\$4,160	\$4,167	\$4,651	\$4,842	\$4,830	\$4,656	\$5,896	\$5,809
Total (local + state FSP revenue)	\$9,015	\$9,363	\$9,636	\$9,779	\$10,057	\$10,443	\$11,210	\$11,672	\$11,916	\$12,370	\$13,194	\$13,039
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	\$9,687	\$10,063	\$9,857

Total annual state and local FSP revenue per student in ADA increased from \$9,015 in FY 2014 to \$13,039 in FY 2025, an increase of 45 percent. When adjusted for inflation, total annual state and local FSP revenue per student in ADA increased from \$9,015 to \$9,857 an increase of 9 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.



# Annual state and local FSP revenue per student in weighted average daily attendance (school districts and charter schools)

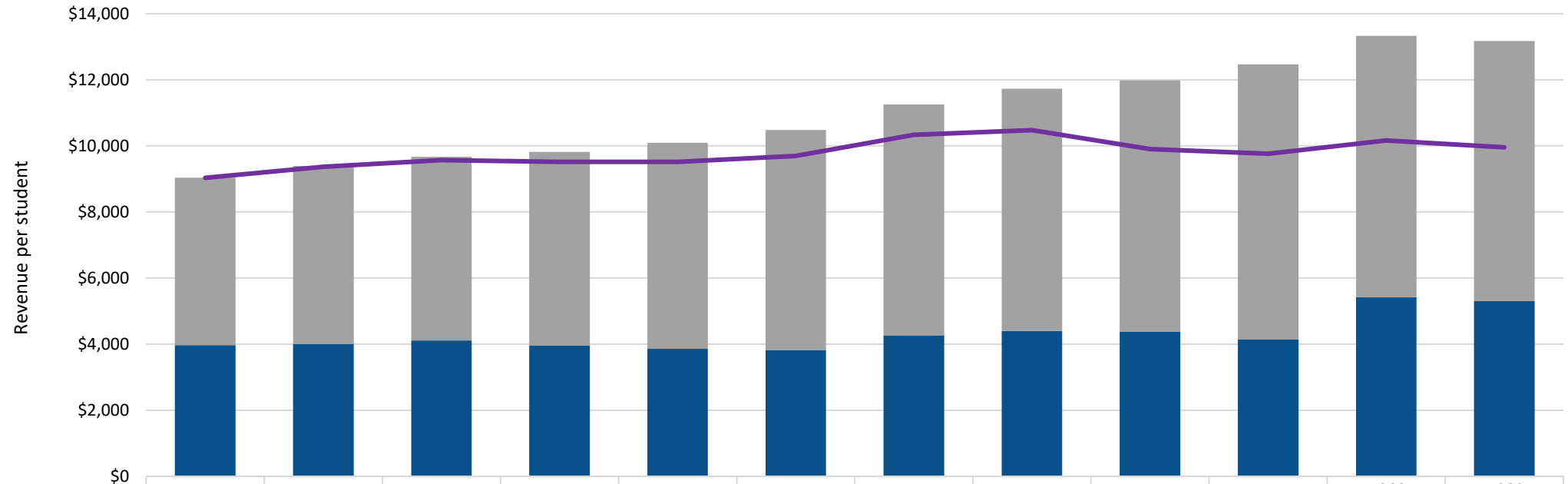


Local Revenue (from local property taxes)	\$3,608	\$3,809	\$3,911	\$4,093	\$4,305	\$4,530	\$4,788	\$4,854	\$4,962	\$5,311	\$4,950	\$4,961
State revenue (from state taxes, primarily sales tax, other taxes and other revenue)	\$3,072	\$3,113	\$3,198	\$3,101	\$3,037	\$3,008	\$3,395	\$3,441	\$3,383	\$3,205	\$3,999	\$3,987
Total (local + state FSP revenue)	\$6,680	\$6,921	\$7,110	\$7,194	\$7,342	\$7,537	\$8,184	\$8,295	\$8,345	\$8,517	\$8,949	\$8,948
Total revenue adjusted for inflation (Texas CPI)	\$6,680	\$6,902	\$7,035	\$6,974	\$6,920	\$6,973	\$7,513	\$7,411	\$6,899	\$6,669	\$6,825	\$6,764

Total annual state and local FSP revenue per student in WADA increased from \$6,680 in FY 2014 to \$8,948 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 \$6,764 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.



