

# POLICY *report*

*Goldwater Institute*

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## Ghost Busters: How to Save \$125 Million a Year in Arizona's Education Budget

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### EXECUTIVE SUMMARY

Around the country, school finance formulas and accounting systems are notoriously complex. Arizona's system is no exception. For many years, Arizona's program was considered one of the nation's most difficult to understand.

The complexities often hide inefficiencies. A particularly vexing inefficiency is the practice of paying for "ghost" students. In theory, schools would receive funding on a per-pupil basis. The more students they have, the more funding they receive. However, because schools receive funding based on prior-year student counts, schools in districts with declining enrollments get funding for students no longer on campus. At the same time, schools with new students can get same-year funding. That means that when a student transfers between schools, the state pays for that student twice.

In 2009-10, that overpayment added up to \$125 million spent on approximately 13,500 ghost students in districts with declining enrollments.

Arizona department of education officials are working to fix the student information system's inefficiencies. However, the law is more outdated than the computer system. Lawmakers should update policies to base funding on current-year student enrollment so the money follows the child to a school or other education services. The state's charter school funding policies serve as a model. When students enter a charter school, the school receives a current-year funding increase; if a student transfers out, when the next payment is calculated, charters do not receive money for that student.

In the past 20 years, Arizona has adopted several laws allowing parents to choose a school for their child or to customize a student's educational experience, including education savings accounts, virtual schools, and charter schools. The state now needs to adopt a school funding structure that is as modern as the school choices students have at their fingertips.

## Introduction

Around the country, school finance formulas and student accounting systems are notoriously complex. Arizona's system is no exception. In fact, for many years, Arizona's program was considered one of the nation's most difficult to understand.<sup>1</sup> That complexity often masks disparities in spending as well as waste and overpayments.

Generally speaking, schools calculate an average of student enrollment over the first 100 days in a school year and report that figure to the Arizona State Department of Education. The Department then uses a formula including these enrollment numbers to equalize district payments and fund maintenance, operation, and transportation costs. Funds are provided to districts, which then distribute the monies to schools.

States must operate efficient funding formulas in order to serve students in a highly mobile society. According to the U.S. Census Bureau, more than 7 million school-aged students moved to a new location in 2010.<sup>2</sup> Five million of these students moved within the same county. In urban areas the mobility rate is particularly high. Research indicates a 50 percent turnover rate in urban elementary schools is not uncommon.<sup>3</sup> In Arizona, over 25 percent of students experienced a non-promotional change of schools between 2004 and 2008, with higher rates among English language learner students.<sup>4</sup> In 2004-05, 35 percent of English language learners changed schools.

*This paper examines the practice of paying twice for a student when they transfer and recommends that Arizona adopt funding policies that match funds to students and their educational choices.*

The purpose of this paper is not to trace the history of education funding in Arizona, nor to explain the dizzying combination of the district equalization formula, student weights, Proposition 301, and qualifying tax rates that determine funding levels. Instead, this paper examines the practice of paying twice for a student when they transfer and recommends that Arizona adopt funding policies that match funds to students and their educational choices.

Policies where money follows students immediately are critical because state department officials and the Arizona Data Governance Commission are designing a new student information system, which they anticipate implementing in three years.<sup>5</sup> State Superintendent John Huppenthal says the system is in dire need of repair. "Our IT system is still in intensive care," Huppenthal said.<sup>6</sup> "Without continued, focused care, our IT system will continue to linger on life support, and it is our teachers, administrators and students who will suffer."

Adopting funding policies that use real-time student enrollment numbers is critical now before the technical specifications of the new system are completed. The new system must be constructed with the ability to account for current enrollment numbers and state law must be updated to fund schools based on current enrollment.

## State Funding

Education funding makes up the single largest portion—slightly less than half—of Arizona’s General Fund. In 2009-10, 40.3 percent of General Fund appropriations were specifically directed to K-12 education expenditures (other education expenses compose the remaining half of the General Fund).<sup>7</sup> Funding from state and local sources totaled over \$8 billion in Arizona in 2010 and is estimated to have reached \$8.3 billion in 2011.<sup>8</sup> With funding levels of this size and the importance of providing Arizona students a quality education, policymakers must be aware of the system’s inefficiencies and correct them. As Arizona’s system exemplifies, if the policies governing the funding mechanism lead to inefficiencies, taxpayer dollars will not be used most effectively for Arizona students.

