

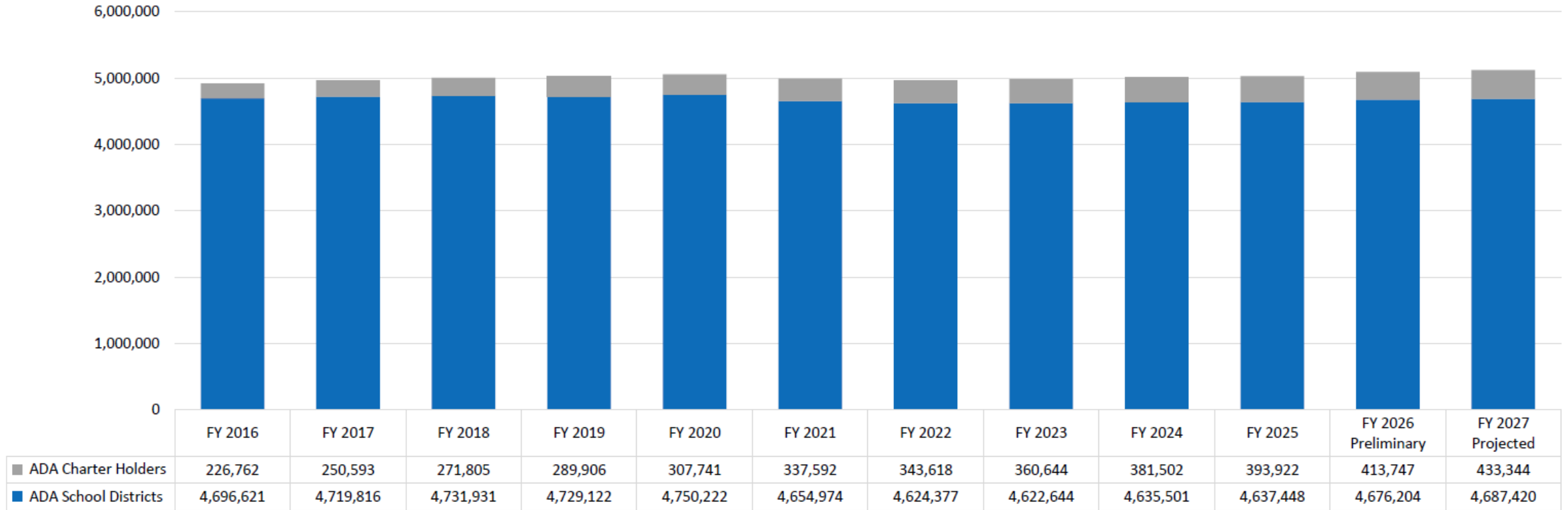
Texas Education Agency

Report on Public Education State Funding Transparency

Published December 2025



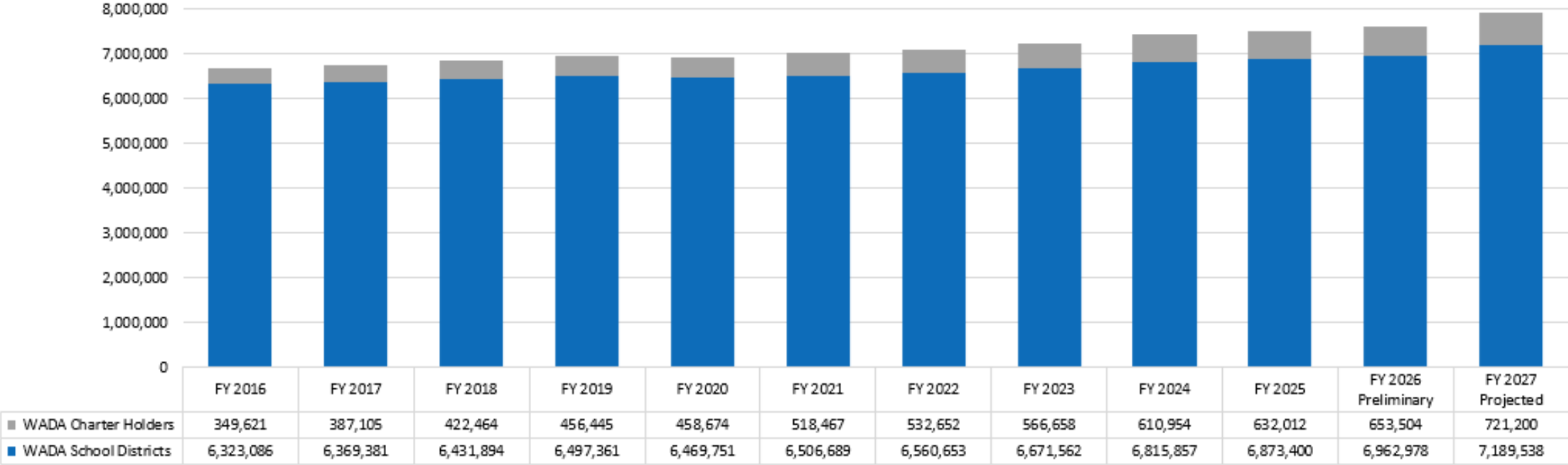
Average Daily Attendance (ADA) for School Districts & Charter Holders



Total ADA for charter holders increased from 226,762 in FY 2016 to 433,344 in FY 2027.
 Total ADA for school districts decreased from 4,696,621 in FY 2016 to 4,687,420 in FY 2027.



