Per-Pupil Expenditures

Presented by:
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• Charlie Martin, Deputy Associate Superintendent of School Finance
• Emily O’Neil, Communications Advisor
ESSA and Per-Pupil Expenditures

• The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures, disaggregated by source of funds, for each LEA and each school in the State, for the preceding fiscal year.

• A listing of all local educational agencies (LEAs) in the State that received school improvement funds under ESEA section 1003, including the amount of funds each school received and the types of school improvement strategies each such school implemented.
Per-Pupil Expenditures Formula

• Federal Funds: Personnel
• State Funds: Personnel
• Federal Funds: Non-Personnel
• State Funds: Non-Personnel
Auditor General’s Report vs. ESSA Per-Pupil Expenditures

Auditor General Report

• District-level per pupil expenditures
• Includes non-operational spending (buildings, land and equipment) in total per pupil spending calculation
• Categorizes operational per pupil spending from all sources into seven functional areas

ESSA Per-Pupil Expenditures

• Includes school-level per pupil expenditures
• Excludes spending for capital and spending from certain funds
• Categorizes per pupil spending as personnel or non-personnel, separated by federal and non-federal sources
School Characteristics
Schools That Serve A High Number Of Students In Special Education

- Unique services like occupational therapy, physical therapy, and speech therapy
- Multiple health needs require nurses, transportation, and expensive technology
- Students "tuition out" to specialized schools like the Foundation for Blind Children or the Arizona School for the Deaf and Blind
SCHOOLS IN RURAL AREAS

- Transportation for students in rural areas covers a longer distance
- Higher proportion of students receiving special education services (not limited to rural schools)
- Management of school buildings and facilities divided among a smaller student population
- Funds for staff & educators divided among a smaller student population
SCHOOLS WITH HIGHLY EXPERIENCED EDUCATORS

- Educators with many years of experience
- Administrators with many years of experience
- Highly skilled specialists like OTs with many years of experience
- Educators who come from the field with multiple degrees like a high school science teacher who holds a Ph.D.
SCHOOLS WITH UNIQUE CIRCUMSTANCES

- Districts that receive desegregation funding
- Districts that receive federal impact aid
- Districts with a recent budget override
- Small school adjustments per ASRS 15-949
- Parent and community contributions
Additional Resources
Edunomics Lab is a Georgetown University research center exploring and modeling complex education finance decisions to inform education policy and practice.

https://edunomicslab.org/our-research/financial-transparency/
ADE Resources

- Per Pupil Expenditures and School Characteristics
- Per Pupil Expenditures FAQ
What will the School Report Card Look Like?
### Per Pupil Expenditure of Federal, State and Local Funds

Expenditures summarized by actual personnel expenditures and actual non-personnel expenditures (1) separate by source of funds or funds, Federal or State and local, for each publicly funded Local Education Agency (LEA)-school and charter districts. Expenditures are divided by the aggregate number of students enrolled in preschool through publicly funded Local Education Agency (LEA) - school and charter districts. Expenditures are divided by the aggregate number of students enrolled in preschool through grade 12 to whom the State and LEA provide free public education on or about October 1 to arrive per student expenditure. Per student expenditures are supplementary categorized by Title 1 classification for schools within the district.

![Per-Pupil Expenditure : 2019](image)

<table>
<thead>
<tr>
<th></th>
<th>Personal Federal Expenditure</th>
<th>Personal State&amp;Local Expenditure</th>
<th>Non-Personal Federal Expenditure</th>
<th>Non-Personal State&amp;Local Expenditure</th>
<th>Total Per Pupil Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>State</td>
<td>$2,066,949.83</td>
<td>$14,724,007.41</td>
<td>$409,178.05</td>
<td>$3,564,561.59</td>
<td>$21,754,781.78</td>
</tr>
<tr>
<td>All Title 1 Schools in State of Arizona</td>
<td>$1,003,506.75</td>
<td>$6,506,024.17</td>
<td>$222,310.12</td>
<td>$1,858,241.40</td>
<td>$5,780,001.49</td>
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<tr>
<td>All Non-Title 1 Schools in State of Arizona</td>
<td>$1,903,457.08</td>
<td>$8,128,073.24</td>
<td>$170,859.83</td>
<td>$1,706,320.19</td>
<td>$11,974,690.34</td>
</tr>
</tbody>
</table>

1. Excluded are expenditures for land and improvements, buildings and improvements, furniture, equipment and vehicles. Also excluded are internal Service Fund operations, Community School Fund operations, debt retirement, student activities and nonpublic school programs.

**Disclaimer:**
Expenditure data is compiled from unaudited information submitted to the Arizona Department of Education.
Per Pupil Expenditure of Federal, State and Local Funds

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<td>District</td>
<td>$8,193.14</td>
<td>$298,476.72</td>
<td>$11,119.96</td>
<td>$57,285.54</td>
<td>$375,075.35</td>
</tr>
<tr>
<td>All Title I Schools under District</td>
<td>$6,388.62</td>
<td>$135,221.22</td>
<td>$6,885.36</td>
<td>$25,560.38</td>
<td>$174,055.59</td>
</tr>
<tr>
<td>All Non-Title I Schools under District</td>
<td>$1,804.51</td>
<td>$163,255.50</td>
<td>$4,234.60</td>
<td>$31,725.16</td>
<td>$201,019.77</td>
</tr>
</tbody>
</table>

A list of schools will follow and broken apart by Title I and Non-Title I
School Funding
Per Pupil Expenditure of Federal, State and Local Funds

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<td>$456.55</td>
<td>$5,831.34</td>
<td>$101.69</td>
<td>$1,437.38</td>
<td>$7,825.00</td>
</tr>
</tbody>
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Expenditure Details

**Personal**

**Non-Personnel**

**School Improvement Funds**

School Improvement activities funded with Title I 1003 (a) School Improvement funds must be reasonable and necessary and advance the overall goal to increase the academic achievement in low performing schools. Expenditures must align to the schools’ Comprehensive Needs Assessment, root cause analyses and the LEA and School Integrated Action Plan. ESSA requires all school improvement strategies, practices, programs and interventions funded through Title I 1003 (a) meet the top three tiers of evidence and demonstrate a statistically significant effect on improving meaningful student outcomes (Strong, moderate, promising).

School Improvement funds are awarded through competitive grants process which includes a rigorous application process including a review of the Comprehensive Needs Assessment, root cause analyses and the LEA and School Integrated Action Plan to ensure alignment.

**LPS - Lowest Performing Subgroup:** At least one subgroup performing in the bottom 5%

**LPB - Lowest Performing Bottom:** School performing in the bottom 5%

**LGR - Low Graduation Rate:** School graduating less than two-thirds of their students

No data available
Contact Us

• Questions regarding content within Arizona School Report Cards: Achieve@azed.gov

• Questions regarding the calculations of per-pupil expenditures: SchoolFinance@azed.gov