

THE FINANCING OF PUBLIC ELEMENTARY AND SECONDARY EDUCATION IN ARIZONA

A Report from the Office of the University Economist

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SUMMARY

Total revenue per student for public-sector elementary and secondary education in fiscal year 2014 was 29 percent below the national average in Arizona after adjusting for the cost of living. Only two states — Idaho and Utah — raised less revenue per student for K-12 education. Revenue from the federal government was above average in Arizona on a per student basis. However, per student revenue from state and local governments was 32 percent below the national figure in Arizona after adjustment for the cost of living, with only Idaho and Utah providing less funding from state and local governments.

Relative to the national per student average, the shortfall in state and local government revenue for K-12 education in Arizona in FY 2014 was \$3.45 billion considering the cost of living. In comparison, Proposition 123 passed by Arizona voters in May adds about \$300 million in the first year. Had revenue in FY 2014 been \$300 million higher, Arizona's per student state and local government revenue after adjustment for the cost of living still would have ranked 49th and would have been 30 percent below the national average.

Historically, public support for education in Arizona was much stronger. Funding per elementary and secondary student was above the national average through the first several decades of statehood. It began to decline relative to the national average in the late 1960s.¹

While a cause-and-effect relationship has not been established between the financial support for public education (an input) and various outcomes, it is interesting to note that the educational attainment of Arizonans historically was above the national average but has been falling versus the national norm since the 1970s and is now considerably below average.² Similarly, on measures of prosperity relative to the national average, Arizona has fallen since the early 1970s.³

A study done by the Urban Institute estimates that the expenditure need for K-12 education in Arizona in fiscal year 2012 was 11 percent *greater* than the national per capita average due to the state's high child poverty rate and related factors that add to the costs of adequately educating all children. Yet in fiscal year 2012, per capita expenditures were 33 percent *less* than the national average (without adjusting for the cost of living). Thus, actual expenditures were 40 percent less than the need — the lowest ratio of actual spending to need in the country. To have met the need, spending would have had to have been nearly \$5.2 billion higher.

The low and declining level of funding for K-12 education relative to the national average seems to be inconsistent with Section 10 of Article XI of the Arizona Constitution: “the legislature shall make such appropriations, to be met by taxation, as shall insure the proper maintenance of all state educational institutions, and shall make such special appropriations as shall provide for their development and improvement.”

¹ See page 35 of the Office of the University Economist report “Arizona Constitution: Specified Duties of State Government,” November 2010, available from <https://economist.asu.edu/public-finance>.

² *Ibid.*, page 81.

³ See page 14 of the Office of the University Economist report “The Magnitude and Causes of Arizona's Low Per Capita Income,” February 2010, <http://wpcarey.asu.edu/sites/default/files/uploads/center-competitiveness-and-prosperity-research/income2-10.pdf>.

INTRODUCTION

This report provides an update to education finance data for Arizona, with comparisons made to the nation and to a group of 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington.

The U.S. Census Bureau produces its “Public Education Finances” report annually. Revenues and expenditures by state are reported for public-sector elementary and secondary (K-12) education. Funding from federal, state, and local governments is included, with expenditures divided into current operations, capital outlays, and an “other” category (consisting mostly of interest payments). Private schools, including charter schools operated by nongovernmental organizations, are not included in the report. Data for fiscal year (FY) 1992 through FY 2014 are available online at <http://www.census.gov/govs/school/>.

Standardization of Data

In order to compare states, the data must be standardized to account for differences in size. For education finance, the adjustment for size and changes in size over time is accomplished by reporting the data on a per student basis. The Census Bureau reports a measure of enrollment that is consistent with its categorization of revenues and expenditures.

In addition to the adjustment for size, dollar figures generally should be adjusted for cost-of-living differences between states. The regional price parity (RPP) data produced by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA) are used to measure the cost of living.⁴ The regional price parity estimates are available only for calendar years 2008 through 2014. Since the RPPs are not available prior to 2008, time series analyses of revenues and expenditures in this report use unadjusted data. For this report, the FY 2014 Census Bureau data are adjusted by the average of the calendar year 2013 and 2014 RPPs.

Analyses over time of dollar measures must account for inflation as well as changes in size. Inflation is measured by the gross domestic product implicit price deflator produced by the BEA.⁵

An additional adjustment is sometimes made to public finance data to reflect the “ability to pay.” Typically, personal income is used to make this adjustment; in the case of education data that are expressed per student, the revenue and expenditure figures can be adjusted by per capita personal income. Instead of personal income, gross product sometimes is used; the BEA produces both of these series.⁶ The ability-to-pay adjustment, however measured, is more appropriately used for revenue data than expenditure data.

Representative Revenues and Expenditures

Another way of measuring the ability to pay is through the “representative revenue system” approach. “Revenue capacity” (revenue-raising potential) is estimated by establishing a revenue base in each state and then applying a national average tax rate to that base.

⁴ The RPPs are available from <http://www.bea.gov/regional/index.htm>. Data for calendar year 2014 were released in July 2016.

⁵ See Table 1.1.9 at <http://www.bea.gov/iTable/iTable.cfm?ReqID=9&step=1#reqid=9&step=1&isuri=1>.

⁶ These data are available from <http://www.bea.gov/regional/index.htm>.

The counterpart to the representative revenue system is the “representative expenditure system.” “Fiscal need” is estimated by applying a national average rate of per capita spending to the population of each state. The result is then adjusted for workload factors and other factors, such as input prices, that contribute to cost variations by state.

Using FY 2012 data, the Urban Institute recently employed these methods.⁷ Arizona’s overall revenue capacity per capita in FY 2012 was one of the lowest in the country at 17.6 percent less than the national average. Arizona ranked 46th nationally and ninth among the 10 western states. Actual revenue collected per capita was 24.1 percent less than the national average, 49th nationally and ninth in the West. Actual revenue was 92.1 percent of revenue capacity, tied for 39th nationally and eighth in the West.

In sharp contrast to the state’s low revenue capacity, Arizona’s overall fiscal need in FY 2012 was among the highest in the nation. The per capita expenditure need ranked 11th nationally and fourth among the western states at 3.7 percent above the national average. Yet actual expenditures per capita were 23.7 percent below average, second lowest nationally and in the West. Actual expenditures were only 73.5 percent of the expenditure need, second lowest in the nation and lowest in the West.

For K-12 education, the Urban Institute used the number of students as the workload factor and the child poverty rate as an adjustment for input costs. Research has found that the cost of educating a child living in poverty is considerably higher than the cost for other children. The expenditure need for K-12 education in Arizona in FY 2012 was \$1,999 per capita, 11.0 percent higher than the national average of \$1,801. The need was fifth highest nationally and fourth highest among the western states. Actual per capita expenditures were \$1,205 in Arizona, 33.1 percent less than the national average, second lowest in the nation and in the West. Actual expenditures were only 60.3 percent of the need, the lowest percentage in the nation.

In order to have matched the national per capita average in FY 2012, Arizona’s K-12 education expenditures would have had to have been \$3.88 billion higher than the actual figure. To have met the state’s need, expenditures would have had to have been \$5.17 billion more than the actual figure.

Discussion

Education expenditure data for K-12 education can be distorted by including an adjustment for the ability to pay, such as by adjusting per student expenditures by per capita personal income. After adjusting for cost-of-living differences, an argument can be made that education expenditures should be similar across the states regardless of the ability of taxpayers to support education. A further argument can be made that states with lesser ability to pay tend to have greater needs that require per student K-12 expenditures to be above the national norm in order for output measures such as test scores and the high school graduation rate to equal the national average. This is consistent with the Urban Institute’s adjusting the representative expenditures for K-12 education by the poverty rate. For example, children of parents who themselves have a

⁷ Urban Institute, March 2016, “Assessing Fiscal Capacities of States: A Representative Revenue System-Representative Expenditure System Approach, Fiscal Year 2012,” www.urban.org. Various groups have used this methodology over time. It is a large project to apply this methodology for all states.

limited education — and therefore have a lower income — frequently are less prepared for school when they reach school age than the average child. Solutions to this issue include lowering class sizes in the early grades or providing tutors, which require greater education expenditures.

If a state spends less on education per student than the national norm after adjusting for living costs, the students likely are receiving an inferior education (all else equal). This would put the students in a less competitive position when applying for jobs or for admittance to universities. In the job market and in higher education, a state's residents are competing not just with others from the same state but also with those who received their education in another state (or nation).

More broadly, if policymakers in a state with below-average prosperity, such as Arizona, limit certain types of expenditures due to the below-average ability of its taxpayers to pay taxes, the result may be to perpetuate the state's low prosperity. States compete with each other (and with other countries) for economic development. The two most important business location factors are the availability and quality of the workforce and the availability and quality of the physical infrastructure.⁸ Educational achievement and attainment are key aspects of the quality of the workforce location factor. A state that does not adequately prepare its residents for the workforce through K-12 education, higher education, and job training and that provides an inferior physical infrastructure is placing itself at a significant disadvantage in economic development, particularly in terms of competing for high-quality jobs.

