



ARIZONA SCHOOL DISTRICT SPENDING FISCAL YEAR 2021–DATA FILE

Contains the numbers and other information presented in the graphics on the State and school district results pages (Microsoft Excel format)

DATA FILE OVERVIEW

Arizona Revised Statutes (A.R.S.) §41-1279.03 requires the Auditor General to monitor Arizona school districts to determine the percentage of every dollar they spend in the classroom. To meet this requirement, we annually issue the *Arizona School District Spending* analysis, which includes State spending trends, as well as summary results for the State and each school district that show their performance on various measures, including instructional spending percentage, operational and nonoperational spending, and average teacher salary. In addition to this analysis, we have issued this data file in Microsoft Excel format, which contains the fiscal year 2021 numbers and other information presented in the graphics on the State and school district results pages. For example, the data file includes the numbers presented in the graphic that compares each district's operational measures with averages of its operational peer group.

To view our *Arizona School District Spending—Fiscal Year 2021* analysis, please visit the following link:

<https://www.azauditor.gov/reports-publications/school-districts/multiple-school-district/report/arizona-school-district-8>

DATA FILE NOTES

This data file is in Microsoft Excel format and contains the numbers and other information presented in the graphics on each school district's results pages for the 207 districts presented in our *Arizona School District Spending—Fiscal Year 2021* analysis, as well as the State's summary page. All information is for fiscal year 2021 unless otherwise indicated. Additionally, we have included a tab that contains a rank order listing by operational peer group of each district's instructional spending percentage (Instructional % by Peer Group tab) and a tab with a table containing Arizona's operational and total spending per pupil for fiscal years 2001 through 2021 unadjusted and inflation adjusted to fiscal year 2021 dollars (Inflation Adjusted Per Pupil tab).

The information used to prepare this analysis was not subjected to all the tests and confirmations that we would normally perform during an audit. However, to help ensure that information used in this report was complete and reasonable, we performed certain quality control procedures, such as reviewing for funds not included in each district's accounting data and other reasonability checks. We also performed year-to-year comparisons of district-reported data to identify anomalies and variances and to review the reasonability of changes in related measures, such as whether a district's square footage increased after opening a new school. We interviewed school district officials about identified anomalies and variances and corrected any data errors prior to calculating instructional spending percentages and other measures analyzed for, and presented in, this report. Further, prior to the report's issuance, we provided each Arizona school district the opportunity to review most of the numbers that we planned to present for the district and inform us of any issues with the data.

All the State's 236 school districts were included in calculating the fiscal year 2021 State spending percentages and per pupil spending amounts. However, although included in State percentages and per pupil amounts, transporting districts, career and technical education districts (CTEDs), and accommodation districts did not receive individual pages in the *Arizona School District Spending—Fiscal Year 2021* analysis and, therefore, are not included in this data file. Transporting districts transport all of their students to other districts and, therefore, do not have expenditures in many of the operational areas, and CTEDs and accommodation districts often operate very differently than other districts and among themselves in terms of the services they provide and how they provide them.

“N/A” indicates that information is not available, not applicable, or not appropriate to include because it could reveal personal information about a small number of district students. “NR” indicates that we determined that the district’s information is not reliable and is, therefore, not being reported or included in peer averages. Further, some districts are excluded from the peer average for certain operational measures because their extreme values would skew the peer average. The following districts are excluded from the peer average for all operational measures because their extreme values would skew the peer average: Baboquivari USD, Chinle USD, Fountain Hills USD, Ft. Thomas USD, Grand Canyon USD, Hillside ESD, Kayenta USD, Mobile ESD, Phoenix ESD, Phoenix UHSD, Piñon USD, Red Mesa USD, Sacaton ESD, Sanders USD, Sentinel ESD and Whiteriver USD. Because Patagonia ESD and Patagonia UHSD operate essentially as 1 district and comingle costs, the 2 districts' spending and other operational measures are presented combined for each district's individual line of data in this data file.

Shown below are the sources and methodology for the numbers and other information presented on the following FY21 Data tab and which correspond to the graphics on the State and school district summary pages in the *Arizona School District Spending—Fiscal Year 2021* analysis. For example, each school district's county, the first item listed below, can be found in column C on the FY21 Data tab and in the District demographic information at the top I of each school district's summary results in the *Arizona School District Spending—Fiscal Year 2021* analysis. Similarly, listed below under 'Operational efficiency measures—Administration' is the administration cost per pupil, which can be found for both the State and each school district, in column DC on the FY21 Data tab. The administration cost per pupil is shown in the "Operational efficiency measures" graphic on the State and each school district's results pages in the *Arizona School District Spending—Fiscal Year 2021* analysis.

