



## Arizona School District Spending Report

Auditor General Study Purpose - To analyze Arizona school district spending at both the State and individual district levels.

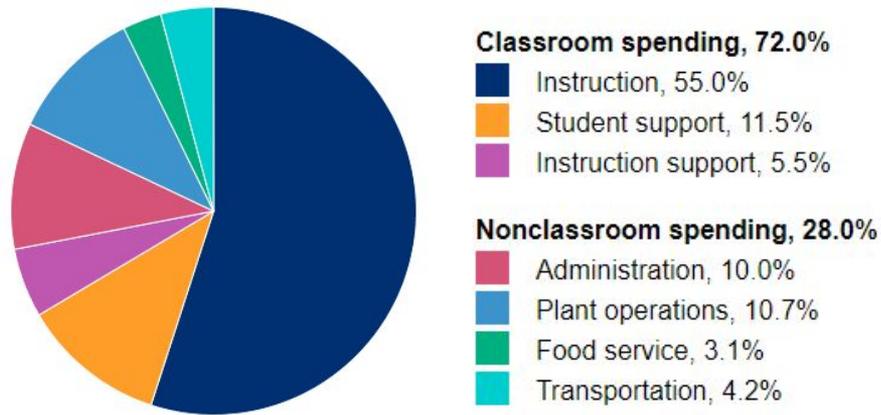
- 208 districts were analyzed using reports from ADE, district's annual financial reports, and accounting audit file.

Note: Charter schools are not required to have the Auditor General analyze their spending.

# PUSD Classroom Spending Report

<b>District Demographic Information</b>	
County:	<b>Yavapai</b>
Operational peer group	<b>Operational 3</b>
Other peer groups:	<b>Transportation 5 and Achievement 1</b>
Legislative district(s):	<b>1</b>
Location:	<b>City</b>
Number of schools:	<b>6</b>
Students attending; Size:	<b>3,606; Medium-large</b>
5-year change in students attending:	<b>6% decrease</b>
Special education population:	<b>13%</b>
English learner population:	<b>1%</b>
Poverty rate (2021):	<b>11%</b>
Graduation rate (2021):	<b>81%</b>

Note: FY21's 5-year change in students attending was 12% decrease



**Instruction** - Teachers, teachers' aides, substitute teachers, graders, guest lecturers, general instructional supplies, instructional aids, field trips, athletics, co-curricular activities, and tuition

**Students Support** - Counselors, audiologists, speech pathologists, nurses, social workers, and attendance services

**Instructional Support** - Librarians, teacher training, curriculum development, special education directors, media specialists, and instruction-related technology services

**Administration** - 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

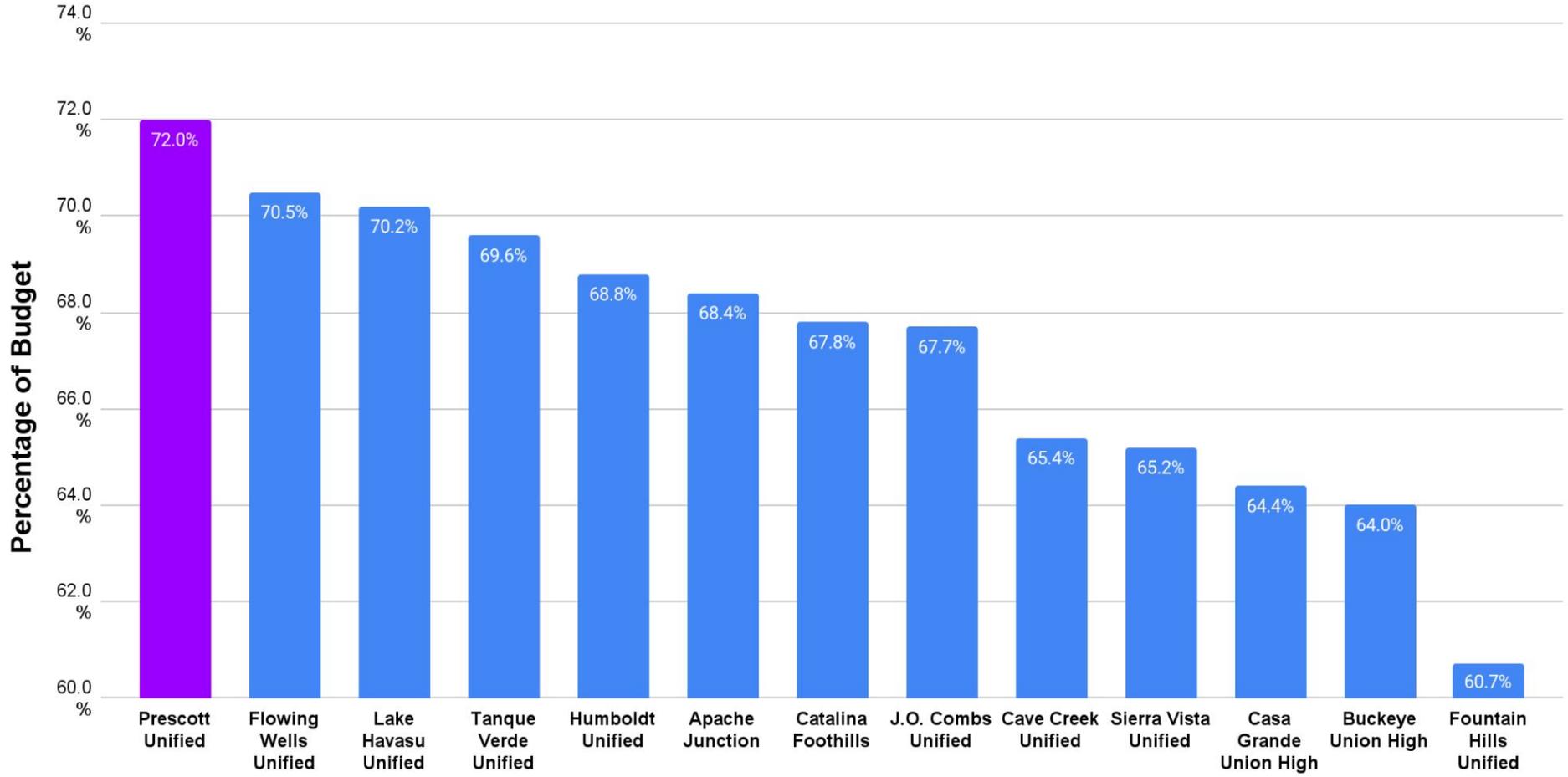
**Transportation** - Costs related to maintaining buses and transporting students to and from school and school activities