# Annual state and local FSP revenue per student in average daily attendance (districts only)

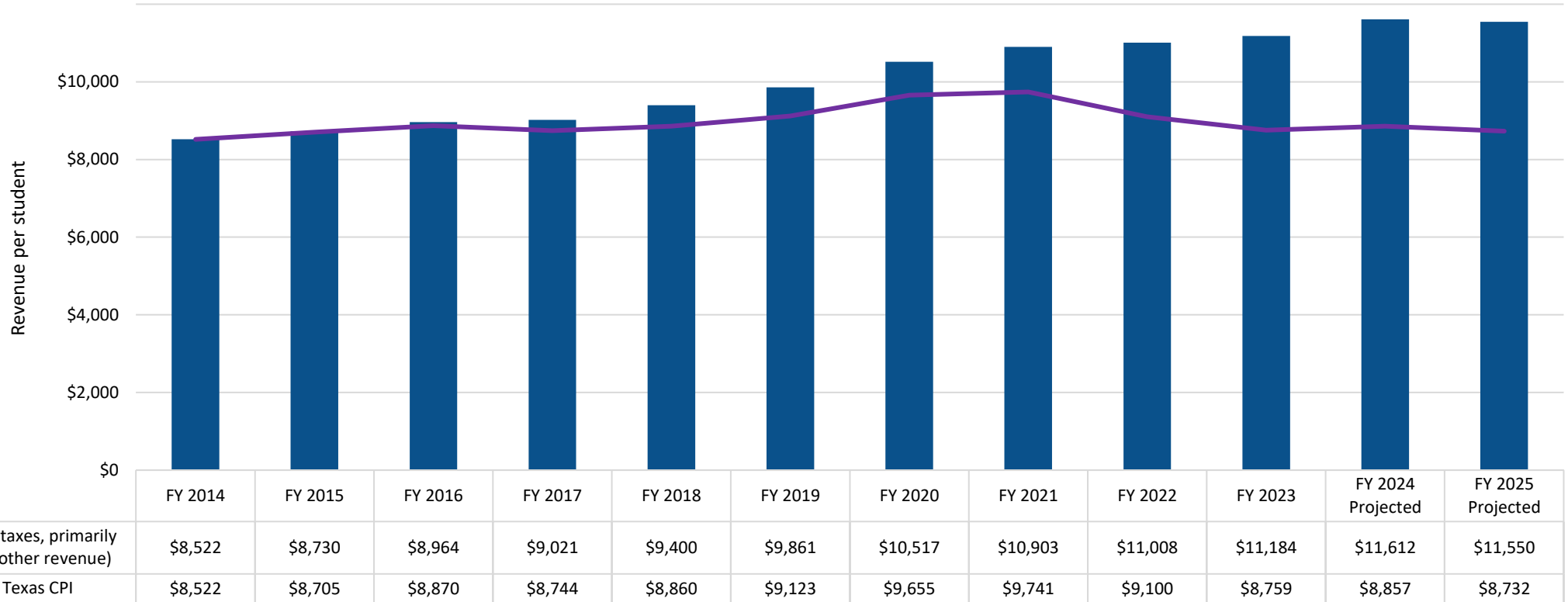


	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Projected	FY 2025 Projected
Local revenue from property taxes	\$5,064	\$5,382	\$5,557	\$5,859	\$6,236	\$6,661	\$6,984	\$7,325	\$7,612	\$8,316	\$7,901	\$7,867
State revenue (from state taxes, primarily sales tax, other taxes and other revenue)	\$3,971	\$4,009	\$4,111	\$3,960	\$3,859	\$3,818	\$4,271	\$4,402	\$4,371	\$4,146	\$5,424	\$5,303
Total Revenue	\$9,035	\$9,391	\$9,668	\$9,820	\$10,095	\$10,479	\$11,255	\$11,728	\$11,983	\$12,462	\$13,324	\$13,170
Total Revenue adjusted for inflation	\$9,035	\$9,365	\$9,567	\$9,518	\$9,515	\$9,694	\$10,333	\$10,478	\$9,906	\$9,759	\$10,163	\$9,956

Total annual FSP revenue per student in ADA for school districts increased from \$9,035 in FY 2014 to \$13,170 in FY 2025, an increase of 46 percent. When adjusted for inflation, total annual revenue per student in ADA (school districts) increased from \$9,035 to \$9,956 an increase of 10 percent.