SOURCES AND METHODOLOGY

Data File Column	Source/Methodology/Definition/Value
County:	Our analysis of Arizona Department of Education (ADE)-provided county data. For district boundaries encompassing more than 1 county, the county in which the district office resides is presented.
Operational peer group:	To compare districts' administration, plant operations, and food service cost measures relative to peer groups', we developed operational peer groups using district size, type, and location because these factors are associated with school districts' cost measures in these areas. The 7 district size categories are defined in the "Students attending/District size" description below. The 2 district type categories are elementary and high school/unified. We grouped union high school districts with unified districts because both districts serve high school students. The 2 location categories are defined in the "District location" description below. The 2 location categories are cities/suburbs and town/rural areas. We grouped together districts located in city and suburban areas and grouped together districts located in town and rural areas. Operational peer groups are labeled 1
Legislative district(s):	Our analysis of school district and legislative district boundaries.
Location:	Our analysis of the U.S. Department of Education's National Center for Education Statistics' (NCES) fiscal year 2020 (the most recent year for available data) urban-centric locale codes that use geocoding and population information to assign a designation based on proximity to population clusters. The 4 main categories are city, suburb, town, and rural.

Number of schools:	Our analysis of ADE-provided, district-reported attending average daily membership (ADM) reports and Arizona Department of Administration School Facilities Oversight Board (ADOA-SFOB) district-wide building reports.																
Graduation rate: (FY 2020)	For districts serving high school students, the fiscal year 2020 (the most recent year for available data) 4-year cohort graduation rates obtained from ADE in August 2021. The State average is the fiscal year 2020 graduation rate reported by ADE.																
Students attending/District size:	Our analysis of ADE-provided, district-reported attending ADM counts. ADM numbers are rounded to the nearest whole number. District sizes were categorized as follows: <table border="0" style="margin-left: 20px;"> <thead> <tr> <th style="text-align: left;">Size</th> <th style="text-align: left;">Students attending</th> </tr> </thead> <tbody> <tr> <td>Very small</td> <td>Fewer than 200</td> </tr> <tr> <td>Small</td> <td>200 to 499</td> </tr> <tr> <td>Medium-small</td> <td>500 to 1,199</td> </tr> <tr> <td>Medium</td> <td>1,200 to 1,999</td> </tr> <tr> <td>Medium-large</td> <td>2,000 to 5,999</td> </tr> <tr> <td>Large</td> <td>6,000 to 14,999</td> </tr> <tr> <td>Very large</td> <td>15,000+</td> </tr> </tbody> </table>	Size	Students attending	Very small	Fewer than 200	Small	200 to 499	Medium-small	500 to 1,199	Medium	1,200 to 1,999	Medium-large	2,000 to 5,999	Large	6,000 to 14,999	Very large	15,000+
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5-year change in students attending:	Our analysis of ADE-provided, district-reported attending ADM counts for fiscal years 2016 and 2021.																
Special education population:	Our analysis of ADE-provided, district-reported special education unduplicated attending ADM counts and ADE-provided, district-reported total attending ADM counts. The district and State percentages were calculated by dividing special education ADM by total ADM.																
English learner population:	Our analysis of ADE-provided, district-reported English learner unduplicated attending ADM counts and ADE-provided, district-reported total attending ADM counts. The district and State percentages were calculated by dividing English learner ADM by total ADM.																
Poverty rate: (FY 2020)	Our analysis of U.S. Census Bureau fiscal year 2020 (the most recent year for available data) Small Area Income and Poverty Estimates published in December 2021. District and State poverty rates were calculated by dividing the number of children 5 to 17 years old who were living at or below the federal poverty level by the total number of children 5 to 17 years old living in the district or State.																
Description of operational spending:	Operational spending includes costs school districts incurred for their day-to-day operations and includes the categories listed below. 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 Arizona school districts' spending to Arizona peer districts' averages, Arizona's spending to national averages, and Arizona's and individual Arizona districts' spending over time. <p>Instruction—Teachers, teachers' aides, substitute teachers, graders, guest lecturers, general instructional supplies, instructional aids, field trips, athletics, co-curricular activities, and tuition.</p> <p>Student support—Counselors, audiologists, speech pathologists, nurses, social workers, and attendance</p> <p>Instruction support—Librarians, teacher training, curriculum development, special education directors, media specialists, and instruction-related technology services.</p>																

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.

