

# Kirkland Elementary School District

Yavapai County

Efficiency peer groups 11 and T-11, Achievement peer group 19<sup>1</sup>

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

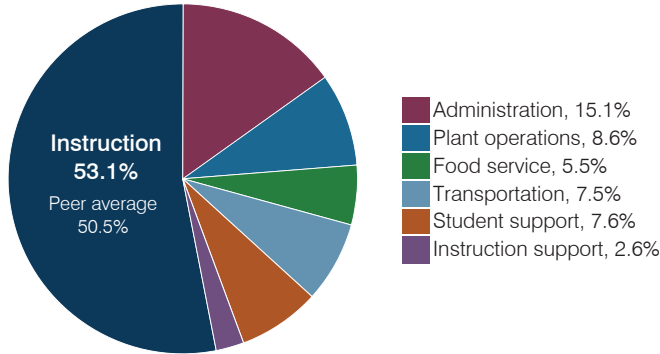
79

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

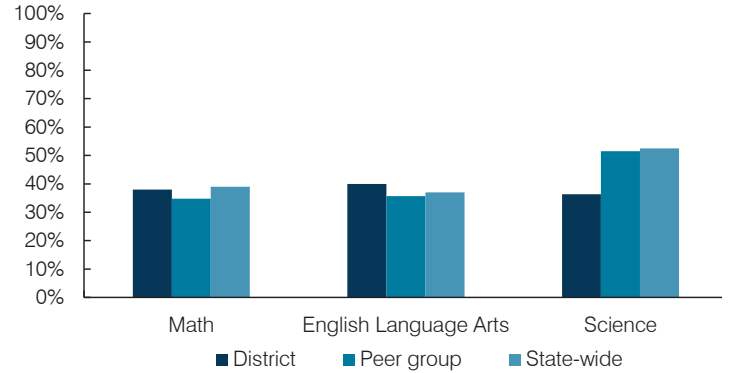
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,997	\$3,137	\$844
	Students per administrative position	45	32	67
Plant operations	Cost per square foot	\$8.62	\$6.96	\$6.30
	Square footage per student	133	412	155
Food service	Cost per meal	\$3.85	\$5.79	\$2.88
Transportation	Cost per mile	\$1.93	\$1.87	\$3.84
	Cost per rider	\$1,524	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 8,148	\$ 7,039	\$ 8,613	\$ 4,377
Administration	2,173	1,997	3,137	844
Plant operations	1,439	1,146	2,644	977
Food service	934	735	1,000	422
Transportation	1,058	989	961	381
Student support	1,799	1,000	601	679
Instruction support	351	345	498	461
<b>Total operational</b>	<b>\$ 15,902</b>	<b>\$ 13,251</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 7,917	\$ 777	\$ 1,161	\$ 691
Equipment	411	441	735	424
Interest	1	20	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 8,329</b>	<b>\$ 1,238</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 24,231</b>	<b>\$ 14,489</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	32%	34%	22%
Special education population	26%	15%	12%
Students per teacher	13.1	14.8	18.5
Average teacher salary	\$44,655	\$46,717	\$48,372
Amount from Prop 301	\$4,708	\$4,152	\$5,840
Average years of teacher experience	10.2	11.3	11.3
Percentage of teachers in first 3 years	17%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,352	\$ 1,696	\$ 2,908	\$ 1,318
State	14,760	6,070	5,692	3,831
Local	7,490	5,551	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 24,602</b>	<b>\$ 13,317</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 9,755	\$ 8,515	\$ 9,932
Amount from Prop 123	329	302	315
Prop 123 additional funding	50	45	57
Grants	10,657	2,036	2,701
Donations and tax credits	63	78	184

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	6,031	5,281	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