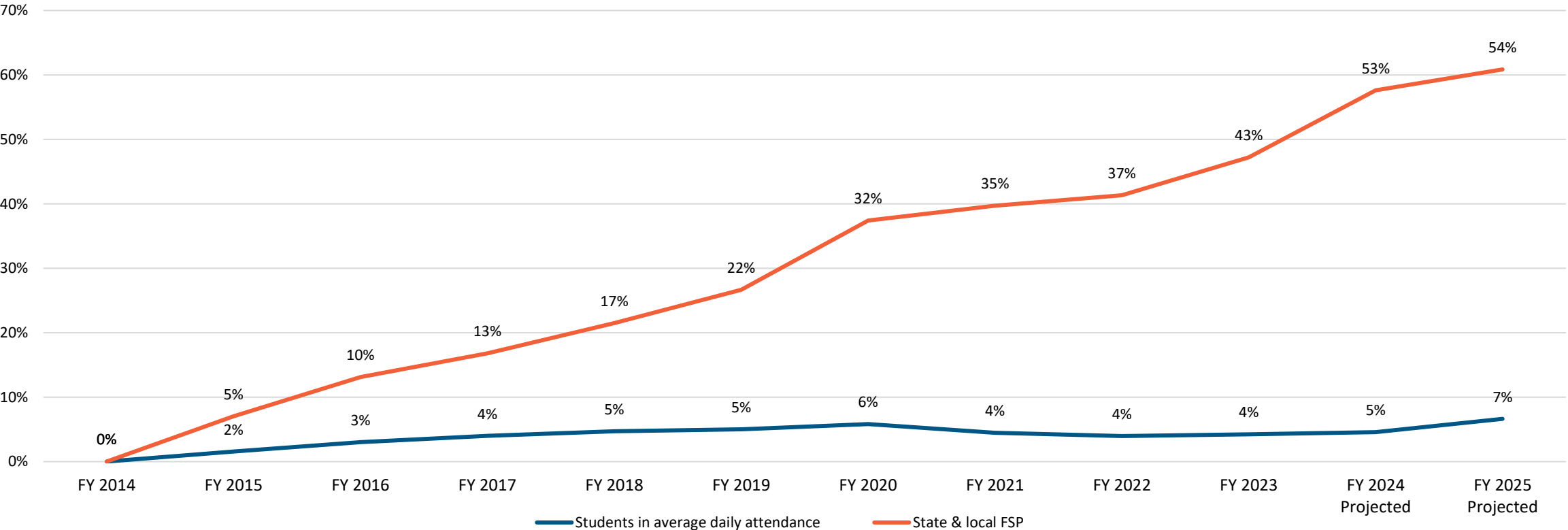
# Annual FSP revenue per student in average daily attendance (charter schools)



Total annual FSP revenue per student in ADA (charter holders) increased from \$8,522 in FY 2014 to \$11,550 in FY 2025, an increase of 36 percent. When adjusted for inflation, total annual revenue per student in ADA (charter holders) increased from \$8,522 to \$8,732 an increase of 2 percent.



# Cumulative change in state and local FSP revenues versus Cumulative change in students in average daily attendance in FY 2014-2025

