

Financing Public Education in Delaware

District Level Analysis

**prepared for
the Delaware Public Policy Institute**

by

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Executive Summary

This report is a contribution to a broader study of the effectiveness of Delaware's Public Education Finance System. Understanding how the public education system currently uses financial resources is a first step towards gaining insight on how best to turn dollars into productive resources in districts, schools, and classrooms.

Phase I Summary

The findings of the state-level research are as follows. Public education is a \$1 billion investment in Delaware. Expenditures grew 84% during the last decade. However, in per pupil, inflation-adjusted terms, expenditure growth was 14%. Public education revenue in Delaware is provided by the State (67%), local school districts (25%), and the Federal government (8%). Local school district revenue is raised primarily through property taxes (over 80%). Instruction receives the largest share of funding by function within the public education system. Despite the diversity of states in the Mid-Atlantic region, the distribution in percentage terms of public education financing is similar.

Phase II Findings

Data

The research involved a large data collection and manipulation effort. Substantial data sets have been constructed during the course of this research, which will be maintained and updated for future research.

Numerous agents are involved in the process of providing public education in the state. Recognizing that education revenues and expenditures reflect the choices and priorities of each of these agents is important. However, data availability preempts the evaluation of each agent's individual impact. The data compiled by government agencies gives greater focus to measuring enrollment than expenditures.

Financial data are published only at the district level, by broad revenue and expenditure categories. While these data are useful, they are still several steps removed from the

necessary data to answer questions such as how efficiently and productively resources are being used in the provision of public education.

The financial data permit the identification of differing spending patterns among school districts within the state and across the country. Discerning the cause and impact of these differences involves going beyond the routine publications of government agencies. It is hoped that data availability will evolve over time to allow greater transparency in school districts finances, and permit more detailed research into public education finance.

Expenditures

All districts spend more on net current expenses per pupil than a decade ago. The inflation-adjusted change in current expenditures per pupil ranges from \$1,176 (Delmar) to \$3,840 (Red Clay). Larger districts increased real per pupil expenditures by more than small districts.

Larger districts allocate a smaller proportion of their current expenditures to general administration than do smaller districts. The share of real per pupil current expenditures on general administration is as low as 0.6% (Christina) and as high as 7.4% (Delmar). This implies an economy of scale benefit. However, Delmar is by far the smallest district in the state, making it an outlier in the data rather than the norm. Low enrollment districts (less than 5,000) apply 2% of their current expenditures to general education. Medium and high enrollment districts apply 1%. Therefore, while economies of scale are possible, the potential savings may not be significant.

Charter Schools

The emergence of Charter schools in Delaware is bringing greater education choice to the marketplace. Given their short history in the state, the full effect of Charter schools has yet to be realized. It is likely that an equilibrium enrollment has not yet been established, making hazardous predictions of their long-term impact on districts and district financing.

Administration

School administration's share of current expenses varies across districts. School size is the primary determinant of school administration unit entitlement. Districts that are organized into smaller schools will tend to dedicate a larger share of current expenditures to school administration than their larger counterparts.

General administration costs per pupil are rising in many districts in Delaware. However, as a share of current expenditures, general administration costs per pupil are falling. School administration costs per pupil are rising in all districts. School administration costs per pupil as a share of total current expenditures are rising, but not as fast as expenditures on net instruction.

Vocational/Special Education Students

One in every nine students in the state is labeled a special education student. This increased from one in every eleven student a decade ago. There are more vocational units allotted to regular school districts than the vocational districts.

Inter-district Comparisons

Only four Delaware school districts lie above the Mid-Atlantic peer average for total expenditures per pupil. These districts are the three vocational districts and Cape Henlopen. This outcome may reflect the smaller sized school districts within Pennsylvania and New Jersey.

In Pennsylvania and Maryland, local funds pay for a majority of operating expenditures, meaning districts have greater discretion in allocating funds than with a rigid formula. There is greater variability between the districts in expenditure patterns, influencing, among other areas, the number of administration staff hired at the district and school level.

Case studies from high performing schools suggest that directing greater resources to regular education improves productivity.

Introduction

The Delaware Public Policy Institute (DPPI) is an entity that brings together stakeholders in Delaware's future. Its mission is to provide public and private decision-makers with practical analysis and opinions for action on major public policy issues affecting the state and its citizens. Past DPPI major projects include "Choices for Delaware".¹

The College of Human Services, Education and Public Policy (CHEP) of the University of Delaware presents the following work in response to the call by the Delaware Public Policy Institute for a comprehensive study of the State's investment of current financial resources in public education.

This report is a contribution to a broader study of the effectiveness of Delaware's Public Education Finance System. Understanding how the public education system currently uses financial resources is a first step towards insight on how best to turn dollars into productive resources in districts, schools, and classrooms. The report comes as the second phase of a multiphase project. Phase One² is a single document that provides a system overview of how the state raises and spends the education dollar. Phase Two of the project extends the study to the district level.

The report is divided into ten sections. The first section provides an overview of the Delaware school districts. The next section discusses expenditure patterns by district. The third section follows, covering administration costs. The fourth section discusses unit allocations. The fifth, presents a selected school level analysis. The subsequent sections draw peer comparisons, both regional and national. Administration per pupil spending: national comparison follows. A Mid-Atlantic school district comparison is then discussed, followed by a literature review. The final section summarizes the report.

¹ More information about the Delaware Public Policy Institute may be found at <http://www.udel.edu/chep/dppi/>

² Phase One is available at <http://www.cadsr.udel.edu/DOWNLOADABLE/DOCUMENTS/Education%20Finance.pdf>

Methodology

The principal data source is the annual Report of Educational Statistics; a publication of the State Board of Education and the Department of Education. Peer data used within the report are available from the federal Department of Education through the National Center for Education Statistics (NCES) and the Digest of Education Statistics. This report includes information on expenditures by major category and staffing levels. Staffing data include counts of professional staff, including administrators, teachers, librarians and counselors, instructional aides, and support staff. Analyzing this data provides a beginning towards knowing the utilization of funds, but the results are several steps removed from the data needed to answer important productivity issues. Nevertheless, these data provide a starting point for identifying how districts use money.

School districts vary in a number of factors including land area, enrollment size, and school size. It is desirable to employ expenditure measures that allow for meaningful comparisons between districts. Constructing spending measures in per pupil terms equalizes expenditures across districts. Also, reporting spending in sub-categories as a share of total expenditures will illustrate the relative allocation of school resources.

Increases in public education expenditures arise due to a number of factors: inflation, enrollment, number of inputs, and real (inflation-adjusted) changes in the price of inputs. To better enable inter-district comparisons, expenditure levels will be adjusted for inflation over both three and ten year periods, and expressed in per-pupil terms.

Three districts from Delaware were selected for closer analysis. Brandywine School District (Brandywine) and Appoquinimink School District (Appoquinimink) represent a stable enrollment district and a rapidly growing district respectively. Seaford School District (Seaford) is a small, rural district downstate. An analysis of school level staffing within these districts follows within the document.

School Districts from Maryland and Pennsylvania examined in detail were chosen based upon the percentage of current expenditures dedicated to administration costs during the 1999-2000 school year as reported by the NCES. Those with the highest and lowest percentages in the random sample are examined in greater detail, and compared to Delaware counterparts. Downingtown, PA and Harford County, MD had the lowest rate, while Garnet Valley, PA and Charles County, MD listed the highest rates.

Limitations

The primary source of public education expenditure data, the Report of Educational Statistics, is not without shortcomings. District data are the finest level of detail, and expenditures are reported by major spending category only. Therefore, while it remains possible to recognize different spending levels across districts, identifying the root cause for funds disbursement is not. The report also groups together officials and administrators when reporting full time equivalents and salaries. This prevents detailed analysis between general administration and school administration costs. Nevertheless, the report is the best available source of data at this time.

The Department of Education is developing a database of school and district expenditures by object code. Presently this information is not publicly available from the DOE. Furthermore, limited resources at the DOE impair the department's ability to produce custom reports upon request. The DOE must release to the public any report it produces. However, the departments' limited capacity constrains the ability to create custom reports at the request of the public.

All schools and districts record expenditures by object codes. Such information has the potential to permit very detailed inter-district and inter-school comparisons. However, the coding of expenditures by object code occurs at the discretion of the school and district staff. This limits the usefulness of object code-based comparisons, since schools and districts may record the same expenditures in different object codes. Certain expense

items, such as teacher salaries are not prone to misclassification. However, items such as computers, photocopies, supplies, and materials, may be.

The Department of Education plans to implement a system that will harmonize the reporting of expenditure data. Rather than the districts preparing their own expenditure reports for submission to the Department of Education, the DOE will generate that report for the district to then verify. The present lack of a uniform standard for expenditure reports across all school districts compromises the usefulness of the object code data.

The National Center for Education Statistics (NCES) is the best single source for expenditure data from all school districts nationwide. All data provided from their reports utilize the same consistent means for measurement. However, a problem arises when comparing data from the NCES with data expressed within the Department of Education's Report of Educational Statistics, as each actor defines the categories for expenditures in different ways. For the state of Delaware analyses, the Department of Education data serves as the primary source. However, the need for consistent methodology for interstate and inter-district comparisons necessitates the use of NCES. The difference in methodology does not detract from the value of the NCES data for cross-state comparison purposes.

Each state in the Mid-Atlantic region utilizes a different means for data collection and reporting, particularly for general and school administration costs. While Delaware's Report of Education Statistics divides general and school administration expenditures into salaries, benefits, contracted services, supplies, capital outlay and an "other" category, Maryland and Pennsylvania use other reporting methods. The NCES attempts to harmonize these data. However, errors were discovered in the NCES. For Delaware, the NCES includes general administrative costs, school administrative costs, deducts capital outlay costs, and includes the "support services: other" costs when determining total administration costs for each school district.

The Maryland State Department of Education produces only selected financial data reports for public use. In Maryland, expenditures are classified into administration and mid-level administration categories. The state defines administration as expenditures for the general regulation, direction, and control of the local education agency, including such things as board of education services, office of the superintendent, community relations, business services, and other activities that involve the formulation and execution of educational policy as a whole. Mid-level administration consists of expenditures for district-wide administration, supervision of instructional programs, and school administration. The total costs from these functions include similar categories to Delaware administration and support services, such as salaries, contracted services, supplies and equipment, but spending on benefits for administrative employees falls into a broader category for fixed charges. Furthermore, several smaller enrollment level school districts have cooperative agreements for the operation of special education programs, as well as some administrative data processing.

In the state of Maryland, the state and county governments share the responsibility of financing public education. However, the percentage of revenues by source varies by district, with some receiving greater amounts from local sources, and others from the state. The state program known as APEX provides each district with state funds that creates a floor amount for overall per pupil expenditures. These funds are distributed to the county, and then to the district, which has final discretion for which to dedicate these funds. The majority of local revenues come from property taxes and income tax surcharges, both of which are paid to the State Department of Assessments and Taxation, and then returned to the county governments. The implication is that the state provides the majority of funds for education if one were to include the funds collected for property and income taxation which are returned to the counties from the state government for disbursement.

Pennsylvania reports general and school administration costs in three categories; administration, business, and central. Administration includes services related to the school board, superintendent, tax assessment and collection, legal services, principals,

and various other administrative activities. Business and related services includes financial accounting and reporting, budgeting, accounting, payroll, purchasing, printing and other related activities. Central support services involves planning research and data processing related services. The state board of education attempts to equalize spending per pupil by providing additional funds for lower revenue, and low per pupil expenditure districts. Districts have the ability to charge income tax up to one percent on citizens within their borders to supplement their revenues. However, all monies collected from an income tax must be evenly divided with the municipalities within the school district.

In summary, there is no consensus regarding the reporting of public education financing among states and districts. Public education reporting by states and districts supports the budget processes, and thus reflects differing priorities, which impair the comparability of district finances across state lines.

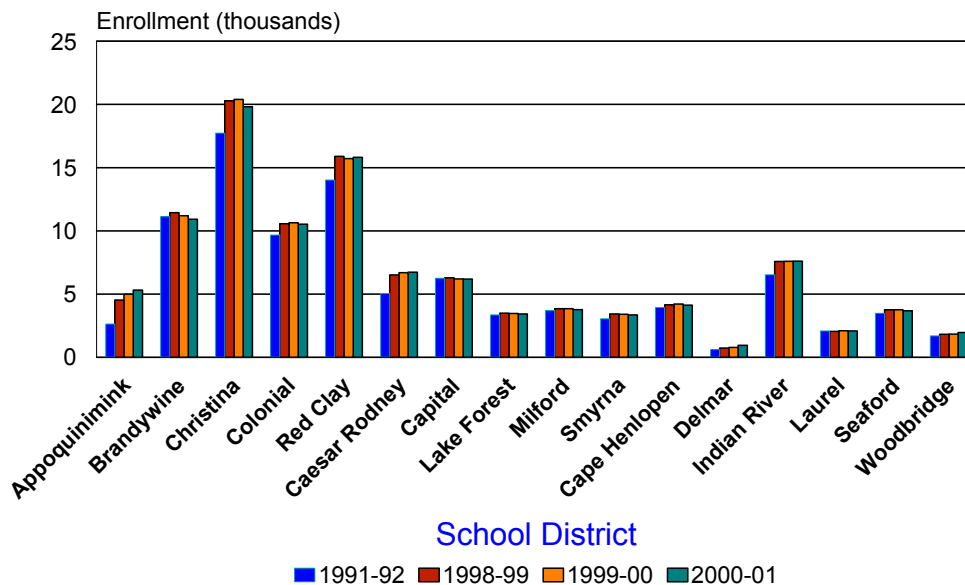
Background

The public education system in Delaware is organized into sixteen school districts, plus three vocational districts. The districts are shown in Figure 1.1 below. The three vocational districts, New Castle Vocational/Technical, Polytech, and Sussex Technical, serve New Castle County, Kent County, and Sussex County respectively.

During the 2000-01 school year Delaware's school districts ranged in size from Delmar with 943 students to Christina with 19,822 students. District enrollments grew at different rates over the past ten years, as seen in Table 1.1. Chart 1.1 shows the enrollment per district for the 1991-1992, 1998-1999, 1999-2000, and 2000-01 school years.

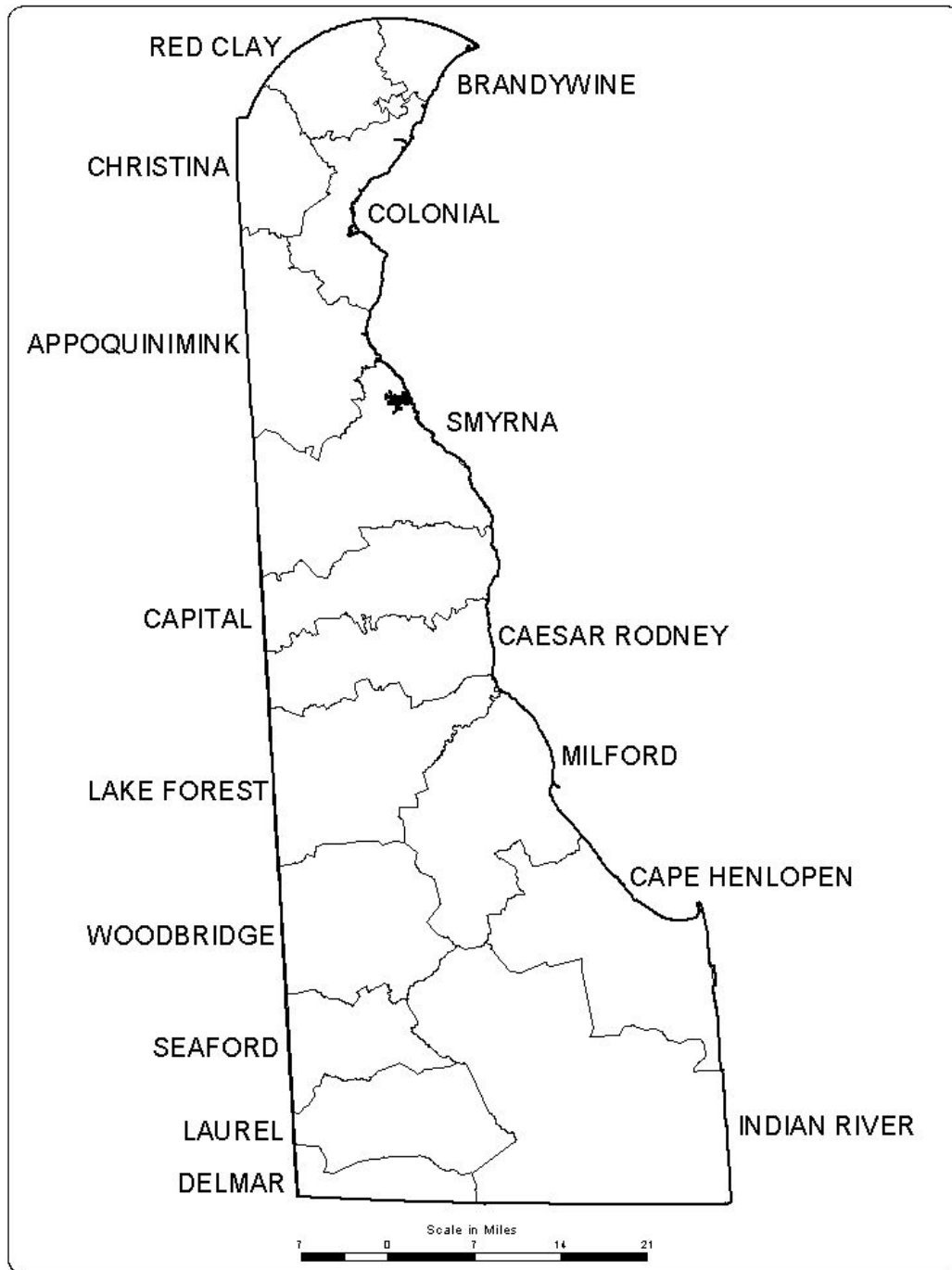
Chart 1.1

Public Enrollment by School District



Excluding special schools and Charter schools.

Figure 1.1
Delaware School Districts



Source: Center for Applied Demography and Survey Research, University of Delaware.
Vocational Districts (not shown) follow county lines.

Table 1.1
Enrollment by School Districts

District	Enrollment	Pct. Change 1991-1992 to 2000/01	Pct. Change 1998/9 to 2000/01	No. of Schools
Brandywine	10,922	-1.8	-4.6	22
Red Clay	15,820	12.9	-0.5	27
Colonial	10,525	8.8	-0.4	15
Christina	19,822	11.8	-2.3	26
Appoquinimink	5,314	102.6	17.4	7
Smyrna	3,349	10.1	-2.1	6
Capital	6,185	-1.0	-1.7	11
Caesar Rodney	6,737	33.7	3.4	15
Lake Forest	3,426	2.4	-2.0	5
Milford	3,769	1.7	-2.0	5
Woodbridge	1,963	16.2	7.7	4
Cape Henlopen	4,182	5.0	-0.3	7
Seaford	3,677	5.7	-1.9	7
Indian River	7,607	16.6	0.4	14
Laurel	2,090	0.1	2.2	5
Delmar	943	57.2	28.0	1
New Castle County Vocational Technical	3,298	4.7	-5.4	3
Polytech	1,081	48.3	0.9	1
Sussex Technical	1,147	40.0	-2.0	1
Total (excluding Charter Schools)	111,857	9.5	-1.1	182
Charter School of Wilmington	802	N/A	31.2	1
Positive Outcomes Charter School	75	N/A	20.0	1
East Side Charter School	82	N/A	2.4	1
Campus Community School	300	N/A	0.0	1
Marion T. Academy Charter School	394	N/A	N/A	1
Thomas Edison Charter School	836	N/A	N/A	1
Sussex Academy Charter School	226	N/A	N/A	1
Total	114,572			189

Public School Enrollment For Grades PK-12 By School District; September 30, 2000

Note: N/A denotes not available or not applicable.

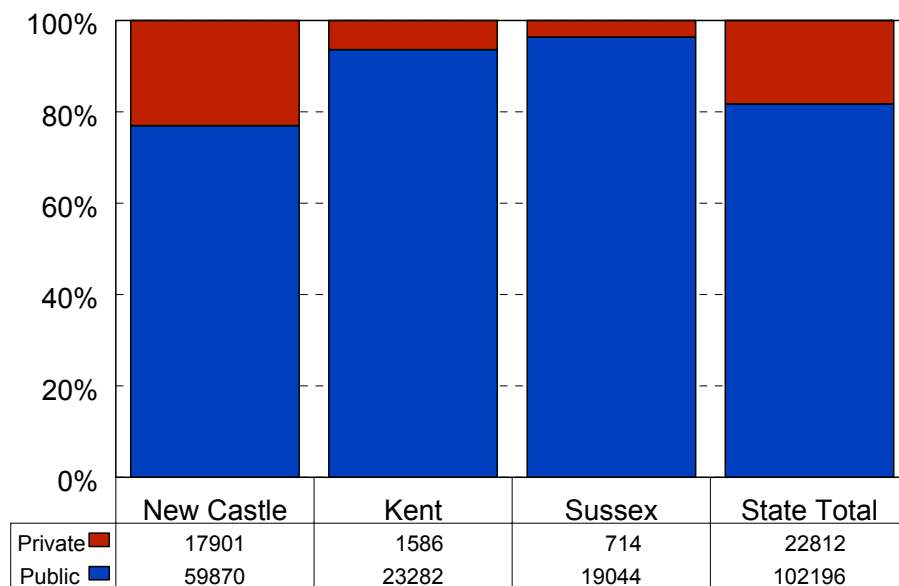
EdStats 2000-2001

All districts increased enrollment over the 1991-92 to 2000-01 period, save Brandywine and Capital. Appoquinimink experienced the fastest growth, doubling its enrollment (see Table 1.1).

Delmar school district saw the next highest rate of growth at just less than sixty percent for the ten-year period. However, this district is somewhat unique in nature, in that during the time span it increased its teaching capacity to include middle school students. Elementary students within the district attend Maryland public schools.

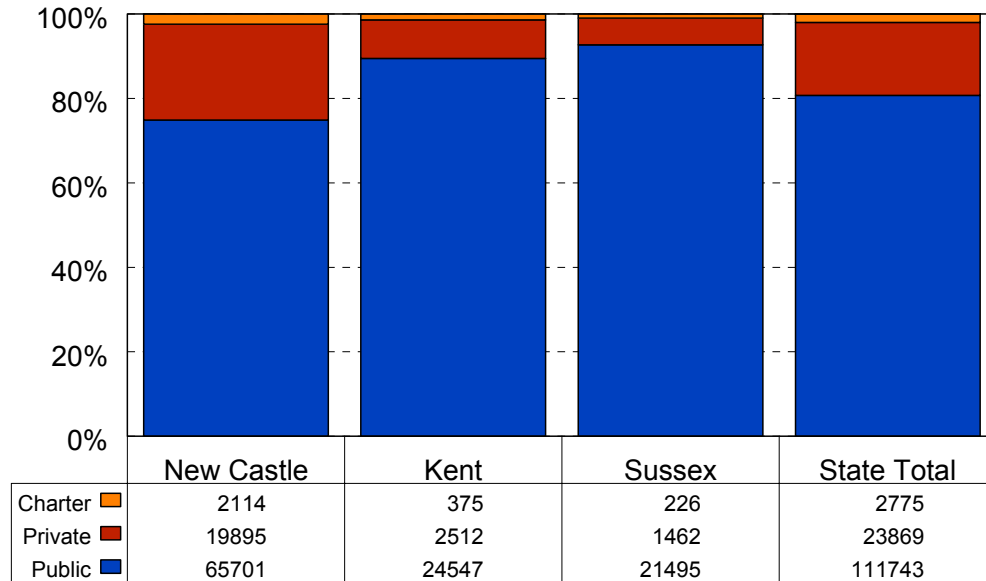
Over the 1998-99 to 2000-01 period, many more districts experienced declining enrollment in public schools, reflecting demographic shifts within the state as well as competition from Charter schools and private schools. Among the districts experiencing declining enrollment over the 1998-99 to 2000-01 period are Brandywine, Christina, Colonial, New Castle Vocational/Technical, Red Clay, Capital, Lake Forest, Milford, Smyrna, Cape Henlopen, Seaford, and Sussex Technical.

Chart 1.2
Enrollment by District 1991-1992



Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics. Private school enrollment is reported by residence of pupil, not location of school. An additional 2,611 pupils attend private school outside of Delaware.

Chart 1.3
Enrollment by District 2000-2001



Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics. Private and Charter school enrollment is reported by location of school, not residence of pupil. An additional 3,154 pupils attend private school outside of Delaware.

The preceding charts illustrate the composition of enrollment by county for the years 1991-1992 and 2000-2001. In New Castle County, seventy-seven percent of pupils attended public (non-Charter) schools in 1991-1992. By 2000-2001, this figure fell to seventy-five percent. This, despite the emergence of Charter Schools, whereby a more pronounced decline might have been expected. The impact from charter schools has the potential to increase in the upcoming school years, as additional schools open, and those in place expand to serve additional grade levels.

In Kent County, ninety-four percent of pupils attended public (non-Charter) schools in 1991-1992. By 2000-2001, this figure fell to eighty-nine percent. Driving this change is an increase in the proportion of students in private schools (which increased from six percent to nine percent) and the emergence of Charter schools (which comprise over one percent of total pupils in the county in 2000-2001).

Sussex County experienced a similar decrease in the proportion of students enrolled at public schools. Public (non-Charter) enrollment fell from ninety-six percent to ninety-two percent. Simultaneously, private enrollment's share rose from three percent to six percent, and Charter school enrollment comprised one percent.

All counties experienced growth in total numbers of students. However, with the expansion of school choice, the mix of students attending public, private, or Charter schools altered.

Table 1.2
District Enrollment by School Type

	1991-1992			2000-2001				
School District	Total Private	Public Students Enrolled	Private % of Total Students	Total Private	Public Students Enrolled	Charter School Enrollment	Charter % of Total Students	Private % of Total Students
Appoquinimink	407	2623	13.4%	973	5314		0.0%	15.5%
Brandywine	3814	11125	25.5%	3867	10922	836	5.4%	24.7%
Christina	4245	17730	19.3%	5108	19822		0.0%	20.5%
Colonial	1978	9674	17.0%	2225	10525	476	3.6%	16.8%
Red Clay	7457	14017	34.7%	7722	15820	802	3.3%	31.7%
Caesar Rodney	391	5040	7.2%	693	6737	75	1.0%	9.2%
Capital	737	6247	10.6%	971	6185	300	4.0%	13.0%
Lake Forest	127	3345	3.7%	240	3426		0.0%	6.5%
Milford	175	3706	4.5%	310	3769		0.0%	7.6%
Smyrna	156	3042	4.9%	298	3349		0.0%	8.2%
Cape Henlopen	62	3931	1.6%	253	4128		0.0%	5.8%
Delmar	27	600	4.3%	30	943		0.0%	3.1%
Indian River	106	6526	1.6%	332	7607	226	2.8%	4.1%
Laurel	141	2088	6.3%	217	2090		0.0%	9.4%
Seaford	150	3479	4.1%	294	3677		0.0%	7.4%
Woodbridge	228	1690	11.9%	336	1963		0.0%	14.6%
Out of State	2611			3154				
State Total	22812	102196	18.2%	27023	114518	2715	1.9%	18.7%

Source: Public and private enrollment is reported by place of residence. Private enrollment in a district does not necessarily imply attendance at a private school in that district. Rather, the pupil resides in a particular district, but attends a private school at an unreported location. Charter school enrollment is reported by location of school, not district of residence.

Enrollment has direct bearing on the level of state funding received by school districts in that it generates funding units from the state.³ Districts then allocate these funds across schools. A ‘98 percent rule’⁴ exists that requires schools to receive 98 percent of the funding they generate through enrollment. School districts can waive this rule only through a public hearing.

Examining the public/private/charter mix at the district level is hazardous. Students may attend private and charter schools irrespective of the school district residency. For example, an increase in enrollment in a private or charter school in Brandywine school district does not necessarily imply that all the additional students are potential public school enrollees of BSD.

It is important to recognize that school choice affects enrollments differently depending on grade level. Vocational/Technical schools typically serve grades nine through twelve. Charter schools vary in their service (see Table below). Presently, only Campus Community School serves grades one through twelve. In New Castle County, the Charter School of Wilmington, and the newly opened Delaware Military Academy serve high school grades. Kuumba Academy, Thomas Edison, and Marion T. Academy serve elementary and middle school grades. These latter Charter Schools have been in

³ For a detailed description, see <http://www.cadsr.udel.edu/DOWNLOADABLE/DOCUMENTS/Education%20Finance.pdf>

⁴ Title 14, Part I, Chapter 17, Section 1704 (4) and is as follows:

(4) Each local school board shall allocate Division I units to schools in its district such that as of the last school day of October each school receives not less than 98% of the Division I units it generates as a result of the actual unit count. A local school board may waive this subsection after voting to waive it at a public meeting noticed for that purpose. Any local school board seeking such a waiver shall do so on or before December 1st of each year. Notice for such a meeting shall be placed in the local newspaper for 2 consecutive weeks before the meeting and shall be posted on the door of any school affected for the same time period, and a copy shall be sent to the principal, teacher association building representative, and Parent Teacher Organization/Parent Teacher Association parent leader of any affected school. The notice shall include the procedures for such persons to provide oral or written comments on the proposed waiver to the local school board. Notice of any approved waiver shall be sent to the same persons. (47 Del. Laws, c. 364, 2E; 48 Del. Laws, c. 250, 1; 14 Del. C. 1953, 1704; 49 Del. Laws, c. 151; 56 Del. Laws, c. 310; 63 Del. Laws, c. 120, I 1, 3; 65 Del. Laws, c. 348, 274; 69 Del. Laws, c. 212, 1; 71 Del. Laws, c. 180, 103; 71 Del. Laws, c. 483, 1.)

operation for a number of years now, and their initial effect on public enrollment will be apparent in the data.

Table 1.3
Delaware Charter Schools

Charter School	Location	Opened	Grades Served
Campus Community School	Dover	1998	1-12
Charter School of Wilmington	Wilmington	1996	9-12
Delaware Military Academy	Wilmington	2003	9-12
Kuumba Academy Charter School	Wilmington	2001	K-5
MOT Charter School	Middletown	2002	K-6
Newark Charter School	Newark	2001	5-8
Positive Outcomes Charter School	Camden	1996	7-12
Sussex Academy of Arts and Sciences	Georgetown	2000	6-8
Thomas A. Edison Charter School	Wilmington	2000	K-8
Marion T. Academy Charter School	Wilmington	2000	K-6

Source: http://edreform.com/charter_schools/websites/delaware.html

Expenditures

The annual Education Statistics report, a joint publication of the State Board of Education and Department of Education is the primary source for district-level expenditure data. The most recent edition covers the 2000-2001 school year.⁵

There are several questions that need to be addressed when examining the financing of public education. How have funds been allocated in the past? How is new funding allocated? How are school staff allocated across public school functions? To answer these questions, a series of expenditure and staff measures are used.

To aid the comparability between districts is the employment of per pupil expenditures. Utilizing a ten-year time horizon helps to smooth any year-to-year volatility in expenditures. Calculating and removing monetary inflation from the expenditures creates real (inflation-adjusted) expenditure levels. This will indicate whether there was real growth in resources to public education.

The effect of inflation on the costs of purchasing inputs absorbs a substantial portion of the increased public education expenditures and does not represent an increase in real resource acquisition. Between 1991-1992 and 2000-2001, current public education expenditures on the state rose from \$572 million to over \$1 billion, an increase of 76.4%. During the same period, inflation grew 26.4%. Therefore, in inflation-adjusted terms, expenditures rose \$226,060,000 (40%).

Table 2.1 illustrates the allocation of school-district spending across expenditure categories in 1991, the allotment of the increase in real per-pupil spending that occurred over the period in dollar terms, and as a percentage of total real per-pupil increase, and finally the apportionment of the share of total spending in 2000-01. On average, school districts spent an additional \$2,527 per pupil between 1991-2001. All categories received

⁵ Educational Statistics 2001-2002 is expected Summer 2003.

more inflation-adjusted dollars per pupil in 2000-01 than was the case in 1991-1992. For certain categories, there is a marked difference between 1991-1992 and 2000-2001 spending levels.

Table 2.1
Allocation of Expenditure Increase, 1991-1992 to 2000-2001, Average of Districts

	Share of 1991 total (%)	Real per-pupil increase in expenditures (\$), 1991-92 to 2000-01	Share of the change	Share of 2000-01 total
Net Instruction	62.1%	\$ 1,578	64%	66.9%
Student Support	4.4%	\$ 142	6%	4.4%
Instructional Staff	1.6%	\$ 31	1%	1.7%
General Admin.	1.3%	\$ 1	0%	1.2%
School Admin.	5.8%	\$ 136	6%	6.0%
Operations and Maint.	9.4%	\$ 349	13%	12.4%
Student Transportation	6.5%	\$ 92	4%	5.8%
Other Support	6.9%	\$ 141	5%	6.0%
Food Services	2.1%	\$ 55	2%	1.2%
Net Current Expense	100.0%	\$ 2,527	100%	100.0%

Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics. Charter schools not included.

The first column of Table 2.1 shows each category's share of 1991-1992 current expenditures. Net instruction received the largest share of current expenditures in 1991-1992 (62%). The second column of Table 2.1 reports the increase in inflation adjusted per-pupil increase in expenditures from 1991-1992 to 2000-2001. Column three reports the share of the change in real per-pupil expenditures, and column four, the share of 2000-2001 total expenditures.

The data show that instructional expenditures comprise about 67 percent of the operating budget, rising slightly from 62.1 percent in 1991 to 66.9 percent in 2000-2001. Thus, as schools utilized additional expenditures, more funds were directed towards the instruction category. The share of real per-pupil expenditures on student support and instructional staff support remain unchanged over the period. The data also show what have become typical expenditure distribution patterns: about 6 percent for student and instructional

support, 1.2 percent for district administration, 6 percent for site administration, 10 percent for operations and maintenance, and about 15 percent for transportation, food, and other services.

General administrative costs received a relatively small share of new real per-pupil expenditures. This lowered their share of 2000-2001 expenditures to 1.2 percent. School administration costs received a larger share of new real per-pupil expenditures than their 1991-1992 allocation, rising to 6 percent.

Operations and maintenance took up a large share of the new real per-pupil expenditures over the period, raising the share of total expenditures to over 12%. Student transportation's share of total current expenditures in 2000-2001 is lower than ten years ago, falling to 5.8%. Other support and food services' share of net current expenses also fell.

Operations and maintenance's share of current expenses continues to grow. Conversely, student transportation, other support services, and food services each comprise a small share of net current expenses.

Since education services are organized by local education systems-school districts-and provided in schools and classrooms, statewide expenditure patterns need to be disaggregated to these lower levels.

Translating these broad expenditures into staffing patterns is the next step in analyzing what happens to the education dollar (Table 2.2). Administrators do not appear to represent a large portion of the total staffing. District, or central office, administrators total 2.6 percent, in the case of Sussex Technical, and 0.2 percent in the case of Appoquinimink.

The highest rate for school administration is in New Castle Vocational/Technical School (6.7 percent), and lowest is in Delmar (3.2 percent). Combined, general and school

administrators comprised a total of 4.9 percent in the state, on average. This surpasses the national average of 4 percent in 2000-2001.

The table shows that teachers as a percentage of staffing by district ranges from 54.4 percent (Sussex Technical) to 66.9 percent (Delmar). Teacher aides range from 2 percent of staff (Cape Henlopen) to 8.1 percent (Polytech). Collectively, teachers and teacher aides account for two-thirds of district staff.⁶ About one-third of staff performs administrative roles, such as secretaries, operation, maintenance, and transportation personnel. When questioning why only 60 percent of expenditures are spent on instruction, one answer is that operations, maintenance, transportation, and administration account for nearly a third of public school expenditures.

⁶ These data reflect staffing from all funding sources: Federal, State, and local.

Table 2.2
Staff Employed in Public Schools, 2000-2001 (Percent Distribution)

	General Administration ⁷	School Admin	Teachers	Teacher aides	Other Professional	Skilled and Service Worker	Total
Appoquinimink	0.2%	4.0%	63.6%	3.4%	3.0%	25.8%	100%
Brandywine	0.4%	6.6%	62.4%	4.6%	4.1%	21.8%	100%
Christina	0.5%	3.8%	63.1%	2.5%	6.5%	23.6%	100%
Colonial	0.9%	3.7%	54.9%	5.8%	5.1%	29.6%	100%
New Castle Vo/Tec	1.0%	6.7%	55.4%	6.4%	2.7%	27.8%	100%
Red Clay	0.9%	4.1%	59.4%	3.5%	4.2%	27.8%	100%
Caesar Rodney	0.7%	3.4%	53.5%	4.6%	4.9%	32.9%	100%
Capital	0.4%	3.3%	55.8%	3.6%	3.6%	33.2%	100%
Lake Forest	0.8%	4.8%	58.0%	4.0%	3.8%	28.7%	100%
Milford	1.2%	3.6%	59.3%	2.9%	5.1%	27.8%	100%
Polytech	1.2%	6.2%	55.9%	8.1%	4.3%	24.3%	100%
Smyrna	0.9%	4.1%	60.8%	3.5%	5.8%	25.0%	100%
Cape Henlopen	0.5%	3.6%	50.9%	2.0%	5.2%	37.9%	100%
Delmar	2.1%	3.2%	66.9%	2.1%	1.1%	24.6%	100%
Indian River	0.2%	3.3%	64.0%	2.9%	3.9%	25.7%	100%
Laurel	0.4%	3.6%	55.2%	5.6%	2.8%	32.5%	100%
Seaford	0.7%	3.6%	57.9%	3.8%	4.0%	30.0%	100%
Sussex Technical	2.6%	5.8%	54.4%	7.0%	3.2%	27.1%	100%
Woodbridge	0.9%	4.0%	56.9%	4.0%	2.2%	31.9%	100%
State Totals	0.7%	4.2%	59.0%	3.9%	4.5%	27.7%	100.0%
U.S. Average	2%	2%	52%	10%		31%	97%

Source: EdStats 2001-2002. NCES.

The major portion of the education budget goes towards spending on instruction; but a large portion of instructional expenditures occurs out-side the regular classroom on services for special-needs students. This “pull-out” strategy of providing extra services lacked a positive impact on those students’ learning. Districts also provide a host of non-education services. Districts run buses, heat and clean buildings, serve meals, and administer a complex system. The result is that only a small portion of the education dollar goes towards regular education instruction.

⁷ General administration includes Chief School Officers, Assistant Superintendents, Administrative Assistants, and Clerical.

The proportion of 60 percent spent on instruction is quite consistent across the districts, and squares with the figure from national studies. Research examining spending across a number of different district characteristics, including spending level, rural and urban location, high and low percentages of minority students, as well as students from low-income families, shows that spending patterns are remarkably consistent. The coefficient of variation for percent spent on instruction was just 10 percent; meaning the proportion varied from about 54 to 66 percent for two-thirds of all districts.

Table 2.3
Delaware Public Schools
Expenditures by Function by Level of Enrollment.

Component of Current Expenditures	Level of Enrollment		
	Low	Medium	High
Net Instruction	63%	63%	64%
Students Support	5%	4%	4%
Instructional Staff Support	2%	2%	1%
General Administration	2%	1%	1%
School Administration	6%	5%	6%
Operations and Maint.	11%	12%	13%
Student Transportation	6%	5%	5%
Other Support	5%	7%	5%
Food Services	1%	1%	1%
Net Current Expense	100%	100%	100%

Excludes Vocational Districts. 2000-2001 Edstats. Low enrollment is less than 5,000 students. Medium enrollment is between 5,000 and 10,000 students. High enrollment is greater than 10,000 students.

Table 2.3 arranges average district expenditures by level of enrollment. The allocation of expenditures has a level of stability across all district sizes. Net instruction receives 63 to 64 percent of expenditures on average. Student and instructional support comprise 7 percent of expenditures in low enrollment districts compared to 5 percent in high enrollment districts. General administration consumes 2 percent of expenditures in low enrollment districts, but only 1 percent in medium and high enrollment districts. Operations and maintenance comprise 11 percent in low enrollment districts, rising to 13 percent in high enrollment districts.

Table 2.4 presents expenditure data by school district, categorized by level of spending (quartiles). Net instruction comprises 64 percent of expenditures in low spending districts. This compares with 63 percent in high spending districts. Nevertheless, high spending districts spent almost 25 percent more on instruction per pupil (\$5,944 versus \$4,757). This infers that as per pupil expenditures rise, expenditures per category rise in unison. In general, the pupil/teacher ratios have relative uniformity across the districts. Thus, differences in spending on teachers reflected primarily through the differences in teacher salary levels.

