Financing Public Education in Delaware

District Level Analysis

(2004 Edition)

by

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Executive Summary

This report updates the 2003 district analysis 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 100% during the last decade. However, in per pupil, inflation-adjusted terms, expenditure growth was 21%. Public education revenue in Delaware is provided by the State (65%), local school districts (26%), and the Federal government (9%). 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 from 1991-92 to 2002-03 among regular districts ranges from $602 (Delmar) to $2,694 (Cape Henlopen).

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 0.9% (Brandywine) and as high as 4.8% (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 administrations' 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 districts organized into larger schools.

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 (this implies that general administrations' share of additional funding is decreasing). School administration costs per pupil are rising in almost every district. 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 eight 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

Seven 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, Brandywine, Red Clay, and Christina. 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.

Introduction

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

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 One[1] 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 multiple 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.

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

[1] Phase One is available at http://www.cadsr.udel.edu/DOWNLOADABLE/DOCUMENTS/Education%20Finance.pdf

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 understanding 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 four and eleven 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 percentage of current expenditures dedicated to administrative costs , while Garnet Valley, PA and Charles County, MD had the highest.

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 of Educational Statistics 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 (DOE) 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 department's 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. Until recently, school and district staff performed the coding of expenditures by object code. This limited 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 DOE has implemented a system that harmonizes 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 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 measures. 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 different methods 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, discrepancies were discovered in the NCES data. For Delaware NCES administrative cost data 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 Delaware DOE Report of Educational Statistics would only use general administration and school administration in any administration measure.

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 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 comes 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 include 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.

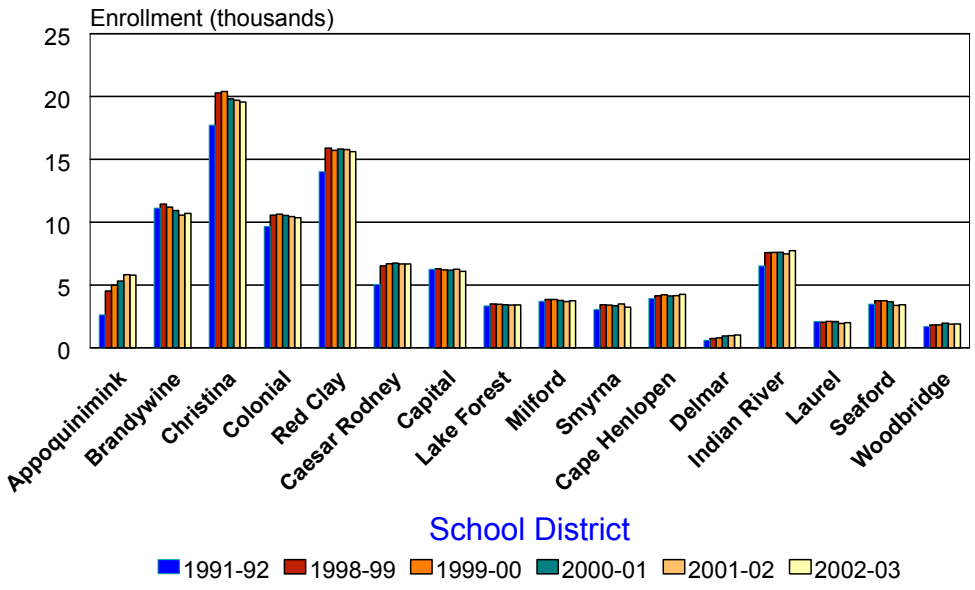
Background

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 2002-03 school year Delaware's school districts ranged in size from Delmar with 1,019 students to Christina with 19,562 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, 2000-01, 2001-02, and 2002-03 school years.

Chart 1.1

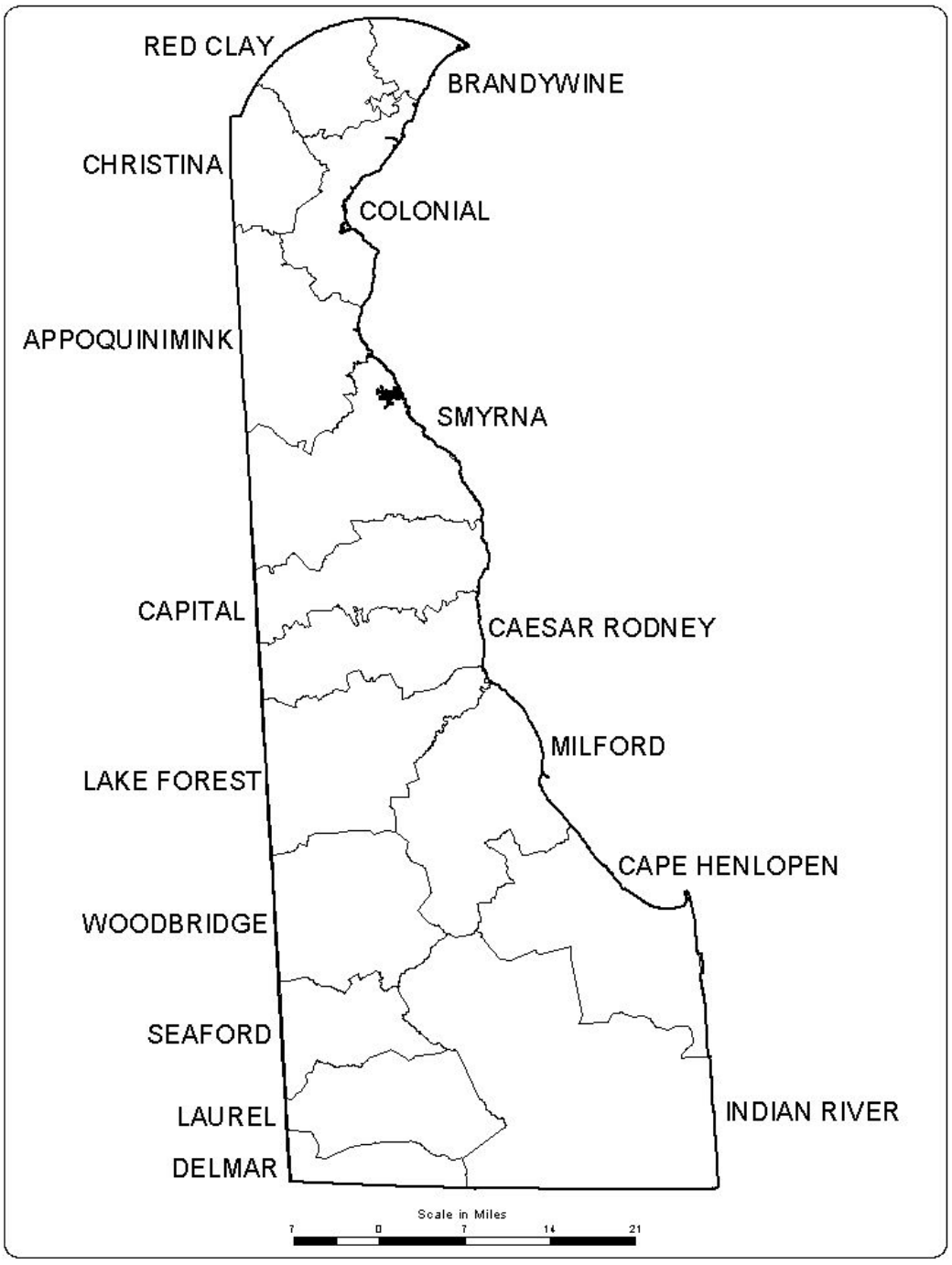
Public Enrollment by School District



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

School District	Enrollment	Schools	Pct. Change 1991-1992 to 2002/03	Pct. Change 1998/9 to 2002/03
Appoquinimink	5,781	8	120.4	27.7
Brandywine	10,699	18	-6.2	-6.5
Christina	19,562	27	6.3	-3.6
Colonial	10,358	15	4.7	-2.0
New Castle Vocational/Technical	3,373	3	5.0	-3.2
Red Clay	15,609	27	7.9	-1.8
Caesar Rodney	6,673	14	4.4	2.4
Capital	6,091	12	-2.5	-3.2
Lake Forest	3,413	6	2.0	-2.3
Milford	3,744	5	1.0	-2.7
Polytech	1,127	1	24.3	5.2
Smyrna	3,241	6	6.5	-5.3
Cape Henlopen	4,261	7	8.4	2.9
Delmar	1,019	1	69.8	38.3
Indian River	7,736	13	15.8	2.1
Laurel	2,000	5	-4.2	-2.2
Seaford	3,426	7	-1.5	-8.6
Sussex Technical	1,207	1	6.2	3.1
Woodbridge	1,898	4	12.3	4.2
State Totals (exc. Charter schools, special schools, data center, DFAB).	111,218	180		
Charter School of Wilmington	935	1	N/A	69.4
Positive Outcomes Charter School	78	1	N/A	30.0
East Side Charter School	112	1	N/A	400
Campus Community School	555	1	N/A	85.0
Marion T. Academy Charter School	588	1	N/A	N/A
Thomas Edison Charter School	749	1	N/A	N/A
Sussex Academy Charter School	311	1	N/A	N/A
Kuumba Academy	204	1	N/A	N/A
Newark Charter	541	1	N/A	N/A
MOT Charter	525	1	N/A	N/A
Total	**115,816**	**190**		

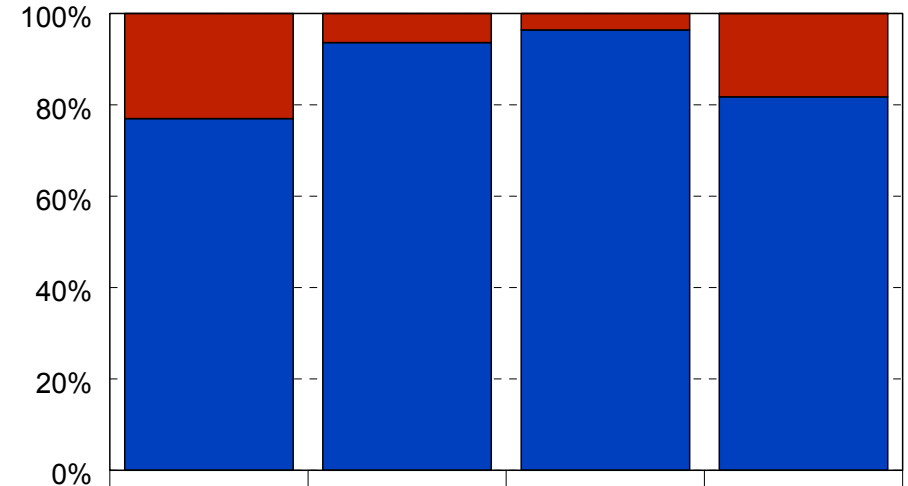
Public School Enrollment For Grades PK-12 By School District
Note: N/A denotes not available or not applicable. Report of Education Statistics, Delaware DOE.

All districts increased enrollment over the 1991-92 to 2002-03 period, save Brandywine, Laurel, Seaford 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 2002-03 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 2002-03 period are Brandywine, Christina, Colonial, New Castle Vocational/Technical, Red Clay, Capital, Lake Forest, Milford, Smyrna, Laurel, and Seaford.

Chart 1.2

Enrollment by County 1991-1992

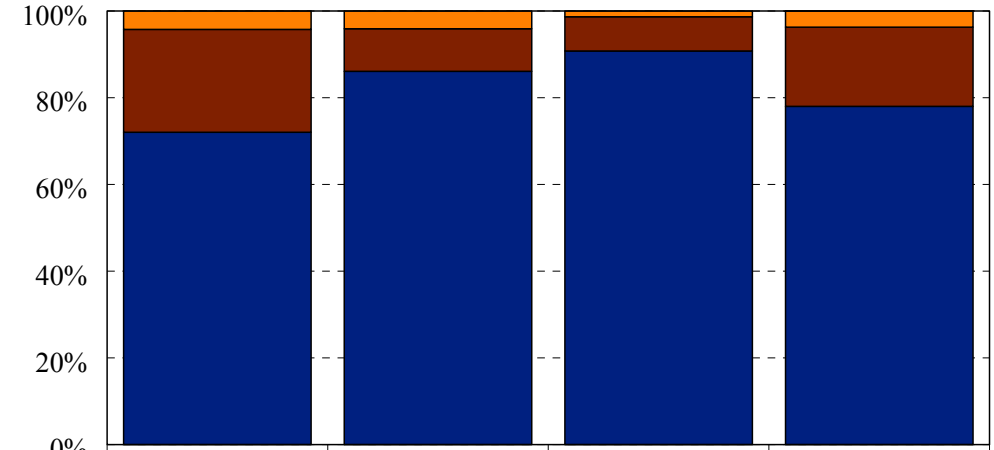


	New Castle	Kent	Sussex	State Total
Private	17901	1586	714	22812
Public	59870	23282	19044	102196

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. An additional 3,154 pupils attend private school outside of Delaware.

Chart 1.3

Enrollment by County 2002-2003



	New Castle	Kent	Sussex	State Total
Charter	3654	1104	311	5069
Private	20330	2648	1849	24827
Public	61728	23185	21236	106149

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. 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 2002-2003. In New Castle County, seventy-seven percent of pupils attended public (non-Charter) schools in 1991-1992. By 2002-2003, this figure fell to seventy-two percent. Charter schools (now four percent of New Castle County enrollment) are undoubtedly partly responsible for this. The impact from charter schools has the potential to increase in the upcoming school years, as additional Charter 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 2002-2003, this figure fell to eighty-six percent. Driving this change is an increase in the proportion of students in private schools (which increased from six percent to ten percent) and the emergence of Charter schools (which comprise four percent of total pupils in the county in 2002-2003).

