

Center for Applied Demography and Survey Research

FINANCING PUBLIC EDUCATION IN DELAWARE

State Level Analysis/ District Level Analysis

DATA UPDATES, 2025

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INTRODUCTION

The Center for Applied Demography and Survey Research (CADSR) has been a part of the University of Delaware for almost four decades. CADSR's primary mission is 'to ensure that the best possible data and information on important public issues are developed and made available to the UD community, its clients, and, most importantly, to the policymakers who affect the way we all live and work in Delaware'¹.

The following work presents the 2025 data update for the study of the State's investment of financial resources in public education conducted by CADSR in 2022. The purpose of the report is to provide, where possible, updates on the data used to conduct a system-wide review of the public education finance system in Delaware in 2022. The data used for the 2025 review were compiled by the Delaware Department of Education, the Census Bureau, the Office of Management and Budget of the State of Delaware, the National Center for Education Statistics (NCES), and the National Education Association (NEA).

The research involved a large data collection and manipulation effort. Substantial data sets have been constructed during the course of creating this report update. CADSR will continue to maintain and update the data sets when new data become available.

¹ Center for Applied Demography & Survey Research. (n.d.). *About CADSR*. Retrieved from <https://www.udel.edu/academics/colleges/biden-school/research-public-service/cadsr/about/>

EXECUTIVE SUMMARY

Understanding how the public education system currently uses funding is a first step towards gaining insight on how best to turn dollars into productive resources in districts, schools, and classrooms.

Data

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 give greater focus to measuring enrollment and 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.

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.

Statewide Findings

The following are some key findings of the state-level research:

- Public education is becoming a three-billion-dollar investment in Delaware. It consumes more than one-third of direct general expenditures per capita, making it the single largest expenditure in the state budget.
- Public education revenue in Delaware is provided by the State (60%), local school districts (27%), and the Federal government (13%). Local district revenue is raised primarily through property taxes (94%).
- State funding from the General Fund is allocated based upon formula. Funding levels depend on public school enrollment, and the education and experience of the teaching workforce.
- Salary and benefits are the largest cost of the public education system. 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. The degree of variation among the Mid-Atlantic states is small. Delaware is in the mainstream in terms of how it spends its education dollars and is not an outlier within the Mid-Atlantic. Delaware ranks in the top ten among all states for per pupil expenditures, reflecting the higher costs of the region versus the nation.
- Local revenue, which is raised primarily through property taxes, is a stable source of revenue and is growing in importance in the public education budget.
- Average teacher salaries in Delaware are not significantly lower than in the region, but greater than the national average. Beginning salaries for teachers with a bachelor's degree in Delaware are lower than in Maryland, New York, New Jersey, and Pennsylvania. The same is also true for teachers with a master's degree with the exception of Pennsylvania: Delaware's starting salary for teachers in this category is slightly higher than in Pennsylvania.

District Level Findings

Expenditures

- All districts spend more on net current expenses per pupil than a decade ago. The 2023-2024 current expenditure per pupil was \$22,043.
- Larger districts allocate a smaller proportion of their current expenditures to general administration than smaller districts do. This implies an economy of scale benefit.

Charter Schools

The emergence of Charter Schools in Delaware is bringing greater education choice to the state. In 2024, there were 24 active charter schools in Delaware.

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 remain approximately the same in many districts in Delaware in comparison with the year before. However, in comparison with the school year 2012-2013, these costs dropped significantly in some districts. The costs include superintendents and their support staff. On the other hand, school administration costs per pupil have been rising in almost every district.

Vocational/Special Education Students

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

In Delaware, one in every five students is classified as a special education student.

SECTION ONE

STATEWIDE ANALYSIS

Summary of Public Education Financing in the State of Delaware

Following is a description of Delaware public elementary and secondary finance policies and programs in effect during the 2023-2024 school year.

According to the Delaware Department of Education (2024)², the formula-driven system of state funding is based on an annual unit count:

Division I units are allocated based on the following student enrollment:

- Preschool (special education): 1 unit for 8.4 students
- Kindergarten-3: 1 unit for 16.2 students
- Grades 4-12 Regular Education: 1 unit for 20.0 students
- K-12 Basic Special Education: 1 unit for 8.4 students
- Pre K-12 Intensive Special Education: 1 unit for 6.0 students
- Pre K-12 Complex Special Education: 1 unit for 2.6 students

Division I units provide the state share of salary and benefits for either one teacher or two paraeducators. The state share comprises approximately 70% of total salary³.

Division II units are generated by Division I units, i.e., one Division Unit II is generated by one Division Unit I. Division II units provide resources into the classroom and include two components: Energy (may be used for electricity, heating oil, natural gas or propane) and All Other Costs (non-vocational funds may be spent on board approved items in the district budget – personnel costs, supplies and materials, contractual services, equipment, etc.; whereas vocational

² Delaware Department of Education. (2024). *Delaware Public Education Funding*, (p. 6). Retrieved from [Delaware School Finance 101](#)

³ Ibid., p. 8.

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funds may be spent for approved vocational programs in classes with certified vocational staff). Vocational programs may generate additional Division II units depending on the program⁴.

Division III, or Equalization funding, is used to alleviate local funding disparities between property rich and property poor districts. The funding is allocated inversely on the basis of school district wealth (full value of real estate per unit of pupils). It can be used for any local purpose⁵.

Additional funds are allocated to transportation (90% is provided by the state, and 10 % – by local districts), special needs programs, scholarships and various other areas⁶. Finally, Capital Budget provides funding for facilities, which is beyond operation funds provided through the formula. The funding covers major capital projects (districts only), minor capital improvements and safety and security⁷.

Public education in Delaware is now a close to three-billion-dollar investment. During the 2023-2024 school year public school current expenditures totaled over \$2,727 billion, and 123,705 students were enrolled in state public schools. The average annual growth of these expenses from the 2018-2019 school year to the 2023-2024 school year was 6.3%. In per pupil terms, current expenses increased from \$16,017 in 2018-2019 to \$22,043 in 2023-2024. This equates to 6.4% average annual growth (Table 1.0).

⁴ Delaware Department of Education. (2024). *Delaware Public Education Funding*. Retrieved from [Delaware School Finance 101](#)

⁵ Ibid., p. 12.

⁶ Ibid., pp. 14-17.

⁷ Ibid., p. 19.

Table 1.0

Summary of Current Expenses* on Public Education in Delaware

	2018- 2019	2019- 2020	2020- 2021	2021- 2022	2022- 2023	2023- 2024
Current Expenses	1998	2085	2122	2373	2571	2727
% Growth [^]	5.5	4.4	1.7	11.8	8.4	6.0
Enrollment (FTE)	124,711	124,484	121,507	123,082	123,507	123,705
% Growth [^]	0.5	-0.2	-2.4	1.3	0.3	0.7
Per Pupil Current Expenses	16,017	16,752	17,462	19,281	20,819	22,043
% Growth [^]	5.0	4.6	4.2	10.4	8.0	5.9

Source: Delaware Department of Education, Financial Educational Statistics Reports, Table 48 for school year 2018-2019, and Table 21 for school years 2019-2020 through 2023-2024.

Retrieved from https://education.delaware.gov/wp-content/uploads/2025/04/fy24edstats_final.pdf

Notes:

*Current expenses are given in millions USD, while current expenses per pupil are in thousands USD. All sources of revenue. Charter schools are not included. Enrollment is FTA (full-time equivalent), not ADA (average daily attendance) or ADM (average daily membership).