Table 2.4
Delaware Public Schools
Expenditures by Function by Level of Spending

Component of Per Pupil Expenditures	1st quartile		2nd quartile		3rd quartile		4th quartile	
Net Instruction	\$4,757	64%	\$4,800	62%	\$5,348	64%	\$5,944	63%
Students	\$329	4%	\$346	4%	\$356	4%	\$413	4%
Instructional Staff	\$121	2%	\$ 54	1%	\$150	2%	\$196	2%
General Administration	\$152	2%	\$134	2%	\$71	1%	\$76	1%
School Administration	\$434	6%	\$445	6%	\$463	6%	\$518	6%
Operations and Maint.	\$794	11%	\$1,032	13%	\$878	11%	\$1,195	13%
Student Transportation	\$391	5%	\$407	5%	\$431	5%	\$497	5%
Other Support	\$418	6%	\$498	6%	\$480	6%	\$479	5%
Food Services	\$96	1%	\$72	1%	\$118	1%	\$95	1%
Net Current Expense	\$7,491	100%	\$7,788	100%	\$8,297	100%	\$9,414	100%

Excludes Vocational Schools. EdStats 2001-2002.

Table 2.5 illustrates the change in real current expenditures per-pupil 1991-1992 to 2000-2001. Adjusted for inflation, each district spent more per pupil now, relative to ten years ago. Red Clay has the largest increase in real net current expenditures per pupil over the past 10 years (\$3,840). Delmar has the lowest (\$1,176). For net instruction, the additional real current expenditures per-pupil range from \$884 (Polytech) to \$2,278 (Red Clay).

Table 2.5
Expenditure Trends
Change in Real Current Expenditures Per Pupil 1991-1992 to 2000-2001

School District	Net Instruction	Students	Instructional Staff	General Admin.	School Admin.	Operations and Maint.	Student Transportation	Other Support	Food Services	Net Current Expense
Appoquinimink	0.41	0.04	(0.01)	0.01	0.01	0.31	(0.00)	0.23	0.00	1.00
Brandywine	0.68	0.08	0.02	0.01	0.05	0.10	0.03	(0.02)	0.04	1.00
Christina	0.63	0.03	0.01	0.01	0.07	0.14	0.05	0.06	0.01	1.00
Colonial	0.66	0.06	0.02	0.01	0.07	0.10	0.03	0.03	0.02	1.00
New Castle Vo. Tech.	0.61	0.04	0.04	0.01	0.05	0.12	0.08	0.02	0.02	1.00
Red Clay	0.59	0.02	0.00	(0.01)	0.05	0.25	0.01	0.09	0.01	1.00
Caesar Rodney	0.66	0.06	0.03	0.03	0.03	0.11	0.03	0.04	0.01	1.00
Capital	0.65	0.03	0.00	(0.00)	0.05	0.12	0.04	0.10	0.01	1.00
Polytech	0.69	0.28	(0.06)	(0.10)	0.18	0.10	0.13	(0.26)	0.04	1.00
Lake Forest	0.57	0.07	(0.02)	0.03	0.01	0.14	0.03	0.16	0.01	1.00
Milford	0.62	0.03	0.07	0.02	0.08	0.08	0.03	0.04	0.02	1.00
Smyrna	0.68	0.05	0.00	(0.01)	0.03	0.12	0.02	0.08	0.02	1.00
Cape Henlopen	0.60	0.09	0.08	0.00	0.05	0.08	0.04	0.04	0.02	1.00
Delmar	0.90	0.09	0.03	(0.04)	0.14	(0.11)	(0.09)	0.03	0.05	1.00
Indian River	0.60	0.03	0.03	(0.01)	0.05	0.14	0.03	0.09	0.04	1.00
Laurel	0.60	0.08	(0.02)	(0.01)	0.11	0.16	0.06	0.01	0.01	1.00
Seaford	0.72	0.04	0.01	(0.00)	0.04	0.14	0.02	0.01	0.02	1.00
Sussex Technical	0.65	0.03	(0.04)	0.00	(0.02)	0.21	0.09	0.08	(0.00)	1.00
Woodbridge	0.55	0.08	0.01	(0.01)	0.07	0.10	0.04	0.06	0.09	1.00

Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics. Shown in 1991 Dollars.

Charter schools not included. Not including the following items: Bush, Autistic, Sterck, Reach, Christina ILC, Leach, Meadow Wood, Red Clay ILC, Charlton, Dover Air Base, Ennis, and Data Service Center. All sources of funds.

Each district had more total funding units⁸ in 2000-2001 than 1991-1992, which increases the level of state funding received by each district. Moreover, the districts' staff continues to become more educated and experienced over time, which garners greater state funding per unit. Nevertheless, expenditure differences exist that stem from the variation in local funding.

Increases in general administration costs per-pupil range from -\$126 (Polytech) to \$74 (Lake Forest). Approximately half of the districts reduced real current expenditures per-pupil on general administration.

School administrative expenditures per-pupil rose in all districts but Sussex Technical. The real change in current expenditures per-pupil range from -\$41 (Sussex Technical) to \$293 (Laurel).

Larger districts had larger increases in real net current expenditures per pupil, and dedicated approximately two-thirds to instruction. Brandywine, Christina, Red Clay, Cape Henlopen all had real increases in net per-pupil expenditures of \$2,800 or higher. Colonial is an outlier among the large districts with relatively smaller increases in real net current expenditures per-pupil.

There are two factors at play here. First, larger districts have greater potential for local revenue. By tapping this local revenue source through property taxes, districts can and do supplement state funding. Second, the larger districts experience slower enrollment growth. This leads to rising costs per pupil as expenditure growth outstrips enrollment growth. In both cases, spending measures per pupil rise, which suggests an increase in the dedication of resources to each enrollee.

⁸ Total funding units are the regular and special education units that are generated by regular and special student enrollment.

Smaller districts such as Laurel, Delmar, and Woodbridge still made additional real expenditures per pupil. Laurel, a district of approximately 2,000 students, added \$2,698 real expenditures per pupil between 1991 and 2001.

Table 2.6 below shows how the real per-pupil expenditures by district are split among the major spending categories. Negative numbers arise where the districts' real spending per-pupil fell between 1991-1992 and 2000-2001.

Ninety percent of Delmar's additional real current expenditures went towards net instruction. For Christina, net instruction consumed 63 percent of additional real current expenditures. Nevertheless, Christina's additional spending in total dollars on net instruction is almost double that of Delmar.

Appoquinimink has the lowest instruction share of expenditures. This likely occurred due to the volume of growth in the district that necessitated the expansion of school facilities.

Table 2.6

Share of Change in Real Per Pupil Expenditures 1991-1992 to 2000-2001

School District	Net Instruction	Students	Instructional Staff	General Admin.	School Admin.	Operations and Maint.	Student Transportation	Other Support	Food Services	Net Current Expense
Appoquinimink	0.41	0.04	(0.01)	0.01	0.01	0.31	(0.00)	0.23	0.00	1.00
Brandywine	0.68	0.08	0.02	0.01	0.05	0.10	0.03	(0.02)	0.04	1.00
Christina	0.63	0.03	0.01	0.01	0.07	0.14	0.05	0.06	0.01	1.00
Colonial	0.66	0.06	0.02	0.01	0.07	0.10	0.03	0.03	0.02	1.00
New Castle Vo. Tech.	0.61	0.04	0.04	0.01	0.05	0.12	0.08	0.02	0.02	1.00
Red Clay	0.59	0.02	0.00	(0.01)	0.05	0.25	0.01	0.09	0.01	1.00
Ceasar Rodney	0.66	0.06	0.03	0.03	0.03	0.11	0.03	0.04	0.01	1.00
Capital	0.65	0.03	0.00	(0.00)	0.05	0.12	0.04	0.10	0.01	1.00
Polytech	0.69	0.28	(0.06)	(0.10)	0.18	0.10	0.13	(0.26)	0.04	1.00
Lake Forest	0.57	0.07	(0.02)	0.03	0.01	0.14	0.03	0.16	0.01	1.00
Milford	0.62	0.03	0.07	0.02	0.08	0.08	0.03	0.04	0.02	1.00
Smyrna	0.68	0.05	0.00	(0.01)	0.03	0.12	0.02	0.08	0.02	1.00
Cape Henlopen	0.60	0.09	0.08	0.00	0.05	0.08	0.04	0.04	0.02	1.00
Delmar	0.90	0.09	0.03	(0.04)	0.14	(0.11)	(0.09)	0.03	0.05	1.00
Indian River	0.60	0.03	0.03	(0.01)	0.05	0.14	0.03	0.09	0.04	1.00
Laurel	0.60	0.08	(0.02)	(0.01)	0.11	0.16	0.06	0.01	0.01	1.00
Seaford	0.72	0.04	0.01	(0.00)	0.04	0.14	0.02	0.01	0.02	1.00
Sussex Technical	0.65	0.03	(0.04)	0.00	(0.02)	0.21	0.09	0.08	(0.00)	1.00
Woodbridge	0.55	0.08	0.01	(0.01)	0.07	0.10	0.04	0.06	0.09	1.00

Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics. Shown in 1991 Dollars.
Charter schools not included.

Table 2.7 summarizes the 1991-1992 spending shares by district and real increases in expenditures per pupil as a percentage of additional real expenditures per pupil.

General administration costs as a share of the total budget have an inverse relationship to district enrollment. Larger districts dedicate a smaller share of their budget to general administration costs than smaller districts. For example, Christina's general administration costs account for only 0.6% of current expenses (1991-1992), whereas general administration costs in Delmar, Laurel, and Woodbridge account for 7.4%, 4.3%, and 3.6% respectively of current expenses. This implies an economy of scale benefit of larger districts over smaller districts.

Larger districts tend to have a greater share of expenditures for instruction than do smaller districts. Again, this infers that spreading certain size-invariant expenditures such as general administration over larger enrollments enables a greater share of expenditures to be dedicated to instruction.

The following section discusses administrative expenditures in greater detail.

Table 2.7
Allocation and Real Per Pupil Expenditures 1991-1992 and 2000-2001

School District	% change enrollment 1991-92 to 2000-01	Real per-pupil increase, 1991-2001	Instruction		Student Support		Instructional Staff		General Administration		School Administration		Operations and Maint.		Student Transportation		Other Support	
			1991-92 Share	Share of Change	1991-92 Share	Share of Change	1991-92 Share	Share of Change	1991-92 Share	Share of Change	1991-92 Share	Share of Change	1991-92 Share	Share of Change	1991-92 Share	Share of Change	1991-92 Share	Share of Change
Appoquinimink	102.6%	\$ 2,647	62.2%	41%	3.6%	4%	1.3%	-1%	2.1%	1%	7.1%	1%	11.7%	31%	8.1%	0%	2.9%	23%
Brandywine	-1.8%	\$ 2,808	62.6%	68%	4.6%	8%	1.9%	2%	1.0%	1%	5.3%	5%	11.9%	10%	3.9%	3%	8.3%	-2%
Christina	11.8%	\$ 3,162	66.4%	63%	3.1%	3%	1.3%	1%	0.6%	1%	6.6%	7%	9.7%	14%	7.4%	5%	4.4%	6%
Colonial	8.8%	\$ 2,023	67.5%	66%	2.8%	6%	1.6%	2%	0.9%	1%	6.0%	7%	8.2%	10%	6.9%	3%	5.5%	3%
New Castle VoTec	4.7%	\$ 2,662	57.2%	61%	4.6%	4%	1.1%	4%	1.4%	1%	6.9%	5%	15.4%	12%	7.2%	8%	5.3%	2%
Red Clay	12.9%	\$ 3,840	63.3%	59%	4.1%	2%	1.4%	0%	1.7%	-1%	5.4%	5%	11.4%	25%	6.6%	1%	5.6%	9%
Cesar Rodney	33.7%	\$ 2,605	65.9%	66%	4.9%	6%	1.7%	3%	1.0%	3%	7.1%	3%	8.0%	11%	6.2%	3%	4.1%	4%
Capital	-1.0%	\$ 2,636	66.1%	65%	3.3%	3%	3.7%	0%	1.7%	0%	4.3%	5%	8.4%	12%	5.0%	4%	6.8%	10%
Lake Forest	2.4%	\$ 1,284	57.5%	69%	2.3%	28%	2.5%	-6%	3.1%	-10%	3.8%	18%	12.0%	10%	7.4%	13%	10.4%	-26%
Milford	1.7%	\$ 2,172	64.0%	57%	4.0%	7%	1.4%	-2%	1.4%	3%	4.9%	1%	9.5%	14%	6.0%	3%	7.7%	16%
Polytech	48.3%	\$ 2,396	68.4%	62%	2.6%	3%	1.0%	7%	1.5%	2%	4.4%	8%	7.9%	8%	6.7%	3%	6.2%	4%
Smyrna	10.1%	\$ 2,256	61.7%	68%	6.4%	5%	2.5%	0%	2.1%	-1%	7.5%	3%	9.3%	12%	5.6%	2%	3.4%	8%
Cape Henlopen	5.0%	\$ 3,161	67.2%	60%	3.9%	9%	0.7%	8%	1.4%	0%	6.2%	5%	8.2%	8%	8.0%	4%	2.9%	4%
Delmar	57.2%	\$ 1,176	57.8%	90%	4.3%	9%	0.2%	3%	7.4%	-4%	4.4%	14%	12.7%	-11%	8.2%	-9%	3.5%	3%
Indian River	16.6%	\$ 2,899	64.5%	60%	5.9%	3%	1.0%	3%	1.4%	-1%	6.8%	5%	8.2%	14%	7.7%	3%	3.7%	9%
Laurel	0.1%	\$ 2,698	63.7%	60%	3.0%	8%	2.1%	-2%	4.3%	-1%	6.4%	11%	11.5%	16%	5.7%	6%	2.5%	1%
Seaford	5.7%	\$ 2,608	64.6%	72%	4.6%	4%	1.5%	1%	1.7%	0%	7.3%	4%	8.1%	14%	6.6%	2%	4.6%	1%
Sussex Technical	34.0%	\$ 2,494	55.2%	65%	4.6%	3%	2.6%	-4%	3.8%	0%	8.0%	-2%	10.0%	21%	8.6%	9%	5.9%	8%
Woodbridge	16.2%	\$ 2,483	61.7%	55%	4.4%	8%	2.7%	1%	3.6%	-1%	5.3%	7%	9.6%	10%	9.1%	4%	3.0%	6%

Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics. Charter schools not included.

Summary

Instruction receives 67 percent of per pupil spending on average.

Staffing levels reveal some degree of variation across districts. The percent of staff listed as teachers ranges from Cape Henlopen with 51 percent, to Delmar with 67 percent.

District administration staff as a percentage of total staff, tend to be lower in larger districts, which suggests economies of scale.

Expenditures by level of enrollment corroborate this: low enrollment districts spend two percent of current expenditures compared to one percent in medium or large enrollment districts.

Larger districts tend to dedicate a greater share of expenditures for instruction than smaller districts. This infers that certain size-invariant expenditures such as the superintendent's office can be lowered in per pupil terms as enrollment rises.

Administrative Costs

A central point of focus for this study is the administrative costs for each school district. The Delaware Department of Education identifies two branches of administrative expenses.

1. General Administration: Chief School Officers, Assistant Superintendents, Administrative Assistants, and Clerical.
2. School Administration: Principals, Assistant Principals, and Clerical.

Although not labeled as administrative costs, some activities that could be considered administration are reported as other support services. The definition of other support services is: directors of administration, support specialists, support supervisors, and administrative assistants and clerical staff not classified as general or school administration. The Delaware Department of Education distinguishes between school administration and other support services on the basis that the former is concerned with policies and procedures, while the latter is concerned with the general operation of the school.

School districts earn administration units on the following basis:

Table 3.1
Units and Professional Staff

Employee	Units
Superintendent	1 for every district
Assistant Superintendent	1 per 300 units per district, but not to exceed a total of 2 per district
Principals	1 per 15 or more units per district
Assistant Principals	1 per 30 units with 1 additional assistant added at 55 units. After 55 units, one assistant principal may be employed per every 20 additional units beyond the first 55 units.
Driver Education Specialists	1 per each 125 10 th grade students or 1/5 of a teacher for every 25 10 th grade students
Directors	1 per the first 200 units and 1 for each additional full 100 units, not to exceed a total of 6 per local district
Administrative Assistants	1 per local school district
Supervisors	1 per 150 units. Districts with not enough units will receive a fractional part of the first supervisor
Supervisors of Transportation	1 per 7,000 or more pupils transported
Supervisors of School Lunch (a)	1 per district with less than 500 units having 4 or more schools with lunch programs
Supervisors of School Lunch (b)	1 in any district having 500 units or more. Also, each district shall employ additional supervisors so that the ratio is 1 to 300 units; in which the additional supervisors are paid from receipts of cafeteria funds.
Supervisors of Buildings and Grounds	1 per district if the district has 95 or more building units
Clerical (Section 1308 (a))	1 per 10 units up to the first 100 units and 1 additional for each additional 12 units
Custodial	1 per 12 building units (building units based on space, not units of pupils)
Cafeteria Managers	1 per cafeteria
Cafeteria Workers	1 worker for 7 hours for every 100 meals
Class Aides	2—in lieu of teachers in some education settings ILC

Clearly, school and district enrollment units play a role in the funding of administrative staff. The more units a school and district generate, the more state funding they receive. There is an incentive, therefore, for districts and schools to organize in such a way as to maximize their unit allotments. A unit generates funding based on the state salary scale, where funds vary with education and experience. The state funds then are supplemented with local revenue funds.

Regardless of district size, there must be provisions for a superintendent (the statewide average superintendent salary is \$102,245), along with an administrative assistant. A school principal is funded per 15 units, for which all schools qualify. Enrollment units earn additional assistant principals and assistant superintendents for a district.

Accruing the necessary units for an assistant principal depends on school size. A 500-student high school will earn a $\frac{1}{2}$ assistant principal. A further 100 high school students, will earn a full assistant principal. To earn a further $\frac{1}{2}$ assistant principal requires a high school of 1,000 regular students. Those districts with preferences for smaller schools may therefore be at a disadvantage in accruing the necessary units to qualify for state funding of these positions.

The following series of charts illustrates the general administration and school administration costs per pupil per district.

Within each of these accounts, there are the following sub-accounts:

- Salaries
- Benefits
- Contracted Services
- Supplies
- Capital Outlay
- Other

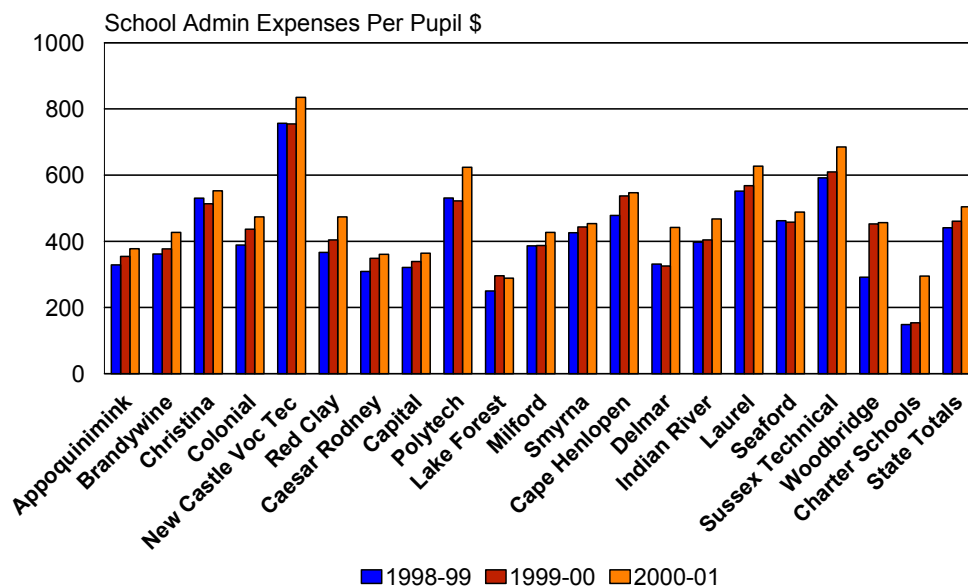
Adjusting administrative costs to per pupil levels aids the inter-district comparisons (see Chart 3.1 below). Among the districts with higher school administrative expenses per pupil are the Vocational/Technical districts. This can be attributed to their relatively large budgets and small enrollment count, serving only high school aged students.

School Administration

Each district spent more on school administrative costs per pupil in 2000-2001 than 1998-99.

Chart 3.1

School Administrative Expenses Per Pupil by District



Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics.

The three vocational districts spend the highest amount on school administration expenses per pupil. New Castle Vo-Tech spent over \$800 per pupil on school administrative costs in 2000-01. Sussex Technical spent approximately \$700 per pupil, and Polytech, \$600. The smaller districts of Laurel and Cape Henlopen, have school administration expenses per pupil greater than \$500. Lake Forest, itself a relatively small

district with under 4,000 enrollment, has one of the lowest school administrative expenses per pupil at just under \$300.

A possible explanation of the school administration burden lies with school size (Table 3.2). Laurel has relatively small schools. Nevertheless the operation of the schools carries an administrative burden of a principal and clerical support. This can result in relatively greater school administration expenses per pupil. Lake Forest is one of the smaller districts in terms of total enrollment; however, its schools are relatively large; on par with the larger district of Brandywine, which will help to keep the per-pupil school administration costs low.

Christina has relatively high school administration expenses per-pupil: high even compared to other large-enrollment districts such as Brandywine, Colonial, and Red Clay. Christina's middle and high schools average enrollments are the largest of any district. While this translates into school administration costs being spread over a large number of pupils, it also suggests that the schools generate many units with which to hire administrative staff.

Table 3.2
Average School Enrollment by District and Grade

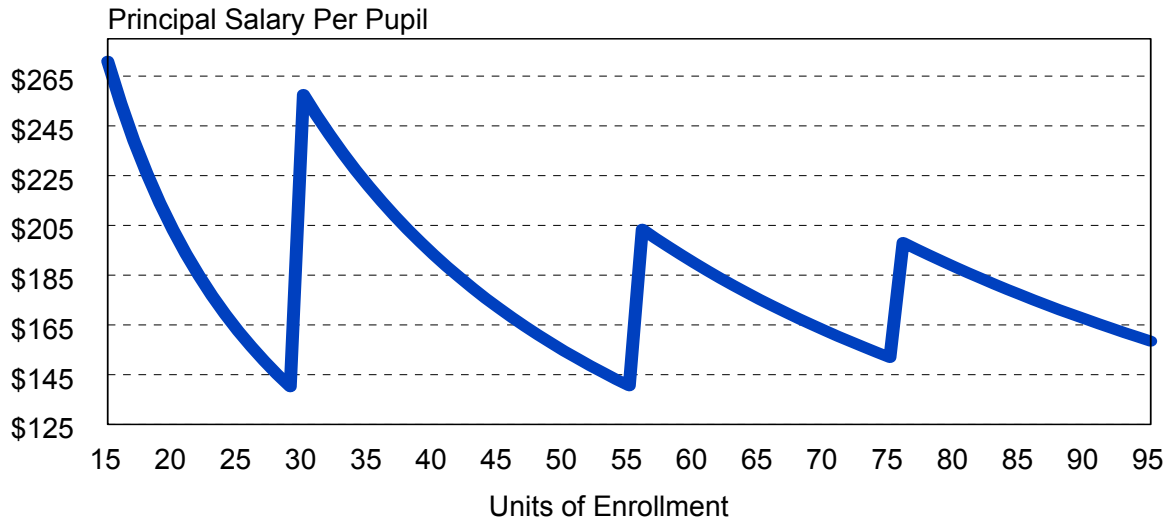
School District	Elementary	Middle	High	Overall
Appoquinimink	687.0	1033.0	1377.0	894.2
Brandywine	405.7	573.7	1071.3	553.6
Christina	537.5	1092.3	1470.0	731.5
Colonial	526.3	582.3	2103.0	660.5
New Castle VoTec				1062.7
Red Clay	490.8	483.2	1135.0	511.5
Caesar Rodney	348.9	379.3	1629.0	463.2
Capital	310.0	1035.5	1521.0	576.2
Lake Forest	417.5	636.0	819.0	520.8
Milford	524.5	597.0	974.0	655.0
Polytech				
Smyrna	494.8	625.0	871.0	579.2
Cape Henlopen	458.7	308.0	1125.0	519.5
Delmar			519.0	519.0
Indian River	432.7	674.0	899.0	561.4
Laurel	280.0	355.0	503.0	307.8
Seaford	405.7	575.0	973.0	553.0
Sussex Technical				1161.0
Woodbridge	817.0	351.0	424.0	530.7

Source: Department of Education, 2001-2002. Enrollment includes regular and special. Charter schools and special schools excluded.

For a school district to receive additional financial support for school administrators above the core level of one principal and administrative assistant, the district must have schools with large enrollments in order to generate funding units. Small schools must always spend a certain floor amount on administration costs, thus their per pupil costs may appear to be greater than schools of medium to large enrollment size that have more students over which to spread the costs. For the smallest schools, rising enrollment works to lower school administration per pupil expenditures. However, once the enrollment level generates enough units to fund another administrator, the amount of total school administration expenses increases accordingly, raising the per pupil expenses while decreasing the number of pupils per administrator. Thus, the per pupil school administration expense rate declines as enrollment increases until the level when another unit is generated, at which point the process repeats itself as seen in chart 3.2 below.

Chart 3.2

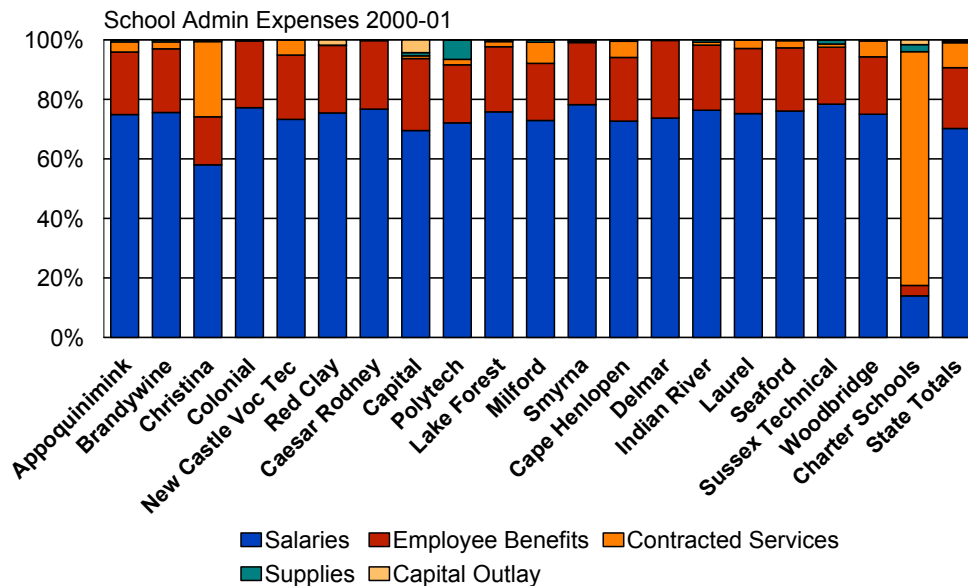
Total Principal Salary Per Pupil of Enrollment



Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics. State average principal and vice-principal salary used in calculations (Table 20). One unit equals twenty enrolled students.

Chart 3.3

School Administrative Expenses by District



Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics.

Chart 3.3 shows the share of school administration expenses by category. Salaries and benefits comprise the majority of administrative expenses. There is not a large degree of variation across many districts. In general, districts' salaries and benefits comprise over 90 percent of school administration costs. However, one example of divergence occurs within the spending on contracted services between the districts. Charter Schools spend 80% of their school administration costs on contracted services. Among regular districts at the high-end, Christina spends 22%, and at the low end Delmar spends less than 1%. This impacts the amount spent by each district on other categories, such as salaries and employee benefits. Aside from charter schools, Christina spends the lowest percentage of school administration expenditures on employee salaries in the state at just under 60%. All other districts spend between seventy and eighty percent on salaries. There are insufficient data to discern whether performing functions in-house rather than contracting is more costly, less efficient, or less flexible.

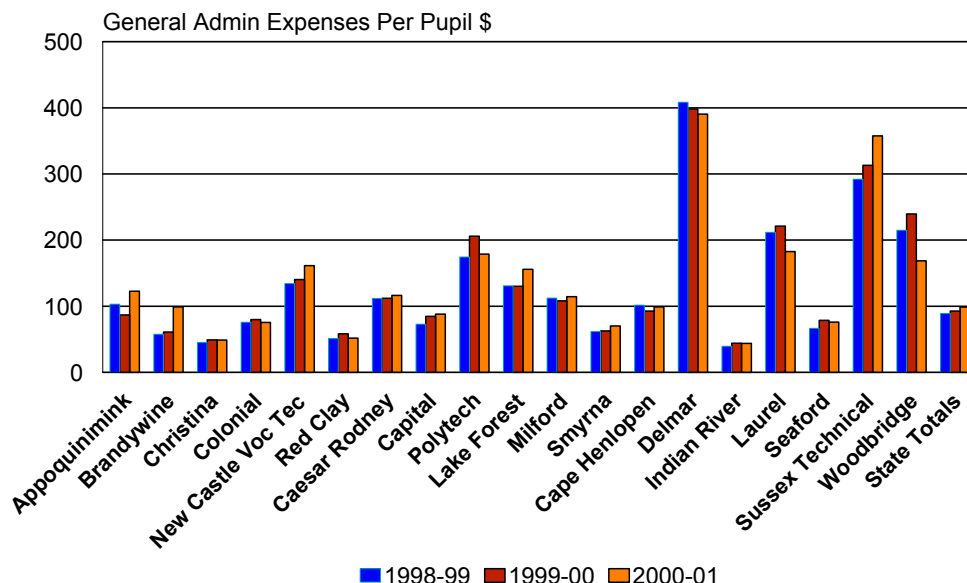
General Administration

General administrative expenses per pupil are rising in many districts including Appoquinimink, Brandywine, New Castle Vocational/Technical, Caesar Rodney, Lake Forest, Milford, Smyrna, Cape Henlopen, Indian River, Seaford, and Sussex Technical.

Only a handful of districts experienced lower general administrative costs per pupil over the period 1998-99 to 2000-01. Among them are Colonial, Red Clay, Polytech, Laurel, Woodbridge, and Charter Schools.

Chart 3.4

General Administrative Expenses Per Pupil by District



Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics.

Chart 3.4 shows the rate and change of general administrative costs per pupil by district over the three-year period between 1998-99 and 2000-01. The smaller districts that have low enrollment figures, such as Delmar and the vocational-technical districts, have the highest general administrative costs per pupil rates. This is due to the fact that all districts have the same basic allotment for general administration, no matter what their enrollment size happens to be, i.e. all districts have at least a superintendent and administrative assistant.

The following chart (3.5) shows the composition of general administration costs by expenditure type. General administration salaries as a percentage of total general administrative costs vary greatly between districts. At one end of the spectrum, Appoquinimink spends 35% of its general administrative costs on salaries. At the opposite end, Woodbridge spends 79%.

Employee benefits by district exhibit a relatively narrower range. At the low end, Appoquinimink and Brandywine dedicate 10% of general administrative costs to

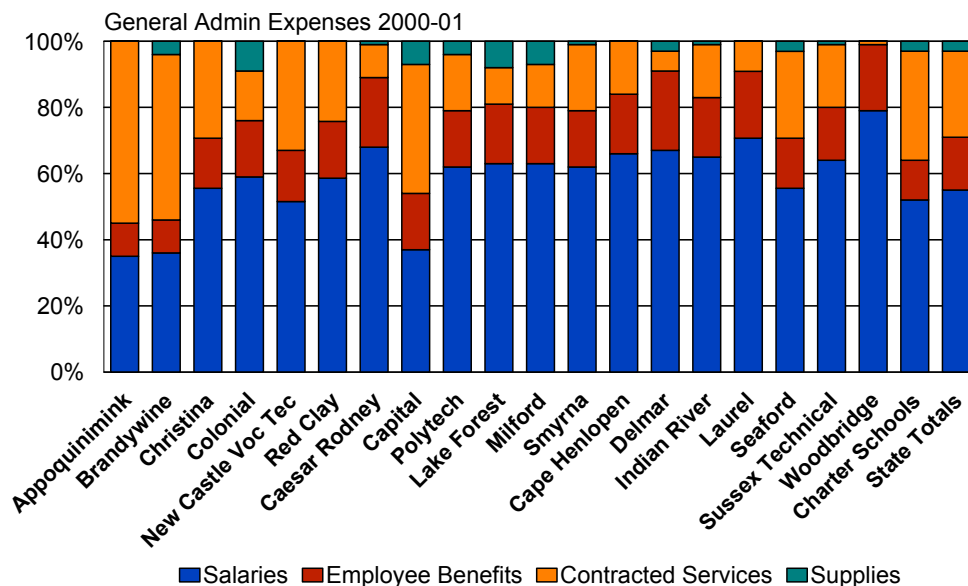
employee benefits. At the high end, Delmar allocates 24% of its general administrative costs to employee benefits.

Contracted services exhibit a large degree of variation across districts. The range of contracted services expenditures as a percentage of general administrative costs is 1% (Woodbridge) to 55% (Appoquinimink).

A partial explanation for the degree of these variations may lie with the hiring practices of the districts. Some districts rely more heavily on in-house staff for certain activities rather than outsourcing to contracted services. This skews their expenditures towards salaries and away from contracted services. The converse may be true for districts that favor the use of contracted services over in-house employees.

Chart 3.5

General Administrative Expenses by District



Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics.

Table 3.3
General Administration Costs, 2000-01
Share of Total General Administration Costs

School District	Salaries	Employee Benefits	Contracted Services	Supplies	Total
Appoquinimink	35%	10%	55%	0%	\$651,606
Brandywine	36%	10%	50%	4%	\$1,080,012
Christina	55%	15%	29%	0%	\$967,890
Colonial	59%	17%	15%	9%	\$793,811
New Castle Vocational/Technical	50%	15%	32%	0%	\$532,675
Red Clay	58%	17%	24%	0%	\$819,563
Caesar Rodney	68%	21%	10%	1%	\$783,637
Capital	37%	17%	39%	7%	\$545,147
Polytech	62%	17%	17%	4%	\$193,337
Lake Forest	63%	18%	11%	8%	\$533,622
Milford	63%	17%	13%	7%	\$431,733
Smyrna	62%	17%	20%	1%	\$235,342
Cape Henlopen	66%	18%	16%	0%	\$408,654
Delmar	67%	24%	6%	3%	\$368,392
Indian River	65%	18%	16%	1%	\$332,715
Laurel	70%	20%	9%	0%	\$382,160
Seaford	55%	15%	26%	3%	\$279,674
Sussex Technical	64%	16%	19%	1%	\$410,260
Woodbridge	79%	20%	1%	0%	\$331,037
Charter Schools	52%	12%	33%	3%	\$1,148,555
State Totals	55%	16%	26%	3%	\$11,305,058

Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics.

Table 3.4
School Administration Costs, 2000-01.
Share of Total School Administration Costs.

School District	Salaries	Employee Benefits	Contracted Services	Supplies	Capital Outlay	Total
Appoquinimink	74.9%	21.0%	3.4%	0.7%	0.0%	\$2,007,552
Brandywine	75.6%	21.4%	2.3%	0.7%	0.0%	\$4,663,914
Christina	58.0%	16.1%	25.3%	0.2%	0.4%	\$10,951,855
Colonial	77.2%	22.5%	0.0%	0.2%	0.1%	\$4,987,450
New Castle Vocational/Technical	73.3%	21.6%	5.1%	0.0%	0.0%	\$2,753,744
Red Clay	75.5%	22.7%	0.1%	0.0%	1.8%	\$7,499,519
Caesar Rodney	76.7%	23.0%	0.2%	0.1%	0.0%	\$2,429,161
Capital	69.5%	24.2%	0.9%	1.1%	4.3%	\$2,250,370
Polytech	72.1%	19.5%	1.8%	6.6%	0.0%	\$674,513
Lake Forest	75.8%	21.9%	1.7%	0.5%	0.1%	\$989,132
Milford	72.9%	19.2%	7.1%	0.8%	0.0%	\$1,609,164
Smyrna	78.3%	20.9%	0.4%	0.5%	0.0%	\$1,518,879
Cape Henlopen	72.4%	21.3%	5.4%	0.5%	0.0%	\$2,257,243
Delmar	73.7%	26.1%	0.0%	0.0%	0.2%	\$416,725
Indian River	76.4%	21.9%	1.0%	0.8%	0.0%	\$3,554,232
Laurel	75.2%	21.9%	2.8%	0.0%	0.1%	\$1,310,525
Seaford	76.0%	21.2%	2.5%	0.0%	0.2%	\$1,795,772
Sussex Technical	78.4%	19.1%	1.1%	1.4%	0.0%	\$786,142
Woodbridge	75.0%	19.3%	5.3%	0.4%	0.0%	\$895,616
Charter Schools	14.0%	3.5%	78.6%	2.4%	1.6%	\$800,920
State Totals	70.3%	20.4%	8.4%	0.5%	0.5%	\$57,747,322

Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics.

Officials/Administrative

This section discusses the salary expense and decomposition of officials and administration. The Educational Statistics report does not divide school and general administration FTE information in the same format as the expenditure data. Therefore, for this section, the data reflect general and school administration combined. Average county-level salary information is utilized to estimate the change in salary expenses arising from changes in salary levels and changes in FTE levels.

All districts, except Capital and Laurel, added administrative staff in the ten years to 2000-01. Red Clay added 22 FTE over the period; Christina added 20, and Brandywine 19. The next closest district added 8 FTE (Colonial).

Table 3.5
Changes in Expenditures for Official and Administrative Staff by District

School District	FTE '91	FTE Change to 2001	Change in Total Salary Expenses to 2001	Change Due To Change in Salaries	Change Due To FTE Change	% Due To FTE Change	% Due To Salary Increase
Appoquinimink	14	6	\$790,878	\$442,320	\$348,558	44%	56%
Brandywine	62	19	\$2,895,163	\$1,791,396	\$1,103,767	38%	62%
Christina	70	20	\$3,152,300	\$1,990,440	\$1,161,860	37%	63%
Colonial	45	8	\$1,636,892	\$1,172,148	\$464,744	28%	72%
New Castle Vo/Tech	32.5	4.5	\$1,079,711	\$818,292	\$261,419	24%	76%
Red Clay	59	22	\$3,069,442	\$1,791,396	\$1,278,046	42%	58%
Caesar Rodney	29	4	\$798,507	\$561,759	\$236,748	30%	70%
Capital	28	-1	\$400,434	\$459,621	-\$59,187	-15%	115%
Lake Forest	17	4	\$594,231	\$357,483	\$236,748	40%	60%
Milford	17	3	\$518,021	\$340,460	\$177,561	34%	66%
Polytech	10	2	\$322,650	\$204,276	\$118,374	37%	63%
Smyrna	13	4	\$526,139	\$289,391	\$236,748	45%	55%
Cape Henlopen	19	4	\$613,707	\$374,739	\$238,968	39%	61%
Delmar	4	1	\$141,207	\$81,465	\$59,742	42%	58%
Indian River	26	6	\$879,828	\$521,376	\$358,452	41%	59%
Laurel	10	0	\$162,930	\$162,930	\$0	0%	100%
Seaford	17	1	\$353,016	\$293,274	\$59,742	17%	83%
Sussex Technical	10	3	\$391,035	\$211,809	\$179,226	46%	54%
Woodbridge	8	3	\$358,449	\$179,223	\$179,226	50%	50%
State Totals	490.5	126.5	\$19,714,721	\$12,293,725.00	\$7,420,996	38%	62%

Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics.

Naturally, the addition of FTE raises the wage bill. Woodbridge had the highest share of the wage bill due to new FTE. The majority of districts fall into the 34%-44% for additional FTE's share of the increase wage bill.

Capital is the only school district to have a decline in Official/Administrative FTE rate over the ten-year period (-1). This led to a 15% decline in the wage bill due to the FTE for the school district. Laurel school district experienced no gain or loss in Official/Administrative FTE over the same time period. Therefore, the increase in salary expenditures over the ten years comprised the entire increase in official/administrative expenses for the school district.

Increases in salaries complete the picture. For all districts, at least half of the increase in administrative salary costs is due to increases in the size of the salaries. For Capital, this increase comprises 115% of the total increase in expenses because of the decline in total FTE.