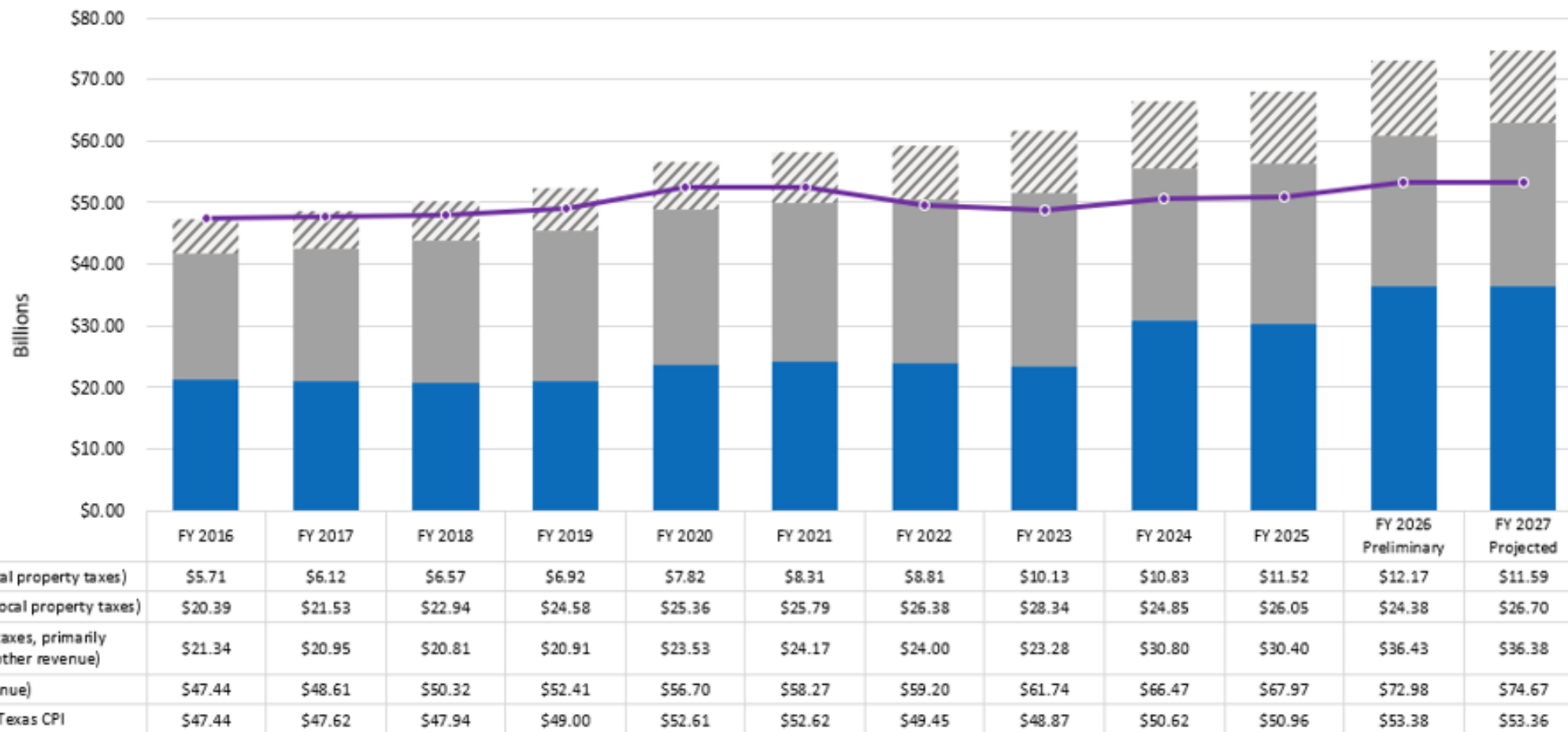
Weighted Average Daily Attendance (WADA) for School Districts & Charter Holders



Total WADA for charter holders increased from 349,621 in FY 2016 to 721,200 in FY 2027.
Total WADA for school districts increased from 6,323,086 in FY 2016 to 7,189,538 in FY 2027.