[^]Here and elsewhere in the report percentages are rounded for the sake of succinctness.

Increases in educational spending have not produced equivalent increases in educational attainment. In Delaware, as in the nation, average student achievement has not improved significantly, and in some cases, it even became worse over the years (Table 2.0). Given the apparent disconnect between spending and standards, there is a need to spend wisely. That is, to raise funds and allocate them in a manner that promotes the greatest efficiency.

Table 2.0

Delaware National Assessment of Educational Progress (NAEP) Achievement Levels

4th Grade NAEP				8th Grade NAEP			
At or Above Proficient				At or Above Proficient			
Math	2003	DE (public)	31%	Math	2003	DE (public)	25%
	2019	DE (public)	39%		2019	DE (public)	29%
	2022	DE (public)	25%		2022	DE (public)	18%
		Nation (public)	35%			Nation (public)	26%
	2024	DE (public)	35%		2024	DE (public)	19%
		Nation (public)	40%			Nation (public)	27%
Reading	1998	DE (public)	23%	Reading	1998	DE (public)	23%
	2019	DE (public)	33%		2019	DE (public)	31%
	2022	DE (public)	25%		2022	DE (public)	24%
		Nation (public)	32%			Nation (public)	29%
	2024	DE (public)	26%		2024	DE (public)	23%
		Nation (public)	30%			Nation (public)	29%
Science	2009	DE (public)	33%	Science	2009	DE (public)	25%
	2015	DE (public)	32%		2011	DE (public)	27%
	2015	Nation (public)	36%		2015	DE (public)	29%
					Nation (public)	33%	

Source: National Center for Education Statistics (NCES), NAEP State Assessments.

Retrieved from [Student Groups and Trend Reports - State | NAEP \(ed.gov\)](#)

Three sources fund public education: federal, state, and local government. These sources finance a variety of operations relating to the provision of public education including wages, benefits, materials, transportation, energy, and capital projects.

State funding for the operating budget for public education comes from the general fund. The general fund receives money from a multitude of sources, the largest of which are personal income tax, and corporation taxes. Funds are allocated to local school districts via divisions based on enrollment (Figure 1.0). Each division’s funding is designated for particular expenditures: Division I is for the purpose of paying employees of the school districts, Division II is for the purpose of paying other non-salary costs, and Division III is for the purpose of equalizing revenue upon tax efforts of the school districts. Transportation and debt service are the other primary current expenses. Local funding is raised primarily via property taxes. As described later, property taxes are a solid source of finance.

Figure 1.0

Organization of the State Education Budget for Current Expenditure

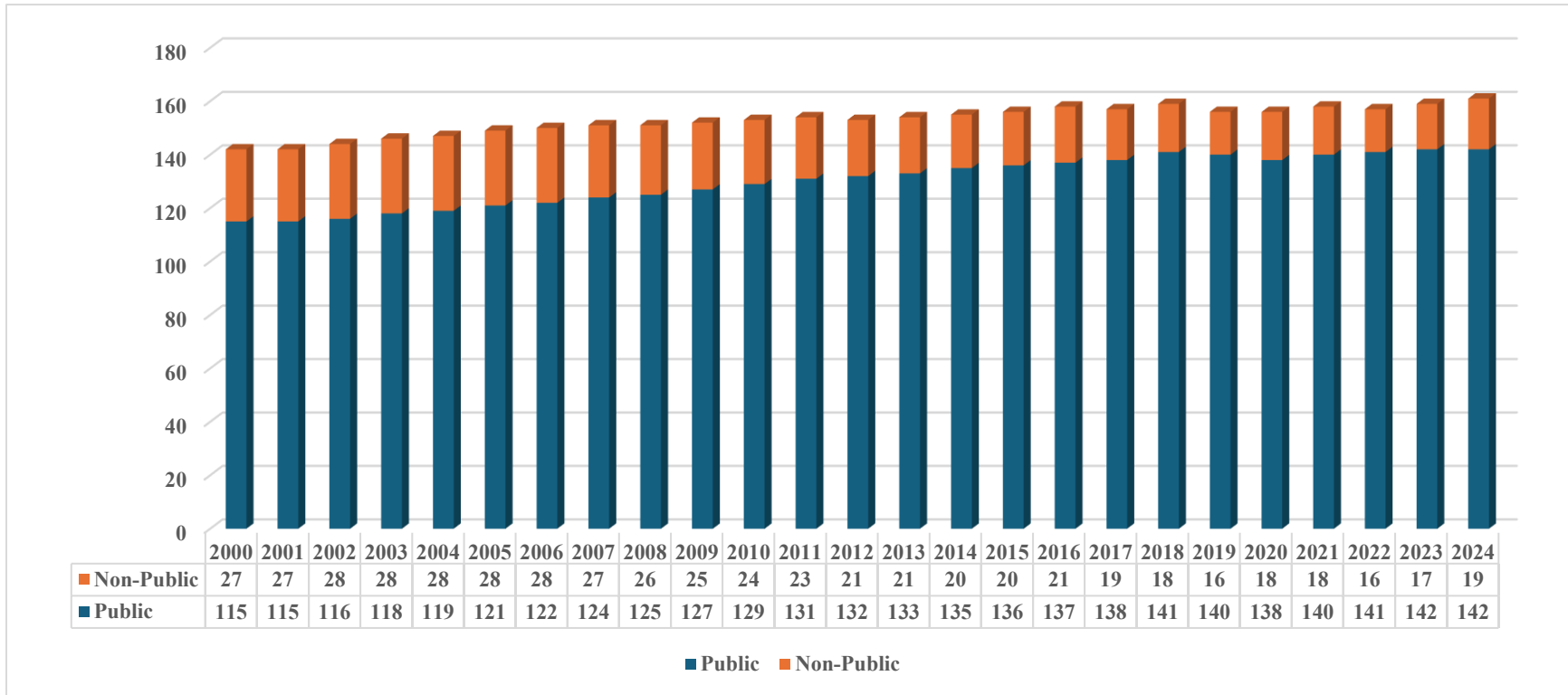
State Education Budget							
Division I		Division II		Division III	Transportation	Debt Service	
Salaries	Other Costs	Energy	Other	Equalization			Principal

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

State funds are the largest contributor to public education. Allocation of these funds occurs from formula, which guarantees a minimum level of funding for public education. However, it is important to note that education funding is tied to enrollment levels: the greater the enrollment, the more allocated funding. Since enrollment is a function of the size of the school age population, demographics play a key role in determining the amount of education expenditures. The historical trend of school enrolment is shown in Figure 1.1.