The amount of revenue raised by state and local governments in Arizona is below its revenue capacity according to the Urban Institute study. Thus, the state could increase its expenditures for K-12 education without going above the national average on revenue collection relative to revenue capacity. However, to approach the need for K-12 spending, Arizona would have to raise revenue at a level beyond its revenue capacity (as defined by national average tax rates) — as it did during the first several decades of statehood.

⁸ For more information, see the November 2014 paper "Overview of Economic Competitiveness: Business and Individual Location Factors, With a Focus on Arizona" at <https://wpcarey.asu.edu/sites/default/files/uploads/center-competitiveness-and-prosperity-research/competitiveness11-14.pdf>.

ELEMENTARY AND SECONDARY EDUCATION REVENUES AND EXPENDITURES

This section is based on the “Public Education Finances” data released in June 2016 by the U.S. Census Bureau: fiscal year 2014 data were released and FY 2013 data were revised.

Revenue in Fiscal Year 2014

Total revenue for public-sector elementary and secondary education in Arizona in fiscal year 2014 totaled \$8.29 billion. This amounted to \$8,786 per student, an amount 31 percent below the national average. Only two states — Idaho and Utah — raised less revenue per student for K-12 education. After adjusting for living costs, Arizona still ranked 49th at 28.7 percent below the national average. Even after considering the ability to pay — using per student revenue per \$1,000 of per capita personal income — K-12 revenue in Arizona was considerably below average, ranking 43rd nationally and sixth among the 10 western states at 16.7 percent below the U.S. average.

Arizona received \$1.10 billion from the federal government in FY 2014 for K-12 education, accounting for more than 13 percent of the total revenue. Per student after adjustment for the cost of living, Arizona ranked 19th among the states, and second among the western states, at 11 percent above the national average. Arizona was slightly above the national average on formula grants distributed through state government, and was among the top 10 states on direct federal aid (project grants). In particular, federal impact aid revenue was well above the norm. Such monies are used for construction and operations in areas affected by federal activities.

Revenue from state and local governments for K-12 education totaled \$7.19 billion in FY 2014 in Arizona, accounting for nearly 87 percent of the total revenue. Per student after adjustment for the cost of living, Arizona ranked 49th among the states, with only Idaho and Utah providing less funding, at 32.4 percent below the national figure. Per student adjusted for per capita personal income, funding was 21.1 percent below the national figure; Arizona ranked only slightly higher: 45th nationally and seventh among the western states.

Relative to the national average, the shortfall in state and local government revenue for K-12 education was substantial in Arizona in FY 2014. The shortfall was \$3.84 billion without adjusting for living costs or incomes, \$3.45 billion considering the cost of living, and \$1.92 billion considering the ability to pay. In comparison, Prop 123 that was passed by Arizona voters in May adds about \$300 million in the first year. Had revenue in FY 2014 been \$300 million higher, Arizona’s per student state and local government revenue after adjustment for the cost of living still would have ranked 49th and would have been 30 percent below the national average.

Since by design some states rely more heavily on state government to fund K-12 education while other states depend more on local government funding, caution is recommended in comparing Arizona to other states on measures of either state government or local government revenues. State government revenue for K-12 education in Arizona was \$3.18 billion in FY 2014 — 38 percent of total funding. Local governments provided \$4.01 billion, 48 percent of the total.

Per student adjusted for living costs, funding from the state government in Arizona ranked next to last in FY 2014 at 41.5 percent below average. The Census Bureau divides state revenue into seven categories, but more than 97 percent of the revenue in Arizona came from general formula

assistance. In this subcategory, Arizona's funding was 18 percent below average on a per student basis, adjusted for living costs.

Funding from local governments also was considerably below average in FY 2014 in Arizona. Per student adjusted for living costs, the figure was 23.0 percent below average; Arizona ranked 33rd nationally and fourth among the western states. The property tax is the largest of eight categories of local government revenue. In Arizona, property tax collections per student adjusted for living costs were 12 percent below average in FY 2014.

The data for FY 2014 are summarized in Appendix I for each of the five categories of elementary and secondary education revenue.

Change in Revenue Over Time

Even in FY 1992, per pupil total K-12 revenue (not adjusted for living costs) was below average in Arizona, ranking 35th at 12.3 percent below average. By FY 2014, the figure was 31.2 percent below average; the rank had fallen to 49th. Declines in K-12 revenue in Arizona relative to the national average occurred over time from each level of government. The declines in federal funding lasted through FY 2006 while the decreases in state government funding have occurred since FY 2008. The changes in rank and in the differential from the national average between FY 1992 and FY 2014 by source of funding follow:

- Federal government: seventh to 16th; +26 percent to +7 percent.
- State government: 39th to 49th; -22 percent to -43 percent.
- Local government: 27th to 31st; -8 to -26 percent.
- State and local government: 35th to 49th; -15 percent to -35 percent.

In Appendix I, the change over time in the state's rank and ratio to the national average based on the per student measure is graphed for each of the five categories of elementary and secondary education revenue. In addition, a chart of the change in the per student per \$1,000 of per capita personal income measure is displayed for state and local government combined.

Expenditures in Fiscal Year 2014

According to the Census Bureau, total expenditures for K-12 education were greater than total revenues in FY 2014 in some states but lower in others. Nationally, expenditures were 0.6 percent lower than revenues; in Arizona, the differential was 2.3 percent (revenues of \$8.29 billion and expenditures of \$8.10 billion).

In Arizona in FY 2014, total per student spending was \$8,582, an amount 32.4 percent less than the national average; only Idaho and Utah spent less. The adjustment for the cost of living had no effect on Arizona's ranks; adjusted expenditures were 29.9 percent below average. The adjustment for the ability to pay raised Arizona's rank to 46th nationally and sixth among the western states; spending was 18.1 percent below average per student per \$1,000 of per capita personal income.

The Census Bureau divides expenditures for K-12 education into three categories:

- Current operations is by far the largest category. It includes payments for purchased supplies and services and the payment of salaries to employees.

- Capital outlays include construction of buildings; purchases of equipment, land, and existing structures; and additions, replacements, and major alterations to existing structures.
- Other expenditures largely consist of interest payments on debt.

Rather than total expenditures, current operations spending typically is the focus of comparisons over time and across states. The amount of capital outlays is in part determined by the growth rate in the number of students. The construction of a new school to accommodate growth does not benefit existing students. Similarly, interest payments do not directly benefit students.

Current operations spending of \$7.22 billion accounted for 89 percent of total K-12 education expenditures in Arizona in FY 2014. After adjusting for living costs, \$7,928 per student was expended on current operations, 29.9 percent less than the U.S. average. Only Idaho and Utah spent less.

Current operations are divided into three categories by the Census Bureau: instruction, support services, and other expenses. Spending on instruction totaled \$3.9 billion in Arizona in FY 2014. Per pupil instructional spending was \$4,284 after adjusting for living costs, 37 percent below average and again third-lowest in the country. Nearly \$2.9 billion was spent on support services. This amounted to \$3,138 per student after adjusting for living costs, 19 percent less than the U.S. average. Arizona ranked 44th nationally and sixth in the West. Other expenses (such as food services and adult education) totaled \$461 million, or \$506 per student after adjusting for living costs — 14 percent below average, ranking 39th nationally and fourth in the West.

The support services category is in turn divided into seven subcategories. The largest of these is plant operations and maintenance, which includes such functions as the heating/cooling of school buildings. Expenditures in FY 2014 totaled \$854 million in Arizona. After adjusting for living costs, this amounted to \$937 per student, 11 percent below the national average and 39th in the country (though third in the West).

Expenditures for pupil support — such as counseling, medical services, and student record keeping — totaled \$546 million in Arizona in FY 2014. The per student figure of \$599 after adjustment for the cost of living was only 3 percent less than the national average, ranking 26th nationally and fourth among the western states. Instructional staff support spending — for items such as training, curriculum development, and library — totaled \$409 million. The adjusted per student figure of \$449 was 12 percent below average and ranked 35th nationally and sixth in the West.

There are two categories of administration. Expenditures for school administration were \$329 million in Arizona in FY 2014, while spending for general administration was \$96 million. Arizona's administrative costs per student after adjusting for the cost of living were \$361 for school administration and \$105 for general administration. Each figure was very low compared to other states. The school administration subcategory was 40 percent below average, the lowest in the country. In the general administration category, Arizona ranked 46th nationally and seventh in the West at 50 percent below average.

Pupil transportation expenses in Arizona in FY 2014 were \$346 million. Adjusted for the cost of living, this amounted to \$380 per pupil: 23 percent below the national average, ranked 41st nationally and fifth in the West. In the other support services subcategory, spending totaled \$279 million, or \$306 per student adjusted for the cost of living: 22 percent below average, ranking 32nd nationally and seventh among the western states.