# Operational Peer Groups

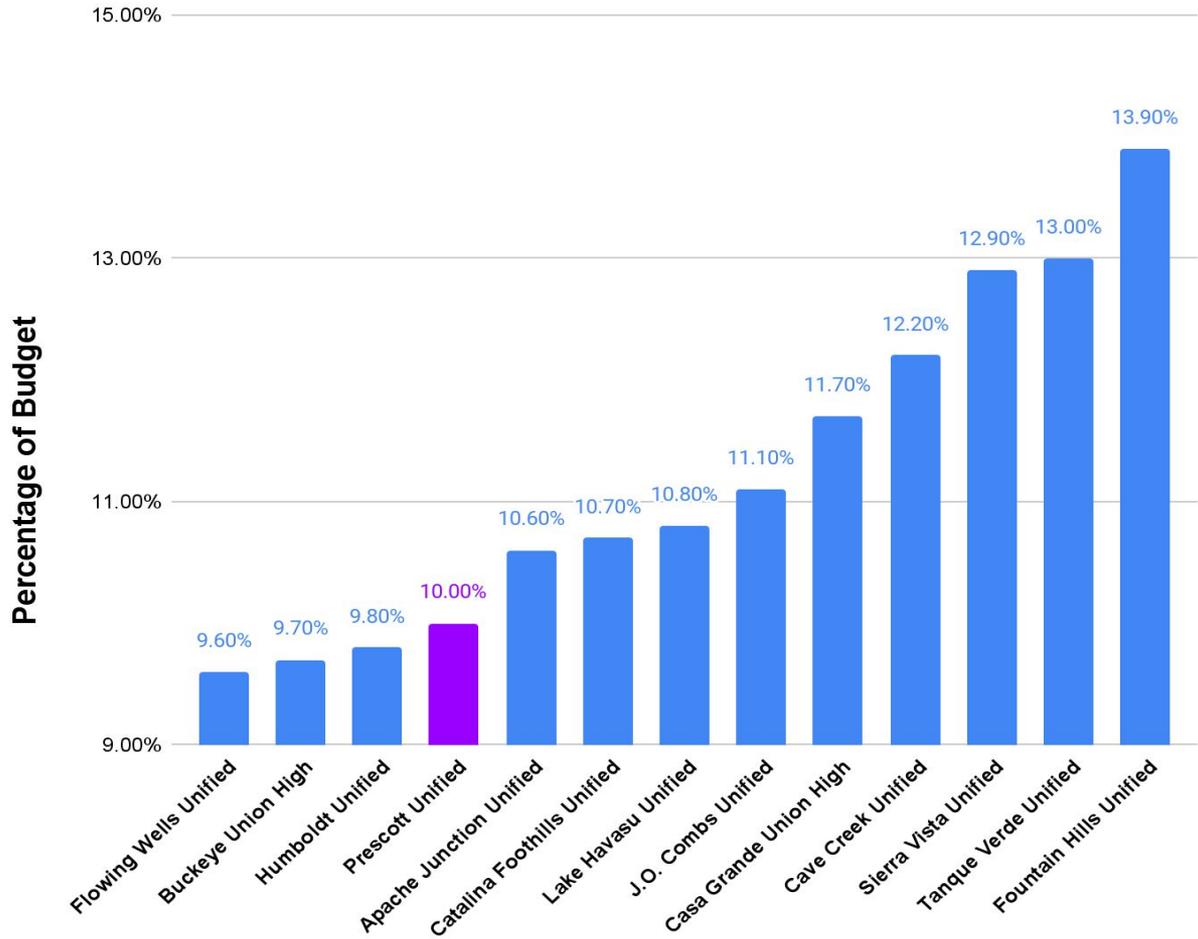
To compare districts' instructional, administration, plant operations, and food service spending, the Auditor General Office developed operational peer groups using district size, type, and location because these factors are associated with school districts' spending.