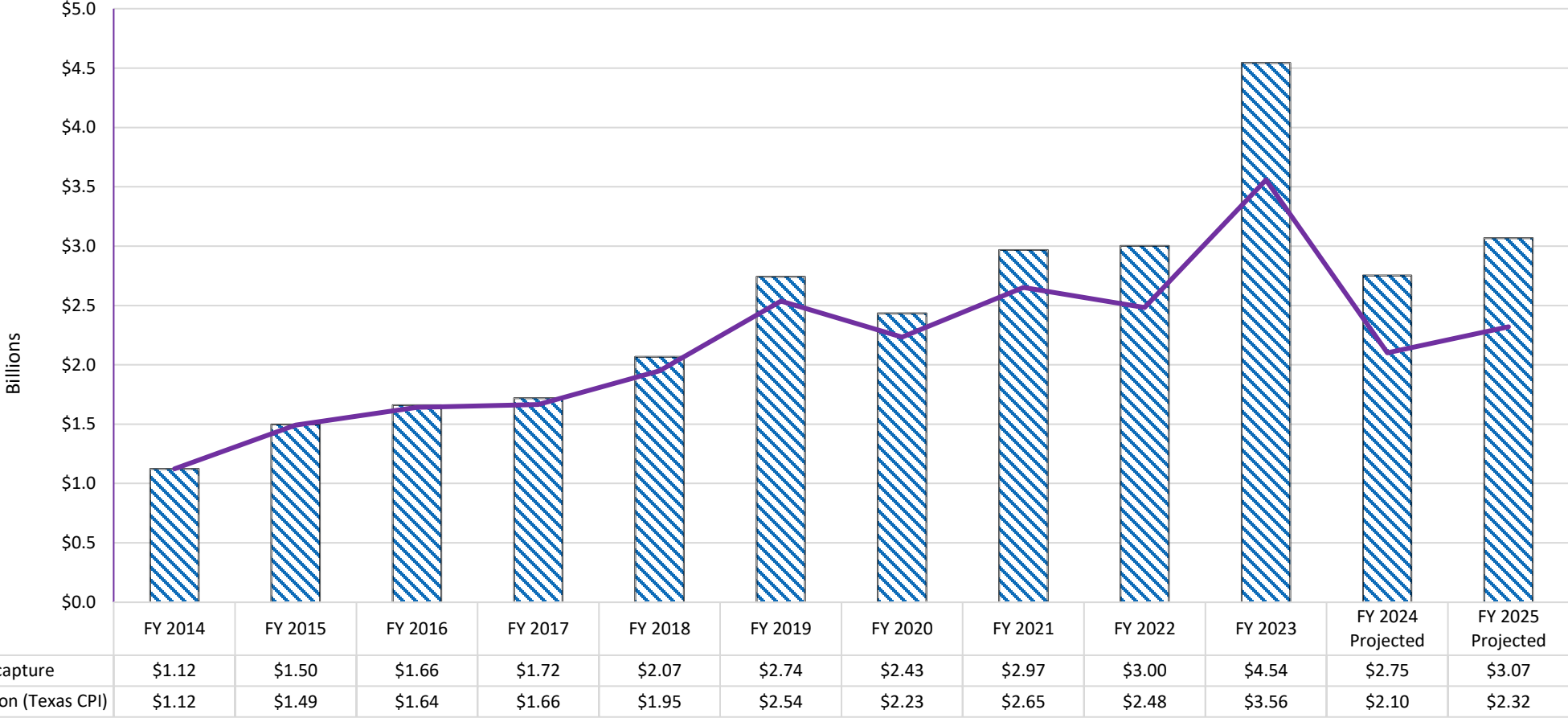


Foundation School Program (FSP) funding and average daily attendance (ADA) reflects charter holders and school districts.