Though per pupil spending in Arizona in FY 2014 was considerably less than the national norm for support services and current operations other than instruction and support services, these categories still made up a disproportionate share of all current operations expenditures. Spending in the instruction category accounted for 54.0 percent of total current operations spending in Arizona in FY 2014, the third-lowest share in the nation. One possible explanation is that fixed costs become an issue when overall funding is so far below average. Such fixed costs are more of a limit in some of the support services than in instruction. For example, if pupil transportation is provided, buses must be maintained and fueled and drivers must be hired. A bus cannot transport more students than it was designed for. Thus, reductions in funding may of necessity disproportionately reduce expenditures in the instructional category.

Capital outlays in Arizona in FY 2014 for K-12 education totaled \$678 million, 8 percent of total expenditures. Per student adjusted for living costs, capital outlays amounted to \$745 — 24 percent less than the national average, ranking 38th nationally and seventh among the western states.

Other educational expenditures — largely interest payments — totaled \$201 million in Arizona in FY 2014, less than 3 percent of all expenditures. This amounted to \$220 per student after adjusting for living costs — 45 percent less than the national average, ranking 34th nationally and seventh among the western states.

The data for FY 2014 are summarized in Appendix I for each of the categories of elementary and secondary education expenditures.

Change in Expenditures Over Time

Total per student expenditures (not adjusted for the cost of living) for K-12 education fell substantially in Arizona relative to the national average between FYs 1992 and 2014. In FY 1992, the figure was 9 percent below average and ranked 33rd. In FY 2014, the figure was 32 percent below average and ranked 49th.

The decrease between FYs 1992 and 2014 was greatest for capital outlays. Historically, capital outlays in Arizona were substantially above the national average, due in large part to the state's rapid population growth requiring the construction of new schools. In FY 1992, capital outlays per student ranked third at 89 percent above the national average. By FY 2010, the figure had fallen to considerably below the national average. In FY 2014, the figure was 27 percent below average, ranked 38th. A similarly large decline occurred in the other expenditure category, which largely consists of interest payments tied to construction projects.

Per student expenditures for current operations also dropped between FYs 1992 and 2014 relative to the national average. The decline occurred primarily during the 1990s and again since

FY 2009. The state went from 21 percent below average to 32 percent below average, with the rank falling from 42nd to 49th.

The decline relative to the national average in noncapital expenditures per student that has occurred since the early 1990s is a continuation of a downtrend trend that began in the late 1960s. Per pupil K-12 expenditures had been at least 10 percent higher than the national average in Arizona in nearly every year from 1930 through 1967.⁹

Relative declines occurred between FYs 1992 and 2014 in the current operations categories of instruction and support services. Per student, instructional expenditures dropped from 76 percent to 60 percent of the national average, with the rank falling from 44th to 49th. The declines occurred throughout the time period. Expenditures per student for support services dropped from 83 percent to 78 percent of the U.S. average, with the rank falling from 34th to 45th. Most of the decrease occurred between FYs 2011 and 2013. In the other current operations category, the ratio to the national average rose, but the rank slipped from 38th to 42nd.

The changes over time within the support services category were erratic. A huge relative decrease occurred in the general administration subcategory after FY 1998. A substantial decline occurred throughout the period in the school administration subcategory. Lesser declines occurred in the operations and maintenance and miscellaneous subcategories, with little change in the pupil transportation subcategory. In contrast, relative increases occurred, on an erratic basis, in the pupil support and instructional staff support subcategories.

In Appendix I, the change over time in the state's rank and ratio to the national average based on the per student measure is graphed for each of the categories of elementary and secondary education expenditures. A chart of the change in the instructional portion of current operations spending also is included.

⁹ See page 35 of the Office of the University Economist report "Arizona Constitution: Specified Duties of State Government," November 2010, available from <https://economist.asu.edu/public-finance>.

**APPENDIX I: ELEMENTARY AND SECONDARY EDUCATION FINANCE
BY CATEGORY**

This appendix is based on the “Public Education Finances” data released in June 2016 by the U.S. Census Bureau.

Total Revenue

Total revenue from the federal, state, and local governments.

ELEMENTARY AND SECONDARY EDUCATION REVENUE, ARIZONA, FISCAL YEAR 2014

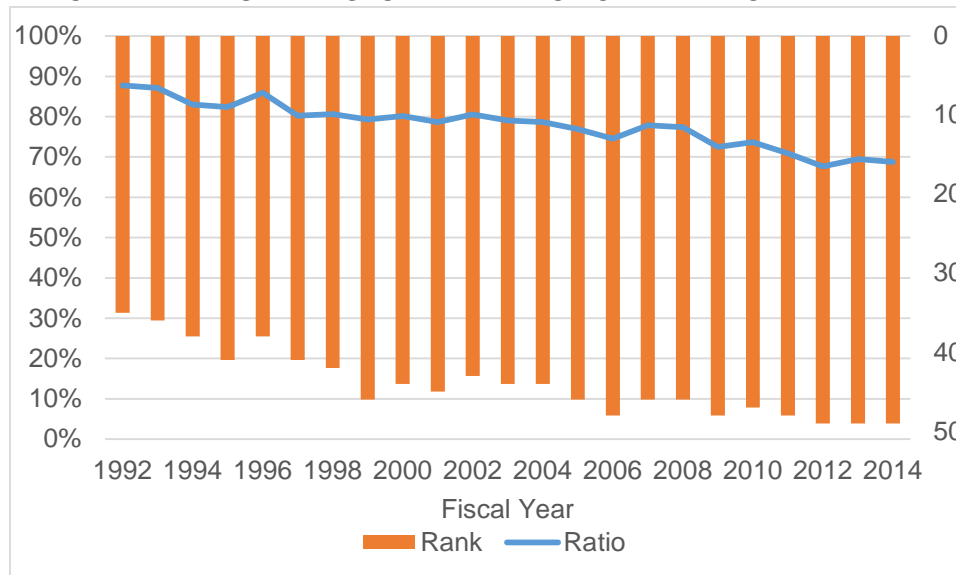
	Millions of Dollars	Share of Total Revenue	Rank	
Total Revenue From All Sources	\$8,294	100.0%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$8,786	68.8%	49	8
Per Student, Adjusted for Cost of Living	9,105	71.3	49	8
Per Student Per \$1,000 of Per Capita Personal Income	235.60	83.3	43	6

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest revenue.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest revenue.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (revenue and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION REVENUE, ARIZONA, TOTAL REVENUE PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest revenue.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Revenue From the Federal Government

Total revenue from the federal government. Includes direct federal aid and federal funds distributed through the state government. Direct federal aid are project grants for programs such as Head Start and magnet schools. Federal funds distributed through the state are formula grants for programs such as special education and child nutrition.

ELEMENTARY AND SECONDARY EDUCATION REVENUE, ARIZONA, FISCAL YEAR 2014

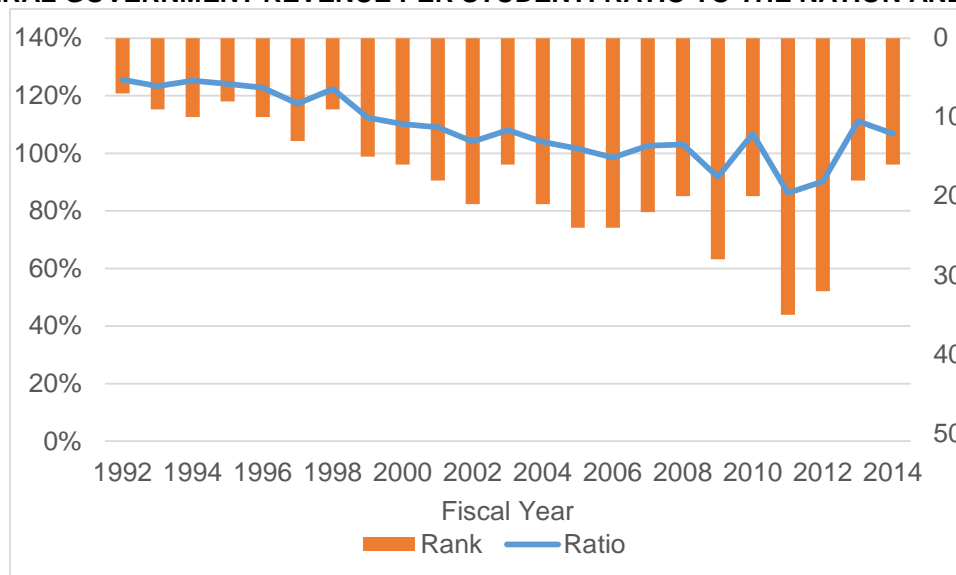
	Millions of Dollars	Share of Total Revenue	Rank	
Revenue From the Federal Government	\$1,103	13.3%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$1,168	106.8%	16	3
Per Student, Adjusted for Cost of Living	1,211	110.7	19	2
Per Student Per \$1,000 of Per Capita Personal Income	31.33	129.3	11	2

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest revenue.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest revenue.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (revenue and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION REVENUE, ARIZONA, FEDERAL GOVERNMENT REVENUE PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest revenue.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Revenue From State and Local Governments

Total revenue from the state and local governments.

