



Tracking the Traditional Public School Dollar



How are taxpayer dollars spent in Texas's public schools?

In 2011, the Texas Tribune examined administrative costs in Texas public schools, asking "Do Texas Schools Spend Too Much on Administration?" During this 85th Legislative Session, voucher and school choice supporters implied that schools were wasting public dollars by clamoring for traditional public schools to face more competition. What do school spending reports say?

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Dollars and Cents

Curriculum and Instructional Supports 4¢

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.



School Meals 6¢

Midway through the day, she goes to the cafeteria for lunch provided by the school. Just like nearly half of all traditional public students, she receives a free or reduced price lunch (and sometimes breakfast and a snack) because her family meets the National School Lunch Program eligibility requirements.



Bus Transportation 3¢

The typical student may begin 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 may also ride the bus home.

Libraries 1¢

After lunch, she goes to the library to gather information for a research paper.



Building Maintenance 9¢

She arrives to find a building that is clean and well-maintained.



Guidance Counselors 4¢

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.



Utilities 3¢

The building is also heated in the winter and cooled in the summer—and the lights work.



School Leadership 6¢

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. Principals, assistant principals, instructional program directors, teacher facilitators, and registrars are some of these school leaders.



Security and Nurses 2¢

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.



District-Level Staff 3¢

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. Superintendents, district instructional program directors, speech therapists, business managers, and HR directors are some of these staff members.



Teachers 47¢

She goes to class to find a teacher ready to begin instruction.



Aides and Supplies 9¢

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.



Extra-Curricular Activities 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.



How much schools spend

Traditional public schools in Texas spent a total of \$64.7 billion in 2015-16 to educate 5.1 million students.¹ Of this total, \$7.2 billion was spent on capital outlay, \$7.6 billion was related to debt service, and \$46.4 billion was spent on “basic educational costs.”² The remaining expenditures represent payments to shared service arrangements, 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 2015-16 data indicate that public education remains a labor-intensive operation: salaries and benefits accounted for 79 percent of basic educational costs. Contracted services represented an additional 9 percent, supplies and materials were 9 percent, and other operating costs represented 2 percent.

Instruction, by function, continues to account for the largest share of educational expenditures at 61 percent of basic educational costs.³ In total, traditional public schools employed roughly 333,000 teachers and 63,700 educational aides in 2015-16. Also included here are the salaries and benefits costs of 4,500 librarians as well as the books and other materials that can be found in Texas school libraries. The cost 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, data processing and security, account for the next largest share at 21.3 percent.⁴ Included in this category are the salaries and benefits costs of 122,100 full-time equivalent auxiliary staff coded to operations.⁵ Of these, 50,100 work maintaining Texas school buildings, 38,400 prepare and serve food for Texas schoolchildren, and 24,000 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 15.2 percent.⁶ Texas employed 7,400 campus principals, 10,100 assistant principals, 11,600 school counselors, and 6,100 school nurses in 2015-16.

Central administration accounts for the smallest share of all funds expended at 3 percent.⁷ In all, there are 13,300 FTEs funded within this function. Of those, 7,200 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 cost of tax appraisal and collection, legal services, and audit and accounting services.

1 Charter school students and expenditures and students are excluded from this analysis as are recapture payments under chapter 41 of the Texas Education Code.

2 Basic educational costs include operating expenditures (object codes 6100 through 6499) for all functions except for those within functions 71 (facilities), 81 (debt service), 61 (community services), 92 (incremental costs associated with Chapter 41), 93 (shared service arrangements), 97 (tax increment finance payments), and 99 (other). Combined, these expenditures total \$47 billion for 2015-16.

3 Instruction includes functions 11 (instruction), 12 (instructional resources and media services), 13 (curriculum and staff development) and 95 (juvenile justice alternative education programs).

4 Operations includes functions 34 (transportation), 35 (food services), 51 (plant maintenance and operations), 52 (security and monitoring), and 53 (data processing).

5 Although there was a total of 176,000 auxiliary staff employed in Texas school districts in 2015-16, 122,100 of these were employed in functions related to operations.

6 Instructional support includes functions 21 (instructional leadership), 23 (school leadership), 31 (guidance counseling and evaluation services), 32 (social work), 33 (health services), and 36 (co- and extra-curricular activities).

7 Leadership includes function 41 (central administration).

Expenses	2003-2004	2011-2012	2015-16
Bus Ride	3¢	3¢	3¢
Building Maintenance	9¢	8¢	9¢
Utilities	3¢	3¢	3¢
Security and Nurses	2¢	2¢	2¢
Teachers	49¢	49¢	47¢
Aides and Supplies	9¢	9¢	9¢
Curriculum and Instructional Supports	3¢	3¢	4¢
School Meal	5¢	6¢	6¢
Libraries	2¢	1¢	1¢
Guidance Counselors	4¢	4¢	4¢
School Leadership	6¢	6¢	6¢
District-Level Staff	3¢	3¢	3¢
Extra-Curricular Activities	3¢	3¢	3¢

Spending Over Time

Spending Per Dollar 2015-16

79% of basic educational costs are collectively spent on instruction. Some of these funds are spent on library materials, others on support personnel and instructional materials—there are many other people and services that make sure that the instruction is the best it can be. Notably, 47% of all funds are spent on those delivering instruction—the teachers.

