

Financing Public Education in Delaware

District Level Analysis

by

Simon Condliffe

Center for Applied Demography and Survey Research
College of Human Services, Education and Public Policy
University of Delaware
www.cadsr.udel.edu
Summer 2007

The University of Delaware is committed to assuring equal opportunity to all persons and does not discriminate on the basis of race, color, gender, religion, ancestry, national origin, sexual preference, veteran status, age, or disability in its educational programs, activities, admissions, or employment practices as required by Title IX of the Educational Amendments of 1972, Title VI of the Civil Rights Act of 1964, the Rehabilitation Act of 1973, the Americans with Disabilities Act, other applicable statutes, and University policy. Inquiries concerning these statutes and information regarding campus accessibility and Title VI should be referred to the Affirmative Action Officer, 305 Hullihen Hall, 302/831-2835 (voice), 302/831-4552(TDD).

TABLE OF CONTENTS

	Page
List of Figures	iv
List of Tables	iv
List of Charts.....	vi
Executive Summary	1
Introduction.....	4
Background.....	7
Expenditures	15
Administrative Costs.....	25
Unit Allocation.....	41
Peer Comparisons	53
Literature Review.....	64
Summary	70
Appendix.....	74
Selected Bibliography.....	74
Glossary	79

LIST OF FIGURES

Figure		Page
1.1	Delaware School Districts.....	8

LIST OF TABLES

Table		Page
1.1	Enrollment by School Districts.....	9
1.2	District Enrollment by School Type.....	12
1.3	Delaware Charter Schools.....	14
2.1	Allocation of Expenditure Increase, 1991-1992 to 2000-2001, Average of Districts	16
2.2	Staff Employed in Public Schools, 2004-2005 (Percent Distribution).....	19
2.3	Expenditures by Function by Level of Enrollment	20
2.4	Delaware Public Schools Expenditures by Function by Level of Spending	21
2.5	Change in Current Expenditure Shares 1999-2000 to 2004-2005	22
2.6	Share of Current Expenditures by District 2004-2005	23
3.1	Units and Professional Staff.....	26
3.2	Average School Enrollment by District and Grade.....	30
3.3	General Administration Costs, 2004-2005, Share of Total General Administration Costs.....	35
3.4	School Administration Costs, 2004-2005, Share of Total School Administration Costs.....	36
3.5	Delaware Teacher Salary State Contribution, 1989-1990 to 2003-2004.....	37
3.6	Superintendent Salaries.....	38
3.7	Principal Salary Schedule, Number of Teachers Basis	38
3.8	Principal Salary Schedule, Number of Division I Units Basis.....	39
3.9	Administration Staff Salary Schedule	39
4.1	13-Year and 6-Year Change in Total Regular and Special Unit Allotment.....	41
4.2	Special Education Enrollment as a Percentage of Total Enrollment.....	43
4.3	Special Education Units as a Percentage of Total Units	44
4.4	13-Year and 6-Year Change in Special Education Units	45
4.5	13-Year and 6-Year Change in Regular Unit Allotment.....	47
4.6	Vocational Units by District.....	50
5.1	Delaware School Districts: Public Education Expenditures Per-Pupil.....	54
5.2	Delaware School Districts: Percentage Expenditures by Category.....	55

5.3	Sample Peer District Comparisons for Brandywine Expenditures Per Pupil	57
5.4	Sample Peer District Comparisons for Brandywine School District, Share of Current Expenditures Per Pupil.....	58
5.5	Sample Peer District Comparisons for Appoquinimink School District, Expenditures Per Pupil...	59
5.6	Sample Peer District Comparisons for Appoquinimink School District, Share of Current Expenditures Per Pupil.....	60
5.7	Sample Peer District Comparisons for Seaford School District, Expenditures Per Pupil	61
5.8	Sample Peer District Comparisons for Seaford School District, Share of Current Expenditures Per Pupil	62

LIST OF CHARTS

Chart	Page
1.1 Public Enrollment by School District.....	7
1.2 Enrollment by County 1991-1992.....	10
1.3 Enrollment by County 2003-2004.....	11
3.1 School Administrative Expenses Per Pupil by District.....	18
3.2 Total Principal Salary Per Pupil of Enrollment.....	31
3.3 School Administrative Expenses by District.....	31
3.4 General Administrative Expenses Per Pupil by District.....	33
3.5 General Administrative Expenses by District.....	34
4.1 Vocational Units by District.....	41

Executive Summary

This report updates the district analysis 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 \$1.4 billion investment in Delaware. Expenditures grew 130% during the last decade. However, in per pupil, inflation-adjusted terms, expenditure growth was 34%. Public education revenue in Delaware is provided by the State (64%), local school districts (27%), 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

Larger districts allocate a smaller proportion of their current expenditures to general administration than do smaller districts. The share of per pupil current expenditures on general administration is as low as 1% (Brandywine) and as high as 5% (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 1% of their current expenditures to general education. Medium and high enrollment districts apply 1%.

Charter Schools

The emergence of Charter schools in Delaware is bringing greater education choice to the state. 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 administrators include principals, assistant principals, and office staff. 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. These costs include superintendents and their support staff. 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 classified as a special education student. This increased from one in every eleven students a decade ago. There are more vocational units allotted to regular school districts than the vocational districts.

Inter-district Comparisons

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 One¹ 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 subsequent sections draw peer comparisons, both regional and national. Administration per pupil spending: national comparison follows. A Mid-Atlantic school district comparison is then discussed, followed by a literature review. The final section summarizes the report.

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

Methodology

The principal data source is the annual Report of Educational Statistics; a publication of the State Board of Education and the Department of Education. Peer data used within the report are available from the Federal Department of Education through the National Center for Education Statistics (NCES) and the Digest of Education Statistics. This report includes information on expenditures by major category and staffing levels. Staffing data include counts of professional staff, including administrators, teachers, librarians and counselors, instructional aides, and support staff. Analyzing this data provides a beginning towards 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 spending patterns.

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.

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 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.

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.

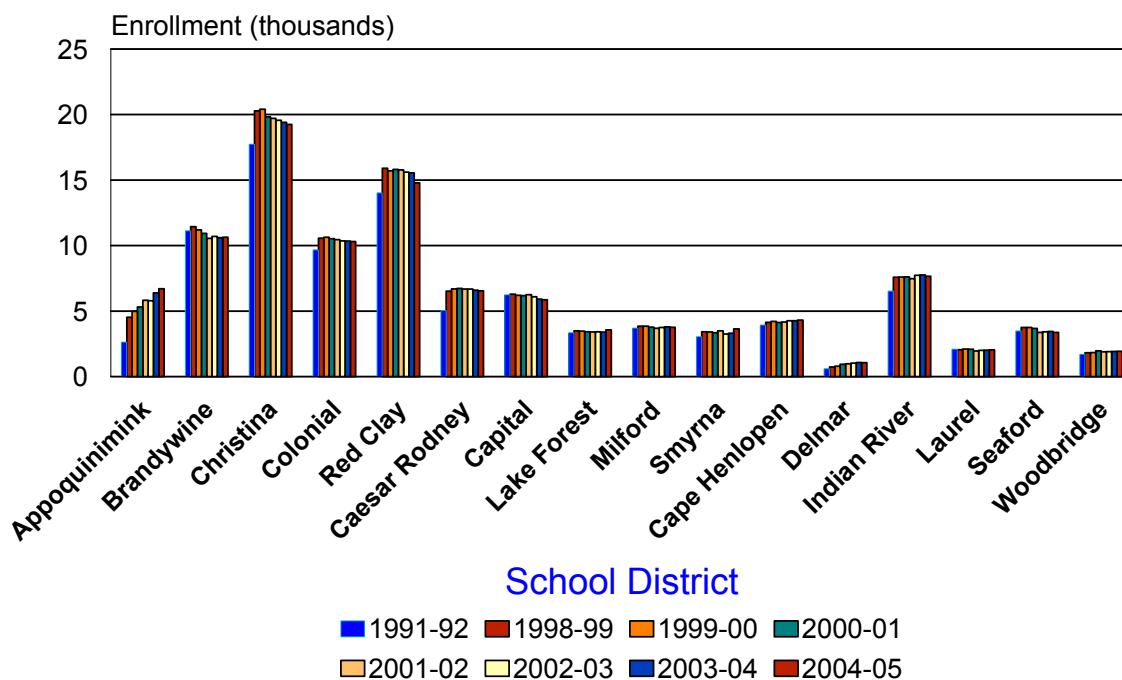
Background

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 2004-05 school year Delaware's school districts ranged in size from Delmar with 1,061 students to Christina with 19,421 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, 2002-2003, 2003-04, and 2004-05 school years.

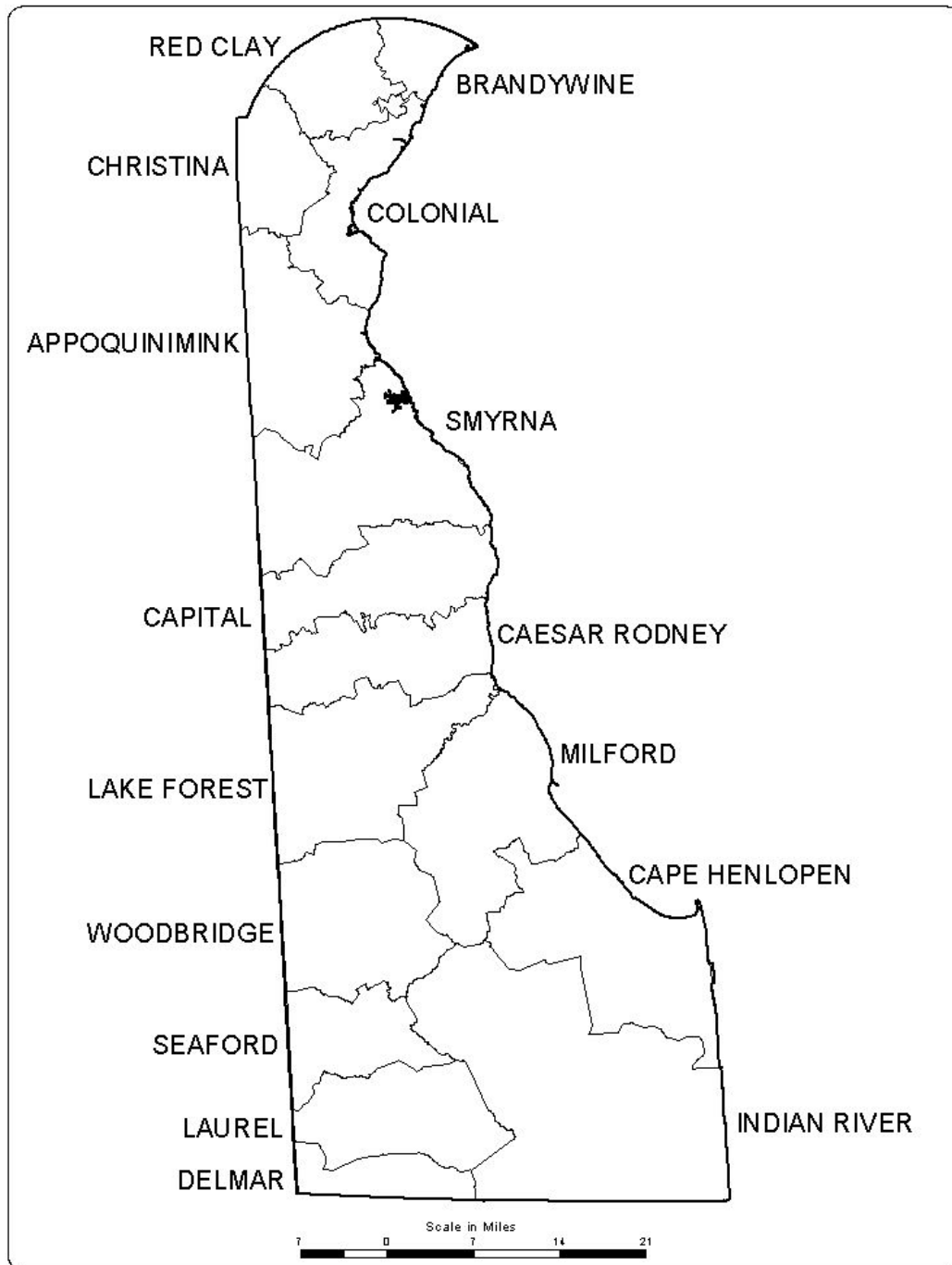
Chart 1.1

Public Enrollment by School District



Excluding special schools and Charter schools. CR includes DAFB.