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-one percent. Simultaneously, private enrollment's share rose from three percent to eight 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			2002-2003				
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	2,623	13.40%	1,198	5,781	525	7.0%	16.0%
Brandywine	3,814	11,125	25.50%	3,699	10,699	861	5.6%	24.2%
Christina	4,245	17,730	19.30%	5,562	19,562	1,333	5.0%	21.0%
Colonial	1,978	9,674	17.00%	2,311	10,358			18.2%
Red Clay	7,457	14,017	34.70%	7,560	15,609	935	3.9%	31.4%
Caesar Rodney	391	5,040	7.20%	696	6,673	78	1.0%	9.3%
Capital	737	6,247	10.60%	1,002	6,091	555	7.3%	13.1%
Lake Forest	127	3,345	3.70%	285	3,413			7.7%
Milford	175	3,706	4.50%	353	3,744			8.6%
Smyrna	156	3,042	4.90%	312	3,241	471	11.7%	7.8%
Cape Henlopen	62	3,931	1.60%	364	4,261			7.9%
Delmar	27	600	4.30%	54	1,019			5.0%
Indian River	106	6,526	1.60%	411	7,736	311	3.7%	4.9%
Laurel	141	2,088	6.30%	255	2,000			11.3%
Seaford	150	3,479	4.10%	404	3,426			10.5%
Woodbridge	228	1,690	11.90%	361	1,898			16.0%
State Total	22,812	102,196	18.20%	24,827	105,511	5,069	3.7%	18.3%

Source: Public and private enrollment is reported by place of residence. Charter school enrollment is reported by location of school, not district of residence. Vocational/technical schools not shown.

Enrollment has direct bearing on the level of state funding received by school districts in that it generates funding units from the state.[2] Districts then allocate these funds across schools. A '98 percent rule'[3] 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 1.3 below). Presently, only Campus Community School serves grades one through twelve. In New Castle County, the Charter School of Wilmington, and the recently 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

[2] For a detailed description, see http://www.cadsr.udel.edu/DOWNLOADABLE/DOCUMENTS/Education%20Finance.pdf

[3] 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 2002-2003 school year.

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 2002-2003, current public education expenditures on the state rose from $572 million to over $1 billion, an increase of approximately 100%. During the same period, inflation grew 32%. Therefore, in inflation-adjusted terms, expenditures rose $253,285,889 (44%).

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 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). The DOE's report of Educational Statistics differentiates between general administration, school administration, and specialists.[4] 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.

[4] Specialists may fall into either general or school administration categories. However, it is not possible to allocate these staff into either general or school administration categories due to insufficient information.

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 support 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.[5] 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.

[5] These data reflect staffing from all funding sources: Federal, State, and local.

Table 2.2
Staff Employed in Public Schools, 2001-2002 (Percent Distribution)

	General Administration[6]	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 Average	0.7%	4.2%	59.0%	3.9%	4.5%	27.7%	100.0%
U.S. Average	2%	2%	52%	10%	31%		97%

Source: Educational Statistics. NCES.

The major portion of the education budget goes towards spending on instruction; but a large portion of instructional expenditures occurs outside the regular classroom on services for special-needs students. 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.

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

[6] General administration includes Chief School Officers, Assistant Superintendents, Administrative Assistants, and Clerical.

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.

	Level of Enrollment		
Component of Current Expenditures	Low	Medium	High
Net Instruction	63%	65%	64%
Students Support	5%	5%	4%
Instructional Staff Support	2%	1%	1%
General Administration	2%	1%	1%
School Administration	6%	6%	6%
Operations and Maint.	10%	10%	10%
Student Transportation	6%	6%	5%
Other Support	5%	6%	7%
Food Services	1%	1%	1%
Net Current Expense	100%	100%	100%

Excludes Vocational Districts. 2002-2003 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 65 percent of expenditures on average. Student support 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 10 percent across the three district size classes.

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 62 percent in high spending districts. Nevertheless, high

spending districts spent almost 38 percent more on instruction per pupil ($7,004 versus $5,092). 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	5,092	64%	5,482	63%	5,725	65%	7,004	62%
Students	374	5%	482	6%	407	5%	521	5%
Instructional Staff	130	2%	90	1%	122	1%	161	1%
General Administration	158	2%	138	2%	79	1%	186	2%
School Administration	479	6%	498	6%	490	6%	642	6%
Operations and Maint.	735	9%	900	10%	868	10%	1,268	11%
Student Transportation	425	5%	498	6%	474	5%	795	7%
Other Support	436	6%	550	6%	520	6%	663	6%
Food Services	81	1%	88	1%	66	1%	113	1%
Net Current Expense	7,910	100%	8,728	100%	8,750	100%	11,353	100%

Excludes Vocational Schools. EdStats 2002-2003.

Table 2.5 illustrates the change in real current expenditures per-pupil 1991-1992 to 2002-2003. Adjusted for inflation, each district spent more in total per pupil expenditures now, relative to eleven years ago. For net instruction, the additional real current expenditures per-pupil range from $730 (Colonial) to $1,769 (Seaford).

Table 2.5

Expenditure Trends

Change in Real Current Expenditures Per Pupil 1991-1992 to 2002-2003

School District	Net Instruction	Student Support	Instructional Staff	General Admin.	School Admin.	Operations and Maint.	Student Transportation	Other Support	Food Services
Appoquinimink	$890	$176	-$40	$18	$9	$236	$44	$522	$4
Brandywine	$1,429	$201	$34	$7	$144	$132	$87	-$49	$25
Christina	$1,306	$125	$31	$50	$102	$301	$135	$260	$14
Colonial	$730	$141	$16	$20	$120	$157	-$38	$130	$21
New Castle Vo. Tech.	$1,502	$29	$84	-$11	$118	-$168	$82	$55	-$30
Red Clay	$1,273	$7	-$21	-$35	$132	$188	-$57	$365	$30
Caesar Rodney	$744	$83	$62	$71	$19	$173	-$34	$56	$16
Capital	$1,364	$82	-$172	-$34	$97	$269	$83	$223	$21
Polytech	$1,370	$386	-$163	-$51	$23	$129	$153	-$189	$110
Lake Forest	$1,220	$337	-$32	-$11	$36	$168	$59	$482	$26
Milford	$1,450	$66	$130	$27	$211	$208	$82	$19	$34
Smyrna	$958	$66	-$23	-$51	$41	$166	-$15	$236	$0
Cape Henlopen	$1,610	$336	$239	$19	$169	$240	$68	$17	-$2
Delmar	$970	$122	$110	-$163	$121	-$310	-$209	-$17	-$21
Indian River	$1,720	$116	$68	-$15	$108	$251	$34	$99	$32
Laurel	$1,753	$251	-$78	-$43	$305	$383	$155	$36	$61
Seaford	$1,769	$180	$105	-$13	$0	$211	$50	$11	$39
Sussex Technical	$723	-$47	-$164	-$140	-$220	$308	$58	$83	-$47
Woodbridge	$1,575	$204	$17	-$55	$256	$341	$91	$184	$49

Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics. Shown in 2002 Dollars.
Charter schools not included. Not including the following : 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 units[7] in 2002-2003 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 -$163 (Delmar) to $50 (Christina). Approximately half of the districts reduced real current expenditures per-pupil on general administration.

School administrative expenditures per-pupil rose in all districts but Polytech and Sussex Technical. The real change in current expenditures per-pupil range from -$220 (Sussex Technical) to $305 (Laurel).

There is little pattern across districts relating to the size of the district in terms of enrollment and the size of the increase in real net current expenditures per-pupil. Among the larger districts, Brandywine, Christina, and Cape Henlopen all had real increases in net per-pupil expenditures of $2,000 or higher. Colonial is an outlier among the large districts with relatively smaller increases in real net current expenditures per-pupil. However, smaller districts such as Laurel, Seaford, and Woodbridge all posted sizeable increases in net current expenditures per-pupil between 1991-92 and 2002-03.

There are two factors at play here. First, increases in expenditures are linked to property values in the district. 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, changes in enrollment influences per-pupil expenditures. Among the districts with larger increases in inflation-adjusted net current expenditures per-pupil, several have negative enrollment growth. This leads to rising costs per pupil as

[7] Total funding units are the regular and special education units that are generated by regular and special student enrollment.

expenditure growth outstrips enrollment growth. In both cases, spending measures per pupil rise, which suggests an increase in the dedication of resources to each pupil.

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 2002-2003.

Because of reductions in real per-pupil expenditures for non-instruction categories, 90 percent of Delmar's additional real current expenditures went towards net instruction. For Christina, net instruction consumed 56 percent of additional real current expenditures.

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 2002-2003

School District	Net Instruction	Students Support	Instructional Staff	General Admin.	School Admin.	Operations and Maint.	Student Transportation	Other Support	Food Services
Appoquinimink	0.48	0.09	(0.02)	0.01	0.00	0.13	0.02	0.28	0.00
Brandywine	0.71	0.10	0.02	0.00	0.07	0.07	0.04	(0.02)	0.01
Christina	0.56	0.05	0.01	0.02	0.04	0.13	0.06	0.11	0.01
Colonial	0.56	0.11	0.01	0.02	0.09	0.12	(0.03)	0.10	0.02
New Castle Vo. Tech.	0.90	0.02	0.05	(0.01)	0.07	(0.10)	0.05	0.03	(0.02)
Red Clay	0.68	0.00	(0.01)	(0.02)	0.07	0.10	(0.03)	0.19	0.02
Caesar Rodney	0.62	0.07	0.05	0.06	0.02	0.15	(0.03)	0.05	0.01
Capital	0.71	0.04	(0.09)	(0.02)	0.05	0.14	0.04	0.12	0.01
Polytech	0.78	0.22	(0.09)	(0.03)	0.01	0.07	0.09	(0.11)	0.06
Lake Forest	0.53	0.15	(0.01)	(0.00)	0.02	0.07	0.03	0.21	0.01
Milford	0.65	0.03	0.06	0.01	0.09	0.09	0.04	0.01	0.02
Smyrna	0.70	0.05	(0.02)	(0.04)	0.03	0.12	(0.01)	0.17	(0.00)
Cape Henlopen	0.60	0.12	0.09	0.01	0.06	0.09	0.03	0.01	(0.00)
Delmar	1.61	0.20	0.18	(0.27)	0.20	(0.52)	(0.35)	(0.03)	(0.03)
Indian River	0.71	0.05	0.03	(0.01)	0.04	0.10	0.01	0.04	0.01
Laurel	0.62	0.09	(0.03)	(0.02)	0.11	0.14	0.06	0.01	0.02
Seaford	0.75	0.08	0.04	(0.01)	0.00	0.09	0.02	0.00	0.02
Sussex Technical	1.31	(0.09)	(0.30)	(0.25)	(0.40)	0.56	0.11	0.15	(0.09)
Woodbridge	0.59	0.08	0.01	(0.02)	0.10	0.13	0.03	0.07	0.02

Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics. Shown in 2002 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 0.9% of current expenses (2002-2003), whereas general administration costs in Delmar, Laurel, and Woodbridge account for 4.5%, 2.5%, and 1.9% 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 2002-2003

School District			Instruction		Student Support		Instructional Staff		General Administratio		School Administratic	
	Real per-pupil increase, 1991-2002	% change enrollment 1991-92 to 2002-03	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	$ 1,859	120.4	62.2%	0.48	3.6%	0.09	1.3%	(0.02)	2.1%	0.01	7.1%	0.00
Brandywine	$ 2,010	-6.2	62.6%	0.71	4.6%	0.10	1.9%	0.02	1.0%	0.00	5.3%	0.07
Christina	$ 2,324	6.3	66.4%	0.56	3.1%	0.05	1.3%	0.01	0.6%	0.02	6.6%	0.04
Colonial	$ 1,296	4.7	67.5%	0.56	2.8%	0.11	1.6%	0.01	0.9%	0.02	6.0%	0.09
New Castle Vo. Tech.	$ 1,661	5	57.2%	0.90	4.6%	0.02	1.1%	0.05	1.4%	(0.01)	6.9%	0.07
Red Clay	$ 1,882	7.9	63.3%	0.68	4.1%	0.00	1.4%	(0.01)	1.7%	(0.02)	5.4%	0.07
Caesar Rodney	$ 1,192	4.4	65.9%	0.62	4.9%	0.07	1.7%	0.05	1.0%	0.06	7.1%	0.02
Capital	$ 1,932	-2.5	66.1%	0.71	3.3%	0.04	3.7%	(0.09)	1.7%	(0.02)	4.3%	0.05
Polytech	$ 1,768	24.3	57.5%	0.78	2.3%	0.22	2.5%	(0.09)	3.1%	(0.03)	3.8%	0.01
Lake Forest	$ 2,285	2	64.0%	0.53	4.0%	0.15	1.4%	(0.01)	1.4%	(0.00)	4.9%	0.02
Milford	$ 2,226	1	68.4%	0.65	2.6%	0.03	1.0%	0.06	1.5%	0.01	4.4%	0.09
Smyrna	$ 1,377	6.5	61.7%	0.70	6.4%	0.05	2.5%	(0.02)	2.1%	(0.04)	7.5%	0.03
Cape Henlopen	$ 2,694	8.4	67.2%	0.60	3.9%	0.12	0.7%	0.09	1.4%	0.01	6.2%	0.06
Delmar	$ 602	69.8	57.8%	1.61	4.3%	0.20	0.2%	0.18	7.4%	(0.27)	4.4%	0.20
Indian River	$ 2,413	15.8	64.5%	0.71	5.9%	0.05	1.0%	0.03	1.4%	(0.01)	6.8%	0.04
Laurel	$ 2,824	-4.2	63.7%	0.62	3.0%	0.09	2.1%	(0.03)	4.3%	(0.02)	6.4%	0.11
Seaford	$ 2,352	-1.5	64.6%	0.75	4.6%	0.08	1.5%	0.04	1.7%	(0.01)	7.3%	0.00
Sussex Technical	$ 554	6.2	55.2%	1.31	4.6%	(0.09)	2.6%	(0.30)	3.8%	(0.25)	8.0%	(0.40)
Woodbridge	$ 2,662	12.3	61.7%	0.59	4.4%	0.08	2.7%	0.01	3.6%	(0.02)	5.3%	0.10

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.

There is only slight evidence that larger districts dedicate a greater share of expenditures for instruction than smaller districts. The four districts with enrollment greater than 10,000 spend between 62% and 68% of current expenditures on net instruction. Delmar, by far the smallest district in the state, spends 55%. This infers that certain size-invariant expenditures such as the superintendent's office can be lowered in per pupil terms as enrollment rises. However, the degree of variation in net instruction expenditures across districts is small. Milford, a relatively small district of 3,700 pupils, dedicates 68% of its budget to net instruction: the largest share of any district.

