



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: **March 9, 2021**

TITLE: **Auditor General's Classroom Dollars Report 2020**

BACKGROUND:

Information on the Auditor General's "Arizona School District Spending, Fiscal Year 2020" report will be presented.

RECOMMENDATION:

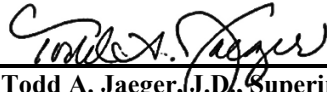
This item is for the Governing Board's information and review.

INITIATED BY:



Scott Little, Chief Financial Officer

Date: March 1, 2021



Todd A. Jaeger, J.D., Superintendent

Amphitheater Unified School District

Pima County

Peer group(s): Operational 2 and Transportation 4¹

Legislative district(s): 3, 9, and 11

District location: Suburb

Number of schools: 21

Graduation rate (2019): 85%

Students attending; Size:

12,782; Large

5-year change in students attending:

4% decrease

Special education population:

18%

English learner population:

5%

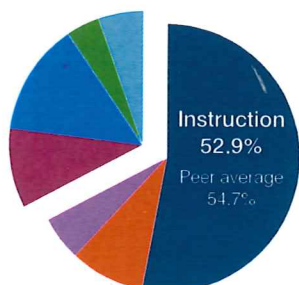
Poverty rate (2019):

15%

Free/reduced meal eligibility:

49%

Spending by operational area



Classroom spending, 67.3%

Instruction, 52.9%

Student support, 9%

Instruction support, 5.4%

Nonclassroom spending, 32.7%

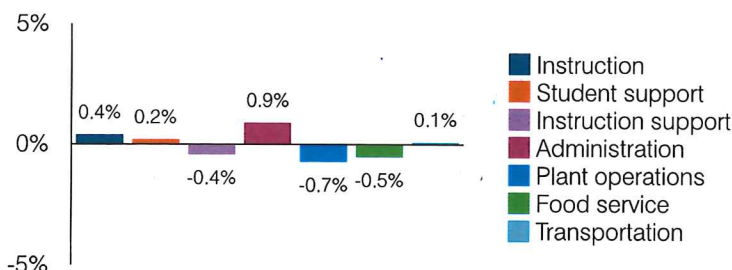
Administration, 9.6%

Plant operations, 13.6%

Food service, 4.1%

Transportation, 5.4%

Percentage point change in spending by operational area (fiscal year 2015 versus 2020)



Operational measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$868	\$855	\$936
	Students per administrative position	50	65	65
Plant operations	Cost per square foot	\$5.99	\$6.79	\$6.55
	Square footage per student	205	147	160
Food service	Cost per meal	\$3.29	\$3.89	\$3.46
Transportation	Cost per mile	\$5.50	\$4.22	\$4.28
	Cost per rider	\$1,538	\$1,471	\$1,370

Very low Low Comparable High Very high

Lowest, highest, and 2 most recent fiscal years' instructional spending percentages between 2001 and 2020

Lowest	Highest	Most recent years	
2015	2009	2019	2020
52.5%	58.5%	54.2%	52.9%

COVID-19 federal relief grant spending

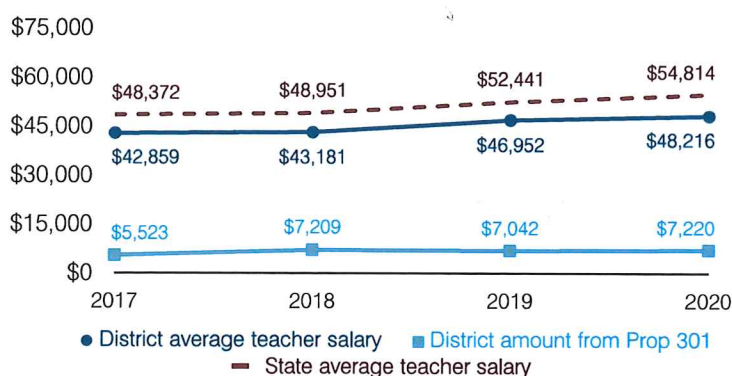
	District	Peer average
Total federal relief grant spending	\$ 0	\$ 555,597
Per pupil federal relief grant spending	\$ 0	\$ 49

Districts can use COVID-19 federal relief grants from March 2020 through September 2022. Amounts above were used by June 30, 2020.

Per pupil spending by area

Area	District		Peer average	State average
	2019	2020	2020	2020
Classroom spending				
Instruction	\$ 4,839	\$ 4,793	\$ 4,636	\$ 5,016
Student support	733	812	715	796
Instruction support	438	491	514	513
Nonclassroom spending				
Administration	801	868	855	936
Plant operations	1,191	1,228	988	1,048
Food service	376	377	362	432
Transportation	549	484	386	395
Total operational	8,927	9,053	8,456	9,136
Land and buildings	627	841	1,754	1,053
Equipment	612	406	553	533
Interest	291	310	345	273
Other	80	80	153	175
Total nonoperational	1,610	1,637	2,805	2,034
Total per pupil spending	\$ 10,537	\$ 10,690	\$ 11,261	\$ 11,170

Average teacher salary and other measures



Measure	2017	2018	2019	2020
Students per teacher	17.2	17.2	17.0	16.7
Average years of teacher experience	12.5	12.3	12.3	12.5
Percentage of teachers in first 3 years	16%	18%	18%	15%

¹ See Appendix A for information, such as districts included in each peer group, and Appendix C for sources and methodology.

