

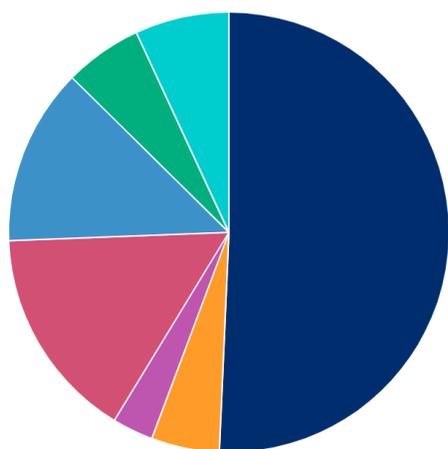
School district spending analysis—Fiscal year 2025

Heber-Overgaard Unified School District

District demographic information

County:	Navajo
Operational peer group ⁱ	Operational 7
Other peer groups:	Transportation 10 and Achievement 7
Legislative district(s):	7
Location:	Town
Number of schools:	4
Students attending; Size:	472; Small
5-year change in students attending:	3% increase
Special education population:	13%
English learner population:	0%
Poverty rate (2024):	41%
Graduation rate (2024):	N/A

District's spending by operational area



- Classroom spending, 58.7%**
 - Instruction, 50.7%
 - Student support, 5.0%
 - Instruction support, 3.0%
- Nonclassroom spending, 41.3%**
 - Administration, 15.7%
 - Plant operations, 13.0%
 - Food service, 5.7%
 - Transportation, 6.9%

For definitions of what is included in operational spending and each of the operational areas, see the "Spending areas" section on the [Glossary page](#).

Every year, school districts must decide where to allocate their resources. This pie chart shows how Heber-Overgaard Unified School District spent its funding by operational area, including the percentage it spent in the classroom and specifically on instruction.

We categorize districts with certain similar qualities into [operational peer groups](#) ⁱ to help create meaningful comparisons across districts. Heber-Overgaard Unified School District's peer group had an average instructional spending percentage of 47.1%. This number can help provide context for Heber-Overgaard Unified School District's own instructional spending percentage.

Instructional spending percentage overview (FYs 2001-2025)

We have monitored instructional spending since FY 2001. Shown below are instructional spending percentages for Heber-Overgaard Unified School District that show the most recent year-to-year change and the District's historical high and low percentages. Reviewing these notable instructional spending percentages can provide insight into the District's short-term (year-to-year comparison) and long-term (highest and lowest comparison) allocation of monies to instruction. Depending on how much a district spends in total, even small changes in a district's percentage spent on instruction can equate to large changes in the actual dollars the district spent.

Prior fiscal year

FY 2024

52.8%

Current fiscal year

FY 2025

50.7%

Highest fiscal year

FY 2003

55.1%

Lowest fiscal year

FY 2009

46.1%

Why monitor school district spending?

Most school district funding is closely tied to the number of students enrolled, and districts can choose how to spend most funding, so every decision a school district makes to spend on 1 operational area directly impacts its ability to spend on another. For example, if a district has higher spending in plant operations, it will have fewer dollars to spend on instruction.

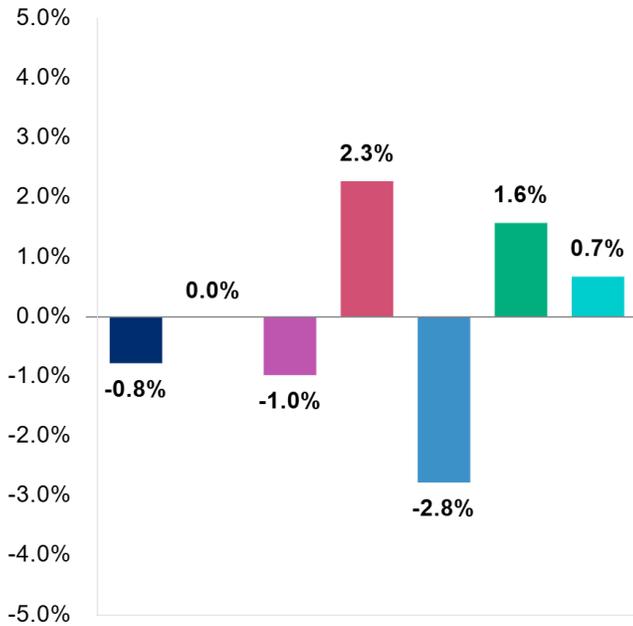
The bar chart below, "Percentage point change in spending by area," illustrates how Heber-Overgaard Unified School District's spending by area has changed from the prior fiscal year and 5 fiscal years ago.

