

ARIZONA AUDITOR GENERAL ARIZONA SCHOOL DISTRICT SPENDING REPORT

Fiscal Year 2021

This document provides a text-based representation of the numbers and other information presented in the graphics on Roosevelt Elementary School District's summary results. All data is for fiscal year 2021 unless otherwise noted.

District demographic information

District name: Roosevelt Elementary School District

County: Maricopa

Peer group: 8

Legislative district(s): 27

District location: City

Number of schools: 18

Graduation rate for fiscal year 2020: N/A

Students attending: 7,183

Size: Large

5-year change in students attending: 21% decrease

Special education population: 14%

English learner population: 22%

Poverty rate for fiscal year 2020: 24%

District's spending by operational area

Every year, school districts must decide where to allocate their resources. This pie chart shows how Roosevelt Elementary School District spent its funding by operational area, including the percentage it spent in the classroom and specifically on instruction.

We categorize districts with certain similar qualities into peer groups in order to help create meaningful comparisons across districts. Roosevelt Elementary School District's peer group had an average instructional spending percentage of 56.0%. This number can help provide context for Roosevelt Elementary School District's own instructional spending percentage.

We have monitored instructional spending since fiscal year 2001. Below are highlights from Roosevelt Elementary School District's instructional spending trend showing the most recent year-to-year change and the years it spent its highest and lowest percentages on instruction.

Pie chart showing district spending by operational area

Classroom spending, which includes instruction, student support, and instruction support spending: 70.8%

Instruction: 50.4%

Student support: 11.7%

Instruction support: 8.7%

Nonclassroom spending, which includes administration, plant operations, food service, and transportation spending: 29.2%

Administration: 10.7%

Plant operations: 11.0%

Food service: 4.5%

Transportation: 3.0%

Instructional spending percentage highlights (2001-2021)

Reviewing these instructional spending percentage highlights can provide insight into short-term (year-to-year comparison) and long-term (highest and lowest comparison) trends of a district's allocation of monies to instruction. Depending on how much a district spends in total, even small changes in a district's percentage spent on instruction can equate to large changes in the actual dollars the district spent.

List of the District's instructional spending percentage for the 2 most recent fiscal years, as well as its highest and lowest instructional spending percentages between 2001 and 2021

2021 instructional spending percentage: 50.4%

Fiscal year of highest instructional spending percentage: 2006

Fiscal year of lowest instructional spending percentage: 2013

2020 instructional spending percentage: 51.4%

Highest instructional spending percentage: 59.7%

Lowest instructional spending percentage: 43.5%

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Why monitor school district spending?

Most school district funding is based on the number of students attending, and districts can choose how to spend most funding, so every decision a school district makes to spend on one operational area directly impacts its ability to spend on another. The bar chart below, "Percentage point change in spending by area," illustrates how Roosevelt Elementary School District's spending by area has changed from the prior year and 5 years ago. To put the spending percentages in context, it also can be helpful to review a district's per pupil spending in dollars. For example, 2 districts may spend the same percentage of their resources on instruction, but on a per student basis, 1 district may spend hundreds or even thousands of dollars more than the other.

Bar chart showing the percentage point change in spending by area (FY16 vs. FY21)

Change in classroom spending, which includes instruction, student support, and instruction support: 4.8%

Instruction: 3.1% Student support: 1.6% Instruction support: 0.1%

Change in nonclassroom spending, which includes administration, plant operations, food service, and transportation: -4.8%

Administration: -0.5% Plant operations: -0.9% Food service: -2.9% Transportation: -0.5%

Bar chart showing the percentage point change in spending by area (FY20 vs. FY21)

Change in classroom spending, which includes instruction, student support, and instruction support: 1.7%

Instruction: -1.0% Student support: 1.2% Instruction support: 1.5%

Change in nonclassroom spending, which includes administration, plant operations, food service, and transportation: -1.7%

Administration: 0.4% Plant operations: -0.3% Food service: -1.2% Transportation: -0.6%

Table showing per pupil spending by area

Operational spending

Instruction

District 2020: \$6,089 District 2021: \$6,485 Peer average 2021: \$5,776 State average 2021: \$5,521

Student support

District 2020: \$1,241 District 2021: \$1,509 Peer average 2021: \$954 State average 2021: \$905

Instruction support

District 2020: \$853 District 2021: \$1,126 Peer average 2021: \$676 State average 2021: \$576

Administration

District 2020: \$1,213 District 2021: \$1,376 Peer average 2021: \$1,034 State average 2021: \$1,041

Plant operations

District 2020: \$1,331 District 2021: \$1,415 Peer average 2021: \$1,064 State average 2021: \$1,168