Figure 1.1

Delaware Elementary and Secondary School Enrollment by School Type, in thousands



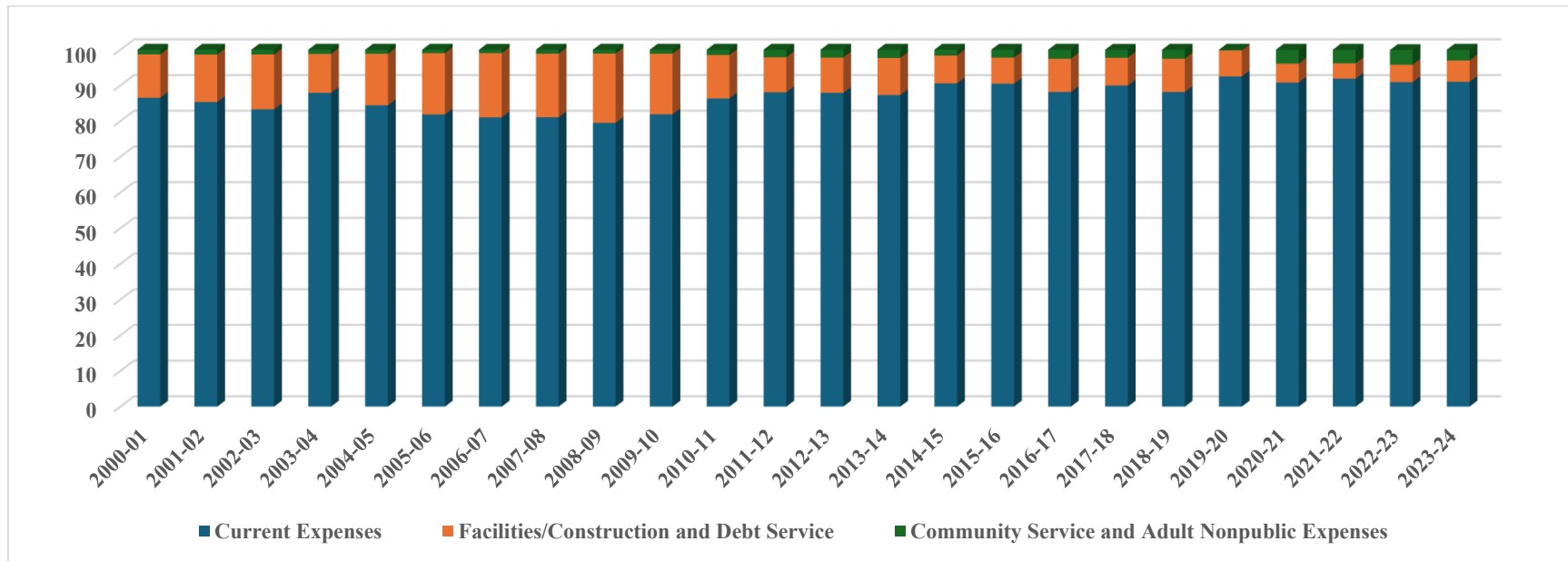
Source: Delaware Department of Education, Annual Student Enrollment Snapshot, from 2000-2001 to 2024-2025.

Retrieved from [Educational Data Reports – Delaware Department of Education](#)

State and local districts also fund capital projects or facilities/construction and debt service, as well as community service and adult nonpublic expenses. During the 2013-2014 school year, capital expenditures accounted for slightly over 10% of total expenditures but began to decrease after that and comprised only 6% ten years later in the 2023-2024 school year (Figure 1.2).

Figure 1.2

Share of Total Expenditures by Allocation: 2000-2001 to 2023-2024



Source: Delaware Department of Education, Financial Educational Statistics Reports, school years from 2000-2001 to 2023-2024.

Retrieved from [Annual Educational Financial Statistics – Delaware Department of Education](#)

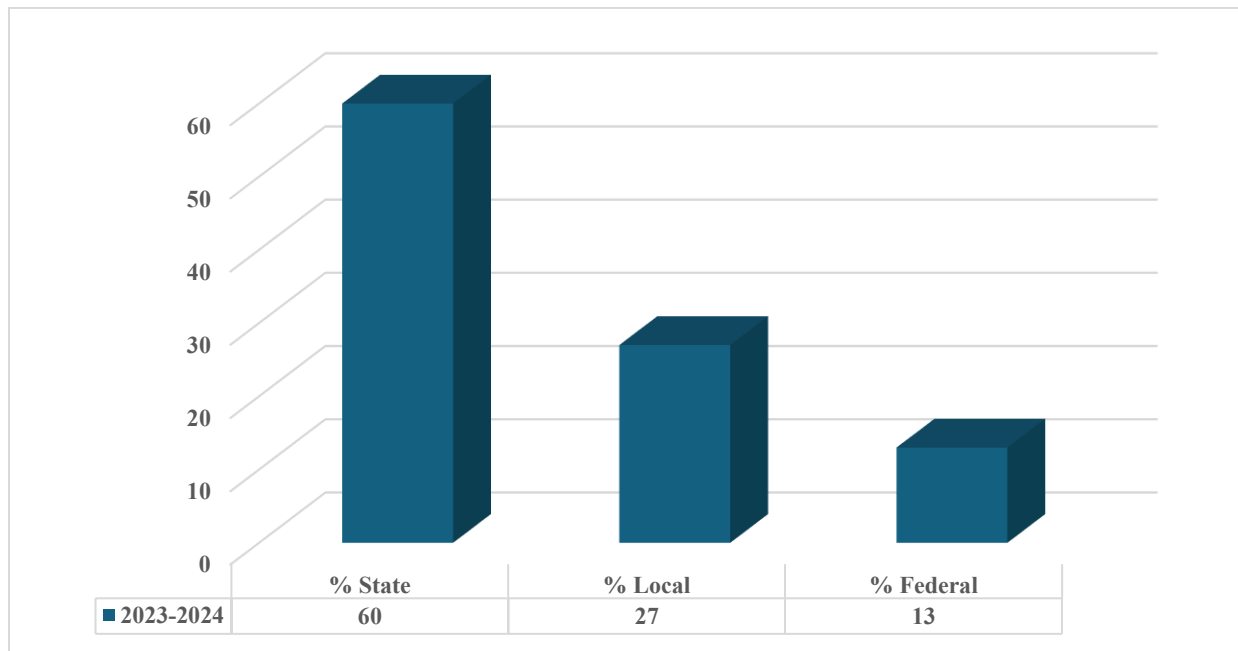
Delaware Financing

Delaware’s financing of public education has steadily increased over the past several decades. Between 2018-2019 and 2023-2024 school years, current expenditures for public elementary and secondary schools grew almost 1.4 times and are gradually approaching \$3 billion.

As stated earlier, three distinct sources fund Delaware public education: Federal, State, and local. These sources vary in the size of their contributions, as well as their means of generating revenue. The relative contribution size is shown in Figure 2.2. Clearly, the State is the largest contributor of funds to public education at 60% followed by the local funds at 27% and rounded out by Federal funds at 13%. Despite the wide variations in the amounts contributed, the public education system depends on each funding source. Each state receives approximately the same amount of funding from the Federal government while states and local shares differ from state to state reflecting each state’s organization.

Figure 2.2

Sources of Educational Revenue in Delaware 2023-2024



Data source: Delaware Department of Education, Report of Educational Statistics, Table 02. Retrieved from [Annual Educational Financial Statistics – Delaware Department of Education](#)