To put the spending percentages in context, it also can be helpful to review a district's per student spending in dollars. For example, 2 districts may spend the same percentage of their resources on instruction, but on a per student basis, 1 district may spend hundreds or even thousands of dollars more than the other.

Percentage point change in spending by area

Compare District FY 2025 spending to:

District's FY 2020 spending (5-year comparison) ▼



Change in classroom spending, -1.8%

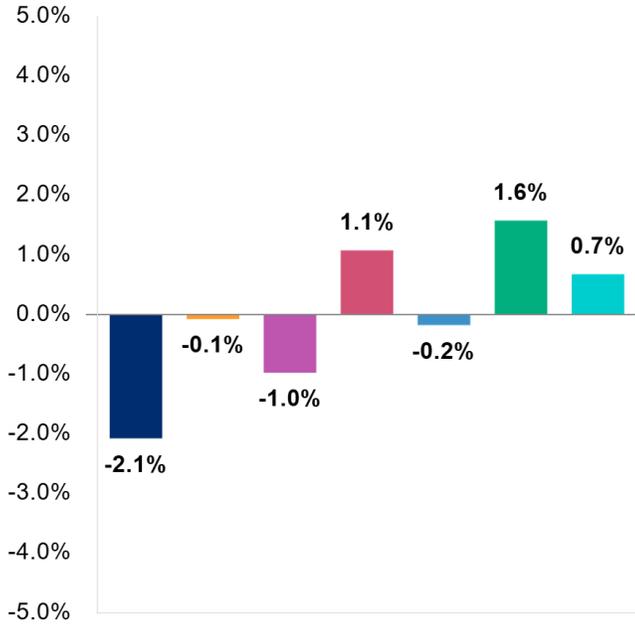
- Instruction, -0.8%
- Student support, 0.0%
- Instruction support, -1.0%

Change in nonclassroom spending, 1.8%

- Administration, 2.3%
- Plant operations, -2.8%
- Food service, 1.6%
- Transportation, 0.7%

Compare District FY 2025 spending to:

District's FY 2024 spending (1-year comparison) ▼



Change in classroom spending, -3.2%

- Instruction, -2.1%
- Student support, -0.1%
- Instruction support, -1.0%

Change in nonclassroom spending, 3.2%

- Administration, 1.1%
- Plant operations, -0.2%
- Food service, 1.6%
- Transportation, 0.7%

Per student spending by area

Compare District's FY 2025 spending to:

District's FY 2024 spending (1-year comparison)

Area	District FY 2024	District FY 2025	1 - year change
Classroom spending			
Instruction	\$6,711	\$6,840	+\$129
Student support	\$653	\$674	+\$21
Instruction support	\$501	\$402	-\$99
Nonclassroom spending			
Administration	\$1,856	\$2,116	+\$260
Plant operations	\$1,670	\$1,755	+\$85
Food service	\$525	\$765	+\$240
Transportation	\$792	\$926	+\$134
Total operational	\$12,708	\$13,478	+\$770
Land and buildings	\$86	\$9	-\$77
Equipment	\$751	\$1,142	+\$391
Interest	\$348	\$299	-\$49
Other	\$65	\$72	+\$7
Total nonoperational	\$1,250	\$1,522	+\$272
Total per student spending	\$13,958	\$15,000	+\$1,042

Compare District's FY 2025 spending to:

Peer districts' FY 2025 average spending ▼

Area	Peer average FY 2025	District FY 2025	Difference
Classroom spending			
Instruction	\$7,303	\$6,840	-\$463
Student support	\$1,095	\$674	-\$421
Instruction support	\$439	\$402	-\$37
Nonclassroom spending			
Administration	\$2,378	\$2,116	-\$262
Plant operations	\$2,423	\$1,755	-\$668
Food service	\$764	\$765	+\$1
Transportation	\$691	\$926	+\$235
Total operational	\$15,093	\$13,478	-\$1,615
Land and buildings	\$1,508	\$9	-\$1,499
Equipment	\$1,158	\$1,142	-\$16
Interest	\$179	\$299	+\$120
Other	\$143	\$72	-\$71
Total nonoperational	\$2,988	\$1,522	-\$1,466
Total per student spending	\$18,081	\$15,000	-\$3,081

Compare District's FY 2025 spending to:

State-wide FY 2025 average spending ▼

Area	State - wide FY 2025	District FY 2025	Difference
Classroom spending			
Instruction	\$6,541	\$6,840	+\$299
Student support	\$1,243	\$674	-\$569
Instruction support	\$751	\$402	-\$349
Nonclassroom spending			
Administration	\$1,309	\$2,116	+\$807
Plant operations	\$1,535	\$1,755	+\$220
Food service	\$590	\$765	+\$175
Transportation	\$584	\$926	+\$342
Total operational	\$12,553	\$13,478	+\$925
Land and buildings	\$1,929	\$9	-\$1,920
Equipment	\$804	\$1,142	+\$338
Interest	\$421	\$299	-\$122
Other	\$275	\$72	-\$203
Total nonoperational	\$3,429	\$1,522	-\$1,907
Total per student spending	\$15,982	\$15,000	-\$982

Operational efficiency measures

Performance measures, such as those shown below, can be used in addition to the instructional spending percentage to assess a district's operational efficiency. We have classified the District's spending relative to its peer districts' average as very low, low, comparable, high, very high, or N/A (not available or applicable). High or very high spending when compared to peer averages may signify an opportunity for improved efficiency in that area. A district's data may not be available or applicable if they did not operate a program in that operational area. For example, not all districts operate food service or transportation programs.

For more information on how we calculate these measures, see the "Operational efficiency measure calculations" section on the [Glossary page](#).

Operational area	Measure	State average	Peer average i	District	District spending relative to the peer average
Administration	Spending per student	\$1,309	\$2,378	\$2,116	Low
	Students per administrative position	59	40	55	N/A
Plant operations	Spending per square foot	\$8.83	\$7.20	\$5.18	Very Low
	Square footage per student	174 ft ²	331 ft ²	339 ft ²	N/A
Food service	Spending per meal	\$4.32	\$5.51	\$8.06	Very High
	Meals per student	139	136	95	N/A

Transportation performance measures are compared using different peer groups because we have found there are other factors, such as the number of miles a district averages for each rider, that impact transportation spending. For more information on how we create transportation peer groups see the "District peer groups" section on the [Glossary page](#).

Operational area	Measure	State average	Peer average ⁱ	District	District spending relative to the peer average
Transportation	Spending per mile	\$6.47	\$2.93	\$2.09	Very Low
	Spending per rider	\$2,343	\$3,204	\$1,596	Very Low

Why monitor student enrollment?

Monitoring trends in the State's student population and enrollment can help provide a school district with crucial information needed to plan for current and future operations. A district's funding is closely tied to the number of students enrolled in its schools. Reductions in enrollment lead to corresponding reductions in district funding (see the "Student enrollment" section of the [Glossary page](#) for more information). In FY 2025, most districts experienced declining student enrollment, resulting in reductions to State aid. Additionally, as we reported in our January 2026 [School district financial risk analysis](#), declining enrollment numbers and resulting reductions to funding have been substantial enough at one-third of school districts State-wide to increase their financial risk of not being able to operate within its available budget constraints and cash resources. State-wide population trends suggest that enrollment at most districts will continue to decline, and districts should plan for operating schools with fewer students and reduced funding.