Comparison of 2020 Dollars in the Classroom
for Selected Tucson-area Districts

	<i>Amphitheater</i>	<i>Marana</i>	<i>Flowing Wells</i>	<i>Catalina Foothills</i>	<i>TUSD</i>	<i>Sunnyside</i>	<i>Sahuarita</i>	<i>Tanque Verde</i>	<i>Vail</i>	<i>Altar Valley</i>	<i>State 2020</i>	<i>National 2018</i>
Total Dollars	9,053	8,859	8,459	7,955	10,026	8,230	8,322	8,249	8,230	11,423	9,136	12,652
Classroom Dollars -- %	52.9%	55.4%	56.5%	55.2%	53.2%	52.7%	57.8%	60.5%	54.1%	45.0%	54.9%	60.7%
\$	4,793	4,910	4,783	4,395	5,337	4,339	4,814	4,994	4,450	5,136	5,016	7,676
Nonclassroom Dollars:												
Administration -- %	9.6%	9.8%	10.8%	11.8%	8.9%	11.0%	10.5%	12.6%	10.7%	13.3%	10.2%	11.2%
\$	868	871	911	941	893	908	875	1,037	879	1,520	936	1,423
Plant Operations -- %	13.6%	9.9%	11.4%	12.5%	12.2%	10.2%	12.9%	10.4%	11.8%	12.1%	11.5%	9.3%
\$	1,228	877	968	991	1,225	843	1,072	855	971	1,380	1,048	1,174
Food Service -- %	4.2%	5.2%	5.0%	3.5%	4.1%	6.2%	4.0%	3.1%	2.7%	6.8%	4.7%	3.8%
\$	377	459	434	282	409	508	332	258	226	780	432	481
Transportation -- %	5.3%	5.6%	3.6%	2.5%	4.7%	3.3%	4.3%	3.3%	5.2%	10.4%	4.3%	4.1%
\$	484	500	302	201	475	271	356	269	429	1,187	395	518
Student Support -- %	9.0%	8.8%	8.6%	8.0%	9.7%	10.5%	8.0%	8.4%	8.5%	7.0%	8.7%	5.9%
\$	812	781	727	638	985	866	669	690	691	804	796	751
Instruction Support -- %	5.4%	5.1%	3.9%	6.4%	7.0%	6.0%	2.5%	1.8%	7.1%	5.3%	5.6%	5.0%
\$	491	461	334	507	702	495	204	146	584	616	513	629

Alternate Comparison of 2020 Dollars in the Classroom
Excluding Transportation and Food Services
for Selected Tucson-area Districts

	<i>Amphitheater</i>	<i>Marana</i>	<i>Flowing Wells</i>	<i>Catalina Foothills</i>	<i>TUSD</i>	<i>Sunnyside</i>	<i>Sahuarita</i>	<i>Tanque Verde</i>	<i>Vail</i>	<i>Altar Valley</i>	<i>State 2020</i>	<i>National 2018</i>
Total Dollars	8,192	7,900	7,723	7,472	9,142	7,451	7,634	7,722	7,575	9,456	8,309	11,653
Classroom Dollars -- %	58.5%	62.2%	61.9%	58.8%	58.4%	58.2%	63.1%	64.7%	58.7%	54.3%	60.4%	65.9%
\$	4,793	4,910	4,783	4,395	5,337	4,339	4,814	4,994	4,450	5,136	5,016	7,676
Nonclassroom Dollars:												
Administration -- %	10.6%	11.0%	11.8%	12.6%	9.8%	12.2%	11.5%	13.4%	11.6%	16.1%	11.3%	12.2%
\$	868	871	911	941	893	908	875	1,037	879	1,520	936	1,423
Plant Operations -- %	15.0%	11.1%	12.5%	13.3%	13.4%	11.3%	14.0%	11.1%	12.8%	14.6%	12.6%	10.1%
\$	1,228	877	968	991	1,225	843	1,072	855	971	1,380	1,048	1,174
Student Support -- %	9.9%	9.9%	9.4%	8.5%	10.7%	11.6%	8.8%	8.9%	9.2%	8.5%	9.6%	6.4%
\$	812	781	727	638	985	866	669	690	691	804	796	751
Instruction Support -- %	6.0%	5.7%	4.3%	6.8%	7.7%	6.6%	2.7%	1.9%	7.7%	6.4%	6.2%	5.4%
\$	491	461	334	507	702	495	204	146	584	616	513	629