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

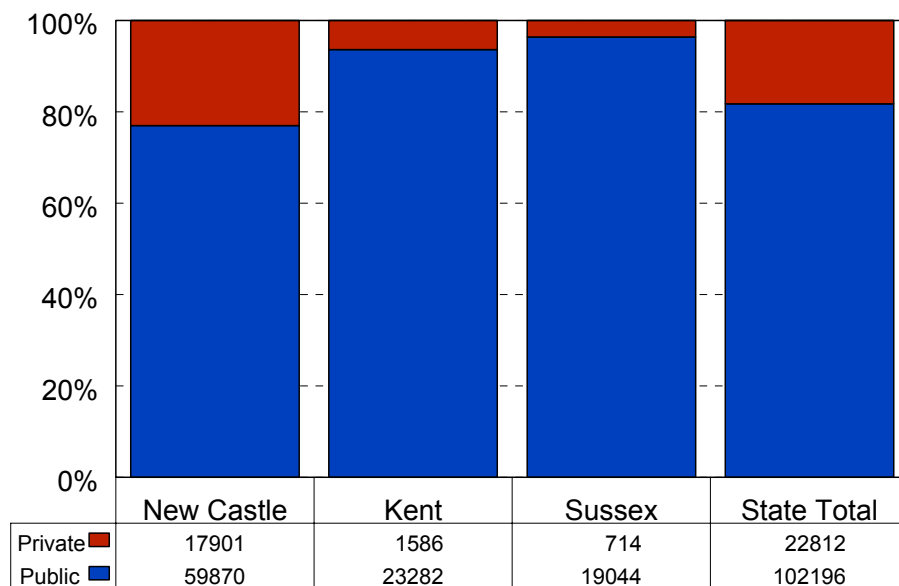
School District		Pct. Change 1991-1992 to 2004/05	Pct. Change 1998/9 to 2004/05
Appoquinimink	6,710	155.8	48.3
Brandywine	10,645	-4.3	-7.0
Christina	18,253	2.9	-10.0
Colonial	10,302	6.5	-2.5
New Castle Vocational/Technical	3,464	10.0	-0.6
Red Clay	14,793	5.5	-6.9
Caesar Rodney	5,841	15.9	-10.4
Capital	5,865	-6.1	-6.8
Lake Forest	3,571	6.8	2.2
Milford	3,762	1.5	-2.2
Polytech	1,149	26.7	7.3
Smyrna	3,645	19.8	6.5
Cape Henlopen	4,311	9.7	4.1
Delmar	1,061	76.8	44.0
Indian River	7,652	17.3	1.0
Laurel	2,040	-2.3	-0.2
Seaford	3,376	-3.0	-10.0
Sussex Technical	1,215	41.9	3.8
Woodbridge	1,937	14.6	6.3
State Totals (exc. Charter schools, special schools, data center, DFAB).	109,592		
Charter School of Wilmington	936	N/A	69.6
Positive Outcomes Charter School	120	N/A	100.0
East Side Charter School	140	N/A	75.0
Campus Community School	592	N/A	97.3
Marion T. Academy Charter School	632	N/A	N/A
Thomas Edison Charter School	786	N/A	N/A
Sussex Academy Charter School	318	N/A	N/A
Kuumba Academy	242	N/A	N/A
Newark Charter	648	N/A	N/A
MOT Charter	675	N/A	N/A
Providence Creek Academy Charter School	621	N/A	N/A
Academy of Dover Charter School	425	N/A	N/A
DE Military Academy	414	N/A	N/A
Charter Total	6,549	N/A	N/A
Grand Total	116,141		

Public School Enrollment For Grades PK-12 By School District; September 30, 2004. Note: N/A denotes not available or not applicable. EdStats 2004-2005 Table 48.

All districts increased enrollment over the 1991-92 to 2004-05 period, save Brandywine, Laurel, Seaford and Capital. Appoquinimink experienced the fastest growth: more than doubling its enrollment (see Table 1.1). Delmar school district saw the next highest rate of growth at just less than seventy-seven percent for the 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.

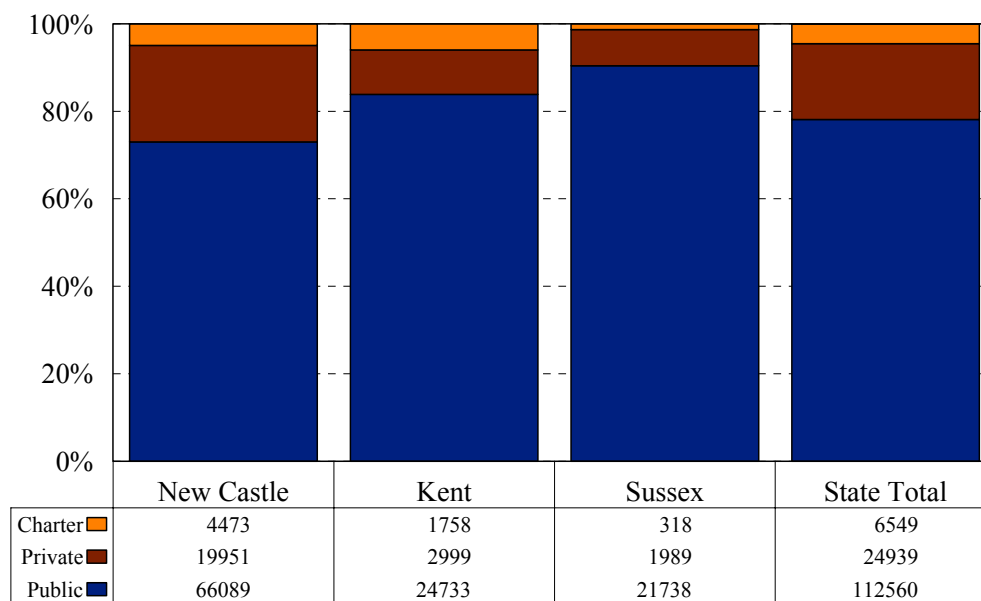
Over the 1998-99 to 2004-05 period, many more districts experienced declining enrollment in public schools, reflecting demographic shifts within the state as well as competition from Charter schools and private schools. Among the districts experiencing declining enrollment over the 1998-99 to 2004-05 period are Brandywine, Christina, Colonial, New Castle Vocational/Technical, Red Clay, Capital, Caesar Rodney, Milford, Laurel, and Seaford.

Chart 1.2
Enrollment by County 1991-1992



Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics. Private school enrollment is reported by residence of pupil. An additional 3,154 pupils attend private school outside of Delaware.

Chart 1.3
Enrollment by County 2004-2005



Source: Center for Applied Demography and Survey Research, University of Delaware. State Board of Education and Delaware Department of Education, Education Statistics. Private and Charter school enrollment is reported resident district. No adjustment is made for resident pupils who attend private school outside of Delaware.

The preceding charts illustrate the composition of enrollment by county for the years 1991-1992 and 2004-2005. In New Castle County, seventy-seven percent of pupils attended public (non-Charter) schools in 1991-1992. By 2004-2005, this figure fell to seventy-three percent. Charter schools (now five percent of New Castle County enrollment) are undoubtedly playing a role in 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 2004-2005, this figure fell to eighty-four 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 six percent of total pupils in the county in 2004-2005).

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 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**

School District	1991-1992			2004-2005				
	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	13.4%	1,495	6,710	675	7.6%	16.8%
Brandywine	3,814	11,125	25.5%	3,563	10,645	926	6.1%	23.5%
Christina	4,245	17,730	19.3%	5,537	19,421	1,522	5.7%	20.9%
Colonial	1,978	9,674	17.0%	2,291	10,455			18.0%
Red Clay	7,457	14,017	34.7%	7,065	15,394	1350	5.7%	29.7%
Caesar Rodney	391	5,040	7.2%	834	6,741	120	1.6%	10.8%
Capital	737	6,247	10.6%	1,085	5,865	1017	12.8%	13.6%
Lake Forest	127	3,345	3.7%	302	3,571			7.8%
Milford	175	3,706	4.5%	410	3,762			9.8%
Smyrna	156	3,042	4.9%	368	3,645	621	13.4%	7.9%
Cape Henlopen	62	3,931	1.6%	486	4,311			10.1%
Delmar	27	600	4.3%	55	1,061			4.9%
Indian River	106	6,526	1.6%	459	7,798	318	3.7%	5.4%
Laurel	141	2,088	6.3%	256	2,040			11.1%
Seaford	150	3,479	4.1%	369	3,376			9.9%
Woodbridge	228	1,690	11.9%	364	1,937			15.8%
Total	20,201	94,863	17.6%	24,678	105,763	6,549	4.8%	18.0%

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 and not included in totals.

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 residents 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 operation for a number of years now, and their initial effect on public enrollment will become apparent as more years of data are added.

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.)

Table 1.3
Delaware Charter Schools

Charter School	Location	Opened	Grades Served
Campus Community (Elementary School Campus)	Dover	1998	1-7
Campus Community (High School Campus)		1998	8-12
Charter School of Wilmington	Wilmington	1996	9-12
Delaware Military Academy	Wilmington	2003	9-12
East Side Charter School	Wilmington	1997	K-8
Family Foundations Academy	New Castle	2006	1-3
KIPP Wilmington	Wilmington	2007	5
Kuumba Academy Charter School	Wilmington	2001	K-5
Marion T. Academy Charter (Elementary School Campus)	Wilmington	2000	K-5
Marion T. Academy Charter (Middle School Campus)	Wilmington	2000	6-8
Maurice J. Moyer Academy	Wilmington	2006	6-7,9
MOT Charter School	Middletown	2002	K-8
Newark Charter School	Newark	2001	K-8
Pencader Business and Finance	New Castle	2006	9-10
Positive Outcomes Charter School	Camden	1996	7-12
Providence Creek Academy Charter School	Clayton	2002	K-8
Sussex Academy of Arts and Sciences	Georgetown	2000	6-8
Thomas A. Edison Charter School	Wilmington	2000	K-8
Academy of Dover Charter School	Dover	2003	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 2004-2005 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.

Per pupil expenditures are used to aid the comparability between districts. Utilizing a thirteen-year time horizon helps to smooth any year-to-year volatility in expenditures.

The effect of inflation on the costs of purchasing inputs absorbs a substantial portion of the increased public education expenditures. Between 1991-1992 and 2004-2005, current public education expenditures in the state (from all sources) rose from \$572 million to over \$1.4 billion, an increase of approximately 150%. During the same period, inflation grew 39%. Therefore, in inflation-adjusted terms, expenditures rose approximately \$460 million (81%).

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, 12

percent for operations and maintenance, and about 15 percent for transportation, food, and other services.

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

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

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

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

Translating these broad expenditures into staffing patterns is the next step in analyzing what happens to the education dollar (Table 2.2). Administrators do not appear to represent a large portion of the total staffing. Administrators total 6.9 percent, in the case of Sussex Technical, and 3.6 percent in the cases of Cape Henlopen and Delmar.

The highest rate for administration is in Laurel (3.2 percent), and lowest is in Christina (2.3 percent). Combined, general and school support comprised a total of 4.7 percent in the state, on average.

The table shows that teachers as a percentage of staffing by district ranges from 47.3 percent (Cape Henlopen) to 62.5 percent (Polytech). Teacher aides range from 3.0 percent of staff (Milford) to 6.1 percent (Colonial and Seaford). Collectively, teachers and teacher aides account for two-thirds of district staff.⁴ 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.

⁴ These data reflect staffing from all funding sources: Federal, State, and local.