<b>Operational Group #3</b>
Apache Junction Unified School District
Buckeye Union High School District
Casa Grande Union High School District
Catalina Foothills Unified School District
Cave Creek Unified School District
Flowing Wells Unified School District
Fountain Hills Unified School District
Humboldt Unified School District
J.O. Combs Unified School District
Lake Havasu Unified School District
Prescott Unified School District
Sierra Vista Unified School District
Tanque Verde Unified School District

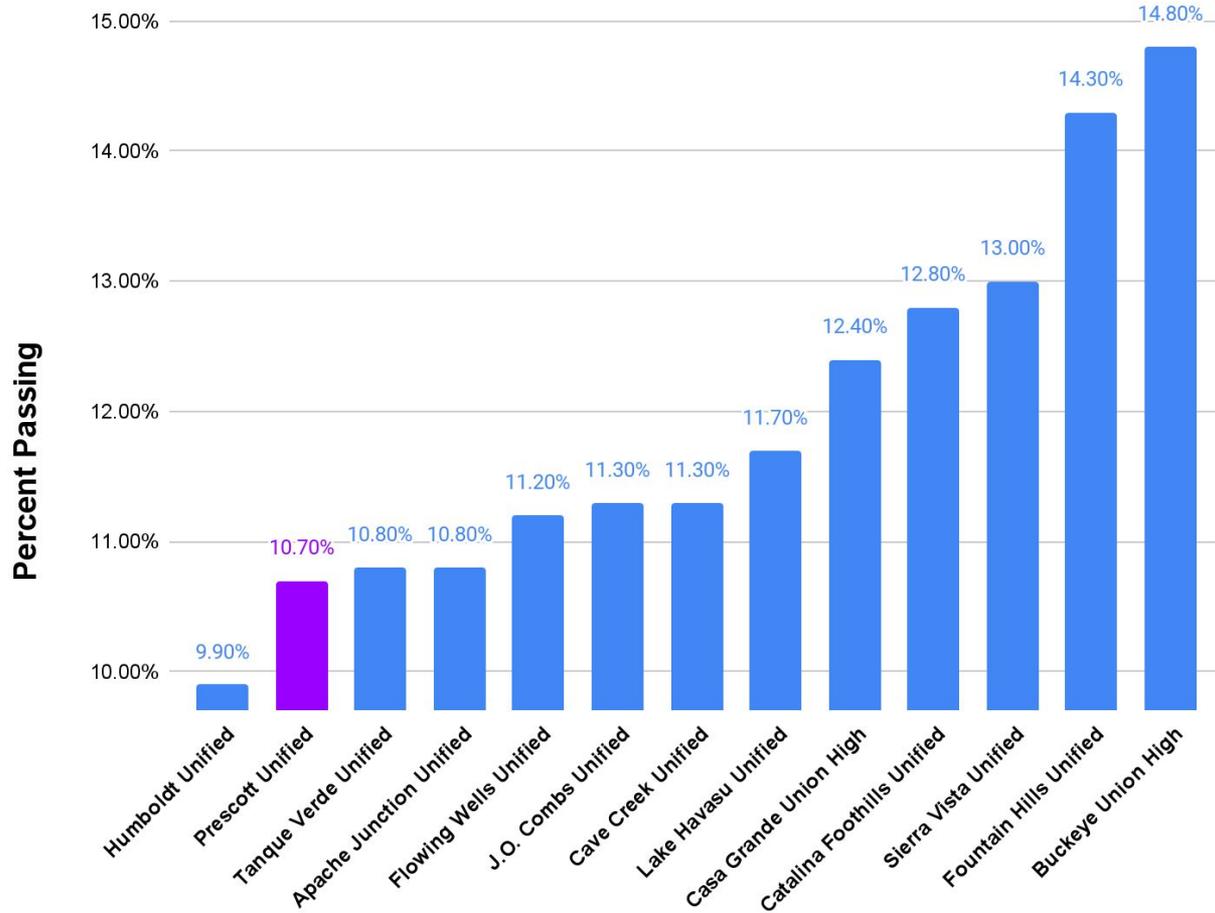
# FY22 Total Classroom Spending (Instruction, Student Support, Instructional Support)



