



TRACKING *the* EDUCATION DOLLAR *in* TEXAS PUBLIC SCHOOLS

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Prepared by:



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Texas Association of School Administrators



Texas Association of School Boards

Tracking the Texas Education Dollar



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Texas public schools spent a total of \$52.4 billion in 2012–13 to educate 4.9 million students. Of this total, \$5 billion was spent on capital outlay, \$5.7 billion was related to debt service, and \$40.6 billion was spent on “basic educational costs.” The remaining expenditures represent payments to shared service agreements, payments into Tax Increment Financing (TIF) arrangements, and the operating costs associated with building school facilities.

The State of Texas collects a substantial amount of data each year regarding how school districts spend tax dollars. Each year, all school districts must account for expenditures using codes indicating the object, function, and fund for an expenditure, allowing for the analysis of what is purchased, its purpose, and the source of revenue. Detailed employment records are also provided.

The 2012–13 data indicate that public education remains a labor-intensive operation: salaries and benefits accounted for 80 percent of basic educational costs. Contracted services represented an additional 9 percent, supplies and materials accounted for 9 percent, and other operating costs represented 2 percent.

Instruction, by function, continues to account for the largest share of educational expenditures at 60.8 percent of basic educational costs. In total, Texas employed roughly 317,000 teachers and 58,800 educational aides in 2012–13. Also included are the salaries and benefits costs of 4,600 librarians as well as the books and other materials that can be found in Texas school libraries. The costs of instructional materials and staff development are also included in this category as instructional costs.

District operations, including facilities maintenance and operations, transportation, food service, and data processing and security, account for the next largest share at 21.4 percent. Included in this category are the salaries and benefits costs of 118,000 full-time equivalent (FTE) auxiliary staff coded to operations. Of these, 49,400 work maintaining Texas school buildings; 37,600 prepare and serve food for Texas schoolchildren; and 22,600 work transporting students to and from school and school-related events. Though these individuals do not work directly in Texas classrooms, they are an integral part of students’ educational experience.

Instructional support accounts for the next largest share of the public education budget at 14.9 percent. Texas employed 7,200 campus principals; 9,000 assistant principals; 10,600 school counselors; and 5,800 school nurses in 2012–13.

Central administration accounts for the smallest share of all funds expended at 2.9 percent. In all, there are 12,500 FTEs funded within this function. Of those, 7,300 are auxiliary staff. Superintendents, associate superintendents, business managers, and human resource directors are all funded in this category. Also funded in this category are the costs of tax appraisal and collection, legal services, and audit and accounting services.

To provide a complete picture of the inputs that compose public education in Texas, the following chart tracks the breakdown of an educational dollar from the perspective of a Texas public school student. All figures are presented in terms of pennies on the total education dollar using basic educational costs from 2012-13 PEIMS actual financial data.

Activity	Incremental Cost
The typical student begins the school day long before the first bell with a bus ride to school—either because she lives too far to walk or because the district has determined that unsafe conditions warrant the provision of a safe ride. She will also ride the bus home.	3¢
She arrives to find a building that is clean and well-maintained.	9¢
The building is also heated in the winter and cooled in the summer—and the lights work.	3¢
Her parents know her school is made safer through district-supported security staff, and that if she is injured or becomes ill, she will be cared for by the school nurse.	2¢
She goes to class to find a teacher ready to begin instruction.	49¢
While in class, she has access to an instructional aide who supports the teacher in delivering instruction and she has access to district-purchased instructional supplies.	9¢
The teacher uses a curriculum that is aligned with state standards and that builds on information the student learned the year before. The teacher has been trained regarding Texas learning standards and effective instructional practices, and has access to instructional leadership staff who provide support.	3¢
Midway through the day, she goes to the cafeteria for lunch.	6¢
After lunch, she goes to the library to gather information for a research paper.	1¢
After school, she goes by the guidance counselor's office to talk about the process of applying for and paying for college. She is given information about student loan programs, how to prepare for the SAT, and what courses she will need to have taken in order to be prepared for post-secondary education.	4¢
Throughout the day, she benefits from the fact that the school is well-run. Classes begin on time, disruptions are kept to a minimum, and staff members have access to the support they will need to be effective.	6¢
She also benefits from the fact that her school has access to district-level staff who ensure that the checks to her teachers are written on time, that all of the schools are fully staffed, and that campuses have access to the support structures they need.	3¢
At the end of the school day, she rides the bus back home...unless, of course, she stays to participate in an extracurricular activity.	3¢

Note: Sum of the activities exceeds \$1.00 due to rounding.

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