



Auditor General District Spending (Classroom Dollar) Report for 2022

GOVERNING BOARD MEETING

MARCH 28, 2023

District Spending (Classroom Dollar) Report Background



- ▶ Arizona Revised Statutes §41-1279.03 requires the Auditor General to determine the percentage of every dollar Arizona school districts spend in the classroom annually. *(excludes charter schools)*
- ▶ The report also analyzes non-classroom spending, which includes administration, plant operations, food service, transportation, student support, and instruction support
- ▶ Special Note: As of FY16 - Function 2350 (Administration) Retiree Health:

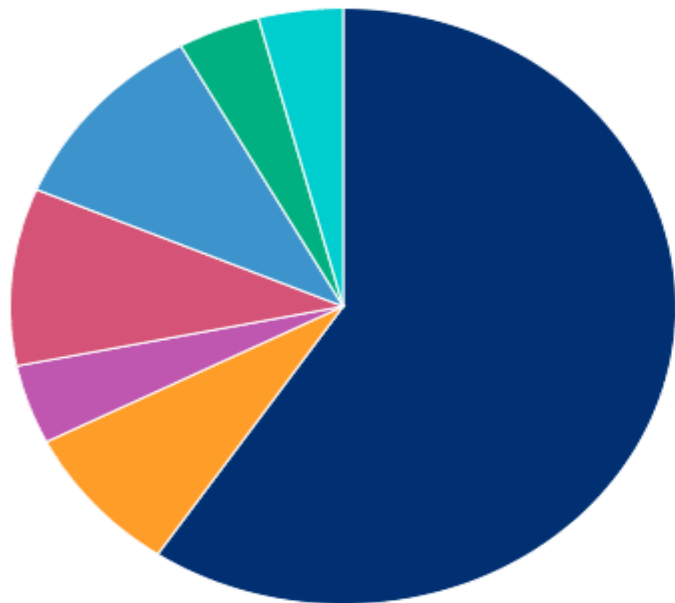
All payments made to provide retiree health benefits are classified as Administration costs.

Classroom Dollar Percentage



Peer Group: Very large unified and union high school districts in cities and suburbs

Deer Valley USD FY22



Classroom spending, 71.8%

- Instruction, 59.4%
- Student support, 8.1%
- Instruction support, 4.3%

Nonclassroom spending, 28.2%

- Administration, 9.6%
- Plant operations, 10.5%
- Food service, 4.0%
- 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](#).

Classroom spending increased from 71.7
Nonclassroom spending decreased from 2

Classroom Dollar Percentage



Peer Group: Very large unified
and union high school districts
in cities and suburbs

District	FY22 Instructional Spending
Gilbert Unified School District	59.6%
Deer Valley Unified School District	59.4%
Paradise Valley Unified School District	58.7%
Chandler Unified School District	58.2%
Glendale Union High School District	58.1%
Dysart Unified School District	57.9%
Peoria Unified School District	57.1%
<i>Peer Group Average</i>	<i>57.0%</i>
Mesa Unified School District	56.7%
Tucson Unified School District	54.3%
Scottsdale Unified School District	54.1%
Phoenix Union High School District	52.4%

FY21 Peer Group Average 57.8%

Cost Measures Comparison



Operational Cost Comparison

Operational area	Measure	State average	Peer average ¹	District	District spending relative to the peer average
Administration	Spending per student	\$1,088	\$921	\$916	Comparable
	Students per administrative position	63	71	86	N/A
Plant operations	Spending per square foot	\$7.21	\$7.23	\$6.88	Comparable
	Square footage per student	167 ft ²	161 ft ²	145 ft ²	N/A
Food service	Spending per meal	\$3.25	\$3.03	\$2.92	Comparable
	Meals per student	158	133	133	N/A

Administration includes: General Administration*, School Administration, Central Services

*General Admin includes \$3.88M in OPEB (Retiree Insurance) required coded in Admin

Transportation Cost Comparison

Operational area	Measure	State average	Peer average ¹	District	District spending relative to the peer average
Transportation	Spending per mile	\$5.53	\$5.60	\$6.27	High
	Spending per rider	\$1,945	\$1,678	\$1,752	Comparable

Note:

Administration changed from “High” to “Comparable”

Transportation changed from “Very High” and “High (FY20)” to “High” and “Comparable”