Food service

District 2020: \$679 District 2021: \$578 Peer average 2021: \$551 State average 2021: \$4396

Transportation

District 2020: \$429 District 2021: \$384 Peer average 2021: \$311 State average 2021: \$369

Total operational spending

District 2020: \$11,835 District 2021: \$12,873 Peer average 2021: \$10,366 State average 2021: \$9,976

Nonoperational spending

Land and buildings

District 2020: \$926 District 2021: \$763 Peer average 2021: \$916 State average 2021: \$1,175

Equipment

District 2020: \$895 District 2021: \$1,519 Peer average 2021: \$733 State average 2021: \$722

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Table showing per pupil spending by area (continued)

Nonoperational spending (continued)

Interest

District 2020: \$483 District 2021: \$508 Peer average 2021: \$258 State average 2021: \$303

Other

District 2020: \$15 District 2021: \$31 Peer average 2021: \$148 State average 2021: \$155

Total nonoperational spending

District 2020: \$2,319 District 2021: \$2,821 Peer average 2021: \$2,055 State average 2021: \$2,355

Total per pupil spending

District 2020: \$14,154 District 2021: \$15,694 Peer average 2021: \$12,421 State average 2021: \$12,331

Operational efficiency measures

Performance measures, such as those shown below, can be used in addition to instructional spending percentage to assess a district's operational efficiency. We have classified the District's spending relative to its peer districts' average as very low, low, comparable, high, very high, or N/A (not applicable). High or very high spending when compared to peer averages may signify an opportunity for improved efficiency in that area. N/A is presented for the nonspending related measures, for districts that did not operate a program in that area (i.e., food service or transportation), and for very small districts.

Table showing operational efficiency measures relative to peer averages

Operational area—Administration

Average spending per pupil

State: \$1,041 Peer: \$1,034 District: \$1,376 Relative to peer average: Very high

Average students per administrative position

State: 63 Peer: 67 District: 60 Relative to peer average: N/A

Operational area—Plant operations

Average spending per square foot

State: \$6.84 Peer: \$6.64 District: \$6.75 Relative to peer average: Comparable

Average square footage per student

State: 171 Peer: 161 District: 210 Relative to peer average: N/A

Operational area—Food service

Average spending per meal

State: \$3.54 Peer: \$3.83 District: \$3.46 Relative to peer average: Low

Average meals per student

State: 113 Peer: 149 District: 167 Relative to peer average: N/A

Operational area—Transportation

Transportation performance measures are compared using different peer groups because we have found there are other factors, such as the number of miles a district averages for each rider, that impact transportation spending. In fiscal year 2021, we did not develop transportation peer groups for comparison due to the impact of the COVID-19 pandemic on district operations. However, we did still calculate the measures for each individual district. An N/A for a district's individual measure may mean they do not or did not operate a transportation program for the year, or they did not transport any riders on their routes in fiscal year 2021.

Average spending per mile

State: \$7.22 Peer: N/A District: \$25.83 Relative to peer average: N/A

Average spending per rider

State: \$2,862 Peer: N/A District: \$5,805 Relative to peer average: N/A

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Why monitor average teacher salary?

Teacher salaries are one of a school district's most significant costs and have been a topic of high interest in recent years in Arizona. Beginning in fiscal year 2018, the State budget included additional money intended to increase the State's average teacher salary by 20% between fiscal years 2017 and 2021. The trend lines below show how Roosevelt Elementary School District's average teacher salary changed during this time, as well as how it compared to the State average. We have also included a table that displays other student- and teacher-related measures that may provide additional context for how Roosevelt Elementary School District's average teacher salary may have changed. For instance, changes in a district's teacher population can impact the district's average teacher salary.

Line graph and table showing average teacher salary and other measures

District average teacher salary

2017: \$48,986	2018: \$52,936	2019: \$53,064	2020: \$59,138	2021: \$60,913
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District amount from Prop 301

2017: \$5,181	2018: \$2,817	2019: \$7,614	2020: \$6,627	2021: \$6,852
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State average teacher salary

2017: \$48,372	2018: \$48,951	2019: \$52,441	2020: \$54,814	2021: \$56,349
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District students per teacher

2017: 19.2	2018: 18.9	2019: 18.2	2020: 17.2	2021: 16.0
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District average years of teacher experience

2017: 9.3	2018: 9.8	2019: 10.4	2020: 10.2	2021: 10.6
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District percentage of teachers in first 3 years

2017: 22%	2018: 18%	2019: 13%	2020: 19%	2021: 18%
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