Table 3.6
Delaware Teacher Salary State Contribution, 1989-1990 to 2003-2004

School Year	BA 0 Exp	Yearly Increase \$	Yearly Increase %	Masters 0 Exp	Yearly Increase \$	Yearly Increase %	Doctorate 0 Exp	Yearly Increase \$	Yearly Increase %
1989-1990	\$14,789			\$16,858			\$19,226		
1990-1991	\$15,546	\$757	5.12%	\$17,722	\$864	5.13%	\$20,210	\$984	5.12%
1991-1992	\$15,546	\$0	0.00%	\$17,722	\$0	0.00%	\$20,210	\$0	0.00%
1992-1993	\$16,012	\$466	3.00%	\$18,254	\$532	3.00%	\$20,816	\$606	3.00%
1993-1994	\$16,332	\$320	2.00%	\$18,618	\$364	1.99%	\$21,232	\$416	2.00%
1994-1995	\$16,822	\$490	3.00%	\$19,177	\$559	3.00%	\$21,869	\$637	3.00%
1995-1996	\$17,327	\$505	3.00%	\$19,753	\$576	3.00%	\$22,525	\$656	3.00%
1996-1997	\$17,674	\$347	2.00%	\$20,148	\$395	2.00%	\$22,976	\$451	2.00%
1997-1998	\$18,204	\$530	3.00%	\$20,763	\$615	3.05%	\$23,665	\$689	3.00%
1998-1999	\$18,750	\$546	3.00%	\$21,375	\$612	2.95%	\$24,375	\$710	3.00%
1999-2000	\$19,313	\$563	3.00%	\$22,017	\$642	3.00%	\$25,107	\$732	3.00%
2000-2001	\$22,560	\$3,247	16.81%	\$25,718	\$3,701	16.81%	\$29,328	\$4,221	16.81%
2001-2002	\$23,134	\$574	2.54%	\$26,373	\$655	2.55%	\$30,074	\$746	2.54%
2002-2003	\$23,597	\$463	2.00%	\$26,901	\$528	2.00%	\$30,676	\$602	2.00%
2003-2004	\$23,597	\$0	0.00%	\$26,901	\$0	0.00%	\$30,676	\$0	0.00%

Source: Center for Applied Demography and Survey Research, University of Delaware. Delaware Department of Education Salary Schedules 1989-2003.

Salary is reported by education with no years of experience. Additional experience raises the state salary expenditures, but in fixed proportions. The data above are representative of the pattern of salary changes and are consistent across experience levels.

Each year a new state salary schedule is produced. The schedule describes the state salary payment for teachers at various levels of experience and education. The schedule also serves as a basis for non-teaching state such as superintendents, principals, and administrative staff.

Table 3.6 above shows the change in state salaries for three different education levels with no experience. The columns describe the base salary for Bachelor's degree no experience, the corresponding yearly increase in dollars, and the yearly percent increase. The same columns describe the master's degree holders and doctoral degree holders.

The salary schedule is constructed by first setting the salary for a zero experience, no degree teacher. From this value, all other values are calculated. The table above shows the growth in salaries of zero experience teachers at differing levels of education. Very quickly it can be discerned that the same rates of increase were applied at each education level since 1989-1990. The growth rate of teacher salaries during the nineties fluctuated between two and three percent during the nineties, matching the growth of prices for that time period. In nominal terms (non-inflation adjusted terms) salaries grew sixty percent. Inflation grew thirty percent over the period. In the 2000-2001 school year, salaries were raised significantly: seventeen percent. This increase was designed to improve the competitiveness of starting teacher salaries in Delaware vis-à-vis other states. However, the increase was applied across all education and experience levels. Non-teaching staff salaries are driven by this same salary schedule.

Superintendent salaries are based on experience, education, and the size of the district. The teacher salary schedule result is increased based on the district size per the table below. The larger of the amount or multiplier determines the superintendent's pay.

Table 3.7
Superintendent Salaries

# D1 Units	Amount	Multiplier
Less than 71	\$6,450	0.3
71-149	\$8,370	0.3
150-199	\$10,293	0.3
200-249	\$10,293	0.4
250-399	\$12,219	0.4
400 or More	\$12,219	0.5

Source: Center for Applied Demography and Survey Research, University of Delaware. The above amount or multiplier is applied to the salary schedule result whichever is larger.

Principal salaries follow a similar methodology, but are based on either the number of teachers or the number of Division I units, plus the principals experience.

Table 3.8
Principal Salary Schedule, Number of Teachers Basis

Experience	# of Teachers in School				
	15-19	20-29	30-39	40-59	60+
0	\$851	\$1,101	\$1,350	\$1,726	\$2,103
1	\$1,101	\$1,350	\$1,601	\$1,976	\$2,352
2	\$1,350	\$1,601	\$1,851	\$2,228	\$2,602
3	\$1,601	\$1,851	\$2,103	\$2,478	\$2,853
4	\$1,851	\$2,103	\$2,352	\$2,728	\$3,103
5	\$1,969	\$2,246	\$2,518	\$2,930	\$3,341
6	\$2,079	\$2,378	\$2,671	\$3,116	\$3,560
7	\$2,183	\$2,502	\$2,816	\$3,292	\$3,767
8	\$2,373	\$2,702	\$3,025	\$3,516	\$4,005
9	\$2,563	\$2,902	\$3,234	\$3,740	\$4,243

Source: Center for Applied Demography and Survey Research, University of Delaware.

Table 3.9
Principal Salary Schedule, Number of Division 1 Units

Experience	# D1 Units		
	15-24	25-59	60+
0	0.08	0.09	0.1
1	0.09	0.1	0.11
2	0.1	0.11	0.12
3	0.11	0.12	0.13
4	0.12	0.13	0.14

Source: Center for Applied Demography and Survey Research, University of Delaware.

Table 3.10
Administrative Staff Salary Schedule

Years Experience	Clerk	Secretary	Senior Secretary	Financial Secretary	Admin Secretary
0	\$12,161	\$13,611	\$14,451	\$14,942	\$15,757
1	\$12,691	\$14,159	\$15,003	\$15,497	\$16,319
2	\$13,219	\$14,709	\$15,557	\$16,054	\$16,883
3	\$13,750	\$15,261	\$16,109	\$16,608	\$17,445
4	\$14,278	\$15,811	\$16,661	\$17,164	\$18,009
5	\$14,808	\$16,362	\$17,215	\$17,719	\$18,571
6	\$15,336	\$16,912	\$17,767	\$18,275	\$19,135
7	\$15,865	\$17,460	\$18,320	\$18,830	\$19,697
8	\$16,394	\$18,012	\$18,873	\$19,385	\$20,261
9	\$16,923	\$18,562	\$19,425	\$19,941	\$20,823
10	\$17,452	\$19,112	\$19,977	\$20,498	\$21,386
11	\$17,982	\$19,662	\$20,529	\$21,053	\$21,949
12	\$18,510	\$20,211	\$21,083	\$21,608	\$22,513
13	\$19,039	\$20,762	\$21,636	\$22,164	\$23,075
14	\$19,569	\$21,313	\$22,187	\$22,721	\$23,637
15	\$20,098	\$21,863	\$22,740	\$23,274	\$24,203
16	\$20,626	\$22,412	\$23,293	\$23,829	\$24,765
17	\$21,157	\$22,963	\$23,847	\$24,385	\$25,327
18	\$21,684	\$23,513	\$24,399	\$24,940	\$25,890
19	\$22,214	\$24,064	\$24,951	\$25,498	\$26,454

Source: Center for Applied Demography and Survey Research, University of Delaware. Additionally, administrative staff receive bonuses for professional secretary certification (\$662), secretary certification (\$991) and Bachelor's degree certification (\$1,320).

The state contribution for administrative assistants is provided in the table above. Like teacher salaries, administrative assistant salaries rise with experience and education.

Summary

General administration costs per pupil rose in many districts in Delaware. School administration costs per pupil increased in all districts.

Rising costs reflect increases in both number of staff and salaries. On average, increases in salaries are culpable for a great portion of the total cost increase.

School size plays an important role in school administration costs per pupil. Districts that opt for smaller schools have larger school administration costs per pupil than their larger counterparts.

When school enrollment level reaches a certain point, additional administrator units are generated, increasing the amount spent on administration per pupil. This rate then declines until another administration unit has been generated.

The increase in administration costs by district over the past decade gained momentum by salary increases first, and increases in the number of staff second.

Unit Allocation

This section considers the unit allocation by districts. Enrollment units are the link to state funding. By examining the pattern of these funding units by district, one can better understand district expenditures.

The following table shows the change in the total of regular and special units allotted to the individual school districts in three and ten year periods for both regular and special education.

Table 4.1
10-Year and 3-Year Change in Total Regular and Special Unit Allotment

School District	Total Regular & Special Units 2000-01	Total Regular & Special Units 1998- 99	3 Year % Change	Total Regular & Special Units 1991- 92	10 Year % Change
Appoquinimink	308	253	22%	140	120%
Brandywine	641	665	-4%	625	3%
Christina	1213	1228	-1%	1062	14%
Colonial	630	630	0%	557	13%
New Castle					
Vocational/Technical	197	212	-7%	188	5%
Red Clay	920	914	1%	799	15%
Caesar Rodney	363	338	7%	290	25%
CR-AFB	45	50	-10%	61	-26%
Capital	369	375	-2%	342	8%
Lake Forest	200	202	-1%	185	8%
Milford	224	226	-1%	210	7%
Polytech	64	61	5%	36	78%
Smyrna	201	202	0%	171	18%
Cape Henlopen	257	260	-1%	228	13%
Delmar	55	43	28%	34	62%
Indian River	469	465	1%	400	17%
Laurel	120	119	1%	118	2%
Seaford	218	223	-2%	202	8%
Sussex Technical	67	69	-3%	40	68%
Woodbridge	111	105	6%	97	14%
State District Totals	6627	6590	1%	5723	16%

Source: Report of Educational Statistics and September 30th Student Enrollment and Unit Allotment Report. Includes special schools.

All districts, except the portion of Caesar Rodney school district that lies within the Dover Air Force Base, experienced a growth in the amount of units received over the ten year period from 1991-92 to 2000-01. Although, despite the decline within the Air Force Base, the entire Caesar Rodney district increased their unit allotment by 25%. Appoquinimink school district experienced the largest amount of growth, at 120%, which is more than seven times the state rate of 16%.

Over the past three years, half of the school districts experienced a decline in their total unit appropriation, while Colonial had no change. Delmar saw the largest percentage increase over that time, at 28%. This increase may be due in part to the addition of middle school grades to the Delmar school district. Until recently, those students attended schools in Maryland, as the elementary school students continue to do.

The composition of enrollment varies greatly across districts. Enrollment of students is split into regular and special. Expressing special education enrollment as a percentage of total enrollment reveals that some districts have a smaller regular education enrollment than others (see Table 4.2 below).

In 1991, the state average special education enrollment expressed as a percentage of total enrollment was 10.2%. Caesar Rodney (Dover Air Force Base) had the lowest percentage (4.4%) followed by Delmar (7.7%). Conversely, Polytech had almost a quarter of its enrollment classified as special education. New Castle Vo-Tech had 15.9% and Sussex Technical 16.3%. The larger districts (Brandywine, Christina, Colonial, and Red Clay) had smaller special education enrollment shares.

Table 4.2**Special Education Enrollment as a Percentage of Total Enrollment**

School District	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Appoquinimink	8.2	7.8	8.2	7.5	7.2	6.8	6.6	7.8	8.1	8.8
Brandywine	8.0	8.1	8.7	9.2	9.6	9.8	10.1	10.1	10.2	10.8
Christina	10.8	11.0	11.2	12.7	11.0	11.1	11.4	11.4	11.5	11.8
Colonial	9.5	10.5	10.3	10.5	10.8	11.3	12.1	11.5	11.5	11.6
New Castle										
Vocational/Technical	15.9	15.7	15.2	15.0	14.9	14.7	15.1	13.9	11.4	12.3
Red Clay	8.9	9.0	9.1	9.6	9.4	9.7	9.5	9.8	10.2	10.3
Caesar Rodney	8.7	9.3	8.9	9.8	10.3	10.6	11.0	11.7	12.6	12.5
CR-AFB	4.4	4.1	3.0	2.0	4.4	5.0	5.2	4.9	4.1	5.1
Capital	7.8	8.5	9.3	10.1	10.7	11.4	12.3	12.2	12.0	12.3
Lake Forest	8.8	9.2	9.1	9.4	10.4	8.2	9.7	9.5	9.6	10.4
Milford	12.2	12.8	13.8	13.0	13.1	13.9	13.1	12.3	12.4	12.8
Polytech	23.4	20.4	14.7	15.2	14.1	12.4	11.1	11.8	11.3	11.7
Smyrna	9.7	9.9	9.9	10.5	10.9	10.6	11.6	12.3	12.3	12.0
Cape Henlopen	11.4	11.7	11.5	12.5	12.7	13.0	13.9	14.5	14.0	14.1
Delmar	7.7	7.0	8.2	8.3	10.9	10.9	11.0	8.9	9.3	9.6
Indian River	14.5	16.3	17.0	18.5	18.2	17.6	16.6	14.5	13.8	14.2
Laurel	9.5	10.2	11.0	11.2	11.0	12.1	11.3	11.2	10.3	9.3
Seaford	11.5	11.5	11.8	13.6	14.1	13.6	13.4	11.8	11.2	11.1
Sussex Technical	16.3	24.9	21.7	18.6	17.5	16.7	16.4	11.7	12.7	11.0
Woodbridge	9.9	11.0	11.8	12.1	11.2	10.2	10.2	9.0	8.3	8.7
State District Totals	10.2	10.7	10.9	11.5	11.3	11.4	11.6	11.3	11.3	11.5

Source: Report of Educational Statistics and September 30th Student Enrollment and Unit Allotment Report. Includes special schools.

By 2000, special education as a share of total enrollment enlarged to 11.5% from 10.2% in 1991. Many districts contributed to this statewide increase. All New Castle County districts save New Castle Vo-Tech saw an increase in special education's share of enrollment. Red Clay's share increased from 8.9% to 10.3%; Brandywine from 8.0% to 10.8%, Christina from 10.8% to 11.8%; Colonial from 9.5% to 11.6%; and Appoquinimink from 8.2% to 8.8%.

Capital school district had the largest increase in special education enrollment (7.8% to 12.3%) over the period. Caesar Rodney was a close second with (3.8%). Few districts experienced declining enrollment. All vocational/technical schools saw smaller special education shares in 2000 than 1991.

Since the unit allotment for special education is greater than that of regular education, the former's share of total units exceeds its share of total enrollment. For example, in 2000, 11.5% of public school students were classified as special education. However, 25.2% of total units were special education units (see Table 4.3 below).

Table 4.3
Special Education Units as a Percentage of Total Units

School District	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Appoquinimink	17.1	17.7	18.1	17.5	17.3	16.3	15.2	17.4	17.8	20.5
Brandywine	18.1	18.0	19.5	20.1	20.9	21.8	22.3	21.8	22.3	23.2
Christina	24.9	25.3	25.8	25.8	25.9	26.3	26.8	26.3	26.6	27.4
Colonial	21.9	23.8	23.6	23.7	24.4	25.3	27.1	25.4	25.4	25.4
New Castle Vocational/Technical	30.9	30.9	30.2	29.9	29.6	29.9	30.3	29.2	25.0	26.4
Red Clay	20.2	19.9	20.2	21.0	20.6	21.2	20.9	21.1	21.8	22.1
Caesar Rodney	20.7	21.9	21.2	23.0	23.5	24.5	25.7	26.0	27.8	27.8
CR-DAFB	9.8	9.7	6.5	5.0	10.5	11.3	10.2	10.0	9.8	11.1
Capital	17.8	19.6	21.2	22.5	23.5	25.0	26.6	25.9	25.7	26.0
Lake Forest	18.9	20.1	19.8	20.4	22.1	18.6	20.7	20.8	21.0	22.0
Milford	24.8	25.8	27.5	27.1	26.7	28.4	27.1	25.2	25.2	25.9
Polytech	41.7	37.5	29.8	29.5	27.9	25.4	22.2	23.0	24.2	25.0
Smyrna	21.1	21.0	21.6	22.5	22.7	22.6	24.1	25.2	24.9	25.4
Cape Henlopen	25.9	26.1	26.2	27.7	28.5	28.5	30.6	31.2	30.5	30.7
Delmar	17.6	16.7	18.9	18.9	24.4	23.8	24.4	20.9	21.7	21.8
Indian River	30.8	33.3	35.2	37.0	36.9	36.3	34.8	30.3	29.3	30.1
Laurel	21.2	22.6	24.4	24.4	23.3	25.0	23.1	22.7	20.8	20.0
Seaford	25.2	25.4	26.3	28.6	29.9	29.3	29.1	25.6	24.7	23.9
Sussex Technical	47.5	44.4	40.3	36.8	34.3	32.9	32.9	24.6	27.1	23.9
Woodbridge	21.6	24.2	25.0	25.7	24.5	22.4	22.8	20.0	18.1	18.0
State District Averages	22.8	23.6	24.2	24.7	25.0	25.3	25.6	24.7	24.7	25.2

Source: Report of Educational Statistics and September 30th Student Enrollment and Unit Allotment Report. Includes special schools.

Caesar Rodney Air Force Base's share of total units from special enrollment is the lowest (11.1% in 2000). Cape Henlopen has the highest with 30.7%, with Indian River a close second with 30.1%. The next table (Table 4.4) shows the total amount of units per school district, along with their change in rate over three and ten year periods. With the exception of the Dover Air Force Base schools, and Woodbridge, all districts fall +/- 5% of the state district average for special education units in 2000. This was not the case in

1991, as there was more disparity from the average value, particularly within the vocational districts. With school systems retaining additional special students in house, the percentage of special students, and thus special education units generated comes closer to normalization between the school districts.

Table 4.4
10-Year and 3-Year Change in Special Education Units

School District	Special Units 2000-01	Special Units 1998-99	3 Year % Change	Special Units 1991-92	10 Year % Change
Appoquinimink	63	44	43%	24	163%
Brandywine	149	145	3%	113	32%
Christina	332	323	3%	264	26%
Colonial	160	160	0%	122	31%
New Castle	52	62	-16%	58	-10%
Vocational/Technical					
Red Clay	203	193	5%	161	26%
Caesar Rodney	101	88	15%	60	68%
CR-AFB	5	5	0%	6	-17%
Capital	96	91	5%	61	57%
Lake Forest	44	42	5%	35	26%
Milford	58	57	2%	52	12%
Polytech	16	14	14%	15	7%
Smyrna	51	51	0%	36	42%
Cape Henlopen	79	81	-2%	59	34%
Delmar	12	9	33%	6	100%
Indian River	141	141	0%	123	15%
Laurel	24	27	-11%	25	-4%
Seaford	52	57	-9%	51	2%
Sussex Technical	16	17	-6%	19	-16%
Woodbridge	20	21	-5%	21	-5%
State District Totals	1669	1629	2%	1305	28%

Source: Report of Educational Statistics and September 30th Student Enrollment and Unit Allotment Report. Includes special schools.

Only five of the school districts; New Castle Vo-Tech, Caesar Rodney within the Dover Air Force Base, Laurel, Sussex Technical, and Woodbridge, experienced a decline in the amount of special education units they received over the past ten years. With the exception of the Dover Air Force Base schools, these districts saw a decline in the portion of students classified as special education, along with the percentage of the total units listed as special over the same time period.

All other districts reported an increase in the number of special education units. The rate of unit allotment in each school district is generally much larger than the increase in the percentage of enrollment of special education students during the ten-year time frame. For example, Appoquinimink school district experienced a 163% increase in special education units received from 1991-92 to 2000-01. During the same period, special education enrollment increased by less than one percent. At the state level, the special education percentage of total enrollment increased by just under 1.5% while the unit rate increased by 28% over the ten year frame.

The implication of increased special education enrollment and funding is that a greater share of funds divert into special education settings. Correspondingly, proportionally fewer pupil and funding dollars remain in regular education. Since state/district net instruction expenditures do not split into regular and special education, the ratio of special education units to regular education units can be employed.⁹ The result is that net instruction per pupil measures likely appear higher as the result of the combined reporting of regular and special education spending per pupil. If net instruction comprises approximately two-thirds of current expenditures, and special education units comprise one-quarter of division I units, then the proportion of current expenses directed to regular education is less than 50 percent.

Delaware's unit allocation provides greater units for special education enrollment than regular education enrollment. Therefore, there are clear financial incentives to increase numbers of students labeled "special education."¹⁰

In an exercise to address this issue, Brandywine and Seaford school districts agreed to participate in a pilot project that would reform the special education unit allotments. If the Office of the Budget approves the program, children identified as requiring special

⁹ This is reasonable given that special education funding units cannot be used for regular education expenditures.

¹⁰ *School Finance: Investing in Student Learning*, Delaware Education Research and Development Center, College of Human Services, Education & Public Policy, University of Delaware.

education in grades K through 3 would not earn additional units. Children in grades 4-12 would earn special education units in relationship to need based on a simplified three-grade classification of special education.

Table 4.5
10-Year and 3-Year Change in Regular Unit Allotment

School District	Total Regular Units 2000-01	Total Regular Units 1998-99	3-Year % Change	Total Regular Units 1991-92	10-Year % Change
Appoquinimink	245	209	17%	116	111%
Brandywine	492	520	-5%	512	-4%
Christina	881	905	-3%	798	10%
Colonial	470	470	0%	435	8%
New Castle	145	150	-3%	130	12%
Vocational/Technical					
Red Clay	717	721	-1%	638	12%
Caesar Rodney	262	250	5%	230	14%
CR-AFB	40	45	-11%	55	-27%
Capital	273	278	-2%	281	-3%
Lake Forest	156	160	-3%	156	0%
Milford	166	169	-2%	166	0%
Polytech	48	47	2%	21	129%
Smyrna	150	151	-1%	135	11%
Cape Henlopen	178	179	-1%	169	5%
Delmar	43	34	26%	28	54%
Indian River	328	324	1%	277	18%
Laurel	96	92	4%	93	3%
Seaford	166	166	0%	151	10%
Sussex Technical	51	52	-2%	21	143%
Woodbridge	91	84	8%	76	20%
State District Totals	4958	4961	0%	4418	12%

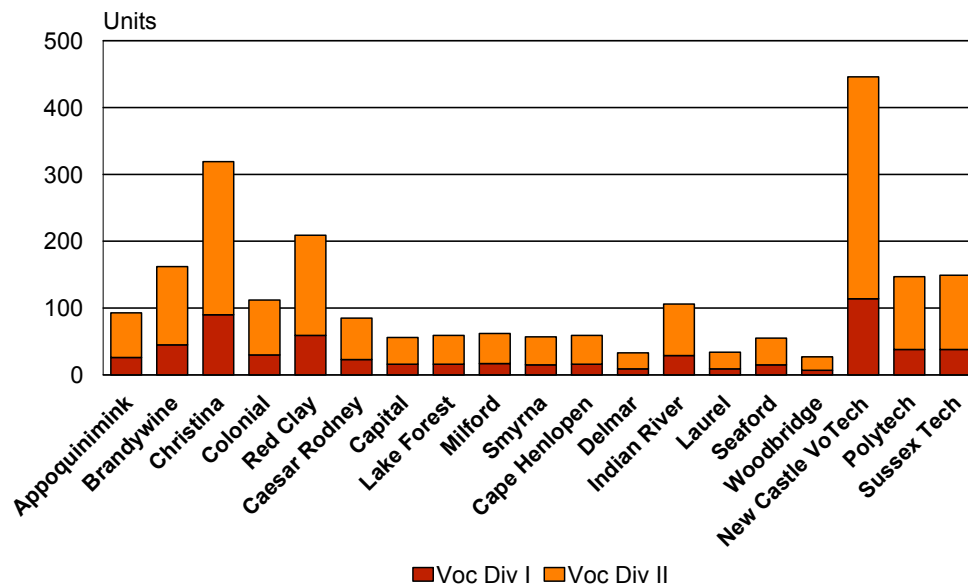
Source: Report of Educational Statistics and September 30th Student Enrollment and Unit Allotment Report. Includes special schools.

Vocational Units

Vocational students are a further wrinkle in the unit allotment system. Students enrolled in vocational courses earn units at a faster rate than regular units. For example, a high school student who divides his or her time between regular classes and vocational classes,

will earn a regular unit at the rate of 20 students per unit, and a vocational unit at the rate of 15 students per unit. The ‘vocational deduct’ for Division I units reduces the incentive of labeling students as vocational. The deduct formula subtracts one-half unit for every one whole vocational unit. However, an economic incentive remains in the Division II (supplies and materials) funding. Division II units can be earned at different dates depending upon the vocational course. The Division II units range from one per vocational course to three.

Chart 4.1
Vocational Units by District



Source: Report of Educational Statistics, 2000-2001.

Chart 4.1 shows the amount of vocational Division I and Division II units by district for 2000-2001. As expected, vocational Division II units outnumber Division I units in every district. For some districts, the ratio of division II units to Division I units is 3:1. Collectively, there are more vocational units in regular school districts than the three Vocational Technical districts (see Table 4.6 below).

In the past, vocational districts used to receive learning-disabled students from the regular school districts. However, school districts are increasingly retaining this student group, which raises their state funding.

Table 4.6
Vocational Units by District

	Voc Div I	Voc Div II
Appoquinimink	26	67
Brandywine	45	117
Christina	90	229
Colonial	30	82
Red Clay	59	150
Caesar Rodney	23	62
Capital	16	40
Lake Forest	16	43
Milford	17	45
Smyrna	15	42
Cape Henlopen	16	43
Delmar	9	24
Indian River	29	77
Laurel	9	25
Seaford	15	40
Woodbridge	7	20
New Castle VoTech	114	332
Polytech	38	109
Sussex Tech	38	111
Total Regular Districts	422	1106
Total Vocational Districts	190	552

Source: Center for Applied Demography and Survey Research, University of Delaware

A Division II unit equates to \$3,247 in state funds in the 2002-2003 school year. A Division I unit ranges from \$22,209 for a teacher with no degree and no experience to \$41,840 for a teacher holding a doctoral degree with fifteen years of experience. Therefore, the cost of vocational Division II units in regular districts is \$3,591,182 compared to \$1,792,344 in vocational districts.

Summary

Enrollment levels drive state funding via the unit system. The more units a district generates, the more funding it receives.

All districts experienced growth in total units over the past ten years. Appoquinimink had the fastest growth, and Caesar Rodney-Air Force Base the slowest. Between 1998-1999 and 2000-2001, the pattern of growth mixes as approximately half of the school districts experienced a decline in total units.

Special education as a percentage of total enrollment rose in almost all districts. Statewide, the proportion of total students classified as special education rose from 10 percent in 1990 to 11.5 percent in 2000-2001. The district with the greatest share of special education students is Cape Henlopen (14.2 percent).

Special education units account for one quarter of total units statewide. This occurs because special education students generate units faster than regular students. While one in ten students classifies as special education, the formula generates one of every four units amassed statewide.

Vocational units are a significant source of funds for non-vocational school districts. Indeed, there are more vocational Division I and Division II units in non-vocational school districts than in the three vocational districts.

There is no data source that will permit the disaggregation of net instruction expenditures into regular education and special education. Based on the rising percentage of students who classified in the special education category, and the rising share of special education units, one can infer that although the percentage of resources dedicated to instruction is significant, the percentage dedicated to regular education continues to diminish.

School Level Analysis

This section examines the school level data for Brandywine, Appoquinimink, and Seaford. These three districts represent a stable/declining enrollment district, a rapid growing enrollment district, and a rural, downstate district respectively. The source for school level data is the Department of Education.

The table below shows school resources by elementary, middle, and high school for Brandywine. At the elementary level, the numbers show that the school would need 22 teachers to provide regular class sizes of 17.4 students. Since elementary schools on average have 29.6 teachers, this implies that there are seven additional teachers probably used for such purposes as music, art, and physical education to provide regular teachers “planning and preparation” time, as well as specialist teachers for special-needs programs. Schools also have instructional support and pupil support, which adds 5 additional positions. In sum, the average school has several professional resources above the “core” of one teacher per 17.4 students. Using average salary data, the elementary school has \$975,082 over “core” resources.

Interestingly, for each level, per student additional resources are approximately the same. For each level of school, these staffing resources exist in addition to resources for other items such as instructional materials, books, professional development, etc.

Table 5.1
Brandywine School District, School Resources in Average Elementary, Middle, and High Schools

	Elementary School	Middle School	High School
Average Enrollment*	378.3	573.7	1071.3
Skilled & Service Workers	10.8	15.3	25.7
Official/Administrative	1.6	2.0	3.3
Classroom Teacher	29.6	43.7	71.7
Instructional Support	2.1	3.3	4.3
Pupil Support	2.8	1.7	2.0
Total Staff Resources	\$2,203,124	\$3,061,389	\$5,165,608
Total Core Resources	1 principal; 22 teachers \$1,228,041	1 principal; 29 teachers \$1,551,653	1 principal; 54 teachers \$2,942,575
Total Above Core	\$975,082	\$1,509,735	\$2,223,033
(per student)	\$2,578	\$2,632	\$2,075

* Average of regular and special education enrollment. Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics.

The table below shows school resources by elementary, middle, and high school for Appoquinimink. At the elementary level, average enrollment would require 38 teachers to provide regular class sizes of 17.4 students. The elementary school average number of teachers approximately equates with Brandywine's figure of 39 classroom teachers.

Official and administrative positions, plus instructional and pupil support add almost \$500,000 of expenses above the core staff of 39 teachers and one principal. This equates to an additional \$651 of resources per pupil in elementary schools.

Table 5.2
Appoquinimink School District, School Resources in Average Elementary, Middle, and High Schools

	Elementary School	Middle School	High School
Average Enrollment	687	1033	1377
Skilled & Service Workers	13.3	15.0	25.0
Official/Administrative	1.3	3.0	4.0
Classroom Teacher	38.0	51.0	87.0
Instructional Support	2.0	3.0	3.0
Pupil Support	0.7	1.0	3.0
Total Staff Resources	\$2,236,352	\$2,952,764	\$5,192,502
Total Core Resources	1 principal; 39 teachers	1 principal; 52 teachers	1 principal; 69 teachers
	\$1,789,266	\$2,323,415	\$3,174,672
Total Above Core	\$447,085	\$629,348	\$2,017,829
(per student)	\$651	\$609	\$1,465

* Average of regular and special education enrollment. Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics.

A similar level of additional funding exists at the middle school level in Appoquinimink . At the high school level, the district employs an additional 18 teachers over the ‘core’ rate.

Table 5.3
Brandywine School District School Staff Composition

School	Regular	Special	Total Students	Skilled & Service	Official/ Admin	Classroom Teacher	Instructional Support	Pupil Support	Total Personnel	Student/ Personnel Ratio	Student/ Non- Teacher Personnel Ratio	Student/ Teacher Ratio
Brandywood ES	256	46	302	10	1	22	2	2	37	8.16	20.13	13.73
Darley Road ES	253	41	294	8	1	21	1	3	34	8.65	22.62	14.00
Forwood ES	244	35	279	5	1	21	1	2	30	9.30	31.00	13.29
Claymont ES	577	88	665	15	3	52	4	4	78	8.53	25.58	12.79
Maple Lane ES	206	37	243	9	1	20	1	3	34	7.15	17.36	12.15
Carrcroft ES	261	40	301	6	1	21	2	2	32	9.41	27.36	14.33
Lombardy ES	266	25	291	6	1	22	2	3	34	8.56	24.25	13.23
P. S. duPont ES	787	131	918	30	3	65	4	5	107	8.58	21.86	14.12
Lancashire ES	277	24	301	5	1	17	1	1	25	12.04	37.63	17.71
Mnt Pleasant ES	301	58	359	13	2	33	3	4	55	6.53	16.32	10.88
D. W. Harlan ES	435	75	510	12	2	31	2	2	49	10.41	28.33	16.45
Concord HS	937	113	1050	32	3	70	4	2	111	9.46	25.61	15.00
Brandywine HS	1088	137	1225	22	4	77	5	2	110	11.14	37.12	15.91
Mnt Pleasant HS	795	144	939	23	3	68	4	2	100	9.39	29.34	13.81
Talley MS	465	81	546	13	2	41	3	2	61	8.95	27.30	13.32
Hanby MS	569	66	635	13	2	43	3	1	62	10.24	33.42	14.77
Springer MS	468	72	540	20	2	47	4	2	75	7.20	19.29	11.49
Overall Average	482.31	71.31	553.63	13.88	1.94	39.00	2.63	2.50	59.94	9.16	26.15	13.94
Elementary Ave.	351.18	54.55	405.73	10.82	1.55	29.55	2.09	2.82	46.82	8.85	24.77	13.88
Middle Average	500.67	73.00	573.67	15.33	2.00	43.67	3.33	1.67	66.00	8.80	26.67	13.19
High Average	940.00	131.33	1071.33	25.67	3.33	71.67	4.33	2.00	107.00	10.00	30.69	14.91

Source: Center for Applied Demography and Survey Research, University of Delaware.

The table above (5.3) reports the enrollment, staff, and pupil/staff ratios for Brandywine school district.

The pattern of staff follows the unit count formula. Larger schools earn more units, and receive more funding. Pierre S. duPont Elementary is the largest elementary school in the Brandywine school district. Therefore, it has the largest number of teaching and non-teaching staff among Brandywine elementary schools. Nevertheless, Pierre S. duPont Elementary School has a student/teacher ratio (14.12) that nearly equates with the district average (13.88).

Table 5.4
Appoquinimink School District School Staff/Pupil Statistics

School	Regular	Special	Total Students	Skilled & Service	Official/ Admin	Classroom Teacher	Instructional Support	Pupil Support	Total Personnel	Student/ Personnel Ratio	Student/ Non- Teacher Personnel Ratio	Student/ Teacher Ratio
Cedar Lane ES	749	81	830	12	2	41	2	0	57	14.56	51.9	20.2
Silver Lake ES	663	93	756	16	1	46	2	1	66	11.45	37.8	16.4
Townsend ES	403	72	475	12	1	27	2	1	43	11.05	29.7	17.6
Middletown HS	1199	178	1377	25	4	87	3	3	122	11.29	39.3	15.8
Redding Intermediate Olive B. Loss ES	879	154	1033	15	3	51	3	1	73	14.15	47.0	20.3
Overall Average	779	116	894	16	2	50	2	1	72	13	41	18
Elementary Average	605	82	687	13	1	38	2	1	55	12	40	18
Middle	879	154	1033	15	3	51	3	1	73	14	47	20
High	1199	178	1377	25	4	87	3	3	122	11	39	16

Source: Center for Applied Demography and Survey Research, University of Delaware.

The Appoquinimink school district has a higher student/teacher ratio than does Brandywine. This fact can be attributed to the increasing enrollment level within Appoquinimink school district over the past few years. Within the district, Cedar Lane Elementary School, which has the highest elementary enrollment, does not have the highest number of teachers employed within the school, leading to a student/teacher ratio of 20.2. This ratio is higher than the state unit count system for funding elementary school teachers, at 17.4 students per teacher.

Similar to Brandywine and Appoquinimink, Seaford allocates resources above the core resources of one principal, and classroom teachers based on the state pupil/teacher funding ratio. At the elementary school level, Seaford spends an average of \$2,000 per student above this core. There are five additional teachers above the core, plus staffing in skilled and service workers, officials/administrators, instructional support staff, and pupil support staff.

Table 5.5
Seaford School District School Staff/Pupil Statistics

School	Regular	Special	Total Students	Skilled & Service	Official/ Admin	Classroom Teacher	Instructional Support	Pupil Support	Total Personnel	Student/ Personnel Ratio	Student/ Non- Teacher Personnel Ratio	Student/ Teacher Ratio
Seaford Central ES	309	55	364	16	1	31	2	2	52	7.00	14.71	11.74
Frederick Douglass Stubbs ES	339	74	413	11	1	28	2	5	47	8.79	17.84	14.75
West Seaford ES	355	85	440	10	1	27	1	2	41	10.73	25.36	16.30
Seaford MS	493	82	575	16	4	62	4	2	88	6.53	18.96	9.27
Seaford Senior HS	879	94	973	26	3	61	4	2	96	10.14	25.11	15.95
Overall Average	475.00	78.00	553.00	15.80	2.00	41.80	2.60	2.60	64.80	8.64	20.40	13.60
Elementary Average	334.33	71.33	405.67	12.33	1.00	28.67	1.67	3.00	46.67	8.84	19.30	14.26
Middle Average	493	82	575	16	4	62	4	2	88	6.5	18.96	9.3
High Average	879	94	973	26	3	61	4	2	96	10.1	25.11	16.0

Source: Center for Applied Demography and Survey Research, University of Delaware.

Table 5.6
Seaford School District School Resources in Average Elementary, Secondary, and High Schools

	Elementary School	Middle School	High School
Average Enrollment	405.67	575	973
Skilled & Service Workers	12.3	10.0	16.0
Official/Administrative	1.3	4.0	3.0
Classroom Teacher	28.7	62.0	61.0
Instructional Support	1.7	4.0	4.0
Pupil Support	3.0	2.0	2.0
 Total Staff Resources	 \$1,980,083	 \$3,693,313	 \$3,865,538
Total Core Resources	1 principal; 23 teachers \$1,174,073.24	1 principal; 33 teachers \$1,561,986.63	1 principal; 49 teachers \$2,277,110.73
 Total Above Core	 \$806,009.67	 \$2,131,326.29	 \$1,588,427.02
(per student)	\$1,987	\$3,707	\$1,633

* Average of regular and special education enrollment. Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics.

Summary

Schools employ resources beyond what could be considered the “core” resources of one principal per school, and sufficient classroom teachers to maintain the desired pupil-teacher ratio.

Brandywine spends an average of \$2,000 additionally per student above the “core”. Appoquinimink spends an average of \$600 additionally per student above the “core” at elementary and middle schools, and \$1,500 at high school. Seaford allocates an average of over \$2,000 additionally per student about the “core”.

Peer Comparisons

This section compares Delaware districts with other districts in the Middle-Atlantic region and as well as others across the country.

The National Center for Education Statistics (NCES) identifies national peer districts based on the following criteria:

- Total students
- Student/teacher ratio
- Percent Children in Poverty
- District Type
- Locale Code

NCES serves as a clearinghouse for district-level data for all districts in the nation, which is advantageous for this analysis. One drawback of the data is the most recent available data set for the school year 1999-2000. Data sets for the 1998-99 school year can be found in the appendix, while the tables in this section represent only the 1999-2000 school year.

The following data tables examine the NCES data in different subsets. To begin, the first two tables compare the school districts within the state of Delaware. Two more tables that follow set the Delaware districts against a random sampling of school districts from Mid-Atlantic counterparts Maryland, New Jersey, and Pennsylvania. Finally, the administration per pupil spending rate of the Brandywine, Appoquinimink, and Seaford school districts will be measured to their national peers as determined by the NCES criteria.

The NCES administration expenditure measure includes general administration, school administration and other support services.

Table 6.1
Delaware School Districts: Public Education Expenditures Per-Pupil

District Name, State	<u>Total</u>	<u>Instruct.</u>	<u>Student</u>	<u>Operations,</u>	
	<u>Current</u>	<u>Expend.</u>	<u>& Staff</u>	<u>Food</u>	<u>Service,</u>
	<u>Expend.</u>		<u>Support</u>	<u>Admin.</u>	<u>Other</u>
Appoquinimink School District, DE (grades PK-12)	<u>\$7,302</u>	<u>\$3,881</u>	<u>\$272</u>	<u>\$1,191</u>	<u>\$1,958</u>
Brandywine School District, DE (grades PK-12)	<u>\$8,478</u>	<u>\$5,537</u>	<u>\$622</u>	<u>\$976</u>	<u>\$1,344</u>
Caesar Rodney School District, DE (grades PK-12)	<u>\$7,888</u>	<u>\$4,929</u>	<u>\$540</u>	<u>\$986</u>	<u>\$1,433</u>
Cape Henlopen School District, DE (grades PK-12)	<u>\$8,594</u>	<u>\$5,277</u>	<u>\$763</u>	<u>\$876</u>	<u>\$1,678</u>
Capital School District, DE (grades PK-12)	<u>\$7,459</u>	<u>\$4,716</u>	<u>\$477</u>	<u>\$939</u>	<u>\$1,327</u>
Christina School District, DE (grades PK-12)	<u>\$8,326</u>	<u>\$5,263</u>	<u>\$511</u>	<u>\$1,001*</u>	<u>\$1,560</u>
Colonial School District, DE (grades PK-12)	<u>\$7,593</u>	<u>\$5,029</u>	<u>\$397</u>	<u>\$851</u>	<u>\$1,316</u>
Delmar School District, DE (grades 07-12)	<u>\$7,159</u>	<u>\$4,765</u>	<u>\$335</u>	<u>\$948</u>	<u>\$1,112</u>
Indian River School District, DE (grades PK-12)	<u>\$7,655</u>	<u>\$4,723</u>	<u>\$502</u>	<u>\$798*</u>	<u>\$1,621</u>
Lake Forest School District, DE (grades PK-12)	<u>\$7,085</u>	<u>\$4,262</u>	<u>\$379</u>	<u>\$1,170</u>	<u>\$1,274</u>
Laurel School District, DE (grades PK-12)	<u>\$7,296</u>	<u>\$4,295</u>	<u>\$369</u>	<u>\$928</u>	<u>\$1,704</u>
Milford School District, DE (grades PK-12)	<u>\$7,039</u>	<u>\$4,501</u>	<u>\$347</u>	<u>\$816</u>	<u>\$1,374</u>
New Castle County Votech School District, DE (grades 09-12)	<u>\$11,525</u>	<u>\$6,768</u>	<u>\$709</u>	<u>\$1,380</u>	<u>\$2,669</u>
Polytech School District, DE (grades 09-12)	<u>\$10,150</u>	<u>\$5,668</u>	<u>\$690</u>	<u>\$1,431</u>	<u>\$2,361</u>
Red Clay Consolidated School District, DE (grades PK-12)	<u>\$8,737</u>	<u>\$5,485</u>	<u>\$450</u>	<u>\$1,022</u>	<u>\$1,780</u>
Seaford School District, DE (grades PK-12)	<u>\$8,141</u>	<u>\$4,980</u>	<u>\$426</u>	<u>\$756</u>	<u>\$1,978</u>
Smyrna School District, DE (grades PK-12)	<u>\$6,834</u>	<u>\$4,195</u>	<u>\$520</u>	<u>\$791</u>	<u>\$1,328</u>
Sussex Technical School District, DE (grades 09-12)	<u>\$10,558</u>	<u>\$5,940</u>	<u>\$548</u>	<u>\$1,559</u>	<u>\$2,510</u>
Woodbridge School District, DE (grades PK-12)	<u>\$7,709</u>	<u>\$4,288</u>	<u>\$632</u>	<u>\$1,011</u>	<u>\$1,777</u>
Peer Averages	\$8,186	\$4,974	\$499	\$1,023	\$1,690
Average Without Vo-Tech Districts	\$7,706	\$4,758	\$471	\$941	\$1,535

* Data shown is corrected figure from NCES reporting errors. 2000-2001. Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics.