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. We include the expenditures districts make with bond revenues for the acquisition or improvement of capital assets in nonoperational spending, but we exclude the principal payments districts make to repay the bond debt so as not to double-count expenditures in total spending. The following categories comprise

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.

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Spending by operational area:

Our analysis of spending in each operational area divided by total operational spending, using district-reported accounting data and annual financial reports (AFRs). The peer average instructional spending percentages were calculated by adding individual districts' instructional spending percentages and dividing by the number of districts in each peer group. The classroom spending percentages were calculated by adding individual districts' instructional, student support, and instruction support percentages. The nonclassroom spending percentages were calculated by adding individual districts' administration, plant operations, food service, and transportation percentages.

Instructional spending percentage highlights:

Our analysis of district-reported accounting data and AFRs for fiscal years 2001 through 2021. When a district's lowest or highest percentage value occurred in multiple years, the most recent year was reported.

Percentage point change in spending by operational area:

Our analysis of the change in the percentage spent in each operational area between fiscal years 2016 and 2021, and between fiscal years 2020 and 2021 using district-reported accounting data and AFRs.

Per pupil spending by area:

District—Our analysis of fiscal years 2020 and 2021 operational and nonoperational spending divided by the number of students, using district-reported accounting data and AFRs, and ADE-provided, district-reported attending ADM data.

Peer average—Our analysis of operational peer districts' per pupil spending. The peer group averages exclude

districts with extreme or unreliable values and were calculated by averaging individual districts' per pupil spending in each operational and nonoperational area.

State average—Our analysis of district-reported accounting data and AFRs, and ADE-provided, district-reported attending ADM data. The State's per pupil amounts were calculated by dividing total spending in each operational and nonoperational area by the total ADM.

National average—NCES' fiscal year 2019 data, the most recently available national data.

**Operational measures
relative to peer averages:**

We compared some district operational spending measures to peer group averages. We identified whether the district's spending measures were very low/very high, low/high, or comparable to its peer averages and indicated the determination by a color bar for each spending measure. The operational measures and relativity to peer group averages are explained in more detail below. In addition, for the 58 very small districts, we provided comparative information but did not identify the relativity with a color bar because these districts' spending patterns are highly variable and result in less meaningful group averages. The peer averages were calculated by averaging individual districts' values for each measure. Some districts were excluded from peer averages for certain operational measures because their extreme values would skew the peer average. The following criteria were used to determine the operational measures relative to peer averages:

Very low	Lower than the peer average by more than 15 percent.
Low	Lower than the peer average by 5.01 to 15 percent.
Comparable	Within 5 percent of the peer average.
High	Higher than the peer average by 5.01 to 15 percent.
Very high	Higher than the peer average by more than 15 percent.

**Operational efficiency
measures— Administration:**

Spending per pupil: Our analysis of administrative spending divided by the number of students, using district-reported accounting data and ADE-provided, district-reported attending ADM data.

Students per administrative position: The number of students divided by the number of administrative full-time equivalent employees (FTEs), using ADE-provided, district-reported attending ADM data and district-reported information on the School District Employee Report.

**Operational efficiency
measures—
Plant operations:**

Spending per square foot: Our analysis of plant operations and maintenance spending divided by the total square footage, using district-reported accounting data and ADOA-SFOB-provided, district-confirmed, district-wide square foot totals.

Square footage per student: Our analysis of the total square footage divided by the number of students, using ADOA-SFOB-provided and district-confirmed, district-wide square foot totals and ADE-provided, district-reported attending ADM data.

**Operational efficiency
measures—
Food service:**

Spending per meal: Our analysis of food service spending divided by the total number of meals served, using district-reported accounting data and AFRs. Total number of meals served is the sum of total lunches served, total breakfasts served divided by 2, total snacks served divided by 3, and total a la carte sales divided by the district's federal free lunch reimbursement rate in fiscal year 2021.

Meals per student: Our analysis of the total number of meals served divided by the number of students, using AFRs and ADE-provided, district-reported attending ADM data.