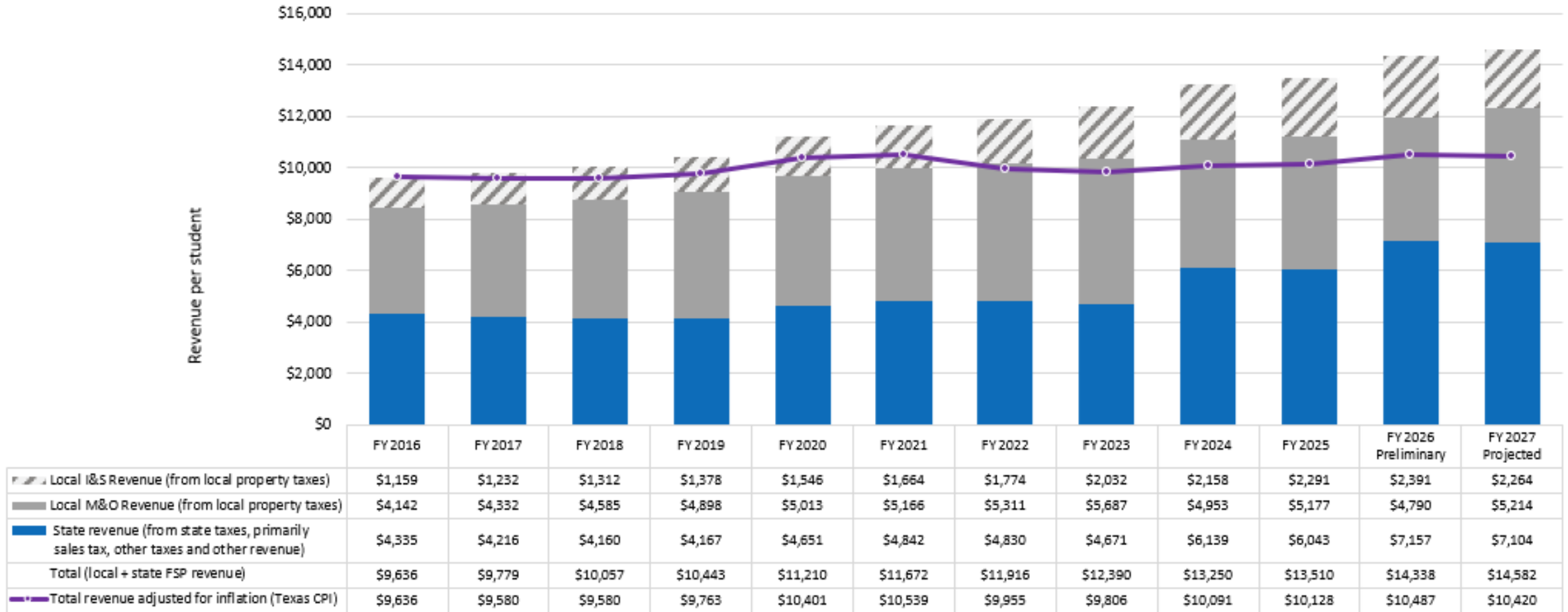
Annual state and local Foundation School Program (FSP) revenue (school districts and charter schools)



Total annual state and local FSP revenue increased from \$47.44 billion in FY 2016 to \$74.67 billion in FY 2027, an increase of 57 percent. When adjusted for inflation, total annual state and local FSP revenue increased from \$47.44 billion to \$53.36 billion, an increase of 12 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 \pm \$.01 due to rounding.



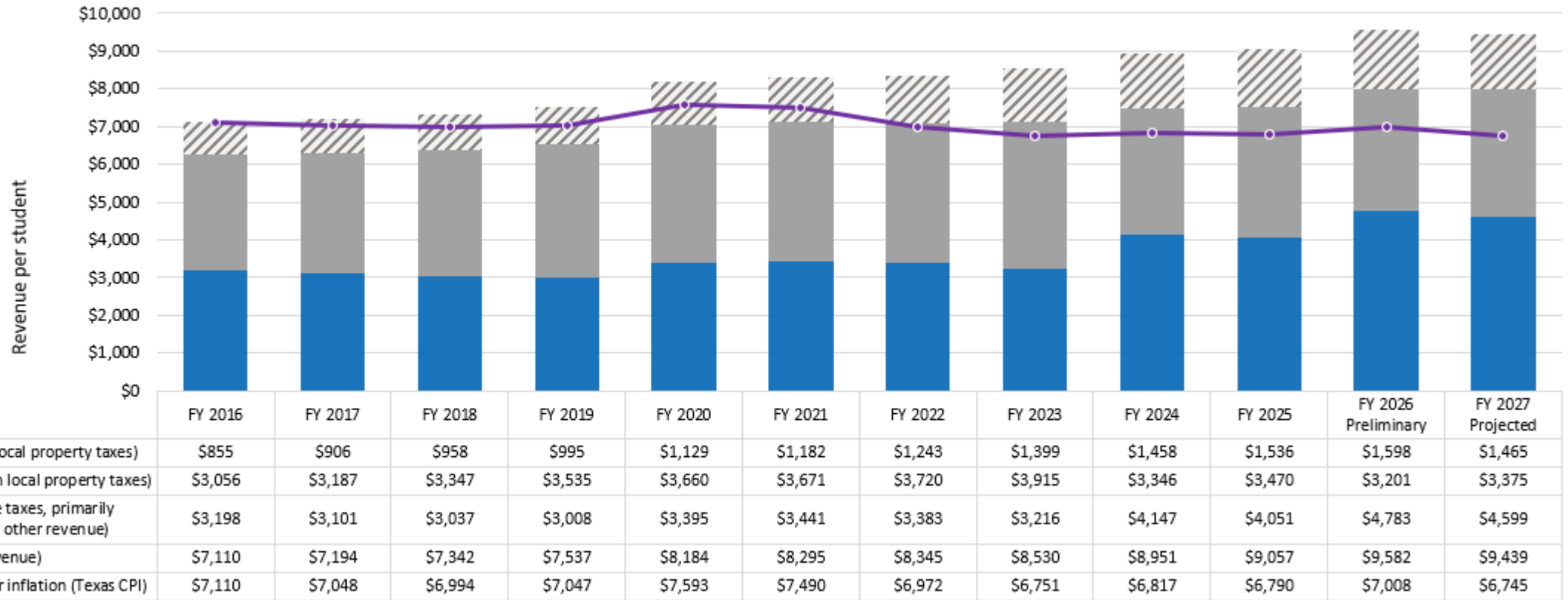
Annual state and local FSP revenue per student in Average Daily Attendance (school districts and charter schools)



Total annual state and local FSP revenue per student in ADA increased from \$9,636 in FY 2016 to \$14,582 in FY 2027, an increase of 51 percent. When adjusted for inflation, total annual state and local FSP revenue per student in ADA increased from \$9,636 to \$10,420 an increase of 8 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 \pm \$1 due to rounding.



