Spending by operational area

Efficiency measures relative to peer averages

Operational area | Measure | District | Peer average | State average
--- | --- | --- | --- | ---
Administration | Cost per pupil | $875 | $804 | $860
Students per administrative position | 93 | 67 | 66
Plant operations | Cost per square foot | $5.07 | $6.44 | $6.34
Square footage per student | 148 | 148 | 156
Food service | Cost per meal | $3.15 | $3.08 | $3.02
Transportation | Cost per mile | $4.47 | $4.47 | $4.05
Cost per rider | $1,113 | $1,248 | $1,301

Per low | Low | Comparable | High | Very high

Per pupil spending

Spending by area | District 2017 | District 2018 | Peer average 2018 | State average 2018
--- | --- | --- | --- | ---
Instruction | $3,865 | $3,925 | $4,135 | $4,480
Administration | 664 | 875 | 804 | 860
Plant operations | 679 | 750 | 941 | 988
Food service | 218 | 238 | 342 | 425
Transportation | 296 | 283 | 394 | 389
Student support | 407 | 380 | 624 | 693
Instruction support | 330 | 339 | 492 | 462
Total operational | 6,459 | 6,790 | 7,732 | 8,296
Land and buildings | 715 | 817 | 738 | 827
Equipment | 496 | 464 | 531 | 409
Interest | 632 | 361 | 238 | 228
Other | 352 | 392 | 153 | 169
Total nonoperational | 2,195 | 2,034 | 1,660 | 1,633
Total per pupil spending | $8,654 | $8,824 | $9,392 | $9,929

1 See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.
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Instructional spending percentage
Percentage: 60.2 56.1 58.2 59.9 65.4 58.6 57.7 57.0 55.0 54.9 55.3 55.9 55.7 56.0 57.7 59.8 57.8

TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

Students attending

Administrative cost per pupil

Total operational and instructional spending per pupil (inflation adjusted to 2018 dollars)

Plant cost per square foot and square footage per student

Average teacher salary

Food service cost per meal

Financial stress assessment

Overall financial stress level: Low
Measure: 2016 through 2018
Assessment
Change in number of district students Increase
Spending exceeded operating/capital budgets No overspending
Spending increase election results No election held
Operating reserve percentage, Trend 8.2%, Decreasing
Years of capital reserve held More than 3 years
Current financial and internal control status Compliant

Transportation costs per mile and per rider

Arizona Auditor General