

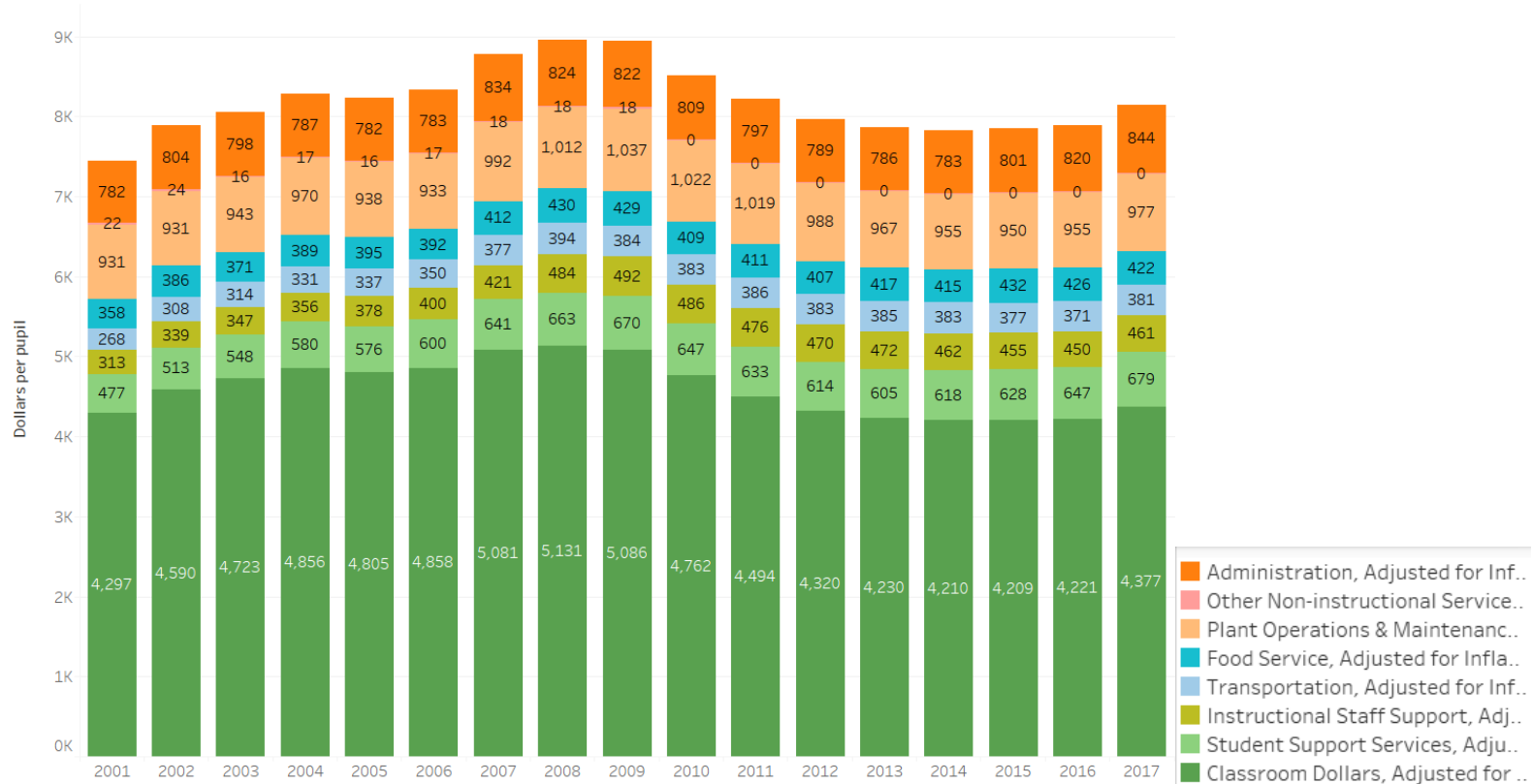
## Auditor General Classroom Spending Report Regraphed

The graph below uses data from the Auditor General’s reports and converts percentages to dollars to graph spending using a consistent metric. Per pupil spending in the classroom tracks with overall spending.