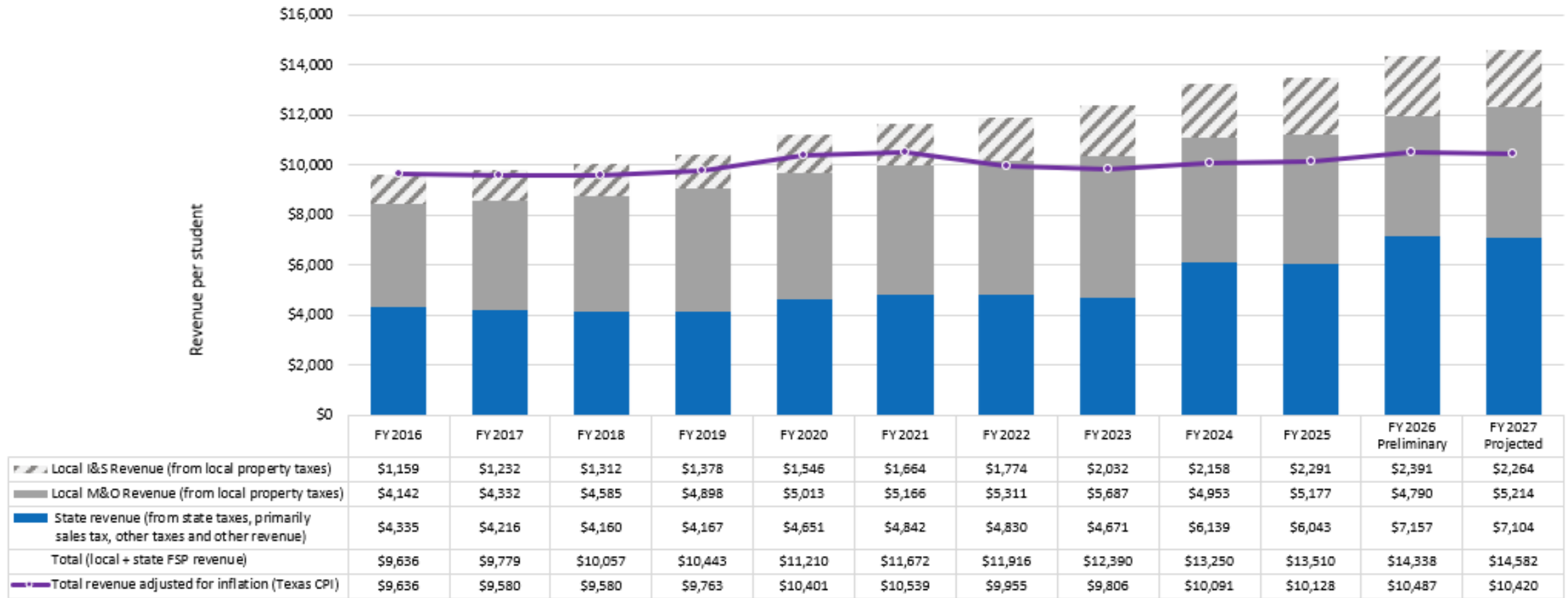
Annual state and local FSP revenue per student in weighted Average Daily Attendance (school districts and charter schools)



Total annual state and local FSP revenue per student in WADA increased from \$7,110 in FY 2016 to \$9,439 in FY 2027, an increase of 33 percent. When adjusted for inflation, total annual state and local FSP revenue per student in WADA decreased from \$7,110 to \$6,745 a decrease of -5 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 \pm \$1 due to rounding.