Table 2.2
Staff Employed in Public Schools, 2004-2005 (Percent Distribution)

	Administration	Teachers	Instructional Support	Pupil Support	Skilled and Service Worker	Total
Academy of Dover Charter School	5.3%	55.3%	2.6%	2.6%	34.2%	100%
Caesar Rodney School District	3.8%	55.4%	3.9%	4.2%	32.7%	100%
Campus Community Charter School	5.9%	76.5%	2.0%	3.9%	11.8%	100%
Capital School District	3.8%	55.7%	5.5%	3.6%	31.5%	100%
Lake Forest School District	5.3%	58.8%	4.8%	4.8%	26.4%	100%
Milford School District	5.3%	57.4%	3.0%	3.9%	30.4%	100%
Polytech School District	8.3%	62.1%	5.5%	3.4%	20.7%	100%
Positive Outcomes Charter School	12.5%	62.5%	6.3%	0.0%	18.8%	100%
Providence Creek Academy Charter School	7.5%	85.0%	2.5%	0.0%	5.0%	100%
Smyrna School District	5.2%	55.0%	5.0%	5.7%	29.1%	100%
Appoquinimink School District	3.9%	60.3%	4.8%	3.7%	27.2%	100%
Brandywine School District	4.9%	55.8%	4.1%	4.0%	31.3%	100%
Charter School of Wilmington	4.7%	73.4%	6.3%	1.6%	14.1%	100%
Christina School District	4.2%	52.1%	2.8%	5.6%	35.4%	100%
Colonial School District	5.2%	53.9%	6.1%	6.4%	28.5%	100%
Delaware Military Academy	9.7%	58.1%	19.4%	3.2%	9.7%	100%
East Side Charter School	15.8%	57.9%	0.0%	0.0%	26.3%	100%
Kuumba Academy Charter School	11.5%	65.4%	0.0%	7.7%	15.4%	100%
Marion T. Academy Charter School	5.0%	52.5%	7.5%	2.5%	32.5%	100%
MOT Charter School	9.8%	60.8%	2.0%	3.9%	23.5%	100%
New Castle County Votech School District	6.0%	53.8%	7.0%	2.6%	30.6%	100%
Newark Charter School	6.5%	67.7%	9.7%	3.2%	12.9%	100%
Red Clay Consolidated School District	5.1%	53.4%	3.6%	4.2%	33.8%	100%
Thomas A. Edison Charter School	4.3%	71.0%	4.3%	2.9%	17.4%	100%
Cape Henlopen School District	3.6%	47.3%	3.5%	5.8%	39.8%	100%
Delmar School District	3.6%	58.9%	4.5%	2.7%	30.4%	100%
Indian River School District	4.0%	58.3%	3.7%	6.0%	28.0%	100%
Laurel School District	6.8%	52.8%	6.0%	3.2%	31.2%	100%
Seaford School District	3.9%	51.5%	5.9%	4.1%	34.6%	100%
Sussex Academy of Arts and Sciences	0.0%	72.0%	0.0%	4.0%	24.0%	100%
Sussex Technical School District	6.9%	56.6%	5.0%	4.4%	27.0%	100%
Woodbridge School District	5.8%	54.6%	4.6%	3.1%	31.9%	100%
State	4.7%	54.9%	4.2%	4.6%	31.4%	100%

Source: EdStats 2004-2005. 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 approximately 60 percent of current expenditures being spent on instruction is quite consistent across the districts, and is corroborated by figures from national studies. Research examining spending across a number of different district characteristics, including spending level, rural and urban location, high and low percentages of minority students, as well as students from low-income families, shows that spending patterns are remarkably consistent.

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

Component of Current Expenditures	Level of Enrollment		
	Low	Medium	High
Net Instruction	64%	66%	62%
Students Support	5%	4%	4%
Instructional Staff Support	2%	1%	1%
General Administration	1%	1%	1%
School Administration	6%	6%	6%
Operations and Maint.	9%	10%	11%
Student Transportation	6%	5%	6%
Other Support	5%	5%	9%
Food Services	1%	1%	1%
Net Current Expense	100%	100%	100%

Excludes Vocational Districts. 2004-2005 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 62 to 66 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 1 percent in small, medium and high enrollment districts. Operations and maintenance comprise 9-11 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 65 percent of expenditures in low spending districts. This compares with 63 percent in high spending districts. Nevertheless, high spending districts spent 36 percent more on instruction per pupil (\$7,215 versus \$5,299⁵). 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	5,678	65%	6,248	66%	6,458	63%	6,775	63%
Students	387	4%	425	4%	596	6%	385	4%
Instructional Staff	116	1%	145	2%	188	2%	113	1%
General Administration	110	1%	133	1%	105	1%	117	1%
School Administration	560	6%	586	6%	577	6%	607	6%
Operations and Maint.	838	10%	902	10%	1,068	10%	1,133	11%
Student Transportation	485	6%	526	6%	484	5%	681	6%
Other Support	467	5%	363	4%	674	7%	893	8%
Food Services	83	1%	117	1%	88	1%	72	1%
Net Current Expense	8,724	100%	9,446	100%	10,238	100%	10,775	100%

Excludes Vocational Schools, special schools. EdStats 2004-2005.

Table 2.5 illustrates the change in the share of current expenditures per-pupil 1991-1992 to 2004-2005. As current expenditures rise, Appoquinimink spent a larger share on net instruction (11%) and less on operations and maintenance and other support (8% and 7%

respectively). Several districts (Brandywine, Christina, Colonial, New Castle Vocational/Technical, Red Clay, Lake Forest, and the charter schools) spent a smaller share of current expenditures on net instruction in 2004-05 compared to 1999-2000. Additional charts are provide in the Appendix.

Table 2.5
Change in Current Expenditure Shares 1999-2000 to 2004-2005

District	Net Instruction	Net Students	Instruct. Staff	General Admin.	School Admin.	Operation & Maint.	Student Trans.	Other Support	Food Services	Net Current Expense
NEW CASTLE COUNTY										
Appoquinimink	11%	1%	0%	0%	1%	-8%	1%	-7%	0%	0%
Brandywine	-5%	1%	0%	0%	1%	2%	0%	3%	-1%	0%
Christina	-2%	1%	0%	0%	-1%	0%	1%	2%	0%	0%
Colonial	-3%	1%	0%	0%	0%	0%	0%	2%	0%	0%
New Castle Voc-Tech	-1%	0%	0%	0%	1%	-1%	0%	2%	0%	0%
Red Clay	-2%	-1%	0%	0%	1%	-3%	0%	5%	0%	0%
COUNTY TOTALS	-1%	0%	0%	0%	0%	-1%	0%	2%	0%	0%
KENT COUNTY										
Caesar Rodney	0%	-1%	0%	0%	0%	-1%	0%	0%	0%	0%
Capital	2%	1%	-3%	0%	0%	2%	0%	-1%	0%	0%
Polytech	4%	-1%	-1%	0%	-1%	-2%	-1%	2%	0%	0%
Lake Forest	-2%	1%	1%	-1%	0%	1%	1%	0%	0%	0%
Milford	0%	0%	0%	0%	1%	0%	1%	0%	0%	0%
Smyrna	0%	0%	0%	0%	0%	0%	-1%	1%	0%	0%
COUNTY TOTALS	1%	0%	-1%	0%	0%	0%	0%	0%	0%	0%
SUSSEX COUNTY										
Cape Henlopen	2%	0%	0%	0%	0%	-1%	-1%	-1%	0%	0%
Delmar	1%	1%	1%	-1%	1%	1%	-1%	-1%	-1%	0%
Indian River	3%	0%	0%	0%	0%	-1%	0%	-1%	-1%	0%
Laurel	0%	0%	0%	0%	-1%	1%	0%	0%	1%	0%
Seaford	6%	1%	1%	0%	-1%	-9%	0%	1%	0%	0%
Sussex Technical	3%	0%	0%	-1%	0%	0%	0%	-2%	0%	0%
Woodbridge	2%	0%	0%	-1%	1%	0%	0%	0%	0%	0%
COUNTY TOTALS	3%	0%	0%	0%	0%	-2%	0%	0%	0%	0%
CHARTER TOTALS	-1%	2%	1%	-9%	1%	2%	4%	0%	0%	0%
TOTAL ALL DISTRICTS	0%	0%	0%	0%	0%	-1%	0%	1%	0%	0%
Department of Education	-1%	0%	0%	0%	0%	0%	1%	5%	-5%	0%
TOTAL ALL DISTRICTS, STATE	-1%	0%	0%	0%	0%	-1%	0%	2%	0%	0%

Excludes vocational school districts, special schools and data centers.

⁵ 2004-2005.

Table 2.6
Share of Current Expenditures by District 2004-2005

District	Net Instruction	Students	Instruct. Staff	Support Services				Student Trans.	Other Support	Food Services	Net Current Expense
				General Admin.	School Admin.	Operation & Maint.					
NEW CASTLE COUNTY											
Appoquinimink	65%	4%	0%	1%	6%	11%	6%	4%	1%	100%	
Brandywine	63%	6%	2%	1%	6%	12%	4%	6%	1%	100%	
Christina	62%	4%	1%	1%	6%	11%	8%	7%	1%	100%	
Colonial	65%	4%	2%	1%	7%	9%	6%	6%	1%	100%	
New Castle Voc-Tech	58%	5%	1%	1%	7%	13%	8%	6%	1%	100%	
Red Clay	62%	2%	1%	1%	6%	10%	5%	12%	1%	100%	
COUNTY TOTALS	63%	5%	1%	1%	6%	10%	6%	7%	1%	100%	
KENT COUNTY											
Caesar Rodney	67%	5%	2%	2%	6%	8%	4%	4%	1%	100%	
Capital	66%	4%	1%	1%	4%	11%	5%	7%	1%	100%	
Polytech	63%	4%	1%	2%	4%	9%	7%	9%	1%	100%	
Lake Forest	61%	6%	1%	1%	4%	9%	6%	11%	1%	100%	
Milford	66%	3%	2%	1%	6%	10%	6%	5%	1%	100%	
Smyrna	64%	6%	2%	1%	7%	11%	4%	5%	1%	100%	
COUNTY TOTALS	65%	5%	1%	1%	5%	10%	5%	7%	1%	100%	
SUSSEX COUNTY											
Cape Henlopen	65%	6%	3%	2%	6%	8%	6%	3%	1%	100%	
Delmar	66%	5%	1%	5%	5%	9%	5%	3%	1%	100%	
Indian River	67%	5%	1%	1%	6%	9%	6%	4%	1%	100%	
Laurel	62%	5%	1%	3%	7%	13%	6%	2%	1%	100%	
Seaford	69%	5%	2%	1%	5%	8%	4%	4%	1%	100%	
Sussex Technical	61%	4%	1%	2%	6%	11%	9%	5%	1%	100%	
Woodbridge	60%	5%	3%	2%	7%	10%	7%	5%	1%	100%	
COUNTY TOTALS	65%	6%	2%	2%	6%	9%	6%	3%	1%	100%	
CHARTER TOTALS	57%	5%	2%	2%	4%	14%	11%	6%	1%	100%	
TOTAL ALL DISTRICTS	63%	5%	1%	1%	6%	10%	6%	7%	1%	100%	
Department of Education	1%	0%	0%	0%	0%	0%	5%	63%	31%	100%	
TOTAL ALL DISTRICTS, STATE	59%	5%	1%	1%	5%	9%	6%	11%	3%	100%	

Source: Delaware Department of Education, Education Statistics 2004-2005.

Summary

Instruction receives approximately 60 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 47 percent, to Polytech with 62 percent.

Administration staff as a percentage of total staff does not tend to vary significantly by district size.

There is little 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 66% of current expenditures on net instruction. Delmar, by far the smallest district in the state, spends 66%. The degree of variation in net instruction expenditures across districts is small. Indian River and Caesar Rodney, a medium district of 7,600 and 5,800 pupils respectively, dedicate 67% of their budget to net instruction: the largest shares among Delaware districts.

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 \$130,860), along with an administrative assistant. A school principal is funded per 15 units, for which all schools qualify. Enrollment units earn additional assistant principals and assistant superintendents for a district.

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

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

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

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

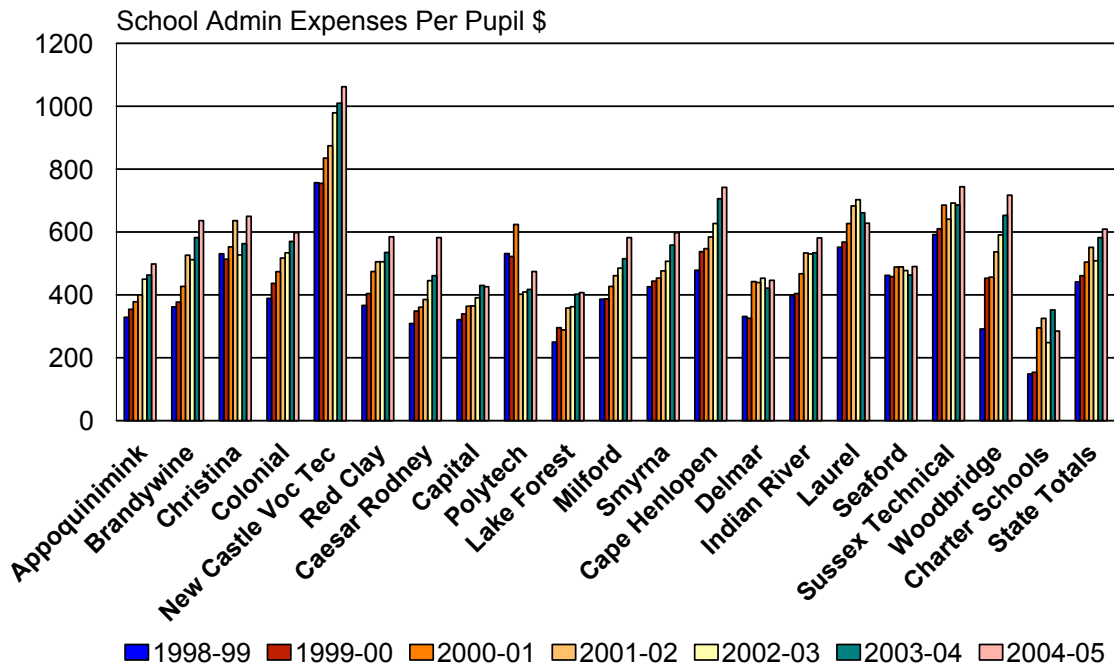
Adjusting administrative costs to per pupil levels aids the inter-district comparisons (see Chart 3.1 below). Among the districts with higher school administrative expenses per pupil are the Vocational/Technical districts. This can be attributed to their relatively large budgets and small enrollment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

School Administration

Each district spent more on school administrative costs per pupil in 2004-2005 than 1998-99 save Polytech.