ELEMENTARY AND SECONDARY EDUCATION REVENUE, ARIZONA, FISCAL YEAR 2014

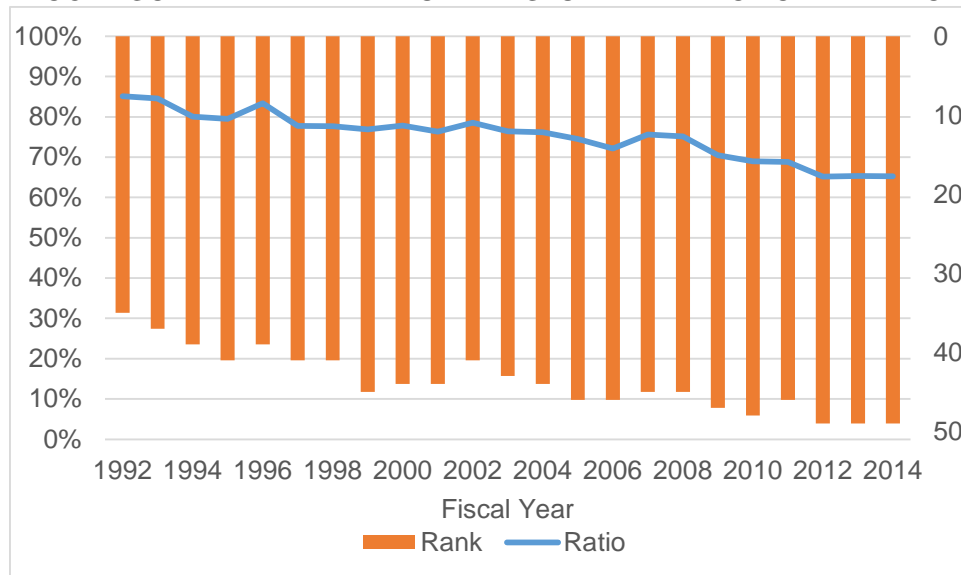
	Millions of Dollars	Share of Total Revenue	Rank	
Revenue From State and Local Governments	\$7,191	86.7%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$7,618	65.2%	49	8
Per Student, Adjusted for Cost of Living	7,894	67.6	49	8
Per Student Per \$1,000 of Per Capita Personal Income	204.27	78.9	45	7

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest revenue.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest revenue.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (revenue and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

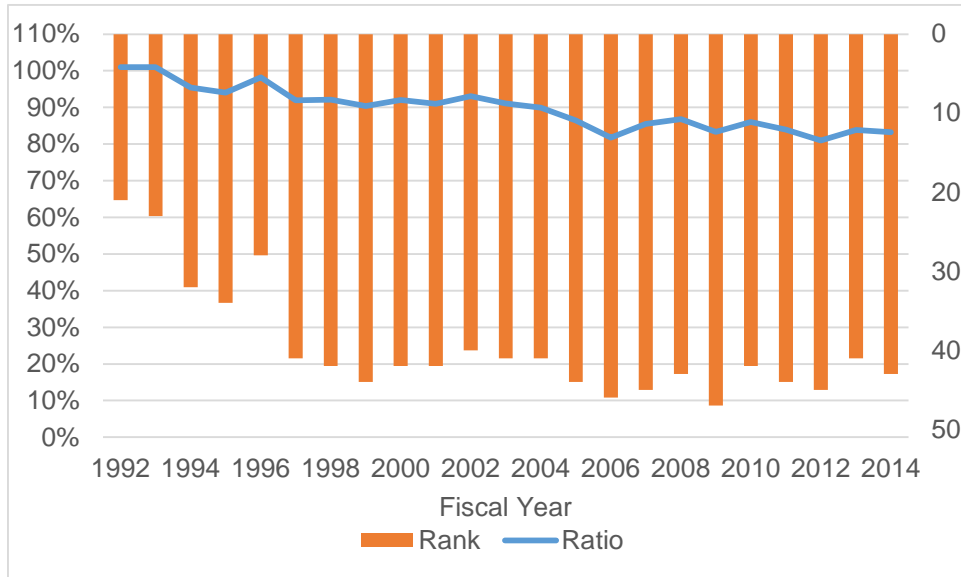
ELEMENTARY AND SECONDARY EDUCATION REVENUE, ARIZONA, STATE AND LOCAL GOVERNMENT REVENUE PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest revenue.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

ELEMENTARY AND SECONDARY EDUCATION REVENUE, ARIZONA, STATE AND LOCAL GOVERNMENT REVENUE PER STUDENT PER \$1,000 OF PER CAPITA PERSONAL INCOME: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest revenue.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Revenue From State Government

Total revenue from the state government. In Arizona in FY 2014, more than 97 percent was from general formula assistance. The remainder included revenue for special programs, such as vocational education.

ELEMENTARY AND SECONDARY EDUCATION REVENUE, ARIZONA, FISCAL YEAR 2014

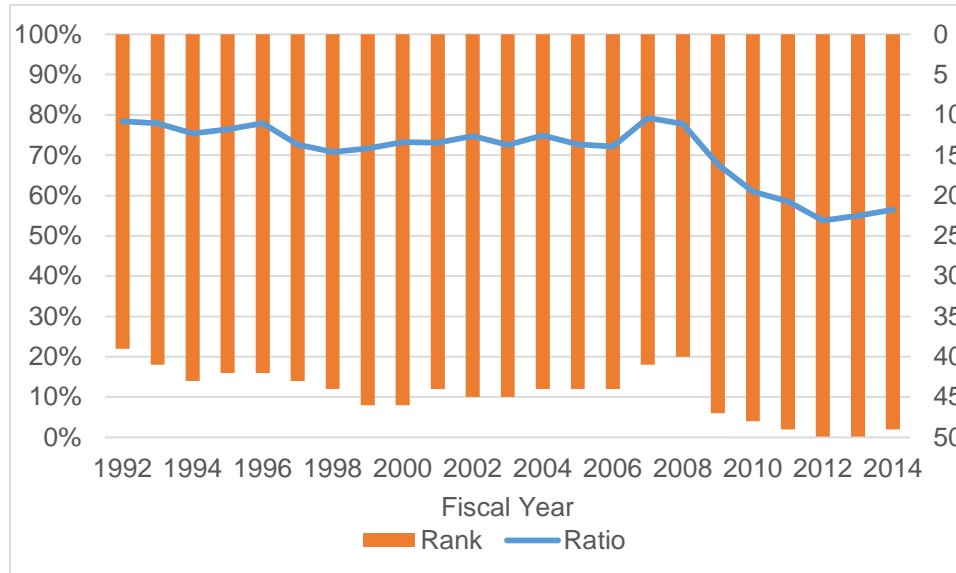
	Millions of Dollars	Share of Total Revenue	Rank	
Revenue From State Government	\$3,182	38.4%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$3,371	56.5%	49	10
Per Student, Adjusted for Cost of Living	3,494	58.5	50	10
Per Student Per \$1,000 of Per Capita Personal Income	90.40	68.4	48	10

Notes regarding ranks:

- All includes the 50 states; a rank of 1 represents the highest revenue.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest revenue.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (revenue and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION REVENUE, ARIZONA, STATE GOVERNMENT REVENUE PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states; a rank of 1 represents the highest revenue.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Revenue From Local Governments

Total revenue from local governments. In Arizona in FY 2014, nearly three-fourths was from the property tax. The remainder included charges, such as for school lunches, and miscellaneous other sources.

ELEMENTARY AND SECONDARY EDUCATION REVENUE, ARIZONA, FISCAL YEAR 2014

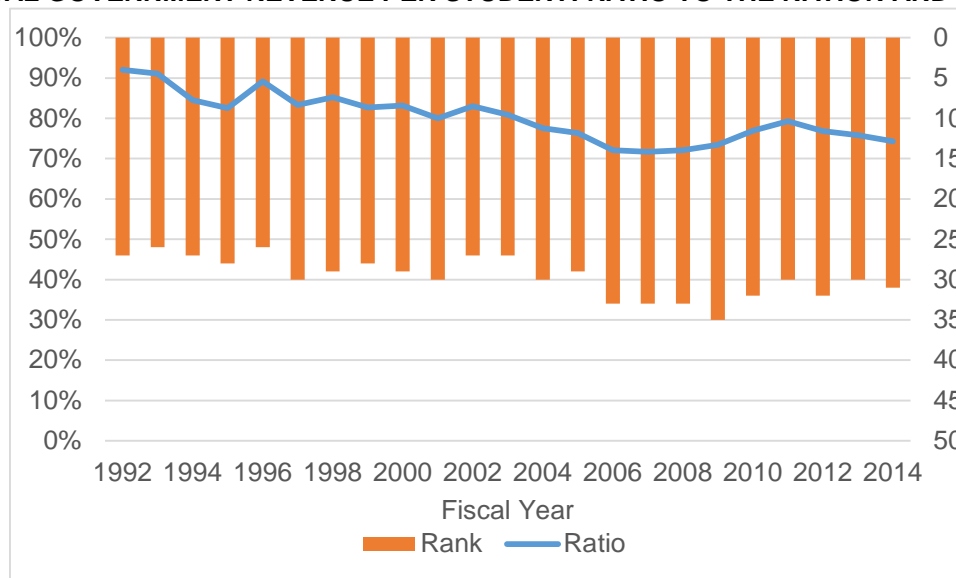
	Millions of Dollars	Share of Total Revenue	Rank	
Revenue From Local Governments	\$4,008	48.3%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$4,246	74.3%	31	4
Per Student, Adjusted for Cost of Living	4,400	77.0	33	4
Per Student Per \$1,000 of Per Capita Personal Income	113.87	90.0	26	3