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 ½ assistant principal. A further 100 high school students, will earn a full assistant principal. To earn a further ½ 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

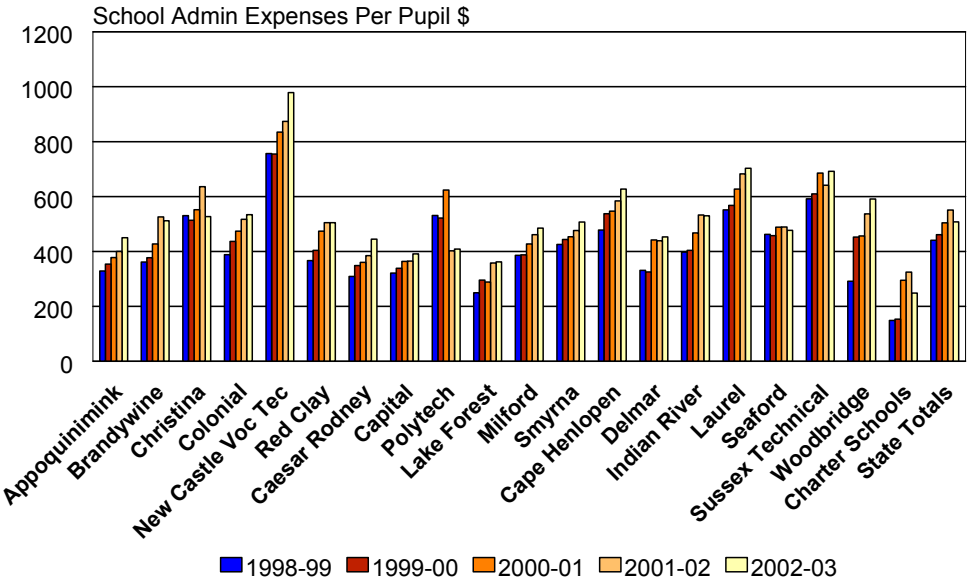
Adjusting administrative costs to per pupil levels aids the inter-district comparisons (see Chart 3.1 below). Among the districts with higher school administrative expenses per pupil are the Vocational/Technical districts. This can be attributed to their relatively large budgets and small enrollment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

School Administration

Each district spent more on school administrative costs per pupil in 2002-2003 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 almost $1,000 per pupil on school administrative costs in 2002-03. Sussex Technical spent approximately $700 per pupil, and Polytech, $400. The smaller districts of Laurel and Cape Henlopen, have school administration expenses per pupil greater than $600. 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 $400.

A possible explanation of the school administration burden lies with school size (Table 3.2). Laurel has relatively small schools. Even 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

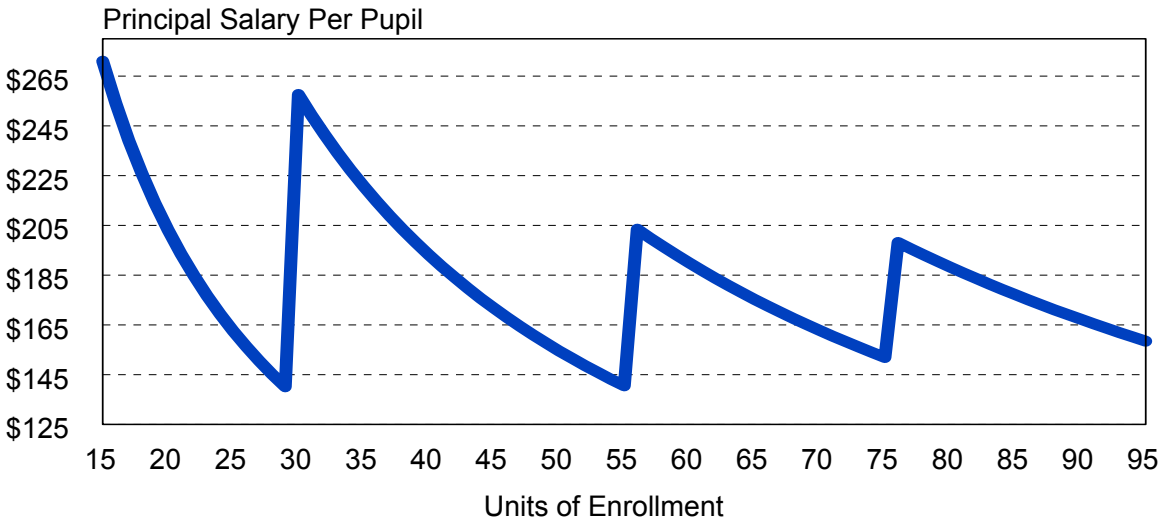
School District	Elementary	Middle	High	Overall
Appoquinimink	687.0	1033.0	1377.0	894.2
Brandywine	405.7	573.7	1071.3	553.6
Christina	537.5	1092.3	1470.0	731.5
Colonial	526.3	582.3	2103.0	660.5
New Castle VoTec				1062.7
Red Clay	490.8	483.2	1135.0	511.5
Caesar Rodney	348.9	379.3	1629.0	463.2
Capital	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

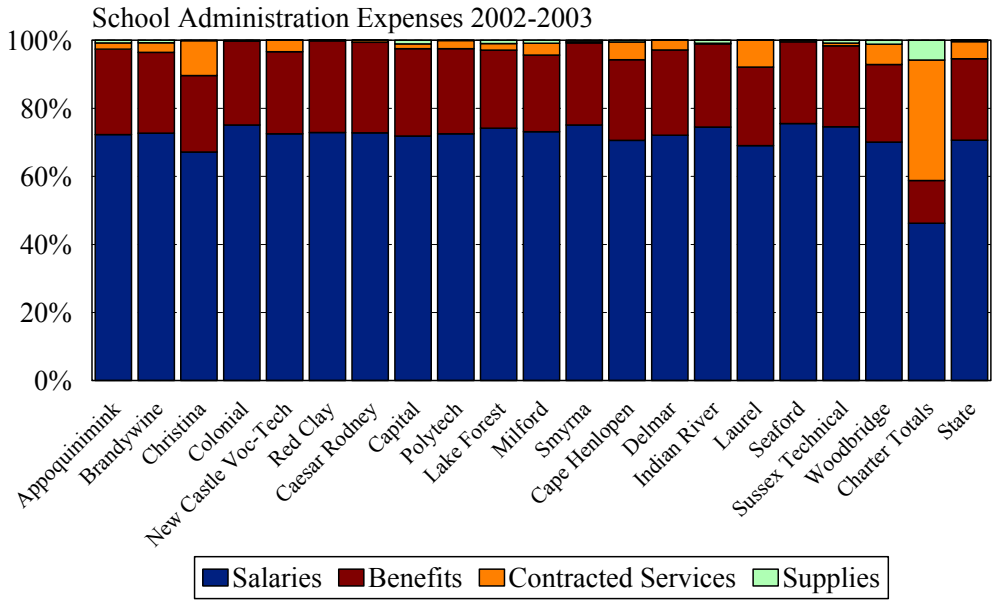
Total Principal Salary Per Pupil of Enrollment



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 30% of their school administration costs on contracted services. Among regular districts at the high-end, Christina spends 10%, 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.

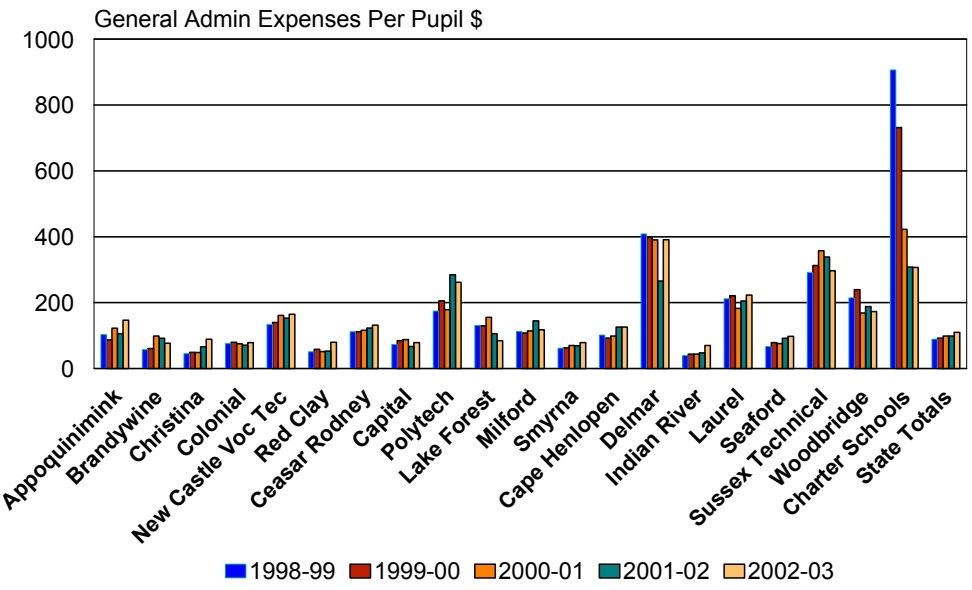
General Administration

General administrative expenses per pupil are rising in many districts including Appoquinimink, Christina, New Castle Vocational/Technical, Red Clay, Cape Henlopen, Indian River, and Seaford.

Only a handful of districts experienced lower general administrative costs per pupil over the period to 2002-03. Among them are Brandywine, Lake Forest, Polytech, Sussex Technical, 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 2002-03. 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 44% of its general administrative costs on salaries. At the opposite end, Woodbridge spends 72%.

Employee benefits by district exhibit a relatively narrower range. At the low end, Appoquinimink dedicates 15% of general administrative costs to employee benefits. At

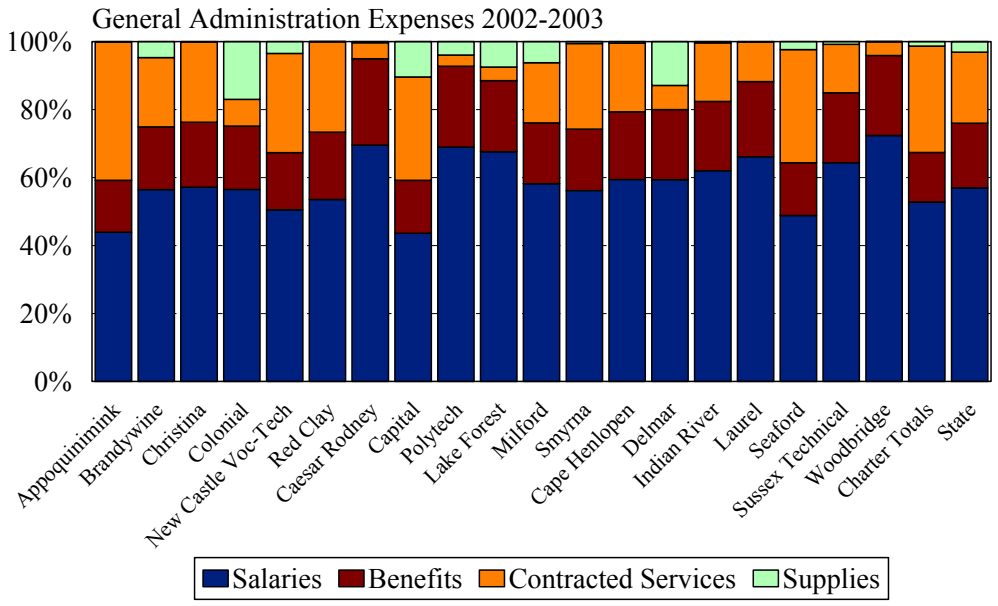
the high end, Delmar and Caesar Rodney allocate 24% and 25% respectively of their general administrative costs to employee benefits.

Contracted services exhibit a large degree of variation across districts. The range of contracted services expenditures as a percentage of general administrative costs is less than 5% (Woodbridge) to 40% (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, 2002-03

Share of Total General Administration Costs

	Salaries	Benefits	Contracted Services	Supplies	Capital Outlay	Other	Total
Appoquinimink	44%	15%	41%	0%	0%	0%	$ 855,251
Brandywine	56%	18%	20%	5%	0%	0%	$ 808,683
Christina	57%	19%	24%	0%	0%	0%	$ 1,752,157
Colonial	57%	19%	8%	17%	0%	0%	$ 822,576
New Castle Voc-Tech	50%	17%	29%	3%	0%	0%	$ 551,939
Red Clay	54%	20%	27%	0%	0%	0%	$ 1,269,252
Caesar Rodney	70%	25%	5%	0%	0%	0%	$ 880,702
Capital	43%	16%	30%	10%	1%	0%	$ 492,398
Polytech	69%	24%	3%	4%	0%	0%	$ 280,348
Lake Forest	67%	21%	4%	7%	0%	0%	$ 290,015
Milford	58%	18%	18%	6%	0%	0%	$ 436,240
Smyrna	56%	18%	25%	1%	0%	0%	$ 275,142
Cape Henlopen	59%	20%	20%	0%	0%	0%	$ 524,202
Delmar	59%	21%	7%	13%	0%	0%	$ 382,095
Indian River	62%	20%	17%	0%	0%	0%	$ 525,263
Laurel	66%	22%	12%	0%	0%	0%	$ 433,449
Seaford	49%	16%	33%	2%	0%	0%	$ 330,575
Sussex Technical	64%	21%	14%	1%	0%	0%	$ 353,857
Woodbridge	72%	24%	4%	0%	0%	0%	$ 326,698
Charter Totals	53%	15%	31%	1%	0%	0%	$ 1,116,684
State	57%	19%	21%	3%	0%	0%	$ 12,719,809

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, 2002-03

Share of Total School Administration Costs.