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 are among the highest spenders on school administration expenses per pupil. New Castle Vo-Tech spent \$1,062 per pupil on school administrative costs in 2004-05. Sussex Technical spent \$744 per pupil, and Polytech, \$400. The smaller districts of Woodbridge and Cape Henlopen, have school administration expenses per pupil greater than \$700. Lake Forest, itself a relatively small district with under

4,000 enrollment, has one of the lowest school administrative expenses per pupil at \$407. Charter schools spend \$285 per pupil on school administration.

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

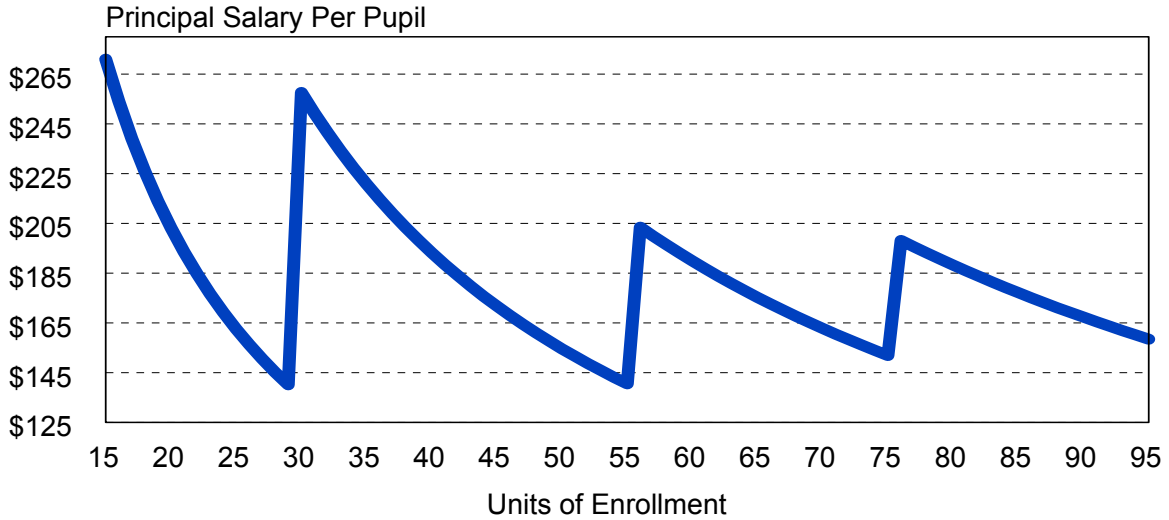
School District	Elementary	Middle	High
Appoquinimink	550	671	1,805
Brandywine	429	587	1,119
Christina	506	1,096	1,592
Colonial	467	983	2,369
New Castle VoTec			1,118
Red Clay	445	717	926
Caesar Rodney	408	408	1,785
Capital	347	998	1,470
Lake Forest	440	612	841
Milford	485	946	998
Polytech			1,149
Smyrna	421	657	990
Cape Henlopen	412	516	1,172
Delmar			534
Indian River	403	847	933
Laurel	341	333	489
Seaford	335	783	884
Sussex Technical			1,212
Woodbridge	600	672	509

Source: Department of Education, 2004-2005. 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

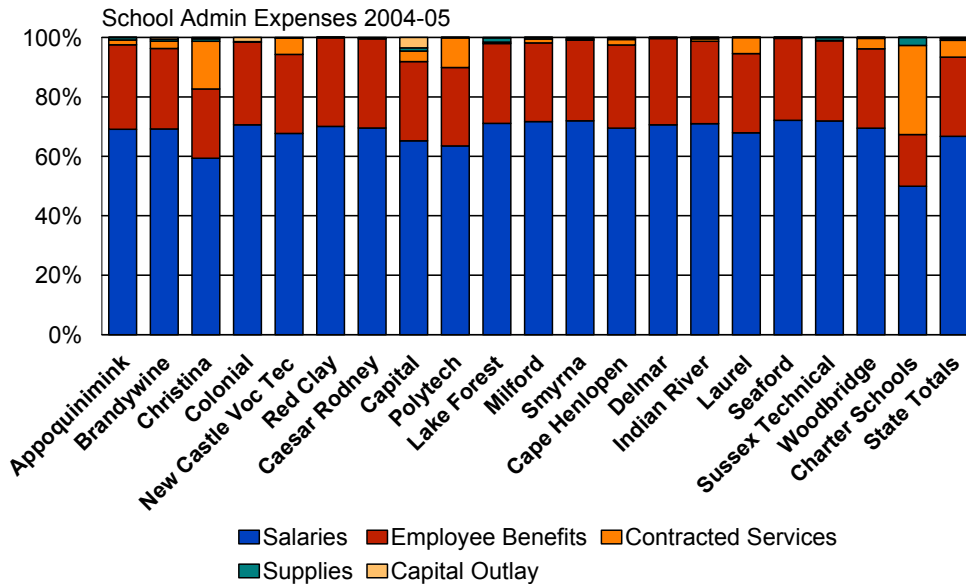
Total Principal Salary Per Pupil of Enrollment



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.

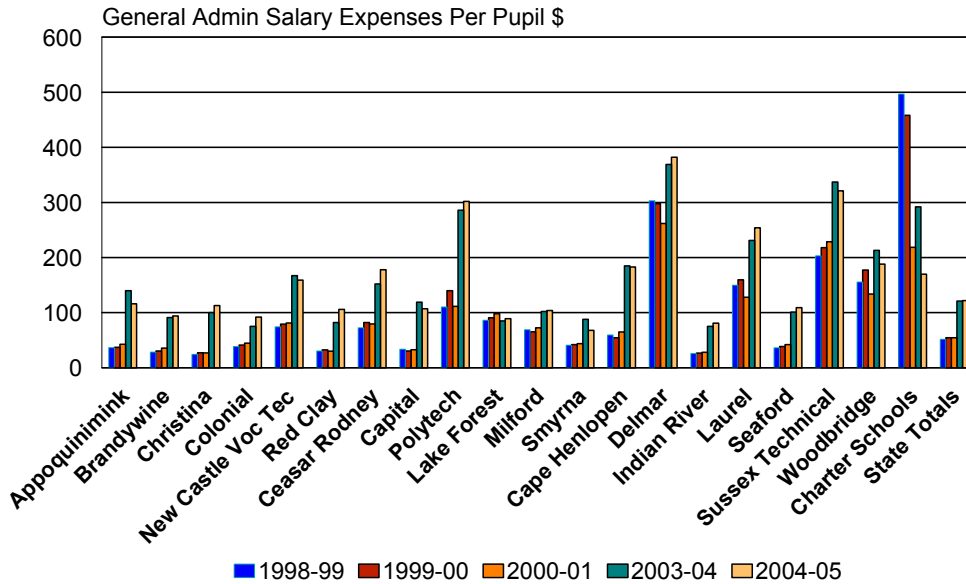
Chart 3.3 shows the share of school administration expenses by category. Salaries and benefits comprise the majority of administrative expenses. There is not a large degree of variation across many districts. In general, districts' salaries and benefits comprise over 90 percent of school administration 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 16%, 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 over 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 2004-05 (Lake Forest 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 2004-05. 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 approximately 43% of its general administrative costs on salaries. At the opposite end, Woodbridge spends approximately 72%.

Employee benefits by district exhibit a relatively narrower range. At the low end, Capital dedicates 16% of general administrative costs to employee benefits. At the high end,

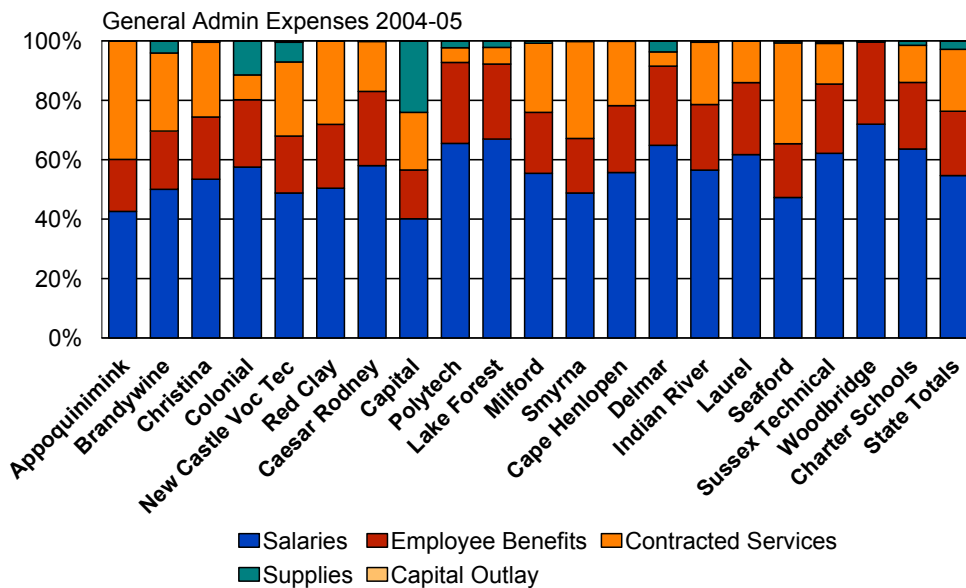
Delmar and Polytech allocate 27% of their general administrative costs to employee benefits.

Contracted services exhibit a large degree of variation across districts. The range of contracted services expenditures as a percentage of general administrative costs is zero (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, 2004-05
Share of Total General Administration Costs

	Salaries	Benefits	Contracted Services	Supplies	Capital Outlay	Other	Total
Appoquinimink	43	18	40	0	0	0%	781,714
Brandywine	50	20	26	4	0	0%	1,003,182
Christina	53	21	25	0	0	0%	2,055,372
Colonial	58	23	8	11	0	0%	945,597
New Castle Voc- Tech	49	19	25	7	0	0%	549,843
Red Clay	50	21	28	0	0	0%	1,565,073
Caesar Rodney	58	25	17	0	0	0%	1,040,962
Capital	40	16	19	24	0	0%	628,398
Polytech	66	27	5	2	0	0%	347,383
Lake Forest	67	25	6	2	0	0%	319,405
Milford	55	20	23	1	0	0%	389,594
Smyrna	49	18	33	0	0	0%	248,768
Cape Henlopen	56	22	22	0	0	0%	787,888
Delmar	65	27	5	4	0	0%	405,664
Indian River	56	22	21	0	0	0%	617,450
Laurel	62	24	14	0	0	0%	517,844
Seaford	47	18	34	1	0	0%	369,666
Sussex Technical	62	23	14	1	0	0%	390,426
Woodbridge	72	28	0	0	0	0%	363,490
Charter Totals	64	22	13	1	0	0%	1,112,141
State	55	22	21	3	0	0%	14,501,650

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, 2004-05
Share of Total School Administration Costs.