Operational efficiency

Spending per mile: Our analysis of transportation spending divided by the total miles driven, using district-

measures— Transportation:	reported accounting data and ADE-provided, district-reported transportation route reports. Spending per rider: Our analysis of transportation spending divided by the total eligible riders transported, using district-reported accounting data and ADE-provided, district-reported transportation route reports.
Average teacher salary:	Our analysis of total operational spending for certified teacher salaries (excluding salaries for substitute teachers) for fiscal years 2017 through 2021 from district-reported accounting data and the total number of certified teacher FTEs from district-reported Classroom Site Fund Narrative Results Summaries (CSF Narratives). The average teacher salary is based on total salaries paid related to teaching duties, including Proposition 301 monies, but does not include any salaries paid for additional duties such as cocurricular activities and athletics. The district and State averages were calculated by dividing the total teacher salaries by
Amount from Prop 301:	Our analysis of the total Proposition 301 (Classroom Site Fund) monies for fiscal years 2017 through 2021 spent on teacher salaries and the total number of certified teacher FTEs from district-reported accounting data and CSF Narratives. The district and State averages were calculated by totaling the Proposition 301 amount paid to teachers and dividing by the total certified teacher FTEs.
Students per teacher:	Our analysis of ADE-provided, district-reported attending ADM data and certified teacher FTEs as reported by districts on their CSF Narratives for fiscal years 2017 through 2021. The district and State ratios were calculated by dividing total attending ADM by total certified teacher FTEs.
Average years of teacher experience:	Our analysis of district-reported certified teacher FTEs and years of experience obtained from ADE for fiscal years 2017 through 2021. The years of experience includes the actual, uncapped number of years of experience for each certified teacher. The district and State years of experience were calculated by dividing the total number of years of experience by the total certified teacher FTEs.
Percentage of teachers in first 3 years:	Our analysis of district-reported certified teacher FTEs and years of experience obtained from ADE for fiscal years 2017 through 2021. The district and State percentages were calculated by dividing the number of certified teachers in their first 3 years by the total number of certified teachers.

If you have questions, please contact Alexa Tavasci, Division of School Audits Manager, at atavasci@azauditor.gov or (602) 553-9765.

Arizona Auditor General

Arizona School District Spending Report

Fiscal Year 2021

This document provides a text-based representation of the numbers and other information presented in the graphics on Prescott Unified School District's summary results. All data is for fiscal year 2021 unless otherwise noted.

District demographic information

District name: Prescott Unified School District

County: Yavapai

Peer group: 3

Legislative district(s): 1

Location: City

Number of schools: 6

Graduation rate for fiscal year 2020: 82%

Students attending: 3,537

Size: Medium-large

5-year change in students attending: 10% decrease

Special education population: 12%

English learner population: 1%

Poverty rate for fiscal year 2020: 10%

District's spending by operational area

Every year, school districts must decide where to allocate their resources. This pie chart shows how Prescott Unified School District spent its funding by operational area, including the percentage it spent in the classroom and specifically on instruction.

We categorize districts with certain similar qualities into peer groups in order to help create meaningful comparisons across districts. Prescott Unified School District's peer group had an average instructional spending percentage of 54.0%. This number can help provide context for Prescott Unified School District's own instructional spending percentage.

We have monitored instructional spending since fiscal year 2001. Below are highlights from Prescott Unified School District's instructional spending trend showing the most recent year-to-year change and the years it spent its highest and lowest percentages on instruction.

Pie chart showing district spending by operational area

Classroom spending, which includes instruction, student support, and instruction support spending: 72.8%

Instruction: 55.3%

Student support: 11.4%

Instruction support: 6.1%

Nonclassroom spending, which includes administration, plant operations, food service, and transportation spending: 27.2%

Administration: 9.9%

Plant operations: 10.8%

Food service: 2.4%

Transportation: 4.1%

Instructional spending percentage highlights (2001-2021)

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

List of the District's instructional spending percentage for the 2 most recent fiscal years, as well as its highest and lowest instructional spending percentages between 2001 and 2021

2021 instructional spending percentage: 55.3%

2020 instructional spending percentage: 53.0%

Fiscal year of highest instructional spending percentage: 2003

Highest instructional spending percentage: 62.6%

Fiscal year of lowest instructional spending percentage: 2017

Lowest instructional spending percentage: 50.2%

Why monitor school district 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.

The bar chart below, "Percentage point change in spending by area," illustrates how Prescott Unified School District's spending by area has changed from the prior year and 5 years ago.

To put the spending percentages in context, it also can be helpful to review a district's per pupil spending in dollars. For example, 2 districts may spend the same percentage of their resources on instruction, but on a per student basis, 1 district may spend hundreds or even thousands of dollars more than the other.