	Salaries	Benefits	Contracted Services	Supplies	Capital Outlay	Other	
Appoquinimink	72%	25%	2%	1%	0%	0%	$ 2,620,770
Brandywine	73%	24%	3%	1%	0%	0%	$ 5,408,523
Christina	67%	22%	10%	0%	1%	0%	$ 10,390,072
Colonial	75%	25%	0%	0%	0%	0%	$ 5,575,738
New Castle Voc-Tech	72%	24%	3%	0%	1%	0%	$ 3,268,199
Red Clay	73%	27%	0%	0%	0%	0%	$ 7,972,886
Caesar Rodney	72%	27%	1%	0%	0%	0%	$ 2,975,253
Capital	67%	24%	1%	1%	7%	0%	$ 2,445,780
Polytech	71%	24%	2%	0%	2%	0%	$ 437,232
Lake Forest	74%	23%	2%	1%	0%	0%	$ 1,232,226
Milford	73%	22%	3%	1%	0%	0%	$ 1,787,519
Smyrna	75%	24%	0%	0%	0%	0%	$ 1,770,043
Cape Henlopen	71%	24%	5%	1%	0%	0%	$ 2,608,123
Delmar	71%	25%	3%	0%	2%	0%	$ 442,579
Indian River	74%	24%	0%	1%	0%	0%	$ 3,965,925
Laurel	69%	23%	8%	0%	0%	0%	$ 1,366,670
Seaford	76%	24%	0%	0%	0%	0%	$ 1,611,719
Sussex Technical	75%	24%	1%	1%	0%	0%	$ 822,912
Woodbridge	70%	23%	6%	1%	0%	0%	$ 1,115,640
Charter Totals	42%	11%	32%	5%	9%	0%	$ 899,042
State	70%	24%	5%	0%	1%	0%	$ 63,212,399

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 Brandywine, added administrative staff in the eleven years to 2002-03. Red Clay added eight FTE over the period; Christina added thirty. The next closest district added eleven FTE (Indian River).

Table 3.5

Changes in Expenditures for Official and Administrative Staff by District

School District	FTE '91	FTE Change to 2002	Change in Total Salary Expenses to 2002	Change Due To Change in Salaries	Change Due To FTE Change	% Due To FTE Change	% Due To Salary Increase
Appoquinimink	14	9	$1,183,765	$660,928	$522,837	44%	56%
Brandywine	62	-8	$1,087,000	$1,551,744	-$464,744	-43%	143%
Christina	70	30	$4,616,390	$2,873,600	$1,742,790	38%	62%
Colonial	45	14	$2,508,726	$1,695,424	$813,302	32%	68%
New Castle Vo/Tech	32.5	1.5	$1,064,164	$977,024	$87,140	8%	92%
Red Clay	59	28	$4,126,636	$2,500,032	$1,626,604	39%	61%
Caesar Rodney	29	5	$977,975	$682,040	$295,935	30%	70%
Capital	28	1	$640,927	$581,740	$59,187	9%	91%
Lake Forest	17	6	$816,502	$461,380	$355,122	43%	57%
Milford	17	3	$578,761	$401,200	$177,561	31%	69%
Polytech	10	2	$359,094	$240,720	$118,374	33%	67%
Smyrna	13	4	$577,768	$341,020	$236,748	41%	59%
Cape Henlopen	19	3	$603,452	$424,226	$179,226	30%	70%
Delmar	4	0	$77,132	$77,132	$0	0%	100%
Indian River	26	11	$1,370,633	$713,471	$657,162	48%	52%
Laurel	10	7	$746,005	$327,811	$418,194	56%	44%
Seaford	17	2	$485,861	$366,377	$119,484	25%	75%
Sussex Technical	10	0	$192,830	$192,830	$0	0%	100%
Woodbridge	8	5	$549,389	$250,679	$298,710	54%	46%
State Totals	490.5	143.5	$24,247,362	$15,829,078	$8,418,284	35%	65%

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 falls into the 34%-44% for additional FTE's share of the increase wage bill.

Brandywine is the only school district to have a decline in Official/Administrative FTE rate over the eleven-year period (-8). This led to a 43% decline in the wage bill due to the FTE for the school district. Delmar and Sussex Technical school districts 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 almost all districts, at least half of the increase in administrative salary costs is due to increases in the size of the salaries. For Brandywine, this increase comprises 143% 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.

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.

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. 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. 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

	# of Teachers in School				
Experience	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 Basis

	# D1 Units		
Experience	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 almost every district. Rising costs reflect increases in both number of staff and salaries.

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-school 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

11-Year and 5-Year Change in Total Regular and Special Unit Allotment

School District	Total Regular & Special Units 2002-03	Total Regular & Special Units 1998-99	4 Year % Change	Total Regular & Special Units 1991-92	11 Year % Change
Appoquinimink	340	253	34%	140	143%
Brandywine	626	665	-6%	625	0%
Christina	1231	1228	0%	1062	16%
Colonial	620	630	-2%	557	11%
New Castle Vocational/Technical	202	212	-5%	188	7%
Red Clay	910	914	0%	799	14%
Caesar Rodney	369	338	9%	290	27%
CR-AFB	40	50	-20%	61	-34%
Capital	380	375	1%	342	11%
Lake Forest	202	202	0%	185	9%
Milford	227	226	0%	210	8%
Polytech	65	61	7%	36	81%
Smyrna	198	202	-2%	171	16%
Cape Henlopen	270	260	4%	228	18%
Delmar	61	43	42%	34	79%
Indian River	486	465	5%	400	22%
Laurel	117	119	-2%	118	-1%
Seaford	206	223	-8%	202	2%
Sussex Technical	72	69	4%	40	80%
Woodbridge	110	105	5%	97	13%
State District Totals	6692	6590	2%	5723	17%

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

All districts, except the portion of Caesar Rodney school district that lies within the Dover Air Force Base and Laurel, experienced a growth in the amount of units received over the eleven-year period from 1991-92 to 2002-03. 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 143%, which is more than seven times the state rate of 17%.

Over the past four years, half of the school districts experienced a decline in their total unit appropriation, while Brandywine had no change. Delmar saw the largest percentage increase over that time, at 42%. 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	2001	2002
Appoquinimink	8.2	7.8	8.2	7.5	7.2	6.8	6.6	7.8	8.1	8.8	9.1	9.7
Brandywine	8.0	8.1	8.7	9.2	9.6	9.8	10.1	10.1	10.2	10.8	10.6	10.6
Christina	10.8	11.0	11.2	12.7	11.0	11.1	11.4	11.4	11.5	11.8	12.6	13.1
Colonial	9.5	10.5	10.3	10.5	10.8	11.3	12.1	11.5	11.5	11.6	11.2	11.7
New Castle Vocational/Technical	15.9	15.7	15.2	15.0	14.9	14.7	15.1	13.9	11.4	12.3	12.2	11.9
Red Clay	8.9	9.0	9.1	9.6	9.4	9.7	9.5	9.8	10.2	10.3	10.1	10.4
Caesar Rodney	8.7	9.3	8.9	9.8	10.3	10.6	11.0	11.7	12.6	12.5	12.7	13.9
CR-AFB	4.4	4.1	3.0	2.0	4.4	5.0	5.2	4.9	4.1	5.1	6.2	5.3
Capital	7.8	8.5	9.3	10.1	10.7	11.4	12.3	12.2	12.0	12.3	13.8	14.9
Lake Forest	8.8	9.2	9.1	9.4	10.4	8.2	9.7	9.5	9.6	10.4	10.4	11.9
Milford	12.2	12.8	13.8	13.0	13.1	13.9	13.1	12.3	12.4	12.8	12.8	14.2
Polytech	23.4	20.4	14.7	15.2	14.1	12.4	11.1	11.8	11.3	11.7	8.3	9.4
Smyrna	9.7	9.9	9.9	10.5	10.9	10.6	11.6	12.3	12.3	12.0	12.0	13.2
Cape Henlopen	11.4	11.7	11.5	12.5	12.7	13.0	13.9	14.5	14.0	14.1	14.8	14.6
Delmar	7.7	7.0	8.2	8.3	10.9	10.9	11.0	8.9	9.3	9.6	10.6	10.6
Indian River	14.5	16.3	17.0	18.5	18.2	17.6	16.6	14.5	13.8	14.2	14.8	15.1
Laurel	9.5	10.2	11.0	11.2	11.0	12.1	11.3	11.2	10.3	9.3	9.9	11.1
Seaford	11.5	11.5	11.8	13.6	14.1	13.6	13.4	11.8	11.2	11.1	11.9	12.6
Sussex Technical	16.3	24.9	21.7	18.6	17.5	16.7	16.4	11.7	12.7	11.0	11.0	11.3
Woodbridge	9.9	11.0	11.8	12.1	11.2	10.2	10.2	9.0	8.3	8.7	9.1	9.4
State District Totals	10.2	10.7	10.9	11.5	11.3	11.4	11.6	11.3	11.3	11.5	11.7	12.3

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

By 2002, special education as a share of total enrollment grew from 10.2% to 12.3% 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 10.4%; Brandywine from 8.0% to 10.6%, Christina from 10.8% to 13.1%; Colonial from 9.5% to 11.7%; and Appoquinimink from 8.2% to 9.7%.

Capital school district had the largest increase in special education enrollment (7.8% to 14.9%) over the period. Caesar Rodney was a close second; increasing from 8.7% to 13.9%. Few districts experienced declining enrollment. All vocational/technical schools saw smaller special education shares in 2002 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 2002, 12.3% of public school students were classified as special education. However, 27% 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	2001	2002
Appoquinimink	17.1	17.7	18.1	17.5	17.3	16.3	15.2	17.4	17.8	20.5	20.8%	22.4%
Brandywine	18.1	18.0	19.5	20.1	20.9	21.8	22.3	21.8	22.3	23.2	23.0%	22.8%
Christina	24.9	25.3	25.8	25.8	25.9	26.3	26.8	26.3	26.6	27.4	28.9%	30.3%
Colonial	21.9	23.8	23.6	23.7	24.4	25.3	27.1	25.4	25.4	25.4	24.6%	25.3%
New Castle Vocational/Technical	30.9	30.9	30.2	29.9	29.6	29.9	30.3	29.2	25.0	26.4	26.9%	26.2%
Red Clay	20.2	19.9	20.2	21.0	20.6	21.2	20.9	21.1	21.8	22.1	22.0%	22.6%
Caesar Rodney	20.7	21.9	21.2	23.0	23.5	24.5	25.7	26.0	27.8	27.8	28.0%	30.4%
CR-DAFB	9.8	9.7	6.5	5.0	10.5	11.3	10.2	10.0	9.8	11.1	13.6%	10.0%
Capital	17.8	19.6	21.2	22.5	23.5	25.0	26.6	25.9	25.7	26.0	28.9%	31.6%
Lake Forest	18.9	20.1	19.8	20.4	22.1	18.6	20.7	20.8	21.0	22.0	22.2%	24.8%
Milford	24.8	25.8	27.5	27.1	26.7	28.4	27.1	25.2	25.2	25.9	26.4%	29.1%
Polytech	41.7	37.5	29.8	29.5	27.9	25.4	22.2	23.0	24.2	25.0	19.7%	21.5%
Smyrna	21.1	21.0	21.6	22.5	22.7	22.6	24.1	25.2	24.9	25.4	25.4%	27.8%
Cape Henlopen	25.9	26.1	26.2	27.7	28.5	28.5	30.6	31.2	30.5	30.7	32.7%	32.2%
Delmar	17.6	16.7	18.9	18.9	24.4	23.8	24.4	20.9	21.7	21.8	24.1%	24.6%
Indian River	30.8	33.3	35.2	37.0	36.9	36.3	34.8	30.3	29.3	30.1	31.3%	32.1%
Laurel	21.2	22.6	24.4	24.4	23.3	25.0	23.1	22.7	20.8	20.0	21.2%	22.2%
Seaford	25.2	25.4	26.3	28.6	29.9	29.3	29.1	25.6	24.7	23.9	25.4%	26.7%
Sussex Technical	47.5	44.4	40.3	36.8	34.3	32.9	32.9	24.6	27.1	23.9	23.2%	25.0%
Woodbridge	21.6	24.2	25.0	25.7	24.5	22.4	22.8	20.0	18.1	18.0	20.0%	20.9%
State District Averages	22.8	23.6	24.2	24.7	25.0	25.3	25.6	24.7	24.7	25.2	25.8%	27.0%

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 (10% in 2002). Cape Henlopen has the highest with 32.2%, with Indian River a close second with 32.1%. 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. This was not the

case in 1991, as there was more disparity from the average value, particularly within the vocational districts.

Table 4.4

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

School District	Special Units 2000-01	Special Units 1998-99	5 Year % Change	Special Units 1991-92	11 Year % Change
Appoquinimink	76	44	73%	24	217%
Brandywine	143	145	-1%	113	27%
Christina	373	323	15%	264	41%
Colonial	157	160	-2%	122	29%
New Castle Vocational/Technical	53	62	-15%	58	-9%
Red Clay	206	193	7%	161	28%
Caesar Rodney	112	88	27%	60	87%
CR-AFB	4	5	-20%	6	-33%
Capital	120	91	32%	61	97%
Lake Forest	50	42	19%	35	43%
Milford	66	57	16%	52	27%
Polytech	14	14	0%	15	-7%
Smyrna	55	51	8%	36	53%
Cape Henlopen	87	81	7%	59	47%
Delmar	15	9	67%	6	150%
Indian River	156	141	11%	123	27%
Laurel	26	27	-4%	25	4%
Seaford	55	57	-4%	51	8%
Sussex Technical	18	17	6%	19	-5%
Woodbridge	23	21	10%	21	10%
State District Totals	1805	1629	11%	1305	38%

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

Only four school districts; New Castle Vo-Tech, Caesar Rodney within the Dover Air Force Base, Polytech, and Sussex Technical, experienced a decline in the amount of special education units they received over the past eleven years.

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 217% increase in special education units received from 1991-92 to 2002-03. 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 1.5%.

The implication of increased special education enrollment and funding is that a greater share of funds divert into special education settings. Correspondingly, proportionally fewer pupils 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.[8] 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 total 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."[9]

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 approved, the program requires that children identified as special 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.

[8] This is reasonable given that special education funding units cannot be used for regular education expenditures.
[9] *School Finance: Investing in Student Learning*, Delaware Education Research and Development Center, College of Human Services, Education & Public Policy, University of Delaware.