Specifically, Arizona does not adjust funding for traditional public schools in the same year if a student transfers out after the first 100 days. Yet, for a district that sees an overall increase in enrollment during a school year, districts can apply for current-year funding increases as students enter the district.

For example, the Prescott Unified School District was able to fund career and technical programs in 2011-12 because of “sudden growth in the past year.”<sup>9</sup> Funding for those specific programs had been eliminated, but the district used funding from student growth to continue these programs.

The current system allows public schools to receive additional funding almost in real time when students transfer in, but they do not have to adjust their budgets until a year after students leave. Likewise, if a student exercises a school choice option, such as an education savings account, taxpayers continue to fund the sending public school (the school losing the students) while also paying for the student’s new savings account.<sup>10</sup>

These double payments are difficult to calculate for all Arizona schools because of limitations in the student enrollment system. However, the cost of ghost students at traditional schools in declining districts can be calculated using data from the Arizona Department of Education and the Department of Revenue. Our calculations show that between 2008-09 and 2009-10, Arizona schools spent over \$125 million on approximately 13,500 ghost students.<sup>11</sup> Since some of these students transferred between districts, and some of these districts may have increasing enrollment levels and apply for current-year growth funding, this spending figure likely underestimates the cost to taxpayers. If a student transferred from a declining district into a growing district, taxpayers paid for that student twice in the same school year—as well as paying for the student’s ghost in the sending school in the next school year.

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### **Average Daily Membership (ADM)**

Simply enough, ADM counts consist of student enrollments minus withdrawals. Schools count the average total of student enrollment over the first 100 days of a school year and report this number to their district, which in turn reports to the Arizona Department of Education. Funding levels are calculated the following summer to be paid out in monthly checks in the next school year. Thus, school budgets are built around prior year ADM counts.

For example, if a school's 100th day was February 15, ADM would be tabulated for all the school days up to that point and reported to the district. By early summer, funding levels based on those counts would be calculated, and in August, when school started again, checks based on the count from the previous year would be sent to the school.<sup>12</sup>

In 2011, legislators and Gov. Jan Brewer passed a change to this process into law. The new law requires that instead of using ADM counts from all 100 days, districts and charter schools take ADM counts on September 15, November 15, January 15, and March 15.<sup>13</sup> The average of these four counts is then used to calculate school payments in the next school year. Only one count is sent to the district and state department for funding calculations.

While the new law simplifies school reporting procedures, it does not address the lag in Arizona's school funding system: funding is still based on the prior year's attendance.

The policy of holding sending schools harmless for losing students while allowing for current-year funding increases for "growing" districts is explicit in Arizona law.<sup>14</sup> A.R.S. 15-948 states that after reporting an increase in ADM, "the school district shall receive state aid based on the adjusted revenue control limit or the adjusted district support level in the manner specified in section 15-971, except that in no event shall the school district receive less state aid than it would have received if it had not used this section."

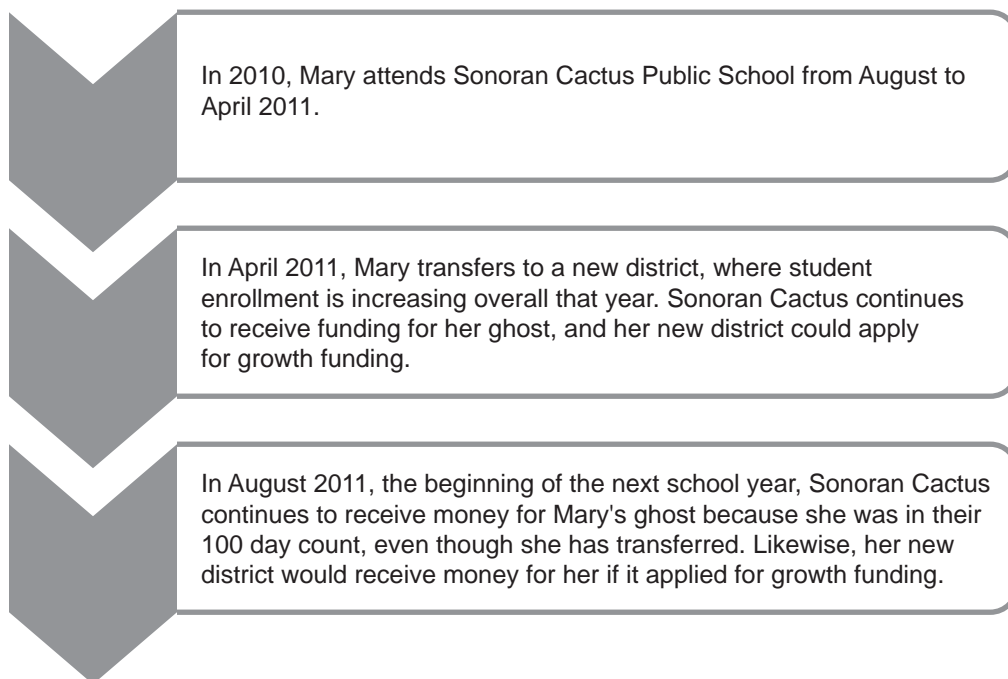
Calculations using ADM data collected by the Arizona Department of Education reveal that between 2008-09 and 2009-10, Arizona schools had over 13,500 ghost students from districts with declining enrollments.<sup>15</sup> Using federal, state, and local per-pupil funding information published by the Joint Legislative Budget Committee (JLBC), we find that Arizona taxpayers spent \$125,477,931 on ghost students in 2009-10.

