

**Litchfield Elementary School District**

# **School District Spending Report (Dollars in the Classroom)**

March 21, 2023



# Presenter

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# Strategic Plan Alignment

## Finances/Resources

Increase stakeholder knowledge and understanding of school funding



# Regulation

Arizona Revised Statutes (A.R.S.) §41-1279.03 requires the Auditor General to monitor the percentage of each dollar spent in the classroom by Arizona's school districts.

To meet this requirement, they annually issue the Arizona School District Spending report, which includes State-wide analysis of spending, as well as a summary for each of Arizona's school districts and the State on various financial measures.

The report was released on March 1, 2023 and is available on the Arizona Auditor General's website [www.azauditor.gov](http://www.azauditor.gov).





# Description of Operational Spending

Operational spending includes costs incurred for the District's day-to-day operations and includes the categories listed in the following slides.

These categories follow Arizona's Uniform Chart of Accounts for school districts, which meets the requirements of the U.S. Department of Education's account classifications, providing the ability to compare individual school districts' measures to peer districts' measures, Arizona's measures to national averages, and Arizona's measures over time.

Operational spending includes classroom and non-classroom spending.



# Classroom Spending

**Instruction:** Salary and benefits for teachers, teachers' aides, substitute teachers, general instructional supplies, instructional aids, field trips, athletics, co-curricular activities etc.

**Student Support:** Salary and benefits for counselors, audiologists, speech pathologists, nurses, social workers, and attendance services; and other costs related to these support services to students.

**Instruction Support:** Salary and benefits of librarians, teacher training, curriculum development, special education directors, media specialists, and instruction-related technology services



# Non-Classroom Spending

**Administration:** Salary and benefits of Superintendents, principals, business managers, clerical, and other staff who perform accounting, payroll, purchasing, warehousing, printing, human resource activities, and administrative technology services; and other costs related to these services and the governing board

**Plant Operations:** Equipment repair, building maintenance, custodial services, groundskeeping, and security; and costs for heating, cooling, lighting, and property insurance

**Food Service:** Food supplies and other costs related to preparing, transporting, and serving meals and snacks

**Transportation:** Costs related to maintaining buses and transporting students to and from school and school activities



# Description of Nonoperational Spending

Nonoperational spending includes costs school districts incurred to acquire capital assets (such as purchasing or leasing land, buildings, and equipment), interest, and programs such as adult education and community service that are outside the scope of preschool through grade 12 education, but excludes principal payments on bond debt.

**Land and Buildings:** Purchasing or leasing land and existing buildings, constructing and renovating school buildings, and improving school grounds

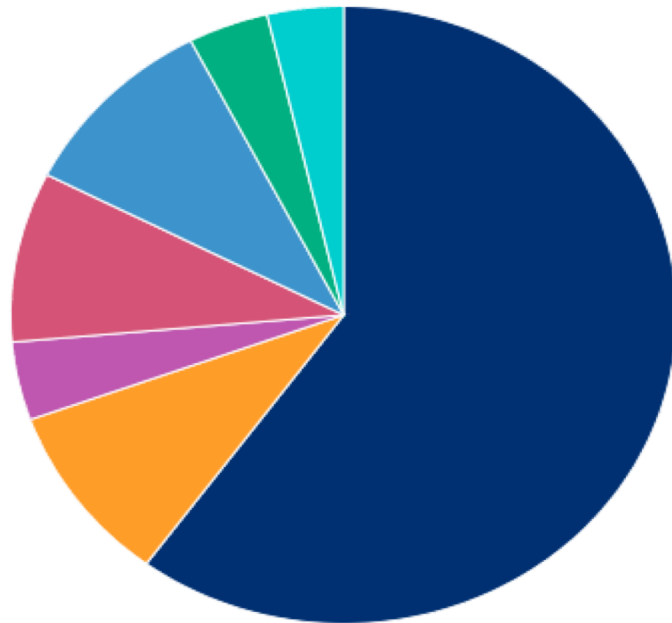
**Equipment:** Purchasing or leasing initial, additional, and replacement equipment, such as furniture, vehicles, and technology-related hardware and noninstructional software

