

The Education Aggregate Expenditure Limit is Bad Policy

Legislature needs to waive AEL and refer repeal to voters NOW

The Aggregate Expenditure Limit (AEL), which was added to the state constitution by voters in the early 1980s, is an albatross turned into a vehicle to hold kids hostage to advance political agendas. That's wrong. If enacted on March 1 next year, it will strip \$1.39 billion from \$7.79 billion in state and local funding allocated by the legislature to Arizona district schools.

This report details six facts about the AEL.

- FACT 1:** The AEL is going to be breached EVERY year unless we plan to cut K-12 funding by 20%.
- FACT 2:** The AEL holds children hostage to political agendas.
- FACT 3:** A \$1.39 billion cut to public education funding would reduce state GDP in the 2nd Quarter of 2023 by 1.4% and lead to the equivalent of 65,000 jobs lost, nearly doubling the portion of people in Arizona who are unemployed.
- FACT 4:** Closing schools has a devastating impact on student learning.
- FACT 5:** The AEL undermines the attractiveness of the state to corporate investment.
- FACT 6:** The AEL accomplishes nothing.

The AEL ties district school funding (state plus local) to the amount allocated in 1979-1980 adjusted annually by inflation (GDP implicit price deflator) and the student count in district schools. It was exceeded in 1986-87, but voters approved a permanent adjustment of 10 percent, so now base funding is 10 percent higher than in 1979-1980 adjusted for inflation and population growth. Prop. 301, a 20-year 0.6% sales tax for education passed by voters in 2000, again led to the state surpassing the AEL in 2001-2002 with the additional infusion of funds. The legislature then approved exceeding

the AEL with a $\frac{2}{3}$ vote in both chambers and referred the issue to voters in the form of Prop. 104 to exempt Prop. 301 funds from the AEL in future years, which was approved.¹

However, in 2018 when the legislature extended Prop. 301 for another 20 years, they omitted language that exempted it from the AEL.² The limit would have been an issue sooner if Arizona invested more in public education. Currently, Arizona is ranked 47th in the nation for per pupil funding for public schools according to the US Census Bureau.³

The legislature has until March 1 each year to override the cap, but given how late that is in the school year failure to do so would wreak havoc, forcing massive layoffs, furloughs and possibly entire systems to shut down. This impacts families and could lead to latch key kids when parents are working, threatens 67,000 graduating high school seniors, and could be especially devastating in rural communities.

For example, Chandler could see nearly 2,500 teachers at risk of job loss or furlough and a \$74 million hit to their local economy in the second quarter of 2023. Yuma (Crane and Yuma Elementary plus Yuma Union HSD) would see about 1,150 teachers at risk of job loss or furlough and a \$44 million hit to the local economy. Tucson area schools (Tucson, Sunnyside, Flowing Wells, Catalina Foothills, Amphitheater, Sahuarita and Vail) have 6,000 teachers at risk of job loss or furlough and a \$178 million hit to the local economy (see Appendix for full listing of school districts).

The AEL unfairly punishes district schools, as charters and private school subsidy programs are excluded as they did not exist in 1980.

It also serves no practical purpose. It predates the 1992 voter approved change to the state constitution requiring a $\frac{2}{3}$ vote of the legislature to raise taxes and Prop. 132 that narrowly passed this year which will now require citizen initiatives that seek to raise taxes to garner at least 60% of the vote.

Outgoing Governor Ducey, who has frequently touted how much he increased K-12 spending, has apparently decided it's fine to hold funding for district schools hostage while trying to get even more money for unaccountable, non-transparent private schools.

Gov. Ducey should call the Special Session to waive the AEL that he should have called in July after the legislative session or in September after the primary or in November after

¹ Essigs, Chuck, "Constitutional Aggregate Expenditure Limit for K-12 School Districts," Arizona Association of School Business Officials, [constitutional_aggregate_exp.pdf \(ymaws.com\)](https://www.ymaws.com/constitutional_aggregate_exp.pdf)

² "Aggregate Expenditure Limit Frequently Asked Questions", Education Forward Arizona, Feb. 8, 2022, [Aggregate Expenditure Limit Frequently Asked Questions - Education Forward Arizona](https://www.educationforwardaz.com/aggregate-expenditure-limit-frequently-asked-questions).