### **Modernizing Education Funding**

Arizona has a student accounting and payment model that bases school funding on current-year student counts and, in theory, adjusts multiple times each year for student transfers (because the state's student information system

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**Figure 1: An Example of Funding Ghost Students**



is malfunctioning, often this procedure cannot be carried out). Charter school funding is based on current-year ADM counts.<sup>16</sup> The policy governing monthly checks sent to charters is for the payments to be adjusted periodically based on enrollment changes, though the state's student information system has struggled to carry out this procedure. "The state aid payments are adjusted throughout the year so that the actual payments received correspond to the actual 100<sup>th</sup> day student count," explains the Arizona Tax Research Association.<sup>17</sup> Unlike at traditional schools, taxpayers do not pay for ghost charter students (students who transfer out of a charter school). When a school fails to retain students, it feels the effects immediately.

Holding public schools harmless for student transfers is significant today because the one-size-fits-all approach to K-12 education is disappearing. Arizona families have a variety of educational options for their children. When Arizona first authorized charter schools in 1995, 47 schools opened to provide more choices in education.<sup>18</sup> Today, 524 charter schools serve 123,633 students.<sup>19</sup> Charter school enrollment accounts for approximately 12 percent of public school enrollment in the state.<sup>20</sup> Likewise, in 1998, one year after the passage of Arizona's tax credit scholarship program, four school-tuition organizations awarded 244 scholarships. In 2010, 53 scholarship organizations awarded 26,453 scholarships.<sup>21</sup>

The Education Savings Account program is Arizona's latest educational innovation. These savings accounts allows parents of special needs students to

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access 90 percent of their regular student funding for a variety of educational expenditures, including tuition at an online educational provider, therapy services, or even college expenses. In December 2011, 146 students were qualified for accounts.<sup>22</sup> To be eligible, students must have attended a public school in the prior year.

If the growth in Arizona's charter schools is any indication, we can expect the ESA program to expand. These accounts are an innovative way to provide education and give parents a larger menu of services to meet their children's educational needs.<sup>23</sup>

### **Doesn't Funding Just Balance Out?**

Since districts are funded based on the prior year's ADM figures, the question arises as to whether a student's departure from a school with declining enrollment is accounted for in the next ADM count. From this perspective, while a school may temporarily receive funding for the ghost student between ADM counts, Arizona funds schools in arrears anyway, so the state adjusts funding after the next count and that adjustment will balance the books. The one-year delay could thus be considered part of the accounting method, with departing students accounted for later.

*Arizona funds ghost students every year in which there are districts with declining enrollment.*

However, this perspective does not consider the districts that have a net decline in ADM figures in multiple years. From 2007-08 to 2008-09, the years prior to our earlier calculation, Arizona had a number of districts with declining ADM, with a ghost student total of 20,035. Multiplying by the average per-pupil funding amount yields ghost student expenditures of over \$191 million for 2008-09. Even if these departures were accounted for and some districts received less money in the next year because these students transferred, as shown above, there was another set of 13,500 ghost students between 2008-09 and 2009-10 that were funded. As a result, Arizona funds ghost students every year in which there are districts with declining enrollment.

### **Fixed Costs**

Fixed costs are those expenses incurred by a business or organization that do not change based on the number of units produced. In education, fixed costs are those that do not vary with the number of students served. Examples include facility costs, administrative expenses, and support services.

