

# Arizona Auditor General

## Arizona School District Spending Report

### Fiscal Year 2022

This document provides a text-based representation of the numbers and other information presented in the graphics on the State of Arizona's summary results. All data is for fiscal year 2022 unless otherwise noted.

#### State demographic information

Total operational spending: \$9,254,303,250

Total nonoperational spending: \$2,347,092,712

Total spending: \$11,601,395,962

Number of schools: 1,393

Graduation rate for fiscal year 2021: 76%

Students attending: 860,971

5-year change in students attending: 5% decrease

Special education population: 13%

English learner population: 8%

Poverty rate for fiscal year 2021: 16%

#### State's spending by operational area

Every year, school districts must decide where to allocate their monies. This pie chart shows how, as a State, Arizona's public school districts collectively spent their funding by operational area, including the percentage they spent in the classroom and specifically on instruction.

We have monitored instructional spending since fiscal year 2001. Below are highlights from the State's instructional spending trend showing the most recent year-to-year change and the years districts collectively spent the highest and lowest percentages on instruction.

#### Pie chart showing state spending by operational area

Classroom spending, which includes instruction, student support, and instruction support spending: 69.5%

Instruction: 54.5%

Student support: 9.2%

Instruction support: 5.8%

Nonclassroom spending, which includes administration, plant operations, food service, and transportation spending: 30.5%

Administration: 10.2%

Plant operations: 11.3%

Food service: 4.7%

Transportation: 4.3%

#### Instructional spending percentage highlights (fiscal years 2001-2022)

Reviewing these instructional spending percentage highlights can provide insight into short-term (year-to-year comparison) and long-term (highest and lowest comparison) State-wide trends of districts' allocation of monies to instruction. Depending on how much districts spend in total, even small changes in the percentage spent on instruction can equate to large changes in the State-wide actual dollars the districts spent.

### List of the State's instructional spending percentage for the 2 most recent fiscal years, as well as its highest and lowest instructional spending percentages between 2001 and 2022

Fiscal year 2021 instructional spending percentage: 55.3%

Fiscal year 2022 instructional spending percentage: 54.5%

Fiscal year of highest instructional spending percentage: 2004

Highest instructional spending percentage: 58.6%

Fiscal year of lowest instructional spending percentage: 2016

Lowest instructional spending percentage: 53.5%

### Why monitor school district spending?

Beginning with the fiscal year 2016 budget, the K-12 education budget reconciliation bills have included the following wording each year: "The governor and the legislature intend that school districts increase the total percentage of classroom spending over the previous year's percentages in the combined categories of instruction, student support, and instructional support as prescribed by the auditor general."

The bar chart below, "Percentage point change in spending by area," shows how the percentage of school districts' spending on each area has changed from the prior year and 5 years ago, including the total change for classroom spending. Most school district funding is based on the number of students attending, and districts can choose how to spend most funding, so every decision a school district makes to spend on one operational area directly impacts its ability to spend on another. For example, if a district has higher spending in plant operations, it will have fewer dollars to spend on instruction.

To put the spending percentages in context, it can also be helpful to review per student spending in dollars. For example, a district's overall spending might increase, but its percentage spent on an operational area may decrease if the dollars per student spent on that area stay the same or even increase.

We have also included the fiscal year 2020 national per student spending averages, which are the most recently available, to compare to the corresponding year of Arizona spending.

### Bar chart showing the percentage point change in spending by area (fiscal year 2017 versus fiscal year 2022)

Change in classroom spending, which includes instruction, student support, and instruction support:  
1.8%

Instruction: 0.7%

Student support: 0.9%

Instruction support: 0.2%

Change in nonclassroom spending, which includes administration, plant operations, food service, and transportation: -1.8%  
Administration: -0.2%  
Plant operations: -0.7%  
Food service: -0.5%  
Transportation: -0.4%

### Bar chart showing the percentage point change in spending by area (fiscal year 2021 versus fiscal year 2022)

Change in classroom spending, which includes instruction, student support, and instruction support: -0.7%  
Instruction: -0.8%  
Student support: 0.1%  
Instruction support: 0.0%  
Change in nonclassroom spending, which includes administration, plant operations, food service, and transportation: 0.7%  
Administration: -0.2%  
Plant operations: -0.4%  
Food service: 0.7%  
Transportation: 0.6%