	Salaries	Benefits	Contracted Services	Supplies	Capital Outlay	Other	Total (\$)
Appoquinimink	69	28	2	1	0	0%	3,344,899
Brandywine	69	27	3	1	1	0%	6,768,336
Christina	59	23	16	1	0	0%	11,868,474
Colonial	71	28	0	0	1	0%	6,161,828
New Castle Voc- Tech	68	27	6	0	0	0%	3,677,473
Red Clay	70	30	0	0	0	0%	8,660,732
Caesar Rodney	70	30	0	0	0	0%	3,399,602
Capital	65	27	4	1	4	0%	2,499,562
Polytech	63	26	10	0	0	0%	544,930
Lake Forest	71	27	0	1	0	0%	1,453,415
Milford	72	27	1	1	0	0%	2,189,373
Smyrna	72	27	0	0	0	0%	2,179,907
Cape Henlopen	69	28	2	0	0	0%	3,200,548
Delmar	71	29	0	0	0	0%	473,575
Indian River	71	28	1	1	0	0%	4,444,675
Laurel	68	27	5	0	0	0%	1,280,926
Seaford	72	28	0	0	0	0%	1,653,979
Sussex Technical	72	27	0	1	0	0%	903,497
Woodbridge	69	27	4	0	0	0%	1,389,306
Charter Totals	50	17	30	3	0	0%	1,863,770
State	67	27	6	1	0	0%	72,573,342

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

Table 3.5
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 3.5 above shows the change in state salaries for three different education levels with no experience. The columns describe the base salary for Bachelor's degree no experience, the corresponding yearly increase in dollars, and the yearly percent increase. The same columns describe the master's degree holders and doctoral degree holders.

The state salary schedule describes the state's 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 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 3.6
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 3.7
Principal Salary Schedule, Number of Teachers Basis

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

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

Table 3.8
Principal Salary Schedule, Number of Division 1 Units Basis

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

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

Table 3.9
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.

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
13-Year and 6-Year Change in Total Regular and Special Unit Allotment

School District	Total Regular & Special Units 2004-05	Total Regular & Special Units 1998-99	6 Year % Change	Total Regular & Special Units 1991-92	13 Year % Change
Appoquinimink	397	253	57%	140	184%
Brandywine	619	665	-7%	625	-1%
Christina	1,240	1,228	1%	1,062	17%
Colonial	626	630	-1%	557	12%
New Castle Vocational/Technical	207	212	-2%	188	10%
Red Clay	904	914	-1%	799	13%
Caesar Rodney	387	338	14%	290	33%
CR-AFB	37	50	-26%	61	-39%
Capital	373	375	-1%	342	9%
Lake Forest	216	202	7%	185	17%
Milford	227	226	0%	210	8%
Polytech	64	61	5%	36	78%
Smyrna	220	202	9%	171	29%
Cape Henlopen	277	260	7%	228	21%
Delmar	65	43	51%	34	91%
Indian River	498	465	7%	400	25%
Laurel	117	119	-2%	118	-1%
Seaford	206	223	-8%	202	2%
Sussex Technical	70	69	1%	40	75%
Woodbridge	112	105	7%	97	15%
State District Totals	6862	6590	4%	5723	20%

Source: Report of Educational Statistics and September 30th Student Enrollment and Unit Allotment Report. Includes special schools. Excludes Charter Schools. 2004-05.

All districts, except the portion of Caesar Rodney school district that lies within the Dover Air Force Base, Brandywine and Laurel, experienced a growth in the amount of units received over the thirteen-year period from 1991-92 to 2004-05. Although, despite the decline within the Air Force Base, the entire Caesar Rodney district increased their unit allotment by 33%. Appoquinimink school district experienced the largest amount of growth, at 184%, which is more than nine times the state rate of 20%.

Over the past six years, half of the school districts experienced a decline in their total unit appropriation, while Milford had no change. Delmar and Appoquinimink saw the largest percentage increase over that time with 51% and 57% respectively. For Delmar, this increase may be due in part to the addition of middle school grades to the 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	2003	2004
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	10.2	10.0%
Brandywine	8	8.1	8.7	9.2	9.6	9.8	10.1	10.1	10.2	10.8	10.6	10.6	10.2	10.6%
Christina	10.8	11	11.2	12.7	11	11.1	11.4	11.4	11.5	11.8	12.6	13.1	14.1	14.5%
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	12	11.7%
New Castle														
Vocational/Technical	15.9	15.7	15.2	15	14.9	14.7	15.1	13.9	11.4	12.3	12.2	11.9	11.9	11.9%
Red Clay	8.9	9	9.1	9.6	9.4	9.7	9.5	9.8	10.2	10.3	10.1	10.4	10.7	10.9%
Caesar Rodney	8.7	9.3	8.9	9.8	10.3	10.6	11	11.7	12.6	12.5	12.7	13.9	15.4	15.7%
CR-AFB	4.4	4.1	3	2	4.4	5	5.2	4.9	4.1	5.1	6.2	5.3	6.3	5.3%
Capital	7.8	8.5	9.3	10.1	10.7	11.4	12.3	12.2	12	12.3	13.8	14.9	15.5	16.1%
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	12.6	12.8%
Milford	12.2	12.8	13.8	13	13.1	13.9	13.1	12.3	12.4	12.8	12.8	14.2	13.4	13.1%
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	9.4	7.0%
Smyrna	9.7	9.9	9.9	10.5	10.9	10.6	11.6	12.3	12.3	12	12	13.2	13.3	12.6%
Cape Henlopen	11.4	11.7	11.5	12.5	12.7	13	13.9	14.5	14	14.1	14.8	14.6	13.7	14.1%
Delmar	7.7	7	8.2	8.3	10.9	10.9	11	8.9	9.3	9.6	10.6	10.6	11.3	12.6%
Indian River	14.5	16.3	17	18.5	18.2	17.6	16.6	14.5	13.8	14.2	14.8	15.1	15.8	16.2%
Laurel	9.5	10.2	11	11.2	11	12.1	11.3	11.2	10.3	9.3	9.9	11.1	10.4	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	11.9	13.4%
Sussex Technical	16.3	24.9	21.7	18.6	17.5	16.7	16.4	11.7	12.7	11	11	11.3	9.4	9.3%
Woodbridge	9.9	11	11.8	12.1	11.2	10.2	10.2	9	8.3	8.7	9.1	9.4	9.2	8.7%
State District Totals	10.2	10.7	10.9	11.5	11.3	11.4	11.6	11.3	11.3	11.5	11.7	12.3	12.6	12.7%

Source: Report of Educational Statistics and September 30th Student Enrollment and Unit Allotment Report. Includes special schools. 2004-2005 latest data.

By 2004, special education as a share of total enrollment grew from 10.2% to 12.7%. Many districts contributed to this statewide increase. All New Castle County districts save the vocational/technical schools and Woodbridge saw an increase in special education's share of enrollment. Red Clay's share increased from 8.9% to 10.9%; Brandywine from 8.0% to 10.6%, Christina from 10.8% to 14.5%; Colonial from 9.5% to 11.7%; and Appoquinimink from 8.2% to 10%.

Capital school district had the largest increase in special education enrollment (7.8% to 16.1%) over the period. Caesar Rodney was a close second; increasing from 8.7% to

15.7%. Few districts experienced declining enrollment. All vocational/technical schools saw smaller special education shares in 2004 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 2004, 12.7% of public school students were classified as special education. However, 28% 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	2003	2004
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	23	23.4
Brandywine	18.1	18	19.5	20.1	20.9	21.8	22.3	21.8	22.3	23.2	23	22.8	21.9	22.6
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	32	32.4
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	26.2	25.7
New Castle														
Vocational/Technical	30.9	30.9	30.2	29.9	29.6	29.9	30.3	29.2	25	26.4	26.9	26.2	26.5	26.1
Red Clay	20.2	19.9	20.2	21	20.6	21.2	20.9	21.1	21.8	22.1	22	22.6	23.2	23.7
Caesar Rodney	20.7	21.9	21.2	23	23.5	24.5	25.7	26	27.8	27.8	28	30.4	32.7	33.6
CR-DAFB	9.8	9.7	6.5	5	10.5	11.3	10.2	10	9.8	11.1	13.6	10	15.4	13.5
Capital	17.8	19.6	21.2	22.5	23.5	25	26.6	25.9	25.7	26	28.9	31.6	32.5	33.8
Lake Forest	18.9	20.1	19.8	20.4	22.1	18.6	20.7	20.8	21	22	22.2	24.8	26.5	27.3
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	27.5	27.8
Polytech	41.7	37.5	29.8	29.5	27.9	25.4	22.2	23	24.2	25	19.7	21.5	21.2	17.2
Smyrna	21.1	21	21.6	22.5	22.7	22.6	24.1	25.2	24.9	25.4	25.4	27.8	28.1	27.3
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	31.9	32.9
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	25	27.7
Indian River	30.8	33.3	35.2	37	36.9	36.3	34.8	30.3	29.3	30.1	31.3	32.1	33.1	34.1
Laurel	21.2	22.6	24.4	24.4	23.3	25	23.1	22.7	20.8	20	21.2	22.2	21.6	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	26.2	28.6
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	21.4	21.4
Woodbridge	21.6	24.2	25	25.7	24.5	22.4	22.8	20	18.1	18	20	20.9	20.7	20.5
State District Averages	22.8	23.6	24.2	24.7	25	25.3	25.6	24.7	24.7	25.2	25.8	27	27.6	28.0

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 (13.5% in 2004). Indian River has the highest with 34%. The next table (Table 4.4)

shows the total amount of units per school district, along with their change in rate over six and thirteen year periods.

Table 4.4
13-Year and 6-Year Change in Special Education Units

School District	Special Units		6 Year % Change	Special Units	
	2004-05	1998-99		1991-92	13 Year % Change
Appoquinimink	93	44	111%	24	288%
Brandywine	140	145	-3%	113	24%
Christina	402	323	24%	264	52%
Colonial	161	160	1%	122	32%
New Castle Vocational/Technical	54	62	-13%	58	-7%
Red Clay	214	193	11%	161	33%
Caesar Rodney	130	88	48%	60	117%
CR-AFB	5	5	0%	6	-17%
Capital	126	91	38%	61	107%
Lake Forest	59	42	40%	35	69%
Milford	63	57	11%	52	21%
Polytech	11	14	-21%	15	-27%
Smyrna	60	51	18%	36	67%
Cape Henlopen	91	81	12%	59	54%
Delmar	18	9	100%	6	200%
Indian River	170	141	21%	123	38%
Laurel	26	27	-4%	25	4%
Seaford	59	57	4%	51	16%
Sussex Technical	15	17	-12%	19	-21%
Woodbridge	23	21	10%	21	10%
State District Totals	1920	1629	18%	1305	47%

Source: Report of Educational Statistics and September 30th Student Enrollment and Unit Allotment Report. Includes special schools. 2004-2005 latest data.

Only four school districts; New Castle Vo-Tech, , Polytech, Sussex Technical, and the portion of Caesar Rodney in the Dover Air Force Base experienced a decline in the amount of special education units they received over the past thirteen 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 thirteen-year time frame. For example, Appoquinimink school district experienced a 288% increase in special education units received from 1991-92 to 2004-05. During the same period,

special education enrollment increased by less than two percent. At the state level, the special education percentage of total enrollment increased by 2.5%.

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 instruction expenditures are not divided into regular and special education the ratio of special education units to regular education units can be employed.⁶ 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 would be less.

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."⁷

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. 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.

⁶ This is reasonable given that special education funding units cannot be used for regular education expenditures.