Opponents to school choice programs argue that sending public schools should not have to make current-year adjustments for transferring students because so much of school budgets are tied to fixed costs. For example, even if one student in a class of 25 accepts a tax credit scholarship to attend a private school, the other 24 students will still require a teacher, desks, textbooks, etc., so



that student's allotment should remain with the sending school for the sake of the remaining students.

New research on the fiscal effects of school choice programs indicates we can reasonably expect schools to make adjustments. Benjamin Scafidi, Ph.D., finds that it is "feasible for the district to reduce some of its expenditures commensurate with the decrease in its student population."<sup>24</sup>

"School choice programs where 'the money follows the child' can be designed in such a manner to improve the fiscal situation of public school districts," says Scafidi.<sup>25</sup>

Public charter schools prove it is possible to operate while accounting for current-year student transfers. As stated previously, Arizona has over 500 charter schools, many of which have developed a significant track record of success, including Carpe Diem in Yuma, the Basis schools, and the Great Hearts Academies, all of which have been recognized nationally for consistently high levels of student achievement.

No other organization or business is held harmless for a customer's decision to find service elsewhere. At a doctor's office, for example, the fixed costs of liability insurance, debt service for loans taken out to purchase equipment, or salaries, remain even if longtime customers choose another office. True, remaining patients must be served, but why should former patients pay to keep a doctor's office operational when other offices are now providing care to these patients?

## Policy Recommendations

**Recommendation:** Instead of holding districts with declining enrollment harmless for one year after a student transfers out or appending an additional set of procedures to the school finance formula to account for school choice programs, Arizona should implement one system that accounts for all students in real time. Current charter school funding procedures already provide a model. All districts should account for student mobility in the same academic year so taxpayers only have to pay once for each student in a school year.

**Recommendation:** Local governments should include details on school superintendent salaries and benefits, federal revenues, and the amount of double-funding among schools in their new, online revenue and expenditure databases. HB 2282, signed by Gov. Jan Brewer in 2010, requires local governments to report revenues and expenditures on websites available to the public beginning in 2013.<sup>26</sup> The new databases should provide specific information on all expenses, not just transactions over \$5,000 (as required by law). Cato Institute policy analyst Adam Schaeffer writes, "Especially during times of economic hardship, we must ensure that every dollar is accounted for and used efficiently. ... There is no excuse for

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*— Benjamin Scafidi, Ph.D.*

opaque and unaccountable public institutions in times of plenty, but our current economy makes this issue urgent.”<sup>27</sup>

**Recommendation:** Arizona should adopt a current-year student funding model before the Arizona Data Governance Commission and Department of Education migrates student information to a new student information system. Mark Masterson, chief information officer at the Department of Education, said it will be three years before the state moves to a new student information system.<sup>28</sup> While the system is being developed, the state education department should work with legislators to adopt policies that will fund students in real-time.

## Conclusion

Taxpayers should not have to pay for “ghost students” regardless of whether the state or nation is facing lean economic times. Currently, Arizona’s school funding system funds public schools for students who are no longer on campus. And it’s costing Arizona taxpayers \$125 million each school year.

With hundreds of charter schools, dozens of scholarship-granting organizations participating in the state’s tax credit scholarship program, and the new education savings account program, school choice is an ever-increasing part of the state’s educational environment and more students are leaving traditional public schools. These choice programs hold public officials more accountable to parents because parents can vote with their feet and take advantage of new educational opportunities if they choose. Public schools should not receive an extra blanket of protection at the taxpayer’s expense and should not be held harmless when parents exercise choice. Implementing current-year funding will bring taxpayer savings and encourage schools to be more accountable to parents.

The idea of “backpacking,” or a school funding structure where the money follows the child to a school of choice or a set of services (such as tutoring or online classes) is the future of education finance. Grover J. “Russ” Whitehurst, member of the Koret Task Force at Stanford University, writes, “Informed choice that is accompanied by financial consequences for schools will create a marketplace for schooling that will evolve toward greater responsiveness to what parents want, will be more innovative, and will become more productive.”<sup>29</sup>

Arizonans shouldn’t have to pay twice for students, and schools need to be accountable to parents and taxpayers. With updated laws and systems that mirror those for charter schools, the state will stop wasting \$125 million on ghost students and will ensure school funding follows students to the school of their choice.