Table 6.1 above shows how the three vocational school districts skew the average per-pupil expenditure data for all of the expenditure categories within the state of Delaware. The higher averages for the Vo-Tech schools can be attributed to their relatively low enrollment rates.

Of the non-vocational school districts, Appoquinimink school district has the highest administration per pupil spending rate in the state at \$1,191, while Seaford has the lowest rate at \$756 per pupil. This may be due to the inclusion of other support services expenditures.

While the mean values in table 6.1 have a high level of variation, the next table shows how even the spending rates are between the districts when expressed as percentages of total current expenditures by category.

Table 6.2
Delaware School Districts: Percentage Expenditures by Category

District Name, State	<u>Instruct.</u>	<u>Student</u>	<u>Operations,</u>	
	<u>Expend.</u>	<u>& Staff</u> <u>Support</u>	<u>Admin.</u>	<u>Food</u> <u>Service,</u> <u>Other</u>
Appoquinimink School District, DE (grades PK-12)	53%	4%	16%	27%
Brandywine School District, DE (grades PK-12)	65%	7%	12%	16%
Caesar Rodney School District, DE (grades PK-12)	62%	7%	12%	18%
Cape Henlopen School District, DE (grades PK-12)	61%	9%	10%	20%
Capital School District, DE (grades PK-12)	63%	6%	13%	18%
Christina School District, DE (grades PK-12)	63%	6%	12%	19%
Colonial School District, DE (grades PK-12)	66%	5%	11%	17%
Delmar School District, DE (grades 07-12)	67%	5%	13%	16%
Indian River School District, DE (grades PK-12)	62%	7%	11%	21%
Lake Forest School District, DE (grades PK-12)	60%	5%	17%	18%
Laurel School District, DE (grades PK-12)	59%	5%	13%	23%
Milford School District, DE (grades PK-12)	64%	5%	12%	20%
New Castle County Votech School District, DE (grades 09-12)	59%	6%	12%	23%
Polytech School District, DE (grades 09-12)	56%	7%	14%	23%
Red Clay Consolidated School District, DE (grades PK-12)	63%	5%	12%	20%
Seaford School District, DE (grades PK-12)	61%	5%	9%	24%
Smyrna School District, DE (grades PK-12)	61%	8%	12%	19%
Sussex Technical School District, DE (grades 09-12)	56%	5%	15%	24%
Woodbridge School District, DE (grades PK-12)	56%	8%	13%	23%
Peer Averages	61%	6%	12%	20%
Average Without Vo-Tech Districts	62%	6%	12%	20%

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics.

Table 6.2 above shows differences in the overall state district averages with or without the vocational school districts.

The NCES defines administrative costs as “expenditures for the board of education, and administration of local education agencies, expenditures for the office of the principal, full time department chairpersons, and graduation expenses.” Within the state Board of

Education's Report of Education Statistics the amounts that make up this total are found in the following tables:

- Current Expenses Support Services: General Administration (Table 39 in 1999-2000)
- Current Expenses Support Services: School Administration (Table 40 in 1999-2000)
- Current Expenses Support Services: Other (Table 43 in 1999-2000)

To devise the totals, sum the school district total from all three tables, including any special schools, and subtract the district total in the capital outlay column from all three tables.

According to the NCES data, only the Seaford school district spends less than 10% of its expenditures on administrative costs within the state (9%). In comparison, Lake Forest spends the highest percentage on administrative costs at 17%.

Conversely, Appoquinimink spends the lowest percentage on instructional costs, at 53%, while Delmar spends the highest percentage at 67%. Despite the gap in administrative function spending, Seaford and Lake Forest dedicate nearly equal amounts to instruction at 61% and 60% respectively. Appoquinimink's low share of operating expenses dedicated instructional expenditures is a function of a relatively high pupil/teacher ratio.

The following table (6.3) illustrates Delaware school districts expenditures in comparison to others in the region (MD, PA, NJ), with a grand total of sixty-two districts in all. There are a multitude of measures available to assess the financial effectiveness of a school district. Adjusting expenditures for the enrollment size of a district is a common way to compare districts of various sizes. With this in mind, the following tables list per pupil expenditures.

Even within this random subset of Mid-Atlantic districts, there is quite a variety of expenditure levels. For example, total current expenditures per pupil ranges between \$13,599 in Lower Alloways Creek, NJ to \$6,190 in Oxford, PA.

The discussion that follows makes observations about the relative expenditures across districts. Six Delaware districts fall above the regional peer averages for total current expenditures per pupil. These six are Brandywine, Cape Henlopen, and Red Clay School District, along with the three Vocational/Technical School Districts. The three vocational/technical schools rank in the top seven in terms of total current expenditures respectively. Red Clay, the highest non-vocational district, ranks 17th, while Smyrna, which spends the least amount per pupil in the state ranks 55th of sixty-two.

The vocational/technical school districts follow county lines, and therefore encompass multiple non-vocational districts. This is not unique. For example, NJ, MD, and PA all operate a similar system of sub-county school districts feeding into a countywide vocational district.

Table 6.3
Peer Comparison: Expenditures Per Pupil

Expenditures Per Pupil District Name, State	Total Current Expend.	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Appoquinimink School District, DE (grades PK-12)	<u>\$7,302</u>	<u>\$3,881</u>	<u>\$272</u>	<u>\$1,191</u>	<u>\$1,958</u>
Brandywine School District, DE (grades PK-12)	<u>\$8,478</u>	<u>\$5,537</u>	<u>\$622</u>	<u>\$976</u>	<u>\$1,344</u>
Caesar Rodney School District, DE (grades PK-12)	<u>\$7,888</u>	<u>\$4,929</u>	<u>\$540</u>	<u>\$986</u>	<u>\$1,433</u>
Cape Henlopen School District, DE (grades PK-12)	<u>\$8,594</u>	<u>\$5,277</u>	<u>\$763</u>	<u>\$876</u>	<u>\$1,678</u>
Capital School District, DE (grades PK-12)	<u>\$7,459</u>	<u>\$4,716</u>	<u>\$477</u>	<u>\$939</u>	<u>\$1,327</u>
Christina School District, DE (grades PK-12)	<u>\$8,326</u>	<u>\$5,263</u>	<u>\$511</u>	<u>\$1,001*</u>	<u>\$1,560</u>
Colonial School District, DE (grades PK-12)	<u>\$7,593</u>	<u>\$5,029</u>	<u>\$397</u>	<u>\$851</u>	<u>\$1,316</u>
Delmar School District, DE (grades 07-12)	<u>\$7,159</u>	<u>\$4,765</u>	<u>\$335</u>	<u>\$948</u>	<u>\$1,112</u>
Indian River School District, DE (grades PK-12)	<u>\$7,655</u>	<u>\$4,723</u>	<u>\$502</u>	<u>\$798*</u>	<u>\$1,621</u>
Lake Forest School District, DE (grades PK-12)	<u>\$7,085</u>	<u>\$4,262</u>	<u>\$379</u>	<u>\$1,170</u>	<u>\$1,274</u>
Laurel School District, DE (grades PK-12)	<u>\$7,296</u>	<u>\$4,295</u>	<u>\$369</u>	<u>\$928</u>	<u>\$1,704</u>
Milford School District, DE (grades PK-12)	<u>\$7,039</u>	<u>\$4,501</u>	<u>\$347</u>	<u>\$816</u>	<u>\$1,374</u>
New Castle County Votech School District, DE (grades 09-12)	<u>\$11,525</u>	<u>\$6,768</u>	<u>\$709</u>	<u>\$1,380</u>	<u>\$2,669</u>
Polytech School District, DE (grades 09-12)	<u>\$10,150</u>	<u>\$5,668</u>	<u>\$690</u>	<u>\$1,431</u>	<u>\$2,361</u>
Red Clay Consolidated School District, DE (grades PK-12)	<u>\$8,737</u>	<u>\$5,485</u>	<u>\$450</u>	<u>\$1,022</u>	<u>\$1,780</u>
Seaford School District, DE (grades PK-12)	<u>\$8,141</u>	<u>\$4,980</u>	<u>\$426</u>	<u>\$756</u>	<u>\$1,978</u>
Smyrna School District, DE (grades PK-12)	<u>\$6,834</u>	<u>\$4,195</u>	<u>\$520</u>	<u>\$791</u>	<u>\$1,328</u>

Expenditures Per Pupil	Total	Instruct.	Student	Admin.	Operations,
District Name, State	Current	Expend.	& Staff		Food
	Expend.		Support		Service, Other
Sussex Technical School District, DE (grades 09-12)	<u>\$10,558</u>	<u>\$5,940</u>	<u>\$548</u>	<u>\$1,559</u>	<u>\$2,510</u>
Woodbridge School District, DE (grades PK-12)	<u>\$7,709</u>	<u>\$4,288</u>	<u>\$632</u>	<u>\$1,011</u>	<u>\$1,777</u>
Baltimore County Public Schls, MD (grades PK-12)	<u>\$7,452</u>	<u>\$4,490</u>	<u>\$812</u>	<u>\$807</u>	<u>\$1,343</u>
Board of Ed Worcester County, MD (grades PK-12)	<u>\$7,505</u>	<u>\$4,688</u>	<u>\$821</u>	<u>\$699</u>	<u>\$1,297</u>
Board of Ed of Cecil County, MD (grades PK-12)	<u>\$6,548</u>	<u>\$4,050</u>	<u>\$631</u>	<u>\$710</u>	<u>\$1,157</u>
Board of Educ Charles County, MD (grades PK-12)	<u>\$6,737</u>	<u>\$3,980</u>	<u>\$709</u>	<u>\$726</u>	<u>\$1,323</u>
Calvert County Public Schools, MD (grades PK-12)	<u>\$6,549</u>	<u>\$4,218</u>	<u>\$574</u>	<u>\$614</u>	<u>\$1,143</u>
Frederick County Board of Ed, MD (grades PK-12)	<u>\$6,534</u>	<u>\$4,084</u>	<u>\$617</u>	<u>\$661</u>	<u>\$1,172</u>
Harford County Public Schools, MD (grades PK-12)	<u>\$6,413</u>	<u>\$3,988</u>	<u>\$657</u>	<u>\$524</u>	<u>\$1,243</u>
Talbot County Public Schools, MD (grades PK-12)	<u>\$6,856</u>	<u>\$4,378</u>	<u>\$669</u>	<u>\$687</u>	<u>\$1,122</u>
Alloway Twp, NJ (grades PK-08)	<u>\$7,638</u>	<u>\$4,471</u>	<u>\$761</u>	<u>\$976</u>	<u>\$1,430</u>
Clayton Boro, NJ (grades KG-12)	<u>\$8,554</u>	<u>\$5,312</u>	<u>\$777</u>	<u>\$913</u>	<u>\$1,551</u>
Deptford Twp, NJ (grades PK-12)	<u>\$9,121</u>	<u>\$5,449</u>	<u>\$926</u>	<u>\$975</u>	<u>\$1,772</u>
East Greenwich Twp, NJ (grades KG-06)	<u>\$10,040</u>	<u>\$5,315</u>	<u>\$1,024</u>	<u>\$1,214</u>	<u>\$2,488</u>
Franklin Twp, NJ (grades KG-12)	<u>\$11,342</u>	<u>\$6,641</u>	<u>\$1,304</u>	<u>\$959</u>	<u>\$2,438</u>
Logan Twp, NJ (grades PK-08)	<u>\$9,056</u>	<u>\$5,227</u>	<u>\$942</u>	<u>\$867</u>	<u>\$2,021</u>
Lower Alloways Creek, NJ (grades PK-08)	<u>\$13,599</u>	<u>\$8,512</u>	<u>\$783</u>	<u>\$1,323</u>	<u>\$2,982</u>
National Park Boro, NJ (grades KG-06)	<u>\$9,860</u>	<u>\$6,813</u>	<u>\$777</u>	<u>\$1,252</u>	<u>\$1,018</u>
Wenonah Boro, NJ (grades KG-06)	<u>\$8,834</u>	<u>\$5,585</u>	<u>\$964</u>	<u>\$1,212</u>	<u>\$1,073</u>
Woodbury City, NJ (grades KG-12)	<u>\$11,149</u>	<u>\$7,179</u>	<u>\$1,377</u>	<u>\$1,090</u>	<u>\$1,502</u>
Woodbury Heights Boro, NJ (grades KG-06)	<u>\$8,414</u>	<u>\$5,825</u>	<u>\$702</u>	<u>\$1,021</u>	<u>\$866</u>
Avon Grove Sd, PA (grades KG-12)	<u>\$6,320</u>	<u>\$3,784</u>	<u>\$553</u>	<u>\$660</u>	<u>\$1,323</u>
Chichester Sd, PA (grades KG-12)	<u>\$7,788</u>	<u>\$5,138</u>	<u>\$520</u>	<u>\$813</u>	<u>\$1,318</u>
Coatesville Area Sd, PA (grades KG-12)	<u>\$8,059</u>	<u>\$4,842</u>	<u>\$734</u>	<u>\$740</u>	<u>\$1,743</u>
Downingtown Area Sd, PA (grades KG-12)	<u>\$7,587</u>	<u>\$4,812</u>	<u>\$754</u>	<u>\$547</u>	<u>\$1,474</u>
Garnet Valley Sd, PA (grades KG-12)	<u>\$8,300</u>	<u>\$5,154</u>	<u>\$543</u>	<u>\$1,107</u>	<u>\$1,495</u>
Great Valley Sd, PA (grades KG-12)	<u>\$9,640</u>	<u>\$5,906</u>	<u>\$949</u>	<u>\$1,088</u>	<u>\$1,697</u>
Haverford Township Sd, PA (grades KG-12)	<u>\$7,680</u>	<u>\$4,792</u>	<u>\$870</u>	<u>\$632</u>	<u>\$1,386</u>
Interboro Sd, PA (grades KG-12)	<u>\$8,405</u>	<u>\$5,432</u>	<u>\$728</u>	<u>\$1,033</u>	<u>\$1,212</u>
Kennett Consolidated Sd, PA (grades KG-12)	<u>\$7,507</u>	<u>\$4,542</u>	<u>\$718</u>	<u>\$740</u>	<u>\$1,507</u>
Marple Newtown Sd, PA (grades KG-12)	<u>\$9,828</u>	<u>\$6,720</u>	<u>\$791</u>	<u>\$872</u>	<u>\$1,444</u>
Owen J Roberts Sd, PA (grades KG-12)	<u>\$8,288</u>	<u>\$4,732</u>	<u>\$836</u>	<u>\$951</u>	<u>\$1,769</u>
Oxford Area Sd, PA (grades KG-12)	<u>\$6,190</u>	<u>\$3,919</u>	<u>\$486</u>	<u>\$564</u>	<u>\$1,222</u>
Penn-Delco Sd, PA (grades KG-12)	<u>\$7,050</u>	<u>\$4,485</u>	<u>\$534</u>	<u>\$831</u>	<u>\$1,200</u>
Phoenixville Area Sd, PA (grades KG-12)	<u>\$8,659</u>	<u>\$5,353</u>	<u>\$800</u>	<u>\$872</u>	<u>\$1,634</u>
Radnor Township Sd, PA (grades KG-12)	<u>\$12,138</u>	<u>\$7,407</u>	<u>\$1,232</u>	<u>\$1,143</u>	<u>\$2,355</u>
Rose Tree Media Sd, PA (grades KG-12)	<u>\$9,298</u>	<u>\$5,697</u>	<u>\$901</u>	<u>\$875</u>	<u>\$1,826</u>
Southeast Delco Sd, PA (grades KG-12)	<u>\$7,917</u>	<u>\$5,361</u>	<u>\$626</u>	<u>\$702</u>	<u>\$1,228</u>
Springfield Sd, PA (grades KG-12)	<u>\$8,528</u>	<u>\$5,519</u>	<u>\$728</u>	<u>\$881</u>	<u>\$1,400</u>
Springfield Township Sd, PA (grades KG-12)	<u>\$9,804</u>	<u>\$5,760</u>	<u>\$1,067</u>	<u>\$1,000</u>	<u>\$1,978</u>
Tredyffrin-Easttown Sd, PA (grades KG-12)	<u>\$10,037</u>	<u>\$6,096</u>	<u>\$997</u>	<u>\$1,098</u>	<u>\$1,847</u>
Unionville-Chadds Ford Sd, PA (grades KG-12)	<u>\$8,169</u>	<u>\$4,976</u>	<u>\$947</u>	<u>\$708</u>	<u>\$1,538</u>
Upper Darby Sd, PA (grades KG-12)	<u>\$6,877</u>	<u>\$4,758</u>	<u>\$466</u>	<u>\$549</u>	<u>\$1,105</u>
Wallingford-Swarthmore Sd, PA (grades KG-12)	<u>\$9,037</u>	<u>\$5,986</u>	<u>\$906</u>	<u>\$785</u>	<u>\$1,360</u>
William Penn Sd, PA (grades KG-12)	<u>\$7,950</u>	<u>\$5,196</u>	<u>\$525</u>	<u>\$686</u>	<u>\$1,542</u>
Peer Averages	\$8,367	\$5,179	\$702	\$912	\$1,575

* Data shown is corrected figure from NCES reporting errors. Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics.

While only six districts within Delaware rate above the peer average in total current expenditures, none of the eight selected districts within the state of Maryland lie above the average. Thus, the majority of school districts within New Jersey and Pennsylvania have the highest total current expenditure rates within the subset, increasing the average to such a high rate. The higher rates in these two states may trace back to their relatively small districts in both enrollment and geographic size. Maryland, conversely, has large districts, which encompass the entire county.

In contrast, when looking at the administrative spending per pupil, several Delaware school districts lie above the peer average for this subset. Sussex Technical school district has the highest administrative per pupil expenditure rate per pupil of all the listed districts, and the three vocational districts represent the top three in this category. Appoquinimink, the highest rated non-vocational district from Delaware is 8th, while Seaford, which spends the lowest amount on administrative costs per pupil from within Delaware ranks 45th in this subset of sixty-two school districts.

Red Clay has the highest total current expenditure per pupil of non-vocational districts in Delaware, according to the 1999-2000 NCES data. The Board of Education, Worcester County, MD, is the highest among the selected neighboring Maryland counties. Red Clay spent \$8,737 in total current expenditures per pupil compared to \$7,505 in Worcester County, MD.

Table 6.4
Peer Comparison: Percentage Expenditures by Category

Expenditures as a % of Current Expenditures	Instruct.	Student	Admin.	Operations,
District Name, State	Expend.	& Staff		Food
		Support		Service, Other
Appoquinimink School District, DE (grades PK-12)	<u>53%</u>	<u>4%</u>	<u>16%</u>	<u>27%</u>
Brandywine School District, DE (grades PK-12)	<u>65%</u>	<u>7%</u>	<u>12%</u>	<u>16%</u>
Caesar Rodney School District, DE (grades PK-12)	<u>62%</u>	<u>7%</u>	<u>12%</u>	<u>18%</u>
Cape Henlopen School District, DE (grades PK-12)	<u>61%</u>	<u>9%</u>	<u>10%</u>	<u>20%</u>
Capital School District, DE (grades PK-12)	<u>63%</u>	<u>6%</u>	<u>13%</u>	<u>18%</u>
Christina School District, DE (grades PK-12)	<u>63%</u>	<u>6%</u>	<u>12%</u>	<u>19%</u>
Colonial School District, DE (grades PK-12)	<u>66%</u>	<u>5%</u>	<u>11%</u>	<u>17%</u>
Delmar School District, DE (grades 07-12)	<u>67%</u>	<u>5%</u>	<u>13%</u>	<u>16%</u>

Expenditures as a % of Current Expenditures	Instruct.	Student	Admin.	Operations,
District Name, State	Expend.	& Staff Support		Food Service, Other
Indian River School District, DE (grades PK-12)	62%	7%	11%	21%
Lake Forest School District, DE (grades PK-12)	60%	5%	17%	18%
Laurel School District, DE (grades PK-12)	59%	5%	13%	23%
Milford School District, DE (grades PK-12)	64%	5%	12%	20%
New Castle County Votech School District, DE (grades 09-12)	59%	6%	12%	23%
Polytech School District, DE (grades 09-12)	56%	7%	14%	23%
Red Clay Consolidated School District, DE (grades PK-12)	63%	5%	12%	20%
Seaford School District, DE (grades PK-12)	61%	5%	9%	24%
Smyrna School District, DE (grades PK-12)	61%	8%	12%	19%
Sussex Technical School District, DE (grades 09-12)	56%	5%	15%	24%
Woodbridge School District, DE (grades PK-12)	56%	8%	13%	23%
Baltimore County Public Schls, MD (grades PK-12)	60%	11%	11%	18%
Board of Ed Worcester County, MD (grades PK-12)	62%	11%	9%	17%
Board of Ed of Cecil County, MD (grades PK-12)	62%	10%	11%	18%
Board of Educ Charles County, MD (grades PK-12)	59%	11%	11%	20%
Calvert County Public Schools, MD (grades PK-12)	64%	9%	9%	17%
Frederick County Board of Ed, MD (grades PK-12)	63%	9%	10%	18%
Harford County Public Schools, MD (grades PK-12)	62%	10%	8%	19%
Talbot County Public Schools, MD (grades PK-12)	64%	10%	10%	16%
Alloway Twp, NJ (grades PK-08)	59%	10%	13%	19%
Clayton Boro, NJ (grades KG-12)	62%	9%	11%	18%
Deptford Twp, NJ (grades PK-12)	60%	10%	11%	19%
East Greenwich Twp, NJ (grades KG-06)	53%	10%	12%	25%
Franklin Twp, NJ (grades KG-12)	59%	11%	8%	21%
Logan Twp, NJ (grades PK-08)	58%	10%	10%	22%
Lower Alloway's Creek, NJ (grades PK-08)	63%	6%	10%	22%
National Park Boro, NJ (grades KG-06)	69%	8%	13%	10%
Wenonah Boro, NJ (grades KG-06)	63%	11%	14%	12%
Woodbury City, NJ (grades KG-12)	64%	12%	10%	13%
Woodbury Heights Boro, NJ (grades KG-06)	69%	8%	12%	10%
Avon Grove Sd, PA (grades KG-12)	60%	9%	10%	21%
Chichester Sd, PA (grades KG-12)	66%	7%	10%	17%
Coatesville Area Sd, PA (grades KG-12)	60%	9%	9%	22%
Downingtown Area Sd, PA (grades KG-12)	63%	10%	7%	19%
Garnet Valley Sd, PA (grades KG-12)	62%	7%	13%	18%
Great Valley Sd, PA (grades KG-12)	61%	10%	11%	18%
Haverford Township Sd, PA (grades KG-12)	62%	11%	8%	18%
Interboro Sd, PA (grades KG-12)	65%	9%	12%	14%
Kennett Consolidated Sd, PA (grades KG-12)	61%	10%	10%	20%
Marple Newtown Sd, PA (grades KG-12)	68%	8%	9%	15%
Owen J Roberts Sd, PA (grades KG-12)	57%	10%	11%	21%
Oxford Area Sd, PA (grades KG-12)	63%	8%	9%	20%
Penn-Delco Sd, PA (grades KG-12)	64%	8%	12%	17%
Phoenixville Area Sd, PA (grades KG-12)	62%	9%	10%	19%
Radnor Township Sd, PA (grades KG-12)	61%	10%	9%	19%
Rose Tree Media Sd, PA (grades KG-12)	61%	10%	9%	20%
Southeast Delco Sd, PA (grades KG-12)	68%	8%	9%	16%
Springfield Sd, PA (grades KG-12)	65%	9%	10%	16%

Expenditures as a % of Current Expenditures	Instruct.	Student	Admin.	Operations,
District Name, State	Expend.	& Staff		Food
		Support		Service, Other
Springfield Township Sd, PA (grades KG-12)	<u>59%</u>	<u>11%</u>	<u>10%</u>	<u>20%</u>
Tredyffrin-Easttown Sd, PA (grades KG-12)	<u>61%</u>	<u>10%</u>	<u>11%</u>	<u>18%</u>
Unionville-Chadds Ford Sd, PA (grades KG-12)	<u>61%</u>	<u>12%</u>	<u>9%</u>	<u>19%</u>
Upper Darby Sd, PA (grades KG-12)	<u>69%</u>	<u>7%</u>	<u>8%</u>	<u>16%</u>
Wallingford-Swarthmore Sd, PA (grades KG-12)	<u>66%</u>	<u>10%</u>	<u>9%</u>	<u>15%</u>
William Penn Sd, PA (grades KG-12)	<u>65%</u>	<u>7%</u>	<u>9%</u>	<u>19%</u>
Peer Averages	62%	8%	11%	19%

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics.

Among this random sample of Mid-Atlantic school districts the Downingtown area school district in Pennsylvania has the lowest percentage of spending dedicated towards administrative functions at 7%. Conversely, Lake Forest School District allocated 17% of its funds for administration costs.

Within the sample districts from each neighboring state, there is a range of expenditure levels, and allocation shares.

The NCES attempts to harmonize public finance expenditures across districts. The inclusion of other support services expenditures may cast Delaware districts in a poor light, as these expenditures may not be strictly administration costs. Without more detail information, however, it is not possible to draw a conclusion.

Summary

The Vocational-Technical school districts skew the Delaware peer averages by nearly \$500 per pupil for total current expenditures. Smyrna school district spends the least amount per pupil in total current expenditures at just over \$6,800.

District spending normalizes across all districts in the state of Delaware when considering the percentage spent for each expenditure category.

There is great disparity in total current expenditure levels for the random subset of Mid-Atlantic school districts. Only six of nineteen Delaware school districts lie above the peer average for total expenditures per pupil. These districts are the three vocational districts, Brandywine, Red Clay, and Cape Henlopen. This outcome can be attributed to the smaller sized school districts, both geographically and in population/enrollment, within Pennsylvania and New Jersey.

Sussex Vocational-Technical school district has the highest administration per pupil spending rate of the sixty-two school districts in the random Mid-Atlantic region sample group. Polytech and New Castle Vo-Tech rank second and third respectively in this category.

Administration Per Pupil Spending: National Comparison

This section extends the peer comparison of Delaware school districts beyond the Mid-Atlantic region. The NCES is again the primary data source, and the peer districts are identified based on the following factors; total students, student/teacher ratio, percentage of children in poverty, district type, and location type.

Numerous peer districts exist for each Delaware school district from across the nation. At the low-end, Indian River has 14 peers, and at the high-end is Appoquinimink with 257 peers. The vocational school districts do not meet the criteria needed to run this search.

The NCES identifies 42 peers for Brandywine School District, including Colonial School District. Among the peer districts, Brandywine ranks second highest in terms of administration spending per pupil (\$976). Woodbridge, NJ is the highest with \$1,184 and Fox C-6, MO is the lowest with \$450 per pupil. Pennsbury (PA) school district represents the average amount of spending for administration expenditures per pupil of this peer group at \$721.

Table 7.1
Sample Peer District Comparisons for Brandywine
Expenditures Per Pupil

School District	Ranking (by Admin PP)	Total Current Exp PP	Instruction Expend PP	Student/Staff Support PP	Admin PP	Operations, Food Service, Other PP
Brandywine School District, DE (grades PK-12)	2	<u>\$8,478</u>	<u>\$5,537</u>	<u>\$622</u>	<u>\$976</u>	<u>\$1,344</u>
Colonial School District, DE (grades PK-12)	8	<u>\$7,593</u>	<u>\$5,029</u>	<u>\$397</u>	<u>\$851</u>	<u>\$1,316</u>
Woodbridge Twp, NJ (grades PK-12)	1	<u>\$10,143</u>	<u>\$6,226</u>	<u>\$1,105</u>	<u>\$1,184</u>	<u>\$1,629</u>
Fox C-6, MO (grades PK-12)	42	<u>\$5,245</u>	<u>\$3,506</u>	<u>\$364</u>	<u>\$450</u>	<u>\$925</u>
Pennsbury Sd, PA (grades KG-12)	Average	<u>\$8,868</u>	<u>\$6,067</u>	<u>\$680</u>	<u>\$721</u>	<u>\$1,400</u>

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 1999-2000.

Table 7.2
Sample Peer District Comparisons for Brandywine School District
Share of Current Expenditures Per Pupil

	Instruction Expend PP	Student/Staff Support PP	Admin PP	Operations, Food Service, Other PP
Brandywine School District, DE (grades PK-12)	65.31%	7.34%	11.51%	15.85%
Colonial School District, DE (grades PK-12)	66.23%	5.23%	11.21%	17.33%
Woodbridge Twp, NJ (grades PK-12)	61.38%	10.89%	11.67%	16.06%
Fox C-6, MO (grades PK-12)	66.84%	6.94%	8.58%	17.64%
Pennsbury Sd, PA (grades KG-12)	68.41%	7.67%	8.13%	15.79%

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 1999-2000.

Of the 42 peer districts, nine have a higher per pupil expenditure share for administrative costs than does Brandywine school district. Colonial school district ranks 17th.

The NCES identifies 257 school districts nationwide as peers for the Appoquinimink school district. The spread of the administration per pupil spending rates is much greater within this subset than for Brandywine and Colonial. Appoquinimink ranks 26th out of the 257 school districts in terms of administration per pupil spending at the rate of \$1,191, which places them in the top 10% of the peer districts. The Mineola (NY) school district spends the most at \$1,961 per pupil, and the Festus R-vi (MO) school district spends the least with \$267. Richfield, MN school district spends the average amount of administrative per pupil expenditures in this subset (\$838).

Table 7.3
Sample Peer District Comparisons for Appoquinimink School District
Expenditures Per Pupil

School District	Ranking (By Admin PP)	Total Current Expense PP	Inst Expense PP	Student/Staff Support PP	Admin PP	Other PP
Appoquinimink School District, DE (grades PK-12)	26	<u>\$7,302</u>	<u>\$3,881</u>	<u>\$272</u>	<u>\$1,191</u>	<u>\$1,958</u>
Mineola Ufsd, NY (grades PK-12)	1	<u>\$16,758</u>	<u>\$10,054</u>	<u>\$1,961</u>	<u>\$2,172</u>	<u>\$2,571</u>
Festus R-vi, MO (grades KG-12)	253*	<u>\$4,506</u>	<u>\$3,015</u>	<u>\$267</u>	<u>\$368</u>	<u>\$855</u>
Richfield, MN (grades PK-12)	Average	<u>\$7,377</u>	<u>\$4,465</u>	<u>\$635</u>	<u>\$838</u>	<u>\$1,440</u>

*Four school districts in California identified as peers for the Appoquinimink school district spent \$0 in Student Staff Support and Administration categories according to the NCES Data, and for that reason were not included. Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 1999-2000.

Table 7.4
Sample Peer District Comparisons for Appoquinimink School District
Share of Current Expenditures Per Pupil

School District	Inst Expense PP	Student/Staff Support PP	Admin PP	Other PP
Appoquinimink School District, DE (grades PK-12)	53.15%	3.73%	16.31%	26.81%
Mineola Ufsd, NY (grades PK-12)	60.00%	11.70%	12.96%	15.34%
Festus R-vi, MO (grades KG-12)	66.91%	5.93%	8.17%	18.97%
Richfield, MN (grades PK-12)	60.53%	8.61%	11.36%	19.52%

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 1999-2000.

Recall that Appoquinimink's low share of current expenditures per pupil dedicated to instructional expenses may be a function of the district's relative high pupil/teacher ratio. In dollar terms, Appoquinimink's total current spending is \$7,302, which is not low for its peer group.

Only eight districts in the peer set of 257 have a higher percentage rate that Appoquinimink for administration expenditures per pupil. The highest percentage dedicated to administrative costs within this subset is the Elmwood Park, IL school district, which spends 22% of its expenditures on administration.

Seaford school district has 129 peers according to the NCES data search. Of the group, Seaford, like Appoquinimink before, rates 26th overall in terms of administration per pupil expenditures, placing them in the top twenty percent. Moffat County, CO has the highest per pupil rate for administration costs among this subset at \$1,105, while Alexandria, MN has the lowest rate at \$329 per pupil. Twin Lakes, IN spends the average amount for this group at \$654 per pupil.

Table 7.5
Sample Peer District Comparisons for Seaford School District
Expenditures Per Pupil

School District	Ranking (By Admin PP)	Total Current Expense PP	Inst Expense PP	Student/Staff Support PP	Admin PP	Other PP
Seaford School District, DE (grades PK-12)	26	<u>\$8,141</u>	<u>\$4,980</u>	<u>\$426</u>	<u>\$756</u>	<u>\$1,978</u>
Moffat County Re:no 1, CO (grades PK-12)	1	<u>\$6,514</u>	<u>\$3,793</u>	<u>\$474</u>	<u>\$1,105</u>	<u>\$1,143</u>
Alexandria, MN (grades KG-12)	129	<u>\$5,825</u>	<u>\$3,920</u>	<u>\$561</u>	<u>\$329</u>	<u>\$1,014</u>
Twin Lakes School Corp, IN (grades PK-12)	Average	<u>\$5,727</u>	<u>\$3,333</u>	<u>\$344</u>	<u>\$654</u>	<u>\$1,396</u>

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 1999-2000.

Table 7.6
Sample Peer District Comparisons for Seaford School District
Share of Current Expenditures Per Pupil

School District	Inst Expense PP	Student/Staff Support PP	Admin PP	Other PP
Seaford School District, DE (grades PK-12)	61.17%	5.23%	9.29%	24.30%
Moffat County Re:no 1, CO (grades PK-12)	58.23%	7.28%	16.96%	17.55%
Alexandria, MN (grades KG-12)	67.30%	9.63%	5.65%	17.41%
Twin Lakes School Corp, IN (grades PK-12)	58.20%	6.01%	11.42%	24.38%

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 1999-2000.

Although Seaford school district spends a higher amount than the average school district in terms of administration per pupil costs, table 7.6 shows the district dedicates less than the average school district's (Twin Lakes, IN) amount of its budget towards

administration costs. Unlike the other Delaware districts, Seaford ranks in the bottom tier of its peer group in administration spending, rating at 113th out of 129 overall.

Summary

Brandywine school district ranks second out of forty-two national peer school districts in administrative costs per pupil, spending \$976 in the 1999-2000 school year.

Appoquinimink school district ranks in the top ten percent in terms of administrative costs per pupil in its peer data set of 257 school districts. However, only eight school districts within the peer group dedicate a higher percentage of expenditures per pupil towards administrative costs.

Seaford school district ranks in the top twenty percent in the NCES defined peer group when considering administration per pupil expenditures. However, unlike the other Delaware districts, Seaford ranks near the bottom in percentage of current expenditures dedicated to administration.

Mid-Atlantic School District Comparisons

This section highlights two school districts from Maryland and Pennsylvania, and examines their sources of revenue as well as current expenditures. The districts selected spent the greatest and least amounts in percentage terms of their current expenditures on administration costs from the random peer comparison during the 1999-2000 school year. Downingtown, PA and Harford County, MD had the lowest rates while Garnet Valley, PA and Charles County, MD¹¹ reported the highest percentage of administration expenditure amounts.

The discussion in this section will include an overview of revenue generation within each state, the size of the state's districts and schools, as well as student/administrator and student/teacher ratios. All of these factors will then be compared to the means Delaware school districts utilize for the same general functions.

¹¹ Charles County spent the same percentage as two other Maryland school districts within the study (Baltimore and Cecil Counties).

Pennsylvania

Similar to Delaware, Pennsylvania has several school districts located within each county. The Downingtown school district consists of thirteen schools located in northern Chester County, and includes the Borough of Downingtown, and the townships of East Brandywine, East Caln, Upper Uwchlan, Uwchlan, Wallace, West Bradford and West Pikeland. Garnet Valley school district controls four schools located in Delaware County and includes the towns of Concordville, Chester Heights, Bethel Township, and Glen Mills.

Table 8.1
Downingtown and Garnet Valley School District Demographic Data

School District	Downingtown	Garnet Valley
Total Population (2000)	57,260	18,835
Enrollment 2001-02	10,192	3,664
Number of Schools	13	4
Classroom Teachers FTE	647.9	251.6
District Admin FTE	3	3
School Admin FTE	22	9
Professional Staff FTE	51.4	16.8
Support Staff FTE	451.6	254

Source: Center for Applied Demography and Survey Research, University of Delaware. NCES Common Core of Data and School District Demographics System

Pennsylvania school districts receive the majority of their funds from local revenue sources. These include the real estate tax, the earned income/net profits tax, and a mixture of other non-property taxes, along with a small portion from non-tax related local sources. For the 1999-2000 school year, Downingtown school district received 77% of its revenue from local sources and 22% from the State of Pennsylvania, and federal sources making up the final 1%. Garnet Valley school district received 83% of its funds from local sources and 17% from the state, with the federal portion equating to less than 1% of total revenues. School districts in the state also have the ability to roll over any unused funds from the prior school year.

According to the NCES 1999-2000 school year data, within Pennsylvania, Garnet Valley had the highest administration related percentage of current expenditures, and Downingtown had the lowest percentage of expenditures in this category. This difference may be a product of several factors, including experience and education of administrators, or simply the number of administrators employed within the schools and district general administrative offices.

The table below reports the enrollment, staff size, and pupil/staff ratios for the individual schools within the Downingtown, PA school district for the 2001-02 school year.

Table 8.2
Downingtown School District School Staff Comparison

School	Grades	Enrollment	Admin	Teachers	Pupil Support	Instructional Support	Other Service	Total Personnel	Student/ Personnel Ratio	Student/Non-Teacher Personnel Ratio	Student/ Teacher Ratio
<u>Beaver Creek ES</u>	K to 5	414	1	27	1	1	2	32	12.94	82.80	15.33
<u>Bradford Hgts ES</u>	K to 5	482	1	29	1	1	3	35	13.77	80.33	16.62
<u>Brandywine-Wallace ES</u>	K to 5	476	1	30	1	1	2	35	13.60	95.20	15.87
<u>East Ward ES</u>	K to 5	650	1	36	1	1	1	40	16.25	162.50	18.06
<u>Lionville ES</u>	K to 5	559	3	33	1	1	2	40	13.98	79.86	16.94
<u>Pickering Valley ES</u>	K to 5	530	1	27	1	1	3	33	16.06	88.33	19.63
<u>Shamona Creek ES</u>	K to 5	586	1	35	1	1	1	39	15.03	146.50	16.74
<u>Uwchlan Hills ES</u>	K to 5	586	1	31	1	1	4	38	15.42	83.71	18.90
<u>West Bradford ES</u>	K to 5	467	1	31	1	1	2	36	12.97	93.40	15.06
<u>Lionville MS</u>	6 to 8	1,295	3	88	3	1	3	98	13.21	129.50	14.72
<u>Downington MS</u>	6 to 8	1,332	3	87	1	1	2	94	14.17	190.29	15.31
<u>Downingtown HS Ninth Gr Center</u>	9	764	2	55	2	1	2	62	12.32	109.14	13.89
<u>Downingtown SHS</u>	10 to 12	2,051	7	126	8	1	3	145	14.14	107.95	16.28
Overall Avg		784	2	48.85	1.77	1	2.31	55.92	14.14	111.50	16.41
ES Avg		527.78	1.22	31	1	1	2.22	36.44	14.48	96.94	17.03
MS Avg		1313.5	3	87.5	2	1	2.5	96	13.68	154.53	15.01
HS Avg		1407.5	4.5	90.5	5	1	2.5	103.5	13.60	108.27	15.55

Source: Center for Applied Demography and Survey Research, University of Delaware. Pennsylvania School Profiles, Pennsylvania Department of Education.

Within the table above (8.2), administration includes personnel who direct and manage, or assist in that process in the individual schools, such as principals and vice-principals. Pupil Support includes such actors as guidance counselors, while instructional support includes librarians. Other service includes personnel who provide information and assistance to students, parents, and other staff members, or who perform specifically designed services not provided by regular or special education instruction. This category does not include secretaries, maintenance or other school support staff employees.