³ "2020 Public Elementary-Secondary Education Finance Data," US Census Bureau. (2020). Retrieved from <https://www.census.gov/data/tables/2020/econ/school-finances/secondary-education-finance.html>.

the general election. Gov-elect Hobbs should go one further and echo the call of outgoing Superintendent of Public Instruction Kathy Hoffman and demand its repeal be referred to voters as one of her first actions in January.

Six Facts About the Aggregate Expenditure Limit

FACT 1: The AEL will be breached EVERY year unless K-12 funding is cut by 20%.

Year	K-12 District Budget with Equalization Formula (State + Local)	Aggregate Exp. Limit	Percent Exceeding AEL	Amount Exceeding AEL
FY2023	\$7.79 B	\$6.4 B	22%	\$1.39 B

The AEL increases by K-12 student population growth plus inflation (GDP price deflator) and will not ever catch up to the K-12 funding formula because that mandates that the base level of funding increase by the GDP price deflator or 2% whichever is less. If inflation were to persist at 5%, and the formula adjusted by 2% it would take seven years for the gap to be eliminated. Not only is that scenario extremely unlikely, it assumes Arizona does nothing during that time to address the persistent under funding issues in K-12 education. Simple fixes like exempting the extended Prop. 301 dollars will no longer work as the cap has exceeded the projected \$900 million in sales tax dollars by almost \$500 million.⁴

FACT 2: The AEL holds children hostage to political agendas.

Obtaining a $\frac{2}{3}$ vote to override the AEL provides opportunities for political agendas to interfere with our children's education. For years, proponents of vouchers claimed that vouchers saved the state money because they were set at 90% of the funding received by charter schools per pupil. That was always misleading — some voucher students attend private schools whether or not a state subsidy exists and other voucher students would have come from district schools that were mainly funded by property taxes, not state dollars. Now voucher proponents are crying that they want a higher amount of funding because the voucher amount is not high enough and outgoing Gov. Ducey wants that if he is to call a special session to override the AEL.

⁴ Joint Legislative Budget Committee (2022), "Department of Education: FY2023 Appropriations Report," p. 149 [FY 2023 Appropriations Report - Department of Education \(azjlbc.gov\)](https://www.azjlbc.gov)

Then next year what political agenda item will be used while children are again held hostage by the need for a $\frac{2}{3}$ vote to override the AEL?

FACT 3: A \$1.39 billion cut to public education funding would reduce state GDP in the 2nd Quarter of 2023 by 1.4% and lead to the equivalent of 65,000 jobs lost, nearly doubling the portion of people in Arizona who are unemployed.

Economic models of expenditure impacts suggest a \$1.39 billion cut from K-12 education would have a 1.8 economic output multiplier effect in the state, meaning an additional impact of between \$1.1 billion.⁵ However, this would be a dramatic cut in a short period causing a fairly dramatic impact in the second quarter of 2023. The number of job losses during the second and into the third quarter will likely be 65,000, including both school personnel and teachers laid off or on furlough as well as impacts on local businesses who either lose out on contracts with the schools or businesses supported by people who work at the schools.⁶ In all, 50,000 teachers are at risk of job loss for the rest of the school year or some kind of furlough. Rural areas of the state which are most dependent on their local schools as the basis of their local economy would be particularly vulnerable. As the state currently has an estimated 142,000 people unemployed, an additional 65,000 equivalent short-term job losses represent nearly a 50% growth.⁷

GCI has provided an estimated impact by school district in the appendix of this report.

FACT 4: Closing schools has a devastating impact on student learning.

It is particularly galling to see policymakers who complained about the shutdown of schools during the pandemic willing to risk shutting schools down for their own political agendas. A 20% cut in school spending is associated with a loss of about 16% of a standard deviation in NAEP scores (a 10% cut is the equivalent of moving from a middle quintile teacher to a lowest quintile teacher), with the most serious impacts in math.⁸ Likewise, it lowers the high school graduation rate. However, implementing the cuts in the dramatic manner that the AEL requires would likely lead to impacts magnitudes greater

⁵ Chodorow-Reich, Gabriel (2019), "Geographic Cross Sectional Fiscal Spending Multipliers: What Have We Learned?," *American Economic Journal: Economic Policy*, Vol. 11, no. 2, pp. 1-34, [Geographic Cross-Sectional Fiscal Spending Multipliers: What Have We Learned? - American Economic Association \(aeaweb.org\)](https://www.aeaweb.org).