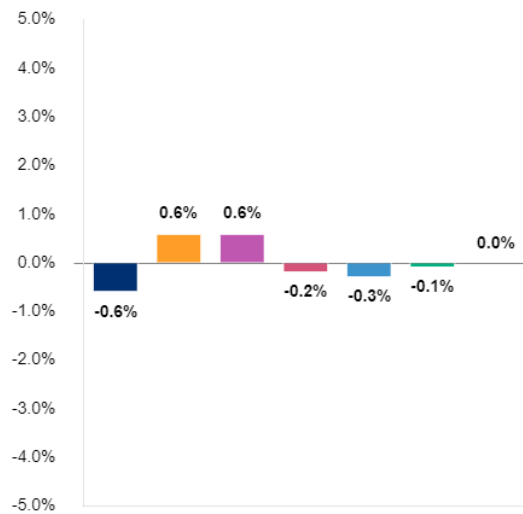
Cost Measures 5-Year Trend Comparison



Percentage point change in spending by area

Compare District's FY 2022 spending to:

District's FY 2017 spending (5-year trend)



Change in classroom spending, 0.6%

- Instruction, -0.6%
- Student support, 0.6%
- Instruction support, 0.6%

Change in nonclassroom spending, -0.6%

- Administration, -0.2%
- Plant operations, -0.3%
- Food service, -0.1%
- Transportation, 0.0%

Deer Valley Unified School District Financial Metrics as %



	Deer Valley			State			Comp AVG		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
Classroom Dollars	59.7%	59.7%	59.4%	54.9%	55.3%	54.5%	59.1%	59.5%	57.9%
Non-Classroom Dollars									
Administration	9.6%	9.9%	9.6%	10.2%	10.4%	10.2%	8.8%	8.7%	8.8%
Plant Operations	10.6%	10.7%	10.5%	11.5%	11.7%	11.3%	10.9%	11.1%	10.8%
Food Service	4.0%	3.5%	4.0%	4.7%	4.0%	4.7%	3.4%	3.1%	3.9%
Transportation	4.1%	3.8%	4.1%	4.3%	3.7%	4.3%	3.8%	3.3%	3.8%
Student Support	7.8%	8.0%	8.1%	8.7%	9.1%	9.2%	9.4%	9.8%	10.2%
Instructional Support	4.2%	4.4%	4.3%	5.7%	5.8%	5.8%	4.7%	4.6%	4.9%
Other									
Classroom Support	71.7%	72.1%	71.8%	69.3%	70.2%	69.5%	73.2%	73.9%	73.0%

Deer Valley Unified School District Financial Metrics as \$/Student



		Deer Valley			State			Comp AVG		
		2020	2021	2022	2020	2021	2022	2020	2021	2022
Per Student		\$ 8,414	\$ 9,301	\$ 9,553	\$ 9,136	\$ 9,976	\$ 10,729	\$ 8,538	\$ 9,390	\$ 10,005
Classroom Dollars		\$ 5,022	\$ 5,549	\$ 5,674	\$ 5,016	\$ 5,521	\$ 5,846	\$ 5,038	\$ 5,579	\$ 5,789
Non-Classroom Dollars										
	Administration	\$ 806	\$ 919	\$ 916	\$ 936	\$ 1,041	\$ 1,088	\$ 762	\$ 837	\$ 887
	Plant Operations	\$ 893	\$ 999	\$ 1,000	\$ 1,048	\$ 1,168	\$ 1,209	\$ 935	\$ 1,044	\$ 1,077
	Food Service	\$ 335	\$ 320	\$ 387	\$ 432	\$ 396	\$ 507	\$ 296	\$ 290	\$ 389
	Transportation	\$ 348	\$ 350	\$ 392	\$ 395	\$ 369	\$ 461	\$ 328	\$ 315	\$ 387
	Student Support	\$ 654	\$ 748	\$ 774	\$ 796	\$ 905	\$ 986	\$ 785	\$ 893	\$ 993
	Instructional Support	\$ 356	\$ 416	\$ 410	\$ 513	\$ 576	\$ 632	\$ 394	\$ 432	\$ 484
	Other									
Non-Classroom Subtotal		\$ 3,392	\$ 3,752	\$ 3,879	\$ 4,120	\$ 4,455	\$ 4,883	\$ 3,500	\$ 3,811	\$ 4,216
Classroom Support		\$ 6,032	\$ 6,713	\$ 6,858	\$ 6,325	\$ 7,002	\$ 7,464	\$ 6,217	\$ 6,903	\$ 7,266