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest revenue.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest revenue.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (revenue and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION REVENUE, ARIZONA, LOCAL GOVERNMENT REVENUE PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest revenue.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Total Expenditures

Total expenditures, including current operations, capital outlays, and other spending.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

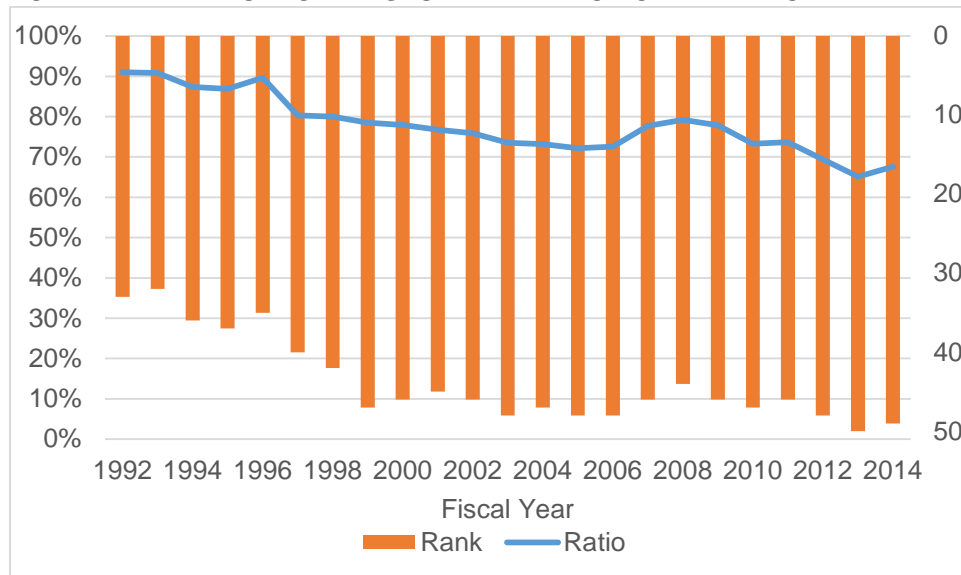
	Millions of Dollars	Share of Total Revenue	Rank	
Total	\$8,101	100.0%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$8,582	67.6%	49	8
Per Student, Adjusted for Cost of Living	8,893	70.1	49	8
Per Student Per \$1,000 of Per Capita Personal Income	230.13	81.9	46	6

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, TOTAL EXPENDITURES PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Expenditures for Current Operations

Total expenditures for current operations, which includes salaries, employee benefits, purchased professional and technical services, purchased property and other services, and supplies. Current operations are divided into instruction, support services, and noninstructional functions.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

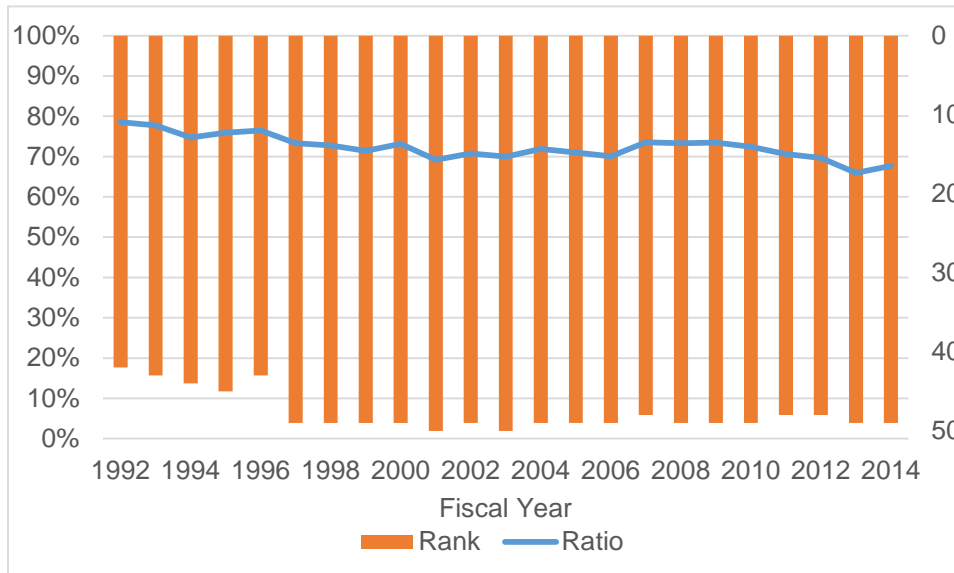
	Millions of Dollars	Share of Total Revenue	Rank	
Current Operations	\$7,222	89.1%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$7,651	67.7%	49	8
Per Student, Adjusted for Cost of Living	7,928	70.1	49	8
Per Student Per \$1,000 of Per Capita Personal Income	205.16	81.9	44	5

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, CURRENT OPERATIONS SPENDING PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Capital Outlays

Total expenditures for capital outlays, which include construction of buildings, roads, and other improvements; purchases of equipment, land, and existing structures; and payments on capital leases. Includes amounts for additions, replacements, and major alterations to fixed works and structures.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

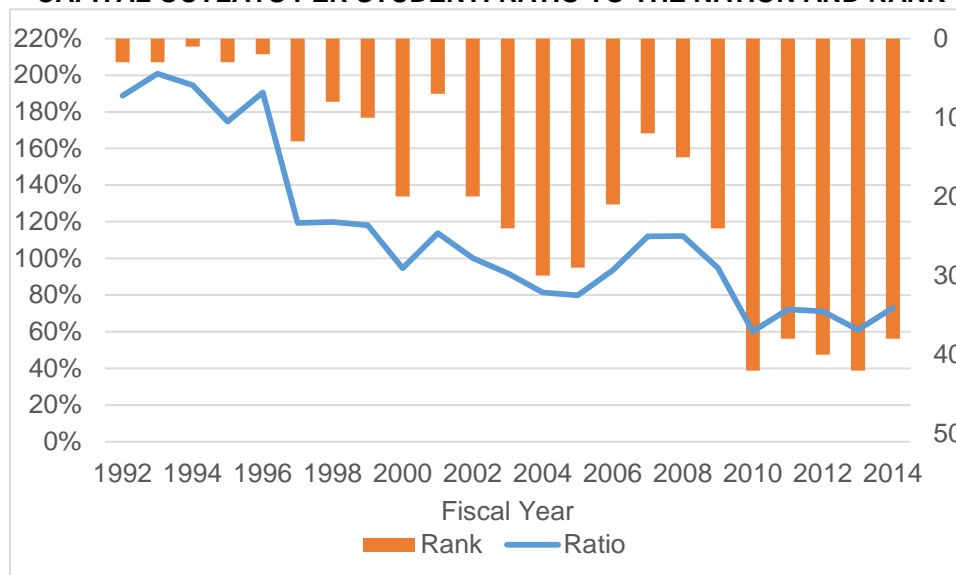
	Millions of Dollars	Share of Total Revenue	Rank	
Capital Outlays	\$678	8.4%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$719	73.0%	38	7
Per Student, Adjusted for Cost of Living	745	75.7	38	7
Per Student Per \$1,000 of Per Capita Personal Income	19.27	88.4	36	7

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, CAPITAL OUTLAYS PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Other Expenditures

Expenditures for other than current operations and capital outlays, primarily consisting of interest payments on debt.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

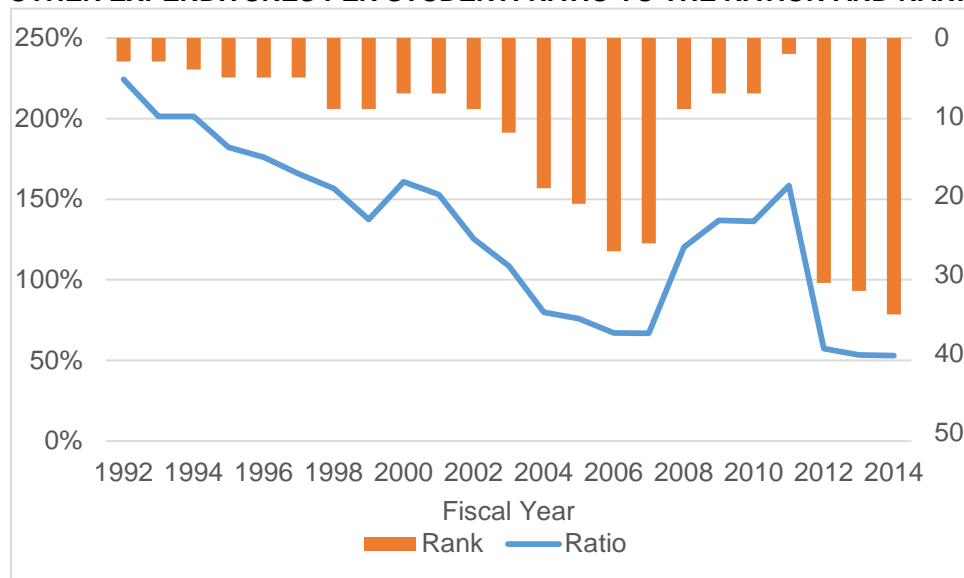
Other Expenditures	Millions of Dollars	Share of Total Revenue	Rank	
	\$201	2.5%	All	West
Per Student	Dollars \$213	Ratio to U.S. 53.0%	35	7
Per Student, Adjusted for Cost of Living	220	54.9	34	7
Per Student Per \$1,000 of Per Capita Personal Income	5.71	64.1	28	7