⁶ Methodology assumptions: One-fifth of the multiplier effect takes place in the 2nd quarter based on a narrow M1 measure of the velocity of money which was 5 before it was refined to include savings. The 1.8 multiplier leads to an annual economic loss statewide of 0.6%. However, the 2nd quarter impact is estimated at 1.4%. The 1.4/0.6 ratio applied to the annual job loss multiplier estimated as 2 per \$100,00 of the shock by Chodorow-Reich leads to the concentrated impact of 65,000 jobs lost in the 2nd and 3rd quarters.

⁷ Arizona Economy at a Glance, U.S. Bureau of Labor Statistics, [Arizona Economy at a Glance \(bls.gov\)](https://www.bls.gov).

⁸ Jackson, C. Kirabo, Cora Wigger, and Heyu Xiong (2018), "Do School Spending Cuts Matter? Evidence from the Great Recession," Northwestern Institute for Policy Research, Working Paper Series, WP-18-02, January 9, <https://www.ipr.northwestern.edu/documents/working-papers/2018/wp-18-02.pdf>.

than that as well as create such serious disruptions in the educational infrastructure that it would take years to recover.

FACT 5: The AEL undermines the attractiveness of the state to corporate investment.

A state that annually plays politics with their children's education is not going to improve educational outcomes and certainly will not induce corporations to locate there, since the state is signaling a blatant disregard for its future workforce.

FACT 6: The AEL accomplishes nothing.

The AEL was adopted during the early 1980s, a time of economic uncertainty compounded by a recent experience of high inflation. At the time, Arizona was ranked in the middle of states in its per pupil school funding. In that context, voters were presumably concerned about the balance between taxes and expenditures.

A number of policy changes have occurred that make the AEL not only unnecessary but harmful. Since that time, the state has been forced to adopt an equalization formula to ensure a more uniform school system as mandated by the Arizona Constitution. Unfortunately, that also meant the legislature gained greater control over K-12 spending and the state's ranking in per pupil funding has plummeted to among the lowest in the nation. In 1980-81, when the AEL was enacted 19 other states spent less per pupil on K-12 education than Arizona.⁹ Today we rank 47th in per pupil funding.¹⁰ Voters narrowly approved Prop. 208 in 2020 to improve investments in their public schools and the Arizona Supreme Court nullified it exceeded the AEL in the Constitution, even though Prop. 208's drafters tried to include language to avoid the AEL.

Two other policy changes make the AEL completely unnecessary. When the AEL was passed, the legislature could increase taxes with a majority vote and districts had much autonomy on setting local property tax rates. Today it requires a $\frac{2}{3}$ vote in each chamber to increase taxes—something that is virtually impossible to attain. Consequently, tax increases are referred to voters instead. Local jurisdictions have strict parameters for overriding state spending limits under equalization for budget overrides.

Going forward any attempt to increase taxes to fund education through citizen's initiatives such as Prop. 208 InvestinEd will now require a 60% vote in support due to Prop. 132 narrowly being passed by voters.

⁹ Digest of Educational Statistics, 1995 Tables and Figures, Table 164. Current expenditure per pupil in average daily attendance in public elementary and secondary schools, by state: 1959-60 to 1992-199, <https://nces.ed.gov/programs/digest/d95/dtab164.asp>.

¹⁰ 2020 Public Elementary-Secondary Education Finance Data," US Census Bureau. (2020). Retrieved from <https://www.census.gov/data/tables/2020/econ/school-finances/secondary-education-finance.html>.