### Table showing per student spending by area

#### Operational spending

Fiscal year 2021 State instruction per student spending: \$5,521  
Fiscal year 2022 State instruction per student spending: \$5,846  
One year change in State instruction per student spending: \$325  
Fiscal year 2020 State instruction per student spending: \$5,016  
Fiscal year 2020 National instruction per student spending: \$8,158  
Difference from National average for State instruction per student spending: -\$3,142  
Fiscal year 2020 State instruction per student spending percentage: 54.9%  
Fiscal year 2020 National instruction per student spending percentage: 60.5%  
Difference from National average for State instruction per student spending percentage: -5.6%  
Fiscal year 2021 State student support per student spending: \$905  
Fiscal year 2022 State student support per student spending: \$986  
One year change in State student support per student spending: \$81  
Fiscal year 2020 State student support per student spending: \$796  
Fiscal year 2020 National student support per student spending: \$850  
Difference from National average for State student support per student spending: -\$54  
Fiscal year 2020 State student support per student spending percentage: 8.7%  
Fiscal year 2020 National student support per student spending percentage: 6.3%  
Difference from National average for State student support per student spending percentage: 2.4%  
Fiscal year 2021 State instruction support per student spending: \$576  
Fiscal year 2022 State instruction support per student spending: \$632  
One year change in State instruction support per student spending: \$56  
Fiscal year 2020 State instruction support per student spending: \$513  
Fiscal year 2020 National instruction support per student spending: \$703

Difference from National average for State instruction support per student spending: -\$190  
Fiscal year 2020 State instruction support per student percentage spending: 5.7%  
Fiscal year 2020 National instruction support per student spending percentage: 5.2%  
Difference from National average for State instruction support per student spending percentage: 0.5%  
Fiscal year 2020 State total classroom spending percentage: 69.3%  
Fiscal year 2020 National total classroom spending percentage: 72.0%  
Difference from National average for State total classroom spending percentage: -2.7%  
Fiscal year 2021 State administration per student spending: \$1,041  
Fiscal year 2022 State administration per student spending: \$1,088  
One year change in State administration per student spending: \$47  
Fiscal year 2020 State administration per student spending: \$936  
Fiscal year 2020 National administration per student spending: \$1,559  
Difference from National average for State administration per student spending: -\$623  
Fiscal year 2020 State administration per student percentage spending: 10.2%  
Fiscal year 2020 National administration per student spending percentage: 11.5%  
Difference from National average for State administration per student spending percentage: -1.3%  
Fiscal year 2021 State plant operations per student spending: \$1,168  
Fiscal year 2022 State plant operations per student spending: \$1,209  
One year change in State plant operations per student spending: \$41  
Fiscal year 2020 State plant operations per student spending: \$1,048  
Fiscal year 2020 National plant operations per student spending: \$1,224  
Difference from National average for State plant operations per student spending: -\$176  
Fiscal year 2020 State plant operations per student percentage spending: 11.5%  
Fiscal year 2020 National plant operations per student spending percentage: 9.1%  
Difference from National average for State plant operations per student spending percentage: 2.4%  
Fiscal year 2021 State food service per student spending: \$396  
Fiscal year 2022 State food service per student spending: \$507  
One year change in State food service per student spending: \$111  
Fiscal year 2020 State food service per student spending: \$432  
Fiscal year 2020 National food service per student spending: \$477  
Difference from National average for State food service per student spending: -\$45  
Fiscal year 2020 State food service per student percentage spending: 4.7%  
Fiscal year 2020 National food service per student spending percentage: 3.5%  
Difference from National average for State food service per student spending percentage: 1.2%  
Fiscal year 2021 State transportation per student spending: \$369  
Fiscal year 2022 State transportation per student spending: \$461  
One year change in State transportation per student spending: \$92  
Fiscal year 2020 State transportation per student spending: \$395  
Fiscal year 2020 National transportation per student spending: \$519  
Difference from National average for State transportation per student spending: -\$124  
Fiscal year 2020 State transportation per student percentage spending: 4.3%  
Fiscal year 2020 National transportation per student spending percentage: 3.9%  
Difference from National average for State transportation per student spending percentage: 0.4%  
Fiscal year 2020 State total nonclassroom spending percentage: 30.7%  
Fiscal year 2020 National total nonclassroom spending percentage: 28.0%  
Difference from National average for State total nonclassroom spending percentage: 2.7%

Fiscal year 2021 State total operational per student spending: \$9,976  
Fiscal year 2022 State total operational per student spending: \$10,729  
One year change in State total operational per student spending: \$753  
Fiscal year 2020 State total operational per student spending: \$9,136  
Fiscal year 2020 National total operational per student spending: \$13,490  
Difference from National average for State total operational per student spending: -\$4,354