Bar chart showing the percentage point change in spending by area (fiscal year 2016 versus 2021)

Change in classroom spending, which includes instruction, student support, and instruction support: 6.7%

Instruction: 4.0%

Student support: 1.0%

Instruction support: 1.7%

Change in nonclassroom spending, which includes administration, plant operations, food service, and transportation: -6.7%
 Administration: -2.1%
 Plant operations: -1.2%
 Food service: -2.4%
 Transportation: -1.0%

Bar chart showing the percentage point change in spending by area (fiscal year 2020 versus 2021)

Change in classroom spending, which includes instruction, student support, and instruction support: 1.7%

Instruction: 2.3%
 Student support: -1.2%
 Instruction support: 0.6%

Change in nonclassroom spending, which includes administration, plant operations, food service, and transportation: -1.7%
 Administration: -0.1%
 Plant operations: -0.3%
 Food service: -1.1%
 Transportation: -0.2%

Table showing per pupil spending by area

Operational spending

2020 District instruction per pupil spending: \$4,311
 2021 District instruction per pupil spending: \$5,027
 2021 Peer average instruction per pupil spending: \$4,945
 2021 State average instruction per pupil spending: \$5,521
 2020 District student support per pupil spending: \$1,023
 2021 District student support per pupil spending: \$1,040
 2021 Peer average student support per pupil spending: \$855
 2021 State average student support per pupil spending: \$905
 2020 District instruction support per pupil spending: \$450
 2021 District instruction support per pupil spending: \$551
 2021 Peer average instruction support per pupil spending: \$438
 2021 State average instruction support per pupil spending: \$576
 2020 District administration per pupil spending: \$815
 2021 District administration per pupil spending: \$896
 2021 Peer average administration per pupil spending: \$1,016
 2021 State average administration per pupil spending: \$1,041
 2020 District plant operations per pupil spending: \$904
 2021 District plant operations per pupil spending: \$980
 2021 Peer average plant operations per pupil spending: \$1,121
 2021 State average plant operations per pupil spending: \$1,168
 2020 District food service per pupil spending: \$278
 2021 District food service per pupil spending: \$222
 2021 Peer average food service per pupil spending: \$302

2021 State average food service per pupil spending: \$396
2020 District transportation per pupil spending: \$348
2021 District transportation per pupil spending: \$375
2021 Peer average transportation per pupil spending: \$413
2021 State average transportation per pupil spending: \$369
2020 District total operational per pupil spending: \$8,129
2021 District total operational per pupil spending: \$9,091
2021 Peer average total operational per pupil spending: \$9,090
2021 State average total operational per pupil spending: \$9,976

Nonoperational spending

2020 District land and buildings per pupil spending: \$775
2021 District land and buildings per pupil spending: \$867
2021 Peer average land and buildings per pupil spending: \$783
2021 State average land and buildings per pupil spending: \$1,175
2020 District equipment per pupil spending: \$315
2021 District equipment per pupil spending: \$492
2021 Peer average equipment per pupil spending: \$508
2021 State average equipment per pupil spending: \$722
2020 District interest per pupil spending: \$67
2021 District interest per pupil spending: \$94
2021 Peer average interest per pupil spending: \$280
2021 State average interest per pupil spending: \$303
2020 District other per pupil spending: \$33
2021 District other per pupil spending: \$129
2021 Peer average other per pupil spending: \$127
2021 State average other per pupil spending: \$155
2020 District total nonoperational per pupil spending: \$1,190
2021 District total nonoperational per pupil spending: \$1,582
2021 Peer average total nonoperational per pupil spending: \$1,698
2021 State average total nonoperational per pupil spending: \$2,355

Spending totals

2020 District total per pupil spending: \$9,319
2021 District total per pupil spending: \$10,673
2021 Peer average total per pupil spending: \$10,788
2021 State average total per pupil spending: \$12,331

Operational efficiency measures

Performance measures, such as those shown below, can be used in addition to instructional spending percentage to assess a district's operational efficiency. We have classified the District's spending relative to its peer districts' average as very low, low, comparable, high, very high, or N/A (not applicable). High or very high spending when compared to peer averages may signify an opportunity for improved efficiency in that area.

N/A is presented for the nonspending related measures, for districts that did not operate a program in that area (i.e., food service or transportation), and for very small districts.