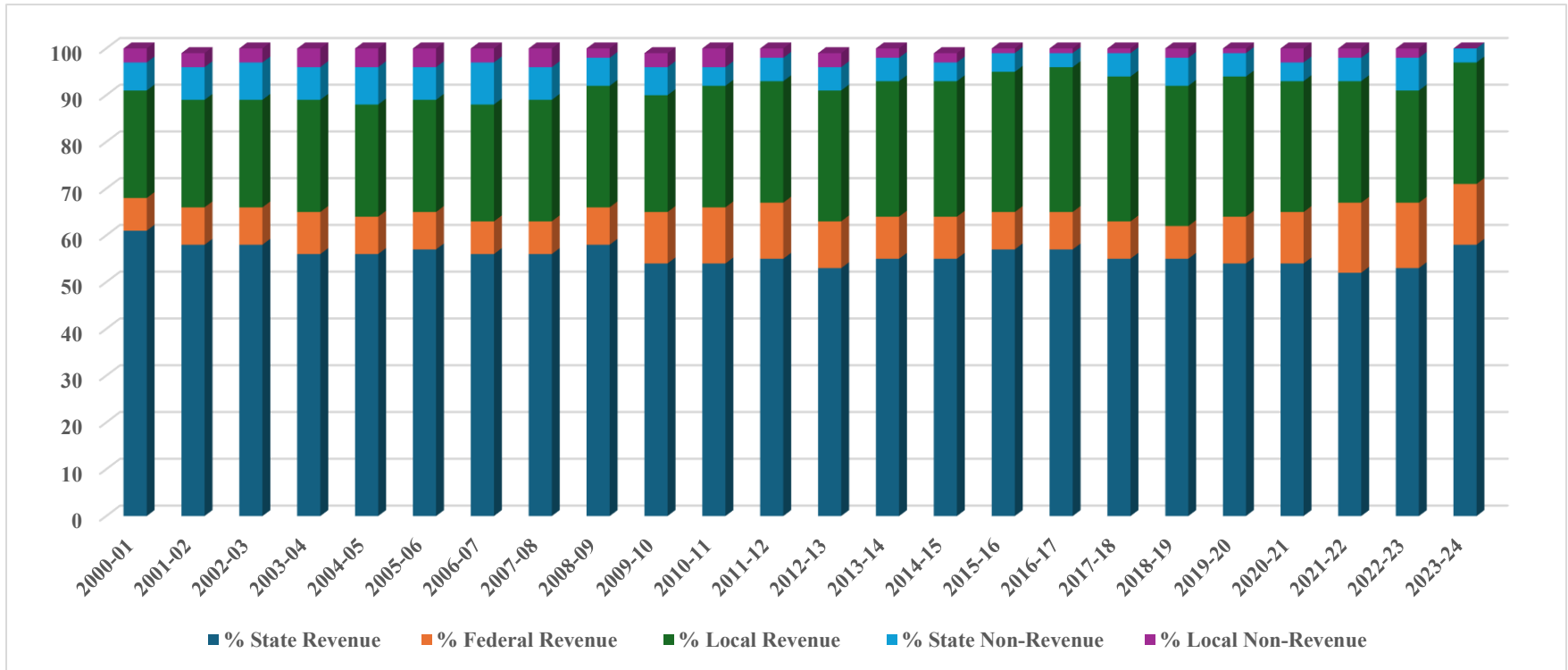
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Figure 2.3 illustrates the relative shares of revenue sources. Revenue receipts received allow additions to assets without increasing school indebtedness, reducing school property value, or depleting school property. Money from taxes and tuition are examples of revenue receipts. Non-revenue receipts are receipts that accrue to the district as the result of incurring an obligation that 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.

There has been some fluctuation in the relative size of these sources over the past two and a half decades. The State revenue was about 61% in 2000, and in 2023 that number was approximately 58%. State non-revenue was about 6% in 2000 and only 3% in 2023 (Figure 2.3). Since 2000, the associated dollar contributions have been mostly increasing in all areas with some slight fluctuations. However, in the 2023-2024 school year, the contributions from local and State non-revenue as well as from Federal revenue sources decreased considerably in comparison with the year before (Figure 2.4).

Figure 2.3

Sources of Educational Revenue in Delaware as Share of Total 2000/2001 – 2023/2024

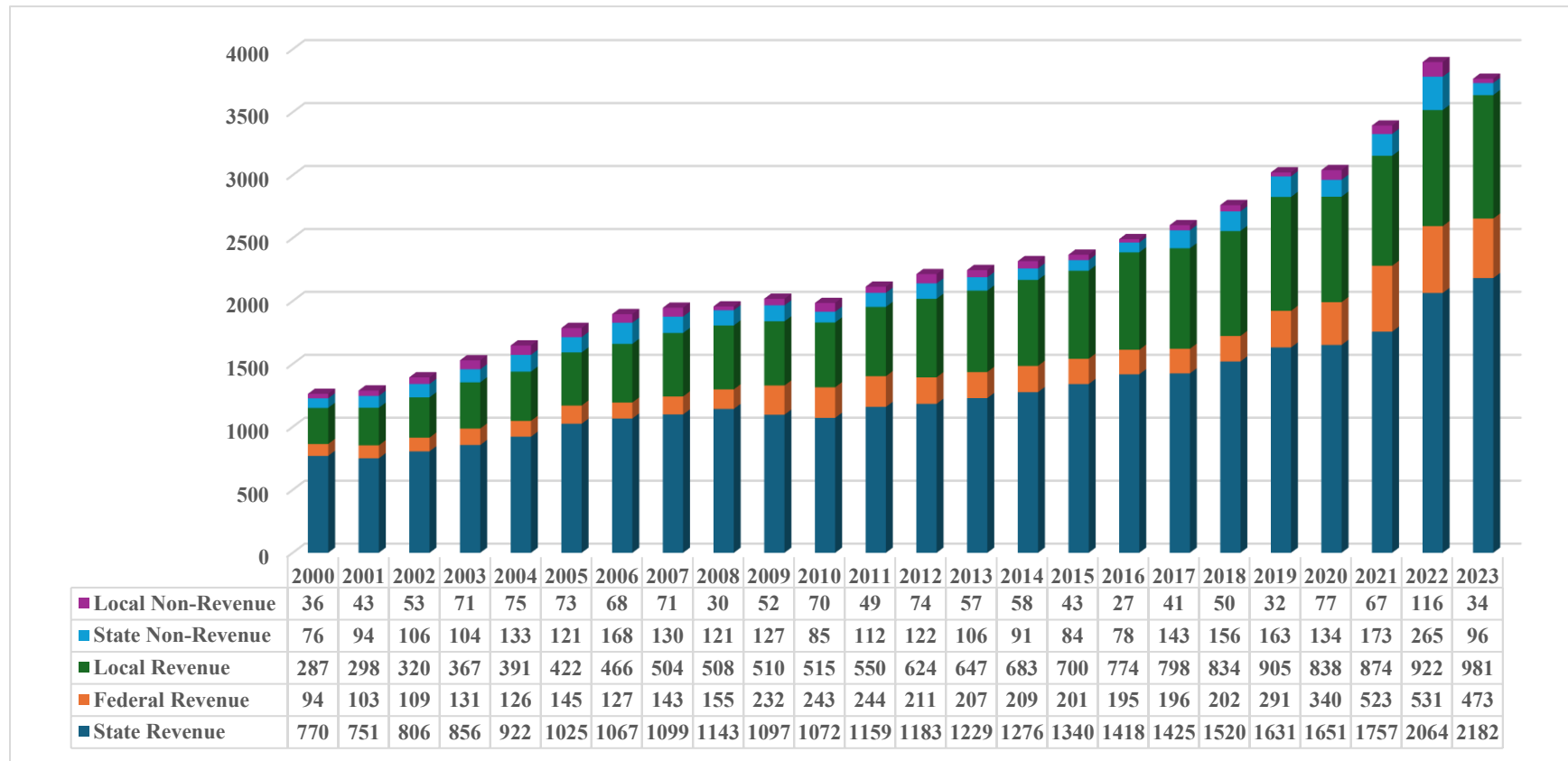


Source: Delaware Department of Education, Financial Educational Statistics Reports, Table 28 for school years from 2000-2001 to 2003-2004, Table 30 for school years from 2004-2005 to 2018-2019, Table 2 for years from 2019-2020 to 2023-2024.