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Appendix

Aggregate Expenditure Limit Impact by School District 2023 — Quarter 2

2023 Quarter 2 Impacts if AEL Enforced				
School District	Budget Cut due to AEL	Estimated Economic Loss	Teachers at Risk of Job Loss or Furlough	Total Job Loss in Local Economy
State of Arizona	\$1,385,809,642	\$1,607,539,184	51,141	65,595
Agua Fria Union High School District	\$14,178,729	\$16,447,325	374	671
Aguila Elementary School District	\$302,867	\$351,326	9	14
Ajo Unified School District	\$738,572	\$856,743	27	35
Alhambra Elementary School District	\$13,480,974	\$15,637,929	561	638
Alpine Elementary School District	\$218,333	\$253,266	5	10
Altar Valley Elementary School District	\$1,344,735	\$1,559,893	26	64
Amphitheater Unified School District	\$18,858,517	\$21,875,880	815	893
Antelope Union High School District	\$521,818	\$605,309	18	25
Apache Elementary School District	\$41,260	\$47,862	1	2
Apache Junction Unified School District	\$4,760,218	\$5,521,853	173	225
Arlington Elementary School District	\$541,668	\$628,335	13	26
Ash Creek Elementary School District	\$136,545	\$158,393	2	6
Ash Fork Joint Unified School District	\$771,970	\$895,485	13	37
Avondale Elementary School District	\$8,747,141	\$10,146,684	280	414
Baboquivari Unified School District	\$1,685,522	\$1,955,206	77	80
Bagdad Unified School District	\$778,775	\$903,379	33	37

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School District	Budget Cut due to AEL	Estimated Economic Loss	Teachers at Risk of Job Loss or Furlough	Total Job Loss in Local Economy
Balsz Elementary School District	\$3,248,336	\$3,768,070	133	154
Beaver Creek Elementary School District	\$840,975	\$975,531	16	40
Benson Unified School District	\$1,996,564	\$2,316,015	69	95
Bicentennial Union High School District	\$369,509	\$428,630	12	17
Bisbee Unified School District	\$910,212	\$1,055,846	47	43
Blue Elementary School District	\$17,636	\$20,457	1	1
Blue Ridge Unified School District	\$2,625,208	\$3,045,241	95	124
Bonita Elementary School District	\$349,703	\$405,656	11	17
Bouse Elementary School District	\$209,930	\$243,519	3	10
Bowie Unified School District	\$306,335	\$355,348	7	14
Buckeye Elementary School District	\$8,055,583	\$9,344,477	253	381
Buckeye Union High School District	\$8,992,499	\$10,431,299	227	426
Bullhead City Elementary School District	\$3,522,618	\$4,086,237	131	167
Camp Verde Unified School District	\$2,208,891	\$2,562,313	88	105
Cañon Elementary School District	\$319,609	\$370,747	12	15
Cartwright Elementary School District	\$20,535,309	\$23,820,959	818	972
Casa Grande Elementary School District	\$9,207,190	\$10,680,340	307	436
Casa Grande Union High School District	\$6,651,259	\$7,715,460	170	315
Catalina Foothills Unified School District	\$7,062,330	\$8,192,302	289	334
Cave Creek Unified School District	\$6,885,972	\$7,987,728	275	326
Cedar Unified School District	\$384,463	\$445,977	15	18
Chandler Unified School District	\$63,419,184	\$73,566,254	2,476	3,002

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School District	Budget Cut due to AEL	Estimated Economic Loss	Teachers at Risk of Job Loss or Furlough	Total Job Loss in Local Economy
Chinle Unified School District	\$4,590,781	\$5,325,306	209	217
Chino Valley Unified School District	\$3,668,346	\$4,255,282	112	174
Clarkdale-Jerome Elementary School District	\$667,920	\$774,788	22	32
Cochise Elementary School District	\$325,183	\$377,212	9	15
Colorado City Unified School District	\$1,095,329	\$1,270,581	32	52
Colorado River Union High School District	\$2,577,492	\$2,989,891	92	122
Concho Elementary School District	\$618,869	\$717,889	16	29
Congress Elementary School District	\$362,470	\$420,465	9	17
Continental Elementary School District	\$1,341,944	\$1,556,655	42	64
Coolidge Unified School District	\$3,494,597	\$4,053,733	108	165
Cottonwood-Oak Creek Elementary School District	\$2,541,432	\$2,948,061	113	120
Crane Elementary School District	\$7,911,724	\$9,177,600	269	374
Creighton Elementary School District	\$7,243,961	\$8,402,995	310	343
Crown King Elementary School District	\$12,939	\$15,009	1	1
Deer Valley Unified School District	\$46,724,932	\$54,200,921	1,923	2,212
Double Adobe Elementary School District	\$116,902	\$135,606	2	6
Douglas Unified School District	\$5,188,592	\$6,018,766	209	246
Duncan Unified School District	\$635,591	\$737,286	21	30
Dysart Unified School District	\$33,644,009	\$39,027,050	1,180	1,592
Elfrida Elementary School District	\$217,148	\$251,892	9	10
Eloy Elementary School District	\$1,074,500	\$1,246,420	41	51