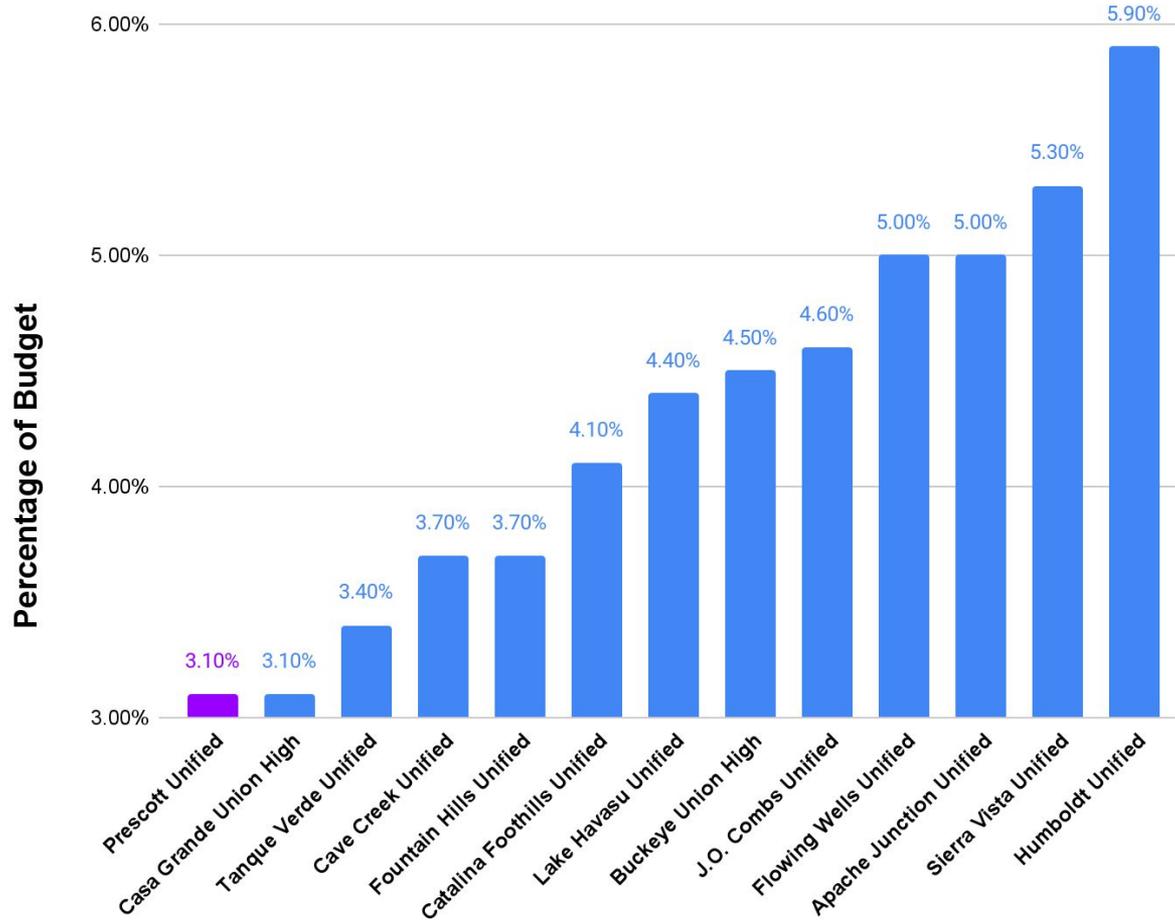
# FY22 Administration Percentage



# FY22 Plant Operations Percentage



# FY22 Food Service Percentage



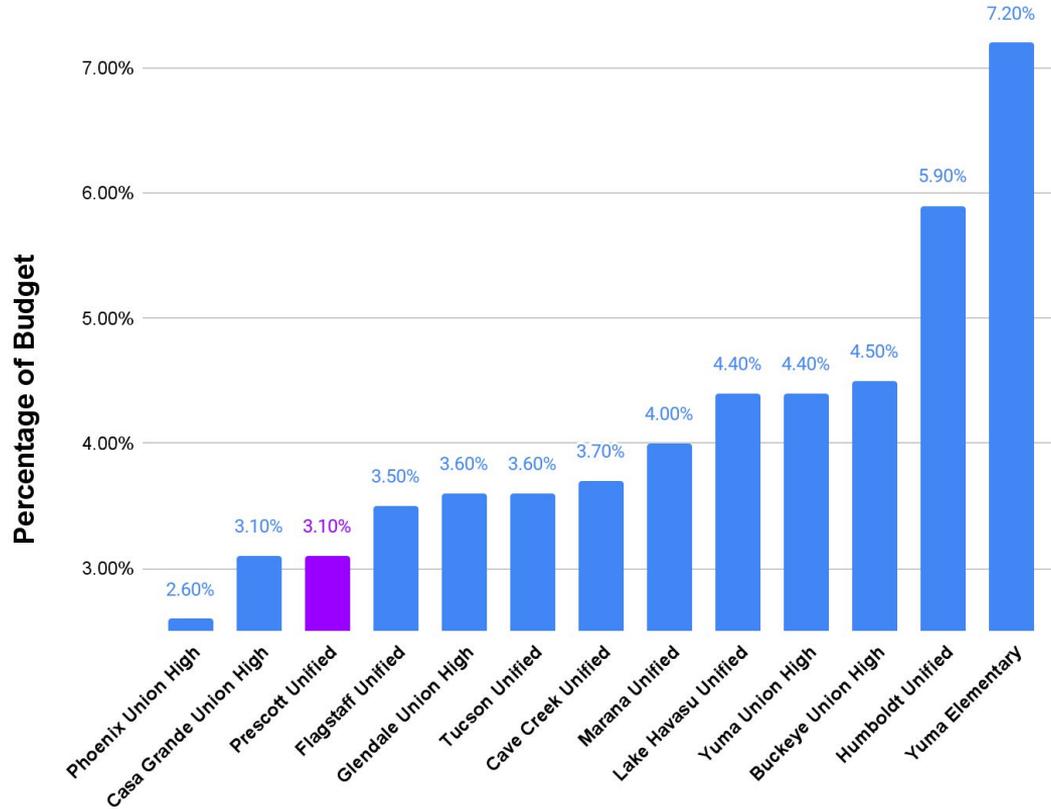
# Transportation Peer Groups

To compare districts' transportation spending measures relative to peer groups', the Auditor General Office developed transportation peer groups using location and miles per rider because these factors are associated with school districts' transportation spending measures.