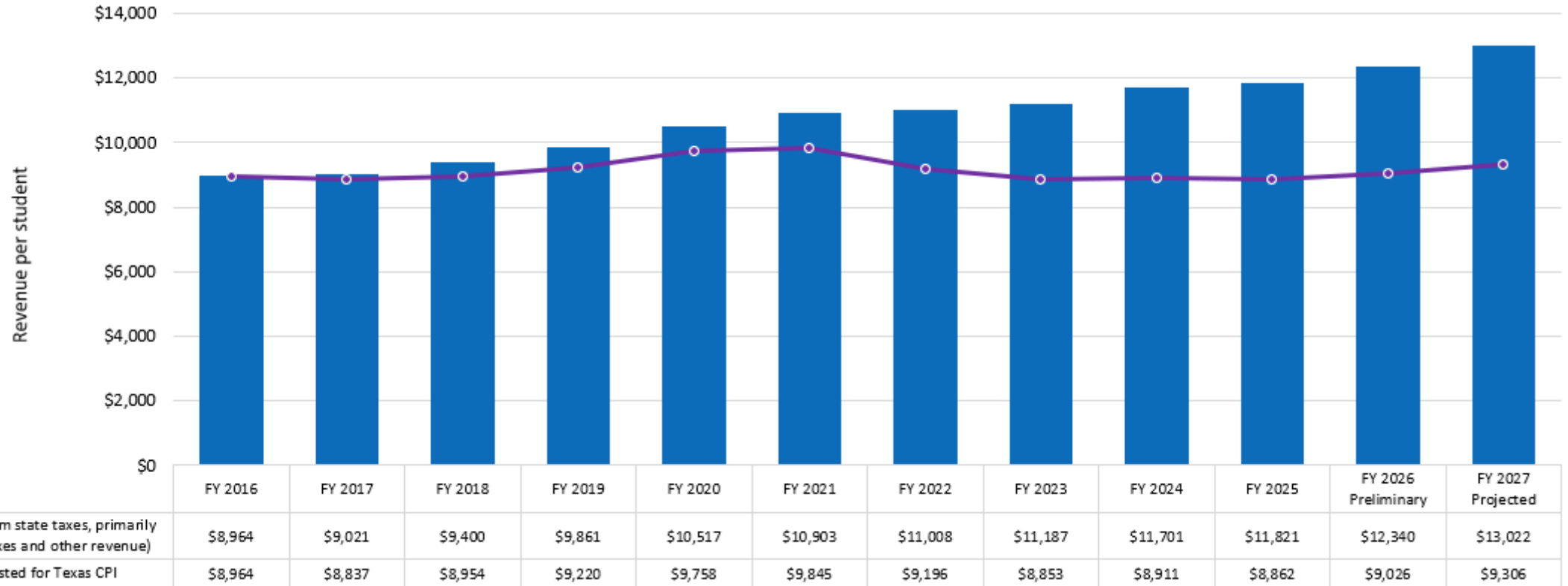
Annual state and local FSP revenue per student in Average Daily Attendance (districts only)



Total annual state and local FSP revenue per student in ADA increased from \$9,636 in FY 2016 to \$14,582 in FY 2027, an increase of 51 percent. When adjusted for inflation, total annual state and local FSP revenue per student in ADA increased from \$9,636 to \$10,420 an increase of 8 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 \pm \$1 due to rounding.



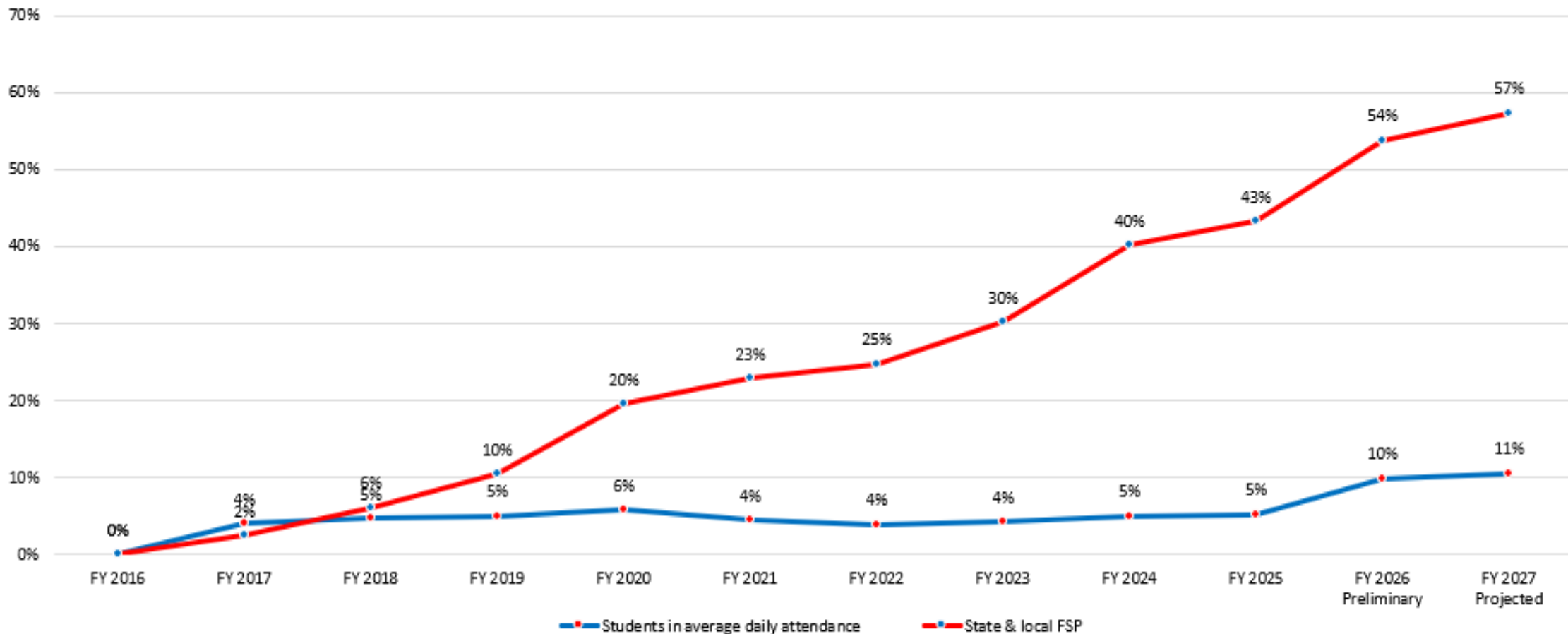
Annual FSP revenue per student in Average Daily Attendance (charter schools)



Total annual FSP revenue per student in ADA (charter holders) increased from \$8,964 in FY 2016 to \$13,022 in FY 2027, an increase of 45 percent. When adjusted for inflation, total annual revenue per student in ADA (charter holders) increased from \$8,964 to \$9,306 an increase of 4 percent.