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APPENDIX 1

**Calculating the Cost of Ghost Students**

To calculate the total number of “ghost” students in Arizona in 2009-10, this paper uses Average Daily Membership (ADM) files from the Arizona Department of Education’s Web site.<sup>30</sup> Data were accessed for the two most recent school years (2008-09 and 2009-10). Both files were sorted to remove charter schools and public school districts that did not appear on both files (or whose names did not match identically). Using the ADM column on both files, I subtracted the 2009-10 district ADM figures from 2008-09 ADM figures. Districts are held harmless—funding is not adjusted—when students transfer out. But districts with increasing enrollment can receive an adjustment in the same year as their enrollment increases. So, for the period between ADM counts, those districts that had more students in 2008-09 than in 2009-10 received money for ghost students who had transferred at some point during or between school years (after the 100 day count). The total ADM figure for declining districts in 2009-10 from this calculation was 13,514.0475.

For example, in Aguila Elementary District, the 2008-09 ADM total was 159.43. In 2009-10, the total was 141.76. This means between years, the district lost 17.67 from its ADM count. Yet funds were being distributed to the district with no adjustment as students left the school.

The total ADM figure of ghost students funded between 2009 and 2010 (13,514.0475) was multiplied by the “Funding per Student” amount for FY 2010 from the Joint Legislative Budget Committee’s (JLBC) “All Funding” document, which was \$9,285.<sup>31</sup> The total amount spent on ghost students is calculated to be \$125,477,931.04.

APPENDIX 2  
**Arizona School District ADM Data**

District Name	ADM 2009	ADM 2010	Difference
Agua Fria Union High School District Total	6139.775	6363	223.225
Aguila Elementary District Total	159.43	141.76	-17.67
Ajo Unified District Total	450.4425	427.465	-22.9775
Alhambra Elementary District Total	13840.4625	13526.57	-313.893
Alpine Elementary District Total	46.355	54.11	7.755
Altar Valley Elementary District Total	681.3425	654.3475	-26.995
Amphitheater Unified District Total	14882.34	14891.7075	9.3675
Antelope Union High School District Total	335.155	315.995	-19.16
Apache Elementary District Total	4.99	7	2.01
Apache Junction Unified District Total	5369.6925	5129.5975	-240.095
Arizona Department of Corrections Total	326.155	225.4025	-100.753
Arlington Elementary District Total	262.305	257.4675	-4.8375
Ash Creek Elementary District Total	29.585	33.975	4.39
Ash Fork Joint Unified District Total	286.0175	290.77	4.7525
Avondale Elementary District Total	6016.645	5869.5425	-147.103
AZ Dept of Juvenile Corrections Total	562.8725	442.725	-120.148
Bagdad Unified District Total	423.2325	381.9025	-41.33
Balsz Elementary District Total	2809.545	2637.1525	-172.393
Beaver Creek Elementary District Total	348.1025	337.195	-10.9075
Benson Unified School District Total	1025.075	1037.265	12.19
Bicentennial Union High School District Total	132.415	124.46	-7.955
Bisbee Unified District Total	751.4325	741.105	-10.3275
Blue Elementary District Total	8.5	6.42	-2.08
Blue Ridge Unified District Total	2521.6875	2429.58	-92.1075
Bonita Elementary District Total	88.79	70.81	-17.98
Bouse Elementary District Total	35.43	39.865	4.435
Bowie Unified District Total	77.9025	85.27	7.3675
Buckeye Elementary District Total	4276.585	4214.41	-62.175
Buckeye Union High School District Total	3286.2225	3446.32	160.0975
Bullhead City School District Total	3328.2025	3230.925	-97.2775
Camp Verde Unified District Total	1408.225	1398.2375	-9.9875
Canon Elementary District Total	173.2775	188.13	14.8525
Cartwright Elementary District Total	17522.805	17289.35	-233.455
Casa Grande Elementary District Total	7466.79	7401.76	-65.03
Casa Grande Union High School District Total	3541.2025	3672.775	131.5725
Catalina Foothills Unified District Total	4674.8675	4772.1325	97.265