<b>Transportation Group #5</b>
Buckeye Union High School District
Casa Grande Union High School District
Cave Creek Unified School District
Flagstaff Unified School District
Glendale Union High School District
Lake Havasu Unified School District
Marana Unified School District
Phoenix Union High School District
Prescott Unified School District
Tucson Unified School District
Yuma Elementary School District
Yuma Union High School District

# Operational Measures Relative to Peer Groups

## FY22 Transportation Percentage



## Operational Measures per Pupil

<b>Operational area</b>	<b>Measure</b>	<b>State average</b>	<b>Peer average</b>	<b>District</b>	<b>District spending relative to the peer average</b>
Administration	Spending per student	\$1,088	\$1,095	\$997	Low
	Students per administrative position	63	64	63	N/A
Plant operations	Spending per square foot	\$7.21	\$6.65	\$5.88	Low
	Square footage per student	167 ft <sup>2</sup>	168 ft <sup>2</sup>	182 ft <sup>2</sup>	N/A
Food service	Spending per meal	\$3.25	\$3.13	\$2.99	Comparable
	Meals per student	158	134	105	N/A
Transportation	Spending per mile	\$5.53	\$5.44	\$4.74	Low
	Spending per rider	\$1,945	\$2,518	\$2,157	Low

# Achievement Peer Groups

To compare districts' student assessment passage rates relative to peer groups', we developed student achievement peer groups using the 3 district type categories, elementary, union high school, and unified, to ensure consistency between student populations being compared. We further developed student achievement peer groups using poverty rates and location because these factors are associated with school districts' passage rates on State assessments.

<b>Achievement peer group</b>	<b>Type</b>	<b>Location</b>	<b>Poverty rate</b>	<b># of districts</b>
1	Unified	Cities and suburbs	12% or less	18
2	Unified	Cities and suburbs	13% or greater	9
3	Unified	Towns and rural areas	Less than 19%	14
4	Unified	Towns and rural areas	19% or higher, but less than 23%	15
5	Unified	Towns and rural areas	23% or higher, but less than 32%	17
6	Unified	Towns and rural areas	32% or higher, but less than 35%	13
7	Unified	Towns and rural areas	35% or higher	10
8	Union High School	Cities and suburbs	9% to 21%	8
9	Union High School	Towns and rural areas	14% to 28%	7
10	Elementary School	Cities and suburbs	18% or less	11
11	Elementary School	Cities and suburbs	20% or higher, but less than 25%	9
12	Elementary School	Cities and suburbs	25% or higher	9
13	Elementary School	Towns and rural areas	Less than 19%	14
14	Elementary School	Towns and rural areas	19% or higher, but less than 25%	16
15	Elementary School	Towns and rural areas	25% or higher, but less than 31%	15
16	Elementary School	Towns and rural areas	31% or higher, but less than 37%	11
17	Elementary School	Towns and rural areas	37% or higher	11

**Unified school districts: 12% or Less Poverty Rate (Cities and Suburbs)**

Higley Unified (5%)

Queen Creek Unified (5%)

Catalina Foothills Unified (7%)

Tanque Verde Unified (7%)

Scottsdale Unified (7%)

Vail Unified (7%)

Chandler Unified (7%)

Gilbert Unified (7%)

Cave Creek Unified (8%)

Fountain Hills Unified (8%)

J.O. Combs Unified (8%)

Deer Valley Unified (9%)

Paradise Valley Unified (10%)

Peoria Unified (11%)

Marana Unified (11%)

Dysart Unified (11%)

Prescott Unified (11%)

Flagstaff Unified (12%)

**Unified School Districts: 13% or Greater Poverty Rate (Cities and Suburbs)**

Humboldt Unified (15%)

Mesa Unified (16%)

Apache Junction Unified (16%)

Amphitheater Unified (18%)

Sierra Vista Unified (19%)