⁷ *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
13-Year and 6-Year Change in Regular Unit Allotment

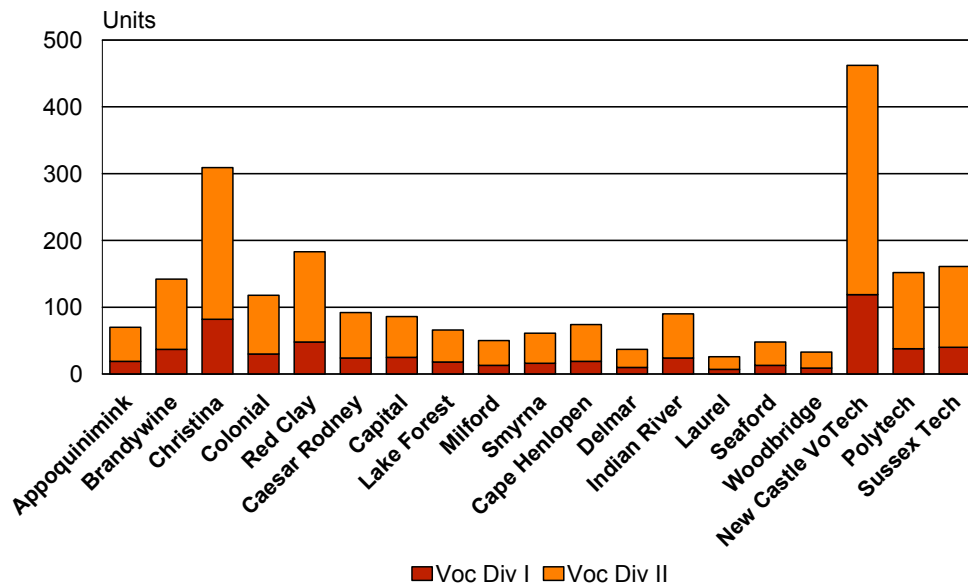
	Total Regular Units	Total Regular Units	6-Year % Change	Total Regular Units	13 year % Change
School District	2004-05	1998-99		1991-92	
Appoquinimink	304	209	45%	116	162%
Brandywine	479	520	-8%	512	-6%
Christina	838	905	-7%	798	5%
Colonial	465	470	-1%	435	7%
New Castle					
Vocational/Technical	153	150	2%	130	18%
Red Clay	690	721	-4%	638	8%
Caesar Rodney	257	250	3%	230	12%
CR-AFB	32	45	-29%	55	-42%
Capital	247	278	-11%	281	-12%
Lake Forest	157	160	-2%	156	1%
Milford	164	169	-3%	166	-1%
Polytech	53	47	13%	21	152%
Smyrna	160	151	6%	135	19%
Cape Henlopen	186	179	4%	169	10%
Delmar	47	34	38%	28	68%
Indian River	328	324	1%	277	18%
Laurel	91	92	-1%	93	-2%
Seaford	147	166	-11%	151	-3%
Sussex Technical	55	52	6%	21	162%
Woodbridge	89	84	6%	76	17%
State District Totals	4942	4961	0%	4418	12%

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

Vocational Units

Vocational students are a further wrinkle in the unit allotment system. Students enrolled in vocational courses earn units at a faster rate than regular units. For example, a high school student who divides his or her time between regular classes and vocational classes, will earn a regular unit at the rate of 20 students per unit, and a vocational unit at the rate of 15 students per unit. The ‘vocational deduct’ for Division I units reduces the incentive of labeling students as vocational. The deduct formula subtracts one-half unit for every one whole vocational unit. However, an economic incentive remains in the Division II (supplies and materials) funding. Division II units can be earned at different dates depending upon the vocational course. The Division II units range from one per vocational course to three.

Chart 4.1
Vocational Units by District



Source: Report of Educational Statistics, 2004-2005.

Chart 4.1 shows the amount of vocational Division I and Division II units by district for 2004-2005. 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.

Table 4.6
Vocational Units by District

School District	Division I	Division II
Appoquinimink	19	51
Brandywine	37	105
Christina	82	227
Colonial	30	88
New Castle Vocational/Technical	119	343
Red Clay	48	135
Ceasar Rodney	24	68
Ceasar Rodney-DAFB	2	5
Capital	25	61
Lake Forest	18	48
Milford	13	37
Polytech	38	114
Smyrna	16	45
Cape Henlopen	19	55
Delmar	10	27
Indian River	24	66
Laurel	7	19
Seaford	13	35
Sussex Technical	40	121
Woodbridge	9	24
Total Regular Districts	396	1096
Total Vocational Districts	197	578
State District Totals (exc. DAFB)	591	1669
Charter School of Wilmington	0	0
Delaware Military Academy	1	3
East Side Charter School	0	0
Kuumba Academy Charter School	0	0
Marion T. Academy Charter School	0	0
MOT Charter School	2	5
Newark Charter School	0	0
Thomas A. Edison Charter School	0	0
Academy of Dover Charter School	0	0
Campus Community Charter School	1	4
Positive Outcomes Charter School	1	4
Providence Creek Academy Charter School	0	0
Sussex Academy of Arts and Sciences	0	0
Charter Total	5	16
State Total Including DAFE	598	1690
State Total Excluding DAFE	596	1685

Source: Center for Applied Demography and Survey Research, University of Delaware. 2004-05.

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 thirteen years. Appoquinimink had the fastest growth, and Caesar Rodney-Air Force Base the slowest. Between 1998-1999 and 2004-2005, the pattern of growth is mixed 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 10.2 percent in 1990 to 12.7 percent in 2004-2005. The district with the greatest share of special education students is Indian River (16 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.

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 2003-2004. 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. Administration per pupil spending rate of the Brandywine, Appoquinimink, and Seaford school districts is then 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 5.1**Delaware School Districts: Public Education Expenditures Per-Pupil**

DistrictName	Total Current Expend	Instruct Expend	Student Staff Support	Administration	Operations Food Service Other
APPOQUINIMINK SCHOOL DISTRICT	8,228	4,730	440	1,302	1,757
BRANDYWINE SCHOOL DISTRICT	9,702	5,865	719	1,449	1,669
CAESAR RODNEY SCHOOL DISTRICT	9,451	5,904	699	1,189	1,659
CAPE HENLOPEN SCHOOL DISTRICT	10,153	6,424	898	965	1,866
CAPITAL SCHOOL DISTRICT	9,052	5,930	378	1,146	1,599
CHRISTINA SCHOOL DISTRICT	10,604	6,698	657	1,306	1,944
COLONIAL SCHOOL DISTRICT	9,085	5,775	566	1,147	1,597
DELMAR SCHOOL DISTRICT	7,938	5,009	529	1,034	1,366
INDIAN RIVER SCHOOL DISTRICT	9,312	5,927	687	940	1,759
LAKE FOREST SCHOOL DISTRICT	9,176	5,411	661	1,427	1,677
LAUREL SCHOOL DISTRICT	9,095	5,532	480	1,088	1,995
MILFORD SCHOOL DISTRICT	8,540	5,557	403	991	1,590
NEW CASTLE COUNTY VOTECH SCHOOL DISTRICT	14,373	8,592	814	1,874	3,093
POLYTECH SCHOOL DISTRICT	11,245	6,663	536	1,436	2,610
RED CLAY CONSOLIDATED SCHOOL DISTRICT	9,910	6,225	459	1,404	1,822
SEAFORD SCHOOL DISTRICT	8,960	5,844	656	870	1,590
SMYRNA SCHOOL DISTRICT	8,433	5,124	643	1,111	1,555
SUSSEX TECHNICAL SCHOOL DISTRICT	11,915	6,814	585	1,722	2,795
WOODBIDGE SCHOOL DISTRICT	9,280	5,407	656	1,129	2,089
Averages	9,708	5,970	603	1,238	1,896
Averages (without vocational districts)	9,182	5,710	596	1,156	1,721

* Data shown is corrected figure from NCES reporting errors. 2003-2004. Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics.

Table 5.1 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 \$1,449, while Seaford has the lowest rate at \$870 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 5.2
Delaware School Districts: Percentage Expenditures by Category

District Name, State	<u>Instruct.</u> <u>Expend.</u>	<u>Student</u> <u>& Staff</u> <u>Support</u>	<u>Admin.</u>	<u>Operations,</u> <u>Food</u> <u>Service,</u> <u>Other</u>
Appoquinimink School District, DE (grades PK-12)	60.5	5.8	12.5	21.2
Brandywine School District, DE (grades PK-12)	60.5	7.4	14.6	17.6
Caesar Rodney School District, DE (grades PK-12)	62.7	6.8	12.4	18.1
Cape Henlopen School District, DE (grades PK-12)	61.3	9.3	10.3	19.1
Capital School District, DE (grades PK-12)	64.3	4.5	11.5	19.7
Christina School District, DE (grades PK-12)	62.6	6.6	11.9	18.9
Colonial School District, DE (grades PK-12)	64.2	6.4	12.6	16.9
Delmar School District, DE (grades 07-12)	63.2	5.4	13.2	18.2
Indian River School District, DE (grades PK-12)	62.8	6.5	9.3	21.4
Lake Forest School District, DE (grades PK-12)	58.4	7.1	15.4	19.1
Laurel School District, DE (grades PK-12)	57.2	5.2	11.0	26.6
Milford School District, DE (grades PK-12)	65.5	4.8	11.8	18.0
New Castle County Votech School District, DE (grades 09-12)	59.3	5.4	13.7	21.6
Polytech School District, DE (grades 09-12)	59.3	4.9	14.1	21.6
Red Clay Consolidated School District, DE (grades PK-12)	61.0	4.0	16.2	18.8
Seaford School District, DE (grades PK-12)	64.7	8.0	9.6	17.7
Smyrna School District, DE (grades PK-12)	61.0	7.4	12.2	19.4
Sussex Technical School District, DE (grades 09-12)	59.1	4.9	12.8	23.1
Woodbridge School District, DE (grades PK-12)	56.8	7.7	15.1	20.4
Peer Averages	61.3	6.2	12.6	19.9
Average Without Vo-Tech Districts	61.7	6.4	12.5	19.4

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics. 2003-2004.

Table 5.2 above shows differences in the overall state district averages with and 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.” The equivalent within the State Board of Education’s Report of Educational Statistics is general administration, school administration and other expenses.

According to the NCES data, Indian River school district spends the least expenditures on administrative costs within the state. In comparison, Red Clay spends the highest percentage on administrative costs at 16%.

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.

Table 5.3
Sample Peer District Comparisons for Brandywine
Expenditures Per Pupil

District Name	<u>Total Current Expend.</u>	<u>Instruc. Expend.</u>	<u>Student & Staff Support</u>	<u>Admin</u>	<u>Operations, Food Service, Other</u>
<u>BAYONNE CITY, NJ</u> (grades PK - 12)	<u>\$10,755</u>	<u>\$6,967</u>	<u>\$1,107</u>	<u>\$1,000</u>	<u>\$1,681</u>
<u>BRANDYWINE SCHOOL DISTRICT, DE</u> (grades PK - 12)	<u>\$10,393</u>	<u>\$6,287</u>	<u>\$766</u>	<u>\$1,514</u>	<u>\$1,827</u>
<u>COLONIAL SCHOOL DISTRICT, DE</u> (grades PK - 12)	<u>\$9,374</u>	<u>\$6,020</u>	<u>\$598</u>	<u>\$1,176</u>	<u>\$1,580</u>
<u>DUNCANVILLE ISD, TX</u> (grades PK - 12)	<u>\$6,672</u>	<u>\$3,935</u>	<u>\$769</u>	<u>\$627</u>	<u>\$1,341</u>
<u>METHUEN, MA</u> (grades PK - 12)	<u>\$9,113</u>	<u>\$5,701</u>	<u>\$1,305</u>	<u>\$540</u>	<u>\$1,566</u>
<u>PENNSAUKEN TWP, NJ</u> (grades PK - 12)	<u>\$11,749</u>	<u>\$7,244</u>	<u>\$1,234</u>	<u>\$1,047</u>	<u>\$2,224</u>
<u>SCHERTZ-CIBOLO-U CITY ISD, TX</u> (grades PK - 12)	<u>\$6,183</u>	<u>\$3,787</u>	<u>\$621</u>	<u>\$687</u>	<u>\$1,088</u>
<u>WENTZVILLE R-IV, MO</u> (grades KG - 12)	<u>\$7,061</u>	<u>\$4,108</u>	<u>\$789</u>	<u>\$594</u>	<u>\$1,569</u>
<u>WESTMINSTER 50, CO</u> (grades PK - 12)	<u>\$7,637</u>	<u>\$4,691</u>	<u>\$510</u>	<u>\$1,382</u>	<u>\$1,054</u>
<u>YORK COUNTY SCHOOL DISTRICT 04, SC</u> (grades PK - 12)	<u>\$6,825</u>	<u>\$4,030</u>	<u>\$904</u>	<u>\$849</u>	<u>\$1,042</u>
Peer Averages	\$8,576	\$5,277	\$860	\$942	\$1,497

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 2003-2004.

Table 5.4
Sample Peer District Comparisons for Brandywine School District
Share of Current Expenditures Per Pupil

District Name	<u>Instruc. Expend.</u>	<u>Student & Staff Support</u>	<u>Admin</u>	<u>Operations, Food Service, Other</u>
<u>BAYONNE CITY, NJ</u> (grades PK - 12)	65%	10%	9%	16%
<u>BRANDYWINE SCHOOL DISTRICT, DE</u> (grades PK - 12)	60%	7%	15%	18%
<u>COLONIAL SCHOOL DISTRICT, DE</u> (grades PK - 12)	64%	6%	13%	17%
<u>DUNCANVILLE ISD, TX</u> (grades PK - 12)	59%	12%	9%	20%
<u>METHUEN, MA</u> (grades PK - 12)	63%	14%	6%	17%
<u>PENNSAUKEN TWP, NJ</u> (grades PK - 12)	62%	11%	9%	19%
<u>SCHERTZ-CIBOLO-U CITY ISD, TX</u> (grades PK - 12)	61%	10%	11%	18%
<u>WENTZVILLE R-IV, MO</u> (grades KG - 12)	58%	11%	8%	22%
<u>WESTMINSTER 50, CO</u> (grades PK - 12)	61%	7%	18%	14%
<u>YORK COUNTY SCHOOL DISTRICT 04, SC</u> (grades PK - 12)	59%	13%	12%	15%
Peer Averages	61%	10%	11%	18%

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 2003-2004.

