

Definitions for BENCHMARKS: 2007-08 Budget and Staffing; 2006-07 Actual Financial

This report is largely based on school district 2007-08 budget and staff data and 2006-07 actual financial data submitted for the Public Education Information Management System (PEIMS), as provided by the Texas Education Agency (TEA). Also included are property tax records from the State Comptroller's Office.

Districts were required to report budgeted TRS revenue on-behalf benefits (Object Code 5831) beginning in 1995–96. In 2007-08, 884 districts reported this data. In presenting budgeted expenditures for Object Codes 6100–6499 in *Texas State Educational Budget Data 2007-08*, any TRS revenue reported prior to 2007-08 was used as a proxy for 2007-08 for districts not reporting TRS on-behalf benefits. TRS on-behalf benefits were allocated back to function expenditures, based on the ratio of payroll amounts for specific functions to total payroll, in order to provide for comparability between districts.

Because of HB1 from the 79th legislative, 3rd called special session, this report calculates the one year change, instead of a five year change, between 2007-08 and 2006-07 budgeted expenditures and staffing.

DEFINITIONS FOR 2007-08 BUDGET INFORMATION

1. District name

The name of each school district is listed. The districts shown are listed alphabetically by county name and then by district name within the county. (Note: In several instances, two districts share the same district name. This is where the county name is helpful.) In 2007-08, there were 1,031 public school districts in operation. This report includes state-administered school districts.

Source: TEA—PEIMS; *Data file:* DISTRICT;
Variables: COUNTY, DISTRICT

2. County name

The county name associated with each district name is listed.

Source: TEA—PEIMS; *Data file:* DISTRICT;
Variables: COUNTY NAME

3. Fall 2007 enrollment

For the 1,031 school districts in operation in 2007-08, students enrolled in October 2007 totaled 4,513,835.

Source: TEA—PEIMS; *Data file:* Student Demographics (DISTRICT PROGRAM ENROLL08); *Variables:* Total Students (TOTAL_STUD)

Budgeted Expenditures (Fall 2007)

For each item, the total dollars, amount per student and percent of total basic operating costs are shown. TRS on-behalf benefits have been allocated back into the amounts where applicable for the 140 districts not reporting this information.

4. Instruction total, amount per student and % of total basic education

The cost of activities related to direct instruction of students, including teacher salaries, equipment, and supplies, resources and media services, curriculum and personnel development, and communications are shown in total expenditures, amount per student and percent of total basic operating costs.

Source: TEA—PEIMS; *Data file:* BUDGET08;
Variables/Codes: FUNDS = 199 and 599, OBJECTS = (6100, 6200, 6300, and 6400), and FUNCTION = (11, 12, 13, 95), Budget Amount (BUDGAMT)



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5. Instructional Support total, amount per student and % of total basic education

The cost of services indirectly related to instruction, including guidance and counseling, attendance, co-curricular, health, and food service, recreation, civic activities, and services for nonpublic school students, campus administration for the district, including salaries for principals, and payments to JJAEPs are shown in total expenditures, amount per student and percent of total basic operating costs.

Source: TEA—PEIMS; *Data file:* BUDGET08; *Variables/Codes:* FUNDS = 199 and 599, OBJECTS = (6100, 6200, 6300, and 6400), and FUNCTIONS = (21, 23, 31, 32, 33, 36), Budget Amount (BUDGAMT)

6. District Operations total, amount per student and % of total basic education

The cost of infrastructure operations for the district, including transportation – management and service of equipment except purchases, food service, data processing staff, security and monitoring, maintaining the physical plant and management costs (primarily) of facilities acquisition and construction, are shown in total expenditures, amount per student and percent of total basic operating costs.

Source: TEA—PEIMS; *Data file:* BUDGET08; *Variables/Codes:* FUNDS = 199 and 599, OBJECTS = (6100, 6200, 6300, and 6400), and FUNCTIONS = (34, 35, 51, 52, and 53), Budget Amount (BUDGAMT)

7. Central Administration total, amount per student and % of total basic education

The cost of central administration of the district, including salaries for the superintendent, instructional leadership, and administrative staff, are shown in total expenditures, amount per student and percent of total basic operating costs.

Source: TEA—PEIMS; *Data file:* BUDGET08; *Variables/Codes:* FUNDS = 199 and 599, OBJECTS = (6100, 6200, 6300, and 6400), and FUNCTIONS = (41), Budget Amount (BUDGAMT)

8. Total Basic Education expenses and amount per student

The total cost of total basic education noted in items 4–7. Functions 71, 81, 91 (Contracted Instruction), 92 (Incremental Costs/Chapter 36), 93 (Payments to Shared Services), 94 (Public Education Grants), 96 (Payments to Charter Schools), 97 (TIF) and 99 (Other) are not included in these totals. Facilities, recapture

and payments to Shared Services and all other are shown under separate columns.