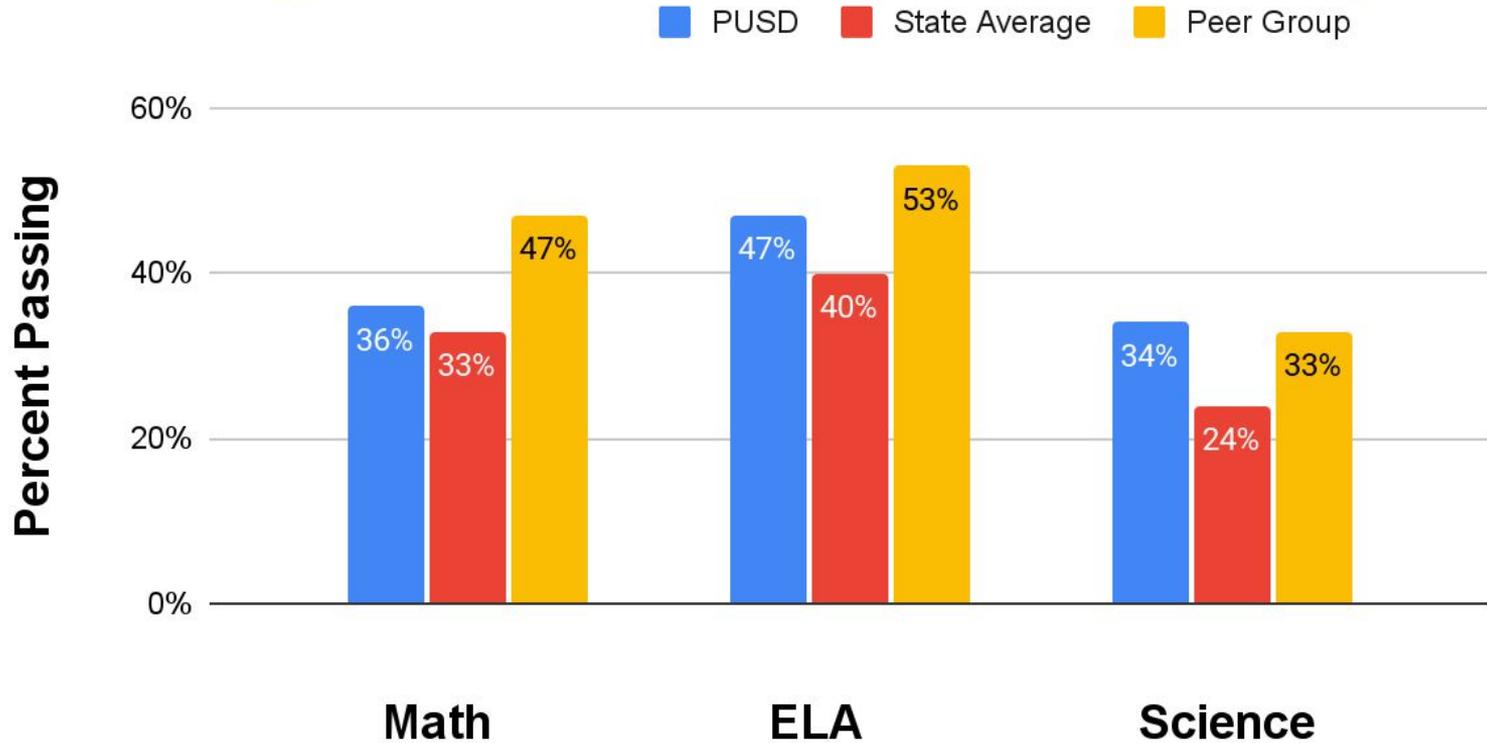
Lake Havasu Unified (20%)

Tucson Unified (23%)