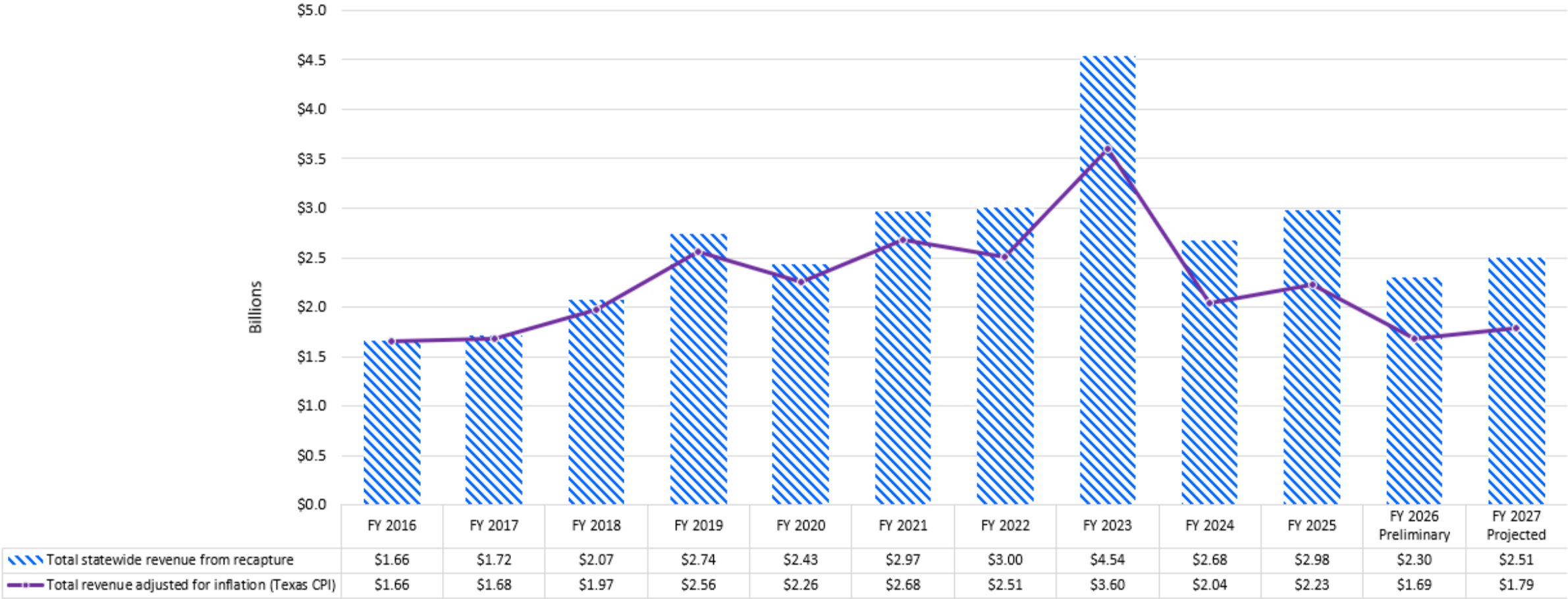
Cumulative change in state and local FSP revenues versus Cumulative change in students in average daily attendance in FY 2016-2027