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2023 Quarter 2 Impacts if AEL Enforced				
School District	Budget Cut due to AEL	Estimated Economic Loss	Teachers at Risk of Job Loss or Furlough	Total Job Loss in Local Economy
Flagstaff Unified School District	\$13,373,175	\$15,512,883	585	633
Florence Unified School District	\$15,851,405	\$18,387,630	489	750
Flowing Wells Unified School District	\$7,267,119	\$8,429,858	297	344
Fountain Hills Unified School District	\$1,778,463	\$2,063,017	73	84
Fowler Elementary School District	\$4,889,073	\$5,671,324	204	231
Fredonia-Moccasin Unified School District	\$376,757	\$437,038	15	18
Ft. Thomas Unified School District		\$0	54	0
Gadsden Elementary School District	\$6,507,718	\$7,548,953	194	308
Ganado Unified School District	\$2,154,016	\$2,498,659	100	102
Gila Bend Unified School District	\$805,615	\$934,514	29	38
Gilbert Unified School District	\$48,527,305	\$56,291,674	1,923	2,297
Glendale Elementary School District	\$13,096,057	\$15,191,426	569	620
Glendale Union High School District	\$26,156,911	\$30,342,016	742	1,238
Globe Unified School District	\$2,300,518	\$2,668,601	83	109
Grand Canyon Unified School District	\$753,579	\$874,151	24	36
Hackberry Elementary School District	\$189,631	\$219,971	4	9
Hayden-Winkelman Unified School District	\$594,501	\$689,621	22	28
Heber-Overgaard Unified School District	\$842,779	\$977,624	32	40
Higley Unified School District	\$19,299,145	\$22,387,008	759	913
Hillside Elementary School District	\$4,450	\$5,162	1	0
Holbrook Unified School District	\$3,213,242	\$3,727,360	124	152
Humboldt Unified School District	\$7,893,210	\$9,156,124	283	374

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School District	Budget Cut due to AEL	Estimated Economic Loss	Teachers at Risk of Job Loss or Furlough	Total Job Loss in Local Economy
Hyder Elementary School District	\$487,534	\$565,539	10	23
Isaac Elementary School District	\$7,053,629	\$8,182,209	310	334
J.O. Combs Unified School District	\$6,318,853	\$7,329,869	210	299
Joseph City Unified School District	\$992,411	\$1,151,197	27	47
Kayenta Unified School District	\$2,435,250	\$2,824,890	115	115
Kingman Unified School District	\$10,634,410	\$12,335,916	350	503
Kirkland Elementary School District	\$207,781	\$241,025	6	10
Kyrene Elementary School District	\$20,416,929	\$23,683,637	929	966
Lake Havasu Unified School District	\$7,607,104	\$8,824,241	265	360
Laveen Elementary School District	\$10,926,047	\$12,674,214	369	517
Liberty Elementary School District	\$6,397,930	\$7,421,598	215	303
Litchfield Elementary School District	\$14,608,646	\$16,946,030	531	691
Littlefield Unified School District	\$639,742	\$742,101	26	30
Littleton Elementary School District	\$8,337,146	\$9,671,090	346	395
Madison Elementary School District	\$7,827,521	\$9,079,925	268	371
Maine Consolidated School District	\$421,784	\$489,270	14	20
Mammoth-San Manuel Unified School District	\$922,615	\$1,070,233	32	44
Marana Unified School District	\$19,231,082	\$22,308,055	719	910
Maricopa Unified School District	\$13,432,868	\$15,582,127	423	636
Mayer Unified School District	\$1,013,434	\$1,175,584	35	48
McNary Elementary School District	(\$152,569)	-\$176,980	12	-7

