

Vail Unified School District

Pima County

Efficiency peer groups 2 and T-4, Achievement peer group 1¹

Legislative district(s): 2, 10, and 14

District size, location:

Large, City

Students attending:

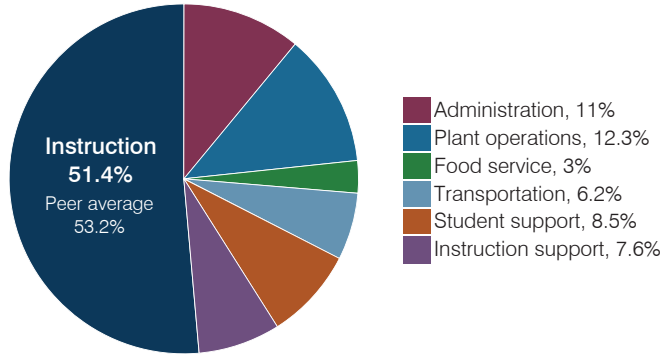
12,335

Number of schools:

19

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$818	\$763	\$844
	Students per administrative position	56	67	67
Plant operations	Cost per square foot	\$7.70	\$6.41	\$6.30
	Square footage per student	119	148	155
Food service	Cost per meal	\$2.93	\$2.98	\$2.88
Transportation	Cost per mile	\$3.38	\$3.61	\$3.84
	Cost per rider	\$880	\$1,278	\$1,198

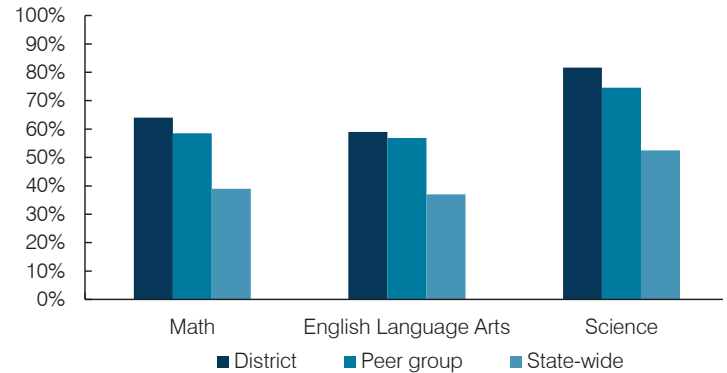
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,500	\$ 3,805	\$ 4,035	\$ 4,377
Administration	736	818	763	844
Plant operations	861	913	941	977
Food service	238	221	348	422
Transportation	402	458	383	381
Student support	569	630	622	679
Instruction support	508	562	501	461
Total operational	\$ 6,814	\$ 7,407	\$ 7,593	\$ 8,141
Land and buildings	\$ 1,313	\$ 694	\$ 761	\$ 691
Equipment	437	343	527	424
Interest	232	234	295	236
Other	340	351	145	161
Total nonoperational	\$ 2,322	\$ 1,622	\$ 1,728	\$ 1,512
Total per pupil spending	\$ 9,136	\$ 9,029	\$ 9,321	\$ 9,653

STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

Students who passed state assessments



Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	94%	93%	80%
Poverty rate (2016)	8%	7%	22%
Special education population	11%	11%	12%
Students per teacher	18.8	18.3	18.5
Average teacher salary	\$38,626	\$44,253	\$48,372
Amount from Prop 301	\$6,213	\$5,557	\$5,840
Average years of teacher experience	8.9	11.2	11.3
Percentage of teachers in first 3 years	23%	21%	19%

Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 501	\$ 413	\$ 896	\$ 1,318
State	4,330	4,539	3,579	3,831
Local	3,440	3,386	4,613	4,443
Total per pupil revenues	\$ 8,271	\$ 8,338	\$ 9,088	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,443	\$ 5,505	\$ 5,436
Amount from Prop 123	238	241	242
Prop 123 additional funding	45	45	47
Grants	504	413	943
Donations and tax credits	157	136	98

Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	47	63	2 of 10
Voter-approved levy increases	882	933	10 of 10