Table showing operational efficiency measures relative to peer averages

Operational area—Administration

State average administration spending per pupil: \$1,041

Peer average administration spending per pupil: \$1,016

District administration spending per pupil: \$896

District's administration spending per pupil relative to peer average: Low

State average students per administrative position: 63

Peer average students per administrative position: 62

District students per administrative position: 56

District's students per administrative position relative to peer average: N/A

Operational area—Plant operations

State average plant operations spending per square foot: \$6.84

Peer average plant operations spending per square foot: \$6.57

District plant operations spending per square foot: \$5.27

District's plant operations spending per square foot relative to peer average: Very low

State average square footage per student: 171

Peer average square footage per student: 172

District square footage per student: 186

District's plant operations square footage per student relative to peer average: N/A

Operational area—Food service

State average food service spending per meal: \$3.54

Peer average food service spending per meal: \$3.73

District food service spending per meal: \$3.59

District's food service spending per meal relative to peer average: Comparable

State average meals per student: 113

Peer average meals per student: 75

District meals per student: 62

District's meals per student relative to peer average: N/A

Operational area—Transportation

Transportation performance measures are compared using different peer groups because we have found there are other factors, such as the number of miles a district averages for each rider, that impact transportation spending. In fiscal year 2021, we did not develop transportation peer groups for comparison due to the impact of the COVID-19 pandemic on district operations. However, we did still calculate the measures for each individual district. An N/A for a district's individual measure may mean they do not or did not operate a transportation program for the year, or they did not transport any riders on their routes in fiscal year 2021.

State average transportation spending per mile: \$7.22

Peer average transportation spending per mile: N/A

District transportation spending per mile: \$9.12
District's transportation spending per mile relative to peer average: N/A
State average transportation spending per rider: \$2,862
Peer average transportation spending per rider: N/A
District transportation spending per rider: \$3,893
District's transportation spending per rider relative to peer average: N/A

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 recent years in Arizona. Beginning in fiscal year 2018, the State budget included additional money intended to increase the State's average teacher salary by 20% between fiscal years 2017 and 2021. The trend lines below show how Prescott Unified School District's average teacher salary changed during this time, as well as how it compared to the State average.

We have also included a table that displays other student- and teacher-related measures that may provide additional context for how Prescott Unified School District's average teacher salary may have changed. For instance, changes in a district's teacher population can impact the district's average teacher salary.

Line graph and table showing average teacher salary and other measures

2017 District average teacher salary: \$42,546
2018 District average teacher salary: \$43,726
2019 District average teacher salary: \$46,880
2020 District average teacher salary: \$49,320
2021 District average teacher salary: \$53,670
2017 District amount from Prop 301: \$5,211
2018 District amount from Prop 301: \$5,844
2019 District amount from Prop 301: \$5,976
2020 District amount from Prop 301: \$6,392
2021 District amount from Prop 301: \$7,053
2017 State average teacher salary: \$48,372
2018 State average teacher salary: \$48,951
2019 State average teacher salary: \$52,441
2020 State average teacher salary: \$54,814
2021 State average teacher salary: \$56,349
2017 District students per teacher: 19.6
2018 District students per teacher: 19.7
2019 District students per teacher: 18.9
2020 District students per teacher: 19.7
2021 District students per teacher: 18.4
2017 District average years of teacher experience: 10.1
2018 District average years of teacher experience: 10.2
2019 District average years of teacher experience: 10.6
2020 District average years of teacher experience: 11.4
2021 District average years of teacher experience: 11.8
2017 District percentage of teachers in first 3 years: 18%

2018 District percentage of teachers in first 3 years: 23%
2019 District percentage of teachers in first 3 years: 23%
2020 District percentage of teachers in first 3 years: 15%
2021 District percentage of teachers in first 3 years: 13%

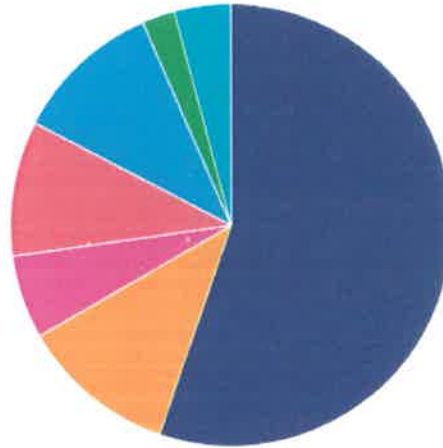
School district spending analysis—Fiscal year 2021

Prescott Unified School District

District demographic information ▾

County:	Yavapai	Students attending:	3,537
Peer group: [Ⓢ]	Operational 3	Size:	Medium-large
Legislative district(s):	1	5-year change in students attending:	10% decrease
Location:	City	Special education population:	12%
Number of schools:	6	English learner population:	1%
Graduation rate (2020):	82%	Poverty rate (2020):	10%

District's spending by operational area



Classroom spending, 72.8%
 Instruction, 55.3%
 Student support, 11.4%
 Instruction support, 6.1%

Nonclassroom spending, 27.2%
 Administration, 9.9%
 Plant operations, 10.8%
 Food service, 2.4%
 Transportation, 4.1%

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

Every year, school districts must decide where to allocate their resources. This pie chart shows how Prescott Unified School District spent its funding by operational area, including the percentage it spent in the classroom and specifically on instruction.