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School District	Budget Cut due to AEL	Estimated Economic Loss	Teachers at Risk of Job Loss or Furlough	Total Job Loss in Local Economy
McNeal Elementary School District	\$154,124	\$178,784	2	7
Mesa Unified School District	\$87,954,921	\$102,027,708	3,173	4,163
Miami Unified School District	\$1,389,802	\$1,612,170	49	66
Mingus Union High School District	\$1,876,286	\$2,176,491	61	89
Mobile Elementary School District	\$130,663	\$151,569	4	6
Mohave Valley Elementary School District	\$1,661,427	\$1,927,255	49	79
Mohawk Valley Elementary School District	\$292,785	\$339,631	9	14
Morenci Unified School District	\$1,917,094	\$2,223,829	78	91
Morristown Elementary School District	\$333,207	\$386,520	10	16
Murphy Elementary School District	\$1,747,422	\$2,027,010	61	83
Naco Elementary School District	\$633,399	\$734,743	16	30
Nadaburg Unified School District	\$2,166,493	\$2,513,132	44	103
Nogales Unified School District	\$7,268,470	\$8,431,425	291	344
Oracle Elementary School District	\$1,027,606	\$1,192,023	25	49
Osborn Elementary School District	\$3,510,589	\$4,072,284	147	166
Owens-Whitney Elementary School District	\$95,558	\$110,847	2	5
Page Unified School District	\$3,375,055	\$3,915,063	136	160
Palo Verde Elementary School District	\$810,488	\$940,167	24	38
Paloma Elementary School District	\$424,897	\$492,880	8	20
Palominas Elementary School District	\$1,905,017	\$2,209,819	55	90
Paradise Valley Unified School District	\$42,998,531	\$49,878,296	1,716	2,035
Parker Unified School District	\$2,637,853	\$3,059,909	110	125

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School District	Budget Cut due to AEL	Estimated Economic Loss	Teachers at Risk of Job Loss or Furlough	Total Job Loss in Local Economy
Patagonia Elementary School District	\$257,474	\$298,670	9	12
Patagonia Union High School District	\$269,953	\$313,146	9	13
Payson Unified School District	\$3,366,236	\$3,904,834	114	159
Peach Springs Unified School District	\$418,114	\$485,012	15	20
Pearce Elementary School District	\$263,052	\$305,140	6	12
Pendergast Elementary School District	\$10,552,946	\$12,241,417	446	500
Peoria Unified School District	\$51,377,097	\$59,597,432	1,939	2,432
Phoenix Elementary School District	\$9,084,123	\$10,537,582	398	430
Phoenix Union High School District	\$54,816,662	\$63,587,328	1,455	2,595
Picacho Elementary School District	\$254,233	\$294,910	10	12
Pima Unified School District	\$1,666,013	\$1,932,575	59	79
Pine Strawberry Elementary School District	\$503,280	\$583,805	18	24
Piñon Unified School District	\$1,645,722	\$1,909,037	88	78
Pomerene Elementary School District	\$251,820	\$292,111	7	12
Prescott Unified School District	\$5,339,504	\$6,193,824	192	253
Quartzsite Elementary School District	\$309,414	\$358,920	8	15
Queen Creek Unified School District	\$19,082,742	\$22,135,981	526	903
Ray Unified School District	\$690,261	\$800,703	25	33
Red Mesa Unified School District	\$1,065,327	\$1,235,779	37	50
Red Rock Elementary School District	\$640,591	\$743,086	21	30
Riverside Elementary School District	\$1,339,283	\$1,553,569	41	63
Roosevelt Elementary School District	\$13,177,507	\$15,285,908	449	624