Of the nine peer districts, only one district (Westminster, CO) has a higher per pupil expenditure share for administrative costs than does Brandywine school district.

Table 5.5 shows Appoquinimink against nine peers. The spread of the administration per pupil spending rates is great. The Center Grove, IN district spends the most at \$1,019 per pupil, and the Owasso, OK school district spends the least with \$422.

Table 5.5
Sample Peer District Comparisons for Appoquinimink School District
Expenditures Per Pupil

District Name	<u>Total Current Expend.</u>	<u>Instruc. Expend.</u>	<u>Student & Staff Support</u>	<u>Admin</u>	<u>Operations, Food Service, Other</u>
<u>APPOQUINIMINK SCHOOL DISTRICT, DE</u> (grades PK - 12)	<u>\$7,787</u>	<u>\$4,712</u>	<u>\$449</u>	<u>\$975</u>	<u>\$1,651</u>
<u>CENTENNIAL, MN</u> (grades PK - 12)	<u>\$6,892</u>	<u>\$4,394</u>	<u>\$625</u>	<u>\$529</u>	<u>\$1,345</u>
<u>CENTER GROVE COM SCH CORP, IN</u> (grades KG - 12)	<u>\$7,740</u>	<u>\$4,682</u>	<u>\$551</u>	<u>\$1,019</u>	<u>\$1,489</u>
<u>CHASKA, MN</u> (grades PK - 12)	<u>\$7,384</u>	<u>\$4,408</u>	<u>\$930</u>	<u>\$648</u>	<u>\$1,398</u>
<u>CLARKSTON COMMUNITY SCHOOL DISTRICT, MI</u> (grades PK - 12)	<u>\$8,038</u>	<u>\$4,960</u>	<u>\$719</u>	<u>\$884</u>	<u>\$1,475</u>
<u>COMMUNITY HIGH SCHOOL DIST 99, IL</u> (grades 08 - 12)	<u>\$11,728</u>	<u>\$7,451</u>	<u>\$1,098</u>	<u>\$999</u>	<u>\$2,180</u>
<u>ELMHURST SCHOOL DIST 205, IL</u> (grades PK - 12)	<u>\$9,799</u>	<u>\$6,164</u>	<u>\$895</u>	<u>\$1,000</u>	<u>\$1,740</u>
<u>OWASSO, OK</u> (grades PK - 12)	<u>\$4,898</u>	<u>\$2,920</u>	<u>\$508</u>	<u>\$422</u>	<u>\$1,048</u>
<u>PRIOR LAKE-SAVAGE AREA SCHOOLS, MN</u> (grades PK - 12)	<u>\$7,066</u>	<u>\$4,306</u>	<u>\$772</u>	<u>\$542</u>	<u>\$1,445</u>
<u>ZIONSVILLE COMMUNITY SCHOOLS, IN</u> (grades PK - 12)	<u>\$8,745</u>	<u>\$5,340</u>	<u>\$533</u>	<u>\$890</u>	<u>\$1,982</u>
Peer Averages	<u>\$8,008</u>	<u>\$4,934</u>	<u>\$708</u>	<u>\$791</u>	<u>\$1,575</u>

*Four school districts in California identified as peers for the Appoquinimink school district spent \$0 in Student Staff Support and Administration categories according to the NCES Data, and for that reason were not included. Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 2003-2004.

Table 5.6
Sample Peer District Comparisons for Appoquinimink School District
Share of Current Expenditures Per Pupil

District Name	<u>Instruc. Expend.</u>	<u>Student & Staff Support</u>	<u>Admin</u>	<u>Operations, Food Service, Other</u>
<u>APPOQUINIMINK SCHOOL DISTRICT, DE</u> (grades PK - 12)	61%	6%	13%	21%
<u>CENTENNIAL, MN</u> (grades PK - 12)	64%	9%	8%	20%
<u>CENTER GROVE COM SCH CORP, IN</u> (grades KG - 12)	60%	7%	13%	19%
<u>CHASKA, MN</u> (grades PK - 12)	60%	13%	9%	19%
<u>CLARKSTON COMMUNITY SCHOOL DISTRICT, MI</u> (grades PK - 12)	62%	9%	11%	18%
<u>COMMUNITY HIGH SCHOOL DIST 99, IL</u> (grades 08 - 12)	64%	9%	9%	19%
<u>ELMHURST SCHOOL DIST 205, IL</u> (grades PK - 12)	63%	9%	10%	18%
<u>OWASSO, OK</u> (grades PK - 12)	60%	10%	9%	21%
<u>PRIOR LAKE-SAVAGE AREA SCHOOLS, MN</u> (grades PK - 12)	61%	11%	8%	20%
<u>ZIONSVILLE COMMUNITY SCHOOLS, IN</u> (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, 2003-2004.

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 \$7,787, which is not low for its peer group.

No district in the random peer set of has a higher percentage rate that Appoquinimink (13%) for administration expenditures per pupil.

Of Seaford’s group, Montezuma-Cortez, CO has the highest per pupil rate for administration costs among this subset at \$1,004, while Overton, TN has the lowest rate at \$488 per pupil.

Table 5.7
Sample Peer District Comparisons for Seaford School District
Expenditures Per Pupil

District Name	<u>Total Current Expend.</u>	<u>Instruc. Expend.</u>	<u>Student & Staff Support</u>	<u>Admin</u>	<u>Operations, Food Service, Other</u>
<u>CHAMBERS COUNTY, AL</u> (grades KG - 12)	<u>\$5,954</u>	<u>\$3,510</u>	<u>\$462</u>	<u>\$636</u>	<u>\$1,346</u>
<u>CHATTOOGA COUNTY, GA</u> (grades PK - 12)	<u>\$8,222</u>	<u>\$5,301</u>	<u>\$910</u>	<u>\$877</u>	<u>\$1,135</u>
<u>COVINGTON COUNTY, AL</u> (grades PK - 12)	<u>\$6,062</u>	<u>\$3,693</u>	<u>\$406</u>	<u>\$643</u>	<u>\$1,320</u>
<u>ELBERT COUNTY, GA</u> (grades PK - 12)	<u>\$7,678</u>	<u>\$4,822</u>	<u>\$749</u>	<u>\$797</u>	<u>\$1,310</u>
<u>KINGS MOUNTAIN DISTRICT, NC</u> (grades PK - 12)	<u>\$7,033</u>	<u>\$4,438</u>	<u>\$708</u>	<u>\$816</u>	<u>\$1,071</u>
<u>MONTEZUMA-CORTEZ RE-1, CO</u> (grades PK - 12)	<u>\$6,597</u>	<u>\$4,127</u>	<u>\$422</u>	<u>\$1,004</u>	<u>\$1,044</u>
<u>OVERTON COUNTY SCHOOL DISTRICT, TN</u> (grades PK - 12)	<u>\$5,718</u>	<u>\$3,667</u>	<u>\$441</u>	<u>\$488</u>	<u>\$1,122</u>
<u>SCOTTSBLUFF PUBLIC SCHOOLS, NE</u> (grades PK - 12)	<u>\$7,081</u>	<u>\$4,721</u>	<u>\$558</u>	<u>\$677</u>	<u>\$1,124</u>
<u>SEAFORD SCHOOL DISTRICT, DE</u> (grades PK - 12)	<u>\$9,320</u>	<u>\$6,033</u>	<u>\$743</u>	<u>\$891</u>	<u>\$1,654</u>
<u>TULLAHOMA CITY SCHOOL DISTRICT, TN</u> (grades PK - 12)	<u>\$6,606</u>	<u>\$4,437</u>	<u>\$494</u>	<u>\$574</u>	<u>\$1,101</u>
Peer Averages	<u>\$7,027</u>	<u>\$4,475</u>	<u>\$589</u>	<u>\$740</u>	<u>\$1,223</u>

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 2003-2004.

Table 5.8
Sample Peer District Comparisons for Seaford School District
Share of Current Expenditures Per Pupil

District Name	<u>Instruc.</u> <u>Expend.</u>	<u>Student &</u> <u>Staff Support</u>	<u>Admin</u>	<u>Operations,</u> <u>Food Service,</u> <u>Other</u>
<u>CHAMBERS COUNTY, AL</u> (grades KG - 12)	59%	8%	11%	23%
<u>CHATTOOGA COUNTY, GA</u> (grades PK - 12)	64%	11%	11%	14%
<u>COVINGTON COUNTY, AL</u> (grades PK - 12)	61%	7%	11%	22%
<u>ELBERT COUNTY, GA</u> (grades PK - 12)	63%	10%	10%	17%
<u>KINGS MOUNTAIN DISTRICT, NC</u> (grades PK - 12)	63%	10%	12%	15%
<u>MONTEZUMA-CORTEZ RE-1, CO</u> (grades PK - 12)	63%	6%	15%	16%
<u>OVERTON COUNTY SCHOOL DISTRICT, TN</u> (grades PK - 12)	64%	8%	9%	20%
<u>SCOTTSBLUFF PUBLIC SCHOOLS, NE</u> (grades PK - 12)	67%	8%	10%	16%
<u>SEAFORD SCHOOL DISTRICT, DE</u> (grades PK - 12)	65%	8%	10%	18%
<u>TULLAHOMA CITY SCHOOL DISTRICT, TN</u> (grades PK - 12)	67%	7%	9%	17%
Peer Averages	64%	8%	11%	18%

Source: Center for Applied Demography and Survey Research, University of Delaware. National Center for Education Statistics, 2003-2004.

Although Seaford school district spends a higher amount than the average school district in terms of administration per pupil costs, table 5.8 shows the district dedicates the average among its peers (11%) towards administration costs.

Summary

Brandywine school district ranks first out of nine national peer school districts in administrative costs per pupil, spending \$1,514 in the 2003-2004 school year.

Appoquinimink school district ranks fourth among its peer group in terms of administrative costs per pupil. No one school district within the peer group dedicates a higher percentage of expenditures per pupil towards administrative costs.

Seaford school district ranks average 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 finding: 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. Nine Charter schools have opened since 2000. In the future, more Charter schools may be established, and existing ones may expand grade coverage (e.g. Thomas A. Edison and Newark Charter). 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 no smaller a proportion of their current expenditures to general administration than do smaller districts. The share of per pupil current expenditures on general administration is as low as 1% (Christina, Capital, Red Clay, Brandywine) and as high as 4.5% (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 just 1% of their current expenditures to general education, as do medium and high enrollment districts.

School administrations' share of current expenses varies across districts. School size is the primary determinant of school administration unit entitlement. Nevertheless the share of current expenditures dedicated to school administration is relatively uniform.

General administration costs per pupil are rising in many districts in Delaware as are school administration costs per pupil. However, as a share of current expenditures, general administration costs per pupil are relatively small (1%). School administration costs per pupil as a share of total current expenditures averages 5%.

One in every eight students in the state is labeled a special education student. This increased from one in every eleven students 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 2002-2003.⁸

Almost every district reports 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.

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.

⁸ Includes formula salaries, cafeteria funds, and other employment costs. FY 2002-2003.

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

Selected Bibliography

Condliffe, Simon, Ratledge, Edward C. and Hildebrand, Sean “Financing Public Education in Delaware”. Center for Applied Demography and Survey Research, University of Delaware, March 2003. Available online at: <http://cadsr.udel.edu/DOWNLOADABLE/DOCUMENTS/Education%20Finance.pdf>

Hartman, William T. and Nelson, Barbara J. “Pennsylvania” from the National Center for Education Statistics Public School Finance Programs of the United States and Canada. 1998-1999 school year. Available online at: <http://nces.ed.gov/edfin/pdf/StFinance/Pennsylv.pdf>.

Hawley Miles, Karen and Darling-Hammond, Linda “Rethinking the Allocation of Teaching Resources: Some Lessons from High Performing Schools” Consortium for Policy Research in Education, University of Pennsylvania, 1997 CPRE Report Series RR-38.

Hussain, Samid, with Banicky, Lisa A. Foss, Helen K. and Rodney, Marianne E. “School Finance: Investing in Student Learning”. Delaware Education Research and Development Center, University of Delaware, June 2000.