**Interest:** Interest on long and short-term debt

**Other:** Remaining nonoperational spending, primarily consisting of adult education, community service programs, and civic activities



# Litchfield Elementary School District Classroom Spending



## **Classroom spending, 73.6%**

- Instruction, 60.1%
- Student support, 9.4%
- Instruction support, 4.1%

## **Nonclassroom spending, 26.4%**

- Administration, 8.9%
- Plant operations, 9.9%
- Food service, 3.9%
- Transportation, 3.7%

For definitions of what is included in operational spending and each of the operational areas, see the "Spending areas" section on the [Glossary page](#).

Source: Arizona School District Spending Analysis – Fiscal Year 2022  
March 2023



# Instructional Spending Peer Group

District	% Dollars Spent in the Classroom
Litchfield Elementary School District	60.10%
Kyrene Elementary School District	58.80%
Washington Elementary School District	58.30%
Tempe Elementary School District	57.10%
Laveen Elementary School District	55.60%
Pendergast Elementary School District	54.90%
<b>Peer Group Average</b>	<b>54.00%</b>
Cartwright Elementary School District	52.30%
Yuma Elementary School District	52.10%
Alhambra Elementary School District	52.00%
Glendale Elementary School District	49.70%
Casa Grande Elementary School District	49.20%
Roosevelt Elementary School District	48.20%

Source: Arizona School District Spending Analysis – Fiscal Year 2022  
March 2023 – Data File



# Litchfield Elementary Spending Summary

Area	District FY 2021	District FY 2022	1-year change
<b>Classroom spending</b>			
Instruction	\$5,339	\$5,475	+\$136
Student support	\$806	\$854	+\$48
Instruction support	\$365	\$380	+\$15
<b>Nonclassroom spending</b>			
Administration	\$778	\$809	+\$31
Plant operations	\$959	\$898	-\$61
Food service	\$245	\$357	+\$112
Transportation	\$304	\$340	+\$36
<b>Total operational</b>	<b>\$8,796</b>	<b>\$9,113</b>	<b>+\$317</b>
Land and buildings	\$80	\$227	+\$147
Equipment	\$299	\$409	+\$110
Interest	\$162	\$144	-\$18
Other	\$304	\$305	+\$1
<b>Total nonoperational</b>	<b>\$845</b>	<b>\$1,085</b>	<b>+\$240</b>
<b>Total per pupil spending</b>	<b>\$9,641</b>	<b>\$10,198</b>	<b>+\$557</b>

Source: Arizona School District Spending Analysis – Fiscal Year 2022  
March 2023



# Litchfield Elementary

## Operational Efficiency Measures

Operational area	Measure	State average	Peer average <sup>i</sup>	District	District spending relative to the peer average
Administration	Spending per student	\$1,088	\$1,082	\$809	Very Low
	Students per administrative position	63	67	93	N/A
Plant operations	Spending per square foot	\$7.21	\$7.03	\$6.71	Comparable
	Square footage per student	167 ft²	154 ft²	134 ft²	N/A
Food service	Spending per meal	\$3.25	\$3.29	\$2.52	Very Low
	Meals per student	158	209	142	N/A

Operational area	Measure	State average	Peer average <sup>i</sup>	District	District spending relative to the peer average
Transportation	Spending per mile	\$5.53	\$7.96	\$5.29	Very Low
	Spending per rider	\$1,945	\$2,061	\$1,347	Very Low