Source: TEA—PEIMS; *Data file:* BUDGET08; *Variables/Codes:* FUNDS = 199 and 599, sum all OBJECTS and FUNCTIONS for Instruction, Instructional Support, District Operations and Central Administration.

9. Payroll costs and amount per student

This column reflects the wages and salary costs per student. TRS on-behalf benefits have been allocated back into this amount for the 157 districts not reporting this information.

Source: TEA—PEIMS; *Data file:* BUDGET08; *Variables/Codes:* FUNDS = 199 and 599, OBJECT = 6100, Budget Amount (BUDGAMT)

10. Debt Service costs and amount per student

These columns reflect the cost of repayment of principal and interest on bonds and loans.

Source: TEA—PEIMS; *Data file:* BUDGET08; *Variables/Codes:* FUNDS = 199 and 599, OBJECT = 6500, Budget Amount (BUDGAMT)



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11. 2007 Local taxable value per student

This amount reflects the county appraisal district 2007 estimate of total taxable value for school tax purposes divided by October 2007 student enrollment.

Source: SPTD; *Data file:* Preliminary School District Report of Property Value 2007, District Program Enroll; *Variables:* Total Students (TOTAL_STUD), Total Taxable Value (SR0652)

12. 2007 tax rate: maintenance and operations

The nominal tax rate adopted for maintenance and operations purposes as reported by school districts is shown. The state average maintenance and operations tax rate is derived from the total tax levy, after adjustments due to the over-65 tax freeze loss.

Source: SPTD; *Data file:* Preliminary School District Report of Property Value 2007 (SELF-REPORT); *Variable:* Maintenance & Operations Tax Rate (SR0011)

13. 2007 tax rate: debt service

The nominal tax rate adopted for repayment of bonded debt (also referred to as interest and sinking fund debt) as reported by school districts is shown. The state average debt

service tax rate is derived from the total tax levy, after adjustments due to the over-65 tax freeze loss.

Source: SPTD; *Data file:* Preliminary School District Report of Property Value 2007 (SELF-REPORT); *Variable:* Interest & Sinking Fund Tax Rate (SR0012)

14. 2007 tax rate: total

The combined nominal tax rate is a district's adopted total tax rate as reported by the district. The average state total tax rate is derived from the total tax levy, after adjustments due to the over-65 tax freeze loss.

Source: SPTD; *Data file:* Preliminary School District Report of Property Value 2007 (SELF-REPORT); *Variable:* Total Tax Rate (SR0013)

General Fund Revenue

15. Percent of the General fund from state revenue

This column reflects the percentage of the total general fund revenue derived from state sources. Total general fund has been adjusted for revenue from sale of WADA, services to other districts, and contracted instruction.

Source: TEA PEIMS; *Data file:* BUDGET08, State Revenue (See definition below)

Adjusted General Fund Revenue (See definition below);

Formula: (State Revenue/ Adjusted General Fund Revenue)

General Fund State Revenue: *Source:* BUDGET08; *Variables:* FUND = 199, OBJECTS = 58XX, except 5831 (TRS), BUDGET_AMOUNT

Total General Fund State and Local Revenue: Fund = 199, Object = 58XX + 57XX, not equal to 5831 (TRS)

Revenue adjustment: Fund = 199, (Object = 5721+ 5721) - (Function = 91, Object = 6100, 6200, 6300, 6400)

Adjusted General Fund Revenue:

(Total General Fund State and Local Revenue + Revenue Adjustment)

16. Percent of the General fund from local revenue

This column reflects the percentage of the total general fund revenue derived from local sources. The figures have been adjusted for revenue from sale of WADA, services to other districts, and contracted instruction for 2007-08.



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Source: TEA PEIMS; *Data file:* BUDGET08, Adjusted General Fund Revenue (See definition above); Adjusted Local Revenue (See definition below)

Formula: (Adjusted Local Revenue/ Adjusted General Fund Revenue)

Local Revenue: Data files: BUDGET08,
Variables: FUNDS = 199, OBJECTS = 57XX,
Total Students (TOTAL_STUD)

Adjusted Local Revenue Formula:
(*Local Revenue + Revenue Adjustment*)

DEFINITIONS FOR 2007-08 STAFF INFORMATION

Average Base Salary (October 2007)

17. Teachers

This column reflects the average base salary for non-shared services classroom teachers, excluding career-ladder or supplemental pay.

Source: TEA—PEIMS; *Data file:* Staff Demographics (STAFF_DEMOG07);
Variables/Codes: ROLES = (025, 029, and 047), Full-Time Equivalents (FTES), BASEPAY



18. Campus Administrators

This column reflects the average base salary for non-shared services at the campus level.