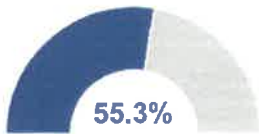
We categorize districts with certain similar qualities into [peer groups](#) [Ⓢ] in order to help create meaningful comparisons across districts. Prescott Unified School District's peer group had an average instructional spending percentage of 54.0%. This number can help provide context for Prescott Unified School District's own instructional spending percentage.

We have monitored instructional spending since fiscal year 2001. Below are highlights from Prescott Unified School District's instructional spending trend showing the most recent year-to-year change and the years it spent its highest and lowest percentages on instruction.

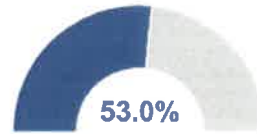
Instructional spending percentage highlights (2001-2021)

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

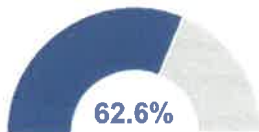
Current fiscal year (2021)



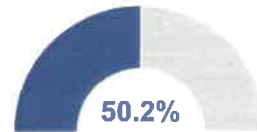
Prior fiscal year (2020)



Highest fiscal year (2003)



Lowest fiscal year (2017)



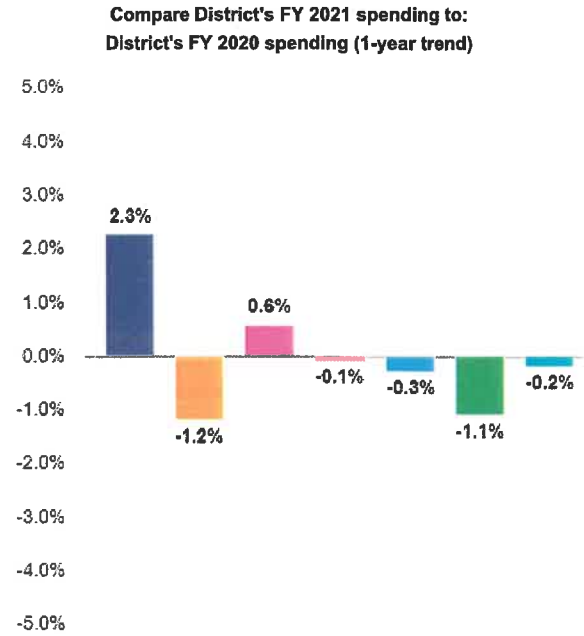
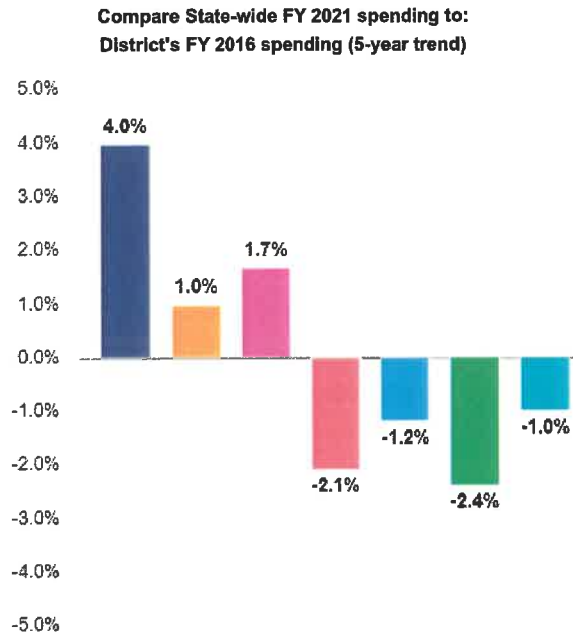
Why monitor school district spending?

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.

The bar chart below, "Percentage point change in spending by area," illustrates how Prescott Unified School District's spending by area has changed from the prior year and 5 years ago.