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

Instructional spending percentage

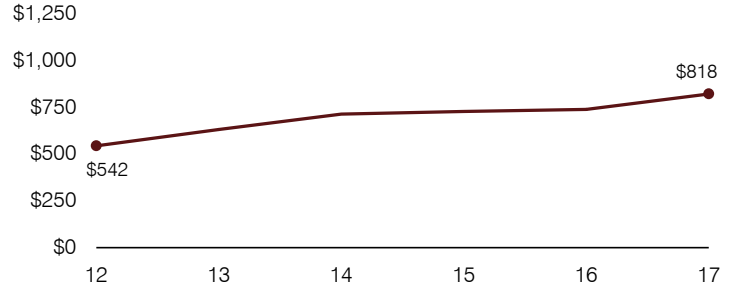
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.4	55.8	58.6	59.0	58.5	60.2	59.3	59.9	59.9	59.7	57.6	55.8	56.0	54.1	53.7	51.4	51.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

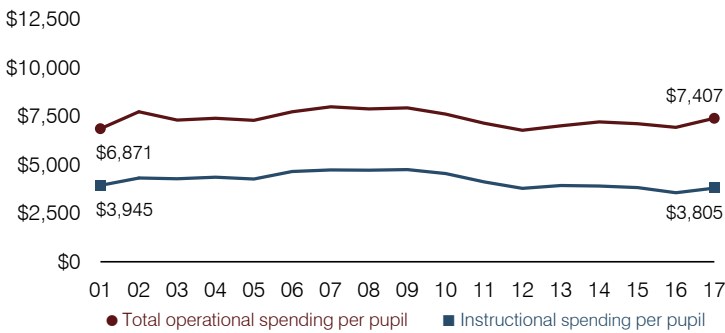
5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent on instruction decreased from 55.8 to 51.4 percent. As a percentage of total operational spending, administration and instruction support increased substantially and student support increased slightly, while food service decreased.

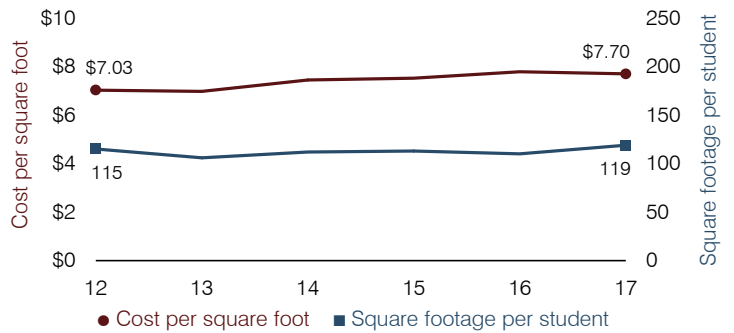
Administrative cost per pupil



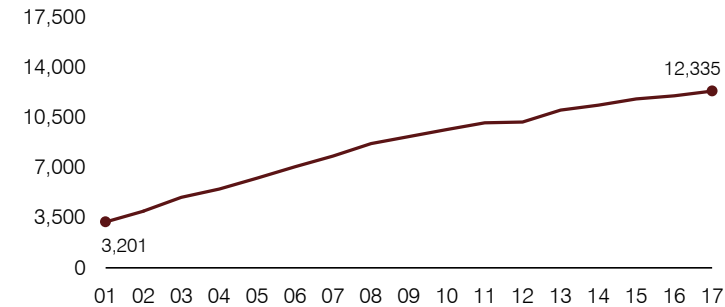
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



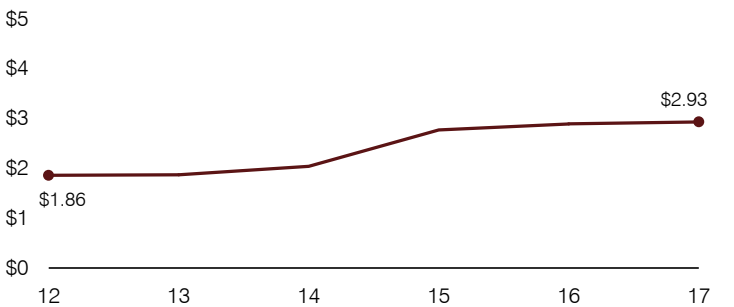
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2015 through 2017	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.1%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Transportation costs per mile and per rider