Retrieved from [Annual Educational Financial Statistics – Delaware Department of Education](#)

Figure 2.4

Sources of Educational Revenue in Delaware: 2000-2023 (in millions USD)



Source: Delaware Department of Education, Financial Educational Statistics Reports, Table 28 for school years from 2000-2001 to 2003-2004, Table 30 for school years from 2004-2005 to 2018-2019, Table 2 for years from 2019-2020 to 2023-2024.

Retrieved from [Annual Educational Financial Statistics – Delaware Department of Education](#)

Table 3.0 provides an overview of the primary revenue streams and expenditures in Delaware. As stated earlier, the State is the largest source of public education revenue. Non-debt expenditures may be categorized into current spending, capital outlay, and others. In the tables that follow, these overview numbers are disaggregated to highlight the principal revenues and expenditures within each category.

Table 3.0

Summary of Public School System Finances for Elementary-Secondary Education (thousands of dollars)

Revenue				Expenditure				Per pupil current spending (whole dollars)	Fall enrollment
Total	From Federal Sources	From State Sources	From Local Sources	Total	Current Spending	Capital Outlay	Other		
2,832,177	346,140	1,618,327	867,710	2,866,813	2,642,686	208,326	15,801	21,340	123,243

Source: Census Bureau Statistical Tables of Public Education Elementary-Secondary Education Finances, Fiscal Year 2023: Table 1. Thousands of dollars. Enrollment in whole numbers. Detail may not add to total because of rounding.

Retrieved from [2023 Public Elementary-Secondary Education Finance Data](#)

Federal Funds

Delaware received approximately \$346 million from the Federal government for the fiscal year 2023. Allocations of funds are through a number of Federal programs⁸ and are earmarked for specific purposes. The Department of Education provides detailed explanations of these programs⁹. School districts receive a degree of discretion in the spending of these funds, contingent upon their use within the scope of the Federal program’s design. Federal revenue is either distributed through the state or paid directly. The size of the Federal revenue by function is shown in Table 3.1.

Table 3.1

Revenue from Federal Sources (thousands of dollars)

	Distributed through State						Direct Federal Aid	
Total	Total	Compensatory (Title I)	Special Education	School meal	Career and technical	Other and Non-specified	Total	Impact Aid Only
346,140	335,314	48,347	35,942	56,157	4,743	190,125	10,826	0

Source: Census Bureau Statistical Tables of Public Education Elementary-Secondary Education Finances, Fiscal Year 2023: Table 2. Thousand dollars. Detail may not add to total because of rounding.

Retrieved from <https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html>

⁸ IASA Title I, IASA Title VI, IDEA-B Pre-School, IASA Migrant, Public Law 874, IASA Title II, Math/Science Act, Vocational Education, Adult Basic Education, Drug Free Schools, Other.

⁹ U.S. Department of Education. (2025). Retrieved from [Home | U.S. Department of Education](#)

State Funds

The General Fund finances the State’s public education spending. The General Fund’s sources include, but are not limited to, personal income tax, corporation taxes, gross receipts tax, and franchise taxes.

Using the General Fund to finance public education suggests that public education competes for dollars with other public services. However, the State employs a funding formula, which ensures a minimum level of provision to public schools (Table 3.2). Furthermore, local school districts may supplement state funds with their own funds.

Table 3.2

Revenue from State Sources (thousands of dollars)

Total	General Formula Assistance	Compensatory Programs	Special Education	Career and Technical Programs	Transportation Programs	Other and Non-specified State Aid	State Payments on behalf of LEA
1,618,327	1,283,973	42,462	18,244	1,698	122,591	149,359	0

Source: Census Bureau Statistical Tables of Public Education Elementary-Secondary Education Finances, Fiscal Year 2023: Table 3. Thousand dollars. Detail may not add to total because of rounding.

Retrieved from <https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html>

The funding formula operates by converting enrollment into units. The pupil to unit ratio differs by grade and type of students. Elementary school pupils typically require small class sizes for effective learning, so the pupil to teacher ratio is low relative to secondary school pupils, for whom larger class sizes are the norm. Special education pupils require still smaller class sizes, which leads to small pupil to teacher ratios. For example, 20 secondary students equate to one unit, whereas 16.2 elementary students equate to one unit, and 2.6 to 8.4 special education students equate to one unit (depending on the requirements of the special education students)¹⁰. The State compensates school districts on a per unit basis. This compensation is split into divisions for classification purposes, which are defined below.

Division I Unit – State appropriations allocated to a school district on a unit enrolment formula designated for the purpose of paying the employees of the various school districts of the state in accordance with the state supported salary schedules. The dollar amount paid per teacher varies with their education and expertise.

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

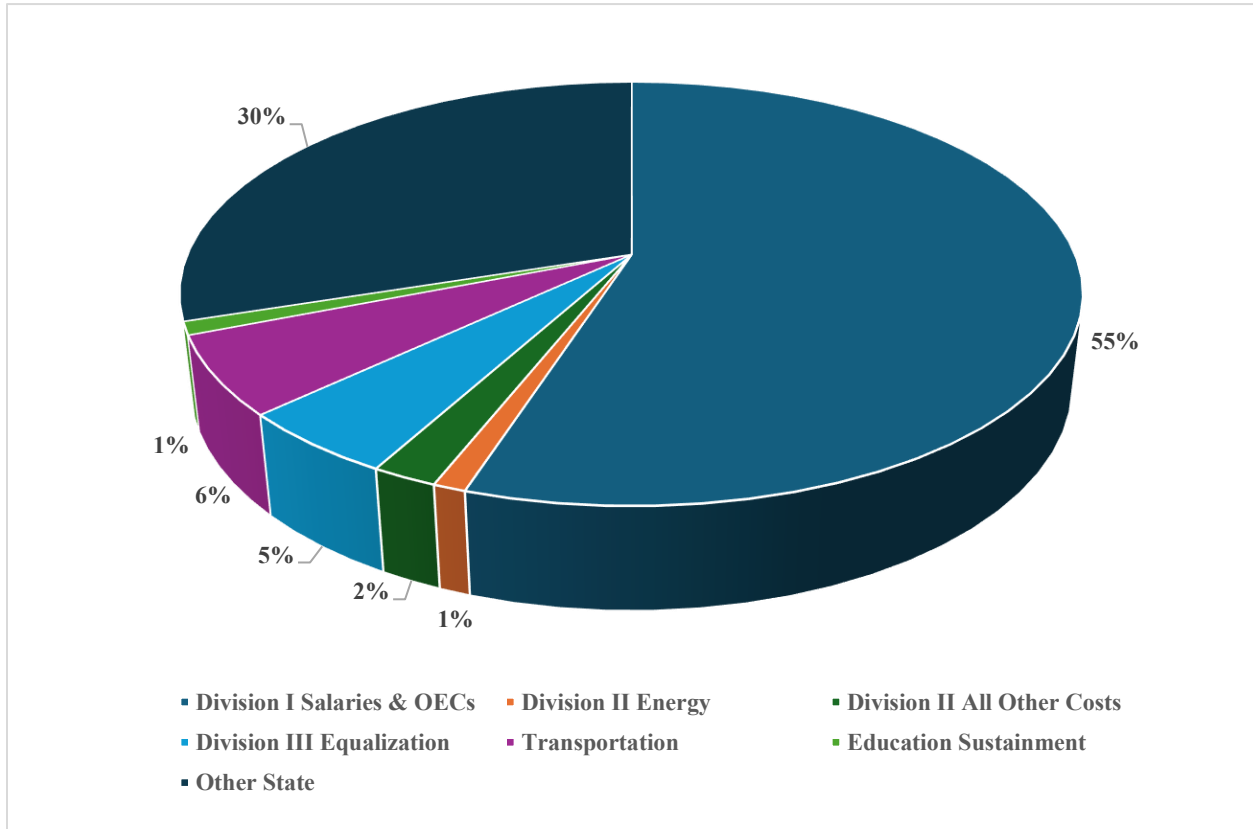
Division III Unit – State appropriations allocated to a school district based on a tax effort formula, utilized to equalize revenue receipts among school districts.