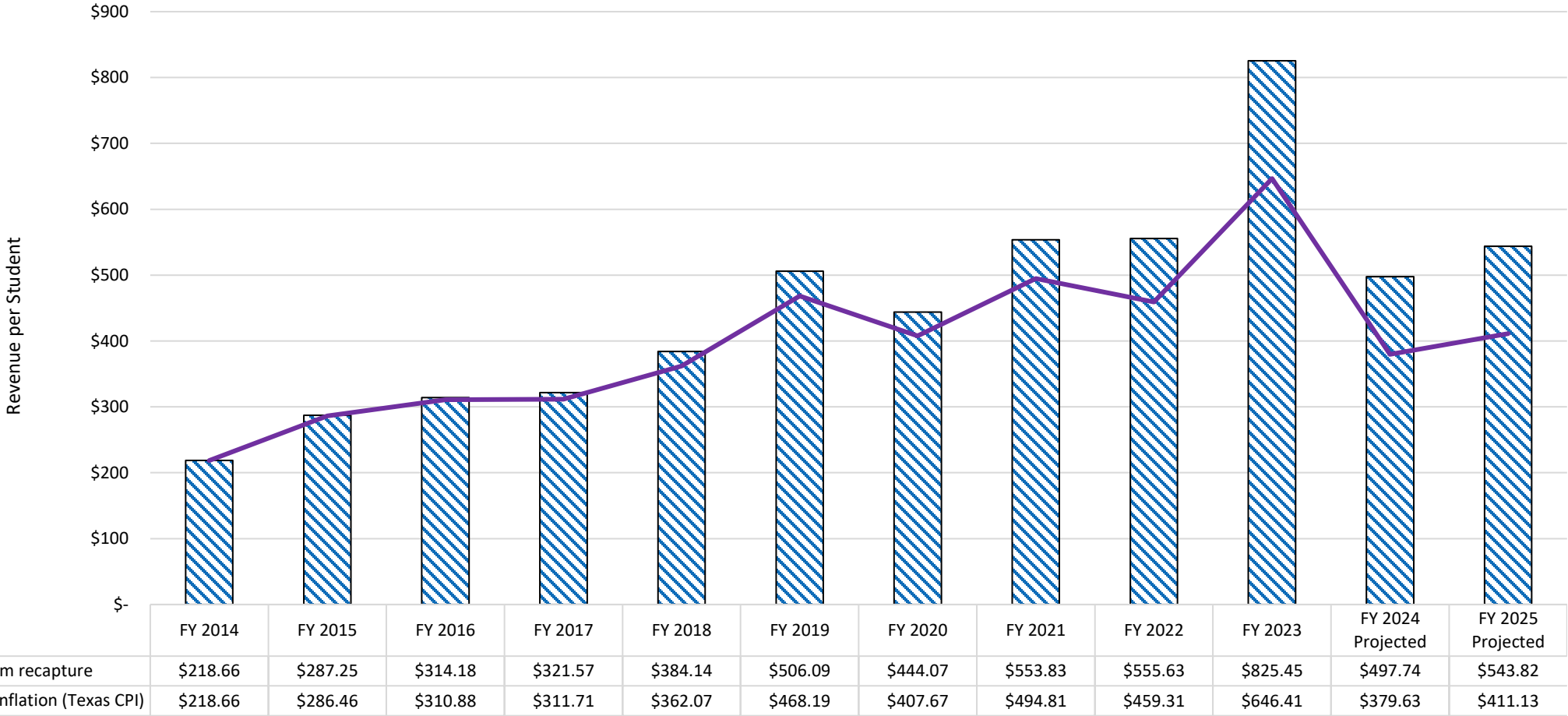
# Recapture Revenue



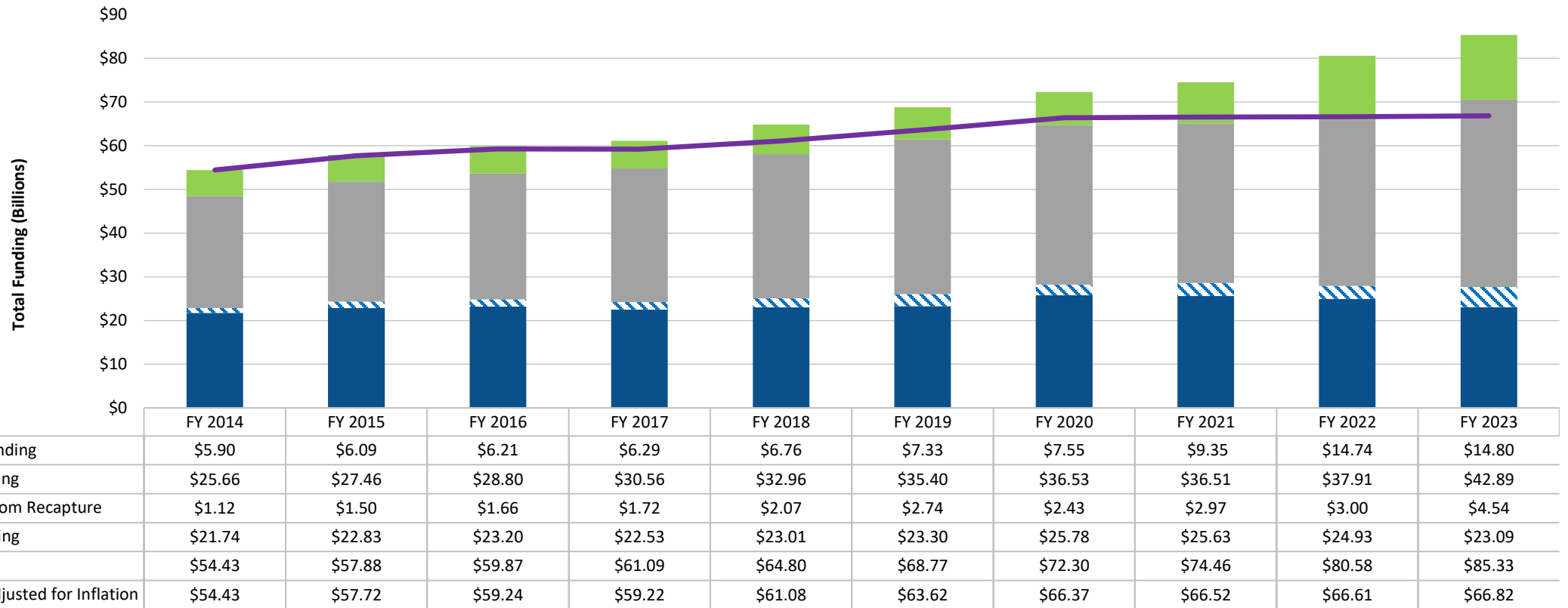
Total statewide revenue from recapture increased from \$1.12 billion in FY 2014 to \$3.07 billion in FY 2025, an increase of 174 percent. When adjusted for inflation, total statewide revenue from recapture increased from \$1.12 billion to \$2.32 billion, an increase of 107 percent.