To put the spending percentages in context, it also can be helpful to review a district's per pupil spending in dollars. For example, 2 districts may spend the same percentage of their resources on instruction, but on a per student basis, 1 district may spend hundreds or even thousands of dollars more than the other.

Percentage point change in spending by area



**Change in classroom spending,
6.7%**

Instruction, 4.0%
Student support, 1.0%
Instruction support, 1.7%

**Change in nonclassroom spending,
-6.7%**

Administration, -2.1%
Plant operations, -1.2%
Food service, -2.4%
Transportation, -1.0%

**Change in classroom spending,
1.7%**

Instruction, 2.3%
Student support, -1.2%
Instruction support, 0.6%

**Change in nonclassroom spending,
-1.7%**

Administration, -0.1%
Plant operations, -0.3%
Food service, -1.1%
Transportation, -0.2%

Per pupil spending by area

Area	District FY 2020	Peer average FY 2021	State-wide FY 2021	District FY 2021
Classroom spending				
Instruction	\$4,311	\$4,945	\$5,521	\$5,027
Student support	\$1,023	\$855	\$905	\$1,040
Instruction support	\$450	\$438	\$576	\$551
Nonclassroom spending				
Administration	\$815	\$1,016	\$1,041	\$896
Plant operations	\$904	\$1,121	\$1,168	\$980
Food service	\$278	\$302	\$396	\$222
Transportation	\$348	\$413	\$369	\$375
Total operational	\$8,129	\$9,090	\$9,976	\$9,091
Land and buildings	\$775	\$783	\$1,175	\$867
Equipment	\$315	\$508	\$722	\$492
Interest	\$67	\$280	\$303	\$94
Other	\$33	\$127	\$155	\$129
Total nonoperational	\$1,190	\$1,698	\$2,355	\$1,582
Total per pupil spending	\$9,319	\$10,788	\$12,331	\$10,673

Operational efficiency measures

Performance measures, such as those shown below, can be used in addition to instructional spending percentage to assess a district's operational efficiency. We have classified the District's spending relative to its peer districts' average as very low, low, comparable, high, very high, or N/A (not applicable). High or very high spending when compared to peer averages may signify an opportunity for improved efficiency in that area.

N/A is presented for the nonspending related measures, for districts that did not operate a program in that area (i.e., food service or transportation), and for very small districts. For more information, see the "Operational efficiency measure calculations" section on the [Glossary page](#).

Operational area	Measure	State average	Peer average ⁶	District	District spending relative to the peer average
Administration	Spending per pupil	\$1,041	\$1,016	\$896	Low
	Students per administrative position	63	62	56	N/A
Plant operations	Spending per square foot	\$6.84	\$6.57	\$5.27	Very low
	Square footage per student	171 ft ²	172 ft ²	186 ft ²	N/A
Food service	Spending per meal	\$3.54	\$3.73	\$3.59	Comparable
	Meals per student	113	75	62	N/A

Transportation performance measures are compared using different peer groups because we have found there are other factors, such as the number of miles a district averages for each rider, that impact transportation spending. In fiscal year 2021, we did not develop transportation peer groups for comparison due to the impact of the COVID-19 pandemic on district operations. For more information, see the "Summary of significant changes" section on the [Resources page](#). However, we did still calculate the measures for each individual district. An N/A for a district's individual measure may mean they do not operate a transportation program or did not operate one for the year, or they did not transport any riders on their routes in fiscal year 2021.

Operational area	Measure	State average	Peer average	District	District spending relative to the peer average
Transportation	Spending per mile	\$7.22	N/A	\$9.12	N/A
	Spending per rider	\$2,862	N/A	\$3,893	N/A

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 recent years in Arizona. Beginning in fiscal year 2018, the State budget included additional money intended to increase the State's average teacher salary by 20 percent between fiscal years 2017 and 2021. The trend lines below show how Prescott Unified School District's average teacher salary changed during this time, as well as how it compared to the State average.

We have also included a table that displays other student- and teacher-related measures that may provide additional context for how Prescott Unified School District's average teacher salary may have changed. For instance, changes in a district's [teacher population](#)⁶ can impact the district's average teacher salary.

Average teacher salary and other measures



Measure	2017	2018	2019	2020	2021
Students per teacher ⁶	19.6	19.7	18.9	19.7	18.4
Average years of teacher experience	10.1	10.2	10.6	11.4	11.8
Percentage of teachers in first 3 years	18%	23%	23%	15%	13%