

Alternatively, districts spend a greater share of the education budgets on benefits due to the decrease in how much money they have to spend. Consider Dallas Independent School District in Texas. The district's overall budget is only 68 percent of what it was in 2005, after adjusting for inflation. At the state level, however, the K-12 budget is 104 percent of what it was in 2005. In fact, the district spent approximately \$13.2 million less on benefits in 2014 than in 2005, but this resulted in an increase 58 times greater than the state in the share of spending on benefits.

**Table 3** 19 Out of 20 of the Largest Districts Spent a Higher Share of Their Budgets on Benefit Costs

	LEA Name	State	2005	2014	Percentage Point Change in District Benefit Spending
1	New York Public Schools	NY	20.09%	23.78%	3.68%
2	Los Angeles Unified School District	CA	17.13%	20.95%	3.82%
3	Chicago Public Schools	IL	11.35%	21.25%	9.90%
4	Miami-Dade County	FL	15.65%	17.36%	1.70%
5	Broward County	FL	13.51%	14.98%	1.47%
6	Houston Independent School District	TX	8.63%	8.59%	-0.04%
7	Hillsborough County	FL	13.83%	14.39%	0.56%
8	Orange County	FL	14.35%	15.86%	1.51%
9	Hawaii Public Schools	HI	18.16%	19.20%	1.05%
10	Fairfax County	VA	17.79%	22.89%	5.10%
11	Palm Beach County	FL	12.86%	15.95%	3.09%
12	Gwinnett County	GA	14.23%	16.94%	2.71%
13	Dallas Independent School District	TX	6.80%	8.56%	1.76%
14	Wake County	NC	11.90%	18.66%	6.76%
15	Montgomery County	MD	19.77%	25.56%	5.79%
16	Charlotte—Mecklenburg	NC	12.35%	17.08%	4.73%
17	Philadelphia School District	PA	14.63%	14.78%	0.14%
18	San Diego Unified School District	CA	17.51%	21.17%	3.66%
19	Duval County	FL	15.33%	15.87%	0.54%
20	Prince George's County	MD	17.61%	22.95%	5.34%

Source: Author's analysis of the Local Education Agency (School District) Finance Survey (F-33) Data, National Center for Education Statistics, available at <https://nces.ed.gov/ccd/f33agency.asp>.