Table 4.5

11-Year and 4-Year Change in Regular Unit Allotment

School District	Total Regular Units 2002-03	Total Regular Units 1998-99	4-Year % Change	Total Regular Units 1991-92	11-Year % Change
Appoquinimink	264	209	26%	116	128%
Brandywine	483	520	-7%	512	-6%
Christina	858	905	-5%	798	8%
Colonial	463	470	-1%	435	6%
New Castle Vocational/Technical	149	150	-1%	130	15%
Red Clay	704	721	-2%	638	10%
Caesar Rodney	257	250	3%	230	12%
CR-AFB	36	45	-20%	55	-35%
Capital	260	278	-6%	281	-7%
Lake Forest	152	160	-5%	156	-3%
Milford	161	169	-5%	166	-3%
Polytech	51	47	9%	21	143%
Smyrna	143	151	-5%	135	6%
Cape Henlopen	183	179	2%	169	8%
Delmar	46	34	35%	28	64%
Indian River	330	324	2%	277	19%
Laurel	91	92	-1%	93	-2%
Seaford	151	166	-9%	151	0%
Sussex Technical	54	52	4%	21	157%
Woodbridge	87	84	4%	76	14%
State District Totals	4887	4961	-1%	4418	11%

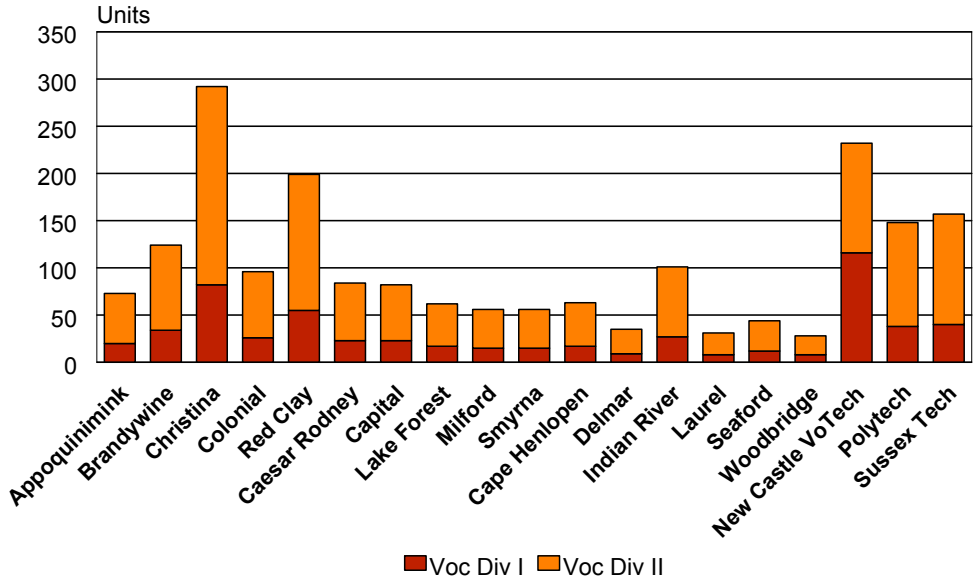
Source: Report of Educational Statistics and September 30th Student Enrollment and Unit Allotment Report. Includes special schools.

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, 2002-2003.

Chart 4.1 shows the amount of vocational Division I and Division II units by district for 2002-2003. 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	20	53
Brandywine	34	90
Christina	82	210
Colonial	26	70
Red Clay	55	144
Caesar Rodney	23	61
DAFB	1	4
Capital	23	59
Lake Forest	17	45
Milford	15	41
Smyrna	15	41
Cape Henlopen	17	46
Delmar	9	26
Indian River	27	74
Laurel	8	23
Seaford	15	40
Woodbridge	8	20
New Castle VoTech	116	336
Polytech	38	110
Sussex Tech	40	117
Total Regular Districts	395	1047
Total Vocational Districts	194	563

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 eleven years. Appoquinimink had the fastest growth, and Caesar Rodney-Air Force Base the slowest. Between 1998-1999 and 2002-2003, 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 12 percent in 2002-2003. The district with the greatest share of special education students is Cape Henlopen (14.6 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;	1 principal;	1 principal;
	22 teachers	29 teachers	54 teachers
	$1,228,041	$1,551,653	$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;	1 principal;	1 principal;
	39 teachers	52 teachers	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	879	154	1033	15	3	51	3	1	73	14.15	47.0	20.3
Olive B. Loss ES												
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;	1 principal;	1 principal;
	23 teachers	33 teachers	49 teachers
	$1,174,073.24	$1,561,986.63	$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 2000-2001. Data sets for the 1998-99 school year can be found in the appendix.

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	Total Current Expend.	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Appoquinimink School District, DE (grades PK-12)	$7,739	$4,159	$319	$1,233	$2,029
Brandywine School District, DE (grades PK-12)	$9,207	$5,628	$712	$1,245	$1,622
Caesar Rodney School District, DE (grades PK-12)	$8,206	$5,140	$602	$997	$1,468
Cape Henlopen School District, DE (grades PK-12)	$9,320	$5,883	$837	$920	$1,680
Capital School District, DE (grades PK-12)	$8,122	$5,221	$441	$1,055	$1,405
Christina School District, DE (grades PK-12)	$9,373	$5,939	$554	$1,078	$1,803
Colonial School District, DE (grades PK-12)	$8,179	$5,322	$505	$931	$1,422
Delmar School District, DE (grades 07-12)	$7,242	$4,451	$406	$1,042	$1,344
Indian River School District, DE (grades PK-12)	$8,511	$5,196	$594	$986	$1,736
Lake Forest School District, DE (grades PK-12)	$7,689	$4,552	$394	$1,197	$1,546
Laurel School District, DE (grades PK-12)	$8,012	$4,733	$413	$956	$1,910
Milford School District, DE (grades PK-12)	$7,497	$4,850	$413	$881	$1,352
New Castle County Votech School District, DE (grades 09-12)	$12,911	$7,419	$786	$1,582	$3,123
Polytech School District, DE (grades 09-12)	$11,518	$6,537	$773	$1,482	$2,726
Red Clay Consolidated School District, DE (grades PK-12)	$9,981	$5,967	$445	$1,197	$2,373
Seaford School District, DE (grades PK-12)	$8,230	$5,350	$455	$832	$1,593
Smyrna School District, DE (grades PK-12)	$7,448	$4,572	$552	$875	$1,449
Sussex Technical School District, DE (grades 09-12)	$11,249	$6,209	$558	$1,729	$2,753
Woodbridge School District, DE (grades PK-12)	$7,731	$4,412	$586	$935	$1,797
Peer Averages	**$8,851**	**$5,344**	**$544**	**$1,113**	**$1,849**
Average Without Vo-Tech Districts	**$8,280**	**$5,086**	**$514**	**$1,023**	**$1,658**

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, Brandywine school district has the highest administration per pupil spending rate in the state at $1,245, while Seaford has the lowest rate at $832 per pupil.

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

Appoquinimink School District, DE (grades PK-12)	54%	4%	16%	26%
Brandywine School District, DE (grades PK-12)	61%	8%	14%	18%
Caesar Rodney School District, DE (grades PK-12)	63%	7%	12%	18%
Cape Henlopen School District, DE (grades PK-12)	63%	9%	10%	18%
Capital School District, DE (grades PK-12)	64%	5%	13%	17%
Christina School District, DE (grades PK-12)	63%	6%	11%	19%
Colonial School District, DE (grades PK-12)	65%	6%	11%	17%
Delmar School District, DE (grades 06-12)	61%	6%	14%	19%
Indian River School District, DE (grades PK-12)	61%	7%	12%	20%
Lake Forest School District, DE (grades PK-12)	59%	5%	16%	20%
Laurel School District, DE (grades PK-12)	59%	5%	12%	24%
Milford School District, DE (grades PK-12)	65%	6%	12%	18%
New Castle County Votech School District, DE (grades 09-12)	57%	6%	12%	24%
Polytech School District, DE (grades 09-12)	57%	7%	13%	24%
Red Clay Consolidated School District, DE (grades PK-12)	60%	4%	12%	24%
Seaford School District, DE (grades PK-12)	65%	6%	10%	19%
Smyrna School District, DE (grades PK-12)	61%	7%	12%	19%
Sussex Technical School District, DE (grades 09-12)	55%	5%	15%	24%
Woodbridge School District, DE (grades PK-12)	57%	8%	12%	23%
Peer Averages	**61%**	**6%**	**13%**	**21%**
Average Without Vo-Tech Districts	**61%**	**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)
- Current Expenses Support Services: School Administration (Table 40)

- Current Expenses Support Services: Other (Table 43)

To derive 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, Cape Henlopen school district spends the least expenditures on administrative costs within the state. In comparison, Lake Forest spends the highest percentage on administrative costs at 16%.

Conversely, Appoquinimink spends the lowest percentage on instructional costs, at 54%, while Colonial, Milford, and Seaford spend the highest percentage at 65%. Despite the gap in administrative function spending, Seaford and Lake Forest dedicate nearly equal amounts to instruction at 61% and 60% respectively.

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 $14,066 in Lower Alloways Creek, NJ to $6,051 in Oxford, PA.

The discussion that follows makes observations about the relative expenditures across districts. Seven Delaware districts fall above the regional peer averages for total current expenditures per pupil. These seven are Brandywine, Christina, 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.

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

Appoquinimink School District, DE (grades PK-12)	$7,739	$4,159	$319	$1,233	$2,029
Brandywine School District, DE (grades PK-12)	$9,207	$5,628	$712	$1,245	$1,622
Caesar Rodney School District, DE (grades PK-12)	$8,206	$5,140	$602	$997	$1,468
Cape Henlopen School District, DE (grades PK-12)	$9,320	$5,883	$837	$920	$1,680
Capital School District, DE (grades PK-12)	$8,122	$5,221	$441	$1,055	$1,405
Christina School District, DE (grades PK-12)	$9,373	$5,939	$554	$1,078	$1,803
Colonial School District, DE (grades PK-12)	$8,179	$5,322	$505	$931	$1,422
Delmar School District, DE (grades 06-12)	$7,242	$4,451	$406	$1,042	$1,344
Indian River School District, DE (grades PK-12)	$8,511	$5,196	$594	$986	$1,736
Lake Forest School District, DE (grades PK-12)	$7,689	$4,552	$394	$1,197	$1,546
Laurel School District, DE (grades PK-12)	$8,012	$4,733	$413	$956	$1,910
Milford School District, DE (grades PK-12)	$7,497	$4,850	$413	$881	$1,352
New Castle County Votech School District, DE (grades 09-12)	$12,911	$7,419	$786	$1,582	$3,123
Polytech School District, DE (grades 09-12	$11,518	$6,537	$773	$1,482	$2,726
Red Clay Consolidated School District, DE (grades PK-12)	$9,981	$5,967	$445	$1,197	$2,373
Seaford School District, DE (grades PK-12)	$8,230	$5,350	$455	$832	$1,593
Smyrna School District, DE (grades PK-12)	$7,448	$4,572	$552	$875	$1,449
Sussex Technical School District, DE (grades 09-12)	$11,249	$6,209	$558	$1,729	$2,753
Woodbridge School District, DE (grades PK-12)	$7,731	$4,412	$586	$935	$1,797
Baltimore County Public Schls, MD (grades PK-12)	$8,051	$4,714	$1,026	$836	$1,475
Board of Ed Worcester County, MD (grades PK-12)	$8,477	$5,210	$825	$735	$1,708
Board of Ed of Cecil County, MD (grades PK-12)	$7,175	$4,312	$677	$744	$1,442
Board of Educ Charles County, MD (grades PK-12)	$7,225	$4,162	$759	$723	$1,580
Calvert County Public Schools, MD (grades PK-12)	$7,171	$4,424	$566	$657	$1,524
Frederick County Board of Ed, MD (grades PK-12)	$7,004	$4,236	$693	$681	$1,393
Harford County Public Schools, MD (grades PK-12)	$6,958	$4,192	$780	$540	$1,446
Talbot County Public Schools, MD (grades PK-12)	$7,582	$4,726	$813	$626	$1,418
Alloway Twp, NJ (grades PK-08)	$8,155	$4,821	$739	$1,109	$1,486
Clayton Boro, NJ (grades PK-12)	$9,527	$6,103	$768	$1,029	$1,627
Deptford Twp, NJ (grades PK-12)	$9,732	$5,890	$997	$957	$1,887
East Greenwich Twp, NJ (grades KG-06)	$10,290	$5,346	$1,058	$1,187	$2,700
Franklin Twp, NJ (grades PK-12)	$11,770	$6,824	$1,305	$1,011	$2,631
Logan Twp, NJ (grades PK-08)	$9,822	$5,488	$1,114	$1,013	$2,207
Lower Alloways Creek, NJ (grades PK-08)	$14,066	$8,896	$750	$1,415	$3,005
National Park Boro, NJ (grades KG-06)	$10,636	$7,157	$1,000	$1,395	$1,084
Wenonah Boro, NJ (grades KG-06)	$8,816	$5,745	$939	$1,148	$985
Woodbury City, NJ (grades PK-12)	$11,855	$7,411	$1,467	$1,176	$1,801
Avon Grove Sd, PA (grades KG-12)	$6,590	$3,796	$669	$735	$1,389
Chichester Sd, PA (grades KG-12)	$8,573	$5,553	$547	$930	$1,542
Coatesville Area Sd, PA (grades KG-12)	$8,315	$4,876	$767	$848	$1,824
Downingtown Area Sd, PA (grades KG-12)	$7,961	$4,907	$703	$656	$1,694
Garnet Valley Sd, PA (grades KG-12)	$8,586	$5,521	$599	$884	$1,581
Great Valley Sd, PA (grades KG-12)	$10,457	$6,291	$1,047	$1,172	$1,947
Haverford Township Sd, PA (grades KG-12)	$8,060	$4,991	$928	$666	$1,474

Interboro Sd, PA (grades KG-12)	$8,756	$5,618	$704	$1,211	$1,223
Kennett Consolidated Sd, PA (grades KG-12)	$7,973	$4,878	$673	$764	$1,659
Marple Newtown Sd, PA (grades KG-12)	$9,916	$6,618	$792	$828	$1,678
Owen J Roberts Sd, PA (grades KG-12)	$8,770	$4,811	$897	$1,049	$2,014
Oxford Area Sd, PA (grades KG-12)	$6,051	$3,847	$442	$530	$1,232
Penn-Delco Sd, PA (grades KG-12)	$7,445	$4,650	$506	$924	$1,365
Phoenixville Area Sd, PA (grades KG-12)	$10,070	$6,248	$798	$1,087	$1,937
Radnor Township Sd, PA (grades KG-12)	$12,367	$7,572	$1,205	$1,260	$2,329
Rose Tree Media Sd, PA (grades KG-12)	$9,937	$5,899	$1,031	$1,023	$1,984
Southeast Delco Sd, PA (grades KG-12)	$8,014	$5,250	$714	$629	$1,421
Springfield Sd, PA (grades KG-12)	$8,811	$5,574	$767	$960	$1,510
Springfield Township Sd, PA (grades KG-12)	$10,240	$6,099	$1,003	$1,039	$2,098
Tredyffrin-Easttown Sd, PA (grades KG-12)	$10,631	$6,463	$1,016	$1,149	$2,004
Unionville-Chadds Ford Sd, PA (grades KG-12)	$8,847	$5,335	$1,051	$698	$1,764
Upper Darby Sd, PA (grades KG-12)	$6,881	$4,753	$473	$545	$1,111
Wallingford-Swarthmore Sd, PA (grades KG-12)	$9,496	$6,232	$983	$774	$1,508
William Penn Sd, PA (grades KG-12)	$8,357	$5,393	$573	$714	$1,677
Peer Averages	**$8,911**	**$5,449**	**$746**	**$971**	**$1,745**

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

While only seven 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, two-thirds of 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. Brandywine, the highest rated non-vocational district from Delaware is 8th, while Seaford spends the lowest amount on administrative costs per pupil from within Delaware.