Division I, which is salaries and other costs, is the largest state appropriation. This is to be expected given the labor-intensive nature of education. Other State is the second largest category, albeit smaller than Division I. Equalization, which falls under Division III financing receives 5% of the budget, whereas Division II Energy and Division II All Other Costs, receive just 3% total of the budget (Figure 2.5).

¹⁰Delaware Public Education Funding. (2024). *Delaware Department of Education*. Retrieved from [Delaware School Finance 101](#)

Figure 2.5

State Appropriations 2023-2024 Public Education Totals



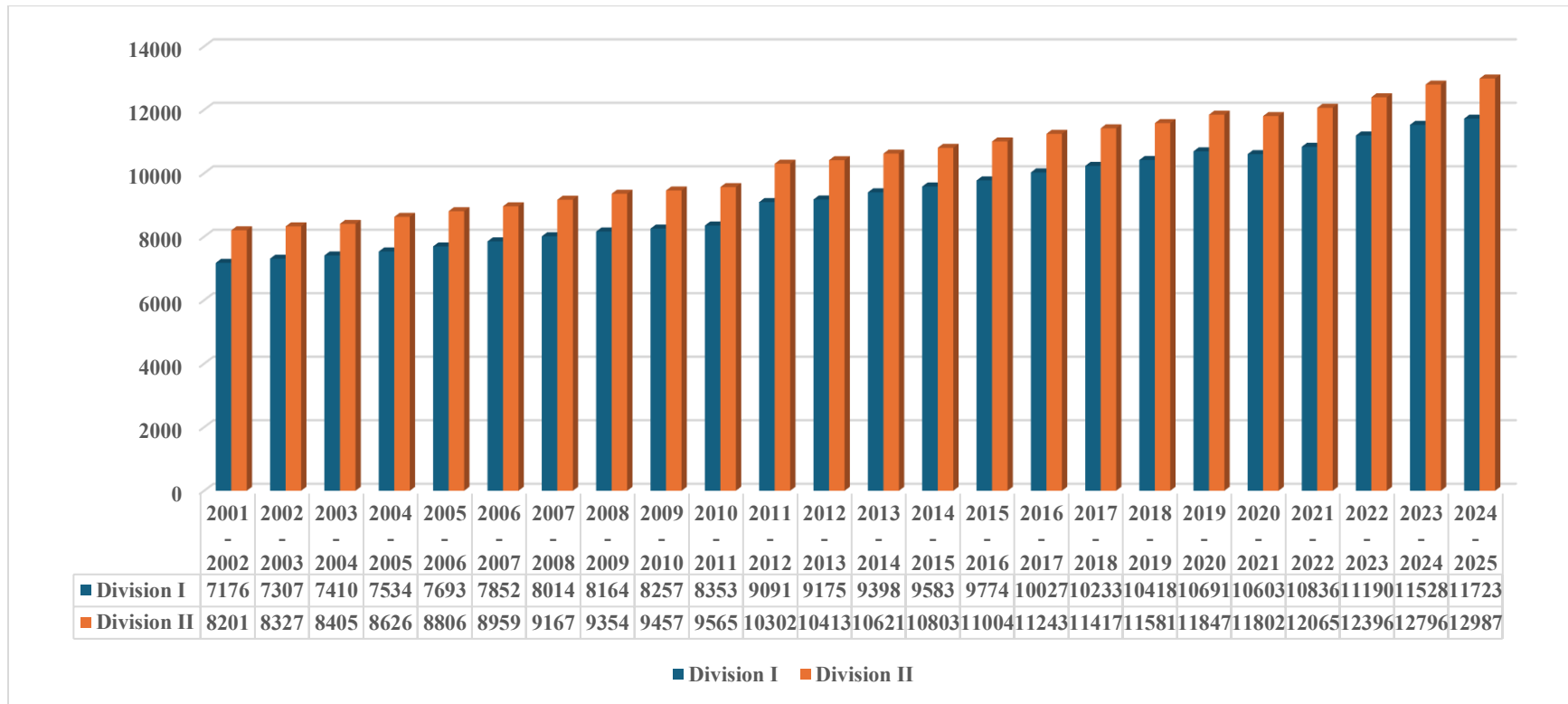
Source: Delaware Department of Education, Financial Educational Statistics Report 2023-2024, Table 03.

Retrieved from [Annual Educational Financial Statistics – Delaware Department of Education](#)

Division units mirror population and enrollment trends. The recent trend in Division I and II units is presented in Figure 2.6.

Figure 2.6

Delaware Funding Units by Division 2001/2002 – 2024/2025



Source: Delaware Department of Education, Students Enrollment and Unit Allotment Reports.

Retrieved from [Annual Enrollment – Delaware Department of Education](#)

Division III State funding seeks to equalize the revenue receipts for school districts. The assessment-to-sales ratio is a critical variable in the formula that allocates Division III funds to school districts in Delaware. Table 3.3 illustrates the growing importance of these funds to State's school districts. Division III funds rose from about \$54 million in the 1999-2000 school year to \$112 million in the 2024-2025 school year and are projected to increase to \$114 million in the 2025-2026 school year. Division III as a percentage of total state educational appropriations decreased from 8.1% in the 1999-2000 school year to 5.2% in the 2024-2025 school year.¹¹

¹¹ For a discussion of Division III funding, see the *State of Delaware Equalization Committee, Fiscal Year 2024 Recommendations* report:
https://education.delaware.gov/wp-content/uploads/2024/02/FY24_Equalization_Final_Report.pdf

Table 3.3

Division III and Total State Educational Budget (in millions of dollars, unadjusted)

Fiscal Year	Division III Budget	Total State DOE Budget	Percent of Total DOE Budget
1999-2000	54	667	8.1%
2000-2001	56	720	7.8%
2001-2002	59	774	7.6%
2002-2003	61	795	7.7%
2003-2004	63	817	7.7%
2004-2005	65	887	7.3%
2005-2006	68	966	7.1%
2006-2007	72	1051	6.8%
2007-2008	74	1113	6.7%
2008-2009	77	1151	6.7%
2009-2010	78	1121	7.0%
2010-2011	79	1044	7.6%
2011-2012	80	1110	7.2%
2012-2013	81	1169	6.9%
2013-2014	82	1218	6.8%
2014-2015	88	1268	6.9%
2015-2016	90	1305	6.9%
2016-2017	91	1380	6.6%
2017-2018	94	1419	6.6%
2018-2019	96	1482	6.5%
2019-2020	98	1572	6.2%
2020-2021	101	1644	6.1%
2021-2022	102	1710	6.0%
2022-2023	104	1832	5.7%
2023-2024	108	1986	5.4%
2024-2025	112	2144	5.2%
*2025-2026	114	2355	4.8%

Source: Budget of the State of Delaware.

Retrieved from: State of Delaware; The Official Website of the First State; Office of Management and Budget; Budget Development and Planning; Governor Carney’s Fiscal Year 2026 Recommended Budget, House Bill 100 <https://legis.delaware.gov/BillDetail?LegislationId=141786>

*House Bill No.100, Appropriations for the expense of the State Government for the fiscal year ending June 30, 2026.