District Name	ADM 2009	ADM 2010	Difference
Cave Creek Unified District Total	5718.23	5611.89	-106.34
Cedar Unified District Total	320.1	337.99	17.89
Chandler Unified District Total	35286.7175	36185.08	898.3625
Chinle Unified District Total	3547.4425	3665.0175	117.575
Chino Valley Unified District Total	2604.0875	2460.3125	-143.775
Clarkdale-Jerome Elementary District Total	366.9425	348.4875	-18.455
Clifton Unified District Total	130.445	107.265	-23.18
Cochise Elementary District Total	82.2125	92.9325	10.72
Colorado City Unified District Total	349.0625	350.53	1.4675
Colorado River Union High School District Total	2391.7725	2314.1725	-77.6
Concho Elementary District Total	187.095	184.2975	-2.7975
Congress Elementary District Total	114.085	109.13	-4.955
Continental Elementary District Total	455.195	490.3625	35.1675
Coolidge Unified District Total	4414.9375	4253.085	-161.853
Cottonwood-Oak Creek Elementary District Total	2319.1275	2233.24	-85.8875
Crane Elementary District Total	5831.74	5746.3975	-85.3425
Creighton Elementary District Total	6994.54	6719.1475	-275.392
Crown King Elementary District Total	6.0375	5.745	-0.2925
Deer Valley Unified District Total	34917.0175	34518.6975	-398.32
Double Adobe Elementary District Total	56.885	56.0275	-0.8575
Douglas Unified District Total	3989.92	3997.9775	8.0575
Duncan Unified District Total	405.0925	355.0925	-50
Dysart Unified District Total	22929.4375	23004.12	74.6825
East Valley Institute of Technology Total	6640.5175	7923.7175	1283.2
Elfrida Elementary District Total	124.655	114.5375	-10.1175
Eloy Elementary District Total	1106.8575	1080.665	-26.1925
Flagstaff Unified District Total	10312.2075	10120.4325	-191.775
Florence Unified School District Total	7026.9775	7654.18	627.2025
Flowing Wells Unified District Total	4708.615	5156.9525	448.3375
Fountain Hills Unified District Total	2016.06	1915.2525	-100.808
Fowler Elementary District Total	4186.78	4280.7625	93.9825
Fredonia-Moccasin Unified District Total	302.7525	286.4625	-16.29
Ft Thomas Unified District Total	503.0775	517.525	14.4475
Gadsden Elementary District Total	4663.8175	4694.635	30.8175
Ganado Unified School District Total	1665.245	1528.9075	-136.338
Gila Bend Unified District Total	449.45	453.865	4.415
Gila County Regional School District Total	120.0325	114.4525	-5.58
Gilbert Unified District Total	36909.655	36865.585	-44.07
Glendale Elementary District Total	12596.6175	12285.9075	-310.71

District Name	ADM 2009	ADM 2010	Difference
Glendale Union High School District Total	14602.0225	14691.0525	89.03
Globe Unified District Total	1789.67	1781.51	-8.16
Grand Canyon Unified District Total	278.015	268.6125	-9.4025
Hackberry School District Total	41.6775	31.205	-10.4725
Hayden-Winkelman Unified District Total	363.445	350.48	-12.965
Heber-Overgaard Unified District Total	454.8375	470.935	16.0975
Heritage Elementary School Total	857.18	977.9575	120.7775
Higley Unified School District Total	9226.4425	9301.3275	74.885
Hillside Elementary District Total	26.01	23.9875	-2.0225
Holbrook Unified District Total	1960.3875	1925.75	-34.6375
Humboldt Unified District Total	6022.0975	5905.275	-116.823
Hyder Elementary District Total	130.82	117.65	-13.17
Indian Oasis-Baboquivari Unified District Total	863.5275	905.7525	42.225
Isaac Elementary District Total	7340.2775	7303.69	-36.5875
J O Combs Unified School District Total	3714.3625	3926.05	211.6875
Joseph City Unified District Total	471.415	467.8875	-3.5275
Kayenta Unified District Total	2084.5625	2011.85	-72.7125
Kingman Unified School District Total	7007.06	6928.475	-78.585
Kirkland Elementary District Total	45.7425	55.53	9.7875
Kyrene Elementary District Total	16753.01	16819.4325	66.4225
Lake Havasu Unified District Total	6140.76	6118.3875	-22.3725
Laveen Elementary District Total	2159.465	4441.33	2281.865
Liberty Elementary District Total	3642.3075	3489.7425	-152.565
Liberty High School Total	66.02	65.715	-0.305
Litchfield Elementary District Total	9393.96	9441.255	47.295
Littlefield Unified District Total	561.89	529.7675	-32.1225
Littleton Elementary District Total	4888.4525	4741.7025	-146.75
Madison Elementary District Total	5205.9375	5327.64	121.7025
Maine Consolidated School District Total	126.1725	103.5575	-22.615
Mammoth-San Manuel Unified District Total	1058.7075	1007.775	-50.9325
Marana Unified District Total	12274.05	12372.5075	98.4575
Maricopa County Regional District Total	50.8625	47.8	-3.0625
Maricopa Unified School District Total	5925.9975	6159.985	233.9875
Mayer Unified School District Total	483.18	421.8575	-61.3225
Mcnary Elementary District Total	110.54	108.24	-2.3
McNeal Elementary District Total	51.22	46.1925	-5.0275
Mesa Unified District Total	65786.2825	63948.435	-1837.85
Miami Unified District Total	1202.87	1154.8075	-48.0625
Mingus Union High School District Total	1157.6025	1206.2075	48.605