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



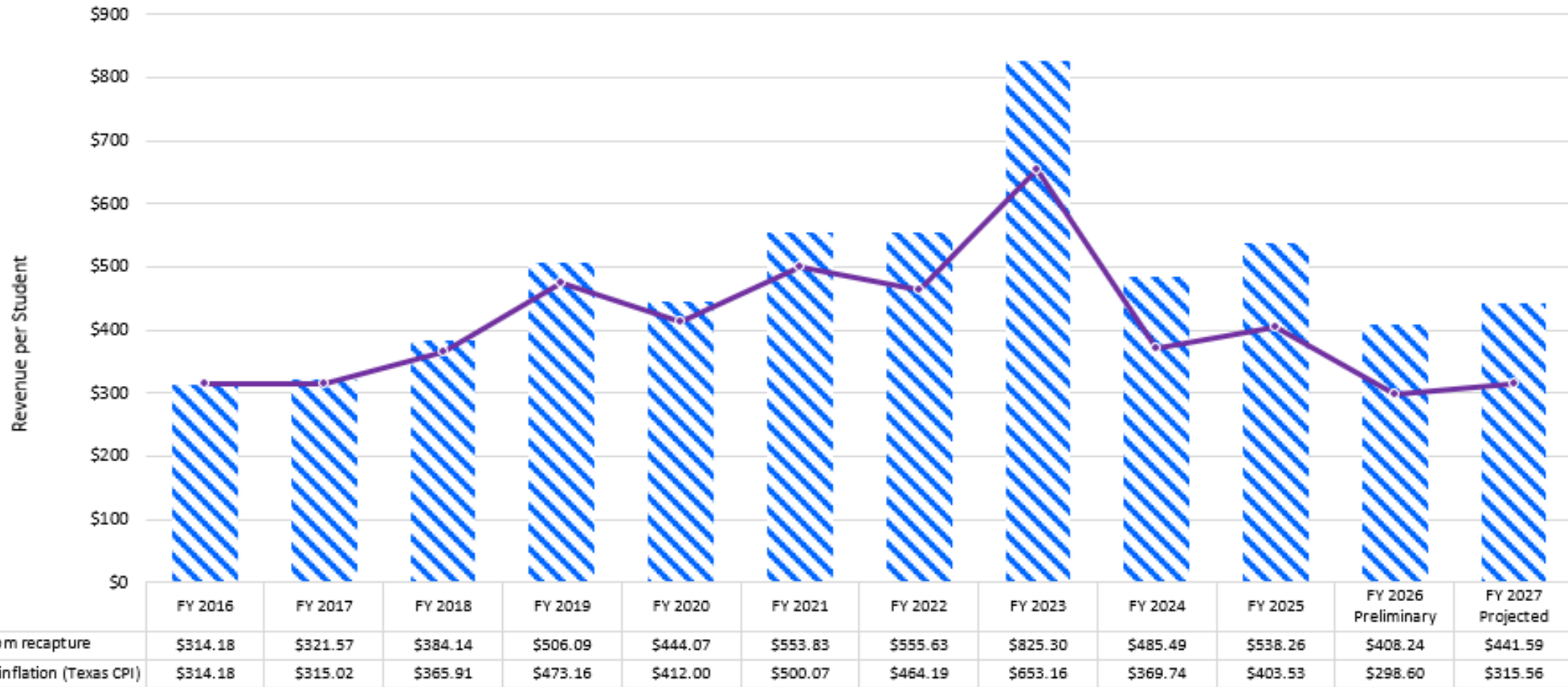
Recapture Revenue



Total statewide revenue from recapture increased from \$1.66 billion in FY 2016 to \$2.51 billion in FY 2027, an increase of 51 percent. When adjusted for inflation, total statewide revenue from recapture increased from \$1.66 billion to \$1.79 billion, an increase of 8 percent.

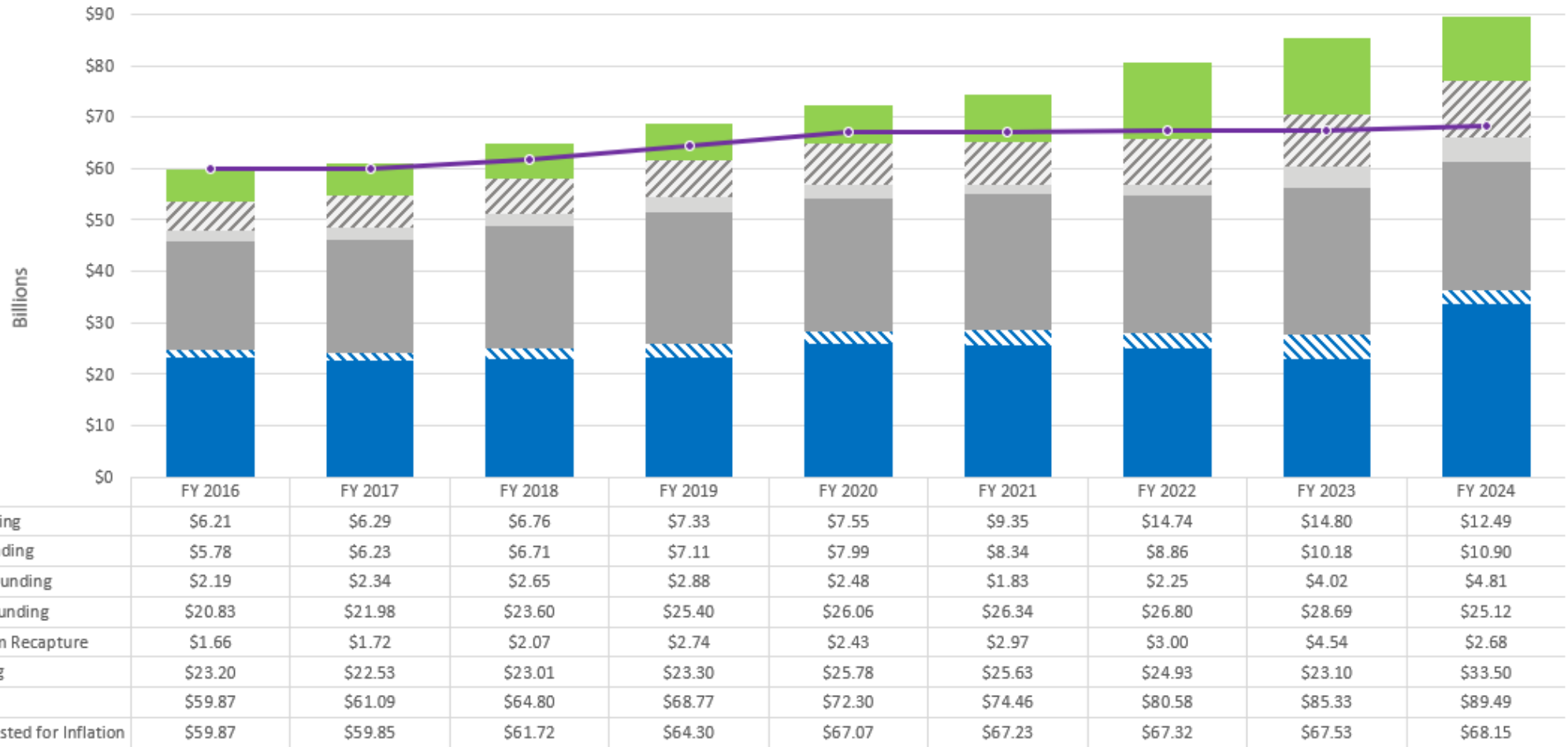


Recapture Revenue per Student (membership)



Total statewide revenue from recapture per student (membership) increased from \$314.18 in FY 2016 to \$441.59 in FY 2027, an increase of 41 percent. When adjusted for inflation, total statewide revenue from recapture per student (membership) increased from \$314.18 to \$315.56, an increase of 0.4 percent.