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, OTHER EXPENDITURES PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Expenditures for Instruction

Current operations spending for salaries, employee benefits, supplies, materials, and contractual services, related to instruction.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

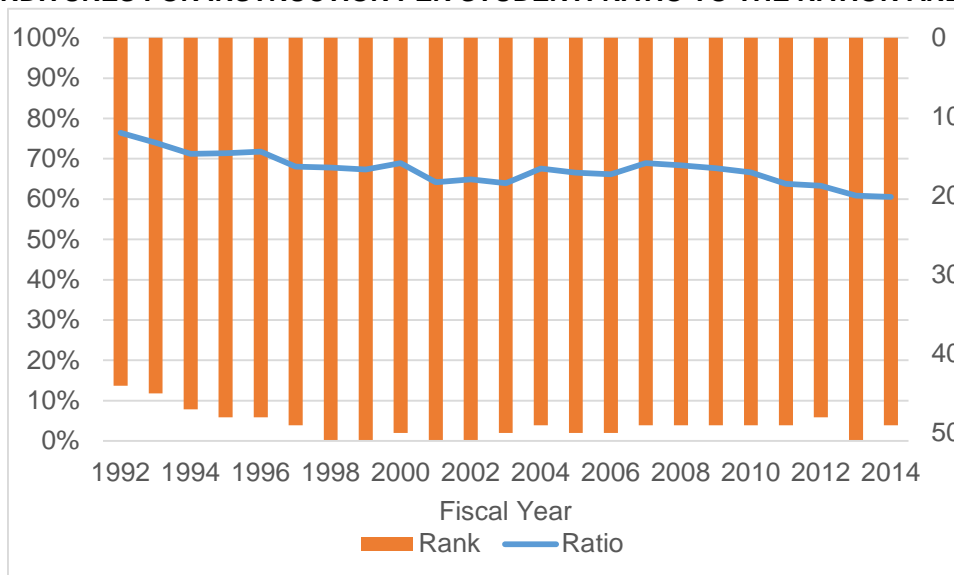
	Millions of Dollars	Share of Total Revenue	Rank	
Instruction	\$3,903	48.2%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$4,134	60.5%	49	8
Per Student, Adjusted for Cost of Living	4,284	62.7	49	8
Per Student Per \$1,000 of Per Capita Personal Income	110.86	73.2	47	7

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

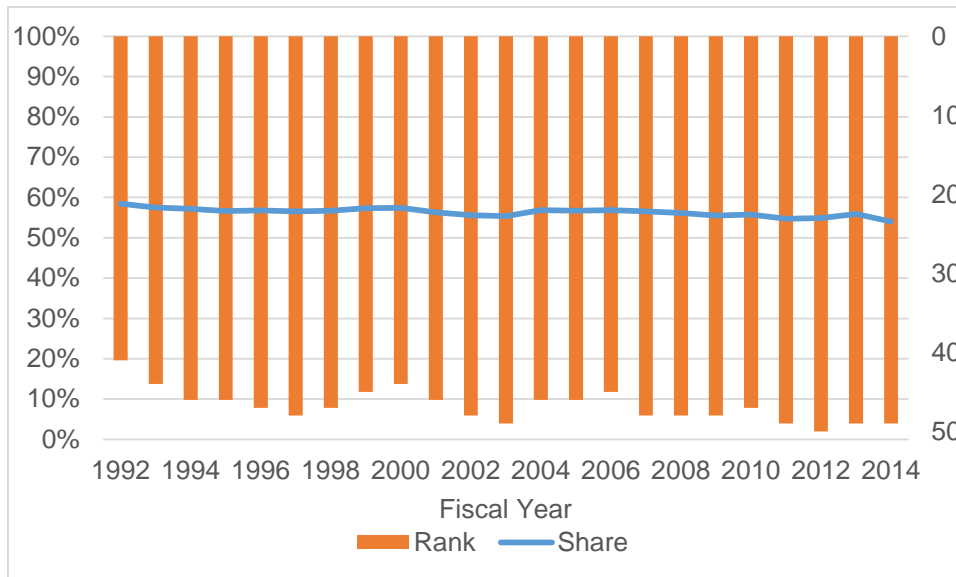
ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, EXPENDITURES FOR INSTRUCTION PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

**ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA,
EXPENDITURES FOR INSTRUCTION AS A PERCENTAGE OF ALL CURRENT OPERATIONS
AND RANK**



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest share.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Expenditures for Support Services

Current operations spending for salaries, employee benefits, supplies, materials, and contractual services, related to support services.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

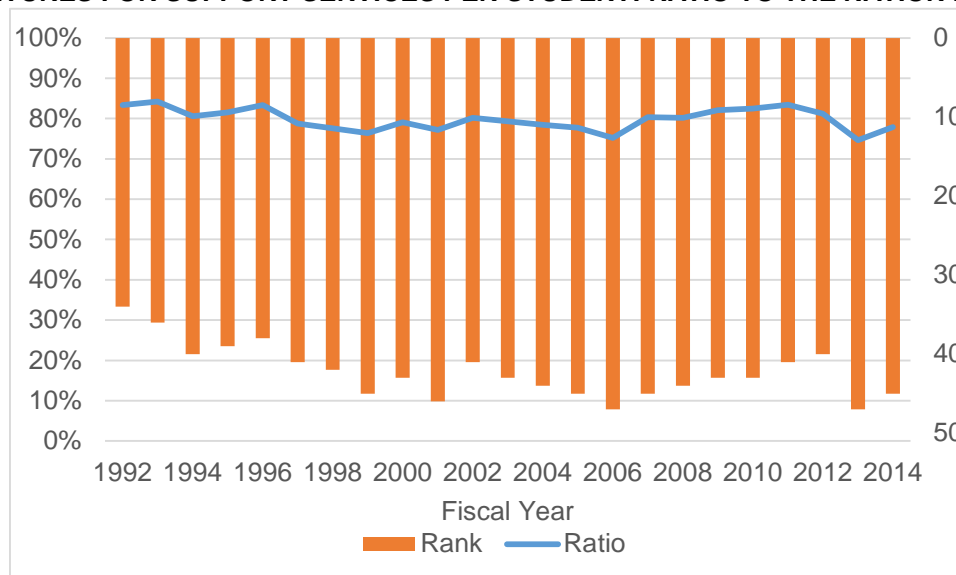
	Millions of Dollars	Share of Total Revenue	Rank	
Support Services	\$2,858	35.3%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$3,028	77.9%	45	7
Per Student, Adjusted for Cost of Living	3,138	80.7	44	6
Per Student Per \$1,000 of Per Capita Personal Income	81.19	94.3	34	4

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, EXPENDITURES FOR SUPPORT SERVICES PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Expenditures for Other Current Operations

Current spending for other than elementary-secondary education instruction and support services activities. Included in this category are food services, enterprise operations, community services, and adult education expenditures.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

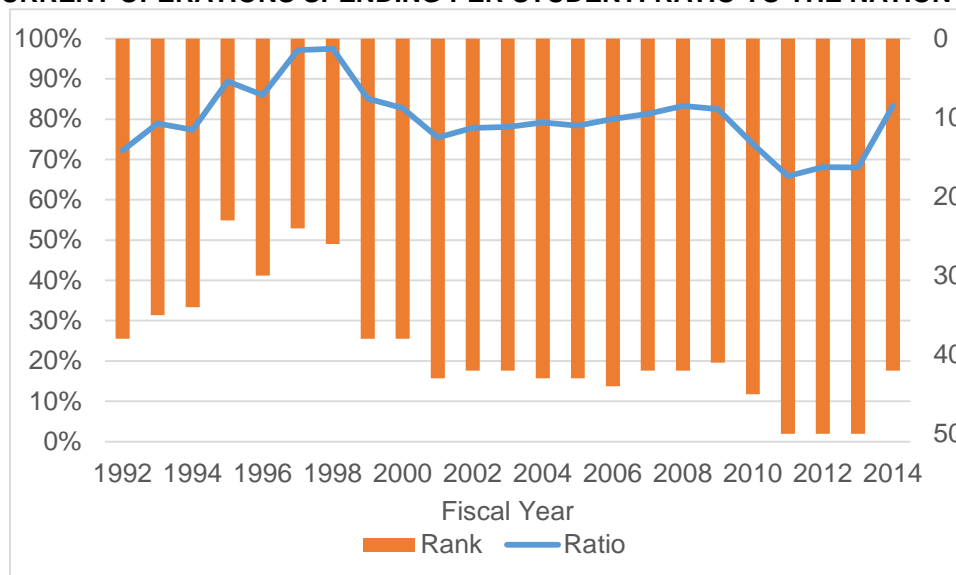
	Millions of Dollars	Share of Total Revenue	Rank	
Other Current Operations	\$461	5.7%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$489	83.3%	42	5
Per Student, Adjusted for Cost of Living	506	86.3	39	4
Per Student Per \$1,000 of Per Capita Personal Income	13.10	100.8	29	2

