



WHERE OUR FUNDING COMES FROM: REVENUE PER STUDENT, COMPARED

Revenue per student, compared with neighboring Pima County districts

Every Arizona school district reports its revenue to the Arizona Department of Education each year. This page shows FY2025 revenue per attending student for Vail and three nearby unified districts, broken out by where the money comes from. Dividing by students makes districts of different sizes comparable.

TOTAL REVENUE PER STUDENT BY SOURCE

VAIL UNIFIED
14,361 students



MARANA UNIFIED
12,255 students



CATALINA FOOTHILLS
4,821 students



TANQUE VERDE
2,123 students



WHERE THE MONEY COMES FROM

State – equalization aid based on enrollment, Classroom Site Fund (sales tax), School Facilities Board building funds, and state grants.

Local – property taxes, including voter-approved overrides and bonds, plus food service payments, donations, tax credits, and community programs.

Federal – Federal grants such as ESEA and IDEA, Medicaid reimbursement, E-Rate, Impact Aid, and federal meal reimbursement.

[AZ School District Financial Definitions](#)

PER STUDENT, FY2025	VAIL UNIFIED	MARANA UNIFIED	CATALINA FOOTHILLS	TANQUE VERDE
Attending ADM average daily membership	14,361	12,255	4,821	2,123
State revenue	\$9,281	\$9,007	\$5,762	\$6,722
Local revenue	\$4,326	\$6,010	\$8,431	\$5,385
Federal revenue	\$1,031	\$1,300	\$551	\$432
Total revenue, all sources	\$14,638 Revenue Details	\$16,316	\$14,744	\$12,539
M&O revenue Maintenance & Operation fund	\$8,697	\$9,461	\$8,491	\$8,351

M&O (Maintenance & Operation) is the fund that pays for day-to-day operations: teacher and staff salaries, classroom supplies, utilities, and student programs. It is the most direct measure of what a district has to run its schools.

Figures are total district revenue divided by **attending ADM** (average daily membership). They differ from the state's statutory "base level" or weighted-ADM funding formula and from what any single school receives.



WHERE OUR FUNDING COMES FROM: REVENUE PER STUDENT, COMPARED

Revenue per student, compared with Arizona districts of similar size

Neighboring districts vary widely in size. This page compares Vail with three Arizona unified districts that serve a similar number of students (roughly 11,000 to 14,500), one in Pima County and two in Maricopa County, using the same FY2025 revenue-per-student measures as page 1.

TOTAL REVENUE PER STUDENT BY SOURCE

VAIL UNIFIED

Pima · 14,361 students



AMPHITHEATER

Pima · 10,812 students



HIGLEY UNIFIED

Maricopa · 12,159 students



QUEEN CREEK UNIFIED

Maricopa · 14,111 students



WHY COMPARE BY SIZE

Districts with similar enrollment face similar fixed costs for schools, transportation, and administration, so their per-student figures are a fairer benchmark than a very small or very large neighbor.

The mix of state, local, and federal dollars reflects each community's property-tax base, voter-approved overrides and bonds, and the share of students who qualify for federal programs.

PER STUDENT, FY2025	VAIL UNIFIED	AMPHITHEATER	HIGLEY UNIFIED	QUEEN CREEK UNIFIED
County	Pima	Pima	Maricopa	Maricopa
Attending ADM average daily membership	14,361	10,812	12,159	14,111
State revenue	\$9,281	\$5,801	\$7,563	\$10,707
Local revenue	\$4,326	\$8,494	\$5,682	\$5,723
Federal revenue	\$1,031	\$3,588	\$690	\$658
Total revenue, all sources	\$14,638 Revenue Details	\$17,883	\$13,934	\$17,088
M&O revenue Maintenance & Operation fund	\$8,697	\$9,534	\$8,633	\$8,255

M&O (Maintenance & Operation) is the fund that pays for day-to-day operations: teacher and staff salaries, classroom supplies, utilities, and student programs. It is the most direct measure of what a district has to run its schools.

Figures are total district revenue divided by **attending ADM** (average daily membership). They differ from the state's statutory "base level" or weighted-ADM funding formula and from what any single school receives.



WHERE OUR FUNDING COMES FROM: A CLOSER LOOK AT VAIL

FY2026 revenue by source and how M&O dollars were spent

DATA AS OF 9/6/2026 · PRELIMINARY, UNAUDITED

Pages 1 and 2 use audited FY2025 state figures so districts can be compared fairly. This page looks at Vail alone for the year that ended June 30, 2026, using the district's own financial records as of September 6, 2026. FY2026 figures are preliminary and unaudited; the state's official FY2026 report is published the following year.

REVENUE BY SOURCE, ALL FUNDS

SOURCE	FY2026	FY2025	CHANGE	WHAT CHANGED
 STATE	\$126,847,023	\$133,168,218	-4.7%	Down \$6.3M. School Facilities Board funding for the new Saguaro Creek school was \$15.4M in FY2025 and \$3.3M in FY2026 as construction wound down. Other state funding, including M&O, grew.
 LOCAL	\$68,030,084	\$66,539,948	+2.2%	Up \$1.5M. Local revenue held steady overall; the M&O fund grew the most, from \$30.3M to \$34.1M.
 FEDERAL	\$10,050,196	\$14,481,875	-30.6%	Down \$4.4M. One-time ESSER III pandemic relief ended (\$5.1M received in FY2025, none in FY2026).
 TOTAL	\$204,927,303	\$214,190,041	-4.3%	State, local, and federal revenue combined. Excludes \$186,628 of insurance proceeds recorded as other revenue.



Reading this table. Revenue includes every fund the district receives, including bond proceeds, grants, meal payments, and community programs, not just the M&O fund.

[FY2025 Revenue Details](#)[FY2026 Revenue Details](#)

HOW M&O DOLLARS WERE SPENT, BY FUNCTION

FUNCTION	FY2026	% FY26	% FY25
Instruction	\$67,162,227	50.9%	51.5%
Instruction support – students	\$11,880,470	9.0%	8.5%
Instruction support – instruction	\$8,979,807	6.8%	6.7%
General administration	\$971,761	0.7%	0.9%
School administration	\$9,067,451	6.9%	7.2%
Central services	\$6,026,548	4.6%	4.7%
Operations & maintenance of plant	\$19,853,151	15.1%	14.7%
Student transportation	\$7,400,088	5.6%	5.3%
Food service	\$203,586	0.2%	0.1%
Community services	\$152,239	0.1%	0.2%
Bookstore operations	\$237,340	0.2%	0.2%
Total M&O expenditures	\$131,934,668	100%	100%



About **two-thirds of M&O spending** goes to instruction and direct student and teacher support, a share that has held steady for the past five years. FY2026 amounts are actual expenditures as of 9/6/2026.