Local Funds

Local funding is the second most important source of public education finance. The funds make up about twenty-seven cents of every public education dollar spent, making this a vital component of the education budget. Local sources rely on property taxes for the majority of their revenue (Table 3.4).

Table 3.4

Revenue from Local Sources (thousands of dollars)

Total	Property Taxes	Other Taxes	*Parent Government Contributions	Non-school Local Government	School Meal Charges	Tuition and Transportation Charges	**Other Charges	Other Local Revenue
867,710	815,958	0	(X)	0	12,886	3,631	1,511	33,724

Source: Census Bureau Statistical Tables of Public Education Elementary-Secondary Education Finances, Fiscal Year 2023: Table 4. Thousand dollars. Detail may not add to total because of rounding.

Retrieved from <https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html>

*Not applicable.

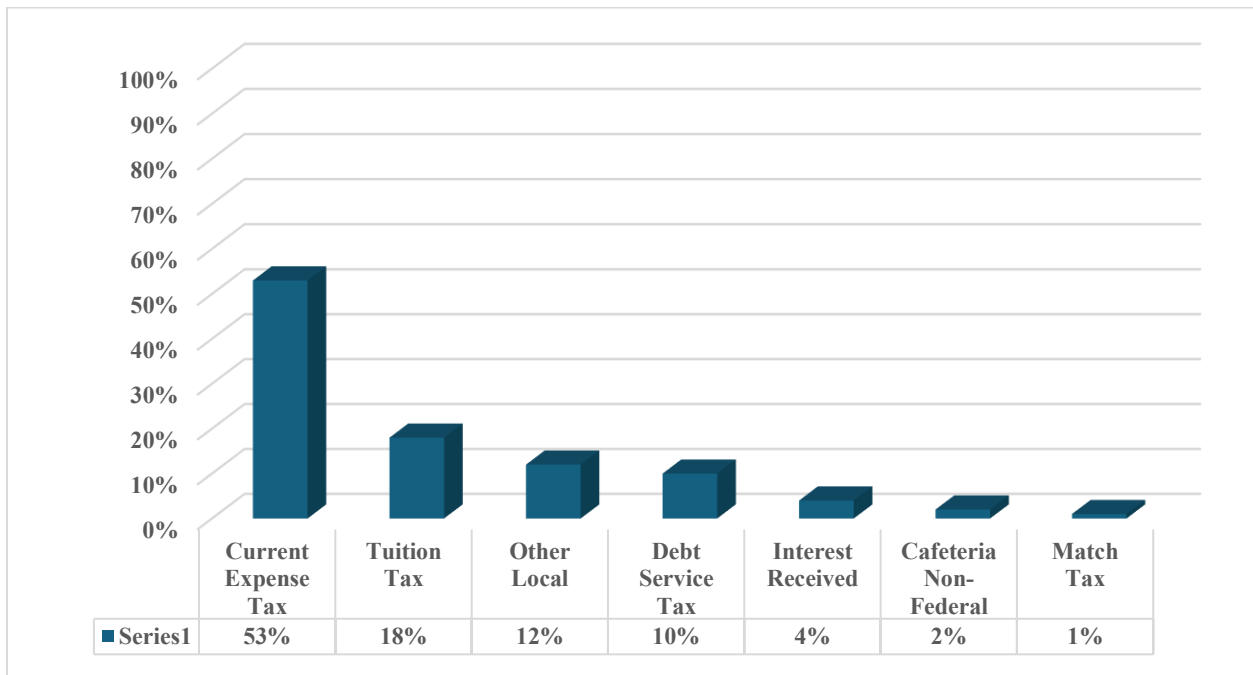
**Includes textbook sales and rentals, district activity receipts, rents and royalties, non-specified student fees, and other sales and service revenues.

Financing Public Education in Delaware

Property taxes are the primary means of local funding. Property taxation provides a stable source of revenue irrespective of the economic climate, unlike sales and income taxes, which fluctuate with the economy (Figure 2.7).

Figure 2.7

Revenue Receipts from Local Sources 2023-2024



Source: Delaware Department of Education, 2023-2024 Financial Educational Statistics Reports of the Delaware Department of Education, Table 5.

Retrieved from <https://education.delaware.gov/community/data/reports/annual-educational-financial-statistics/>

Financing Public Education in Delaware

The percentage distribution of revenue sources is presented in Table 3.5, including selected sources.

Table 3.5

Percent Distribution of Elementary-Secondary Public School System Revenue by Source

Total	Federal Sources		State Sources		Local Sources			
	Total	Compensatory (Title I)	Total	General Formula Assistance	Total	Taxes and Parent Government Contributions	Other Local Governments	Charges
100.0	12.2	1.7	57.1	45.3	30.6	28.8	0.0	0.6

Source: Census Bureau Statistical Tables of Public Education, Elementary-Secondary Education Finances, Table 5, Fiscal Year 2023.

Retrieved from: <https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html>

As mentioned previously, expenditures may be categorized into current spending, capital, and debt service. Current spending is analyzed in Table 3.6.

Table 3.6

Current Spending (thousands of dollars)

Total	All Functions		Instruction			Support services			All other functions
	Salaries and wages	Employee benefits	Total	Salaries and wages	Employee benefits	Total	Salaries and wages	Employee benefits	
2,642,686	1,308,022	693,113	1,398,938	831,816	460,832	1,144,809	439,763	224,818	98,939

Source: Census Bureau Statistical Tables of Public Education Elementary-Secondary Education Finances, Fiscal Year 2023: Table 6. Thousand dollars. Detail may not add to total because of rounding.

Retrieved from <https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.htm>

Per pupil spending is analyzed below (Table 3.7). Of the \$21,340 per pupil spending, 76% is accounted for by salaries and wages and employee benefits. Instructional spending is 53% of current spending. General administration and school administration expressed as a percentage of total current spending are 0.9% and 4.8%, respectively.

Table 3.7

Per Pupil Amount for Current Spending (dollars)

Total	Salaries and wages	Employee benefits	Instruction			Support services				
			Total	Salaries and wages	Employee benefits	Total	Student support	Instructional staff support	General administration	School administration
21,340	10,613	5,624	11,351	6,749	3,739	9,289	2,428	871	185	1,021

Source: Census Bureau Statistical Tables of Public Education, Elementary-Secondary Education Finances, Table 8, Fiscal Year 2023. Not all items and functions are reported; therefore, function subtotals do not sum to aggregate.

Retrieved from <https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html>

Table 3.11 presents the number of Delaware public schools (including charter schools) that were active in the school year of 2024-2025.