Enrollment overview (FYs 2001-2025)



Why monitor average teacher salary?

Teacher salaries are one of a school district's most substantial costs and have been a topic of high interest in recent years in Arizona. The breakdown below shows Heber-Overgaard Unified School District's average teacher salary and amount from Classroom Site Fund (CSF) monies as well as the average base salary for teachers, depending on their years of experience. The average teacher salary includes compensation teachers receive as base salary as well as additional pay teachers may receive unrelated to additional duties, such as performance pay or stipends. Neither the average teacher salary nor the average base salary includes payments for additional nonteaching duties that a teacher may perform for additional pay, such as tutoring, cocurricular activities, or athletics. A district's average base salary may not be available if the district did not have teachers during the fiscal year for 1 of the categories of years of experience. For some districts, the data did not meet our criteria for reporting, which is indicated by not reliable (NR).

The teacher salary information helps provide an understanding of teacher experience levels at a school district and how teachers are compensated. For example, if a district has a large difference between the average base salary for teachers in their first 3 years and the average base salary of teachers in their 4th year or later, it indicates that the district's salary schedule provides additional base compensation to teachers as they gain additional teaching experience. If the district's overall average teacher salary is substantially higher than the base salary amounts, it indicates that the district pays teachers more in performance pay and one-time payments than a district whose overall average teacher salary is similar to its base salary amounts. Further, not all districts recognize a teacher's classroom experience outside of their school district when determining a teacher's pay. The graphic below indicates whether the district reported recognizing classroom experience outside of the district. It also shows whether the district reported compensating teachers for classroom experience through placement on the district's salary schedule, meaning the teacher's experience resulted in a higher base pay, and/or by making additional payments to teachers in addition to their base pay, such as a stipend.

Additionally, it is important to consider the proportion of experienced teachers in a district's [teacher population](#)⁴, which can impact a district's average teacher salary. For example, a district's total average teacher salary may have decreased since the prior year if its most experienced teachers have left district employment and the district has hired less experienced teachers to replace them. Smaller districts generally have more variation in average teacher salary and other teacher measures due to their smaller teacher population since replacing an experienced teacher with a less experienced teacher can have a more substantial year-to-year impact on reported amounts.

Average teacher salary and other teacher measures (FY 2025)

District's average teacher salary

\$56,386

Amount from CSF: \$11,427ⁱ

Average teacher salary is

-\$9,227

compared to the State average

District reported that it paid any of its teachers for prior classroom experience outside the District.

Yes

If yes, the district reported these payments as:

Included in base salary by being accounted for with salary schedule placement:

Yes

In addition to, but separate from, base salary:

No

Average years of teacher experience

10.5 years

Percentage of teachers in their first 3 years

34%

Average base salary of teachers in their first 3 yearsⁱ

\$48,591

Percentage of teachers in their 4th year or later

66%

Average base salary of teachers in their 4th year or laterⁱ

\$48,591

Students per teacherⁱ

14.8

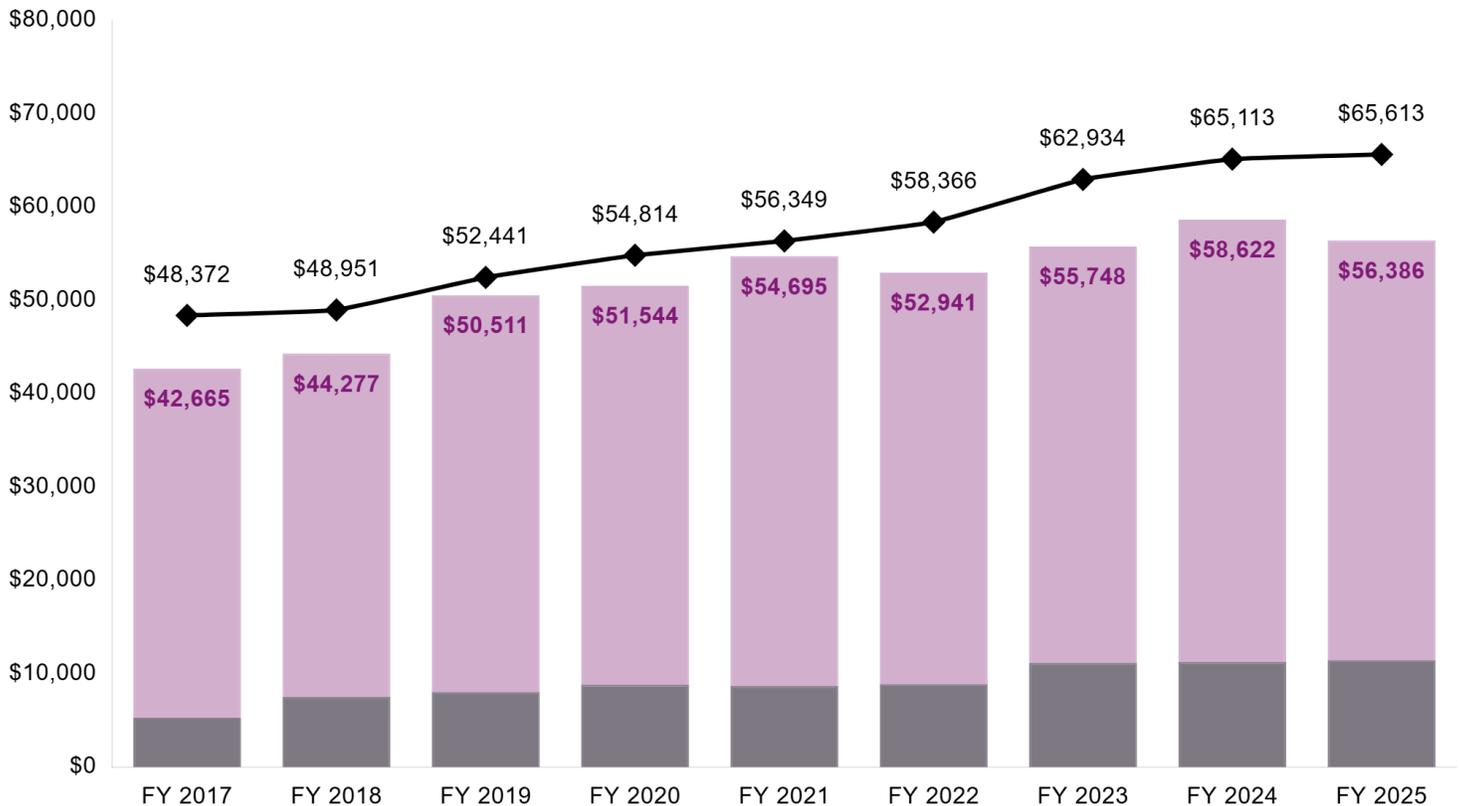
Students per teacher is total students attending divided by total certified teachers. Total certified teachers includes special-area teachers such as art, music, and physical education teachers.

Districts received additional State monies intended to increase average teacher salary

In FYs 2018 through 2021, the State provided additional monies to districts to increase teacher salaries by 20 percent from the FY 2017 base year. The bar chart below shows how Heber-Overgaard Unified School District's average teacher salary changed during this time frame and immediately after the annual State increases from FYs 2018 through 2021 ended, as well as how it compared to the State-wide average. Additionally, the chart shows the portion of the District's average teacher salary paid with CSF monies.

We have also included a table that displays other student- and teacher-related measures that may provide additional context regarding changes to Heber-Overgaard Unified School District's average teacher salary during this timeframe. For instance, changes in a district's teacher population can impact the district's average teacher salary.