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School District	Budget Cut due to AEL	Estimated Economic Loss	Teachers at Risk of Job Loss or Furlough	Total Job Loss in Local Economy
Round Valley Unified School District	\$2,069,728	\$2,400,884	70	98
Sacaton Elementary School District	\$807,007	\$936,128	38	38
Saddle Mountain Unified School District	\$5,084,272	\$5,897,755	127	241
Safford Unified School District	\$4,062,753	\$4,712,793	154	192
Sahuarita Unified School District	\$8,637,106	\$10,019,043	350	409
Salome Consolidated Elementary School District	\$332,823	\$386,074	9	16
San Carlos Unified School District	\$2,165,226	\$2,511,662	99	102
San Fernando Elementary School District	\$52,116	\$60,455	2	2
San Simon Unified School District	\$418,472	\$485,428	11	20
Sanders Unified School District	\$1,180,424	\$1,369,292	59	56
Santa Cruz Elementary School District	\$470,024	\$545,227	14	22
Santa Cruz Valley Unified School District	\$5,209,421	\$6,042,929	170	247
Santa Cruz Valley Union High School District	\$684,840	\$794,414	19	32
Scottsdale Unified School District	\$30,196,497	\$35,027,936	1,265	1,429
Sedona-Oak Creek Joint Unified School District	\$1,102,805	\$1,279,253	47	52
Seligman Unified School District	\$579,867	\$672,646	13	27
Sentinel Elementary School District	\$253,169	\$293,676	3	12
Show Low Unified School District	\$3,747,600	\$4,347,217	126	177
Sierra Vista Unified School District	\$6,481,206	\$7,518,199	245	307
Skull Valley Elementary School District	\$110,311	\$127,961	3	5
Snowflake Unified School District	\$3,729,548	\$4,326,276	126	177

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2023 Quarter 2 Impacts if AEL Enforced				
School District	Budget Cut due to AEL	Estimated Economic Loss	Teachers at Risk of Job Loss or Furlough	Total Job Loss in Local Economy
Solomon Elementary School District	\$404,284	\$468,970	10	19
Somerton Elementary School District	\$4,117,662	\$4,776,488	152	195
Sonoita Elementary School District	\$384,043	\$445,490	12	18
St. David Unified School District	\$663,056	\$769,145	19	31
St. Johns Unified School District	\$1,375,153	\$1,595,177	51	65
Stanfield Elementary School District	\$764,044	\$886,291	28	36
Sunnyside Unified School District	\$19,836,024	\$23,009,787	794	939
Superior Unified School District	\$611,214	\$709,008	20	29
Tanque Verde Unified School District	\$3,140,157	\$3,642,582	123	149
Tempe Elementary School District	\$17,590,890	\$20,405,433	716	833
Tempe Union High School District	\$19,633,937	\$22,775,367	600	929
Thatcher Unified School District	\$2,422,309	\$2,809,879	85	115
Tolleson Elementary School District	\$3,622,465	\$4,202,060	164	171
Tolleson Union High School District	\$21,724,398	\$25,200,302	591	1,028
Toltec Elementary School District	\$1,271,780	\$1,475,265	63	60
Tombstone Unified School District	\$1,370,995	\$1,590,355	54	65
Tonto Basin Elementary School District	\$326,991	\$379,310	7	15
Topock Elementary School District	\$226,892	\$263,195	3	11
Tuba City Unified School District	\$2,723,826	\$3,159,638	114	129
Tucson Unified School District	\$70,944,895	\$82,296,079	2,809	3,358
Union Elementary School District	\$2,390,696	\$2,773,208	84	113
Vail Unified School District	\$20,951,746	\$24,304,025	673	992