District Name	ADM 2009	ADM 2010	Difference
Mobile Elementary District Total	22.0275	12.685	-9.3425
Mohave Valley Elementary District Total	1779.8275	1701.8225	-78.005
Mohawk Valley Elementary District Total	162.76	148.3475	-14.4125
Morenci Unified District Total	1201.7575	1076.6725	-125.085
Morristown Elementary District Total	137.3875	142.7625	5.375
Murphy Elementary District Total	2171.15	2081.5325	-89.6175
Naco Elementary District Total	268.185	264.94	-3.245
Nadaburg Unified School District Total	895.785	888.5425	-7.2425
Nogales Unified District Total	5686.65	5725.9275	39.2775
Oracle Elementary District Total	451.095	472.9625	21.8675
Osborn Elementary District Total	3183.7175	3086.645	-97.0725
Owens-Whitney Elementary District Total	31.73	23.7825	-7.9475
Page Unified District Total	2672.175	2883.4975	211.3225
Palo Verde Elementary District Total	421.7325	477.62	55.8875
Paloma School District Total	63.805	74.9825	11.1775
Palominas Elementary District Total	1017.565	1024.7	7.135
Paradise Valley Unified District Total	32143.115	31728.93	-414.185
Parker Unified School District Total	1719.58	1725.605	6.025
Patagonia Elementary District Total	73.745	78.1325	4.3875
Patagonia Union High School District Total	79.29	66.3425	-12.9475
Payson Unified District Total	2500.1475	2461.925	-38.2225
Peach Springs Unified District Total	175.115	170.6275	-4.4875
Pearce Elementary District Total	88.13	89.9625	1.8325
Pendergast Elementary District Total	9930.2575	9737.88	-192.377
Peoria Unified School District Total	35682.9425	35494.5625	-188.38
Phoenix Elementary District Total	7410.7125	6564.0825	-846.63
Phoenix Union High School District Total	24624.38	24954.0025	329.6225
Picacho Elementary District Total	212.11	182.5775	-29.5325
Pima Accommodation District Total	113.4175	122.78	9.3625
Pima County JTED Total	4098.485	4538.575	440.09
Pima Unified District Total	725.745	716.0475	-9.6975
Pine Strawberry Elementary District Total	120.7225	116.5175	-4.205
Pinon Unified District Total	1268.1275	1237.2125	-30.915
Pomerene Elementary District Total	130.705	119.8525	-10.8525
Prescott Unified District Total	5322.8975	5224.6975	-98.2
Quartzsite Elementary District Total	226.7525	246.39	19.6375
Queen Creek Unified District Total	4850.3275	5081.9675	231.64
Ray Unified District Total	525.6325	520.7075	-4.925
Red Mesa Unified District Total	930.6675	999.5375	68.87