Furthermore, the table shows great variability in the student-teacher ratio between schools in the district, including those within the same grade levels. Elementary schools student-teacher ratio amounts vary from 15.06 at Uwchlan Hills to 19.63 at Pickering Valley. Elementary schools have a higher average student-teacher ratio than middle and high schools within the district.

While the overall average number of administrators per school is two, eight of the nine elementary schools have only one administrator, with Lionville being the exception (3). An average size elementary school in the Downingtown school district with 527 students would earn funding for a principal and an assistant principal through the Delaware unit system.

When compared to Delaware school districts, Downingtown has an enrollment level that is almost on par with the Colonial school district. Colonial has two more schools within its district, which accounts for a difference in the average enrollment in each school.

The following table compares Downingtown and Colonial school districts specifically in terms of administration spending. The total amounts spent for general administration, school administration as well as the “other” category are shown. In addition, the table expresses the percentage spent for salaries, benefits, and other expenditures, along with the per pupil costs.

Table 8.3**Colonial and Downingtown School Districts 1999-2000 Administration Expenditures**

AGENCY NAME	Total Expenditures		Percentage of Total Expenditures		Per Pupil Expenditures	
	COLONIAL SCHOOL DISTRICT	DOWNINGTOWN AREA SD	COLONIAL SCHOOL DISTRICT	DOWNINGTOWN AREA SD	COLONIAL SCHOOL DISTRICT	DOWNINGTOWN AREA SD
SUPPORT SERV.- TOTAL- GEN. ADMIN.	863,000	1,352,000			\$81.12	\$135.69
SUPP. SERV- SALARY- GENERAL ADMIN.	440,000	663,000	51.0%	49.0%	\$41.36	\$66.54
SUPP. SERV- BENEFITS- GENERAL ADM.	126,000	128,000	14.6%	9.5%	\$11.84	\$12.85
SUPP. SERV- OTHER EXPENDITURES- GENERAL ADM.	297,000	561,000	34.4%	41.5%	\$27.92	\$56.30
SUPPORT SERV.- TOTAL- SCH. ADMIN.	4,807,000	3,230,000			\$451.87	\$324.17
SUPP. SERV.- SALARY- SCHOOL ADMIN.	3,724,000	2,340,000	77.5%	72.4%	\$350.07	\$234.85
SUPP. SERV- BENEFITS- SCHOOL ADM.	1,070,000	550,000	22.3%	17.0%	\$100.58	\$55.20
SUPP. SERV- OTHER EXPENDITURES- SCHOOL ADM.	13,000	340,000	0.3%	10.5%	\$1.22	\$34.12
SUPPORT SERVICES- TOTAL- OTHER	3,427,000	870,000			\$322.15	\$87.31
SUPP SERV- SALARY- OTHER SUPP SERV	1,588,000	534,000	46.3%	61.4%	\$149.28	\$53.59
SUPP. SERV- BENEFITS- OTHER	454,000	199,000	13.2%	22.9%	\$42.68	\$19.97
SUPP. SERV- OTHER EXPENDITURES- OTHER	1,385,000	137,000	40.4%	15.7%	\$130.19	\$13.75
SUPP. SERV- TOTAL ADMIN EXPENDITURES	9,097,000	5,452,000			\$855.14	\$547.17
SUPP. SERV- TOTAL SALARIES	5,752,000	3,537,000	63.2%	64.9%	\$540.70	\$354.98
SUPP. SERV- TOTAL BENEFITS	1,650,000	877,000	18.1%	16.1%	\$155.10	\$88.02
SUPP. SERV- TOTAL OTHER EXPENDITURES	1,695,000	1,038,000	18.6%	19.0%	\$159.33	\$104.18

Source: Center for Applied Demography and Survey Research, University of Delaware. NCES Common Core of Data. Enrollment Totals: Colonial 10,638, Downingtown 9,964.

The preceding table (8.3) shows little difference in the percentage of expenditures spent on salaries, benefits, and other administration related expenses between the two school districts. The main difference between the districts lies in the amount spent per pupil on administration expenses. This relates to school size: up to a certain level of enrollment, administration costs by pupil fall, once a certain school size is exceeded, administration expenditures ratchet upwards as assistant principals and other administrative staff are required. Colonial school district spends more per pupil on school administration expenses, but less than Downingtown on general administration costs. The difference in school administration costs may be related to the additional administrative personnel needed to operate two additional schools, as well as additional principals in Colonial generated by the Delaware unit funding system.

The largest gap between the districts is in “other” support service expenditures, in particular the salaries and other expenditures column within this category. Colonial spends a far greater total amount than Downingtown (\$322 to \$87 per pupil) in this category. This gap accounts for more than three-quarters of the total administration per pupil spending difference between the districts.

Garnet Valley school district statistics are presented the table that follows.

Table 8.4
Garnet Valley School District School Staff Comparison

School	Grades	Enrollment	Admin	Teachers	Pupil Support	Instructional Support	Other Service	Total	Student/ Personnel Ratio	Student/ Non- Teacher Personnel Ratio	Student/ Teacher Ratio
<u>Concord ES</u>	K to 2	852	2	54	1	1	2	60	14.20	142.00	15.78
<u>Garnet Valley ES</u>	3 to 5	962	2	61	1	1	3	68	14.15	137.43	15.77
<u>Garnet Valley MS</u>	6 to 8	865	2	60	3	1	2	68	12.72	108.13	14.42
<u>Garnet Valley HS</u>	9 to 12	985	3	69	4	1	1	78	12.63	109.44	14.28
Overall Avg		916	2.25	61	2.25	1	2	68.5	13.42	124.25	15.06
ES Avg		907	2	57.5	1	1	2.5	64	14.17	139.71	15.77

Source: Center for Applied Demography and Survey Research, University of Delaware. Pennsylvania School Profiles, Pennsylvania Department of Education.

Under the Delaware formula, the average elementary school in Garnet Valley, with an enrollment of 907 would earn funds for two administrators (52 units at 17.4 students per unit). The middle and high schools within the district also generate enough units to fund two administrators.

Garnet Valley school district has a comparable enrollment level in the 2001-02 school year to Delaware's Milford school district (3,664 to 3,679). Milford operates five schools for its students, while Garnet Valley has four.

Table 8.5

Milford and Garnet Valley School District 1999-2000 Administration Expenditures

AGENCY NAME	Total Expenditures		Percentage of Total Expenditures		Per Pupil Expenditures	
	MILFORD SCHOOL DISTRICT	GARNET VALLEY SD	MILFORD SCHOOL DISTRICT	GARNET VALLEY SD	MILFORD SCHOOL DISTRICT	GARNET VALLEY SD
SUPPORT SERV.- TOTAL- GEN. ADMIN.	416,000	693,000			\$108.14	\$216.09
SUPP. SERV- SALARY- GENERAL ADMIN.	252,000	346,000	60.6%	49.9%	\$65.51	\$107.89
SUPP. SERV- BENEFITS- GENERAL ADM.	65,000	89,000	15.6%	12.8%	\$16.90	\$27.75
SUPP. SERV- OTHER EXPENDITURES- GENERAL ADM.	99,000	258,000	23.8%	37.2%	\$25.73	\$80.45
SUPPORT SERV.- TOTAL- SCH. ADMIN.	1,485,000	2,199,000			\$386.02	\$685.69
SUPP. SERV.- SALARY- SCHOOL ADMIN.	1,142,000	1,510,000	76.9%	68.7%	\$296.85	\$470.85
SUPP. SERV- BENEFITS- SCHOOL ADM.	295,000	406,000	19.9%	18.5%	\$76.68	\$126.60
SUPP. SERV- OTHER EXPENDITURES- SCHOOL ADM.	48,000	283,000	3.2%	12.9%	\$12.48	\$88.24
SUPPORT SERVICES- TOTAL- OTHER	1,243,000	658,000			\$323.11	\$205.18
SUPP SERV- SALARY- OTHER SUPP SERV	542,000	333,000	43.6%	50.6%	\$140.89	\$103.84
SUPP. SERV- BENEFITS- OTHER	139,000	89,000	11.2%	13.5%	\$36.13	\$27.75
SUPP. SERV- OTHER EXPENDITURES- OTHER	562,000	236,000	45.2%	35.9%	\$146.09	\$73.59
SUPP. SERV- TOTAL ADMIN EXPENDITURES	3,144,000	3,550,000			\$817.26	\$1,106.95
SUPP. SERV- TOTAL SALARIES	1,936,000	2,189,000	61.6%	61.7%	\$503.25	\$682.57
SUPP. SERV- TOTAL BENEFITS	499,000	584,000	15.9%	16.5%	\$129.71	\$182.10
SUPP. SERV- TOTAL OTHER EXPENDITURES	709,000	777,000	22.6%	21.9%	\$184.30	\$242.28

Source: Center for Applied Demography and Survey Research, University of Delaware. NCES Common Core of Data. Enrollment Totals: Garnet Valley: 3,207, Milford 3,847.

Table 8.5 shows that Garnet Valley schools spend a considerably higher amount per pupil on overall administration costs than does Milford school district. Milford has a higher rate for “Other” expenses, while Garnet Valley spends more on salaries, benefits, and other expenditures per pupil in general and school administration. However, the two districts allocate approximately the same percentage of total expenditures to each spending category.

Another potential reason for a difference in salary expenditures between the two districts could lie in the cost of living difference between Garnet Valley, which is located in a Philadelphia suburb, and Milford, an inland, rural district in southern Delaware. The location of the districts suggest that personal living expenditures would cost more in the Philadelphia suburb area than a rural setting in Southern Delaware, which may translate into additional salary funds spent by the districts in order to recruit and maintain employees. However, cost of living data are not available by county. The sole regional cost of living measure covers the Philadelphia-Wilmington metropolitan area.

Maryland

The state of Maryland consists of twenty-four school districts; one for each county and the city of Baltimore. This section focuses upon two districts in different areas of Maryland. Between Baltimore City/County and Cecil County lies Harford County, which includes such towns as Aberdeen, Bel Air, Churchville, Fallston, Havre de Grace, Jarrettsville, and White Hall. Harford County has the lowest percentage of spending on administration costs of the Maryland school districts featured in the previous subset. Charles County, located Southeast of Washington, DC had the highest rate in the same category within Maryland at 11% (as did Cecil and Baltimore Counties). Charles County includes the towns of Benedict, Bryantown, Cobb Island, Indian Head, La Plata, Marshall Hall, Port Tobacco, and Waldorf among others.

Table 8.6
Charles County and Harford County School District Demographic Data

County	Charles County	Harford County
Total Population (2000)	120,546	218,590
Enrollment 2001-02	24,001	39,966
Number of Schools	34	51
Classroom Teachers FTE	1,351.9	2,525.9
District Admin FTE	28.5	60
School Admin FTE	80	125
Professional Staff FTE	112	182
Support Staff FTE	842.8	1,349.4

Source: Center for Applied Demography and Survey Research, University of Delaware. NCES Common Core of Data and School District Demographics System

Fourteen of the twenty-four Maryland school districts received a majority of their revenues from local sources in the 2000-01 school year. Charles County schools received 42% of its revenues from the state of Maryland and 54% locally in 2000-01, while Harford County schools received 50% locally and 44% from the state.

The following table reports the enrollment, staff size, and pupil/staff ratios for the individual schools within the Harford County school district for the 2001-02 school year.

Table 8.7
Harford County Public Schools Staff Comparison

School	Enrollment	Admin/Super	Professional Staff	Support Staff	Total Teachers	Total Staff	Student/ Personnel Ratio	Student/ Non-Teacher Personnel Ratio	Student/ Teacher Ratio
Abington ES	853	2	9	18	45	74	11.53	29.41	18.96
Bakerfield ES	506	2	5	24	27	58	8.72	16.32	18.74
Bel Air ES	577	2	4	14	29	49	11.78	28.85	19.90
Church Creek ES	730	2	8	31	39	80	9.13	17.80	18.72
Churchville ES	384	2	4	11	20	37	10.38	22.59	19.20
Darlington ES	123	1	2	13	11.1	27.1	4.54	7.69	11.08
Deerfield ES	639	2	7	20	29.5	58.5	10.92	22.03	21.66
Dublin ES	258	1	3	18	18	40	6.45	11.73	14.33
Edgewood ES	442	2	6	25	24	57	7.75	13.39	18.42
Emmorton ES	576	2	9	16	28.5	55.5	10.38	21.33	20.21
Forest Hill ES	536	2	5	17	29	53	10.11	22.33	18.48
Forest Lakes ES	684	2	4	20	30	56	12.21	26.31	22.80
Fountain Green ES	616	2	7	17	29.5	55.5	11.10	23.69	20.88
George Lisby ES	391	2	7	23	25	57	6.86	12.22	15.64
Hall's Cross Roads ES	401	2	8	27	23.5	60.5	6.63	10.84	17.06
Havre De Grace ES	481	2	7	30	26	65	7.40	12.33	18.50
Hickory ES	693	3	9	25	32	69	10.04	18.73	21.66
Homestead/Wakefield ES	982	3	14	31	52	100	9.82	20.46	18.88
Jarrettsville ES	480	2	5	15	30	52	9.23	21.82	16.00
Joppatowne ES	593	2	8	21	26	57	10.40	19.13	22.81
Magnolia ES	589	2	6	37	31	76	7.75	13.09	19.00
Meadowvale ES	588	2	4	22	32.5	60.5	9.72	21.00	18.09
Norrisville ES	191	1	2	8	15	26	7.35	17.36	12.73
North Bend ES	500	2	9	18	30	59	8.47	17.24	16.67
North Harford ES	532	2	5	19	25	51	10.43	20.46	21.28

School	Enrollment	Admin/Super	Professional Staff	Support Staff	Total Teachers	Total Staff	Student/ Personnel Ratio	Student/ Non-Teacher Personnel Ratio	Student/ Teacher Ratio
Prospect Mill ES	911	2	9	19	43.5	73.5	12.39	30.37	20.94
Ring Factory ES	596	2	5	16	34	57	10.46	25.91	17.53
Riverside ES	544	2	4	16	29	51	10.67	24.73	18.76
Roye-Williams ES	620	2	7	33	33.5	75.5	8.21	14.76	18.51
William Paca/Old Post Road ES	1055	3	15	43	52.5	113.5	9.30	17.30	20.10
William S. James ES	560	2	4	15	32	53	10.57	26.67	17.50
Youth's Benefit ES	1003	3	9	27	52	91	11.02	25.72	19.29
Aberdeen MS	1299	4	18	43	72	137	9.48	19.98	18.04
Bel Air MS	1429	3	12	32	75	122	11.71	30.40	19.05
Edgewood MS	1349	4	14	42	74	134	10.07	22.48	18.23
Fallston MS	1274	3	11	28	69	111	11.48	30.33	18.46
Havre De Grace MS	657	3	9	24	37	73	9.00	18.25	17.76
Magnolia MS	935	3	11	33	54	101	9.26	19.89	17.31
North Harford MS	1226	3	12	35	64	114	10.75	24.52	19.16
Southampton MS	1613	4	19	40	91	154	10.47	25.60	17.73
Aberdeen HS	1250	4	13	38	69	124	10.08	22.73	18.12
Bel Air HS	1573	4	12	35	84	135	11.65	30.84	18.73
C. Milton Wright HS	1793	4	16	43	100	163	11.00	28.46	17.93
Edgewood HS	1226	4	11	36	71	122	10.05	24.04	17.27
Fallston HS	1656	4	13	38	88	143	11.58	30.11	18.82
Harford Tech HS	1054	3	11	33	64	111	9.50	22.43	16.47
Havre De Grace HS	690	3	7	24	39	73	9.45	20.29	17.69
Joppatowne HS	1052	3	9	33	56	101	10.42	23.38	18.79
North Harford HS	1370	3	14	32	75	124	11.05	27.96	18.27
John Archer School	165	2	14.4	69	22	107.4	1.54	1.93	7.50
Overall Avg	817.96	2.52	8.73	26.94	43.76	81.95	9.61	21.15	18.19
ES Avg	582.31	2.03	6.56	21.53	30.75	60.88	9.43	19.80	18.57
MS Avg	1222.75	3.38	13.25	34.63	67.00	118.25	10.28	23.93	18.22
HS Avg	1296	3.56	11.78	34.67	71.78	121.78	10.53	25.58	18.01

Source: Center for Applied Demography and Survey Research, University of Delaware. Harford County School Profiles, Harford County Public Schools.

The number of administrators per school has a greater amount of uniformity in Harford County despite the volatility of enrollment by school. The average school enrollment size and corresponding number of administrators is somewhat similar to the Delaware unit count system. An elementary school of 582 students earns just over 33 units at 17.4 students per unit, which is enough for two principals. Secondary (middle and high) schools of 1,222.75 and 1,296 students generate 61 and nearly 65 units respectively, which in Delaware would earn three administrators at twenty students per unit. Harford county middle schools average 3.38 administrators per middle and 3.56 administrators per high school.

Because of its suburban proximity to the City of Baltimore, Harford County has a large population, which is more than one-quarter of the entire state of Delaware (218,590 to 783,600 in 2000). Because of this, the Harford County school district has nearly twice the enrollment size of the largest Delaware school district (Christina).

For comparison purposes, the six school districts from Kent County (Caesar Rodney, Capital, Lake Forest, Milford, Smyrna, and Polytech) along with Appoquinimink school district will be combined and the expenditures will be compared to that of Harford County. When combined, in 2000-01, these school districts have fifty schools within their borders, which is one less than Harford County during the same year. The conglomeration of the seven Delaware school districts will be referred to as the “Delaware School District Group” within this section.

The following table compares Harford County with this group of Delaware school districts specifically in terms of administration spending. The total amounts spent for general administration, school administration as well as the “other” category are shown. In addition, the table expresses the percentage spent for salaries, benefits, and other expenditures, along with the per pupil costs

Table 8.8
Harford County, MD and Delaware School District Group 1999-2000 Administration Expenditures

AGENCY NAME	Total Expenditures		Percentage of Total Expenditures		Per Pupil Expenditures	
	HARFORD COUNTY PUBLIC SCHOOLS	DELAWARE SCHOOL DISTRICT GROUP	HARFORD COUNTY PUBLIC SCHOOLS	DELAWARE SCHOOL DISTRICT GROUP	HARFORD COUNTY PUBLIC SCHOOLS	DELAWARE SCHOOL DISTRICT GROUP
TOTAL- GEN. ADMIN	1,421,000	3,048,000			\$36.13	\$102.89
SALARY- GENERAL ADMIN.	508,000	1,804,000	35.7%	59.2%	\$12.92	\$60.89
BENEFITS- GENERAL ADM.	86,000	533,000	6.1%	17.5%	\$2.19	\$17.99
OTHER EXPENDITURES- GENERAL ADM.	827,000	711,000	58.2%	23.3%	\$21.03	\$24.00
TOTAL- SCH. ADMIN.	14,819,000	11,274,000			\$376.75	\$380.56
SALARY- SCHOOL ADMIN	11,105,000	8,542,000	74.9%	75.8%	\$282.33	\$288.34
BENEFITS- SCHOOL ADM.	3,460,000	2,439,000	23.3%	21.6%	\$87.96	\$82.33
OTHER EXPENDITURES- SCHOOL ADM.	254,000	293,000	1.7%	2.6%	\$6.46	\$9.89
TOTAL- OTHER	4,376,000	15,317,000			\$111.25	\$517.03
SALARY- OTHER	2,848,000	5,837,000	65.1%	38.1%	\$72.41	\$197.03
BENEFITS- OTHER	550,000	1,606,000	12.6%	10.5%	\$13.98	\$54.21
OTHER EXPENDITURES- OTHER	978,000	7,874,000	22.3%	51.4%	\$24.86	\$265.79
TOTAL ADMIN EXPENDITURES	20,616,000	29,639,000			\$524.13	\$1,000.47
TOTAL SALARIES	14,461,000	16,183,000	70.1%	54.6%	\$367.65	\$546.26
TOTAL BENEFITS	4,096,000	4,578,000	19.9%	15.4%	\$104.13	\$154.53
TOTAL OTHER EXPENDITURES	2,059,000	8,878,000	10.0%	30.0%	\$52.35	\$299.68

Source: Center for Applied Demography and Survey Research, University of Delaware. NCES Common Core of Data. Enrollment Totals: Harford County 39,334, Delaware Group 29,625.

The table above shows that the Delaware school district group spends almost twice per pupil overall than Harford County. A portion of this difference is due to the Delaware school district group including expenditures for general administration from seven school districts compared to the one large County district in Maryland. These costs include seven superintendents and staff, compared to one superintendent and staff within Harford County. The numbers suggest that these Delaware school districts individually spend more on salaries and benefits for general administration than does the County district in Maryland. The Delaware group spent nearly 77% of its expenditures on salaries and benefits in 1999-2000, while Harford County spent approximately 42% of its general administration budget on these expenditure categories.

The school administration expenditures per pupil are nearly the same between Harford County and the Delaware group. Harford County spends more on school administration benefits per pupil, but the Delaware group spends a higher amount on salaries and other expenses. However, the overall per pupil expenses in this category were relatively equal, with Harford County spending \$376.75 per pupil, and the Delaware group spending \$380.56 in 1999-2000. This near equality between the districts can be associated with Harford County allocating nearly the same number of administrators per school as those earned by the unit system within the Delaware group.

Another major difference in spending exists in the “other” category, where Harford County spent \$111.25 per pupil, but the Delaware group spent over \$400 more at the rate of \$517.03 per pupil.

Similar statistics for Charles County schools can be found within the following tables.

Table 8.9
Charles County Public Schools Staff Comparison

School	Enrollment	Admin/ Super	Professional Staff	Support Staff	Total Teachers*	Total Staff	Student/Personnel Ratio	Student/Non- Teacher Personnel Ratio	Student/Teacher Ratio
C. Paul Barnhart ES	715	4	10.7	19	37.3	71	10.0	21.0	19.0
Berry ES	841	4	9.4	18	40.6	72	11.1	25.5	19.8
Dr. Gustavus Brown ES	551	1	8.7	15	29.3	54	9.9	21.6	18.2
Dr. James Craik ES	425	2	5	15	25	47	9.3	19.8	17.4
Gale-Bailey ES	412	3	8.2	17	24.8	53	7.3	13.7	15.5
Dr. Thomas L. Higdon ES	400	4	29	16	23	72	5.3	7.8	16.5
Indian Head ES	505	3	7	14	29	53	10.0	22.0	18.2
Daniel of St. Thomas Jenifer ES	659	4	6.7	16	32.3	59	9.9	21.9	18.1
Malcolm ES	576	2	6.7	13	27.3	49	11.0	24.8	19.7
T.C. Martin ES	570	3	5.7	13	26.3	48	10.6	23.4	19.3
Mary H. Matula ES	617	3	5.2	23	33.8	65	9.2	19.1	17.7
Arthur Middleton ES	556	3	11.7	15	28.3	58	8.8	17.2	18.1
Walter J. Mitchell ES	699	4	5.2	12	35.8	57	12.0	32.3	19.1
Mt. Hope/Nanjemoy ES	323	2	8.2	15	23.8	49	6.3	12.2	12.9
Dr. Samuel A. Mudd ES	450	3	5.7	21	29.3	59	8.8	17.4	17.7
J.C. Parks ES	973	3	11	21	43	78	11.9	26.5	21.6
J.P. Ryon ES	695	5	11.7	15	30.3	62	10.0	19.6	20.5
Eva Turner ES	504	3	8.2	21	25.8	58	7.5	13.6	16.9
William B. Wade ES	851	5	3.5	17	41.5	67	12.1	31.8	19.5
John Hanson MS	1073	5	11	30	54	100	10.0	21.8	18.6

School	Enrollment	Admin/ Super	Professional Staff	Support Staff	Total Teachers*	Total Staff	Student/Non-Teacher		
							Student/Personnel Ratio	Personnel Ratio	Student/Teacher Ratio
Matthew Henson MS	888	5	11.2	19	39.8	75	10.7	22.7	20.1
Mattawoman MS	1113	6	12	29	58	105	9.5	21.3	17.2
Piccowaxen MS	505	4	8	16	24	52	9.0	16.6	19.4
General Smallwood MS	726	5	8	22	40	75	9.8	21.0	18.4
Milton M. Somers MS	1077	5	12.5	29	55.5	102	9.8	21.4	17.9
Benjamin Stoddert MS	817	4	6	20	42	72	10.8	25.8	18.4
Henry E. Lackey HS	1422	6	21	40	69	136	9.2	18.6	18.1
La Plata HS	1493	5	15.8	35	77.2	133	10.7	25.5	18.4
Maurice J. McDonough HS	1402	6	10	36	74	126	11.1	26.8	18.8
Thomas Stone HS	1914	8	23	49	96	176	9.9	21.9	18.2
Westlake HS	1610	7	10	38	91	146	10.8	28.6	17.3
Overall Avg	818.1	4.1	10.2	21.9	42.2	78.4	9.7	21.4	18.3
ES Avg	595.9	3.2	8.8	16.6	30.9	59.5	9.5	20.6	18.2
MS Avg	885.6	4.9	9.8	23.6	44.8	83.0	9.9	21.5	18.6
HS Avg	1568.2	6.4	16.0	39.6	81.4	143.4	10.3	24.3	18.2

*Teacher amounts from the 2001-2002 school year, remainder of data from the 2002-2003 school year. Consistent data across years not available. Source: Center for Applied Demography and Survey Research, University of Delaware. Charles County Public Schools and National Center for Education Statistics.

According to the Delaware unit formula, the average elementary school in Charles County generates enough units to fund two principals, one lower than their actual average of just above three. The average middle school generates enough units for two administrators as well, while the average high school earns enough units for three principals. Both figures are far below the amount averaged by middle and high schools within Charles County, at 4.9 and 6.4 respectively.

Charles County is an area of Maryland with a high rate of growth. Thus, the district, like Harford County, has a larger enrollment count than any of the Delaware districts. However, there is not as drastic of a difference between Charles County and the Christina school district in enrollment for the 2001-2002 school year (24,001 to 19,755). This gap was less pronounced in preceding years. One source for this difference is that Christina operates eight less schools than does Charles County.

The following table compares the administration spending between these two school districts.

Table 8.10
Charles County and Christina School District 1999-2000 Administration Expenditures

AGENCY NAME	Total Expenditures		Percentage of Total Expenditures		Per Pupil Expenditures	
	BOARD OF EDUC CHARLES COUNTY	CHRISTINA SCHOOL DISTRICT	BOARD OF EDUC CHARLES COUNTY	CHRISTINA SCHOOL DISTRICT	BOARD OF EDUC CHARLES COUNTY	CHRISTINA SCHOOL DISTRICT
TOTAL- GEN. ADMIN.	992,000	1,030,000			\$43.66	\$50.48
SALARY- GENERAL ADMIN.	561,000	557,000	56.6%	54.1%	\$24.69	\$27.30
BENEFITS- GENERAL ADM.	134,000	157,000	13.5%	15.2%	\$5.90	\$7.69
OTHER EXPENDITURES- GENERAL ADM.	297,000	316,000	29.9%	30.7%	\$13.07	\$15.49
TOTAL- SCH. ADMIN.	10,796,000	11,738,000			\$475.18	\$575.28
SALARY- SCHOOL ADMIN.	7,969,000	6,406,000	73.8%	54.6%	\$350.75	\$313.96
BENEFITS- SCHOOL ADM.	2,090,000	1,806,000	19.4%	15.4%	\$91.99	\$88.51
OTHER EXPENDITURES- SCHOOL ADM.	737,000	3,526,000	6.8%	30.0%	\$32.44	\$172.81
TOTAL- OTHER	4,717,000	7,506,000			\$207.61	\$367.87
OTHER SUPP SERV	2,844,000	2,652,000	60.3%	35.3%	\$125.18	\$129.97
BENEFITS- OTHER	835,000	747,000	17.7%	10.0%	\$36.75	\$36.61
OTHER EXPENDITURES- OTHER	1,038,000	4,107,000	22.0%	54.7%	\$45.69	\$201.28
TOTAL ADMIN EXPENDITURES	16,505,000	20,274,000			\$726.45	\$993.63
TOTAL SALARIES	11,374,000	9,615,000	68.9%	47.4%	\$500.62	\$471.23
TOTAL BENEFITS	3,059,000	2,710,000	18.5%	13.4%	\$134.64	\$132.82
TOTAL OTHER EXPENDITURES	2,072,000	7,949,000	12.6%	39.2%	\$91.20	\$389.58

Source: Center for Applied Demography and Survey Research, University of Delaware. NCES Common Core of Data. Enrollment Totals: Charles County 22,720, Christina 20,404.

Table 8.10 above shows that the Christina school district outspends Charles County schools in every total general administration, school administration, and other expenditure per pupil category.

Despite having fewer schools in operation, Christina spends more than Charles County in total school administration expenditures. The reason for the difference in this category is the “school administration- other expenditures” category, where Charles County spends \$737,000 overall or \$32.44 per pupil while Christina spends \$3,526,000 overall or \$172.81 per pupil. Charles County outspends Christina for salaries and benefits in the same category by approximately two million dollars total, or forty dollars per pupil. One reason for this disparity may lie within the amount of outsourcing (contracted services) Christina does during the school year.

The two districts allocate nearly the same amount of money for general administration. Christina dedicates more funds for benefits and other costs, while Charles County spends more on general administration salaries. The difference becomes more pronounced though when considering per pupil costs, as Christina spends more money total than Charles, which is then split among fewer pupils.

Once again, the “Other” category accounts for the majority of the spending difference between the two districts. Charles County outspends Christina in salaries and benefits, but spends only one quarter the amount that Christina spends on other expenditures in this category. The total gap between the districts in this category is just under three million dollars overall, or \$160 per pupil. This gap accounts for nearly 60% of the divide in total administration per pupil expenditures between the two districts.

The evidence from the Pennsylvania and Maryland districts suggest that larger districts (Harford County, MD and Downingtown, PA) have smaller administration per pupil costs than do their smaller counterparts (Charles County, MD and Garnet Valley, PA). This contradicts observations from within the state of Delaware, as large and small districts exhibit little variation proportionately in administration spending. However, this

pattern reverses in Maryland if considering Baltimore County, which, like Charles County allocated 11% of their expenditures to administration funding in the 1999-2000 school year. Baltimore County operates 170 schools, and has over 100,000 students (Source: NCES, 2000-2001 school year), making it much larger than Harford County, yet still allocating a higher percentage of funds for administration expenses.

One reason for this shift may lie in the means for generation of revenue. In Pennsylvania and Maryland, local funds pay for a majority of operating expenditures, meaning the districts have the opportunity to allocate funds in different ways, rather than a set system of state funds, which Delaware school districts utilize. With school districts in the neighboring states having this control over the majority of their funds, there is greater variability among the districts in expenditure patterns, influencing, among other areas, the number of administration staff hired at the district and school level.

Another driver in this scenario is the number of staff hired by the school district. Maryland and Pennsylvania districts have the ability to hire as many administrators deemed necessary for which funds are available. Delaware districts are dependent upon the state unit formula for the majority of their funding, and have only a small amount of local revenue over which they have discretion to use to supplement employee incomes, or hire additional staff. Thus, a school district like Charles County, with a larger number of administrators per school, can allocate a greater percentage of their overall budget on administration costs than a district like Downingtown, with a much smaller administrator to school ratio.

Summary

When comparing two districts from each state to Delaware school districts, the Delaware school districts spend a higher amount across the board in the “other support services” category. With the exception of Garnet Valley, the Delaware school districts spend more per pupil in overall administration related costs per pupil than their Maryland and

Pennsylvania counterparts, although the “other” category makes up the majority of the differences.

Pennsylvania school districts receive the majority of their funds from local revenue sources. School districts in the state also have the ability to roll over any unused funds from the prior school year.

The Downingtown school district consists of thirteen schools located in northern Chester County, Pennsylvania. For the 1999-2000 school year, Downingtown school district received 77% of its revenue from local sources and 22% from the state of Pennsylvania, and federal sources making up the final 1%.

There is great variability in the student-teacher ratio between schools in Downingtown, including those within the same grade levels. While the overall average number of administrators per school is two, eight of the nine elementary schools have only one administrator, with Lionville being the exception (3). An average size elementary school in the Downingtown school district with 527 students would earn funding for a principal and assistant principal through the Delaware unit system.

When compared to Delaware school districts, Downingtown has an enrollment level that is almost on par with the Colonial school district. Colonial has two more schools within its district, which account for a difference in the average enrollment in each school. Colonial school district spends more per pupil on school administration expenses, but less than Downingtown on general administration costs. The difference in school administration costs may be related to the additional administrative personnel needed to operate two additional schools, as well as additional principals generated by the Delaware unit system. Colonial spends a far greater total amount than Downingtown (\$322 to \$87 per pupil) in the “Other Support Services” category. This gap accounts for more than three-quarters of the total administration per pupil spending difference between the districts.

Garnet Valley school district controls four schools located in Delaware County, Pennsylvania. Garnet Valley school district received 83% of its funds from local sources and 17% from the state, with the federal portion equating to less than 1% of total revenues during the 1999-2000 school year.

Garnet Valley school district has a comparable enrollment level in the 2001-02 school year to Delaware's Milford school district (3,664 to 3,679). Milford operates five schools for its students, while Garnet Valley has four. Milford has a higher rate for "Other" expenses, while Garnet Valley spends more on salaries, benefits, and other expenditures per pupil in general and school administration.

The state of Maryland consists of twenty-four school districts; one for each county and the city of Baltimore. Fourteen of the twenty-four Maryland school districts received a majority of their revenues from local sources in the 2000-01 school year.

During the 2000-2001 school year, Harford County schools received 50% of its revenue funds locally and 44% from the state of Maryland. The Harford County school district has nearly twice the enrollment size of the largest Delaware school district (Christina). Overall per pupil expenses in the school administration category were relatively equal between Harford County and the Delaware School District Group (Appoquinimink, Caesar Rodney, Capital, Lake Forest, Milford, Smyrna, and Polytech), with Harford County spending \$376.75 per pupil, and the Delaware group spending \$380.56 in 1999-2000. However, a major difference in spending exists in the "other" category, where Harford County spent \$111.25 per pupil, but the Delaware group spent over \$400 more at the rate of \$517.03 per pupil.

Charles County schools received 42% of its revenues from the state of Maryland and 54% locally in 2000-01. There is not as drastic of a difference between Charles County and the Christina school district in enrollment for the 2001-2002 school year (24,001 to 19,755). One allotment for this difference is that Christina operates eight less schools than does Charles County. Despite having fewer schools in operation, Christina spends

more than Charles County in total school administration expenditures. The reason for the difference in this category is the “school administration- other expenditures” category, where Charles County spends \$737,000 overall or \$32.44 per pupil while Christina spends \$3,526,000 overall or \$172.81 per pupil. Charles County outspends Christina for salaries and benefits in the same category by approximately two million dollars total, or forty dollars per pupil.

The two districts allocate nearly the same amount of money for general administration. Christina dedicates more funds for benefits and other costs, while Charles County spends more on general administration salaries.

The “Other” category accounts for the majority of the spending difference between the two districts. Charles County outspends Christina in salaries and benefits, but spends only one quarter the amount that Christina spends on other expenditures in this category. The total gap between the districts in this category is just under three million dollars overall, or \$160 per pupil. This gap accounts for nearly 60% of the divide in total administration per pupil expenditures between the two districts.

In Pennsylvania and Maryland, local funds pay for a majority of operating expenditures, meaning the districts have the opportunity to allocate funds in different ways, rather than a set system of state funds, which Delaware school districts utilize. With school districts in the neighboring states having this control over the majority of their funds, there is greater variability between the districts in expenditure patterns, influencing, among other areas, the number of administration staff hired at the district and school level.

Another driver in this scenario is the number of staff hired by the school district. Maryland and Pennsylvania districts have the ability to hire as many administrators deemed necessary for which funds are available. Delaware districts are dependent upon the state unit formula for the majority of their funding, and have only a small amount of local revenue over which they have discretion to use to supplement employee incomes, or hire additional staff. Thus, a school district like Charles County, with a larger number of

administrators per school, can allocate a greater percentage of their overall budget on administration costs than a district like Downingtown, with a much smaller administrator to school ratio.

Literature Review

The following is a review of materials from several literary sources dealing with public education financing. The different proposals describe several suggestions for change in this area; however, there is a lack of definitive conclusions regarding the outcome of these measures. Several case studies reviewed the efforts by states and local school districts to alter the means of resource collection and allocation.

Improving Efficiency and Cost-Effectiveness

Concerns about equitable and adequate distribution of educational opportunities are matched by equally pressing worries about productivity and efficiency in public schooling. Although historically the productivity problem has been "rising resources with flat or only slowly rising student achievement," the future challenge will be to produce substantially higher student achievement with flat or stable resources (Odden and Clune 1995).

Researchers Positions on the Issue

Researchers are themselves divided on the productivity/money matters issue. Some, like Eric Hanushek (1996), find little advancement in student achievement over the years that can be traced to increased funding. Others are more optimistic, claiming that some expenditures are tied to improved student achievement (Hedges and associates 1994, Kazal-Thresher 1993). Experts do agree on three points: available resources are shrinking; research should uncover how funds are actually spent; and schools will have to discover more cost-effective ways to use existing resources (Hadderman 1998).

Allan Odden and William Clune dismiss "wasteful administration" and high teacher salaries as culprits, pointing instead to poor resource distribution, unimaginative use of existing funds, schools' bureaucratic structure, and focus on services and labor-intensive practices that drive up costs. Others attribute low productivity to schools' unstable

governance structure, lack of incentives, inefficient budgeting and reporting practices, and tendency to backload, or overspend, on veteran teachers' salaries (Consortium on Productivity in the Schools 1995, Hanushek 1994, Lankford and Wyckoff 1997).

Some researchers claim that regardless of available funding, "school districts tend to utilize their resources in the same basic proportions," with 60 percent earmarked for instruction and about 40 percent going for support services (Picus 1996). Others have shown that most new funding dollars have gone for specialists and services, not the core instructional program (Odden 1996).

Resource-Allocation Practices

Another kind of efficiency research explores schools' resource-allocation practices. David H. Monk's (1996) study of the New York State K-12 system found a 55 percent increase in secondary-level special-education instructional resources between 1983 and 1992, alongside modest increases in allocations for science and math teachers. These findings raise questions concerning the proper, most efficient distribution of teacher resources across different programs and subject areas.

Linda Hertert's 1995 resource-allocation study of 1,000 California schools in thirty districts disclosed similar findings. Besides uncovering considerable disparities among districts and among schools within the same district, Hertert found that "the distribution of teacher-pupil ratios, teacher experience, teacher education, and course offerings in higher-level math and science was less equitable across schools than was the allocation of money used to buy these resources" (Picus 1996). However, Nakib's study of sixty-seven Florida counties found "remarkably stable allocation patterns for both expenditures and staff allocation practices" (Picus).

School-Level Data-Collection Initiatives

The growing demands for accountability, the shift to school-level equity analysis, and the limitations of state education data systems underscore the need "to create new, detailed, and comprehensive school-level data systems" (Busch and Odden 1997). Constructing these new databases will be a costly yet beneficial endeavor that cannot succeed unless complex issues such as relevance, accessibility, comparability, capacity, and reliability are resolved (Busch).

States' Pioneering Efforts

Although many school districts currently track financial operations at the school level, few states require uniform accounting measures, making across-district comparisons very difficult (Picus 1996). Florida, with twenty years' experience, has a school-level data-collection system that furnishes the state with financial, student, and staff data via online, onsite computer terminals (Picus).

Texas has a dual fiscal reporting and accountability system, the Academic Excellence Indicator, to provide information on teachers, student demographics and performance, and expenditures for each of 6,000 separate campuses.

Ohio, which made school-level data collection mandatory in 1994-95, tracks expenses via individually assigned school codes. Using Bruce Cooper and colleagues' model (1994), user-friendly Expenditure Flow Model data are aggregated to district and state levels and divided into instruction, pupil support, staff support, administration, and operations support functions; these, in turn, are divided into central-office and school-site expenditures (Picus).

School Case Studies of Teaching Resource Allocation

An analysis of staffing and spending patterns from 1967 to 1991 in nine different districts from across the country showed only a small portion of new teaching staff went towards reduction of class sizes for regular education students. Virtually all of the increase in

staff per pupil went towards special education, in an effort to provide small class sizes for students with special needs (Miles, 1997a and 1997b; Rothstein and Miles, 1995). Since 1950, the proportion of school staff classified as teachers dropped from 70 to 53 percent, of whom three-fourths are engaged in classroom instruction (National Commission on Teaching and America's Future, 1996).