Source: TEA—PEIMS; *Data file:* Staff Demographics (STAFF_DEMOG07);
Variables/Codes: ROLES = (003, 012, 020, and 040), FTE, BASEPAY

19. Central Administrators

This column reflects the average base salary for non-shared services administrators at the central office level.

Source: TEA-PEIMS; *Data file:* Staff Demographics (STAFF_DEMOG07);
Variables/Codes: ROLES = (004, 012, 027, 040, 043, 044, 045, 055), FTE, BASEPAY

20. Support

This column reflects the average base salary for non-shared services support staff for the district.

Source: TEA—PEIMS; *Data file:* Staff Demographics (STAFF_DEMOG07);
Variables/Codes: ROLES = (002, 005, 006, 007, 008, 011, 013, 015-019, 021-024, 026, 030, 032, 041, 042, 054, 056, 058, 064, 065, 079, and 080), FTE, BASEPAY

21. Para-Professionals

This column reflects the average base salary for non-shared services para-professional staff for the district.

Source: TEA—PEIMS; *Data file:* Staff Demographics (STAFF_DEMOG07);
Variables/Codes: ROLES = (033), FTE, BASEPAY

Students to Staff Ratios (October 2007)

22. Student to Teacher ratio

This column shows the ratio of students to FTE classroom teacher.

Source: TEA—PEIMS; *Data files:* Staff and Student Demographics (STAFF_DEMOG07, DISTRICT_PROGRAM ENROLL07);
Variables/Codes: Total Student (TOTAL_STUD), Non-shared services Teacher FTEs

23. Student to Campus Admin. Ratio

This column shows the ratio of students to campus administration FTE.

Source: TEA—PEIMS; *Data files:* Staff and Student Demographics (STAFF_DEMOG07, DISTRICT PROGRAM ENROLL); *Variables:* Total Students (TOTAL_STUD), Campus

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Admin. FTEs

24. Student to Central Admin. Ratio

This column shows the ratio of students to central administration FTE.

Source: TEA—PEIMS; *Data files:* Staff and Student Demographics (STAFF_DEMOG07, DISTRICT PROGRAM ENROLL); *Variables:* Total Students (TOTAL_STUD), Central Admin. FTEs

25. Student to Support Staff Ratio

This column shows the ratio of students to support staff FTE.

Source: TEA—PEIMS; *Data files:* Staff and Student Demographics (STAFF_DEMOG07, DISTRICT PROGRAM ENROLL); *Variables:* Total Students (TOTAL_STUD), Support Staff FTEs

26. Student to Other Staff Ratio

This column shows the ratio of students to paraprofessional and auxiliary FTEs.

Source: TEA—PEIMS; *Data files:* Staff and Student Demographics (STAFF_DEMOG07, DISTRICT PROGRAM ENROLL); *Variables:* Total Students (TOTAL_STUD), Paraprofessional Staff FTEs, Auxiliary Staff FTEs.

27. Student to All Staff Ratio

This column shows the ratio of students to all staff, including auxiliary, FTEs (except shared services).

Source: TEA—PEIMS; *Data files:* Staff and Student Demographics (STAFF_DEMOG07, DISTRICT PROGRAM ENROLL), *Variables/Codes:* Total Students (TOTAL_STUD), Teacher, Central Admin., Campus Admin., Support, Paraprofessional, and Auxiliary FTEs

DEFINITIONS FOR 2006-07 ACTUAL EXPENDITURES

Actual expenditures and revenue information are provided for the 2006-07 school year. Amounts are shown for all funds, fund sources 101 through 701. Unlike the budget file, nearly all districts reported actual TRS on-behalf benefits and the amounts are reflected in the figures shown below.

28. Fall 2006 enrollment

For the 1,033 school districts in operation in 2006-07, the number of students enrolled in October 2006 totaled 4,513,845.

Source: TEA—PEIMS; *Data file:* Student Demographics (DISTRICT_PROGRAM_ENROLL07); *Variable:* Total Student (TOTAL_STUD)

Amount per Student Enrolled (Fall 2006)

For each item, the total dollars, amount per student and percent of total basic operating costs are shown.

29. Instruction total, amount per student and % of total basic

The cost of activities related to direct instruction of students, including teacher salaries, equipment, and supplies, resources and media services, curriculum and personnel development, and communications are shown in total expenditures, amount per student and percent of total basic operating costs.