The largest increases in spending since 2001:

- Student Support Services \$202 per pupil – increases in this category are largely driven by increases in special education expenditures
- Instructional Staff Support \$148 per pupil – increases in this category are reflective of high turnover of teachers and increased training demands
- Transportation \$113 per pupil – increases in this category are driven by special education expenditures as well as an aging fleet of vehicles

Arizona’s Operational Spending per pupil Since 2001, inflation adjusted to fiscal year 2017 dollars



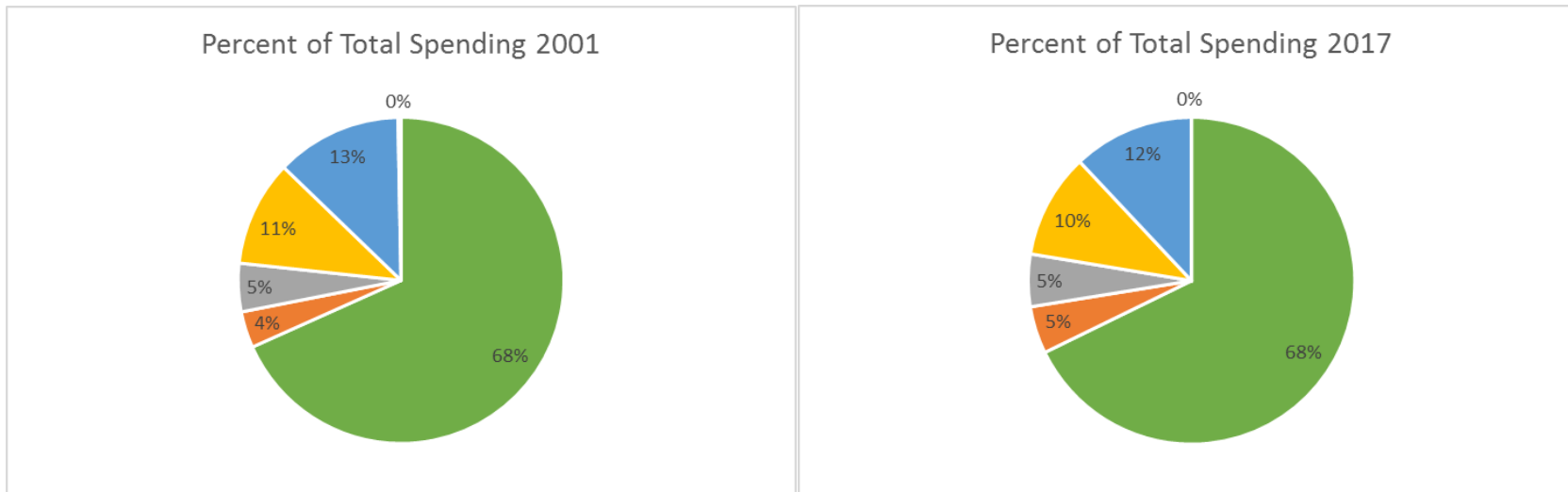
Source: Auditor General’s 2017 Classroom Spending Report at [https://www.azauditor.gov/sites/default/files/18-203\\_Report\\_No\\_Pages.pdf](https://www.azauditor.gov/sites/default/files/18-203_Report_No_Pages.pdf)

Percentages for prior years may be found at <https://www.azauditor.gov/school-district-performance-audits-special-studies>

The table below shows the change in district spending from 2001 to 2017, adjusted for inflation.

Spending Category	2001	2017	Change
Student Support Services	\$ 477	\$ 679	\$ 202
Instructional Staff Support	\$ 313	\$ 461	\$ 148
Transportation	\$ 268	\$ 381	\$ 113
Classroom Instruction	\$ 4,297	\$ 4,377	\$ 80
Food Service	\$ 358	\$ 422	\$ 64
Administration	\$ 782	\$ 844	\$ 62
Plant Operations & Maintenance	\$ 931	\$ 977	\$ 46
Other Non-instructional Services	\$ 22	\$ -	\$ (22)
<b>Total Operational Spending</b>	<b>\$ 7,448</b>	<b>\$ 8,141</b>	<b>\$ 693</b>

“It is the intent of the governor and the legislature that school districts increase the total percentage of classroom spending over the previous year's percentages in the **combined categories of instruction, student support and instructional support as prescribed by the auditor general.**” [HB2545](#) (emphasis added)



- Instruction and Support
- Transportation
- Food Service
- Administration
- Plant Operations & Maintenance
- Other Non-instructional Services