Analysis of the allocation of teaching resources in Boston, MA public schools identified six educational and management practices in an effort to explain the difference between the apparently rich potential and reality in American schools. The relative impact of these practices on the use of teaching resources differs to some extent between districts, but the practices were highly consistent across districts and over time. These practices include:

- Separate, specialized programs for small subsets of students and teachers
- Instruction-free time for teachers spread throughout the student day
- Formula driven school assignment
- Fragmented high school schedules and curriculum
- Large High Schools
- Inflexible teacher workday and job definition

The analysis of traditional allocation of teaching resources highlights these practices that offer opportunities to realign teacher resources to provide more individualized attention and planning time for teachers. Miles and Darling-Hammond utilized these six characteristics for their conceptual framework from understanding and quantifying teacher resource allocations. Only through the consideration of these practices as a group could alternatives become possible. These opportunities include:

- Reduction of specialized programs and creation of more generalized roles for teachers
- More flexible student groupings targeted for individual student needs
- Structures that enable personal relationships
- Longer and more varied blocks of instruction time

-
- Creation of more usable common planning and professional development time for teachers
 - Creative definition of staffing roles and workday

Miles and Darling-Hammond extended these criteria to five sample schools, 3 elementary and two high schools, from across the country to examine their use of teaching resources. All of the schools worked to redevelop their means for teacher resource allocation in ways to best meet student needs as defined by the schools, along with creation of additional time for teachers to implement their vision of schooling. The framework of this analysis provides a means for researchers to systematically examine possibilities of reallocating teacher resources while also measuring their impact. The model schools suggested that resource reallocation and the design of an instructional vision are “inextricably intertwined.” Restructuring resources and allocation makes no sense without a clearly defined educational strategy.

The five schools in the study by Miles and Darling-Hammond only touched the potential for rethinking school resources, due to their constraints to present salary structures and lack of exploration into technology within the classroom. However, the authors believe these outcomes shown in these schools foreshadow the ways schools must rethink existing resources in order to create more personalized education for students and more professional responsibility and growth for teachers (Miles and Darling-Hammond, 1997).

Benefits and Limitations of School-Level Data

Picus’s (1997) ongoing study of school-level data collection in four states (California, Minnesota, Florida, and Texas) explores whether such systems offer researchers and practitioners a boundless opportunity or a bottomless pit. The most significant gleaning: it is as hard to analyze data as it is to obtain them. States set up systems in response to legislative requirements, not researchers’ needs. This situation might be remedied by setting up a licensing system similar to that used by the National Center for Education

Statistics (Picus 1997). Researchers' patience and willingness to develop strong personal relationships with data-production staff are essential.

One limitation on school-level data is the difficulty of comparing data across states (Picus 1997). Some researchers believe equity and effectiveness would be better served if a national system of student-level resource measures could be developed (Berne and Stiefel 1995). Others insist that a student-poverty factor be added to funding analyses (Berne 1995, Consortium 1995, Biddle 1997). Hertert (1995), addressing national equity concerns, sees the NCES and Census Bureau's jointly developed Common Core of Data (containing standardized, comparable revenue and expenditure data for the nation's 15,000 districts for 1989-90) as a good first step for measuring interstate disparities.

In sum, school-level data systems are no magic bullet for measuring or maximizing available resources. They do have great potential to enhance understanding of the relationship between financial resources and student outcomes and to provide a richer, more in depth picture of schools' expenditure patterns (Picus 1997).

SUMMARY

Numerous agents are involved in the process of providing public education in the state. These agents include the Federal government, state government, local government, school districts, households (through property taxes), and school education boards. Recognizing that education revenues and expenditures reflect the choices and priorities of each of these agents is important. However, data availability preempts the evaluation of each agent's individual impact. The data compiled by government agencies are geared towards measuring specific items. Greater focus is given to enrollment than expenditures: how many students are enrolled in each district? How many students are in each grade? How many special education students are in each district?

Financial data is reported at only the district level, by broad revenue category (Federal, state, local) and expenditure category (instruction, instructional support, pupil support, general administration, school administration, transportation, and other). While these data are useful, they are still several steps removed from the necessary data to answer questions such as how efficiently and productively resources are being used in the provision of public education. Some pertinent questions that cannot be answered with currently available data include: how many resources are being dedicated to regular education versus special education? What are the class sizes? What resources are being dedicated to core instruction of English, math, and science?

The financial data permit the identification of differing spending patterns among school districts within the state and across the country. Discerning the cause and impact of these differences involves going beyond the routine publications of government agencies. Nevertheless, the data present in the report provide a starting point in identifying spending patterns among Delaware school districts and their peer groups. It is hoped that data availability will evolve over time to allow greater transparency in school districts finances, and permit more detailed research into public education finance.

All districts spend more on net current expenses per pupil than a decade ago. The inflation-adjusted change in current expenditures per pupil ranges from \$1,176 (Delmar) to \$3,840 (Red Clay).

The emergence of Charter schools in Delaware is bringing greater education choice to the marketplace. However, given their short history in the state, the full effect of Charter schools has yet to be realized. Seven Charter schools have opened since 2000. Six serve elementary grades, middle school grades, or both. Only one serves high school grade students. In the future, more Charter schools may be established, and existing ones may expand grade coverage (this is a typical practice of at least one Charter school, Thomas A. Edison). Given the relatively short existence of Charter schools in the state, is it likely that an equilibrium enrollment has not yet been established, making hazardous predictions of their long-term impact on districts and district financing.

Larger districts allocate a smaller proportion of their current expenditures to general administration than do smaller districts. The share of real per pupil current expenditures on general administration is as low as 0.6% (Christina) and as high as 7.4% (Delmar). This implies an economy of scale benefit. However, Delmar is by far the smallest district in the state, making it an outlier in the data rather than the norm. Low enrollment districts (less than 5,000) apply 2% of their current expenditures to general education. Medium and high enrollment districts apply 1%. Therefore, while economies of scale are possible, the potential savings may not be significant.

School administration's share of current expenses varies across districts. School size is the primary determinant of school administration unit entitlement. Despite being a large enrollment district, Brandywine's schools are not the largest in the state. Therefore, their schools do not earn additional school administrators as larger schools, which limits their school administration costs.

General administration costs per pupil are rising in many districts in Delaware. School administration costs per pupil are rising in all districts. However, as a share of current

expenditures, general administration costs per pupil are falling. School administration costs per pupil as a share of total current expenditures are rising, but not as fast as expenditures on net instruction.

Larger districts increased real per pupil expenditures by more than small districts.

Changes in full-time equivalent (FTE) staff and changes in salaries drive the growth of expenditures on official and administrative staff by district. Approximately 60% of expenditure increases on official and administrative staff are due to salary increases. Changes in FTE account for 40%.

One in every nine students in the state is labeled a special education student. This increased from one in every eleven student a decade ago.

Special education accounts for one-quarter of Division I units in the state. This equates to \$111,896,050 Division I costs on special education FY 2002-2003.¹²

All districts report increased numbers of special education students. Among the fastest growth of special education students are Appoquinimink, Smyrna, and Delmar.

There are more vocational units allotted to regular school districts than the vocational districts.

School size plays an important role in school administration costs per pupil. Districts that opt for smaller schools have larger school administration costs per pupil than their larger counterparts.

The increase in administration costs by district over the past decade gains fuel from salary increases first, and increases in number of staff second.

¹² Includes formula salaries, cafeteria funds, and other employment costs. FY 2002-2003.

The Vocational-Technical school districts skew the Delaware peer averages by nearly \$500 per pupil for total current expenditures.

In the random sample of Mid-Atlantic school districts, the Downingtown, PA area school district has the lowest percentage of total per pupil expenditures dedicated to administrative costs within the subset.

There is great disparity in total current expenditure levels for the random subset of Mid-Atlantic school districts. Only four Delaware school districts lie above the peer average for total expenditures per pupil. These districts are the three vocational districts and Cape Henlopen. This outcome may connect with the smaller sized school districts, both geographically and in population/enrollment, within Pennsylvania and New Jersey.

Brandywine school district ranks second out of forty-two national peer school districts in administrative costs per pupil, spending \$976 in the 1999-2000 school year.

Appoquinimink school district ranks within the top ten percent in terms of administrative costs per pupil in its peer data set of 257 school districts. However, only eight school districts within the peer group dedicate a higher percentage of expenditures per pupil towards administrative costs.

When comparing two districts from each state to Delaware school districts, the Delaware school districts spend a higher amount across the board in the “other support services” category. With the exception of Garnet Valley, the Delaware school districts spend more per pupil in overall administration related costs per pupil than their Maryland and Pennsylvania counterparts, although the “other” category makes up the majority of the differences.

In Pennsylvania and Maryland, local funds pay for a majority of operating expenditures, meaning the districts have the opportunity to allocate funds in different ways, rather than a set system of state funds, which Delaware school districts utilize. With school districts

in the neighboring states having this control over the majority of their funds, there is greater variability between the districts in expenditure patterns, influencing, among other areas, the number of administration staff hired at the district and school level.

Another driver in this scenario is the number of staff hired by the school district. Maryland and Pennsylvania districts have the ability to hire as many administrators deemed necessary for which funds are available. Delaware districts are dependent upon the state unit formula for the majority of their funding, and have only a small amount of local revenue over which they have discretion to use to supplement employee incomes, or hire additional staff. Thus, a school district like Charles County, with a larger number of administrators per school, can allocate a greater percentage of their overall budget on administration costs than a district like Downingtown, with a much smaller administrator to school ratio.

Case studies from high performing schools suggest that directing greater resources to regular education improve productivity.

Areas to consider for further research include:

- A detailed analysis of public education expenditures on regular education and special education.
- Classroom level analysis of pupil-teacher ratios.

APPENDIX

Peer Comparison: Expenditures Per-Pupil 1998-99

Expenditures Per Pupil	Total	Instruct.	Student	Admin.	Operations,
District Name, State	Current Expend.	Expend.	& Staff Support		Food Service, Other
Appoquinimink School District, DE (grades PK-12)	<u>\$6,106</u>	\$3,627	\$243	\$993	\$1,243
Brandywine School District, DE (grades PK-12)	<u>\$7,910</u>	\$5,010	\$614	\$910	\$1,376
Caesar Rodney School District, DE (grades PK-12)	<u>\$7,050</u>	\$4,354	\$498	\$859	\$1,339
Cape Henlopen School District, DE (grades PK-12)	<u>\$8,262</u>	\$4,971	\$767	\$825	\$1,700
Capital School District, DE (grades PK-12)	<u>\$7,070</u>	\$4,412	\$417	\$873	\$1,368
Christina School District, DE (grades PK-12)	<u>\$7,915</u>	\$4,878	\$461	\$969	\$1,607
Colonial School District, DE (grades PK-12)	<u>\$6,881</u>	\$4,716	\$396	\$813*	\$1,283
Delmar School District, DE (grades PK-12)	<u>\$6,999</u>	\$4,380	\$323	\$965	\$1,331
Indian River School District, DE (grades PK-12)	<u>\$7,358</u>	\$4,570	\$452	\$759	\$1,577
Lake Forest School District, DE (grades PK-12)	<u>\$6,846</u>	\$4,108	\$419	\$1,065	\$1,254
Laurel School District, DE (grades PK-12)	<u>\$6,870</u>	\$3,975	\$378	\$926	\$1,591
Milford School District, DE (grades PK-12)	<u>\$6,660</u>	\$4,191	\$326	\$787	\$1,356
New Castle County Votech School District, DE (grades 09-12)	<u>\$11,120</u>	\$6,423	\$671	\$1,353	\$2,673
Polytech School District, DE (grades 09-12)	<u>\$10,426</u>	\$5,590	\$695	\$1,550	\$2,592
Red Clay Consolidated School District, DE (grades PK-12)	<u>\$7,883</u>	\$5,076	\$404	\$927*	\$1,621
Seaford School District, DE (grades PK-12)	<u>\$7,930</u>	\$4,665	\$429	\$762	\$2,073
Smyrna School District, DE (grades PK-12)	<u>\$6,318</u>	\$3,799	\$489	\$745	\$1,285
Sussex County Vo Tech School District, DE (grades 09-12)	<u>\$10,014</u>	\$5,671	\$647	\$1,474	\$2,222
Woodbridge School District, DE (grades PK-12)	<u>\$7,025</u>	\$3,724	\$529	\$934	\$1,837
Baltimore County Public Schls, MD (grades PK-12)	<u>\$7,172</u>	\$4,487	\$574	\$783	\$1,327
Board of Ed Worcester County, MD (grades PK-12)	<u>\$7,441</u>	\$4,545	\$776	\$694	\$1,425
Board of Ed of Cecil County, MD (grades PK-12)	<u>\$6,448</u>	\$3,870	\$597	\$680	\$1,301
Board of Educ Charles County, MD (grades PK-12)	<u>\$6,585</u>	\$3,785	\$649	\$673	\$1,478
Calvert County Public Schools, MD (grades PK-12)	<u>\$6,701</u>	\$3,936	\$604	\$876	\$1,284
Frederick County Board of Ed, MD (grades PK-12)	<u>\$6,880</u>	\$4,351	\$663	\$607	\$1,259
Harford County Public Schools, MD (grades PK-12)	<u>\$6,106</u>	\$3,854	\$612	\$486	\$1,155
Talbot County Public Schools, MD (grades PK-12)	<u>\$6,735</u>	\$4,155	\$687	\$1,112	\$781
Alloway Twp, NJ (grades PK-08)	<u>\$7,372</u>	\$4,426	\$738	\$883	\$1,326
Clayton Boro, NJ (grades KG-12)	<u>\$8,750</u>	\$5,742	\$669	\$761	\$1,578
Deptford Twp, NJ (grades PK-12)	<u>\$8,800</u>	\$5,300	\$981	\$829	\$1,689
East Greenwich Twp, NJ (grades KG-06)	<u>\$8,973</u>	\$4,790	\$952	\$1,100	\$2,131
Franklin Twp, NJ (grades KG-12)	<u>\$11,118</u>	\$6,557	\$1,320	\$920	\$2,321
Logan Twp, NJ (grades PK-08)	<u>\$8,840</u>	\$5,016	\$934	\$825	\$2,065
Lower Alloways Creek, NJ (grades PK-08)	<u>\$12,117</u>	\$7,746	\$642	\$1,133	\$2,596
National Park Boro, NJ (grades KG-06)	<u>\$9,145</u>	\$6,418	\$638	\$1,053	\$1,036
Wenonah Boro, NJ (grades KG-06)	<u>\$9,408</u>	\$6,261	\$940	\$1,223	\$984
Woodbury City, NJ (grades KG-12)	<u>\$10,238</u>	\$6,548	\$1,218	\$1,014	\$1,459
Woodbury Heights Boro, NJ (grades KG-06)	<u>\$7,651</u>	\$4,921	\$692	\$1,034	\$1,003
Avon Grove Sd, PA (grades KG-12)	<u>\$6,157</u>	\$3,721	\$552	\$605	\$1,279
Chichester Sd, PA (grades KG-12)	<u>\$7,597</u>	\$4,748	\$629	\$874	\$1,347
Coatesville Area Sd, PA (grades KG-12)	<u>\$7,451</u>	\$4,741	\$618	\$659	\$1,433

Expenditures Per Pupil	Total	Instruct.	Student	Admin.	Operation
District Name, State	Current	Expend.	& Staff		S,
	Expend.		Support		Food
					Service,
					Other
Downingtown Area Sd, PA (grades KG-12)	<u>\$7,259</u>	\$4,569	\$744	\$516	\$1,429
Garnet Valley Sd, PA (grades KG-12)	<u>\$7,882</u>	\$4,840	\$554	\$1,031	\$1,457
Great Valley Sd, PA (grades KG-12)	<u>\$8,939</u>	\$5,469	\$922	\$977	\$1,572
Haverford Township Sd, PA (grades KG-12)	<u>\$7,525</u>	\$4,824	\$790	\$581	\$1,330
Interboro Sd, PA (grades KG-12)	<u>\$8,132</u>	\$5,361	\$627	\$1,001	\$1,144
Kennett Consolidated Sd, PA (grades KG-12)	<u>\$7,141</u>	\$4,470	\$559	\$653	\$1,459
Marple Newtown Sd, PA (grades KG-12)	<u>\$9,535</u>	\$6,316	\$763	\$757	\$1,699
Owen J Roberts Sd, PA (grades KG-12)	<u>\$8,186</u>	\$4,663	\$790	\$952	\$1,781
Oxford Area Sd, PA (grades KG-12)	<u>\$6,085</u>	\$3,782	\$490	\$577	\$1,236
Penn-Delco Sd, PA (grades KG-12)	<u>\$7,022</u>	\$4,425	\$513	\$860	\$1,223
Phoenixville Area Sd, PA (grades KG-12)	<u>\$8,101</u>	\$5,066	\$652	\$757	\$1,625
Radnor Township Sd, PA (grades KG-12)	<u>\$12,438</u>	\$7,726	\$1,201	\$1,171	\$2,340
Rose Tree Media Sd, PA (grades KG-12)	<u>\$8,812</u>	\$5,386	\$832	\$842	\$1,752
Southeast Delco Sd, PA (grades KG-12)	<u>\$7,019</u>	\$4,841	\$539	\$544	\$1,096
Springfield Sd, PA (grades KG-12)	<u>\$8,049</u>	\$5,272	\$682	\$833	\$1,262
Springfield Township Sd, PA (grades KG-12)	<u>\$9,584</u>	\$5,742	\$1,021	\$1,020	\$1,802
Tredyffrin-Easttown Sd, PA (grades KG-12)	<u>\$9,656</u>	\$5,841	\$941	\$1,077	\$1,797
Unionville-Chadds Ford Sd, PA (grades KG-12)	<u>\$8,235</u>	\$5,105	\$957	\$679	\$1,494
Upper Darby Sd, PA (grades KG-12)	<u>\$6,539</u>	\$4,542	\$430	\$511	\$1,056
Wallingford-Swarthmore Sd, PA (grades KG-12)	<u>\$8,741</u>	\$5,663	\$1,009	\$805	\$1,264
William Penn Sd, PA (grades KG-12)	<u>\$7,610</u>	\$5,015	\$477	\$644	\$1,473
Peer Averages	\$8,013	\$4,951	\$667	\$865	\$1,530

* Data incorrectly reported by NCES, number shown represents corrected figure.

**Peer Comparison: School District Expenditures as a % of Current
Expenditures 1998-99**

Expenditures as a % of Current Expenditures	Instruct.	Student	Admin.	Operations,
District Name, State	Expend.	& Staff		Food
		Support		Service, Other
Appoquinimink School District, DE (grades PK-12)	59%	4%	16%	20%
Brandywine School District, DE (grades PK-12)	63%	8%	12%	17%
Caesar Rodney School District, DE (grades PK-12)	62%	7%	12%	19%
Cape Henlopen School District, DE (grades PK-12)	60%	9%	10%	21%
Capital School District, DE (grades PK-12)	62%	6%	12%	19%
Christina School District, DE (grades PK-12)	62%	6%	12%	20%
Colonial School District, DE (grades PK-12)	69%	6%	12%*	19%
Delmar School District, DE (grades PK-12)	63%	5%	14%	19%
Indian River School District, DE (grades PK-12)	62%	6%	10%	21%
Lake Forest School District, DE (grades PK-12)	60%	6%	16%	18%
Laurel School District, DE (grades PK-12)	58%	6%	13%	23%
Milford School District, DE (grades PK-12)	63%	5%	12%	20%
New Castle County Votech School District, DE (grades 09-12)	58%	6%	12%	24%
Polytech School District, DE (grades 09-12)	54%	7%	15%	25%
Red Clay Consolidated School District, DE (grades PK-12)	64%	5%	12%*	21%
Seaford School District, DE (grades PK-12)	59%	5%	10%	26%
Smyrna School District, DE (grades PK-12)	60%	8%	12%	20%
Sussex County Vo Tech School District, DE (grades 09-12)	57%	6%	15%	22%
Woodbridge School District, DE (grades PK-12)	53%	8%	13%	26%
Baltimore County Public Schls, MD (grades PK-12)	63%	8%	11%	19%
Board of Ed Worcester County, MD (grades PK-12)	61%	10%	9%	19%
Board of Ed of Cecil County, MD (grades PK-12)	60%	9%	11%	20%
Board of Educ Charles County, MD (grades PK-12)	57%	10%	10%	22%
Calvert County Public Schools, MD (grades PK-12)	59%	9%	13%	19%
Frederick County Board of Ed, MD (grades PK-12)	63%	10%	9%	18%
Harford County Public Schools, MD (grades PK-12)	63%	10%	8%	19%
Talbot County Public Schools, MD (grades PK-12)	62%	10%	17%	12%
Alloway Twp, NJ (grades PK-08)	60%	10%	12%	18%
Clayton Boro, NJ (grades KG-12)	66%	8%	9%	18%
Deptford Twp, NJ (grades PK-12)	60%	11%	9%	19%
East Greenwich Twp, NJ (grades KG-06)	53%	11%	12%	24%
Franklin Twp, NJ (grades KG-12)	59%	12%	8%	21%
Logan Twp, NJ (grades PK-08)	57%	11%	9%	23%
Lower Alloways Creek, NJ (grades PK-08)	64%	5%	9%	21%
National Park Boro, NJ (grades KG-06)	70%	7%	12%	11%
Wenonah Boro, NJ (grades KG-06)	67%	10%	13%	10%
Woodbury City, NJ (grades KG-12)	64%	12%	10%	14%
Woodbury Heights Boro, NJ (grades KG-06)	64%	9%	14%	13%
Avon Grove Sd, PA (grades KG-12)	60%	9%	10%	21%
Chichester Sd, PA (grades KG-12)	62%	8%	12%	18%
Coatesville Area Sd, PA (grades KG-12)	64%	8%	9%	19%
Downingtown Area Sd, PA (grades KG-12)	63%	10%	7%	20%
Garnet Valley Sd, PA (grades KG-12)	61%	7%	13%	18%
Haverford Township Sd, PA (grades KG-12)	64%	11%	8%	18%

Expenditures as a % of Current Expenditures District Name, State	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Interboro Sd, PA (grades KG-12)	66%	8%	12%	14%
Kennett Consolidated Sd, PA (grades KG-12)	63%	8%	9%	20%
Marple Newtown Sd, PA (grades KG-12)	66%	8%	8%	18%
Owen J Roberts Sd, PA (grades KG-12)	57%	10%	12%	22%
Oxford Area Sd, PA (grades KG-12)	62%	8%	9%	20%
Penn-Delco Sd, PA (grades KG-12)	63%	7%	12%	17%
Phoenixville Area Sd, PA (grades KG-12)	63%	8%	9%	20%
Radnor Township Sd, PA (grades KG-12)	62%	10%	9%	19%
Rose Tree Media Sd, PA (grades KG-12)	61%	9%	10%	20%
Southeast Delco Sd, PA (grades KG-12)	69%	8%	8%	16%
Springfield Sd, PA (grades KG-12)	65%	8%	10%	16%
Springfield Township Sd, PA (grades KG-12)	60%	11%	11%	19%
Tredyffrin-easttown Sd, PA (grades KG-12)	60%	10%	11%	19%
Unionville-Chadds Ford Sd, PA (grades KG-12)	62%	12%	8%	18%
Upper Darby Sd, PA (grades KG-12)	69%	7%	8%	16%
Wallingford-Swarthmore Sd, PA (grades KG-12)	65%	12%	9%	14%
William Penn Sd, PA (grades KG-12)	66%	6%	8%	19%
Peer Averages	62%	8%	11%	19%

* Data incorrectly reported by NCES, number shown represents corrected figure.

Brandywine School District National Peers: Per Pupil Expenditures 1998-99 School Year

District Name, State	Total	Instruct.	Student & Staff Support	Admin.	Operations,
	Current Expend.				Food Service, Other
Huntington Beach Union High, CA (grades 09-12)	\$5,625	\$3,245	\$617	\$897	\$866
New Haven Unified, CA (grades KG-12)	\$5,461	\$3,650	\$371	\$658	\$782
San Lorenzo Unified, CA (grades KG-12)	\$5,639	\$3,634	\$357	\$903	\$745
San Mateo-Foster City Elementa, CA (grades KG-08)	\$5,556	\$3,708	\$425	\$544	\$878
Westminster 50, CO (grades PK-12)	\$5,099	\$2,930	\$433	\$954	\$782
Brandywine School District, DE (grades PK-12)	\$7,910	\$5,010	\$614	\$910	\$1,376
Colonial School District, DE (grades PK-12)	\$6,881	\$4,716	\$396	\$813*	\$1,283
Nassau County School District, FL (grades PK-12)	\$5,080	\$2,948	\$342	\$605	\$1,184
Paulding County, GA (grades PK-12)	\$5,024	\$3,283	\$528	\$406	\$807
Rockdale County, GA (grades PK-12)	\$5,984	\$3,649	\$614	\$636	\$1,084
Community Unit School Dist 200, IL (grades PK-12)	\$6,688	\$4,179	\$662	\$714	\$1,133
M S D Lawrence Township, IN (grades PK-12)	\$7,239	\$5,024	\$261	\$593	\$1,361
Boone Co, KY (grades PK-12)	\$5,259	\$3,290	\$423	\$589	\$957
Bullitt Co, KY (grades PK-12)	\$5,372	\$3,241	\$393	\$519	\$1,218
Kenton Co, KY (grades PK-12)	\$5,006	\$3,161	\$420	\$431	\$993
Walled Lake Consolidated Schoo, MI (grades PK-12)	\$7,852	\$4,455	\$1,180	\$838	\$1,379
Burnsville, MN (grades PK-12)	\$6,813	\$4,476	\$580	\$585	\$1,171
Robbinsdale, MN (grades PK-12)	\$6,743	\$4,182	\$546	\$687	\$1,329
Fox C-6, MO (grades PK-12)	\$5,027	\$3,354	\$357	\$444	\$872
Independence 30, MO (grades PK-12)	\$6,134	\$3,904	\$455	\$547	\$1,229
Brick Twp, NJ (grades KG-12)	\$7,999	\$5,078	\$789	\$645	\$1,488
Edison Twp, NJ (grades KG-12)	\$9,618	\$6,398	\$951	\$718	\$1,551
Woodbridge Twp, NJ (grades KG-12)	\$9,746	\$6,063	\$1,047	\$1,164	\$1,472
Middle Country Csd, NY (grades PK-12)	\$9,918	\$6,839	\$797	\$698	\$1,585
Sachem Csd, NY (grades KG-12)	\$10,949	\$7,648	\$1,003	\$739	\$1,559
Wappingers Csd, NY (grades KG-12)	\$8,852	\$5,473	\$878	\$790	\$1,712
Williamsville Csd, NY (grades KG-12)	\$8,819	\$5,886	\$683	\$740	\$1,510
Broken Arrow, OK (grades PK-12)	\$4,619	\$2,509	\$606	\$574	\$930
North Clackamas Sch Dist 012, OR (grades KG-12)	\$6,087	\$3,642	\$494	\$760	\$1,192
Neshaminy Sd, PA (grades KG-12)	\$9,128	\$6,056	\$718	\$829	\$1,524
North Penn Sd, PA (grades KG-12)	\$7,701	\$5,194	\$552	\$565	\$1,391
Pennsbury Sd, PA (grades KG-12)	\$8,695	\$5,976	\$674	\$695	\$1,351
Upper Darby Sd, PA (grades KG-12)	\$6,539	\$4,542	\$430	\$511	\$1,056
Wilson County School District, TN (grades KG-12)	\$4,610	\$2,763	\$281	\$831	\$735
Brazosport Isd, TX (grades PK-12)	\$5,453	\$3,265	\$528	\$551	\$1,109
Comal Isd, TX (grades PK-12)	\$5,508	\$3,440	\$475	\$575	\$1,017
Deer Park Isd, TX (grades PK-12)	\$6,098	\$3,648	\$592	\$624	\$1,233
Leander Isd, TX (grades PK-12)	\$5,099	\$3,060	\$467	\$529	\$1,043
Pflugerville Isd, TX (grades PK-12)	\$4,659	\$2,996	\$371	\$439	\$852
Mukilteo, WA (grades KG-12)	\$5,927	\$3,785	\$606	\$526	\$1,010
North Thurston, WA (grades PK-12)	\$5,826	\$3,657	\$581	\$581	\$1,007
Shoreline, WA (grades KG-12)	\$6,435	\$3,783	\$917	\$638	\$1,098
Peer Averages	\$6,635	\$4,232	\$581	\$659	\$1,163

Appoquinimink School District National Peers: Per Pupil Expenditures 1998-99
School Year

District Name, State	Total	Instruct.	Student	Operations.	
	Current	Expend.	& Staff	Admin.	Food
	Expend.	Expend.	Support		Service.
					Other
Albany City Unified, CA (grades KG-12)	\$6,292	\$4,108	\$0	\$0	\$2,184
Belmont-Redwood Shores Element, CA (grades KG-08)	\$5,699	\$3,911	\$0	\$0	\$1,788
Dublin Unified, CA (grades KG-12)	\$5,935	\$3,803	\$0	\$0	\$2,132
Mountain View Elementary, CA (grades KG-08)	\$5,982	\$3,747	\$0	\$0	\$2,236
San Bruno Park Elementary, CA (grades KG-08)	\$4,858	\$3,146	\$0	\$0	\$1,713
Solana Beach Elementary, CA (grades KG-06)	\$7,216	\$4,699	\$0	\$0	\$2,517
Tamalpais Union High, CA (grades 09-12)	\$8,358	\$4,644	\$0	\$0	\$3,714
Brighton 27j, CO (grades PK-12)	\$5,686	\$3,269	\$417	\$1,024	\$975
Mapleton 1, CO (grades PK-12)	\$5,290	\$3,114	\$464	\$697	\$1,015
East Haven School District, CT (grades PK-12)	\$7,877	\$5,169	\$195	\$1,131	\$1,382
North Haven School District, CT (grades PK-12)	\$8,513	\$5,274	\$904	\$971	\$1,364
Seymour School District, CT (grades PK-12)	\$7,387	\$4,715	\$853	\$825	\$994
Watertown School District, CT (grades PK-12)	\$7,741	\$5,259	\$355	\$743	\$1,384
Westport School District, CT (grades PK-12)	\$11,578	\$6,942	\$1,142	\$1,212	\$2,282
Appoquinimink School District, DE (grades PK-12)	\$6,106	\$3,627	\$243	\$993	\$1,243
Addison School Dist 4, IL (grades PK-08)	\$6,046	\$3,627	\$489	\$700	\$1,230
Berwyn South School District 100, IL (grades PK-08)	\$5,458	\$3,508	\$685	\$529	\$735
Bethalto C U School Dist 8, IL (grades PK-12)	\$5,427	\$3,131	\$388	\$727	\$1,181
Bremen Comm H S District 228, IL (grades 09-12)	\$8,930	\$5,324	\$1,287	\$824	\$1,495
Burbank School District 111, IL (grades PK-08)	\$5,447	\$3,584	\$471	\$620	\$773
Community High School Dist 218, IL (grades 09-12)	\$10,754	\$6,219	\$1,050	\$1,371	\$2,114
Cook County School Dist 130, IL (grades PK-08)	\$5,728	\$3,671	\$428	\$392	\$1,238
Dolton School District 148, IL (grades PK-08)	\$4,923	\$2,815	\$588	\$728	\$791
Du Page High School Dist 88, IL (grades 09-12)	\$10,114	\$5,250	\$1,521	\$1,576	\$1,766
East Maine School Dist 63, IL (grades PK-08)	\$6,682	\$4,058	\$680	\$772	\$1,172
Elmwood Park C U Sch Dist 401, IL (grades PK-12)	\$6,845	\$4,113	\$403	\$1,057	\$1,273
Glen Ellyn C C School Dist 89, IL (grades PK-08)	\$6,301	\$4,062	\$579	\$740	\$920
Glen Ellyn School District 41, IL (grades PK-08)	\$5,526	\$3,508	\$459	\$828	\$731
Grayslake C C School District 46, IL (grades PK-08)	\$5,586	\$3,254	\$468	\$780	\$1,084
Indian Springs School Dist 109, IL (grades PK-08)	\$4,756	\$2,571	\$381	\$878	\$926
La Grange School Dist 102, IL (grades PK-08)	\$6,535	\$4,092	\$596	\$805	\$1,042
Lake Villa C C School Dist 41, IL (grades PK-08)	\$4,579	\$2,959	\$315	\$426	\$879
Leyden Comm H S Dist 212, IL (grades 09-12)	\$10,327	\$5,189	\$1,267	\$1,730	\$2,141
Mannheim School Dist 83, IL (grades PK-12)	\$7,652	\$5,236	\$76	\$681	\$1,659
Marquardt School District 15, IL (grades PK-08)	\$5,832	\$3,643	\$507	\$706	\$977
Mascoutah C U District 19, IL (grades PK-12)	\$6,334	\$3,887	\$515	\$632	\$1,299
Mchenry C C School Dist 15, IL (grades PK-08)	\$4,261	\$2,832	\$93	\$523	\$813
Niles Twp Comm High Sch Dist 219, IL (grades 09-12)	\$12,931	\$7,721	\$1,649	\$1,622	\$1,939
North Shore Sd 112, IL (grades PK-08)	\$8,622	\$5,459	\$897	\$972	\$1,294
O Fallon C C School Dist 90, IL (grades PK-08)	\$4,644	\$3,083	\$275	\$383	\$903

District Name, State	Total	Instruct.	Student & Staff	Operations	
	Current Expend.			Admin.	Food Service, Other
<u>Oak Lawn-Hometown Sch Dist 123, IL (grades PK-08)</u>	<u>\$5,439</u>	<u>\$3,330</u>	<u>\$500</u>	<u>\$642</u>	<u>\$967</u>
<u>Prairie-Hills Elem Sch Dist 144, IL (grades PK-08)</u>	<u>\$5,277</u>	<u>\$3,149</u>	<u>\$356</u>	<u>\$721</u>	<u>\$1,051</u>
<u>Proviso Twp H S Dist 209, IL (grades 09-12)</u>	<u>\$9,778</u>	<u>\$5,666</u>	<u>\$1,242</u>	<u>\$1,213</u>	<u>\$1,656</u>
<u>Rich Twp H S District 227, IL (grades 09-12)</u>	<u>\$9,992</u>	<u>\$5,562</u>	<u>\$1,125</u>	<u>\$1,295</u>	<u>\$2,009</u>
<u>Sycamore C U School Dist 427, IL (grades KG-12)</u>	<u>\$5,796</u>	<u>\$3,583</u>	<u>\$514</u>	<u>\$764</u>	<u>\$934</u>
<u>Thornton Fractional T H S D 215, IL (grades 09-12)</u>	<u>\$9,531</u>	<u>\$5,491</u>	<u>\$773</u>	<u>\$1,242</u>	<u>\$2,025</u>
<u>Villa Park School Dist 45, IL (grades PK-08)</u>	<u>\$5,955</u>	<u>\$3,952</u>	<u>\$426</u>	<u>\$713</u>	<u>\$865</u>
<u>Wauconda Comm Unit S Dist 118, IL (grades PK-12)</u>	<u>\$5,631</u>	<u>\$3,069</u>	<u>\$845</u>	<u>\$558</u>	<u>\$1,159</u>
<u>West Chicago School Dist 33, IL (grades PK-08)</u>	<u>\$5,927</u>	<u>\$3,801</u>	<u>\$573</u>	<u>\$536</u>	<u>\$1,017</u>
<u>Woodridge School Dist 68, IL (grades PK-08)</u>	<u>\$6,067</u>	<u>\$3,597</u>	<u>\$572</u>	<u>\$904</u>	<u>\$994</u>
<u>Greenfield-Central Com Schools, IN (grades PK-12)</u>	<u>\$7,406</u>	<u>\$4,668</u>	<u>\$860</u>	<u>\$587</u>	<u>\$1,292</u>
<u>Greenwood Community Sch Corp, IN (grades KG-12)</u>	<u>\$5,314</u>	<u>\$3,433</u>	<u>\$83</u>	<u>\$570</u>	<u>\$1,228</u>
<u>Lebanon Community School Corp, IN (grades PK-12)</u>	<u>\$5,940</u>	<u>\$3,567</u>	<u>\$462</u>	<u>\$613</u>	<u>\$1,298</u>
<u>Mooreville Con School Corp, IN (grades PK-12)</u>	<u>\$5,573</u>	<u>\$3,512</u>	<u>\$415</u>	<u>\$527</u>	<u>\$1,119</u>
<u>Plainfield Community Sch Corp, IN (grades KG-12)</u>	<u>\$5,523</u>	<u>\$3,432</u>	<u>\$260</u>	<u>\$692</u>	<u>\$1,138</u>
<u>School City of Hobart, IN (grades KG-12)</u>	<u>\$5,870</u>	<u>\$3,451</u>	<u>\$303</u>	<u>\$835</u>	<u>\$1,281</u>
<u>South Harrison Com Schools, IN (grades KG-12)</u>	<u>\$6,032</u>	<u>\$3,715</u>	<u>\$305</u>	<u>\$615</u>	<u>\$1,397</u>
<u>West Clark Community Schools, IN (grades KG-12)</u>	<u>\$5,501</u>	<u>\$3,595</u>	<u>\$260</u>	<u>\$569</u>	<u>\$1,078</u>
<u>Andover, KS (grades PK-12)</u>	<u>\$4,664</u>	<u>\$2,752</u>	<u>\$321</u>	<u>\$571</u>	<u>\$1,020</u>
<u>De Soto, KS (grades PK-12)</u>	<u>\$6,037</u>	<u>\$3,089</u>	<u>\$647</u>	<u>\$1,015</u>	<u>\$1,286</u>
<u>Haysville, KS (grades PK-12)</u>	<u>\$5,399</u>	<u>\$3,006</u>	<u>\$639</u>	<u>\$567</u>	<u>\$1,187</u>
<u>Newton, KS (grades PK-12)</u>	<u>\$5,775</u>	<u>\$3,193</u>	<u>\$650</u>	<u>\$753</u>	<u>\$1,179</u>
<u>Amesbury, MA (grades KG-12)</u>	<u>\$7,387</u>	<u>\$5,236</u>	<u>\$505</u>	<u>\$580</u>	<u>\$1,065</u>
<u>Arlington, MA (grades PK-12)</u>	<u>\$8,472</u>	<u>\$5,601</u>	<u>\$751</u>	<u>\$809</u>	<u>\$1,311</u>
<u>Bellingham, MA (grades PK-12)</u>	<u>\$6,778</u>	<u>\$4,413</u>	<u>\$576</u>	<u>\$531</u>	<u>\$1,257</u>
<u>Beverly, MA (grades KG-12)</u>	<u>\$7,360</u>	<u>\$4,886</u>	<u>\$786</u>	<u>\$658</u>	<u>\$1,029</u>
<u>Braintree, MA (grades KG-12)</u>	<u>\$7,319</u>	<u>\$5,116</u>	<u>\$535</u>	<u>\$532</u>	<u>\$1,136</u>
<u>Danvers, MA (grades KG-12)</u>	<u>\$7,541</u>	<u>\$4,886</u>	<u>\$643</u>	<u>\$610</u>	<u>\$1,403</u>
<u>Dartmouth, MA (grades KG-12)</u>	<u>\$6,435</u>	<u>\$4,497</u>	<u>\$469</u>	<u>\$514</u>	<u>\$956</u>
<u>Dedham, MA (grades KG-12)</u>	<u>\$8,798</u>	<u>\$5,637</u>	<u>\$1,007</u>	<u>\$725</u>	<u>\$1,429</u>
<u>Dracut, MA (grades KG-12)</u>	<u>\$6,264</u>	<u>\$4,035</u>	<u>\$421</u>	<u>\$559</u>	<u>\$1,249</u>
<u>Easton, MA (grades KG-12)</u>	<u>\$6,305</u>	<u>\$4,260</u>	<u>\$474</u>	<u>\$553</u>	<u>\$1,018</u>
<u>Foxborough, MA (grades KG-12)</u>	<u>\$7,711</u>	<u>\$5,216</u>	<u>\$663</u>	<u>\$623</u>	<u>\$1,209</u>
<u>Marlborough, MA (grades KG-12)</u>	<u>\$8,286</u>	<u>\$5,653</u>	<u>\$738</u>	<u>\$736</u>	<u>\$1,159</u>
<u>Medford, MA (grades KG-12)</u>	<u>\$9,885</u>	<u>\$6,948</u>	<u>\$911</u>	<u>\$694</u>	<u>\$1,331</u>
<u>Medway, MA (grades KG-12)</u>	<u>\$7,199</u>	<u>\$5,129</u>	<u>\$520</u>	<u>\$526</u>	<u>\$1,024</u>
<u>Melrose, MA (grades KG-12)</u>	<u>\$7,795</u>	<u>\$4,866</u>	<u>\$729</u>	<u>\$820</u>	<u>\$1,380</u>
<u>Middleborough, MA (grades KG-12)</u>	<u>\$7,091</u>	<u>\$4,656</u>	<u>\$583</u>	<u>\$504</u>	<u>\$1,348</u>
<u>Milford, MA (grades KG-12)</u>	<u>\$7,682</u>	<u>\$5,281</u>	<u>\$633</u>	<u>\$462</u>	<u>\$1,305</u>
<u>Norwood, MA (grades KG-12)</u>	<u>\$8,061</u>	<u>\$5,468</u>	<u>\$644</u>	<u>\$610</u>	<u>\$1,339</u>
<u>Randolph, MA (grades KG-12)</u>	<u>\$7,082</u>	<u>\$4,571</u>	<u>\$551</u>	<u>\$840</u>	<u>\$1,120</u>
<u>Saugus, MA (grades PK-12)</u>	<u>\$7,179</u>	<u>\$4,988</u>	<u>\$572</u>	<u>\$603</u>	<u>\$1,016</u>
<u>Scituate, MA (grades KG-12)</u>	<u>\$6,524</u>	<u>\$4,474</u>	<u>\$622</u>	<u>\$544</u>	<u>\$884</u>