District Name	ADM 2009	ADM 2010	Difference
Red Rock Elementary District Total	216.49	293.78	77.29
Riverside Elementary District Total	717.455	632.225	-85.23
Roosevelt Elementary District Total	10970.2225	10423.3825	-546.84
Round Valley Unified District Total	1418.7175	1407.21	-11.5075
Sacaton Elementary District Total	447.605	479.925	32.32
Saddle Mountain Unified School District Total	1476.3475	1422.0175	-54.33
Safford Unified District Total	2925.3825	2956.3675	30.985
Sahuarita Unified District Total	4452.6075	4622.955	170.3475
Salome Consolidated Elementary District Total	106.395	94.7	-11.695
San Carlos Unified District Total	1218.1525	1269.535	51.3825
San Fernando Elementary District Total	21.12	22.835	1.715
San Simon Unified District Total	88.115	78.36	-9.755
Sanders Unified District Total	1005.5375	994.38	-11.1575
Santa Cruz County Regional School District Total	44.53	44.735	0.205
Santa Cruz Elementary District Total	190.185	195.515	5.33
Santa Cruz Valley Unified District Total	3538.22	3438.1375	-100.083
Santa Cruz Valley Union High School District Total	495.2225	424.2475	-70.975
Scottsdale Unified District Total	25441.4625	25287.1225	-154.34
Sedona-Oak Creek JUSD #9 Total	1308.66	1245.2975	-63.3625
Seligman Unified District Total	155.425	135.8725	-19.5525
Sentinel Elementary District Total	35.72	34.6575	-1.0625
Show Low Unified District Total	2315.4975	2250.8775	-64.62
Sierra Vista Unified District Total	5983.1975	5754.0075	-229.19
Skull Valley Elementary District Total	18.2	23.1425	4.9425
Snowflake Unified District Total	2480.3775	2514.5225	34.145
Solomon Elementary District Total	166.3025	162.0425	-4.26
Somerton Elementary District Total	2596.11	2594.0225	-2.0875
Sonoita Elementary District Total	120.365	108.9125	-11.4525
Sonoran Desert School Total	86.865	92.1075	5.2425
St David Unified District Total	441.445	433.4725	-7.9725
St Johns Unified District Total	897.48	840.68	-56.8
Stanfield Elementary District Total	675.02	662.2375	-12.7825
Sunnyside Unified District Total	16568.175	16590.46	22.285
Superior Unified School District Total	430.9	430.7525	-0.1475
Tanque Verde Unified District Total	1402.99	1510.1475	107.1575
Tempe School District Total	12021.0375	11749.725	-271.312
Tempe Union High School District Total	12667.0775	13234.05	566.9725
Thatcher Unified District Total	1261.4225	1257.59	-3.8325
Tolleson Elementary District Total	2722.3125	2643.4	-78.9125



District Name	ADM 2009	ADM 2010	Difference
Tolleson Union High School District Total	8819.19	9216.79	397.6
Toltec Elementary District Total	1424.9975	1284.295	-140.703
Tombstone Unified District Total	740.65	814.1725	73.5225
Tonto Basin Elementary District Total	58.695	66.8175	8.1225
Topock Elementary District Total	125.8075	138.06	12.2525
Tuba City Unified District Total	1853.7675	1830.1175	-23.65
Tucson Unified District Total	54374.2425	52859.675	-1514.57
Union Elementary District Total	1640.4225	1567.56	-72.8625
Vail Unified District Total	9272.5575	9755.1725	482.615
Valentine Elementary District Total	64.69	61.4	-3.29
Valley Union High School District Total	133.165	128.52	-4.645
Vernon Elementary District Total	99.37	102.0275	2.6575
Vicki A. Romero High School Total	330.8	363.77	32.97
Washington Elementary School District Total	22072.155	21762.41	-309.745
Wellton Elementary District Total	359.0425	345.3575	-13.685
Wenden Elementary District Total	79.315	77.49	-1.825
West-MEC - Western Maricopa Education Center Total	5656.045	6446.5	790.455
Whiteriver Unified District Total	1977.94	2062.7125	84.7725
Wickenburg Unified District Total	1181.615	1155.4825	-26.1325
Wildcat Secondary School Total	139.3125	95.76	-43.5525
Willcox Unified District Total	1177.8375	1235.2175	57.38
Williams Unified District Total	658.4	641.1125	-17.2875
Wilson Elementary District Total	1161.655	1149.1	-12.555
Window Rock Unified District Total	2466.6225	2460.0175	-6.605
Winslow Unified District Total	2212.125	2128.9875	-83.1375
Yarnell Elementary District Total	44.77	49.735	4.965
Young Elementary District Total	53.79	60.65	6.86
Yucca Elementary District Total	17.68	20.4875	2.8075
Yuma Elementary District Total	9521.4875	9388.7375	-132.75
Yuma Union High School District Total	10855.63	11052.6875	197.0575

## ENDNOTES

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- 10 Districts cannot count increases in charter school enrollment when computing an increase in its revenue control limit. See A.R.S. §§ 15-185(A)(4).
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- 14 A.R.S. §§ 15-948.
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