



Analysis:

The Auditor General's Report on Classroom Spending for Fiscal Year 2012

The report was released March 1. It shows "dollars in the classroom" below the national average at 54.2 percent, a decrease of .5 percent from the previous year, and at the lowest level since the Auditor General began monitoring classroom spending in 2001.

► **Eroding state funding and Arizona's very low per-pupil spending, which is significantly below the national average, leave fewer dollars than ever before available to dedicate to teachers (including teachers aides and substitutes), general instructional supplies like paper and pencils, instructional aides like textbooks and instructional software, and activities like choir, band and field trips ("classroom dollars").**

- Arizona's fiscal year 2010 per-pupil spending of \$7,848 was \$2,767 less per pupil than the 2010 national average (most recent national data; U.S. Census Bureau).
- Per student spending has dropped by 21.8 percent in Arizona over the past five years - the largest percentage drop in the nation (Center for Budget and Policy Priorities, September 2012).
- While state funding for classroom instruction has been sliding, fixed costs— like the costs of transporting and feeding students, and plant costs like utilities – remain (and often increase), leaving fewer dollars available for the classroom.
- The report noted that fewer dollars for the classroom mean fewer teachers, and our student-teacher ratio is rising as a result.
 - In 2009, Arizona's student-teacher ratio was 17.1 students per teacher compared to the national average of 15.3. By fiscal year 2011, Arizona's student-teacher ratio grew to 18.1 students per teacher.

► **The "dollars in the classroom" category does not capture all dollars that daily and directly support student achievement.**

- More than three-fourths of all spending by Arizona school districts is dedicated to improving and supporting student learning.
- The "dollars spent in the classroom" category includes teachers and teachers' aides, basic classroom supplies, textbooks, and instructional software.
- Many other truly essential support services delivered directly to students by front-line staff members including librarians, school nurses, counselors, speech pathologists, audiologists, cafeteria workers and school bus drivers are included in the "non-classroom" category.
- Also included in the "non-classroom" category are dollars spent at the schoolhouse level on principals, school secretaries and attendance clerks – the people that provide the support and instructional leadership for our students and teachers.
- Telephone service, electricity/gas, water, waste/garbage disposal, grounds keeping and security required to simply keep schoolhouse doors open, operational and safe for student learning are also included in "non-classroom" dollars ("plant operations").



► **“Dollars in the classroom” is an outmoded way of thinking about supporting student success; to have “spent differently than districts nationally” is OK.**

- The real issue should be student achievement – not how resources are allocated to get there; resource allocation must be a local decision that meets the needs of students in the community.
- Money is not everything when it comes to student achievement. Other factors include curriculum, teacher quality, parental involvement, school and class size, student use of technology and poverty rate.
- Charter schools, often held up as models of student achievement, put fewer dollars in the classroom on average and spend significantly more on administration than districts.

► **Among Arizona’s greatest challenges is the fact that a higher percentage of Arizona’s students live at or below the poverty level, requiring districts to devote a larger percentage of available dollars to “student support,” such as counselors, speech pathologists, nurses and social workers, which falls outside the Auditor General’s “classroom spending” category.**

- Arizona spends 2.2 percent more on student support than the national average.
- Arizona is ranked fifth-highest in the nation for kids living in areas of concentrated poverty, according to a 2011 KIDS COUNT Data Snapshot from the Annie E. Casey Foundation. The Kids Count report shows the number of children living in high-poverty communities has increased by 25 percent over the last decade.

► **Arizona’s plant operations cost are higher than the national average by 2.9 percent because our temperature extremes – from mountain to desert – result in higher energy costs.**

► **Administration costs in Arizona continue to be below the national average, at 9.9 percent this year compared to the national average of 10.7.**

- They are among the lowest in the nation.
- They are about half that of charter schools.
- This category includes principals and building-level administrative support, the district superintendent, and district-level personnel needed to carry out essential curricular, business and facilities management functions.

ADDITIONAL INFORMATION

Link to the summary of Auditor General’s Report on Classroom Spending:

http://www.azauditor.gov/Reports/School_Districts/Statewide/2013_March/AZ_School_District_Spending_FY2012_Highlights.pdf

Link to full report with district pages:

http://www.azauditor.gov/Reports/School_Districts/Statewide/2013_March/AZ_School_District_Spending_FY2012.pdf

www.azsba.org

Quality leadership and advocacy for children in public schools

Graphic:

Arizona Public Schools Support Student Needs



It's a fact...

More than three-fourths of all spending by Arizona school districts is dedicated to improving and supporting student learning. The remainder is allocated for creating a safe and appropriate learning environment, providing student meals, and transporting children to and from school.

- 54.2% Classroom Dollars**
Teachers, textbooks, instructional software, paper, pencils, crayons.
- 5.9% Instruction Support**
Teacher training, curriculum development, librarians, special ed directors.
- 7.7% Student Support**
Counselors, speech pathologists, nurses, audiologists.
- 9.9% Administration**
Principals, district administrators and clerical staff.
- 12.4% Plant Operations**
Electricity/gas, water, waste disposal, grounds keeping, and telephones.
- 5.1% Food Service**
Preparing serving, and transporting meals.
- 4.8% Transportation**
Buses, gas, and maintenance.

Learn more at azsba.org

Source: AZ Auditor General Report FY2012

Questions about this document? Contact Tracey Benson, ASBA Director of Communications, at tbenson@azsba.org or 502.254.1100.

www.azsba.org

Quality leadership and advocacy for children in public schools

Fw: ASBA Analysis: Arizona Auditor General's Report on Classroom Spending

Richard Wilde [r.wyld@yahoo.com]

Sent: Tuesday, March 05, 2013 3:59 PM

To: Gertrude Goode

Gertrude,

Please add to Board Agenda as Correspondence.

RW

----- Forwarded Message -----

From: ASBA Information <ASBA-Information@azsba.org>

To:

Sent: Tuesday, March 5, 2013 9:15 AM

Subject: ASBA Analysis: Arizona Auditor General's Report on Classroom Spending

The office of the Arizona Auditor General released its annual report on classroom spending on Friday. The report is for spending in 2012.

Eroding state funding for K-12 education has left a smaller percentage of dollars available for Arizona school districts to dedicate to teachers (including teachers aides and substitutes), general instructional supplies like paper and pencils, instructional aides like textbooks and instructional software, and activities like choir, band and field trips. Despite this, the majority of dollars, including classroom dollars and those for student support and instructional support continue, to be dedicated to improving and supporting student learning.

[Click here to read ASBA's analysis of the report](#)

Arizona School Boards Association

o: 602.254.1100 | 800.238.4701