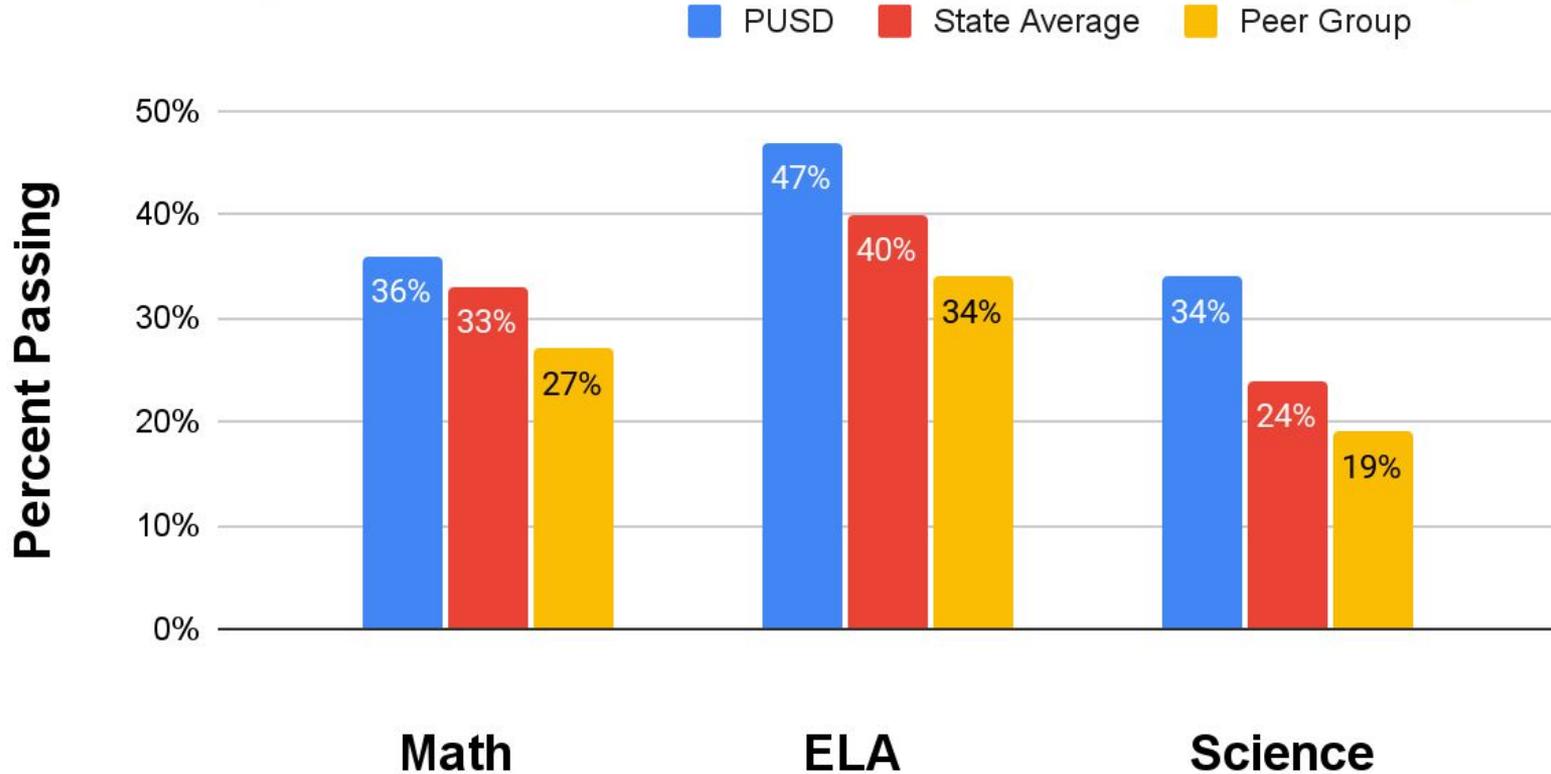
Flowing Wells Unified (28%)

Sunnyside Unified (29%)

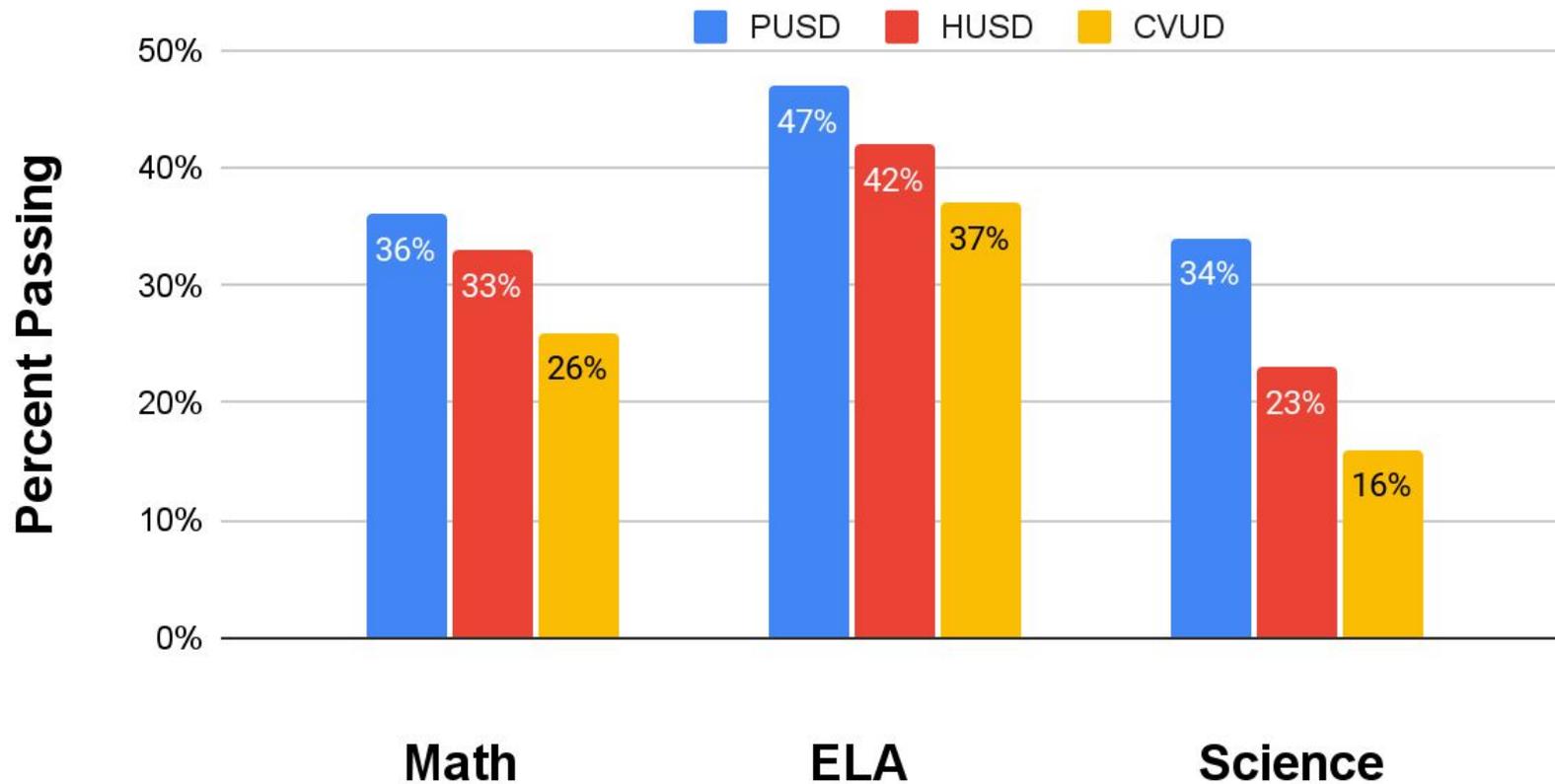
## 2022 State Assessments: Unified School Districts with Poverty Rates of 12% or Less (Cities and Suburbs)