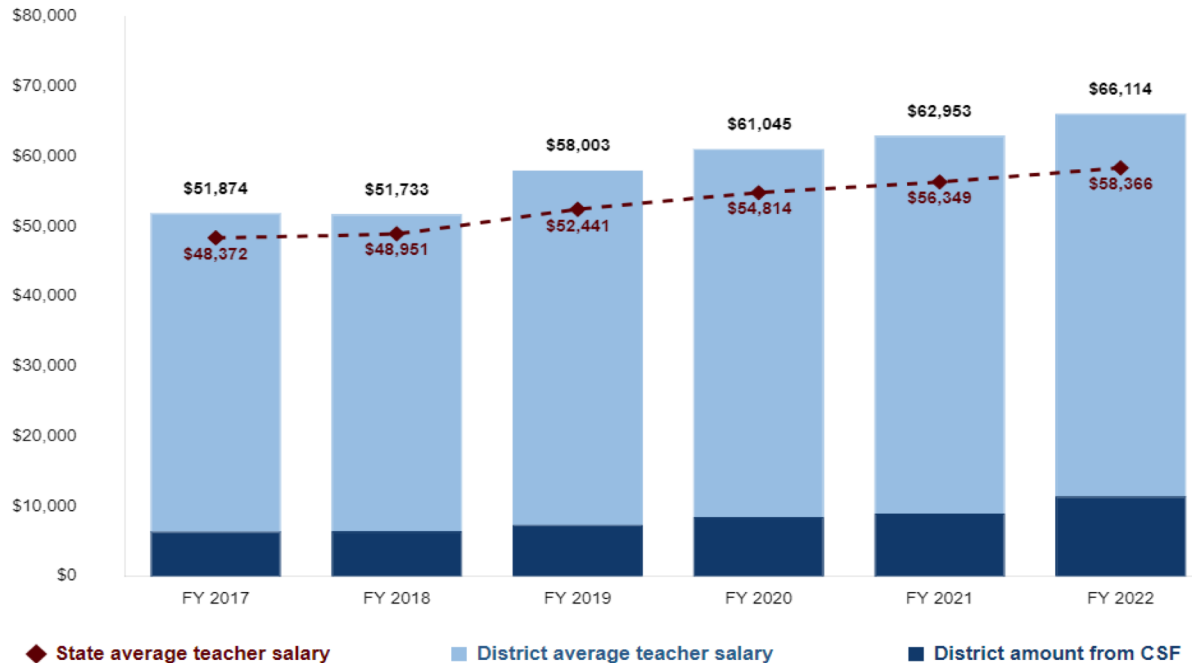
Source: Arizona School District Spending Analysis – Fiscal Year 2022  
March 2023





# Litchfield Elementary – Average Teacher Salary

Average teacher salary and other measures



Measure	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Students per teacher <sup>1</sup>	21.5	21.4	21.0	20.5	18.7	19.7
Average years of teacher experience	9.7	9.8	9.9	10.3	10.5	10.9
Percentage of teachers in first 3 years	13%	16%	16%	16%	14%	16%