Red Clay has the highest total current expenditure per pupil of non-vocational districts in Delaware, according to the 2000-2001 NCES data. The Board of Education, Worcester County, MD, is the highest among the selected neighboring Maryland counties. Red Clay spent $9,981 in total current expenditures per pupil compared to $8,479 in Worcester County, MD.

Table 6.4

Peer Comparison: Percentage Expenditures by Category

Appoquinimink School District, DE (grades PK-12)	54%	4%	16%	26%
Brandywine School District, DE (grades PK-12)	61%	8%	14%	18%
Caesar Rodney School District, DE (grades PK-12)	63%	7%	12%	18%
Cape Henlopen School District, DE (grades PK-12)	63%	9%	10%	18%
Capital School District, DE (grades PK-12)	64%	5%	13%	17%
Christina School District, DE (grades PK-12)	63%	6%	11%	19%
Colonial School District, DE (grades PK-12)	65%	6%	11%	17%
Delmar School District, DE (grades 06-12)	61%	6%	14%	19%
Indian River School District, DE (grades PK-12)	61%	7%	12%	20%
Lake Forest School District, DE (grades PK-12)	59%	5%	16%	20%
Laurel School District, DE (grades PK-12)	59%	5%	12%	24%
Milford School District, DE (grades PK-12)	65%	6%	12%	18%
New Castle County Votech School District, DE (grades 09-12)	57%	6%	12%	24%
Polytech School District, DE (grades 09-12)	57%	7%	13%	24%
Red Clay Consolidated School District, DE (grades PK-12)	60%	4%	12%	24%
Seaford School District, DE (grades PK-12)	65%	6%	10%	19%
Smyrna School District, DE (grades PK-12)	61%	7%	12%	19%
Sussex Technical School District, DE (grades 09-12)	55%	5%	15%	24%
Woodbridge School District, DE (grades PK-12)	57%	8%	12%	23%
Baltimore County Public Schls, MD (grades PK-12)	59%	13%	10%	18%
Board of Ed Worcester County, MD (grades PK-12)	61%	10%	9%	20%
Board of Ed of Cecil County, MD (grades PK-12)	60%	9%	10%	20%
Board of Educ Charles County, MD (grades PK-12)	58%	11%	10%	22%
Calvert County Public Schools, MD (grades PK-12)	62%	8%	9%	21%
Frederick County Board of Ed, MD (grades PK-12)	60%	10%	10%	20%
Harford County Public Schools, MD (grades PK-12)	60%	11%	8%	21%
Talbot County Public Schools, MD (grades PK-12)	62%	11%	8%	19%
Alloway Twp, NJ (grades PK-08)	59%	9%	14%	18%
Clayton Boro, NJ (grades PK-12)	64%	8%	11%	17%
Deptford Twp, NJ (grades PK-12)	61%	10%	10%	19%
East Greenwich Twp, NJ (grades KG-06)	52%	10%	12%	26%
Franklin Twp, NJ (grades PK-12)	58%	11%	9%	22%
Logan Twp, NJ (grades PK-08)	56%	11%	10%	22%
Lower Alloways Creek, NJ (grades PK-08)	63%	5%	10%	21%
National Park Boro, NJ (grades KG-06)	67%	9%	13%	10%
Wenonah Boro, NJ (grades KG-06)	65%	11%	13%	11%
Woodbury City, NJ (grades PK-12)	63%	12%	10%	15%
Woodbury Heights Boro, NJ (grades KG-06)	65%	10%	13%	12%
Avon Grove Sd, PA (grades KG-12)	58%	10%	11%	21%
Chichester Sd, PA (grades KG-12)	65%	6%	11%	18%
Coatesville Area Sd, PA (grades KG-12)	59%	9%	10%	22%
Downingtown Area Sd, PA (grades KG-12)	62%	9%	8%	21%
Garnet Valley Sd, PA (grades KG-12)	64%	7%	10%	18%
Great Valley Sd, PA (grades KG-12)	60%	10%	11%	19%
Haverford Township Sd, PA (grades KG-12)	62%	12%	8%	18%
Interboro Sd, PA (grades KG-12)	64%	8%	14%	14%
Kennett Consolidated Sd, PA (grades KG-12)	61%	8%	10%	21%
Marple Newtown Sd, PA (grades KG-12)	67%	8%	8%	17%
Owen J Roberts Sd, PA (grades KG-12)	55%	10%	12%	23%
Oxford Area Sd, PA (grades KG-12)	64%	7%	9%	20%
Penn-Delco Sd, PA (grades KG-12)	62%	7%	12%	18%
Phoenixville Area Sd, PA (grades KG-12)	62%	8%	11%	19%
Radnor Township Sd, PA (grades KG-12)	61%	10%	10%	19%
Rose Tree Media Sd, PA (grades KG-12)	59%	10%	10%	20%
Southeast Delco Sd, PA (grades KG-12)	66%	9%	8%	18%
Springfield Sd, PA (grades KG-12)	63%	9%	11%	17%
Springfield Township Sd, PA (grades KG-12)	60%	10%	10%	20%
Tredyffrin-Easttown Sd, PA (grades KG-12)	61%	10%	11%	19%

Unionville-Chadds Ford Sd, PA (grades KG-12)	60%	12%	8%	20%
Upper Darby Sd, PA (grades KG-12)	69%	7%	8%	16%
Wallingford-Swarthmore Sd, PA (grades KG-12)	66%	10%	8%	16%
William Penn Sd, PA (grades KG-12)	65%	7%	9%	20%

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, several have the lowest percentage of spending dedicated towards administrative functions at 8%. Conversely, Lake Forest School District allocated 17% of its funds for administration costs.

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 $7,448.

There is great disparity in total current expenditure levels for the random subset of Mid-Atlantic school districts. Only seven of nineteen Delaware school districts lie above the peer average for total expenditures per pupil. These districts are the three vocational districts, Brandywine, Christina, Red Clay, and Cape Henlopen.

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 5 peers, and at the high-end is Appoquinimink with 143 peers. The vocational school districts do not meet the criteria needed to run this search.

The NCES identifies 18 peers for Brandywine School District. Among the peer districts, Brandywine ranks highest in terms of administration spending per pupil ($1,245). Warren Consolidated Schools, MI is second highest with $1,235 and Marana Unified District, AZ is the lowest with $484 per pupil.

Table 7.1

Sample Peer District Comparisons for Brandywine

Expenditures Per Pupil

District Name, State	Total Current Expend.	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Marana Unified District, AZ (grades KG-12)	$4,624	$2,479	$388	$484	$1,273
New Haven Unified, CA (grades KG-12)	$6,866	$4,479	$580	$860	$948
San Lorenzo Unified, CA (grades KG-12)	$6,654	$4,160	$532	$917	$1,045
San Mateo-Foster City Elementary, CA (grades KG-08)	$6,503	$4,377	$750	$633	$743
Brandywine School District, DE (grades PK-12)	**$9,207**	**$5,628**	**$712**	**$1,245**	**$1,622**
Boone Co, KY (grades PK-12)	$5,627	$3,491	$455	$633	$1,048
Warren Consolidated Schools, MI (grades KG-12)	$8,945	$4,829	$1,149	$1,235	$1,732
Fox C-6, MO (grades PK-12)	$5,789	$3,809	$413	$551	$1,016
Independence 30, MO (grades PK-12)	$7,234	$4,362	$516	$679	$1,676
Parma City Sd, OH (grades PK-12)	$7,564	$4,521	$765	$879	$1,398
Broken Arrow, OK (grades PK-12)	$5,315	$2,798	$749	$593	$1,175
Wilson County School District, TN (grades KG-12)	$5,459	$3,241	$357	$962	$899
Deer Park Isd, TX (grades PK-12)	$6,694	$4,003	$648	$678	$1,364
Duncanville Isd, TX (grades PK-12)	$6,069	$3,505	$664	$614	$1,286
Mckinney Isd, TX (grades PK-12)	$6,229	$3,777	$545	$741	$1,167
Pearland Isd, TX (grades PK-12)	$5,632	$3,341	$485	$558	$1,248
Central Kitsap, WA (grades KG-12)	$6,655	$4,069	$760	$698	$1,128
North Thurston, WA (grades PK-12)	$6,584	$4,135	$700	$613	$1,137
Peer Averages	$6,536	$3,945	$620	$754	$1,217

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 2000-2001.

Table 7.2

Sample Peer District Comparisons for Brandywine School District

Share of Current Expenditures Per Pupil

District Name, State	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Marana Unified District, AZ (grades KG-12)	54%	8%	10%	28%
New Haven Unified, CA (grades KG-12)	65%	8%	13%	14%
San Lorenzo Unified, CA (grades KG-12)	63%	8%	14%	16%
San Mateo-foster City Elementary, CA (grades KG-08)	67%	12%	10%	11%
Brandywine School District, DE (grades PK-12)	**61%**	**8%**	**14%**	**18%**
Boone Co, KY (grades PK-12)	62%	8%	11%	19%
Warren Consolidated Schools, MI (grades KG-12)	54%	13%	14%	19%
Fox C-6, MO (grades PK-12)	66%	7%	10%	18%
Independence 30, MO (grades PK-12)	60%	7%	9%	23%
Parma City Sd, OH (grades PK-12)	60%	10%	12%	18%
Broken Arrow, OK (grades PK-12)	53%	14%	11%	22%
Wilson County School District, TN (grades KG-12)	59%	7%	18%	16%
Deer Park Isd, TX (grades PK-12)	60%	10%	10%	20%
Duncanville Isd, TX (grades PK-12)	58%	11%	10%	21%
Mckinney Isd, TX (grades PK-12)	61%	9%	12%	19%
Pearland Isd, TX (grades PK-12)	59%	9%	10%	22%
Central Kitsap, WA (grades KG-12)	61%	11%	10%	17%
North Thurston, WA (grades PK-12)	63%	11%	9%	17%
Peer Averages	60%	9%	11%	19%

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 2000-2001.

Of the 18 peer districts, only one has a higher per pupil expenditure share for administrative costs than does Brandywine school district.

The NCES identifies 90 school districts nationwide as peers for the Appoquinimink school district.[10] The spread of the administration per pupil spending rates is much greater within this subset than for Brandywine and Colonial. The Maine Township H S Dist 207, IL school district spends the most at $2,787 per pupil, and the Hastings, MN

[10] The complete list is provide in the appendix.

school district spends the least with $430. the average amount of administrative per pupil expenditures in this subset ($878).

Table 7.3

Sample Peer District Comparisons for Appoquinimink School District

Expenditures Per Pupil

District Name, State	Total Current Expend.	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Milford School District, CT (grades PK-12)	$9,609	$6,553	$516	$829	$1,711
Wallingford School District, CT (grades PK-12)	$8,529	$5,172	$838	$1,005	$1,514
Appoquinimink School District, DE (grades PK-12)	**$7,739**	**$4,159**	**$319**	**$1,233**	**$2,029**
Batavia Unit School Dist 101, IL (grades PK-12)	$6,035	$4,213	$211	$603	$1,008
Peabody, MA (grades PK-12)	$8,075	$5,206	$694	$550	$1,626
Bethel Park Sd, PA (grades KG-12)	$7,908	$5,267	$436	$679	$1,526
Hatboro-Horsham Sd, PA (grades KG-12)	$9,167	$5,950	$882	$925	$1,410
Haverford Township Sd, PA (grades KG-12)	$8,060	$4,991	$928	$666	$1,474
Lower Merion Sd, PA (grades KG-12)	$13,654	$8,385	$1,329	$1,309	$2,630
Mt Lebanon Sd, PA (grades KG-12)	$8,343	$5,407	$733	$738	$1,466
Quakertown Community Sd, PA (grades KG-12)	$7,608	$4,815	$776	$725	$1,292
Shaler Area Sd, PA (grades KG-12)	$8,006	$5,090	$578	$639	$1,699
Souderton Area Sd, PA (grades KG-12)	$7,926	$5,054	$635	$664	$1,573
Spring-Ford Area Sd, PA (grades KG-12)	$8,405	$5,048	$890	$679	$1,788
Peer Averages	$8,556	$5,350	$784	$878	$1,544

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 2000-2001.