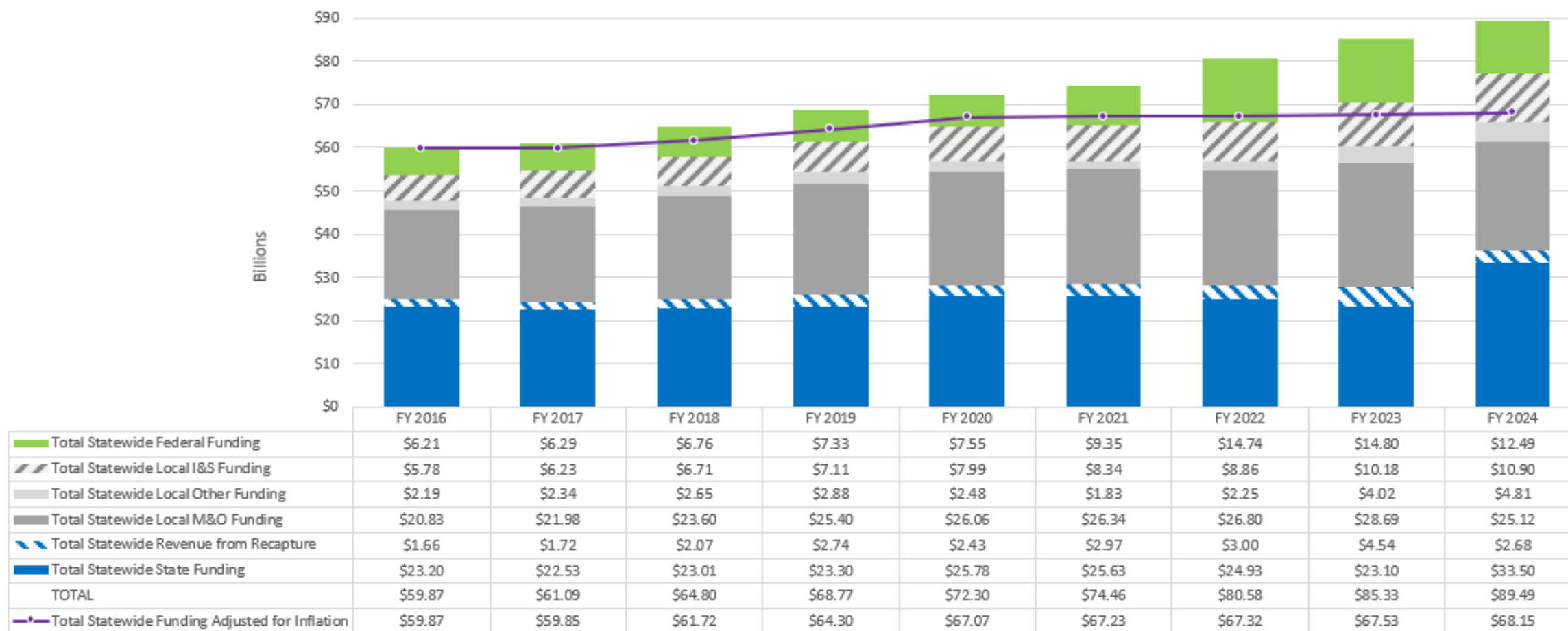
Total Annual Funding (inclusive of FSP and other funding sources)



Total annual funding has increased from \$59.87 billion in FY 2016 to \$89.49 billion in FY 2024, an increase of 49 percent. When adjusted for inflation, total annual funding has increased from \$59.87 billion to \$68.15 billion, an increase of 14 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 \pm \$.01 due to rounding.*FY 2025 data is not yet available.



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



Total annual funding has increased from \$59.87 billion in FY 2016 to \$89.49 billion in FY 2024, an increase of 49 percent. When adjusted for inflation, total annual funding has increased from \$59.87 billion to \$68.15 billion, an increase of 14 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 \pm \$.01 due to rounding. *FY 2025 data is 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/>

Texas Consumer Price Index (CPI) was provided by the Texas Comptroller of Public Accounts (Comptroller) web page at <https://comptroller.texas.gov/transparency/reports/forecasts/fall2025/>

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 (217.04 for 2016) for FY 2016 through FY 2025. Index values for subsequent years were derived from the Fall 2025 Economic Forecast for United States CPI on the Comptroller's website.

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 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 page 10 reflects amounts reported by school districts through the Public Education Information Management System (PEIMS) Financial Standards Reports.

Total annual funding on page 12 and 13 include funding for programs outside the Foundation School Program and includes the following funding:

- 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 (fees, tuition, earnings income). Beginning in school year 2023-2024, other revenue from the debt service fund (599) is included in other local.
- 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), State receipts and vendor payments (expenditures), Permanent School Fund administrative costs (state appropriations), Regional Education Service Centers (state appropriations), Financial Aid SWIFT Transfer (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.