# 2022 State Assessments: Unified School Districts with Poverty Rates of 13% or Greater (Cities and Suburbs)



## 2022 State Assessments: Tri-City Districts

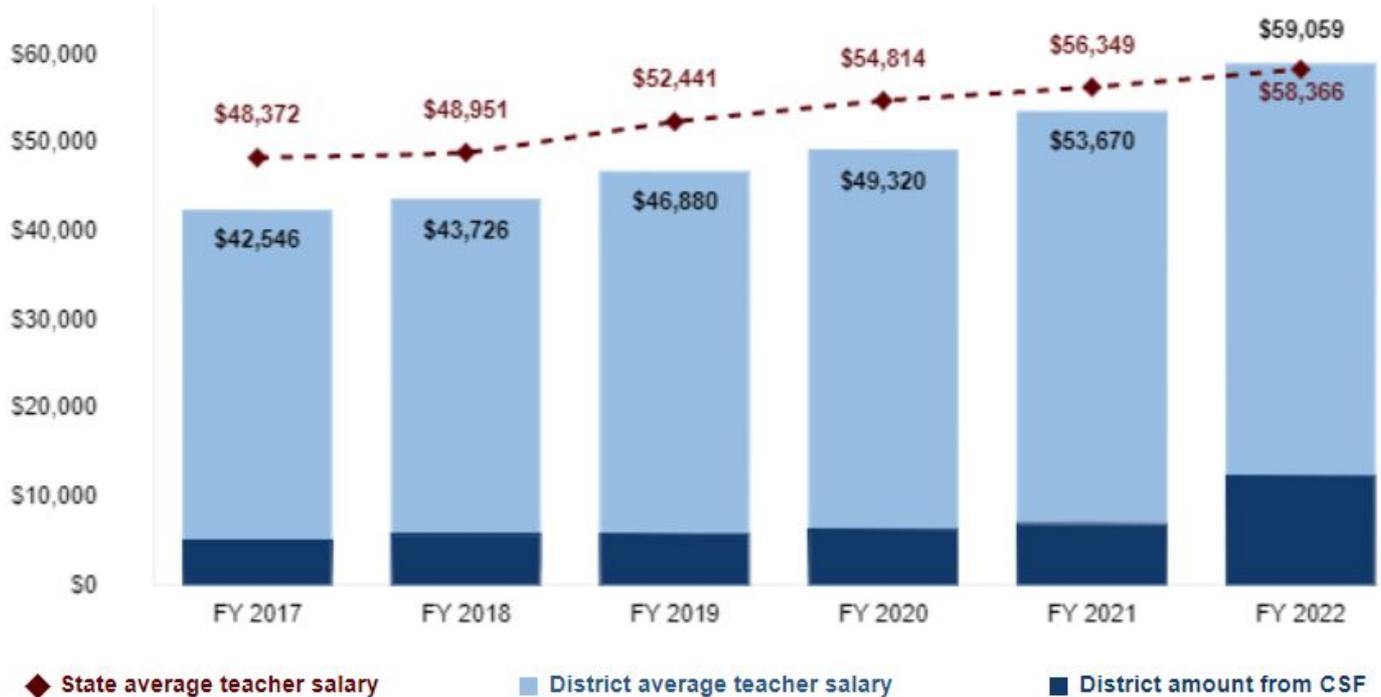


## 2022 State Assessments: Total State Comparison

<b>Subject</b>	<b>Total Districts with Scores</b>	<b>PUSD Ranking</b>	<b>PUSD Passing Percentage</b>	<b>PUSD Percentile</b>
Math	168	41	36%	24.40%
ELA	176	29	47%	16.48%
Science	139	20	34%	14.39%

# Average Teacher Trend Analysis

Our analysis of total operational spending for certified teacher salaries (excluding salaries for substitute teachers) for FYs 2017 through 2022 from district-reported accounting data and the total number of certified teacher FTEs from district-reported Classroom Site Fund (CSF) Narrative report. The average teacher salary is based on total salaries paid related to teaching duties, including Classroom Site Fund (301 monies).



# PUSD vs State Average Teacher Salary