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2023 Quarter 2 Impacts if AEL Enforced				
School District	Budget Cut due to AEL	Estimated Economic Loss	Teachers at Risk of Job Loss or Furlough	Total Job Loss in Local Economy
Valentine Elementary School District	\$156,723	\$181,799	5	7
Valley Union High School District	\$297,260	\$344,821	9	14
Vernon Elementary School District	\$369,854	\$429,031	11	18
Washington Elementary School District	\$29,308,650	\$33,998,034	1,339	1,387
Wellton Elementary School District	\$254,763	\$295,525	12	12
Wenden Elementary School District	\$261,779	\$303,663	7	12
Whiteriver Unified School District	\$3,679,415	\$4,268,121	134	174
Wickenburg Unified School District	\$1,902,267	\$2,206,630	75	90
Willcox Unified School District	\$1,770,810	\$2,054,140	68	84
Williams Unified School District	\$1,130,736	\$1,311,654	44	54
Wilson Elementary School District	\$1,759,131	\$2,040,591	68	83
Window Rock Unified School District	\$2,676,182	\$3,104,371	107	127
Winslow Unified School District	\$2,649,695	\$3,073,646	105	125
Yarnell Elementary School District	\$105,800	\$122,728	6	5
Young Elementary School District	\$250,065	\$290,075	8	12
Yucca Elementary School District	\$115,717	\$134,232	3	5
Yuma Elementary School District	\$12,047,513	\$13,975,115	444	570
Yuma Union High School District	\$18,029,223	\$20,913,899	457	853

The following districts were not in the Arizona Auditor General’s Report so teacher information was not easily accessible. However, the total job loss represented 2.86% of the state total, so that was used to help estimate the total teachers impacted in the state, assuming a similar percentage.

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2023 Quarter 2 Impacts if AEL Enforced				
District name	Budget Cut due to AEL	Estimated Economic Loss	Teachers at Risk of Job Loss or Furlough	Total Job Loss in Local Economy
Central Arizona Valley Institute of Technology	\$1,009,421	\$1,170,928	Not estimated	48
Chevelon Butte School District	\$118,877	\$137,897	Not estimated	6
Cobre Valley Institute of Technology District	\$306,662	\$355,728	Not estimated	15
Cochise County Accommodation School District	\$601,047	\$697,215	Not estimated	28
Cochise Technology District	\$894,345	\$1,037,441	Not estimated	42
Coconino Association for Vocation Industry and Technology	(\$119,762)	(\$138,923)	Not estimated	-6
Coconino County Accommodation School District	\$421,487	\$488,925	Not estimated	20
East Valley Institute of Technology	\$10,645,763	\$12,349,085	Not estimated	504
Empire Elementary District	\$46,444	\$53,875	Not estimated	2
Fort Huachuca Accommodation District	\$1,189,597	\$1,379,933	Not estimated	56
Fort Thomas Unified District	\$932,570	\$1,081,781	Not estimated	44
Gila County Regional School District	(\$77,910)	(\$90,376)	Not estimated	-4
Gila Institute for Technology	\$499,548	\$579,476	Not estimated	24
Klondyke Elementary District	\$1,243	\$1,442	Not estimated	0
Maricopa County Regional School District	\$581,900	\$675,004	Not estimated	28

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2023 Quarter 2 Impacts if AEL Enforced				
District name	Budget Cut due to AEL	Estimated Economic Loss	Teachers at Risk of Job Loss or Furlough	Total Job Loss in Local Economy
Mary C O'Brien Accommodation District	\$1,063,310	\$1,233,440	Not estimated	50
Mountain Institute CTED #2	\$633,999	\$735,439	Not estimated	30
Navajo County Accommodation District #99	\$126,005	\$146,166	Not estimated	6
Northeast Arizona Technological Institute of Vocational Education	\$490,102	\$568,519	Not estimated	23
Northern Arizona Vocational Institute of Technology	\$1,008,661	\$1,170,047	Not estimated	48
Pima County Accommodation School District	\$721,803	\$837,291	Not estimated	34
Pima County JTED	\$5,656,150	\$6,561,134	Not estimated	268
Redington Elementary District	\$24,674	\$28,621	Not estimated	1
Southwest Technical Education District of Yuma (STEDY)	\$1,483,317	\$1,720,647	Not estimated	70
Valley Academy for Career and Technology Education	\$363,245	\$421,364	Not estimated	17
West-MEC - Western Maricopa Education Center	\$9,903,358	\$11,487,895	Not estimated	469
Western Arizona Vocational District #50	\$1,000,003	\$1,160,004	Not estimated	47
Williamson Valley Elementary School District	\$830	\$963	Not estimated	0
Yavapai Accommodation School District	\$45,221	\$52,457	Not estimated	2