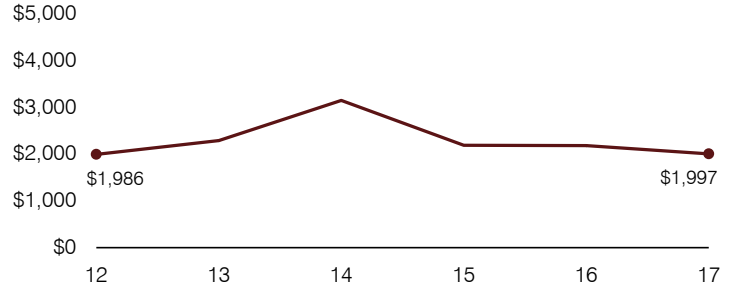
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	65.9	53.9	55.0	56.7	55.6	53.0	52.9	51.8	52.7	52.5	52.9	57.8	53.0	52.5	55.8	51.2	53.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

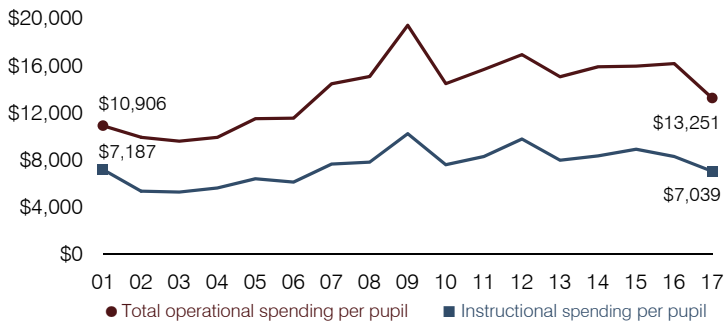
**5-year spending trend (2012 through 2017)**

Student enrollment increased by 45 percent, which contributed to the 22 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 57.8 to 53.1 percent. As a percentage of total operational spending, all noninstructional areas varied year to year, as is common for very small districts.

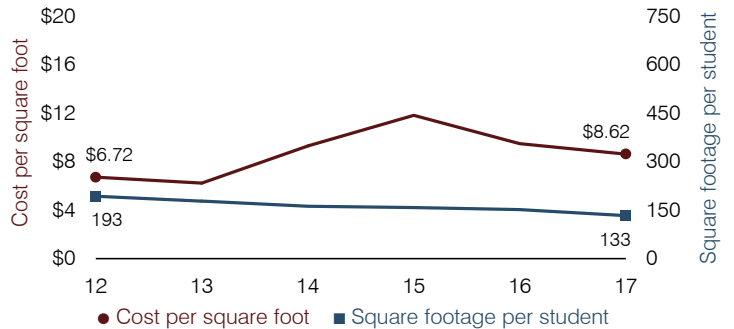
**Administrative cost per pupil**



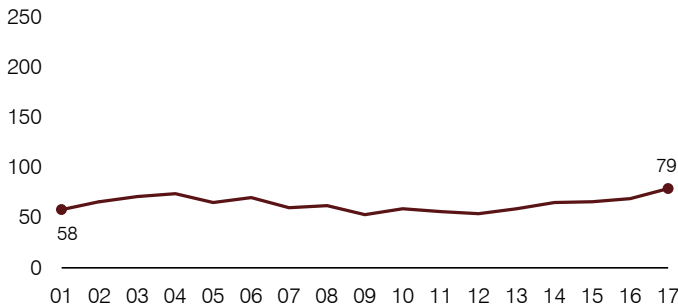
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



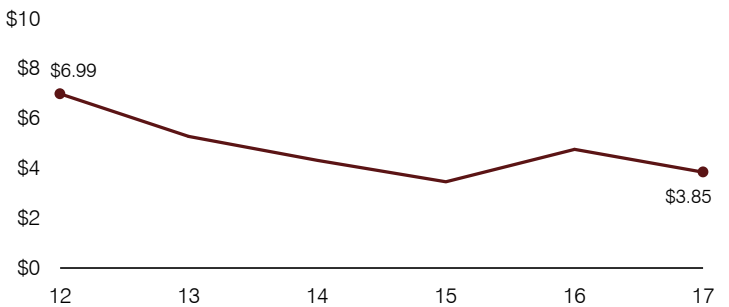
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	32.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**