District Name, State	Total	Instruct.	Student & Staff	Operations	
	Current Expend.			Admin.	Food Service, Other
<u>Sharon, MA (grades KG-12)</u>	<u>\$7,076</u>	<u>\$4,930</u>	<u>\$609</u>	<u>\$587</u>	<u>\$949</u>
<u>Stoneham, MA (grades PK-12)</u>	<u>\$7,028</u>	<u>\$4,468</u>	<u>\$756</u>	<u>\$629</u>	<u>\$1,175</u>
<u>Stoughton, MA (grades PK-12)</u>	<u>\$7,129</u>	<u>\$4,891</u>	<u>\$604</u>	<u>\$494</u>	<u>\$1,141</u>
<u>Wakefield, MA (grades KG-12)</u>	<u>\$7,619</u>	<u>\$5,223</u>	<u>\$618</u>	<u>\$667</u>	<u>\$1,112</u>
<u>Watertown, MA (grades KG-12)</u>	<u>\$10,511</u>	<u>\$7,072</u>	<u>\$1,237</u>	<u>\$827</u>	<u>\$1,375</u>
<u>Winchester, MA (grades KG-12)</u>	<u>\$8,374</u>	<u>\$5,522</u>	<u>\$818</u>	<u>\$760</u>	<u>\$1,274</u>
<u>Woburn, MA (grades KG-12)</u>	<u>\$8,153</u>	<u>\$5,515</u>	<u>\$432</u>	<u>\$653</u>	<u>\$1,553</u>
<u>S.A.D. 35 Eliot, ME (grades KG-12)</u>	<u>\$5,563</u>	<u>\$3,559</u>	<u>\$339</u>	<u>\$511</u>	<u>\$1,154</u>
<u>S.A.D. 60 Berwick, ME (grades KG-12)</u>	<u>\$6,620</u>	<u>\$4,494</u>	<u>\$423</u>	<u>\$442</u>	<u>\$1,262</u>
<u>Berkley School District, MI (grades PK-12)</u>	<u>\$7,110</u>	<u>\$4,210</u>	<u>\$970</u>	<u>\$946</u>	<u>\$984</u>
<u>Center Line Public Schools, MI (grades KG-12)</u>	<u>\$8,719</u>	<u>\$5,327</u>	<u>\$676</u>	<u>\$1,039</u>	<u>\$1,678</u>
<u>Ferndale Public Schools, MI (grades KG-12)</u>	<u>\$7,666</u>	<u>\$4,206</u>	<u>\$668</u>	<u>\$1,303</u>	<u>\$1,489</u>
<u>Fowlerville Community Schools, MI (grades KG-12)</u>	<u>\$5,942</u>	<u>\$3,586</u>	<u>\$335</u>	<u>\$794</u>	<u>\$1,225</u>
<u>Fraser Public Schools, MI (grades KG-12)</u>	<u>\$7,705</u>	<u>\$4,693</u>	<u>\$813</u>	<u>\$856</u>	<u>\$1,343</u>
<u>Gibraltar School District, MI (grades PK-12)</u>	<u>\$6,435</u>	<u>\$3,806</u>	<u>\$574</u>	<u>\$630</u>	<u>\$1,425</u>
<u>Lake Shore Public SCHS. (macom, MI (grades KG-12)</u>	<u>\$6,696</u>	<u>\$3,594</u>	<u>\$668</u>	<u>\$912</u>	<u>\$1,522</u>
<u>Lamphere Public Schools, MI (grades KG-12)</u>	<u>\$9,473</u>	<u>\$5,253</u>	<u>\$1,245</u>	<u>\$1,393</u>	<u>\$1,582</u>
<u>Redford Union School District, MI (grades KG-12)</u>	<u>\$7,829</u>	<u>\$4,631</u>	<u>\$986</u>	<u>\$778</u>	<u>\$1,435</u>
<u>Romulus Community Schools, MI (grades PK-12)</u>	<u>\$8,326</u>	<u>\$4,406</u>	<u>\$1,000</u>	<u>\$1,024</u>	<u>\$1,896</u>
<u>Trenton Public Schools, MI (grades PK-12)</u>	<u>\$8,112</u>	<u>\$5,262</u>	<u>\$765</u>	<u>\$816</u>	<u>\$1,270</u>
<u>Woodhaven-Brownstown SCH. Dist, MI (grades KG-12)</u>	<u>\$7,359</u>	<u>\$4,415</u>	<u>\$1,004</u>	<u>\$740</u>	<u>\$1,200</u>
<u>Buffalo, MN (grades PK-12)</u>	<u>\$5,783</u>	<u>\$3,699</u>	<u>\$494</u>	<u>\$397</u>	<u>\$1,193</u>
<u>Columbia Heights, MN (grades PK-12)</u>	<u>\$6,706</u>	<u>\$3,973</u>	<u>\$792</u>	<u>\$755</u>	<u>\$1,186</u>
<u>Fridley, MN (grades PK-12)</u>	<u>\$6,763</u>	<u>\$4,447</u>	<u>\$524</u>	<u>\$701</u>	<u>\$1,091</u>
<u>Inver Grove, MN (grades PK-12)</u>	<u>\$6,686</u>	<u>\$4,184</u>	<u>\$618</u>	<u>\$704</u>	<u>\$1,179</u>
<u>Monticello, MN (grades PK-12)</u>	<u>\$6,204</u>	<u>\$4,249</u>	<u>\$415</u>	<u>\$439</u>	<u>\$1,102</u>
<u>Richfield, MN (grades PK-12)</u>	<u>\$6,796</u>	<u>\$4,168</u>	<u>\$656</u>	<u>\$684</u>	<u>\$1,289</u>
<u>South St. Paul, MN (grades PK-12)</u>	<u>\$6,381</u>	<u>\$3,826</u>	<u>\$638</u>	<u>\$782</u>	<u>\$1,135</u>
<u>St. Louis Park, MN (grades PK-12)</u>	<u>\$8,123</u>	<u>\$4,681</u>	<u>\$1,023</u>	<u>\$694</u>	<u>\$1,726</u>
<u>West St. Paul-Mendota HTS.-EAG, MN (grades PK-12)</u>	<u>\$6,844</u>	<u>\$4,065</u>	<u>\$750</u>	<u>\$549</u>	<u>\$1,480</u>
<u>Affton 101, MO (grades KG-12)</u>	<u>\$5,868</u>	<u>\$3,498</u>	<u>\$537</u>	<u>\$823</u>	<u>\$1,010</u>
<u>Belton 124, MO (grades PK-12)</u>	<u>\$4,515</u>	<u>\$2,903</u>	<u>\$321</u>	<u>\$502</u>	<u>\$789</u>
<u>Desoto 73, MO (grades KG-12)</u>	<u>\$4,881</u>	<u>\$3,155</u>	<u>\$421</u>	<u>\$445</u>	<u>\$861</u>
<u>Excelsior Springs 40, MO (grades PK-12)</u>	<u>\$4,974</u>	<u>\$3,230</u>	<u>\$371</u>	<u>\$484</u>	<u>\$888</u>
<u>Grandview C-4, MO (grades PK-12)</u>	<u>\$6,309</u>	<u>\$3,976</u>	<u>\$474</u>	<u>\$743</u>	<u>\$1,116</u>
<u>Harrisonville R-ix, MO (grades PK-12)</u>	<u>\$5,300</u>	<u>\$3,146</u>	<u>\$501</u>	<u>\$663</u>	<u>\$990</u>
<u>Meramec Valley R-iii, MO (grades PK-12)</u>	<u>\$4,546</u>	<u>\$2,809</u>	<u>\$339</u>	<u>\$527</u>	<u>\$870</u>
<u>Troy R-iii, MO (grades KG-12)</u>	<u>\$4,234</u>	<u>\$2,852</u>	<u>\$219</u>	<u>\$482</u>	<u>\$681</u>
<u>Union R-xi, MO (grades KG-12)</u>	<u>\$4,856</u>	<u>\$3,092</u>	<u>\$324</u>	<u>\$436</u>	<u>\$1,004</u>
<u>Washington, MO (grades PK-12)</u>	<u>\$5,420</u>	<u>\$3,332</u>	<u>\$455</u>	<u>\$546</u>	<u>\$1,086</u>
<u>Webster Groves, MO (grades KG-12)</u>	<u>\$6,068</u>	<u>\$3,968</u>	<u>\$389</u>	<u>\$683</u>	<u>\$1,027</u>
<u>Windsor C-1, MO (grades KG-12)</u>	<u>\$4,896</u>	<u>\$3,062</u>	<u>\$358</u>	<u>\$517</u>	<u>\$959</u>
<u>Belleville Town, NJ (grades KG-12)</u>	<u>\$8,977</u>	<u>\$5,886</u>	<u>\$857</u>	<u>\$977</u>	<u>\$1,256</u>

District Name, State	Operations.				
	<u>Total</u> <u>Current</u> <u>Expend.</u>	<u>Instruct.</u> <u>Expend.</u>	<u>Student</u> <u>& Staff</u> <u>Support</u>	<u>Admin.</u>	<u>Food</u> <u>Service.</u> <u>Other</u>
<u>Bergenfield Boro, NJ (grades KG-12)</u>	<u>\$10,139</u>	<u>\$6,492</u>	<u>\$1,235</u>	<u>\$959</u>	<u>\$1,453</u>
<u>Black Horse Pike Regional, NJ (grades 09-12)</u>	<u>\$10,175</u>	<u>\$6,042</u>	<u>\$1,184</u>	<u>\$1,094</u>	<u>\$1,856</u>
<u>Burlington Twp, NJ (grades PK-12)</u>	<u>\$7,372</u>	<u>\$4,490</u>	<u>\$724</u>	<u>\$938</u>	<u>\$1,221</u>
<u>Cranford Twp, NJ (grades KG-12)</u>	<u>\$10,284</u>	<u>\$6,693</u>	<u>\$1,161</u>	<u>\$1,008</u>	<u>\$1,421</u>
<u>Deptford Twp, NJ (grades PK-12)</u>	<u>\$8,800</u>	<u>\$5,300</u>	<u>\$981</u>	<u>\$829</u>	<u>\$1,689</u>
<u>Dover Town, NJ (grades KG-12)</u>	<u>\$9,400</u>	<u>\$6,134</u>	<u>\$1,098</u>	<u>\$802</u>	<u>\$1,366</u>
<u>Dumont Boro, NJ (grades KG-12)</u>	<u>\$9,639</u>	<u>\$6,205</u>	<u>\$1,035</u>	<u>\$1,012</u>	<u>\$1,387</u>
<u>Fort Lee Boro, NJ (grades KG-12)</u>	<u>\$9,805</u>	<u>\$6,173</u>	<u>\$1,005</u>	<u>\$916</u>	<u>\$1,711</u>
<u>Hillside Twp, NJ (grades KG-12)</u>	<u>\$9,301</u>	<u>\$5,808</u>	<u>\$879</u>	<u>\$1,091</u>	<u>\$1,523</u>
<u>Lacey Twp, NJ (grades KG-12)</u>	<u>\$7,963</u>	<u>\$4,863</u>	<u>\$1,092</u>	<u>\$617</u>	<u>\$1,391</u>
<u>Lodi Borough, NJ (grades KG-12)</u>	<u>\$9,722</u>	<u>\$6,022</u>	<u>\$1,174</u>	<u>\$1,114</u>	<u>\$1,412</u>
<u>Mahwah Twp, NJ (grades PK-12)</u>	<u>\$10,904</u>	<u>\$6,668</u>	<u>\$1,356</u>	<u>\$1,056</u>	<u>\$1,823</u>
<u>Manchester Twp, NJ (grades KG-12)</u>	<u>\$9,062</u>	<u>\$5,082</u>	<u>\$1,092</u>	<u>\$964</u>	<u>\$1,923</u>
<u>Matawan-Aberdeen Regional, NJ (grades KG-12)</u>	<u>\$11,044</u>	<u>\$6,698</u>	<u>\$1,348</u>	<u>\$1,033</u>	<u>\$1,965</u>
<u>Monroe Twp, NJ (grades KG-12)</u>	<u>\$7,869</u>	<u>\$4,554</u>	<u>\$721</u>	<u>\$941</u>	<u>\$1,653</u>
<u>Moorestown Twp, NJ (grades KG-12)</u>	<u>\$9,416</u>	<u>\$5,832</u>	<u>\$1,278</u>	<u>\$830</u>	<u>\$1,476</u>
<u>Morris School District, NJ (grades KG-12)</u>	<u>\$13,779</u>	<u>\$7,551</u>	<u>\$1,582</u>	<u>\$1,242</u>	<u>\$3,405</u>
<u>Mount Olive Twp, NJ (grades KG-12)</u>	<u>\$10,177</u>	<u>\$6,137</u>	<u>\$1,147</u>	<u>\$866</u>	<u>\$2,027</u>
<u>Neptune Twp, NJ (grades PK-12)</u>	<u>\$10,842</u>	<u>\$7,165</u>	<u>\$828</u>	<u>\$1,016</u>	<u>\$1,834</u>
<u>North Plainfield Boro, NJ (grades KG-12)</u>	<u>\$9,894</u>	<u>\$6,225</u>	<u>\$1,158</u>	<u>\$937</u>	<u>\$1,574</u>
<u>Nutley Town, NJ (grades KG-12)</u>	<u>\$9,010</u>	<u>\$5,651</u>	<u>\$972</u>	<u>\$1,027</u>	<u>\$1,360</u>
<u>Paramus Boro, NJ (grades KG-12)</u>	<u>\$11,116</u>	<u>\$7,130</u>	<u>\$1,054</u>	<u>\$1,015</u>	<u>\$1,917</u>
<u>Princeton Regional, NJ (grades KG-12)</u>	<u>\$12,003</u>	<u>\$7,383</u>	<u>\$1,659</u>	<u>\$1,189</u>	<u>\$1,772</u>
<u>Rahway City, NJ (grades PK-12)</u>	<u>\$8,939</u>	<u>\$5,647</u>	<u>\$1,089</u>	<u>\$847</u>	<u>\$1,357</u>
<u>Ramsey Boro, NJ (grades KG-12)</u>	<u>\$11,397</u>	<u>\$7,231</u>	<u>\$1,405</u>	<u>\$1,120</u>	<u>\$1,641</u>
<u>Randolph Twp, NJ (grades KG-12)</u>	<u>\$9,429</u>	<u>\$5,661</u>	<u>\$1,123</u>	<u>\$974</u>	<u>\$1,671</u>
<u>Rockaway Twp, NJ (grades KG-08)</u>	<u>\$9,657</u>	<u>\$5,633</u>	<u>\$1,174</u>	<u>\$1,002</u>	<u>\$1,848</u>
<u>Roselle Boro, NJ (grades KG-12)</u>	<u>\$9,782</u>	<u>\$6,150</u>	<u>\$1,133</u>	<u>\$965</u>	<u>\$1,534</u>
<u>Sch Dist of The Chathams, NJ (grades KG-12)</u>	<u>\$10,412</u>	<u>\$6,338</u>	<u>\$1,452</u>	<u>\$1,048</u>	<u>\$1,574</u>
<u>Teaneck Twp, NJ (grades PK-12)</u>	<u>\$12,660</u>	<u>\$7,572</u>	<u>\$1,532</u>	<u>\$1,071</u>	<u>\$2,484</u>
<u>Voorhees Twp, NJ (grades PK-08)</u>	<u>\$8,602</u>	<u>\$5,230</u>	<u>\$995</u>	<u>\$726</u>	<u>\$1,651</u>
<u>West Deptford Twp, NJ (grades KG-12)</u>	<u>\$8,937</u>	<u>\$5,262</u>	<u>\$1,080</u>	<u>\$873</u>	<u>\$1,722</u>
<u>West Milford Twp, NJ (grades PK-12)</u>	<u>\$9,796</u>	<u>\$5,976</u>	<u>\$1,152</u>	<u>\$809</u>	<u>\$1,859</u>
<u>Amherst Csd, NY (grades KG-12)</u>	<u>\$9,149</u>	<u>\$5,835</u>	<u>\$874</u>	<u>\$784</u>	<u>\$1,656</u>
<u>Amityville Ufsd, NY (grades PK-12)</u>	<u>\$12,527</u>	<u>\$8,333</u>	<u>\$730</u>	<u>\$1,228</u>	<u>\$2,236</u>
<u>Bedford Csd, NY (grades PK-12)</u>	<u>\$15,274</u>	<u>\$9,538</u>	<u>\$1,558</u>	<u>\$1,403</u>	<u>\$2,775</u>
<u>Bethpage Ufsd, NY (grades KG-12)</u>	<u>\$12,393</u>	<u>\$7,752</u>	<u>\$1,223</u>	<u>\$1,294</u>	<u>\$2,124</u>
<u>Carmel Csd, NY (grades KG-12)</u>	<u>\$10,773</u>	<u>\$7,604</u>	<u>\$637</u>	<u>\$753</u>	<u>\$1,779</u>
<u>Cheektowaga-Maryvale Ufsd, NY (grades KG-12)</u>	<u>\$10,298</u>	<u>\$7,483</u>	<u>\$635</u>	<u>\$821</u>	<u>\$1,359</u>
<u>Clarence Csd, NY (grades KG-12)</u>	<u>\$8,020</u>	<u>\$5,343</u>	<u>\$555</u>	<u>\$623</u>	<u>\$1,499</u>
<u>Copiague Ufsd, NY (grades KG-12)</u>	<u>\$10,631</u>	<u>\$7,150</u>	<u>\$783</u>	<u>\$809</u>	<u>\$1,889</u>
<u>Deer Park Ufsd, NY (grades PK-12)</u>	<u>\$11,833</u>	<u>\$7,876</u>	<u>\$1,076</u>	<u>\$967</u>	<u>\$1,915</u>

District Name, State	Operations.				
	Total Current Expend.	Instruct. Expend.	Student & Staff Support	Admin.	Food Service, Other
<u>Depew Ufsd, NY (grades KG-12)</u>	<u>\$10,056</u>	<u>\$6,839</u>	<u>\$871</u>	<u>\$821</u>	<u>\$1,525</u>
<u>East Islip Ufsd, NY (grades PK-12)</u>	<u>\$11,246</u>	<u>\$7,813</u>	<u>\$542</u>	<u>\$1,134</u>	<u>\$1,758</u>
<u>Harborfields Csd, NY (grades KG-12)</u>	<u>\$10,443</u>	<u>\$6,879</u>	<u>\$613</u>	<u>\$926</u>	<u>\$2,025</u>
<u>Hendrick Hudson Csd, NY (grades KG-12)</u>	<u>\$13,861</u>	<u>\$9,111</u>	<u>\$1,170</u>	<u>\$1,434</u>	<u>\$2,146</u>
<u>Hicksville Ufsd, NY (grades PK-12)</u>	<u>\$11,203</u>	<u>\$6,907</u>	<u>\$848</u>	<u>\$1,316</u>	<u>\$2,133</u>
<u>Hyde Park Csd, NY (grades KG-12)</u>	<u>\$9,104</u>	<u>\$6,182</u>	<u>\$650</u>	<u>\$797</u>	<u>\$1,475</u>
<u>Kings Park Csd, NY (grades PK-12)</u>	<u>\$11,011</u>	<u>\$7,021</u>	<u>\$872</u>	<u>\$1,066</u>	<u>\$2,053</u>
<u>Lawrence Ufsd, NY (grades PK-12)</u>	<u>\$16,656</u>	<u>\$10,415</u>	<u>\$1,529</u>	<u>\$1,754</u>	<u>\$2,958</u>
<u>Lynbrook Ufsd, NY (grades KG-12)</u>	<u>\$11,581</u>	<u>\$7,626</u>	<u>\$1,183</u>	<u>\$1,171</u>	<u>\$1,602</u>
<u>Mahopac Csd, NY (grades KG-12)</u>	<u>\$10,518</u>	<u>\$7,113</u>	<u>\$577</u>	<u>\$653</u>	<u>\$2,175</u>
<u>Mineola Ufsd, NY (grades PK-12)</u>	<u>\$15,024</u>	<u>\$8,979</u>	<u>\$1,884</u>	<u>\$1,960</u>	<u>\$2,201</u>
<u>North Babylon Ufsd, NY (grades KG-12)</u>	<u>\$10,622</u>	<u>\$7,046</u>	<u>\$769</u>	<u>\$908</u>	<u>\$1,900</u>
<u>Nyack Ufsd, NY (grades KG-12)</u>	<u>\$12,560</u>	<u>\$8,322</u>	<u>\$1,354</u>	<u>\$989</u>	<u>\$1,894</u>
<u>Ossining Ufsd, NY (grades PK-12)</u>	<u>\$12,017</u>	<u>\$7,660</u>	<u>\$954</u>	<u>\$1,403</u>	<u>\$2,000</u>
<u>Port Washington Ufsd, NY (grades KG-12)</u>	<u>\$15,244</u>	<u>\$10,381</u>	<u>\$1,231</u>	<u>\$1,327</u>	<u>\$2,305</u>
<u>Ramapo Csd (suffern), NY (grades KG-12)</u>	<u>\$12,639</u>	<u>\$8,690</u>	<u>\$919</u>	<u>\$1,111</u>	<u>\$1,919</u>
<u>Roslyn Ufsd, NY (grades PK-12)</u>	<u>\$16,307</u>	<u>\$9,927</u>	<u>\$1,399</u>	<u>\$1,969</u>	<u>\$3,012</u>
<u>Sayville Ufsd, NY (grades KG-12)</u>	<u>\$11,807</u>	<u>\$7,671</u>	<u>\$1,407</u>	<u>\$1,021</u>	<u>\$1,708</u>
<u>Sweet Home Csd, NY (grades PK-12)</u>	<u>\$9,676</u>	<u>\$6,442</u>	<u>\$612</u>	<u>\$921</u>	<u>\$1,701</u>
<u>Tonawanda City Sd, NY (grades KG-12)</u>	<u>\$8,006</u>	<u>\$5,642</u>	<u>\$500</u>	<u>\$650</u>	<u>\$1,215</u>
<u>Valley Csd (montgomery), NY (grades KG-12)</u>	<u>\$7,499</u>	<u>\$4,903</u>	<u>\$589</u>	<u>\$541</u>	<u>\$1,466</u>
<u>Wantagh Ufsd, NY (grades KG-12)</u>	<u>\$10,732</u>	<u>\$6,701</u>	<u>\$1,163</u>	<u>\$1,211</u>	<u>\$1,656</u>
<u>Washingtonville Csd, NY (grades KG-12)</u>	<u>\$7,923</u>	<u>\$5,257</u>	<u>\$756</u>	<u>\$611</u>	<u>\$1,299</u>
<u>West Babylon Ufsd, NY (grades KG-12)</u>	<u>\$10,747</u>	<u>\$7,444</u>	<u>\$780</u>	<u>\$906</u>	<u>\$1,616</u>
<u>Yorktown Csd, NY (grades KG-12)</u>	<u>\$10,284</u>	<u>\$6,814</u>	<u>\$812</u>	<u>\$811</u>	<u>\$1,847</u>
<u>Bedford City Sd, OH (grades KG-12)</u>	<u>\$8,437</u>	<u>\$4,485</u>	<u>\$875</u>	<u>\$1,072</u>	<u>\$2,005</u>
<u>Delaware City Sd, OH (grades KG-12)</u>	<u>\$5,888</u>	<u>\$3,688</u>	<u>\$601</u>	<u>\$674</u>	<u>\$925</u>
<u>Edgewood City Sd, OH (grades KG-12)</u>	<u>\$5,176</u>	<u>\$3,057</u>	<u>\$573</u>	<u>\$661</u>	<u>\$884</u>
<u>Franklin City Sd, OH (grades KG-12)</u>	<u>\$5,376</u>	<u>\$3,274</u>	<u>\$502</u>	<u>\$684</u>	<u>\$916</u>
<u>Garfield Heights City Sd, OH (grades KG-12)</u>	<u>\$6,325</u>	<u>\$3,711</u>	<u>\$633</u>	<u>\$850</u>	<u>\$1,132</u>
<u>Lebanon City Sd, OH (grades KG-12)</u>	<u>\$4,902</u>	<u>\$2,946</u>	<u>\$454</u>	<u>\$586</u>	<u>\$916</u>
<u>Loveland City Sd, OH (grades KG-12)</u>	<u>\$5,725</u>	<u>\$3,508</u>	<u>\$355</u>	<u>\$715</u>	<u>\$1,146</u>
<u>Mount Healthy City Sd, OH (grades PK-12)</u>	<u>\$6,065</u>	<u>\$3,666</u>	<u>\$652</u>	<u>\$678</u>	<u>\$1,069</u>
<u>North Ridgeville City Sd, OH (grades KG-12)</u>	<u>\$6,183</u>	<u>\$3,924</u>	<u>\$572</u>	<u>\$571</u>	<u>\$1,115</u>
<u>Norwood City Sd, OH (grades KG-12)</u>	<u>\$6,449</u>	<u>\$4,024</u>	<u>\$796</u>	<u>\$811</u>	<u>\$818</u>
<u>Oregon City Sd, OH (grades KG-12)</u>	<u>\$6,644</u>	<u>\$4,102</u>	<u>\$618</u>	<u>\$600</u>	<u>\$1,325</u>
<u>Ravenna City Sd, OH (grades PK-12)</u>	<u>\$5,486</u>	<u>\$3,322</u>	<u>\$442</u>	<u>\$775</u>	<u>\$947</u>
<u>Talawanda City Sd, OH (grades KG-12)</u>	<u>\$5,461</u>	<u>\$3,155</u>	<u>\$606</u>	<u>\$586</u>	<u>\$1,114</u>
<u>Tallmadge City Sd, OH (grades KG-12)</u>	<u>\$6,104</u>	<u>\$3,819</u>	<u>\$527</u>	<u>\$755</u>	<u>\$1,003</u>
<u>Twinsburg City Sd, OH (grades KG-12)</u>	<u>\$6,565</u>	<u>\$3,994</u>	<u>\$611</u>	<u>\$697</u>	<u>\$1,263</u>
<u>Wadsworth City Sd, OH (grades KG-12)</u>	<u>\$5,700</u>	<u>\$3,396</u>	<u>\$569</u>	<u>\$791</u>	<u>\$943</u>
<u>Whitehall City Sd, OH (grades PK-12)</u>	<u>\$5,972</u>	<u>\$3,770</u>	<u>\$494</u>	<u>\$814</u>	<u>\$894</u>

District Name, State	Total	Instruct.	Student & Staff	Admin.	Operations.
	Current Expend.				Food Service. Other
Winton Woods City Sd, OH (grades KG-12)	\$6,303	\$3,966	\$747	\$706	\$885
Bixby, OK (grades PK-12)	\$4,508	\$2,485	\$455	\$525	\$1,042
Catoosa, OK (grades PK-12)	\$4,523	\$2,617	\$345	\$609	\$952
Choctaw/Nicoma Park, OK (grades KG-12)	\$4,345	\$2,569	\$420	\$458	\$897
Dallas Sch Dist 2, OR (grades KG-12)	\$6,087	\$4,005	\$527	\$627	\$928
St Helens Sch Dist 502, OR (grades KG-12)	\$6,187	\$3,705	\$526	\$600	\$1,356
Ambridge Area Sd, PA (grades KG-12)	\$7,204	\$4,598	\$441	\$609	\$1,556
Baldwin-Whitehall Sd, PA (grades KG-12)	\$7,395	\$4,593	\$393	\$737	\$1,672
Canon-Mcmillan Sd, PA (grades KG-12)	\$7,669	\$4,919	\$525	\$783	\$1,442
Chartiers Valley Sd, PA (grades KG-12)	\$7,698	\$4,530	\$603	\$728	\$1,836
Chichester Sd, PA (grades KG-12)	\$7,597	\$4,748	\$629	\$874	\$1,347
Colonial Sd, PA (grades KG-12)	\$9,524	\$6,117	\$781	\$633	\$1,992
Elizabeth Forward Sd, PA (grades KG-12)	\$6,800	\$4,489	\$357	\$578	\$1,375
Fox Chapel Area Sd, PA (grades KG-12)	\$9,465	\$6,041	\$892	\$735	\$1,797
Gateway Sd, PA (grades KG-12)	\$9,637	\$6,049	\$547	\$1,133	\$1,907
Hopewell Area Sd, PA (grades KG-12)	\$6,586	\$4,203	\$599	\$508	\$1,277
Interboro Sd, PA (grades KG-12)	\$8,132	\$5,361	\$627	\$1,001	\$1,144
Kennett Consolidated Sd, PA (grades KG-12)	\$7,141	\$4,470	\$559	\$653	\$1,459
Keystone Oaks Sd, PA (grades KG-12)	\$8,298	\$5,181	\$629	\$781	\$1,706
Marple Newtown Sd, PA (grades KG-12)	\$9,535	\$6,316	\$763	\$757	\$1,699
Methacton Sd, PA (grades KG-12)	\$8,324	\$5,166	\$782	\$767	\$1,608
Moon Area Sd, PA (grades KG-12)	\$8,132	\$5,310	\$525	\$706	\$1,592
Oxford Area Sd, PA (grades KG-12)	\$6,085	\$3,782	\$490	\$577	\$1,236
Perkiomen Valley Sd, PA (grades KG-12)	\$7,721	\$4,415	\$761	\$751	\$1,795
Pottsgrove Sd, PA (grades KG-12)	\$7,512	\$4,942	\$551	\$727	\$1,293
Pottstown Sd, PA (grades PK-12)	\$7,674	\$4,787	\$664	\$824	\$1,400
Radnor Township Sd, PA (grades KG-12)	\$12,438	\$7,726	\$1,201	\$1,171	\$2,340
Rose Tree Media Sd, PA (grades KG-12)	\$8,812	\$5,386	\$832	\$842	\$1,752
Slippery Rock Area Sd, PA (grades KG-12)	\$5,842	\$3,651	\$426	\$498	\$1,268
Trinity Area Sd, PA (grades KG-12)	\$6,964	\$4,503	\$471	\$552	\$1,438
Upper Dublin Sd, PA (grades KG-12)	\$8,228	\$5,287	\$626	\$751	\$1,563
Upper Merion Area Sd, PA (grades KG-12)	\$11,574	\$7,234	\$1,041	\$992	\$2,307
West Allegheny Sd, PA (grades KG-12)	\$7,677	\$4,789	\$611	\$642	\$1,635
West Jefferson Hills Sd, PA (grades KG-12)	\$7,365	\$4,942	\$425	\$633	\$1,365
West Mifflin Area Sd, PA (grades KG-12)	\$7,491	\$4,505	\$475	\$733	\$1,778
York School District 01, SC (grades PK-12)	\$5,714	\$3,437	\$573	\$558	\$1,147
York School District 04, SC (grades PK-12)	\$5,270	\$3,130	\$588	\$651	\$901
Franklin City Elementary S/d, TN (grades KG-12)	\$6,575	\$4,388	\$565	\$648	\$973
Dayton Isd, TX (grades PK-12)	\$4,107	\$2,495	\$356	\$429	\$825
Everman Isd, TX (grades PK-12)	\$5,634	\$3,515	\$428	\$614	\$1,078
Frisco Isd, TX (grades PK-12)	\$5,173	\$3,198	\$365	\$591	\$1,020
Gregory-Portland Isd, TX (grades PK-12)	\$4,909	\$3,039	\$409	\$510	\$951

District Name, State	Total	Instruct.	Student	Operations,	
	Current	Expend.	& Staff	Admin.	Food
	Expend.	Expend.	Support		Service,
					Other
<u>Kennedale Isd, TX (grades PK-12)</u>	<u>\$5,362</u>	<u>\$3,375</u>	<u>\$439</u>	<u>\$707</u>	<u>\$841</u>
<u>Lancaster Isd, TX (grades PK-12)</u>	<u>\$4,983</u>	<u>\$2,818</u>	<u>\$500</u>	<u>\$662</u>	<u>\$1,003</u>
<u>Midlothian Isd, TX (grades PK-12)</u>	<u>\$5,443</u>	<u>\$3,517</u>	<u>\$407</u>	<u>\$612</u>	<u>\$907</u>
<u>Santa Fe Isd, TX (grades PK-12)</u>	<u>\$4,544</u>	<u>\$2,827</u>	<u>\$379</u>	<u>\$492</u>	<u>\$847</u>
<u>Stafford Msd, TX (grades PK-12)</u>	<u>\$5,421</u>	<u>\$3,556</u>	<u>\$353</u>	<u>\$520</u>	<u>\$993</u>
<u>White Settlement Isd, TX (grades PK-12)</u>	<u>\$5,384</u>	<u>\$3,245</u>	<u>\$384</u>	<u>\$682</u>	<u>\$1,073</u>
<u>Wylie Isd, TX (grades PK-12)</u>	<u>\$5,968</u>	<u>\$3,477</u>	<u>\$685</u>	<u>\$689</u>	<u>\$1,116</u>
<u>Washougal, WA (grades KG-12)</u>	<u>\$6,301</u>	<u>\$3,751</u>	<u>\$573</u>	<u>\$721</u>	<u>\$1,257</u>
<u>Burlington Area, WI (grades PK-12)</u>	<u>\$6,246</u>	<u>\$4,039</u>	<u>\$575</u>	<u>\$533</u>	<u>\$1,099</u>
<u>Cudahy, WI (grades PK-12)</u>	<u>\$7,935</u>	<u>\$5,347</u>	<u>\$721</u>	<u>\$797</u>	<u>\$1,070</u>
<u>Menomonee Falls, WI (grades PK-12)</u>	<u>\$8,350</u>	<u>\$5,128</u>	<u>\$673</u>	<u>\$1,103</u>	<u>\$1,446</u>
<u>River Falls, WI (grades PK-12)</u>	<u>\$7,460</u>	<u>\$5,062</u>	<u>\$737</u>	<u>\$688</u>	<u>\$972</u>
<u>South Milwaukee, WI (grades PK-12)</u>	<u>\$6,920</u>	<u>\$4,290</u>	<u>\$790</u>	<u>\$850</u>	<u>\$989</u>
Peer Averages	\$7,783	\$4,892	\$697	\$781	\$1,412

Brandywine and Colonial School District National Peers: Percent 1998-1999
Expenditures by Category

District Name, State	Instruct.	Student	Operations,	
	Expend.	& Staff	Admin.	Food
		Support		Service,
				Other
Huntington Beach Union High, CA (grades 09-12)	58%	11%	16%	15%
New Haven Unified, CA (grades KG-12)	67%	7%	12%	14%
San Lorenzo Unified, CA (grades KG-12)	64%	6%	16%	13%
San Mateo-Foster City Elementa, CA (grades KG-08)	67%	8%	10%	16%
Westminster 50, CO (grades PK-12)	57%	8%	19%	15%
Brandywine School District, DE (grades PK-12)	63%	8%	12%	17%
Colonial School District, DE (grades PK-12)	69%	6%	12%	19%
Nassau County School District, FL (grades PK-12)	58%	7%	12%	23%
Paulding County, GA (grades PK-12)	65%	11%	8%	16%
Rockdale County, GA (grades PK-12)	61%	10%	11%	18%
Community Unit School Dist 200, IL (grades PK-12)	62%	10%	11%	17%
M S D Lawrence Township, IN (grades PK-12)	69%	4%	8%	19%
Boone Co, KY (grades PK-12)	63%	8%	11%	18%
Bullitt Co, KY (grades PK-12)	60%	7%	10%	23%
Kenton Co, KY (grades PK-12)	63%	8%	9%	20%
Walled Lake Consolidated School, MI (grades PK-12)	57%	15%	11%	18%
Burnsville, MN (grades PK-12)	66%	9%	9%	17%
Robbinsdale, MN (grades PK-12)	62%	8%	10%	20%
Fox C-6, MO (grades PK-12)	67%	7%	9%	17%
Independence 30, MO (grades PK-12)	64%	7%	9%	20%
Brick Twp, NJ (grades KG-12)	63%	10%	8%	19%
Edison Twp, NJ (grades KG-12)	67%	10%	7%	16%
Woodbridge Twp, NJ (grades KG-12)	62%	11%	12%	15%

District Name, State	<u>Instruct.</u>	<u>Student</u>	<u>Operations,</u>	
	<u>Expend.</u>	<u>& Staff</u>	<u>Admin.</u>	<u>Food</u>
	-	<u>Support</u>		<u>Service,</u>
	-	-		<u>Other</u>
Middle Country Csd, NY (grades PK-12)	<u>69%</u>	<u>8%</u>	<u>7%</u>	<u>16%</u>
Sachem Csd, NY (grades KG-12)	<u>70%</u>	<u>9%</u>	<u>7%</u>	<u>14%</u>
Wappingers Csd, NY (grades KG-12)	<u>62%</u>	<u>10%</u>	<u>9%</u>	<u>19%</u>
Williamsville Csd, NY (grades KG-12)	<u>67%</u>	<u>8%</u>	<u>8%</u>	<u>17%</u>
Broken Arrow, OK (grades PK-12)	<u>54%</u>	<u>13%</u>	<u>12%</u>	<u>20%</u>
North Clackamas Sch Dist 012, OR (grades KG-12)	<u>60%</u>	<u>8%</u>	<u>12%</u>	<u>20%</u>
Neshaminy Sd, PA (grades KG-12)	<u>66%</u>	<u>8%</u>	<u>9%</u>	<u>17%</u>
North Penn Sd, PA (grades KG-12)	<u>67%</u>	<u>7%</u>	<u>7%</u>	<u>18%</u>
Pennsbury Sd, PA (grades KG-12)	<u>69%</u>	<u>8%</u>	<u>8%</u>	<u>16%</u>
Upper Darby Sd, PA (grades KG-12)	<u>69%</u>	<u>7%</u>	<u>8%</u>	<u>16%</u>
Wilson County School District, TN (grades KG-12)	<u>60%</u>	<u>6%</u>	<u>18%</u>	<u>16%</u>
Brazosport Isd, TX (grades PK-12)	<u>60%</u>	<u>10%</u>	<u>10%</u>	<u>20%</u>
Comal Isd, TX (grades PK-12)	<u>62%</u>	<u>9%</u>	<u>10%</u>	<u>18%</u>
Deer Park Isd, TX (grades PK-12)	<u>60%</u>	<u>10%</u>	<u>10%</u>	<u>20%</u>
Leander Isd, TX (grades PK-12)	<u>60%</u>	<u>9%</u>	<u>10%</u>	<u>20%</u>
Pflugerville Isd, TX (grades PK-12)	<u>64%</u>	<u>8%</u>	<u>9%</u>	<u>18%</u>
Mukilteo, WA (grades KG-12)	<u>64%</u>	<u>10%</u>	<u>9%</u>	<u>17%</u>
North Thurston, WA (grades PK-12)	<u>63%</u>	<u>10%</u>	<u>10%</u>	<u>17%</u>
Shoreline, WA (grades KG-12)	<u>59%</u>	<u>14%</u>	<u>10%</u>	<u>17%</u>
Peer Averages	63%	9%	10%	18%

Appoquinimink School District National Peers: Percent 1998-1999 Expenditures by Category