# Recapture Revenue per Student (membership)



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

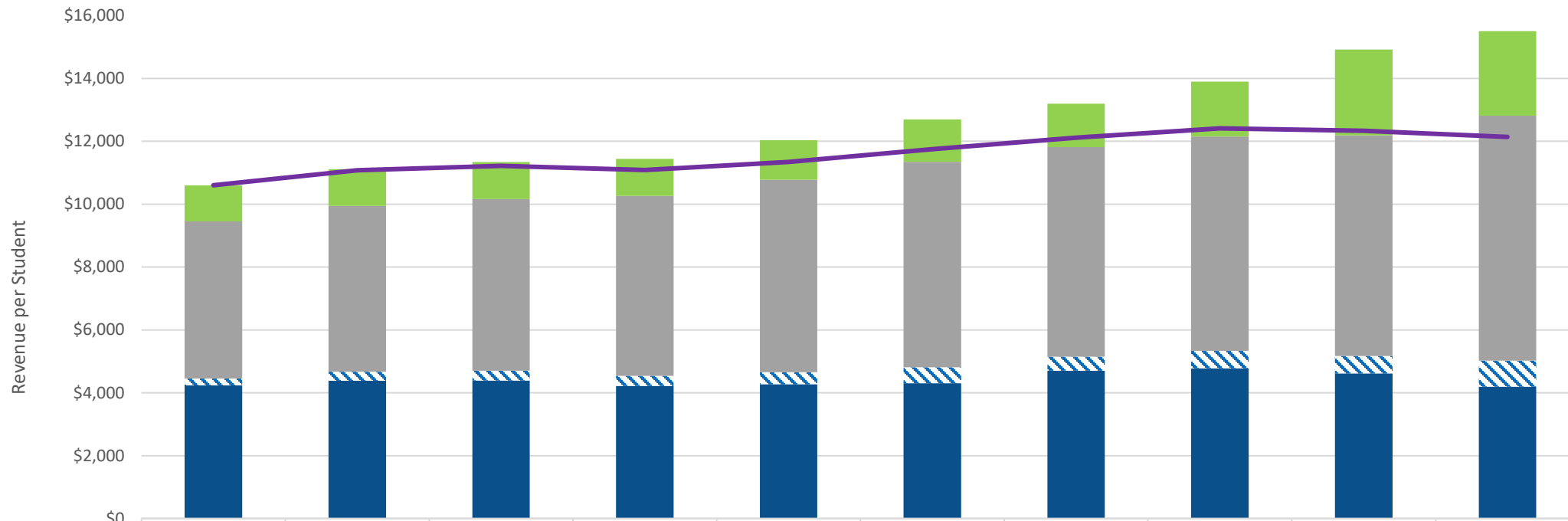


Total annual funding increased from \$54.43 billion in FY 2014 to \$85.33 billion in FY 2023, an increase of 57 percent. When adjusted for inflation, total annual funding increased from \$54.43 billion to \$66.82 billion, an increase of 23 percent. This chart includes funding for programs outside the Foundation School Program and combines district-level revenues, state-level expenditures and appropriations and federal funding to determine an annual amount spent across the public education system in Texas for each fiscal year.

\*FY 2024 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 Funding	\$4,997	\$5,271	\$5,454	\$5,721	\$6,121	\$6,536	\$6,668	\$6,813	\$7,016	\$7,793
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



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 years 2024 and 2025 were obtained from <https://comptroller.texas.gov/transparency/reports/forecasts/fall2023/>

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 FY2 2023. Index values for subsequent years were derived from the Fall 2023 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 3-7, 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 9 and 10 reflect amounts reported by school districts through the Public Education Information Management System (PEIMS) Financial Standards Reports.

Total annual funding on pages 11 and 12 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.