Lankford, Hamilton and Wyckoff, James “The Allocation of Resources to Special Education and Regular Instruction in New York State” from *American Education Finance Association Yearbook*, 1997, Chapter 7, pages 147-175.

Lankford, Hamilton and Wyckoff, James “Where Has the Money Gone? An Analysis of School District Spending in New York” from *Educational Evaluation and Policy Analysis*, Summer 1995, Volume 17, Number 2, Pages 195-218

Odden, Allan, Monk, David, Nakib, Yasser and Picus, Lawrence “The Story of the Education Dollar” from *Phi Delta Kappa*, October 1995, pages 161-168.

Odden, Allan and Picus, Lawrence *School Finance: A Policy Perspective*. McGraw-Hill Company, Boston, 2000.

“Public School District Finance Peer Search” from the National Center for Education Statistics (NCES): Education Finance Statistics Center. Available online at: http://nces.ed.gov/edfin/search/search_intro.asp

Rice, Jennifer King, Brooks, Stephen A., and Kozlowski, Carroll E. “Maryland” from the National Center for Education Statistics Public School Finance Programs of the United States and Canada. 1998-1999 school year. Available online at: <http://nces.ed.gov/edfin/pdf/StFinance/Maryland.pdf>

“Report of Education Statistics” from the Delaware State Board of Education and Department of Education. Various years.

“School Finance 101” from the Pennsylvania Department of Education, 2001. Available online at: <http://www.pde.state.pa.us/schoolfinance101/lib/schoolfinance101/schoolfinance101.pdf>

Profile of Full-time Classroom Teachers

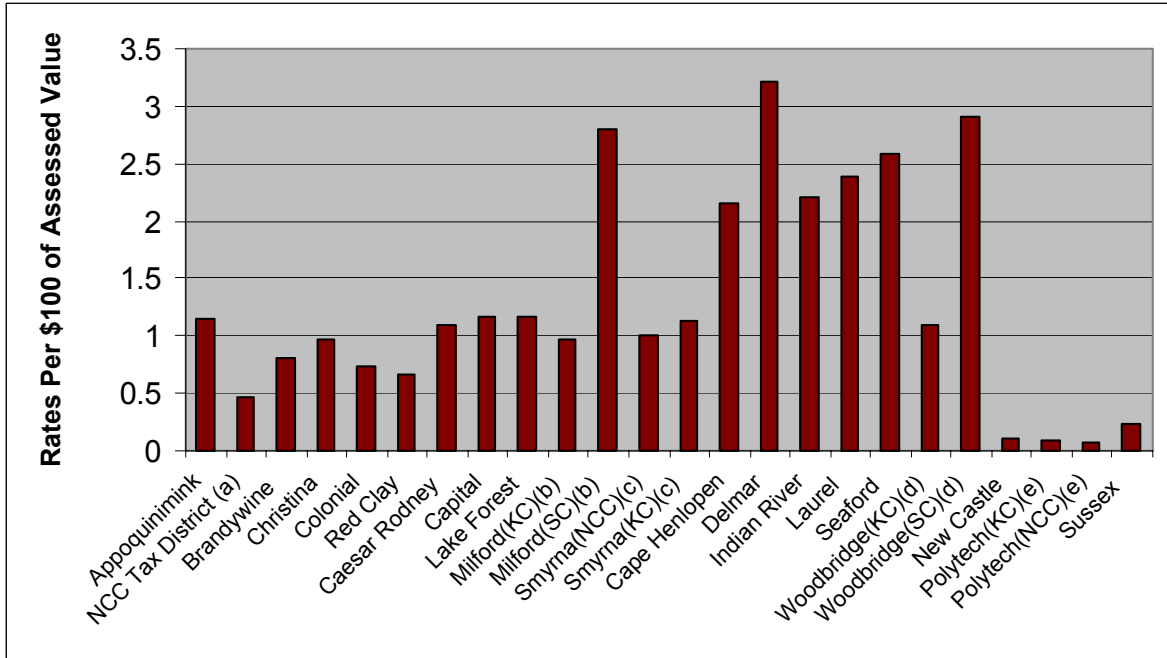
2001-02 Through 2004-2005

	2001-2002		2002-2003		2003-2004		2004-2005	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
TOTAL TEACHERS	7,515	100.0	7,661	100.0	7720	100.0	7833	100.0
GENDER								
Male	1,888	25.1	1,926	25.2	1,909	24.7	1885	24.0
Female	5,627	74.9	5,735	74.8	5,811	75.3	5948	76.0
RACE								
Black	893	11.9	900	11.7	880	11.4	870	11.0
White	6,495	86.4	6,628	86.5	6,708	86.9	6825	86.3
Other	127	1.7	133	1.7	132	1.7	138	1.7
AGE								
Under 25	395	5.3	469	6.1	493	6.4	514	5.4
25-34	2,161	28.8	2,344	30.7	1,181	15.3	2,269	25.8
35-44	2,011	26.8	2,014	26.4	1,678	21.7	1,731	22.5
45-54	3,308	44.0	3,159	41.4	2,259	29.3	2,202	30.4
55 and over	1,394	18.5	1,447	18.9	1,109	14.4	1,117	16.0
EDUCATIONAL LEVEL								
Bachelor's	2,030	27.0	2,024	26.3	2,003	25.9	2,085	27.1
B+15, B+30	1,929	25.7	1,717	22.5	1,701	22.0	1,602	20.8
Master's	1,443	19.2	1,206	15.8	1,361	17.6	1,462	19.0
M+15, M+30, M+45	3,306	44.0	2,529	33.1	2,542	32.9	2,482	32.2
Doctorate	183	2.4	54	0.7	58	0.8	66	0.9
EXPERIENCE								
0-4	2,223	29.6	2,354	30.8	2,155	27.9	2,209	24.9
5-14	2,507	33.4	2,698	35.3	2,503	32.4	2,664	32.5
15-24	2,382	31.7	2,311	30.3	1,634	21.2	1,582	22.1
25 and over	2,157	28.7	2,070	27.1	1,428	18.5	1,378	20.5
SALARY								
Under \$34,000	1,127	15.0	1,048	13.7	838	10.9	405	4.8
\$34,000 - \$39,999	1,371	18.2	699	9.2	1,390	18.0	1,501	16.1
\$40,000 - \$45,999	1,158	15.4	1,211	15.9	1,124	14.6	1,245	14.3
\$46,000 - \$51,999	1,347	17.9	1,173	15.4	1,025	13.3	1,056	12.2
\$52,000 - \$57,999	1,472	19.6	1,358	17.8	1,121	14.5	1,063	13.1
\$58,000 and over	2,794	37.2	3,249	42.5	2,222	28.8	2,563	39.6

AVERAGES, FULL-TIME TEACHERS

AGE (Years)	42.0	42.5	41.2	42.1
EXPERIENCE (Years)	13.9	14.4	13.0	13.8
SALARY (Dollars)				
State	\$30,947	\$27,194	\$31,454	\$28,539
Local	\$15,083	\$14,172	\$15,495	\$14,679
Federal	\$2,333	\$2,410	\$2,711	\$2,773
Total	\$48,363	\$43,777	\$49,660	\$45,991

Tax Rates Per \$100 of Assessed Value by District



(a) The New Castle County Tax District collects current expense taxes as specified in Title 14, Delaware Code for these four districts.

(b) Milford: Separate Assessment to Sales Ratios in Kent and Sussex Counties

(c) Smyrna: Separate Assessment to Sales Ratios in New Castle and Kent Counties

(d) Woodbridge: Separate Assessment to Sales Ratios in Kent and Sussex Counties.

(e) Polytech: Separate Assessment to Sales Ratios in New Castle and Kent Counties

Source: Financial Management.

Change in Share of Total Expenditures 1999-2000 to 2004-2005

District	Net Current Expenses	Community Service	Adult Non-Public	Facilities Construction	Debt Service	Net Total Expenses
NEW CASTLE COUNTY						
Appoquinimink	0%	0%	0%	0%	0%	0%
Brandywine	-14%	0%	0%	13%	1%	0%
Christina	-8%	0%	0%	10%	-1%	0%
Colonial	-12%	0%	0%	8%	4%	0%
John G. Leach	1%	0%	0%	0%	-1%	0%
New Castle Voc-Tech	-13%	0%	2%	12%	-1%	0%
Red Clay	-11%	0%	0%	9%	1%	0%
COUNTY TOTALS	-10%	0%	0%	9%	0%	0%
KENT COUNTY						
Caesar Rodney	8%	0%	0%	-11%	3%	0%
Dover Air Base	0%	0%	0%	0%	0%	0%
Capital	-9%	0%	0%	5%	4%	0%
Polytech	3%	0%	3%	0%	-6%	0%
Lake Forest	4%	0%	0%	-3%	0%	0%
Milford	0%	0%	0%	-3%	3%	0%
Smyrna	-10%	0%	0%	4%	6%	0%
COUNTY TOTALS	-2%	0%	0%	1%	2%	0%
SUSSEX COUNTY						
Cape Henlopen	-7%	0%	0%	5%	2%	0%
Delmar	53%	0%	0%	-60%	7%	0%
Indian River	-20%	0%	0%	20%	0%	0%
Laurel	5%	0%	0%	-2%	-3%	0%
Seaford	4%	0%	0%	-5%	1%	0%
Sussex Technical	24%	0%	2%	-25%	-1%	0%
Woodbridge	-5%	0%	0%	6%	-1%	0%
COUNTY TOTALS	0%	0%	0%	0%	0%	0%
CHARTER TOTALS	15%	0%	0%	-14%	-1%	0%
TOTAL ALL DISTRICTS	-6%	0%	0%	5%	1%	0%
Department of Education	8%	-3%	-1%	0%	-3%	0%
TOTAL ALL DISTRICTS, STATE	-5%	0%	0%	5%	0%	0%

Change in Share of Instruction Expenditures 1999-2000 to 2004-2005

District	Employee		Contracted		Tuition		Capital	Other	Net
	Salaries	Benefits	Services	(Outside State)	(LEA'S Within State)	Supplies			
NEW CASTLE COUNTY									
Appoquinimink	-3%	8%	-3%	1%	1%	-3%	-3%	2%	0%
Brandywine	0%	8%	-1%	0%	1%	-5%	1%	-2%	0%
Christina	-6%	5%	2%	-1%	1%	0%	-1%	1%	0%
Colonial	-3%	6%	-1%	0%	1%	0%	-1%	0%	0%
New Castle Voc-Tech	-5%	6%	-1%	0%	0%	-3%	1%	2%	0%
Red Clay	1%	8%	3%	-8%	11%	0%	-4%	0%	0%
COUNTY TOTALS	-3%	7%	1%	-2%	3%	-1%	-1%	0%	0%
KENT COUNTY									
Caesar Rodney	-4%	7%	-1%	0%	1%	-2%	-3%	2%	0%
Dover Air Base	-3%	7%	0%	0%	3%	-1%	-4%	0%	0%
Capital	-5%	7%	-1%	0%	0%	-1%	-1%	2%	0%
Polytech	-3%	7%	-1%	0%	1%	-2%	-4%	3%	0%
Lake Forest	-8%	5%	0%	0%	-3%	2%	-1%	2%	0%
Milford	-3%	7%	-1%	-1%	-1%	-2%	-1%	2%	0%
Smyrna	-5%	6%	-1%	1%	1%	0%	-2%	1%	0%
COUNTY TOTALS	-5%	7%	-1%	0%	0%	-1%	-2%	2%	0%
SUSSEX COUNTY									
Cape Henlopen	-6%	6%	-1%	1%	-7%	-1%	-1%	2%	0%
Delmar	-4%	5%	-2%	1%	-3%	-1%	-2%	2%	0%
Indian River	-6%	6%	1%	0%	2%	0%	-2%	1%	0%
Laurel	-2%	7%	-1%	-2%	-1%	0%	-3%	1%	0%
Seaford	-4%	6%	-3%	0%	0%	2%	-1%	0%	0%
Sussex Technical	-7%	5%	0%	0%	0%	1%	-1%	2%	0%
Woodbridge	-4%	7%	-4%	0%	1%	0%	-1%	2%	0%
COUNTY TOTALS	-5%	6%	-1%	0%	-1%	0%	-1%	1%	0%
CHARTER TOTALS	-1%	8%	-4%	0%	0%	-2%	-1%	1%	0%
TOTAL ALL DISTRICTS	-4%	7%	0%	-1%	1%	-1%	-2%	1%	0%
Department of Education	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL ALL DISTRICTS, STATE	-4%	7%	0%	-1%	1%	-1%	-1%	1%	0%

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.