District Name, State	<u>Instruct.</u>	<u>Student</u>	<u>Operations,</u>	
	<u>Expend.</u>	<u>& Staff</u>	<u>Food</u>	<u>Service.</u>
	-	<u>Support</u>	<u>Admin.</u>	<u>Other</u>
Albany City Unified, CA (grades KG-12)	65%	0%	0%	35%
Belmont-Redwood Shores Element, CA (grades KG-08)	69%	0%	0%	31%
Dublin Unified, CA (grades KG-12)	64%	0%	0%	36%
Mountain View Elementary, CA (grades KG-08)	63%	0%	0%	37%
San Bruno Park Elementary, CA (grades KG-08)	65%	0%	0%	35%
Solana Beach Elementary, CA (grades KG-06)	65%	0%	0%	35%
Tamalpais Union High, CA (grades 09-12)	56%	0%	0%	44%
Brighton 27j, CO (grades PK-12)	58%	7%	18%	17%
Mapleton 1, CO (grades PK-12)	59%	9%	13%	19%
East Haven School District, CT (grades PK-12)	66%	2%	14%	18%
North Haven School District, CT (grades PK-12)	62%	11%	11%	16%
Seymour School District, CT (grades PK-12)	64%	12%	11%	13%
Watertown School District, CT (grades PK-12)	68%	5%	10%	18%
Westport School District, CT (grades PK-12)	60%	10%	10%	20%
Appoquinimink School District, DE (grades PK-12)	59%	4%	16%	20%
Addison School Dist 4, IL (grades PK-08)	60%	8%	12%	20%
Berwyn South School District 100, IL (grades PK-08)	64%	13%	10%	13%
Bethalto C U School Dist 8, IL (grades PK-12)	58%	7%	13%	22%
Bremen Comm H S District 228, IL (grades 09-12)	60%	14%	9%	17%
Burbank School District 111, IL (grades PK-08)	66%	9%	11%	14%
Community High School Dist 218, IL (grades 09-12)	58%	10%	13%	20%
Cook County School Dist 130, IL (grades PK-08)	64%	7%	7%	22%
Dolton School District 148, IL (grades PK-08)	57%	12%	15%	16%
Du Page High School Dist 88, IL (grades 09-12)	52%	15%	16%	17%
East Maine School Dist 63, IL (grades PK-08)	61%	10%	12%	18%
Elmwood Park C U Sch Dist 401, IL (grades PK-12)	60%	6%	15%	19%
Glen Ellyn C C School Dist 89, IL (grades PK-08)	64%	9%	12%	15%
Glen Ellyn School District 41, IL (grades PK-08)	63%	8%	15%	13%
Grayslake C C School District 46, IL (grades PK-08)	58%	8%	14%	19%
Indian Springs School Dist 109, IL (grades PK-08)	54%	8%	18%	19%
La Grange School Dist 102, IL (grades PK-08)	63%	9%	12%	16%
Lake Villa C C School Dist 41, IL (grades PK-08)	65%	7%	9%	19%
Leyden Comm H S Dist 212, IL (grades 09-12)	50%	12%	17%	21%
Mannheim School Dist 83, IL (grades PK-12)	68%	1%	9%	22%
Marquardt School District 15, IL (grades PK-08)	62%	9%	12%	17%
Mascoutah C U District 19, IL (grades PK-12)	61%	8%	10%	21%
Mchenry C C School Dist 15, IL (grades PK-08)	66%	2%	12%	19%
Niles Twp Comm High Sch Dist 219, IL (grades 09-12)	60%	13%	13%	15%
North Shore Sd 112, IL (grades PK-08)	63%	10%	11%	15%

District Name, State	<u>Instruct.</u>	<u>Student</u>	<u>Operations.</u>	
	<u>Expend.</u>	<u>& Staff</u>	<u>Admin.</u>	<u>Food</u>
		<u>Support</u>		<u>Service,</u>
				<u>Other</u>
O Fallon C C School Dist 90, IL (grades PK-08)	66%	6%	8%	19%
Oak Lawn-hometown Sch Dist 123, IL (grades PK-08)	61%	9%	12%	18%
Prairie-hills Elem Sch Dist 144, IL (grades PK-08)	60%	7%	14%	20%
Proviso Twp H S Dist 209, IL (grades 09-12)	58%	13%	12%	17%
Rich Twp H S District 227, IL (grades 09-12)	56%	11%	13%	20%
Sycamore C U School Dist 427, IL (grades KG-12)	62%	9%	13%	16%
Thornton Fractional T H S D 215, IL (grades 09-12)	58%	8%	13%	21%
Villa Park School Dist 45, IL (grades PK-08)	66%	7%	12%	15%
Wauconda Comm Unit S Dist 118, IL (grades PK-12)	54%	15%	10%	21%
West Chicago School Dist 33, IL (grades PK-08)	64%	10%	9%	17%
Woodridge School Dist 68, IL (grades PK-08)	59%	9%	15%	16%
Greenfield-Central Com Schools, IN (grades PK-12)	63%	12%	8%	17%
Greenwood Community Sch Corp, IN (grades KG-12)	65%	2%	11%	23%
Lebanon Community School Corp, IN (grades PK-12)	60%	8%	10%	22%
Mooreville Con School Corp, IN (grades PK-12)	63%	7%	9%	20%
Plainfield Community Sch Corp, IN (grades KG-12)	62%	5%	13%	21%
School City of Hobart, IN (grades KG-12)	59%	5%	14%	22%
South Harrison Com Schools, IN (grades KG-12)	62%	5%	10%	23%
West Clark Community Schools, IN (grades KG-12)	65%	5%	10%	20%
Andover, KS (grades PK-12)	59%	7%	12%	22%
De Soto, KS (grades PK-12)	51%	11%	17%	21%
Haysville, KS (grades PK-12)	56%	12%	11%	22%
Newton, KS (grades PK-12)	55%	11%	13%	20%
Amesbury, MA (grades KG-12)	71%	7%	8%	14%
Arlington, MA (grades PK-12)	66%	9%	10%	15%
Bellingham, MA (grades PK-12)	65%	8%	8%	19%
Beverly, MA (grades KG-12)	66%	11%	9%	14%
Braintree, MA (grades KG-12)	70%	7%	7%	16%
Danvers, MA (grades KG-12)	65%	9%	8%	19%
Dartmouth, MA (grades KG-12)	70%	7%	8%	15%
Dedham, MA (grades KG-12)	64%	11%	8%	16%
Dracut, MA (grades KG-12)	64%	7%	9%	20%
Easton, MA (grades KG-12)	68%	8%	9%	16%
Foxborough, MA (grades KG-12)	68%	9%	8%	16%
Marlborough, MA (grades KG-12)	68%	9%	9%	14%
Medford, MA (grades KG-12)	70%	9%	7%	13%
Medway, MA (grades KG-12)	71%	7%	7%	14%
Melrose, MA (grades KG-12)	62%	9%	11%	18%
Middleborough, MA (grades KG-12)	66%	8%	7%	19%
Milford, MA (grades KG-12)	69%	8%	6%	17%
Norwood, MA (grades KG-12)	68%	8%	8%	17%
Randolph, MA (grades KG-12)	65%	8%	12%	16%

District Name, State	<u>Instruct.</u>	<u>Student</u>	<u>Operations.</u>	
	<u>Expend.</u>	<u>& Staff</u>	<u>Admin.</u>	<u>Food</u>
		<u>Support</u>		<u>Service,</u>
				<u>Other</u>
Saugus, MA (grades PK-12)	69%	8%	8%	14%
Scituate, MA (grades KG-12)	69%	10%	8%	14%
Sharon, MA (grades KG-12)	70%	9%	8%	13%
Stoneham, MA (grades PK-12)	64%	11%	9%	17%
Stoughton, MA (grades PK-12)	69%	8%	7%	16%
Wakefield, MA (grades KG-12)	69%	8%	9%	15%
Watertown, MA (grades KG-12)	67%	12%	8%	13%
Winchester, MA (grades KG-12)	66%	10%	9%	15%
Woburn, MA (grades KG-12)	68%	5%	8%	19%
S.A.D. 35 Eliot, ME (grades KG-12)	64%	6%	9%	21%
S.A.D. 60 Berwick, ME (grades KG-12)	68%	6%	7%	19%
Berkley School District, MI (grades PK-12)	59%	14%	13%	14%
Center Line Public Schools, MI (grades KG-12)	61%	8%	12%	19%
Ferndale Public Schools, MI (grades KG-12)	55%	9%	17%	19%
Fowlerville Community Schools, MI (grades KG-12)	60%	6%	13%	21%
Fraser Public Schools, MI (grades KG-12)	61%	11%	11%	17%
Gibraltar School District, MI (grades PK-12)	59%	9%	10%	22%
Lake Shore Public SCHS. (macom, MI (grades KG-12)	54%	10%	14%	23%
Lamphere Public Schools, MI (grades KG-12)	55%	13%	15%	17%
Redford Union School District, MI (grades KG-12)	59%	13%	10%	18%
Romulus Community Schools, MI (grades PK-12)	53%	12%	12%	23%
Trenton Public Schools, MI (grades PK-12)	65%	9%	10%	16%
Woodhaven-Brownstown SCH. Dist, MI (grades KG-12)	60%	14%	10%	16%
Buffalo, MN (grades PK-12)	64%	9%	7%	21%
Columbia Heights, MN (grades PK-12)	59%	12%	11%	18%
Fridley, MN (grades PK-12)	66%	8%	10%	16%
Inver Grove, MN (grades PK-12)	63%	9%	11%	18%
Monticello, MN (grades PK-12)	68%	7%	7%	18%
Richfield, MN (grades PK-12)	61%	10%	10%	19%
South St. Paul, MN (grades PK-12)	60%	10%	12%	18%
St. Louis Park, MN (grades PK-12)	58%	13%	9%	21%
West St. Paul-mendota HTS.-EAG, MN (grades PK-12)	59%	11%	8%	22%
Afton 101, MO (grades KG-12)	60%	9%	14%	17%
Belton 124, MO (grades PK-12)	64%	7%	11%	17%
Desoto 73, MO (grades KG-12)	65%	9%	9%	18%
Excelsior Springs 40, MO (grades PK-12)	65%	7%	10%	18%
Grandview C-4, MO (grades PK-12)	63%	8%	12%	18%
Harrisonville R-ix, MO (grades PK-12)	59%	9%	13%	19%
Meramec Valley R-iii, MO (grades PK-12)	62%	7%	12%	19%
Troy R-iii, MO (grades KG-12)	67%	5%	11%	16%
Union R-xi, MO (grades KG-12)	64%	7%	9%	21%
Washington, MO (grades PK-12)	61%	8%	10%	20%

District Name, State	<u>Instruct.</u>	<u>Student</u>	<u>Operations.</u>	
	<u>Expend.</u>	<u>& Staff</u>	<u>Admin.</u>	<u>Food</u>
	-	<u>Support</u>		<u>Service,</u>
				<u>Other</u>
Webster Groves, MO (grades KG-12)	65%	6%	11%	17%
Windsor C-1, MO (grades KG-12)	63%	7%	11%	20%
Belleville Town, NJ (grades KG-12)	66%	10%	11%	14%
Bergenfield Boro, NJ (grades KG-12)	64%	12%	9%	14%
Black Horse Pike Regional, NJ (grades 09-12)	59%	12%	11%	18%
Burlington Twp, NJ (grades PK-12)	61%	10%	13%	17%
Cranford Twp, NJ (grades KG-12)	65%	11%	10%	14%
Deptford Twp, NJ (grades PK-12)	60%	11%	9%	19%
Dover Town, NJ (grades KG-12)	65%	12%	9%	15%
Dumont Boro, NJ (grades KG-12)	64%	11%	11%	14%
Fort Lee Boro, NJ (grades KG-12)	63%	10%	9%	17%
Hillside Twp, NJ (grades KG-12)	62%	9%	12%	16%
Lacey Twp, NJ (grades KG-12)	61%	14%	8%	17%
Lodi Borough, NJ (grades KG-12)	62%	12%	11%	15%
Mahwah Twp, NJ (grades PK-12)	61%	12%	10%	17%
Manchester Twp, NJ (grades KG-12)	56%	12%	11%	21%
Matawan-Aberdeen Regional, NJ (grades KG-12)	61%	12%	9%	18%
Monroe Twp, NJ (grades KG-12)	58%	9%	12%	21%
Moorestown Twp, NJ (grades KG-12)	62%	14%	9%	16%
Morris School District, NJ (grades KG-12)	55%	11%	9%	25%
Mount Olive Twp, NJ (grades KG-12)	60%	11%	9%	20%
Neptune Twp, NJ (grades PK-12)	66%	8%	9%	17%
North Plainfield Boro, NJ (grades KG-12)	63%	12%	9%	16%
Nutley Town, NJ (grades KG-12)	63%	11%	11%	15%
Paramus Boro, NJ (grades KG-12)	64%	9%	9%	17%
Princeton Regional, NJ (grades KG-12)	62%	14%	10%	15%
Rahway City, NJ (grades PK-12)	63%	12%	9%	15%
Ramsey Boro, NJ (grades KG-12)	63%	12%	10%	14%
Randolph Twp, NJ (grades KG-12)	60%	12%	10%	18%
Rockaway Twp, NJ (grades KG-08)	58%	12%	10%	19%
Roselle Boro, NJ (grades KG-12)	63%	12%	10%	16%
Sch Dist of The Chathams, NJ (grades KG-12)	61%	14%	10%	15%
Teaneck Twp, NJ (grades PK-12)	60%	12%	8%	20%
Voorhees Twp, NJ (grades PK-08)	61%	12%	8%	19%
West Deptford Twp, NJ (grades KG-12)	59%	12%	10%	19%
West Milford Twp, NJ (grades PK-12)	61%	12%	8%	19%
Amherst Csd, NY (grades KG-12)	64%	10%	9%	18%
Amityville Ufsd, NY (grades PK-12)	67%	6%	10%	18%
Bedford Csd, NY (grades PK-12)	62%	10%	9%	18%
Bethpage Ufsd, NY (grades KG-12)	63%	10%	10%	17%
Carmel Csd, NY (grades KG-12)	71%	6%	7%	17%
Cheektowaga-Maryvale Ufsd, NY (grades KG-12)	73%	6%	8%	13%
Clarence Csd, NY (grades KG-12)	67%	7%	8%	19%

District Name, State	<u>Instruct.</u>	<u>Student</u>	<u>Operations.</u>	
	<u>Expend.</u>	<u>& Staff</u>	<u>Admin.</u>	<u>Food</u>
		<u>Support</u>		<u>Service.</u>
				<u>Other</u>
Copiague Ufsd, NY (grades KG-12)	67%	7%	8%	18%
Deer Park Ufsd, NY (grades PK-12)	67%	9%	8%	16%
Depew Ufsd, NY (grades KG-12)	68%	9%	8%	15%
East Islip Ufsd, NY (grades PK-12)	69%	5%	10%	16%
Harborfields Csd, NY (grades KG-12)	66%	6%	9%	19%
Hendrick Hudson Csd, NY (grades KG-12)	66%	8%	10%	15%
Hicksville Ufsd, NY (grades PK-12)	62%	8%	12%	19%
Hyde Park Csd, NY (grades KG-12)	68%	7%	9%	16%
Kings Park Csd, NY (grades PK-12)	64%	8%	10%	19%
Lawrence Ufsd, NY (grades PK-12)	63%	9%	11%	18%
Lynbrook Ufsd, NY (grades KG-12)	66%	10%	10%	14%
Mahopac Csd, NY (grades KG-12)	68%	5%	6%	21%
Mineola Ufsd, NY (grades PK-12)	60%	13%	13%	15%
North Babylon Ufsd, NY (grades KG-12)	66%	7%	9%	18%
Nyack Ufsd, NY (grades KG-12)	66%	11%	8%	15%
Ossining Ufsd, NY (grades PK-12)	64%	8%	12%	17%
Port Washington Ufsd, NY (grades KG-12)	68%	8%	9%	15%
Ramapo Csd (suffern), NY (grades KG-12)	69%	7%	9%	15%
Roslyn Ufsd, NY (grades PK-12)	61%	9%	12%	18%
Sayville Ufsd, NY (grades KG-12)	65%	12%	9%	14%
Sweet Home Csd, NY (grades PK-12)	67%	6%	10%	18%
Tonawanda City Sd, NY (grades KG-12)	70%	6%	8%	15%
Valley Csd (Montgomery), NY (grades KG-12)	65%	8%	7%	20%
Wantagh Ufsd, NY (grades KG-12)	62%	11%	11%	15%
Washingtonville Csd, NY (grades KG-12)	66%	10%	8%	16%
West Babylon Ufsd, NY (grades KG-12)	69%	7%	8%	15%
Yorktown Csd, NY (grades KG-12)	66%	8%	8%	18%
Bedford City Sd, OH (grades KG-12)	53%	10%	13%	24%
Delaware City Sd, OH (grades KG-12)	63%	10%	11%	16%
Edgewood City Sd, OH (grades KG-12)	59%	11%	13%	17%
Franklin City Sd, OH (grades KG-12)	61%	9%	13%	17%
Garfield Heights City Sd, OH (grades KG-12)	59%	10%	13%	18%
Lebanon City Sd, OH (grades KG-12)	60%	9%	12%	19%
Loveland City Sd, OH (grades KG-12)	61%	6%	12%	20%
Mount Healthy City Sd, OH (grades PK-12)	60%	11%	11%	18%
North Ridgeville City Sd, OH (grades KG-12)	63%	9%	9%	18%
Norwood City Sd, OH (grades KG-12)	62%	12%	13%	13%
Oregon City Sd, OH (grades KG-12)	62%	9%	9%	20%
Ravenna City Sd, OH (grades PK-12)	61%	8%	14%	17%
Talawanda City Sd, OH (grades KG-12)	58%	11%	11%	20%
Tallmadge City Sd, OH (grades KG-12)	63%	9%	12%	16%
Twinsburg City Sd, OH (grades KG-12)	61%	9%	11%	19%
Wadsworth City Sd, OH (grades KG-12)	60%	10%	14%	17%

District Name, State	<u>Instruct.</u>	<u>Student</u>	<u>Operations.</u>	
	<u>Expend.</u>	<u>& Staff</u>	<u>Admin.</u>	<u>Food</u>
		<u>Support</u>		<u>Service,</u>
				<u>Other</u>
Whitehall City Sd, OH (grades PK-12)	63%	8%	14%	15%
Winton Woods City Sd, OH (grades KG-12)	63%	12%	11%	14%
Bixby, OK (grades PK-12)	55%	10%	12%	23%
Catoosa, OK (grades PK-12)	58%	8%	13%	21%
Choctaw/Nicoma Park, OK (grades KG-12)	59%	10%	11%	21%
Dallas Sch Dist 2, OR (grades KG-12)	66%	9%	10%	15%
St Helens Sch Dist 502, OR (grades KG-12)	60%	8%	10%	22%
Ambridge Area Sd, PA (grades KG-12)	64%	6%	8%	22%
Baldwin-Whitehall Sd, PA (grades KG-12)	62%	5%	10%	23%
Canon-Mcmillan Sd, PA (grades KG-12)	64%	7%	10%	19%
Chartiers Valley Sd, PA (grades KG-12)	59%	8%	9%	24%
Chichester Sd, PA (grades KG-12)	62%	8%	12%	18%
Colonial Sd, PA (grades KG-12)	64%	8%	7%	21%
Elizabeth Forward Sd, PA (grades KG-12)	66%	5%	9%	20%
Fox Chapel Area Sd, PA (grades KG-12)	64%	9%	8%	19%
Gateway Sd, PA (grades KG-12)	63%	6%	12%	20%
Hopewell Area Sd, PA (grades KG-12)	64%	9%	8%	19%
Interboro Sd, PA (grades KG-12)	66%	8%	12%	14%
Kennett Consolidated Sd, PA (grades KG-12)	63%	8%	9%	20%
Keystone Oaks Sd, PA (grades KG-12)	62%	8%	9%	21%
Marple Newtown Sd, PA (grades KG-12)	66%	8%	8%	18%
Methacton Sd, PA (grades KG-12)	62%	9%	9%	19%
Moon Area Sd, PA (grades KG-12)	65%	6%	9%	20%
Oxford Area Sd, PA (grades KG-12)	62%	8%	9%	20%
Perkiomen Valley Sd, PA (grades KG-12)	57%	10%	10%	23%
Pottsgrove Sd, PA (grades KG-12)	66%	7%	10%	17%
Pottstown Sd, PA (grades PK-12)	62%	9%	11%	18%
Radnor Township Sd, PA (grades KG-12)	62%	10%	9%	19%
Rose Tree Media Sd, PA (grades KG-12)	61%	9%	10%	20%
Slippery Rock Area Sd, PA (grades KG-12)	62%	7%	9%	22%
Trinity Area Sd, PA (grades KG-12)	65%	7%	8%	21%
Upper Dublin Sd, PA (grades KG-12)	64%	8%	9%	19%
Upper Merion Area Sd, PA (grades KG-12)	62%	9%	9%	20%
West Allegheny Sd, PA (grades KG-12)	62%	8%	8%	21%
West Jefferson Hills Sd, PA (grades KG-12)	67%	6%	9%	19%
West Mifflin Area Sd, PA (grades KG-12)	60%	6%	10%	24%
York School District 01, SC (grades PK-12)	60%	10%	10%	20%
York School District 04, SC (grades PK-12)	59%	11%	12%	17%
Franklin City Elementary S/d, TN (grades KG-12)	67%	9%	10%	15%
Dayton Isd, TX (grades PK-12)	61%	9%	10%	20%
Everman Isd, TX (grades PK-12)	62%	8%	11%	19%
Frisco Isd, TX (grades PK-12)	62%	7%	11%	20%
Gregory-Portland Isd, TX (grades PK-12)	62%	8%	10%	19%

District Name, State	<u>Instruct.</u>	<u>Student</u>	<u>Operations,</u>	
	<u>Expend.</u>	<u>& Staff</u>	<u>Admin.</u>	<u>Food</u>
		<u>Support</u>		<u>Service,</u>
				<u>Other</u>
Kennedale Isd, TX (grades PK-12)	63%	8%	13%	16%
Lancaster Isd, TX (grades PK-12)	57%	10%	13%	20%
Midlothian Isd, TX (grades PK-12)	65%	7%	11%	17%
Santa Fe Isd, TX (grades PK-12)	62%	8%	11%	19%
Stafford Msd, TX (grades PK-12)	66%	7%	10%	18%
White Settlement Isd, TX (grades PK-12)	60%	7%	13%	20%
Wylie Isd, TX (grades PK-12)	58%	11%	12%	19%
Washougal, WA (grades KG-12)	60%	9%	11%	20%
Burlington Area, WI (grades PK-12)	65%	9%	9%	18%
Cudahy, WI (grades PK-12)	67%	9%	10%	13%
Menomonee Falls, WI (grades PK-12)	61%	8%	13%	17%
River Falls, WI (grades PK-12)	68%	10%	9%	13%
South Milwaukee, WI (grades PK-12)	62%	11%	12%	14%
Peer Averages	63%	9%	10%	18%

Peer Comparison: Expenditures Per-Pupil 1999-2000

District Name, State	<u>Total</u>	<u>Instruct.</u>	<u>Student</u>	<u>Operations,</u>	
	<u>Current</u>	<u>Expend.</u>	<u>& Staff</u>	<u>Food</u>	<u>Service,</u>
	<u>Expend.</u>		<u>Support</u>	<u>Admin.</u>	<u>Other</u>
Appoquinimink School District, DE (grades PK-12)	\$7,302	\$3,881	\$272	\$1,191	\$1,958
Brandywine School District, DE (grades PK-12)	\$8,478	\$5,537	\$622	\$976	\$1,344
Caesar Rodney School District, DE (grades PK-12)	\$7,888	\$4,929	\$540	\$986	\$1,433
Cape Henlopen School District, DE (grades PK-12)	\$8,594	\$5,277	\$763	\$876	\$1,678
Capital School District, DE (grades PK-12)	\$7,459	\$4,716	\$477	\$939	\$1,327
Christina School District, DE (grades PK-12)	\$8,326	\$5,263	\$511	\$1,001*	\$1,560
Colonial School District, DE (grades PK-12)	\$7,593	\$5,029	\$397	\$851	\$1,316
Delmar School District, DE (grades 07-12)	\$7,159	\$4,765	\$335	\$948	\$1,112
Indian River School District, DE (grades PK-12)	\$7,655	\$4,723	\$502	\$798*	\$1,621
Lake Forest School District, DE (grades PK-12)	\$7,085	\$4,262	\$379	\$1,170	\$1,274
Laurel School District, DE (grades PK-12)	\$7,296	\$4,295	\$369	\$928	\$1,704
Milford School District, DE (grades PK-12)	\$7,039	\$4,501	\$347	\$816	\$1,374
New Castle County Votech School District, DE (grades 09-12)	\$11,525	\$6,768	\$709	\$1,380	\$2,669
Polytech School District, DE (grades 09-12)	\$10,150	\$5,668	\$690	\$1,431	\$2,361
Red Clay Consolidated School District, DE (grades PK-12)	\$8,737	\$5,485	\$450	\$1,022	\$1,780
Seaford School District, DE (grades PK-12)	\$8,141	\$4,980	\$426	\$756	\$1,978
Smyrna School District, DE (grades PK-12)	\$6,834	\$4,195	\$520	\$791	\$1,328
Sussex Technical School District, DE (grades 09-12)	\$10,558	\$5,940	\$548	\$1,559	\$2,510
Woodbridge School District, DE (grades PK-12)	\$7,709	\$4,288	\$632	\$1,011	\$1,777

District Name, State	<u>Total</u>	<u>Instruct.</u>	<u>Student</u>	<u>Operations,</u>	
	<u>Current</u>	<u>Expend.</u>	<u>& Staff</u>	<u>Food</u>	<u>Service,</u>
	<u>Expend.</u>		<u>Support</u>	<u>Admin.</u>	<u>Other</u>
Baltimore County Public Schls, MD (grades PK-12)	\$7,452	\$4,490	\$812	\$807	\$1,343
Board of Ed Worcester County, MD (grades PK-12)	\$7,505	\$4,688	\$821	\$699	\$1,297
Board of Ed of Cecil County, MD (grades PK-12)	\$6,548	\$4,050	\$631	\$710	\$1,157
Board of Educ Charles County, MD (grades PK-12)	\$6,737	\$3,980	\$709	\$726	\$1,323
Calvert County Public Schools, MD (grades PK-12)	\$6,549	\$4,218	\$574	\$614	\$1,143
Frederick County Board of Ed, MD (grades PK-12)	\$6,534	\$4,084	\$617	\$661	\$1,172
Harford County Public Schools, MD (grades PK-12)	\$6,413	\$3,988	\$657	\$524	\$1,243
Talbot County Public Schools, MD (grades PK-12)	\$6,856	\$4,378	\$669	\$687	\$1,122
Alloway Twp, NJ (grades PK-08)	\$7,638	\$4,471	\$761	\$976	\$1,430
Clayton Boro, NJ (grades KG-12)	\$8,554	\$5,312	\$777	\$913	\$1,551
Deptford Twp, NJ (grades PK-12)	\$9,121	\$5,449	\$926	\$975	\$1,772
East Greenwich Twp, NJ (grades KG-06)	\$10,040	\$5,315	\$1,024	\$1,214	\$2,488
Franklin Twp, NJ (grades KG-12)	\$11,342	\$6,641	\$1,304	\$959	\$2,438
Logan Twp, NJ (grades PK-08)	\$9,056	\$5,227	\$942	\$867	\$2,021
Lower Alloways Creek, NJ (grades PK-08)	\$13,599	\$8,512	\$783	\$1,323	\$2,982
National Park Boro, NJ (grades KG-06)	\$9,860	\$6,813	\$777	\$1,252	\$1,018
Wenonah Boro, NJ (grades KG-06)	\$8,834	\$5,585	\$964	\$1,212	\$1,073
Woodbury City, NJ (grades KG-12)	\$11,149	\$7,179	\$1,377	\$1,090	\$1,502
Woodbury Heights Boro, NJ (grades KG-06)	\$8,414	\$5,825	\$702	\$1,021	\$866
Avon Grove Sd, PA (grades KG-12)	\$6,320	\$3,784	\$553	\$660	\$1,323
Chichester Sd, PA (grades KG-12)	\$7,788	\$5,138	\$520	\$813	\$1,318
Coatesville Area Sd, PA (grades KG-12)	\$8,059	\$4,842	\$734	\$740	\$1,743
Downingtown Area Sd, PA (grades KG-12)	\$7,587	\$4,812	\$754	\$547	\$1,474
Garnet Valley Sd, PA (grades KG-12)	\$8,300	\$5,154	\$543	\$1,107	\$1,495
Great Valley Sd, PA (grades KG-12)	\$9,640	\$5,906	\$949	\$1,088	\$1,697
Haverford Township Sd, PA (grades KG-12)	\$7,680	\$4,792	\$870	\$632	\$1,386
Interboro Sd, PA (grades KG-12)	\$8,405	\$5,432	\$728	\$1,033	\$1,212
Kennett Consolidated Sd, PA (grades KG-12)	\$7,507	\$4,542	\$718	\$740	\$1,507
Marple Newtown Sd, PA (grades KG-12)	\$9,828	\$6,720	\$791	\$872	\$1,444
Owen J Roberts Sd, PA (grades KG-12)	\$8,288	\$4,732	\$836	\$951	\$1,769
Oxford Area Sd, PA (grades KG-12)	\$6,190	\$3,919	\$486	\$564	\$1,222
Penn-Felco Sd, PA (grades KG-12)	\$7,050	\$4,485	\$534	\$831	\$1,200
Phoenixville Area Sd, PA (grades KG-12)	\$8,659	\$5,353	\$800	\$872	\$1,634
Radnor Township Sd, PA (grades KG-12)	\$12,138	\$7,407	\$1,232	\$1,143	\$2,355
Rose Tree Media Sd, PA (grades KG-12)	\$9,298	\$5,697	\$901	\$875	\$1,826
Southeast Delco Sd, PA (grades KG-12)	\$7,917	\$5,361	\$626	\$702	\$1,228
Springfield Sd, PA (grades KG-12)	\$8,528	\$5,519	\$728	\$881	\$1,400
Springfield Township Sd, PA (grades KG-12)	\$9,804	\$5,760	\$1,067	\$1,000	\$1,978
Tredyffrin-easttown Sd, PA (grades KG-12)	\$10,037	\$6,096	\$997	\$1,098	\$1,847
Unionville-chadds Ford Sd, PA (grades KG-12)	\$8,169	\$4,976	\$947	\$708	\$1,538
Upper Darby Sd, PA (grades KG-12)	\$6,877	\$4,758	\$466	\$549	\$1,105
Wallingford-swarthmore Sd, PA (grades KG-12)	\$9,037	\$5,986	\$906	\$785	\$1,360
William Penn Sd, PA (grades KG-12)	\$7,950	\$5,196	\$525	\$686	\$1,542
Peer Averages	\$8,367	\$5,179	\$702	\$912	\$1,575

* Data shown is corrected figure from NCES reporting errors

Expenditures as a % of Current Expenditures 1999-2000

District Name, State	<u>Instruct.</u>	<u>Student</u>	<u>Operations,</u>	
	<u>Expend.</u>	<u>& Staff</u>	<u>Food</u>	
		<u>Support</u>	<u>Service,</u>	
		<u>Admin.</u>	<u>Other</u>	
Appoquinimink School District, DE (grades PK-12)	53%	4%	16%	27%
Brandywine School District, DE (grades PK-12)	65%	7%	12%	16%
Caesar Rodney School District, DE (grades PK-12)	62%	7%	12%	18%
Cape Henlopen School District, DE (grades PK-12)	61%	9%	10%	20%
Capital School District, DE (grades PK-12)	63%	6%	13%	18%
Christina School District, DE (grades PK-12)	63%	6%	12%	19%
Colonial School District, DE (grades PK-12)	66%	5%	11%	17%
Delmar School District, DE (grades 07-12)	67%	5%	13%	16%
Indian River School District, DE (grades PK-12)	62%	7%	11%	21%
Lake Forest School District, DE (grades PK-12)	60%	5%	17%	18%
Laurel School District, DE (grades PK-12)	59%	5%	13%	23%
Milford School District, DE (grades PK-12)	64%	5%	12%	20%
New Castle County Votech School District, DE (grades 09-12)	59%	6%	12%	23%
Polytech School District, DE (grades 09-12)	56%	7%	14%	23%
Red Clay Consolidated School District, DE (grades PK-12)	63%	5%	12%	20%
Seaford School District, DE (grades PK-12)	61%	5%	9%	24%
Smyrna School District, DE (grades PK-12)	61%	8%	12%	19%
Sussex Technical School District, DE (grades 09-12)	56%	5%	15%	24%
Woodbridge School District, DE (grades PK-12)	56%	8%	13%	23%
Baltimore County Public Schls, MD (grades PK-12)	60%	11%	11%	18%
Board of Ed Worcester County, MD (grades PK-12)	62%	11%	9%	17%
Board of Ed of Cecil County, MD (grades PK-12)	62%	10%	11%	18%
Board of Educ Charles County, MD (grades PK-12)	59%	11%	11%	20%
Calvert County Public Schools, MD (grades PK-12)	64%	9%	9%	17%
Frederick County Board of Ed, MD (grades PK-12)	63%	9%	10%	18%
Harford County Public Schools, MD (grades PK-12)	62%	10%	8%	19%
Talbot County Public Schools, MD (grades PK-12)	64%	10%	10%	16%
Alloway Twp, NJ (grades PK-08)	59%	10%	13%	19%
Clayton Boro, NJ (grades KG-12)	62%	9%	11%	18%
Deptford Twp, NJ (grades PK-12)	60%	10%	11%	19%
East Greenwich Twp, NJ (grades KG-06)	53%	10%	12%	25%
Franklin Twp, NJ (grades KG-12)	59%	11%	8%	21%
Logan Twp, NJ (grades PK-08)	58%	10%	10%	22%
Lower Alloways Creek, NJ (grades PK-08)	63%	6%	10%	22%
National Park Boro, NJ (grades KG-06)	69%	8%	13%	10%
Wenonah Boro, NJ (grades KG-06)	63%	11%	14%	12%
Woodbury City, NJ (grades KG-12)	64%	12%	10%	13%
Woodbury Heights Boro, NJ (grades KG-06)	69%	8%	12%	10%
Avon Grove Sd, PA (grades KG-12)	60%	9%	10%	21%
Chichester Sd, PA (grades KG-12)	66%	7%	10%	17%
Coatesville Area Sd, PA (grades KG-12)	60%	9%	9%	22%
Downingtown Area Sd, PA (grades KG-12)	63%	10%	7%	19%
Garnet Valley Sd, PA (grades KG-12)	62%	7%	13%	18%
Great Valley Sd, PA (grades KG-12)	61%	10%	11%	18%
Haverford Township Sd, PA (grades KG-12)	62%	11%	8%	18%
Interboro Sd, PA (grades KG-12)	65%	9%	12%	14%

District Name, State	<u>Instruct.</u>	<u>Student</u>	<u>Operations,</u>	
	<u>Expend.</u>	<u>& Staff</u>	<u>Food</u>	<u>Service,</u>
		<u>Support</u>	<u>Admin.</u>	<u>Other</u>
Kennett Consolidated Sd, PA (grades KG-12)	<u>61%</u>	<u>10%</u>	<u>10%</u>	<u>20%</u>
Marple Newtown Sd, PA (grades KG-12)	<u>68%</u>	<u>8%</u>	<u>9%</u>	<u>15%</u>
Owen J Roberts Sd, PA (grades KG-12)	<u>57%</u>	<u>10%</u>	<u>11%</u>	<u>21%</u>
Oxford Area Sd, PA (grades KG-12)	<u>63%</u>	<u>8%</u>	<u>9%</u>	<u>20%</u>
Penn-Delco Sd, PA (grades KG-12)	<u>64%</u>	<u>8%</u>	<u>12%</u>	<u>17%</u>
Phoenixville Area Sd, PA (grades KG-12)	<u>62%</u>	<u>9%</u>	<u>10%</u>	<u>19%</u>
Radnor Township Sd, PA (grades KG-12)	<u>61%</u>	<u>10%</u>	<u>9%</u>	<u>19%</u>
Rose Tree Media Sd, PA (grades KG-12)	<u>61%</u>	<u>10%</u>	<u>9%</u>	<u>20%</u>
Southeast Delco Sd, PA (grades KG-12)	<u>68%</u>	<u>8%</u>	<u>9%</u>	<u>16%</u>
Springfield Sd, PA (grades KG-12)	<u>65%</u>	<u>9%</u>	<u>10%</u>	<u>16%</u>
Springfield Township Sd, PA (grades KG-12)	<u>59%</u>	<u>11%</u>	<u>10%</u>	<u>20%</u>
Tredyffrin-Easttown Sd, PA (grades KG-12)	<u>61%</u>	<u>10%</u>	<u>11%</u>	<u>18%</u>
Unionville-Chadds Ford Sd, PA (grades KG-12)	<u>61%</u>	<u>12%</u>	<u>9%</u>	<u>19%</u>
Upper Darby Sd, PA (grades KG-12)	<u>69%</u>	<u>7%</u>	<u>8%</u>	<u>16%</u>
Wallingford-Swarthmore Sd, PA (grades KG-12)	<u>66%</u>	<u>10%</u>	<u>9%</u>	<u>15%</u>
William Penn Sd, PA (grades KG-12)	<u>65%</u>	<u>7%</u>	<u>9%</u>	<u>19%</u>
Peer Averages	62%	8%	11%	19%

Glossary

Assessed Valuation -The value of real estate for purposes of taxation as determined by an assessor.

Average Daily Attendance (ADA) -For a given school year, the average daily attendance of a school is the sum of days present of all pupils when the school was in session divided by the total number of days the school was in session.

Average Daily Membership (ADM) -For a given school year, the average daily membership of a school is the sum of days present and absent of all pupils when the school was in session divided by the total number of days the school was in session.

Bonded School Debt -The part of the school district debt, which is covered, by outstanding bonds of the district.

Capital Outlay -An expenditure which results in the acquisition of fixed assets or additions to fixed assets, including land, existing building, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, or additional equipment.

Classroom Teacher -A staff member assigned the professional activities of instructing pupils in classroom situations for which daily pupil attendance figures for the school system are kept.

Combined Tax Rates -The combination of both real estate and capitation taxes (converted into equivalent real estate tax rates) based upon assessed and full value of real estate.

Community Services -Expenditures for programs other than the regular day school, including evening programs and summer programs.

Current Expenses -Any expenditure except for capital outlay and debt service. Staff categories included in the Current Expense tables are:

Instruction: Teachers, Instructional Aides

Support Services: Students
Guidance Counselors, Psychologists, Therapists, Nurses

Support Services: Instructional Staff
Directors of Instruction, Supervisors of Instruction, Librarians

Support Services: General Administration
Chief School Officers, Assistant Superintendents,
Administrative Assistants, Clerical

Support Services: School Administration
Principals, Assistant Principals, Clerical

Support Services: Operations & Maintenance
Custodians, Maintenance Specialists

Support Services: Student Transportation
School Bus Drivers, Transportation Supervisors,
Transportation Specialists, Bus Aides Support
Services

Support Services: Other

Directors of Administration, Specialists/Support,
Supervisors/Support, Administrative
Assistants/Support, Clerical

Food Services: Cafeteria Managers, Cafeteria Supervisors, Cafeteria Workers

Debt Service -Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans.

Diploma -A document indicating graduation of a pupil from a Delaware high school.

Division I Unit -State appropriations allocated to a school district on a unit enrollment formula which are designated for the purpose of paying the employees of the various school districts of the state in accordance with the state supported salary schedules.

Division II Unit -State appropriations allocated to a school district on a unit enrollment formula that are designated for all other non-salary costs, except those for debt service and the transportation of pupils.

Division III Unit -State appropriations allocated to a school district based on a tax effort formula, which is designated to equalize revenue receipts among school districts.

Document of Secondary Attainment -A document awarded by the Delaware State Board of Education after satisfactory completion of the requirements of the General Education Development Testing Program (GED) to serve as sufficient evidence of levels of secondary educational attainment as revealed through these tests for purposes of employment, licensing, military service requirements and admission to post-high school educational institutions.

Enrollment September 30 -Delaware law requires a total enrollment report for each school district as of September 30. This enrollment count is used as a basis for calculation of units of pupils for school funding purposes.

Equalized Assessment -Tax assessment figure based upon full property value, rather than upon the assessed property value.

Fiscal Effort -A measure of relative tax effort among school districts in the state. Higher tax rates indicate greater tax efforts.

FTE Staff -Derived by dividing the amount of time a person is employed by the time normally required for a corresponding full-time position.

FTE Student -Derived by formula to aggregate full-time students and part-time special education students for unit computation.

Full Valuation -The true or market value of real estate.

Instructional Support -An assignment to a staff member who has expertise in a specialized field to provide information and guidance to other staff members to improve the curriculum.

Non-revenue Receipts -Receipts which accrue to the district as the result of incurring an obligation which must be met at a future date or reducing the value of school properties through the exchange of a property asset into a cash asset. Money obtained from the sale of bonds or school property would be classified as a non-revenue receipt.

Official/Administrative -A grouping of assignments comprising the various skill levels required to perform management activities.

Professional/Other -A grouping of assignments requiring a high degree of knowledge and skills required through at least a Baccalaureate Degree (or its equivalent obtained through special study and/or experience) but not requiring skills in the field of education.

Property Tax -A tax levied on real estate, at a rate per \$100, on the assessed valuation of such property within the school district.

Record of Performance -A document granted to students who have completed at least twelve years of school beyond kindergarten and who have been enrolled in a Delaware public school at least one year prior

to the granting of the record. The record lists the credits earned and the minimal performance requirements met by the students.

Revenue Receipts -Receipts which produce additions to assets without increasing school indebtedness and without reducing the value or depleting school property. Money from taxes and tuition are examples of revenue receipts.

Salary-Average salary is the arithmetic mean of teacher salaries, state and local funds only. Beginning, middle and top salaries are schedule steps for teachers with a Bachelor's Degree and no experience, a Master's Degree and thirteen years experience, and a Master's Degree plus thirty credits with maximum years' experience.

Skilled and Service Worker-A grouping of assignments such as secretarial, technician, cafeteria, and custodial worker that requires a varying level of skills.

Special- Class for exceptional (handicapped) children for whom a program of special education is provided.

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