Source: TEA—PEIMS; *Data file:* ACTUAL07; *Variables/Codes:* FUNDS = 101-701, OBJECTS = 6100 through 6499, and FUNCTION = (11, 12, 13, 95), Actual Amount (ACTAMT)



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30. Instructional Support total, amount per student and % of total basic operating

The cost of services indirectly related to instruction, including guidance and counseling, attendance, co-curricular, health, and food service, recreation, civic activities, and services for nonpublic school students, campus administration for the district, including salaries for principals, and payments to JJAEPs are shown in total expenditures, amount per student and percent of total basic operating costs.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS = 101-701, OBJECTS = 6100 through 6499 and FUNCTIONS = (21, 23, 31, 32, 33, 36), Actual Amount (ACTAMT)

31. District Operations total, amount per student and % of total basic operating

The cost of infrastructure operations for the district, including transportation – management and service of equipment except purchases, food service, data processing staff, security and monitoring, maintaining the physical plant, and management costs (primarily) of facilities acquisition and construction are shown in total expenditures, amount per student and percent of total basic operating costs.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS = 101-701, OBJECTS = 6100 through 6499, and FUNCTIONS = (34, 35, 51, 52, and 53), Actual Amount (ACTAMT)

32. Central Administration total, amount per student and % of total basic operating

The cost of central administration of the district, including salaries for the superintendent, instructional leadership, and administrative staff, are shown in total expenditures, amount per student and percent of total basic operating costs.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS = 101 through 701, OBJECTS = 6100 through 6499, and FUNCTIONS = (41), Actual Amount (ACTAMT)

33. Total Basic Education expenses and amount per student

These columns reflect the total cost of total basic operations noted in items 4–7. Functions 71, 81, 91 (Contracted Instruction), 92 (Incremental Costs/Chapter 36), 93 (Payments to Shared Services), 94 (Public Education Grants), 96 (Payments to Charter Schools), 97 (TIF) and 99 (Other) are not included in these totals. Facilities, recapture and payments to

Shared Services are shown under separate columns.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS = 101 - 701, sum all OBJECTS and FUNCTIONS, for Instruction, Instructional Support, District Operations and Central Administration.

34. Recapture costs and amount per student

These columns reflect the cost of contracted instructional costs between public schools (recapture).

Source: TEA—PEIMS; *Data file:* BUDGET08;
Variables/Codes: FUNDS = 101 - 701, OBJECT = (6100 - 6499), FUNCTION = 91, Budget Amount (BUDGAMT)

35. Payroll per student

This column lists the actual wage and salary costs per student for the 2006-07 school year. TRS on-behalf benefits are included.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS: ALL FUND = 101–699 and 701, OBJECTS = 6100–6149, Actual Amount (ACTAMT)



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36. Debt Service per student

This column lists the actual cost per student of repayment of principal and interest on bonds and loans for the 2006-07 school year.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS: ALL FUNDS = 101–699 and 701, OBJECTS = 6500–6599, Actual Amount (ACTAMT)

37. Contracted Professional Services per student

This column reflects the actual cost per student of contracted professional services between public schools for the 2006-07 school year. The amount shown includes professional contracted services for student transportation, food services, administration, plant M&O, security and monitoring and data processing.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS = 101–699 and 701, FUNCTIONS = (34, 35, 41, 51, 52, and 53), OBJECTS = (6211, 6212, 6213, 6219, 6239, 6249, and 6299), Actual Amount (ACTAMT)

38. Health Insurance expenses per student

This column lists the actual group health and life insurance contributions, exclusive of employee costs, per student for the 2006-07

school year.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS = 101–699 and 701, OBJECT = 6142, Actual Amount (ACTAMT)

39. Total Employee Benefits per student

This column reflects the total of all employee benefits per student shown in columns 66–69 for the 2006-07 school year.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS = 101–699 and 701, OBJECTS = 6141–6149, Actual Amount (ACTAMT)

40. Utility expenses per student

This column lists the actual expenses per student for water, telephone, electric, gas, and other utility services for the 2006-07 school year.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS = 101–699 and 701, OBJECT = 6259, Actual Amount (ACTAMT)

41. Interest expenses per student

This column lists the actual interest expenses per student for bonds, loans, leases, etc., for the 2006-07 school year.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS = 101–699 and 701, OBJECTS = (6521 – 6529), Actual Amount (ACTAMT)

42. Bond Proceeds per student

This column lists funds from the sale of bonds per student, based on actual data for the 2006-07 school year.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS = 101–699 and 701, OBJECT = 7911, Actual Amount (ACTAMT)

43. Total Revenue per student

This column lists the actual revenue per student reported for the 2006-07 school year from local, state, and federal sources adjusted for revenue from sale of WADA, services to other districts, and contracted instructional services. This amount includes TRS on-behalf benefits.

Source: TEA—PEIMS; *Data file:* ACTUAL07;
Variables/Codes: FUNDS = 101–699 and 701, OBJECTS = 5700–5999, Actual Amount (ACTAMT)

Formula: (sum (5700 – 5999) + Revenue adjustment) / Enrollment