Table 7.4

Sample Peer District Comparisons for Appoquinimink School District

Share of Current Expenditures Per Pupil

District Name, State	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Milford School District, CT (grades PK-12)	68%	5%	9%	18%
Wallingford School District, CT (grades PK-12)	61%	10%	12%	18%
Appoquinimink School District, DE (grades PK-12)	**54%**	**4%**	**16%**	**26%**
Batavia Unit School Dist 101, IL (grades PK-12)	70%	3%	10%	17%
Peabody, MA (grades PK-12)	64%	9%	7%	20%
Bethel Park Sd, PA (grades KG-12)	67%	6%	9%	19%
Hatboro-horsham Sd, PA (grades KG-12)	65%	10%	10%	15%
Haverford Township Sd, PA (grades KG-12)	62%	12%	8%	18%
Lower Merion Sd, PA (grades KG-12)	61%	10%	10%	19%
Mt Lebanon Sd, PA (grades KG-12)	65%	9%	9%	18%
Quakertown Community Sd, PA (grades KG-12)	63%	10%	10%	17%
Shaler Area Sd, PA (grades KG-12)	64%	7%	8%	21%
Souderton Area Sd, PA (grades KG-12)	64%	8%	8%	20%
Spring-ford Area Sd, PA (grades KG-12)	60%	11%	8%	21%
Peer Averages	62%	9%	10%	18%

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 2000-2001.

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 $7,739, which is not low for its peer group.

Only one district in the peer set of 90 has a higher percentage rate that Appoquinimink for administration expenditures per pupil. The highest percentage dedicated to administrative costs within this subset is the Maine Township H S Dist 207, IL school district, which spends 20% of its expenditures on administration.

Seaford school district has 153 peers according to the NCES data search. Of the group, Jefferson Co Sch Dist 509, OR has the highest per pupil rate for administration costs

among this subset at $1,155, while Dodge County, GA has the lowest rate at $438 per pupil.

Table 7.5

Sample Peer District Comparisons for Seaford School District

Expenditures Per Pupil

District Name, State	Total Current Expend.	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Seaford School District, DE (grades PK-12)	**$8,230**	**$5,350**	**$455**	**$832**	**$1,593**
Desoto County School District, FL (grades PK-12)	$6,285	$3,585	$678	$682	$1,340
Hardee County School District, FL (grades PK-12)	$6,186	$3,477	$710	$596	$1,403
Holmes County School District, FL (grades PK-12)	$6,030	$3,615	$354	$728	$1,332
Madison County School District, FL (grades PK-12)	$6,147	$3,444	$690	$749	$1,264
Taylor County School District, FL (grades PK-12)	$6,012	$3,387	$563	$719	$1,343
Washington County School District, FL (grades PK-12)	$7,570	$4,290	$683	$1,144	$1,453
Appling County, GA (grades PK-12)	$7,612	$4,693	$851	$833	$1,235
Ben Hill County, GA (grades PK-12)	$6,644	$4,330	$524	$771	$1,020
Barbour County School District, WV (grades PK-12)	$6,818	$4,268	$476	$504	$1,571
Lewis County School District, WV (grades PK-12)	$7,121	$4,253	$374	$716	$1,779
Mason County School District, WV (grades PK-12)	$7,405	$4,774	$429	$599	$1,603
Nicholas County School Dist, WV (grades PK-12)	$7,643	$4,591	$347	$949	$1,757
Upshur County School District, WV (grades PK-12)	$7,266	$4,445	$418	$711	$1,692
Peer Averages	$6,281	$3,836	$572	$652	$1,220

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 2000-2001.

Table 7.6

Sample Peer District Comparisons for Seaford School District

Share of Current Expenditures Per Pupil

District Name, State	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Seaford School District, DE (grades PK-12)	**65%**	**6%**	**10%**	**19%**
Desoto County School District, FL (grades PK-12)	57%	11%	11%	21%
Hardee County School District, FL (grades PK-12)	56%	11%	10%	23%
Holmes County School District, FL (grades PK-12)	60%	6%	12%	22%
Madison County School District, FL (grades PK-12)	56%	11%	12%	21%
Taylor County School District, FL (grades PK-12)	56%	9%	12%	22%
Washington County School District, FL (grades PK-12)	57%	9%	15%	19%
Appling County, GA (grades PK-12)	62%	11%	11%	16%
Ben Hill County, GA (grades PK-12)	65%	8%	12%	15%
Barbour County School District, WV (grades PK-12)	63%	7%	7%	23%
Lewis County School District, WV (grades PK-12)	60%	5%	10%	25%
Mason County School District, WV (grades PK-12)	64%	6%	8%	22%
Nicholas County School Dist, WV (grades PK-12)	60%	5%	12%	23%
Upshur County School District, WV (grades PK-12)	61%	6%	10%	23%
Peer Averages	61%	9%	10%	20%

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 2000-2001.

Although Seaford school district spends a higher amount that the average school district in terms of administration per pupil costs, table 7.6 shows the district dedicates the average among its peers (10%) towards administration costs.

Summary

Brandywine school district ranks first out of eighteen national peer school districts in administrative costs per pupil, spending $1,245 in the 2000-2001 school year.

Appoquinimink school district ranks in the top ten percent in terms of administrative costs per pupil in its peer data set of 90 school districts. Only one school district within the peer group dedicates a higher percentage of expenditures per pupil towards administrative costs.

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

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, three 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.

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. 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 administrations' 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.

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 eight 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 over one-quarter of Division I units in the state. This equates to $111,896,050 Division I costs on special education FY 2002-2003.[11]

All districts report increased numbers of special education students. Among the fastest growth of special education students are Capital, Milford, Caesar Rodney and Indian River.

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

There is great disparity in total current expenditure levels for the random subset of Mid-Atlantic school districts. Seven Delaware school districts lie above the peer average for total expenditures per pupil. These districts are the three vocational districts and Cape Henlopen, Brandywine, Red Clay, and Christina. This outcome may connect with the

[11] Includes formula salaries, cafeteria funds, and other employment costs. FY 2002-2003.

smaller sized school districts, both geographically and in population/enrollment, within Pennsylvania and New Jersey.

Brandywine school district ranks first out of eighteen national peer school districts in administrative costs per pupil, spending $1,245 in the 2000-2001 school year.

Appoquinimink school district ranks within the top ten percent in terms of administrative costs per pupil in its peer data set of 90 school districts.

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

Expenditures Per Pupil District Name, State	Total Current Expend.	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Downingtown Area Sd, PA (grades KG-12)	$7,259	$4,569	$744	$516	$1,429
Garnet Valley Sd, PA (grades KG-12)	$7,882	$4,840	$554	$1,031	$1,457
Great Valley Sd, PA (grades KG-12)	$8,939	$5,469	$922	$977	$1,572
Haverford Township Sd, PA (grades KG-12)	$7,525	$4,824	$790	$581	$1,330
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
Marple Newtown Sd, PA (grades KG-12)	$9,535	$6,316	$763	$757	$1,699
Owen J Roberts Sd, PA (grades KG-12)	$8,186	$4,663	$790	$952	$1,781
Oxford Area Sd, PA (grades KG-12)	$6,085	$3,782	$490	$577	$1,236
Penn-Delco Sd, PA (grades KG-12)	$7,022	$4,425	$513	$860	$1,223
Phoenixville Area Sd, PA (grades KG-12)	$8,101	$5,066	$652	$757	$1,625
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
Southeast Delco Sd, PA (grades KG-12)	$7,019	$4,841	$539	$544	$1,096
Springfield Sd, PA (grades KG-12)	$8,049	$5,272	$682	$833	$1,262
Springfield Township Sd, PA (grades KG-12)	$9,584	$5,742	$1,021	$1,020	$1,802
Tredyffrin-Easttown Sd, PA (grades KG-12)	$9,656	$5,841	$941	$1,077	$1,797
Unionville-Chadds Ford Sd, PA (grades KG-12)	$8,235	$5,105	$957	$679	$1,494
Upper Darby Sd, PA (grades KG-12)	$6,539	$4,542	$430	$511	$1,056
Wallingford-Swarthmore Sd, PA (grades KG-12)	$8,741	$5,663	$1,009	$805	$1,264
William Penn Sd, PA (grades KG-12)	$7,610	$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 District Name, State	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food 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 2000-01 School Year

District Name, State	Total Current Expend.	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Marana Unified District, AZ (grades KG-12)	$4,624	$2,479	$388	$484	$1,273
New Haven Unified, CA (grades KG-12)	$6,866	$4,479	$580	$860	$948
San Lorenzo Unified, CA (grades KG-12)	$6,654	$4,160	$532	$917	$1,045
San Mateo-Foster City Elementary, CA (grades KG-08)	$6,503	$4,377	$750	$633	$743
Brandywine School District, DE (grades PK-12)	**$9,207**	**$5,628**	**$712**	**$1,245**	**$1,622**
Boone Co, KY (grades PK-12)	$5,627	$3,491	$455	$633	$1,048
Warren Consolidated Schools, MI (grades KG-12)	$8,945	$4,829	$1,149	$1,235	$1,732
Fox C-6, MO (grades PK-12)	$5,789	$3,809	$413	$551	$1,016
Independence 30, MO (grades PK-12)	$7,234	$4,362	$516	$679	$1,676
Parma City Sd, OH (grades PK-12)	$7,564	$4,521	$765	$879	$1,398
Broken Arrow, OK (grades PK-12)	$5,315	$2,798	$749	$593	$1,175
Wilson County School District, TN (grades KG-12)	$5,459	$3,241	$357	$962	$899
Deer Park Isd, TX (grades PK-12)	$6,694	$4,003	$648	$678	$1,364
Duncanville Isd, TX (grades PK-12)	$6,069	$3,505	$664	$614	$1,286
Mckinney Isd, TX (grades PK-12)	$6,229	$3,777	$545	$741	$1,167
Pearland Isd, TX (grades PK-12)	$5,632	$3,341	$485	$558	$1,248
Central Kitsap, WA (grades KG-12)	$6,655	$4,069	$760	$698	$1,128
North Thurston, WA (grades PK-12)	$6,584	$4,135	$700	$613	$1,137
Peer Averages	$6,536	$3,945	$620	$754	$1,217

Appoquinimink School District National Peers: Per Pupil Expenditures 2000-01 School Year

District Name, State	Total Current Expend.	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Milford School District, CT (grades PK-12)	$9,609	$6,553	$516	$829	$1,711
Shelton School District, CT (grades PK-12)	$9,061	$5,564	$1,151	$726	$1,621
Stratford School District, CT (grades PK-12)	$9,081	$5,517	$900	$958	$1,706
Trumbull School District, CT (grades PK-12)	$9,001	$5,147	$1,125	$999	$1,730
Wallingford School District, CT (grades PK-12)	$8,529	$5,172	$838	$1,005	$1,514
Appoquinimink School District, DE (grades PK-12)	**$7,739**	**$4,159**	**$319**	**$1,233**	**$2,029**
Batavia Unit School Dist 101, IL (grades PK-12)	$6,035	$4,213	$211	$603	$1,008
Community Consolidated S D 93, IL (grades PK-08)	$6,270	$3,644	$503	$987	$1,136
Community High School Dist 155, IL (grades 09-12)	$8,966	$6,184	$694	$698	$1,389
Community High School Dist 99, IL (grades 09-12)	$10,636	$6,795	$1,021	$917	$1,902
Elmhurst School Dist 205, IL (grades PK-12)	$8,711	$5,527	$851	$797	$1,536
Lake Zurich C U Sch Dist 95, IL (grades KG-12)	$7,005	$4,248	$527	$1,019	$1,210
Maine Township H S Dist 207, IL (grades 06-12)	$13,617	$7,287	$1,289	$2,787	$2,253
Oswego Comm Unit School Dist 308, IL (grades PK-12)	$5,585	$3,434	$355	$555	$1,241

Wheeling C C School Dist 21, IL (grades PK-08)	$7,754	$4,735	$974	$650	$1,395
Woodland C C School Dist 50, IL (grades PK-08)	$5,898	$3,261	$603	$751	$1,284
Brownsburg Community Sch Corp, IN (grades PK-12)	$6,415	$3,894	$368	$749	$1,404
Merrillville Community School, IN (grades KG-12)	$6,279	$3,644	$316	$727	$1,592
Noblesville Schools, IN (grades PK-12)	$6,371	$3,850	$488	$522	$1,511
Valparaiso Community Schools, IN (grades KG-12)	$7,290	$4,702	$279	$659	$1,651
Derby, KS (grades PK-12)	$5,722	$3,375	$529	$673	$1,145
Andover, MA (grades PK-12)	$8,986	$5,871	$823	$606	$1,686
Billerica, MA (grades KG-12)	$8,322	$5,854	$628	$530	$1,311
Chelmsford, MA (grades KG-12)	$8,206	$5,696	$658	$516	$1,335
Franklin, MA (grades PK-12)	$8,039	$5,705	$461	$552	$1,322
Peabody, MA (grades PK-12)	$8,075	$5,206	$694	$550	$1,626
Anchor Bay School District, MI (grades KG-12)	$6,699	$4,785	$103	$681	$1,130
Bloomfield Hills School District, MI (grades KG-12)	$12,653	$7,423	$1,103	$1,673	$2,454
East China School District, MI (grades PK-12)	$7,492	$4,269	$1,000	$767	$1,456
Garden City School District, MI (grades PK-12)	$9,601	$6,121	$1,338	$958	$1,184
Grand Blanc Community Schools, MI (grades KG-12)	$6,709	$4,091	$669	$690	$1,259
Northville Public Schools, MI (grades KG-12)	$9,374	$5,555	$1,189	$958	$1,673
Novi Community School District, MI (grades PK-12)	$8,636	$5,477	$823	$829	$1,509
Romeo Community Schools, MI (grades KG-12)	$6,830	$4,024	$788	$748	$1,269
School District of The City of R, MI (grades PK-12)	$9,106	$5,181	$1,322	$1,186	$1,417
West Bloomfield School District, MI (grades KG-12)	$9,450	$5,343	$1,272	$1,060	$1,775
Centennial, MN (grades KG-12)	$6,572	$4,310	$579	$453	$1,230
Chaska, MN (grades PK-12)	$6,876	$3,793	$955	$712	$1,415
Edina, MN (grades PK-12)	$7,687	$4,773	$696	$839	$1,380
Hastings, MN (grades PK-12)	$6,883	$4,510	$714	$430	$1,228
Roseville, MN (grades PK-12)	$7,611	$4,539	$801	$878	$1,393
ST. Francis, MN (grades PK-12)	$6,453	$4,156	$409	$617	$1,270
Liberty 53, MO (grades PK-12)	$6,334	$3,691	$766	$554	$1,324
Lindbergh R-viii, MO (grades KG-12)	$6,923	$4,315	$565	$862	$1,181
Commack Ufsd, NY (grades KG-12)	$11,559	$7,211	$719	$1,187	$2,442
Connetquot Csd, NY (grades KG-12)	$13,564	$9,049	$996	$1,337	$2,183
East Islip Ufsd, NY (grades PK-12)	$11,726	$8,247	$592	$1,143	$1,744
Farmingdale Ufsd, NY (grades KG-12)	$12,954	$8,151	$1,308	$1,416	$2,080
Frontier Csd, NY (grades KG-12)	$8,667	$5,526	$618	$935	$1,589
Hicksville Ufsd, NY (grades PK-12)	$12,841	$7,890	$935	$1,473	$2,542
Lakeland Csd, NY (grades KG-12)	$12,066	$7,680	$1,065	$1,094	$2,227
Lancaster Csd, NY (grades KG-12)	$8,666	$5,144	$838	$755	$1,930
North Babylon Ufsd, NY (grades KG-12)	$11,453	$7,492	$794	$947	$2,221
Northport-East Northport Ufsd, NY (grades PK-12)	$13,267	$8,459	$1,103	$1,421	$2,284
Oceanside Ufsd, NY (grades KG-12)	$11,836	$8,100	$899	$1,175	$1,662
Orchard Park Csd, NY (grades KG-12)	$9,677	$6,566	$858	$732	$1,522
Syosset Csd, NY (grades KG-12)	$15,371	$10,027	$1,402	$1,473	$2,470
Washingtonville Csd, NY (grades PK-12)	$9,003	$5,882	$787	$760	$1,574