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, OTHER CURRENT OPERATIONS SPENDING PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Expenditures for Pupil Support Services

Current operations spending for attendance record-keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services. This category also includes medical, dental, nursing, psychological, and speech services.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

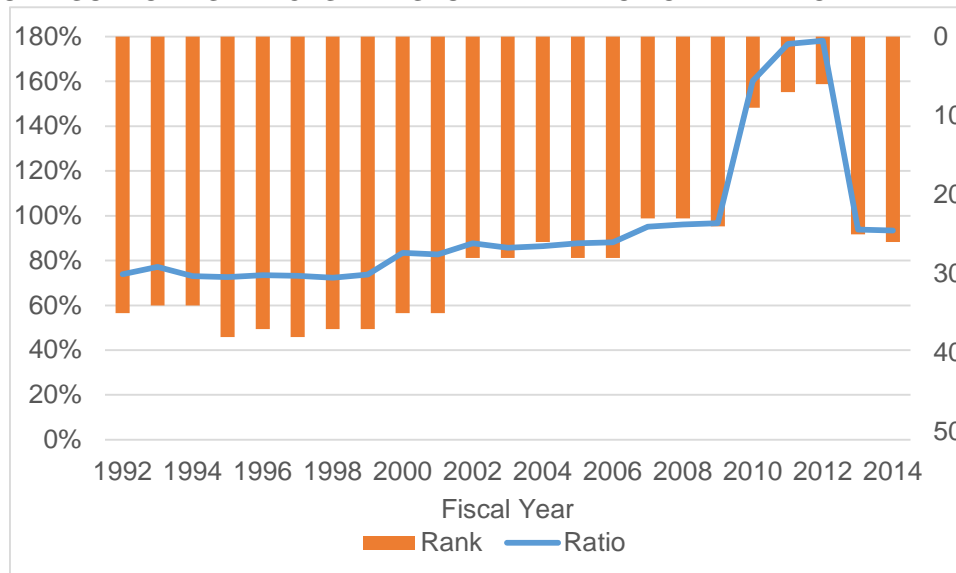
	Millions of Dollars	Share of Total Revenue	Rank	
			All	West
Pupil Support Services	\$546	6.7%		
Per Student	\$578	93.4%	26	4
Per Student, Adjusted for Cost of Living	599	96.8	26	4
Per Student Per \$1,000 of Per Capita Personal Income	15.50	113.1	21	3

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, EXPENDITURES FOR PUPIL SUPPORT SERVICES PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Expenditures for Instructional Staff Support Services

Current operations spending for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer–assisted instruction.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

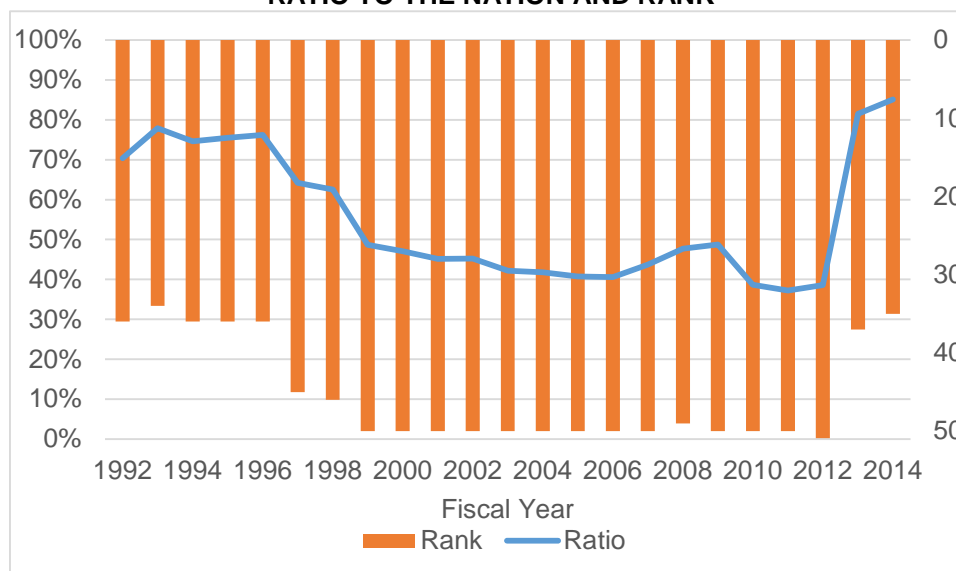
	Millions of Dollars	Share of Total Revenue	Rank	
Instructional Staff Support Services	\$409	5.1%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$433	85.2%	35	6
Per Student, Adjusted for Cost of Living	449	88.2	35	6
Per Student Per \$1,000 of Per Capita Personal Income	11.62	103.1	25	3

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, EXPENDITURES FOR INSTRUCTIONAL STAFF SUPPORT SERVICES PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Expenditures for General Administration

Current operations spending for board of education and executive administration (office of the superintendent).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

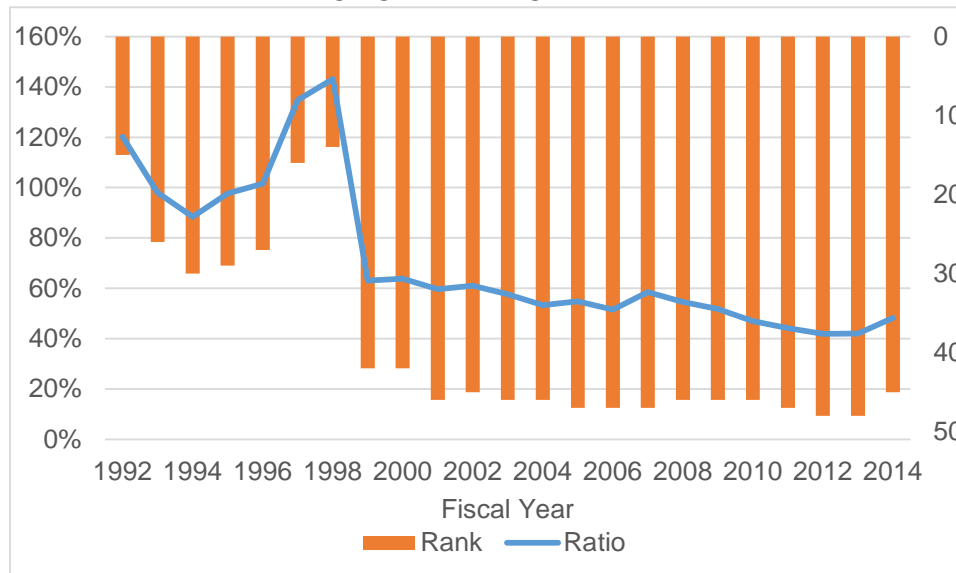
General Administration	Millions of Dollars	Share of Total Revenue	Rank	
			All	West
	\$96	1.2%		
Per Student	Dollars	Ratio to U.S.		
	\$101	48.3%	45	8
Per Student, Adjusted for Cost of Living	105	50.1	46	7
Per Student Per \$1,000 of Per Capita Personal Income	2.72	58.5	43	6

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, EXPENDITURES FOR GENERAL ADMINISTRATION PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Expenditures for School Administration

Current operations spending for the office of principal services.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

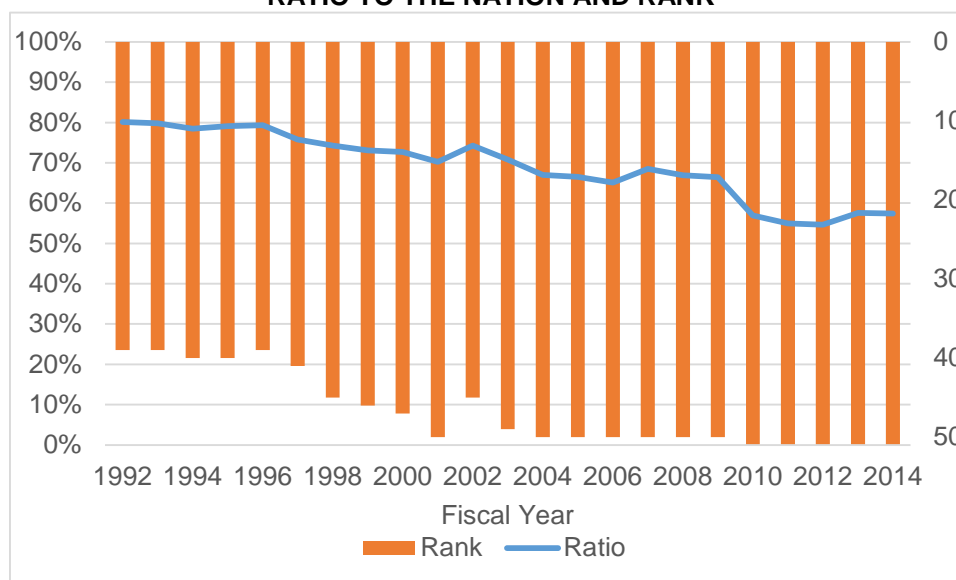
	Millions of Dollars	Share of Total Revenue	Rank	
School Administration	\$329	4.1%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$348	57.4%	51	10
Per Student, Adjusted for Cost of Living	361	59.5	51	10
Per Student Per \$1,000 of Per Capita Personal Income	9.34	69.5	51	10