Source: Arizona School District Spending Analysis – Fiscal Year 2022  
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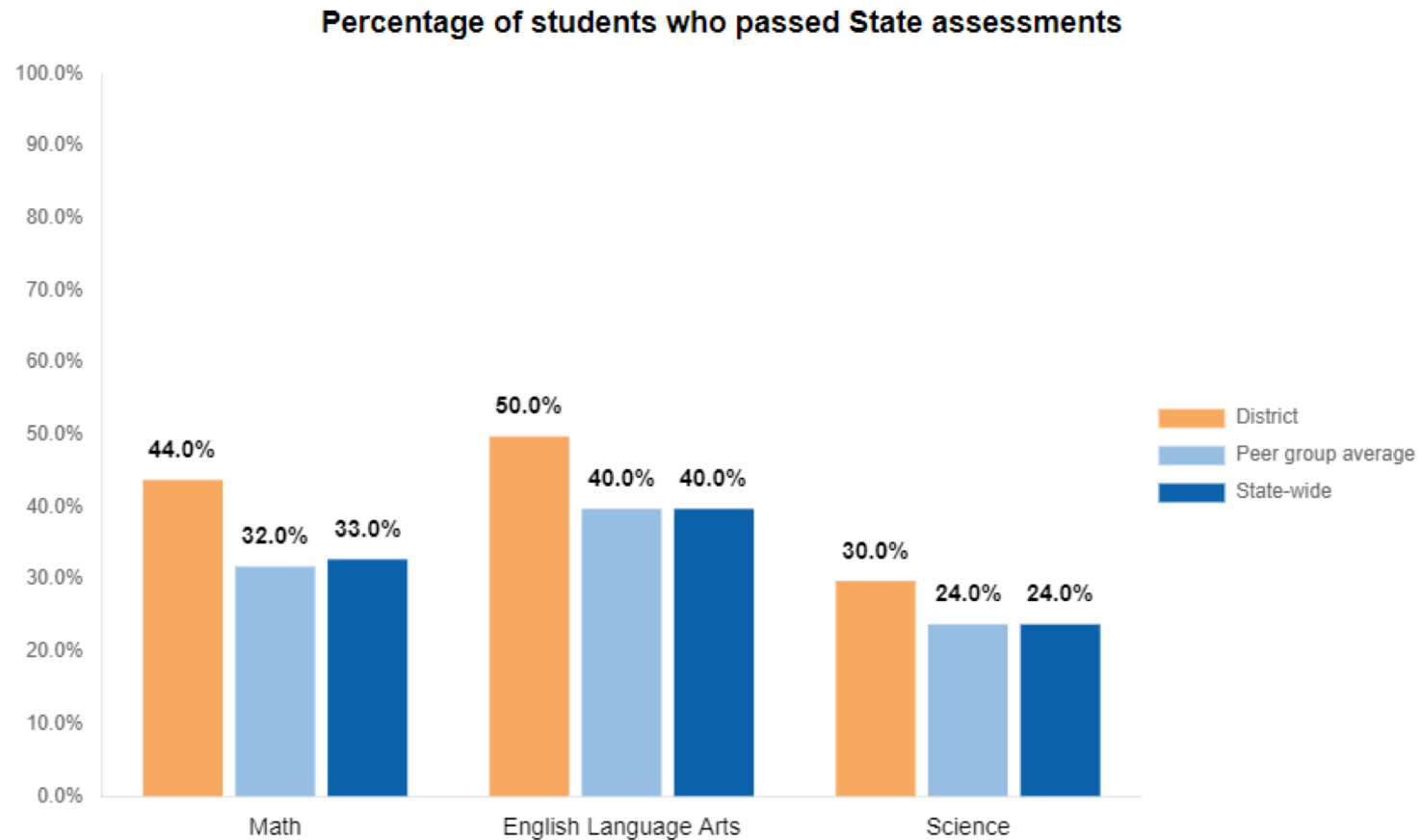
# Peer Group Average Teacher Salary

District name	District average teacher salary (FY 2022)	District amount from CSF (FY 2022)
Alhambra Elementary School District	\$ 66,267.00	\$ 8,340.00
Litchfield Elementary School District	\$ 66,114.00	\$ 11,431.00
Cartwright Elementary School District	\$ 65,965.00	\$ 8,805.00
Roosevelt Elementary School District	\$ 59,371.00	\$ 9,262.00
Laveen Elementary School District	\$ 59,224.00	\$ 8,435.00
Kyrene Elementary School District	\$ 58,592.00	\$ 7,191.00
<b>Peer Group Average</b>	<b>62,588.83</b>	<b>\$ 8,910.67</b>
Pendergast Elementary School District	\$ 58,501.00	\$ 6,390.00
Washington Elementary School District	\$ 55,735.00	\$ 7,268.00
Casa Grande Elementary School District	\$ 55,345.00	\$ 9,972.00
Tempe Elementary School District	\$ 55,135.00	\$ 7,309.00
Yuma Elementary School District	\$ 53,357.00	\$ 10,100.00
Glendale Elementary School District	\$ 49,116.00	\$ 7,256.00

Source: Arizona School District Spending Analysis – Fiscal Year 2022  
March 2023 – Data File



# Student Achievement



Source: Arizona School District Spending Analysis – Fiscal Year 2022  
March 2023



# Litchfield Elementary School District

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