West Islip Ufsd, NY (grades KG-12)	$10,895	$7,090	$873	$1,092	$1,840
Brunswick City Sd, OH (grades KG-12)	$6,678	$4,216	$601	$687	$1,175
Cuyahoga Falls City Sd, OH (grades PK-12)	$6,606	$3,987	$724	$704	$1,190
Gahanna-Jefferson City Sd, OH (grades PK-12)	$7,108	$4,546	$613	$920	$1,029
Hudson City Sd, OH (grades PK-12)	$8,116	$4,755	$1,044	$922	$1,395
Mason City Sd, OH (grades PK-12)	$6,805	$3,668	$880	$818	$1,439
Medina City Sd, OH (grades PK-12)	$7,668	$4,734	$860	$881	$1,194
Milford Ex Vill Sd, OH (grades PK-12)	$6,267	$3,427	$695	$730	$1,416
Solon City Sd, OH (grades PK-12)	$9,173	$5,591	$936	$954	$1,693
Stow-Munroe Falls City Sd, OH (grades PK-12)	$6,794	$4,544	$607	$611	$1,032
Strongsville City Sd, OH (grades PK-12)	$7,993	$5,049	$714	$1,108	$1,122
Sycamore Community City Sd, OH (grades PK-12)	$9,421	$5,424	$1,214	$1,085	$1,698
Upper Arlington City Sd, OH (grades KG-12)	$9,151	$5,516	$1,393	$1,024	$1,218
Lake Oswego Sch Dist 07j, OR (grades KG-12)	$7,099	$4,216	$664	$868	$1,352
Bethel Park Sd, PA (grades KG-12)	$7,908	$5,267	$436	$679	$1,526
Hatboro-Horsham Sd, PA (grades KG-12)	$9,167	$5,950	$882	$925	$1,410
Haverford Township Sd, PA (grades KG-12)	$8,060	$4,991	$928	$666	$1,474
Lower Merion Sd, PA (grades KG-12)	$13,654	$8,385	$1,329	$1,309	$2,630
Mt Lebanon Sd, PA (grades KG-12)	$8,343	$5,407	$733	$738	$1,466
Quakertown Community Sd, PA (grades KG-12)	$7,608	$4,815	$776	$725	$1,292
Shaler Area Sd, PA (grades KG-12)	$8,006	$5,090	$578	$639	$1,699
Souderton Area Sd, PA (grades KG-12)	$7,926	$5,054	$635	$664	$1,573
Spring-Ford Area Sd, PA (grades KG-12)	$8,405	$5,048	$890	$679	$1,788
Tredyffrin-Easttown Sd, PA (grades KG-12)	$10,631	$6,463	$1,016	$1,149	$2,004
Carroll Isd, TX (grades PK-12)	$6,789	$4,181	$617	$703	$1,288
Eanes Isd, TX (grades PK-12)	$6,969	$4,456	$583	$765	$1,165
Friendswood Isd, TX (grades PK-12)	$5,708	$3,556	$416	$703	$1,034
Highland Park Isd, TX (grades PK-12)	$6,737	$4,533	$669	$723	$812
Elmbrook, WI (grades PK-12)	$9,510	$5,898	$969	$860	$1,783
Mukwonago, WI (grades PK-12)	$7,419	$4,759	$696	$631	$1,333
Wauwatosa, WI (grades PK-12)	$8,279	$5,039	$763	$1,043	$1,434
West Bend, WI (grades PK-12)	$7,380	$4,788	$691	$689	$1,212
Peer Averages	$8,556	$5,350	$784	$878	$1,544

Brandywine District National Peers: Percent 2000-01 Expenditures by Category

District Name, State	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Marana Unified District, AZ (grades KG-12)	54%	8%	10%	28%
New Haven Unified, CA (grades KG-12)	65%	8%	13%	14%
San Lorenzo Unified, CA (grades KG-12)	63%	8%	14%	16%
San Mateo-Foster City Elementary, CA (grades KG-08)	67%	12%	10%	11%
Brandywine School District, DE (grades PK-12)	**61%**	**8%**	**14%**	**18%**

Boone Co, KY (grades PK-12)	62%	8%	11%	19%
Warren Consolidated Schools, MI (grades KG-12)	54%	13%	14%	19%
Fox C-6, MO (grades PK-12)	66%	7%	10%	18%
Independence 30, MO (grades PK-12)	60%	7%	9%	23%
Parma City Sd, OH (grades PK-12)	60%	10%	12%	18%
Broken Arrow, OK (grades PK-12)	53%	14%	11%	22%
Wilson County School District, TN (grades KG-12)	59%	7%	18%	16%
Deer Park Isd, TX (grades PK-12)	60%	10%	10%	20%
Duncanville Isd, TX (grades PK-12)	58%	11%	10%	21%
Mckinney Isd, TX (grades PK-12)	61%	9%	12%	19%
Pearland Isd, TX (grades PK-12)	59%	9%	10%	22%
Central Kitsap, WA (grades KG-12)	61%	11%	10%	17%
North Thurston, WA (grades PK-12)	63%	11%	9%	17%
Peer Averages	60%	9%	11%	19%

Appoquinimink School District National Peers: Percent 2000-01 Expenditures by Category

District Name, State	Instruct. Expend.	Student & Staff Support	Admin.	Operations, Food Service, Other
Milford School District, CT (grades PK-12)	68%	5%	9%	18%
Shelton School District, CT (grades PK-12)	61%	13%	8%	18%
Stratford School District, CT (grades PK-12)	61%	10%	11%	19%
Trumbull School District, CT (grades PK-12)	57%	13%	11%	19%
Wallingford School District, CT (grades PK-12)	61%	10%	12%	18%
Appoquinimink School District, DE (grades PK-12)	**54%**	**4%**	**16%**	**26%**
Batavia Unit School Dist 101, IL (grades PK-12)	70%	3%	10%	17%
Community Consolidated S D 93, IL (grades PK-08)	58%	8%	16%	18%
Community High School Dist 155, IL (grades 09-12)	69%	8%	8%	15%
Community High School Dist 99, IL (grades 09-12)	64%	10%	9%	18%
Elmhurst School Dist 205, IL (grades PK-12)	63%	10%	9%	18%
Lake Zurich C U Sch Dist 95, IL (grades KG-12)	61%	8%	15%	17%
Maine Township H S Dist 207, IL (grades 06-12)	54%	9%	20%	17%
Oswego Comm Unit School Dist 308, IL (grades PK-12)	61%	6%	10%	22%
Wheeling C C School Dist 21, IL (grades PK-08)	61%	13%	8%	18%
Woodland C C School Dist 50, IL (grades PK-08)	55%	10%	13%	22%
Brownsburg Community Sch Corp, IN (grades PK-12)	61%	6%	12%	22%
Merrillville Community School, IN (grades KG-12)	58%	5%	12%	25%
Noblesville Schools, IN (grades PK-12)	60%	8%	8%	24%
Valparaiso Community Schools, IN (grades KG-12)	64%	4%	9%	23%
Derby, KS (grades PK-12)	59%	9%	12%	20%
Andover, MA (grades PK-12)	65%	9%	7%	19%
Billerica, MA (grades KG-12)	70%	8%	6%	16%
Chelmsford, MA (grades KG-12)	69%	8%	6%	16%
Franklin, MA (grades PK-12)	71%	6%	7%	16%
Peabody, MA (grades PK-12)	64%	9%	7%	20%
Anchor Bay School District, MI (grades KG-12)	71%	2%	10%	17%
Bloomfield Hills School District, MI (grades KG-12)	59%	9%	13%	19%
East China School District, MI (grades PK-12)	57%	13%	10%	19%
Garden City School District, MI (grades PK-12)	64%	14%	10%	12%
Grand Blanc Community Schools, MI (grades KG-12)	61%	10%	10%	19%
Northville Public Schools, MI (grades KG-12)	59%	13%	10%	18%
Novi Community School District, MI (grades PK-12)	63%	10%	10%	17%
Romeo Community Schools, MI (grades KG-12)	59%	12%	11%	19%
School District of The City of R, MI (grades PK-12)	57%	15%	13%	16%
West Bloomfield School District, MI (grades KG-12)	57%	13%	11%	19%
Centennial, MN (grades KG-12)	66%	9%	7%	19%
Chaska, MN (grades PK-12)	55%	14%	10%	21%

Edina, MN (grades PK-12)	62%	9%	11%	18%
Hastings, MN (grades PK-12)	66%	10%	6%	18%
Roseville, MN (grades PK-12)	60%	11%	12%	18%
ST. Francis, MN (grades PK-12)	64%	6%	10%	20%
Liberty 53, MO (grades PK-12)	58%	12%	9%	21%
Lindbergh R-viii, MO (grades KG-12)	62%	8%	12%	17%
Commack Ufsd, NY (grades KG-12)	62%	6%	10%	21%
Connetquot Csd, NY (grades KG-12)	67%	7%	10%	16%
East Islip Ufsd, NY (grades PK-12)	70%	5%	10%	15%
Farmingdale Ufsd, NY (grades KG-12)	63%	10%	11%	16%
Frontier Csd, NY (grades KG-12)	64%	7%	11%	18%
Hicksville Ufsd, NY (grades PK-12)	61%	7%	11%	20%
Lakeland Csd, NY (grades KG-12)	64%	9%	9%	18%
Lancaster Csd, NY (grades KG-12)	59%	10%	9%	22%
North Babylon Ufsd, NY (grades KG-12)	65%	7%	8%	19%
Northport-east Northport Ufsd, NY (grades PK-12)	64%	8%	11%	17%
Oceanside Ufsd, NY (grades KG-12)	68%	8%	10%	14%
Orchard Park Csd, NY (grades KG-12)	68%	9%	8%	16%
Syosset Csd, NY (grades KG-12)	65%	9%	10%	16%
Washingtonville Csd, NY (grades PK-12)	65%	9%	8%	17%
West Islip Ufsd, NY (grades KG-12)	65%	8%	10%	17%
Brunswick City Sd, OH (grades KG-12)	63%	9%	10%	18%
Cuyahoga Falls City Sd, OH (grades PK-12)	60%	11%	11%	18%
Gahanna-Jefferson City Sd, OH (grades PK-12)	64%	9%	13%	14%
Hudson City Sd, OH (grades PK-12)	59%	13%	11%	17%
Mason City Sd, OH (grades PK-12)	54%	13%	12%	21%
Medina City Sd, OH (grades PK-12)	62%	11%	11%	16%
Milford Ex Vill Sd, OH (grades PK-12)	55%	11%	12%	23%
Solon City Sd, OH (grades PK-12)	61%	10%	10%	18%
Stow-Munroe Falls City Sd, OH (grades PK-12)	67%	9%	9%	15%
Strongsville City Sd, OH (grades PK-12)	63%	9%	14%	14%
Sycamore Community City Sd, OH (grades PK-12)	58%	13%	12%	18%
Upper Arlington City Sd, OH (grades KG-12)	60%	15%	11%	13%
Lake Oswego Sch Dist 07j, OR (grades KG-12)	59%	9%	12%	19%
Bethel Park Sd, PA (grades KG-12)	67%	6%	9%	19%
Hatboro-Horsham Sd, PA (grades KG-12)	65%	10%	10%	15%
Haverford Township Sd, PA (grades KG-12)	62%	12%	8%	18%
Lower Merion Sd, PA (grades KG-12)	61%	10%	10%	19%
Mt Lebanon Sd, PA (grades KG-12)	65%	9%	9%	18%
Quakertown Community Sd, PA (grades KG-12)	63%	10%	10%	17%
Shaler Area Sd, PA (grades KG-12)	64%	7%	8%	21%
Souderton Area Sd, PA (grades KG-12)	64%	8%	8%	20%
Spring-ford Area Sd, PA (grades KG-12)	60%	11%	8%	21%
Tredyffrin-Easttown Sd, PA (grades KG-12)	61%	10%	11%	19%

Carroll Isd, TX (grades PK-12)	62%	9%	10%	19%
Eanes Isd, TX (grades PK-12)	64%	8%	11%	17%
Friendswood Isd, TX (grades PK-12)	62%	7%	12%	18%
Highland Park Isd, TX (grades PK-12)	67%	10%	11%	12%
Elmbrook, WI (grades PK-12)	62%	10%	9%	19%
Mukwonago, WI (grades PK-12)	64%	9%	9%	18%
Wauwatosa, WI (grades PK-12)	61%	9%	13%	17%
West Bend, WI (grades PK-12)	65%	9%	9%	16%
Peer Averages	62%	9%	10%	18%

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 -Sate 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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