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, EXPENDITURES FOR SCHOOL ADMINISTRATION PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Expenditures for Plant Operations and Maintenance

Current operations spending for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

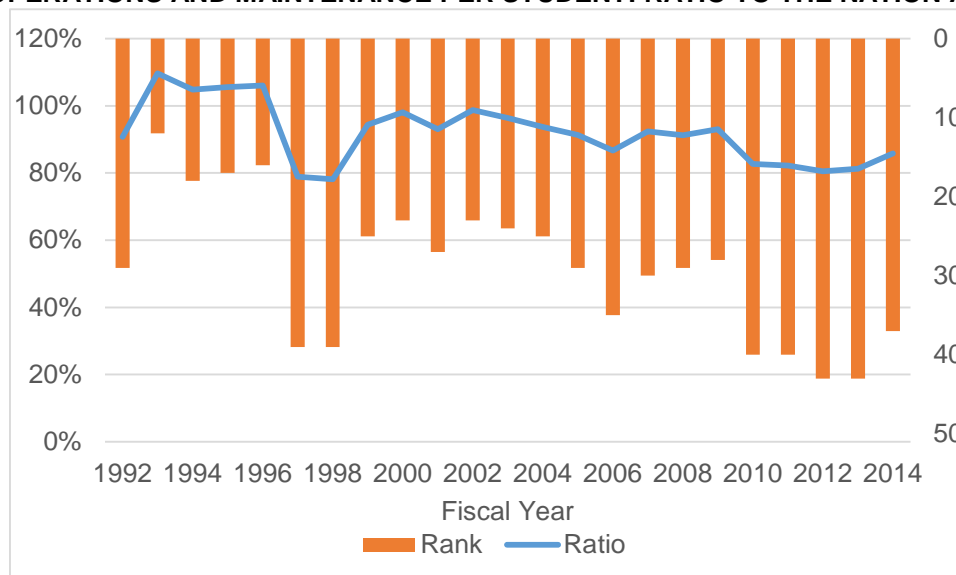
	Millions of Dollars	Share of Total Revenue	Rank	
Plant Operations and Maintenance	\$854	10.5%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$905	85.8%	37	5
Per Student, Adjusted for Cost of Living	937	88.9	39	3
Per Student Per \$1,000 of Per Capita Personal Income	24.26	103.8	27	2

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, EXPENDITURES FOR PLANT OPERATIONS AND MAINTENANCE PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Expenditures for Pupil Transportation

Current operations spending for the transportation of public school students including vehicle operation, monitoring riders, and vehicle servicing and maintenance.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

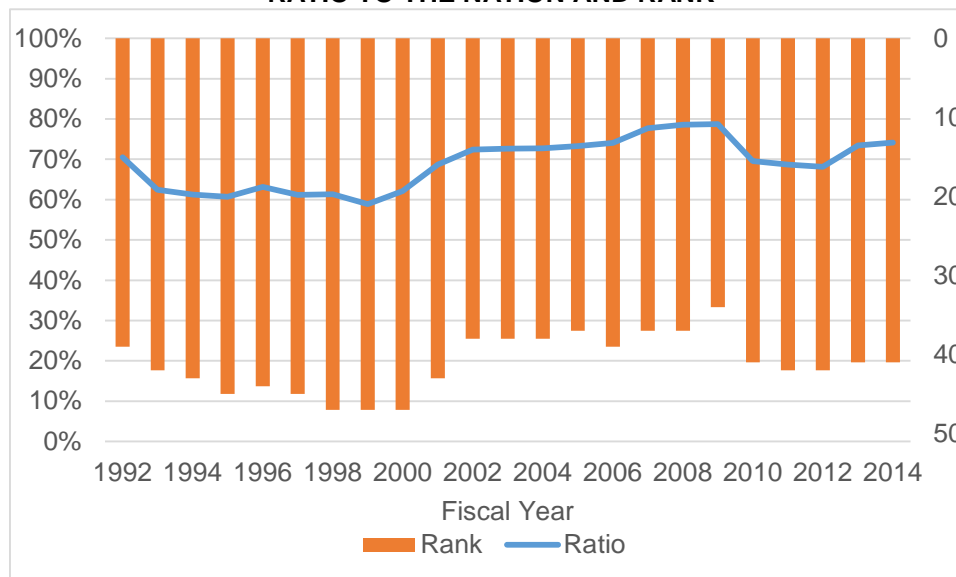
	Millions of Dollars	Share of Total Revenue	Rank	
Pupil Transportation	\$346	4.3%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$367	74.2%	41	5
Per Student, Adjusted for Cost of Living	380	76.9	41	5
Per Student Per \$1,000 of Per Capita Personal Income	9.83	89.8	36	4

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, EXPENDITURES FOR PUPIL TRANSPORTATION PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.

Expenditures for Other Support Services

Current operations spending for business support services and central support services. Included are payments for fiscal services, purchasing, warehousing, supply distribution, printing, duplicating services, planning, research, development, evaluation services, information services, and data processing.

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, FISCAL YEAR 2014

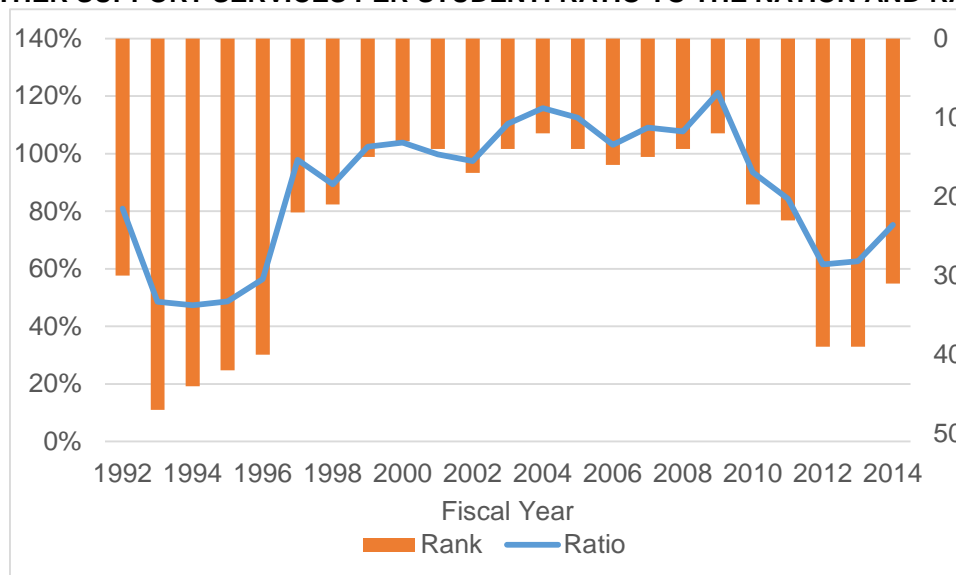
	Millions of Dollars	Share of Total Revenue	Rank	
Other Support Services	\$279	3.4%		
	Dollars	Ratio to U.S.	All	West
Per Student	\$295	75.3%	31	7
Per Student, Adjusted for Cost of Living	306	78.0	32	7
Per Student Per \$1,000 of Per Capita Personal Income	7.92	91.1	20	5

Notes regarding ranks:

- All includes the 50 states plus the District of Columbia; a rank of 1 represents the highest expenditures.
- The West includes 10 western states: Arizona, California, Colorado, Idaho, Nevada, New Mexico, Oregon, Texas, Utah, and Washington; a rank of 1 represents the highest expenditures.

Sources: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/> (expenditures and enrollment), and U.S. Department of Commerce, Bureau of Economic Analysis, <http://www.bea.gov/regional/index.htm> (regional price parity and per capita personal income).

ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, ARIZONA, EXPENDITURES FOR OTHER SUPPORT SERVICES PER STUDENT: RATIO TO THE NATION AND RANK



Note: Rank among the 50 states and the District of Columbia; a rank of 1 represents the highest expenditures.

Source: U.S. Department of Commerce, Census Bureau, Public Elementary–Secondary Education Finance Data, <http://www.census.gov/govs/school/>.