District average teacher salary compared to State average (FYs 2017-2025)



◆ State average teacher salary

District average teacher salary

- Amount from other funds
- Amount from CSF monies

District average teacher salary and other teacher measures since FY 2017

Fiscal year	District average teacher salary	Average base salary of teachers in their first 3 years	Average base salary of teachers in their 4th year or later	Students per teacher ⁱ	Average years of teacher experience	Percentage of teachers in their first 3 years	Percentage of teachers in their 4th year or later
2025	\$56,386	\$48,591	\$48,591	14.8	10.5	34%	66%
2024	\$58,622	\$44,823	\$50,715	15.4	14.9	26%	74%
2023	\$55,748	\$44,126	\$45,658	14.5	15.2	17%	83%
2022	\$52,941	N/A ¹	N/A ¹	14.3	15.1	9%	91%
2021	\$54,695	N/A ¹	N/A ¹	13.6	13.4	14%	86%
2020	\$51,544	N/A ¹	N/A ¹	15.3	14.2	21%	79%
2019	\$50,511	N/A ¹	N/A ¹	15.4	14.5	17%	83%
2018	\$44,277	N/A ¹	N/A ¹	16.0	14.9	13%	87%
2017	\$42,665	N/A ¹	N/A ¹	14.8	14.8	10%	90%

¹ Data is unavailable because districts were not required to report it prior to FY 2023.

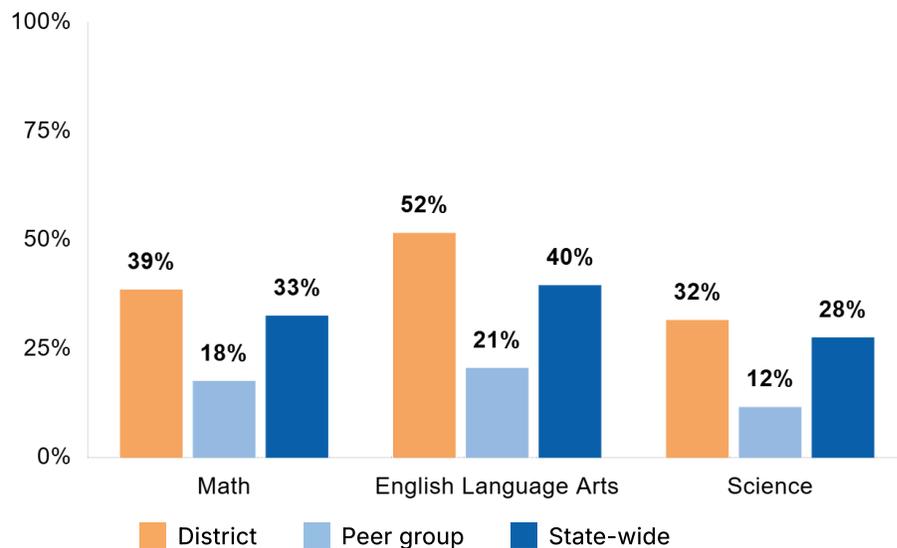
Student achievement

For FY 2025, we present an achievement peer group weighted average and the State average for comparison to the individual districts' percentage of students who passed State assessments in Math, English Language Arts (ELA), and Science assessments. We report a passage rate consistent with ADE's publicly available data file, and therefore, some individual districts' results may not be available due to ADE's redaction standards. For FY 2025, we also present an achievement peer group weighted average and the State average for comparison. For more information on how we create achievement peer groups, see the "District peer groups" section on the [Glossary page](#).

Additionally, we have included the percentage of district students passing State Math, ELA, and Science assessments since FY 2019, excluding FYs 2020 and 2021. Student achievement data is not available for FY 2020 because school districts were exempted from conducting State assessments. Similarly, student achievement data is not available for FY 2021 because not all eligible students participated in testing.

FY 2019 represents student achievement scores from the year prior to the COVID-19 pandemic, and that year's data helps to illustrate the potential impact of the COVID-19 pandemic and associated disruptions to school district operations on student achievement. The State assessments used to measure student achievement in FY 2019 were replaced and/or revised for FY 2022 and subsequent years. For additional information on how these percentages were calculated and the assessments used each year, see the "Student achievement" section on the [Glossary page](#).

District, District peer group, and State-wide student passing percentage (FY 2025)



District's student achievement since FY 2019