### Nonoperational spending

Fiscal year 2021 State land and buildings per student spending: \$1,175  
Fiscal year 2022 State land and buildings per student spending: \$1,373  
One year change in State land and buildings per student spending: \$198  
Fiscal year 2020 State land and buildings per student spending: \$1,053  
Fiscal year 2020 National land and buildings per student spending: \$1,370  
Difference from National average for State land and buildings per student spending: -\$317  
Fiscal year 2021 State equipment per student spending: \$722  
Fiscal year 2022 State equipment per student spending: \$840  
One year change in State equipment per student spending: \$118  
Fiscal year 2020 State equipment per student spending: \$533  
Fiscal year 2020 National equipment per student spending: \$239  
Difference from National average for State equipment per student spending: \$294  
Fiscal year 2021 State interest per student spending: \$303  
Fiscal year 2022 State interest per student spending: \$309  
One year change in State interest per student spending: \$6  
Fiscal year 2020 State interest per student spending: \$273  
Fiscal year 2020 National interest per student spending: \$424  
Difference from National average for State interest per student spending: -\$151  
Fiscal year 2021 State other per student spending: \$155  
Fiscal year 2022 State other per student spending: \$203  
One year change in State other per student spending: \$48  
Fiscal year 2020 State other per student spending: \$175  
Fiscal year 2020 National other per student spending: \$173  
Difference from National average for State other per student spending: \$2  
Fiscal year 2021 State total nonoperational per student spending: \$2,355  
Fiscal year 2022 State total nonoperational per student spending: \$2,725  
One year change in State total nonoperational per student spending: \$370  
Fiscal year 2020 State total nonoperational per student spending: \$2,034  
Fiscal year 2020 National total nonoperational per student spending: \$2,206  
Difference from National average for State total nonoperational per student spending: -\$172

### Spending totals

Fiscal year 2021 State total per student spending: \$12,331  
Fiscal year 2022 State total per student spending: \$13,454  
One year change in State total per student spending: \$1,123  
Fiscal year 2020 State total per student spending: \$11,170  
Fiscal year 2020 National average total per student spending: \$15,696  
Difference from National average for State total per student spending: -\$4,526

## Pie charts showing state nonclassroom spending by category

In reviewing State-wide nonclassroom spending in more detail, spending on some areas, like administration, is heavily driven by a single category of costs whereas spending on others, like food service, is more evenly distributed across different categories.

### Administration spending

Administration spending: \$940,104,952  
Administration salaries and benefits: 85%  
Administration contracted services: 12%  
Administration supplies and other: 3%

### Plant operations spending

Plant operations spending: \$1,043,438,989  
Plant operations salaries and benefits: 43%  
Plant operations utilities: 25%  
Plant operations contracted services: 19%  
Plant operations insurance: 7%  
Plant operations supplies and other: 6%

### Food service spending

Food service spending: \$437,796,437  
Food service salaries and benefits: 37%  
Food service food: 34%  
Food service contracted services: 24%  
Food service other: 5%

### Transportation spending

Transportation spending: \$398,014,036  
Transportation salaries and benefits: 68%  
Transportation contracted services: 18%  
Transportation fuel: 9%  
Transportation other: 5%

## Table showing state operational efficiency measures for fiscal years 2020 through 2022

In addition to monitoring spending on a percentage and per student basis, calculating performance measures at the State level and monitoring them over multiple years can also identify trends in school district operations that are being seen State-wide, such as changes in students attending, meals served, and transportation miles driven and riders transported. State-wide performance measures also provide benchmarks districts can use to compare and track their efficiency.

### Operational area--Administration

Fiscal year 2020 State average administration spending per student: \$936  
Fiscal year 2021 State average administration spending per student: \$1,041  
Fiscal year 2022 State average administration spending per student: \$1,088  
Fiscal year 2020 State average students per administrative position: 65

Fiscal year 2021 State average students per administrative position: 63  
Fiscal year 2022 State average students per administrative position: 63

### Operational area—Plant operations

Fiscal year 2020 State average plant operations spending per square foot: \$6.55  
Fiscal year 2021 State average plant operations spending per square foot: \$6.84  
Fiscal year 2022 State average plant operations spending per square foot: \$7.21  
Fiscal year 2020 State average plant operations square footage per student: 160  
Fiscal year 2021 State average plant operations square footage per student: 171  
Fiscal year 2022 State average plant operations square footage per student: 167

### Operational area—Food service

Fiscal year 2020 State average food service spending per meal: \$3.46  
Fiscal year 2021 State average food service spending per meal: \$3.54  
Fiscal year 2022 State average food service spending per meal: \$3.25  
Fiscal year 2020 State average food service meals per student: 126  
Fiscal year 2021 State average food service meals per student: 113  
Fiscal year 2022 State average food service meals per student: 158