Deer Valley Unified School District

Teacher Comparison of Comparable Districts



	Deer Valley			State			Comp AVG		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
Student/Teacher Ratio	17	15.9	16.2	18	17	17.2	17.7	16.5	16.8
Average Teacher Salary	54,167	54,696	55,765	54,814	56,349	58,366	56,399	57,286	58,282
Average Years of Service	12.5	12.3	12.6	11.7	11.9	11.8	12.8	12.9	12.8

Deer Valley Unified School District Cost Measure Comparison of Comparable Districts



	Deer Valley			State			Comp AVG		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
Administration									
Cost Per Pupil	\$ 806	\$ 919	\$ 916	\$ 860	\$ 1,041	\$ 1,088	\$ 762	\$ 837	\$ 887
Students per Admin	82	79	86	66	63	63	84	80	81
Plant Operations									
Cost Per Square Foot	\$ 6.46	\$ 6.64	\$ 6.88	\$ 6.34	\$ 6.84	\$ 7.21	\$ 6.37	\$ 6.61	\$ 6.84
Square Foot Per Pupil	138	150	145	156	171	167	148	158	158
Food Service									
Cost Per Meal	\$ 3.49	\$ 3.35	\$ 2.92	\$ 3.02	\$ 3.54	\$ 3.25	\$ 3.47	\$ 3.50	\$ 2.86
Meals Per Student		96	133		113	158			
Transportation									
Cost Per Mile	\$ 5.60	\$ 10.77	\$ 6.27	\$ 4.05	\$ 7.22	\$ 5.53	\$ 4.78	\$ 7.58	\$ 6.21
Cost Per Rider	\$ 1,394	\$ 2,071	\$ 1,752	1,301	\$ 2,862	\$ 1,945	1,551	2,695	2,137

Administration Costs by Function



All Administration Costs

<u>FY22 AFR</u>	<u>2300 - General Admin.</u>		<u>2400 School Admin.</u>		<u>2500 - Central Services</u>		<u>Total</u>
Chandler	2,964,135	0.9%	20,529,940	6.5%	8,607,396	2.7%	10.2%
Gilbert ¹	2,739,133	1.2%	12,991,997	5.5%	8,081,870	3.4%	10.1%
PV ³	2,305,388	1.0%	12,557,949	5.5%	7,244,107	3.2%	9.7%
Peoria	7,085,806	2.8%	16,443,522	6.4%	8,710,666	3.4%	12.6%
Scottsdale ^{3,4}	2,163,439	1.3%	10,786,101	6.7%	3,482,651	2.2%	10.2%
Dysart	1,747,869	1.0%	9,543,479	5.6%	5,492,013	3.2%	9.9%
DV	5,303,512	2.4%	13,761,543	6.2%	7,617,034	3.4%	12.0%
5 Comparable District Average		1.4%		6.1%		3.0%	10.6%

Administration Costs Less Retiree Benefit Costs

<u>FY22 AFR</u>	<u>2300 - General Admin.</u>		<u>2400 School Admin.</u>		<u>2500 - Central Services</u>		<u>Total</u>
Chandler	2,964,135	0.9%	20,529,940	6.5%	8,607,396	2.7%	10.2%
Gilbert ¹	2,739,133	1.2%	12,991,997	5.5%	8,081,870	3.4%	10.1%
PV ³	1,278,787	0.6%	12,557,949	5.5%	7,244,107	3.2%	9.2%
Peoria	4,533,061	1.8%	16,443,522	6.4%	8,710,666	3.4%	11.6%
Scottsdale ^{3,4}	2,163,439	1.3%	10,786,101	6.7%	3,482,651	2.2%	10.2%
Dysart ³	1,747,869	1.0%	9,543,479	5.6%	5,492,013	3.2%	9.9%
DV	1,422,624	0.6%	13,761,543	6.2%	7,617,034	3.4%	10.3%
5 Comparable District Average		1.2%		6.1%		3.0%	10.3%

Retiree Benefit costs adjusted for Peoria USD (\$2.55 million), Paradise Valley USD (\$1.02 million) and Deer Valley (\$3.88 million)

Conclusions



- ▶ We compare positively among our peer groups, even better when compared to State
- ▶ Although DVUSD spent less dollars per student than our comparable group (4.7% or \$452) and the State average (12.3% or \$1,176), our student achievement results are comparable or better than some districts that spent more money per student
- ▶ One factor impacting Administration cost per student is a result of a benefit cost that not all districts have (retiree insurance), despite this our Administration cost per student is comparable
- ▶ Opportunities exist for us to explore more efficient ways to address our transportation needs