### Operational area—Transportation

Fiscal year 2020 State average transportation spending per mile: \$4.28  
Fiscal year 2021 State average transportation spending per mile: \$7.22  
Fiscal year 2022 State average transportation spending per mile: \$5.53  
Fiscal year 2020 State average transportation spending per rider: \$1,370  
Fiscal year 2021 State average transportation spending per rider: \$2,862  
Fiscal year 2022 State average transportation spending per rider: \$1,945

## Why monitor average teacher salary?

Teacher salaries are one of a school district's most significant costs and have been a topic of high interest in Arizona. In fiscal years 2018 through 2021, additional State monies were provided to districts with the intention of increasing teacher salary 20 percent from the fiscal year 2017 base year. These monies were provided to districts with the intention to increase teacher salaries, however districts were not required to use them this way, and the monies were not separately tracked to show how each district chose to spend them. We've included a bar chart showing how the State's average teacher salary changed during this time and immediately after the plan ended. Further, we have broken down what portion of the State average teacher salary was from Classroom Site Fund (CSF) monies.

We've also included a table of other student and teacher measure trends during the same time frame for additional context. At a State level, these trends may not fluctuate much, but when looking at individual districts, some of these variables can help explain why the average teacher salary increased or decreased in certain years.

## Bar chart and table showing average teacher salary and other measures for fiscal years 2017 through 2022

Fiscal year 2017 State average teacher salary: \$48,372  
Fiscal year 2018 State average teacher salary: \$48,951  
Fiscal year 2019 State average teacher salary: \$52,441  
Fiscal year 2020 State average teacher salary: \$54,814  
Fiscal year 2021 State average teacher salary: \$56,349  
Fiscal year 2022 State average teacher salary: \$56,366  
Fiscal year 2017 State amount from CSF: \$5,840  
Fiscal year 2018 State amount from CSF: \$6,411  
Fiscal year 2019 State amount from CSF: \$6,941  
Fiscal year 2020 State amount from CSF: \$7,255  
Fiscal year 2021 State amount from CSF: \$7,215  
Fiscal year 2022 State amount from CSF: \$8,464  
Fiscal year 2017 State students per teacher: 18.5  
Fiscal year 2018 State students per teacher: 18.4  
Fiscal year 2019 State students per teacher: 18.0  
Fiscal year 2020 State students per teacher: 18.0  
Fiscal year 2021 State students per teacher: 17.0  
Fiscal year 2022 State students per teacher: 17.2  
Fiscal year 2017 State average years of teacher experience: 11.3  
Fiscal year 2018 State average years of teacher experience: 11.4  
Fiscal year 2019 State average years of teacher experience: 11.5  
Fiscal year 2020 State average years of teacher experience: 11.7  
Fiscal year 2021 State average years of teacher experience: 11.9  
Fiscal year 2022 State average years of teacher experience: 11.8  
Fiscal year 2017 State percentage of teachers in first 3 years: 19%  
Fiscal year 2018 State percentage of teachers in first 3 years: 19%  
Fiscal year 2019 State percentage of teachers in first 3 years: 19%  
Fiscal year 2020 State percentage of teachers in first 3 years: 18%  
Fiscal year 2021 State percentage of teachers in first 3 years: 17%  
Fiscal year 2022 State percentage of teachers in first 3 years: 18%

## Student achievement

In fiscal years 2020 and 2021 State assessment testing was impacted by the COVID-19 pandemic, with school districts being exempted from conducting State assessments in fiscal year 2020 and not all eligible students participating in fiscal year 2021. With nearly all districts returning to in-person learning in fiscal year 2022, we are presenting the percentage of students who passed State assessments for Math, English Language Arts (ELA), and Science assessments. We have included the percentage passing for each of the past 5 fiscal years, excluding fiscal years 2020 and 2021 for the reasons noted earlier.

## Table showing State student achievement passing rates for fiscal years 2018 through 2022

Fiscal year 2018 State Math passing rate: 41%



Fiscal year 2019 State Math passing rate: 42%  
Fiscal year 2020 State Math passing rate: N/A  
Fiscal year 2021 State Math passing rate: N/A  
Fiscal year 2022 State Math passing rate: 33%  
Fiscal year 2018 State English Language Arts passing rate: 41%  
Fiscal year 2019 State English Language Arts passing rate: 42%  
Fiscal year 2020 State English Language Arts passing rate: N/A  
Fiscal year 2021 State English Language Arts passing rate: N/A  
Fiscal year 2022 State English Language Arts passing rate: 40%  
Fiscal year 2018 State Science passing rate: 51%  
Fiscal year 2019 State Science passing rate: 51%  
Fiscal year 2020 State Science passing rate: N/A  
Fiscal year 2021 State Science passing rate: N/A  
Fiscal year 2022 State Science passing rate: 24%