Table 3.11

Delaware Public Schools (including charter schools)

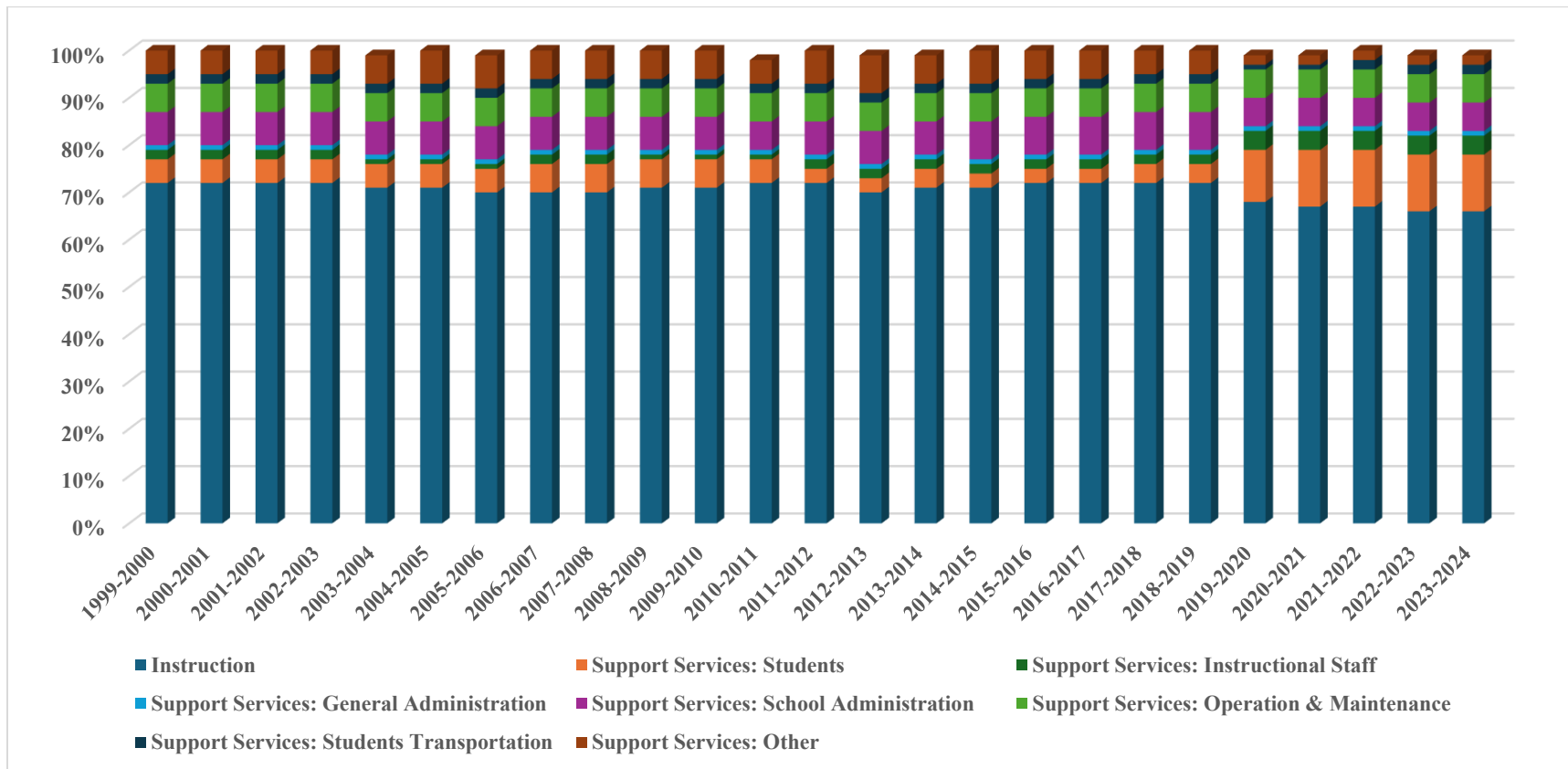
Year	High Schools	Middle/High Schools	Middle Schools	Elementary/ Middle Schools	Elementary Schools	Early Childhood Education Schools	Special Schools	Charter Schools	Votech	Total
2025	26	2	34	4	104	11	9	23	6	219

Source: Delaware.gov; Delaware Report Card; All Schools in Delaware.

Retrieved from: [State Report Cards - Delaware Department of Education \(doe.k12.de.us\)](https://doe.k12.de.us)

The division of staff salaries is presented in Figure 2.12. Classroom teachers' salaries account for about 66% of total salaries. This has been largely the same between 2019-2020 and 2023-2024. However, between 1999-2000 and 2018-2019, classroom teachers' salaries accounted for, on average, about 72% of total salaries.

Figure 2.12
Share of Total Salaries by Staff: 1999-2000 to 2023-2024

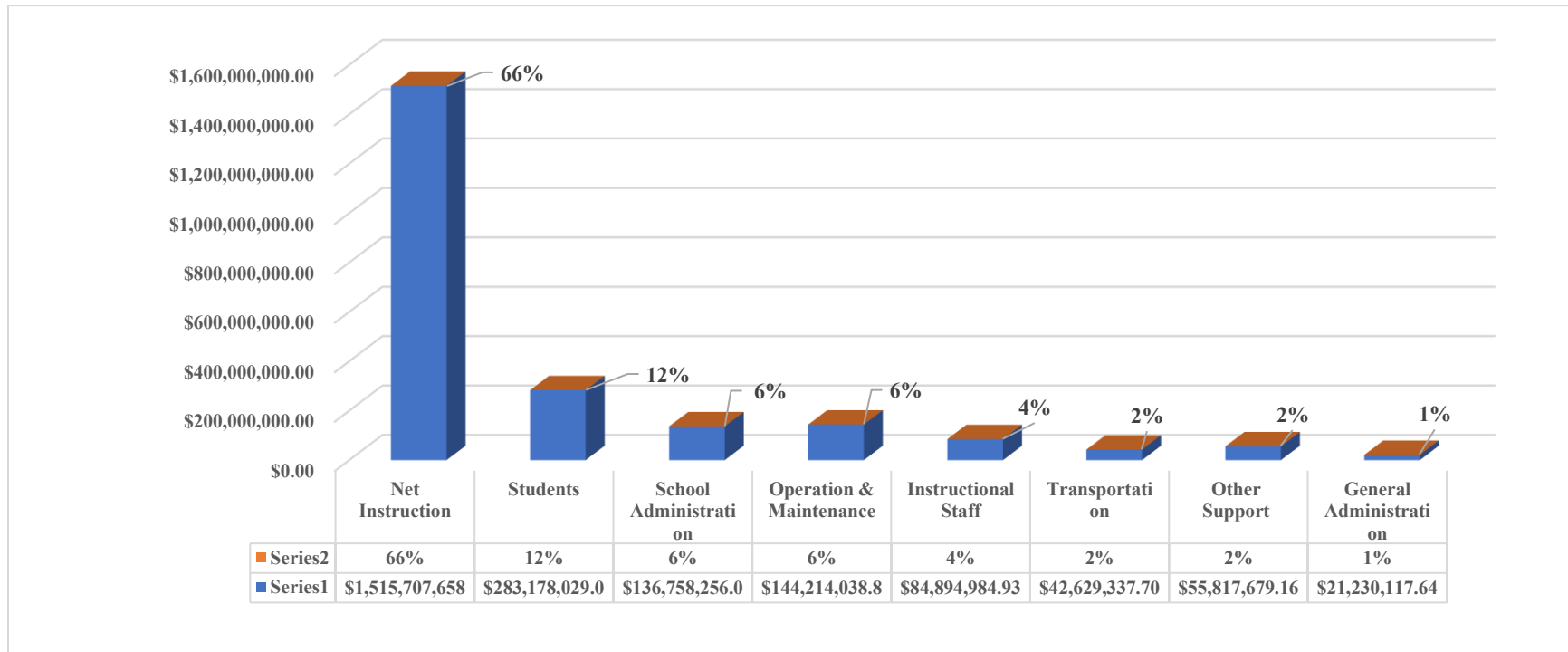


Source: Delaware Department of Education, Financial Educational Statistics Reports: [Annual Educational Financial Statistics – Delaware Department of Education](#)

Figure 2.13 illustrates the relative share of current expenses. These shares have exhibited little variation over recent years.

Figure 2.13

Current Expenses, Delaware School, Finance 2023-2024



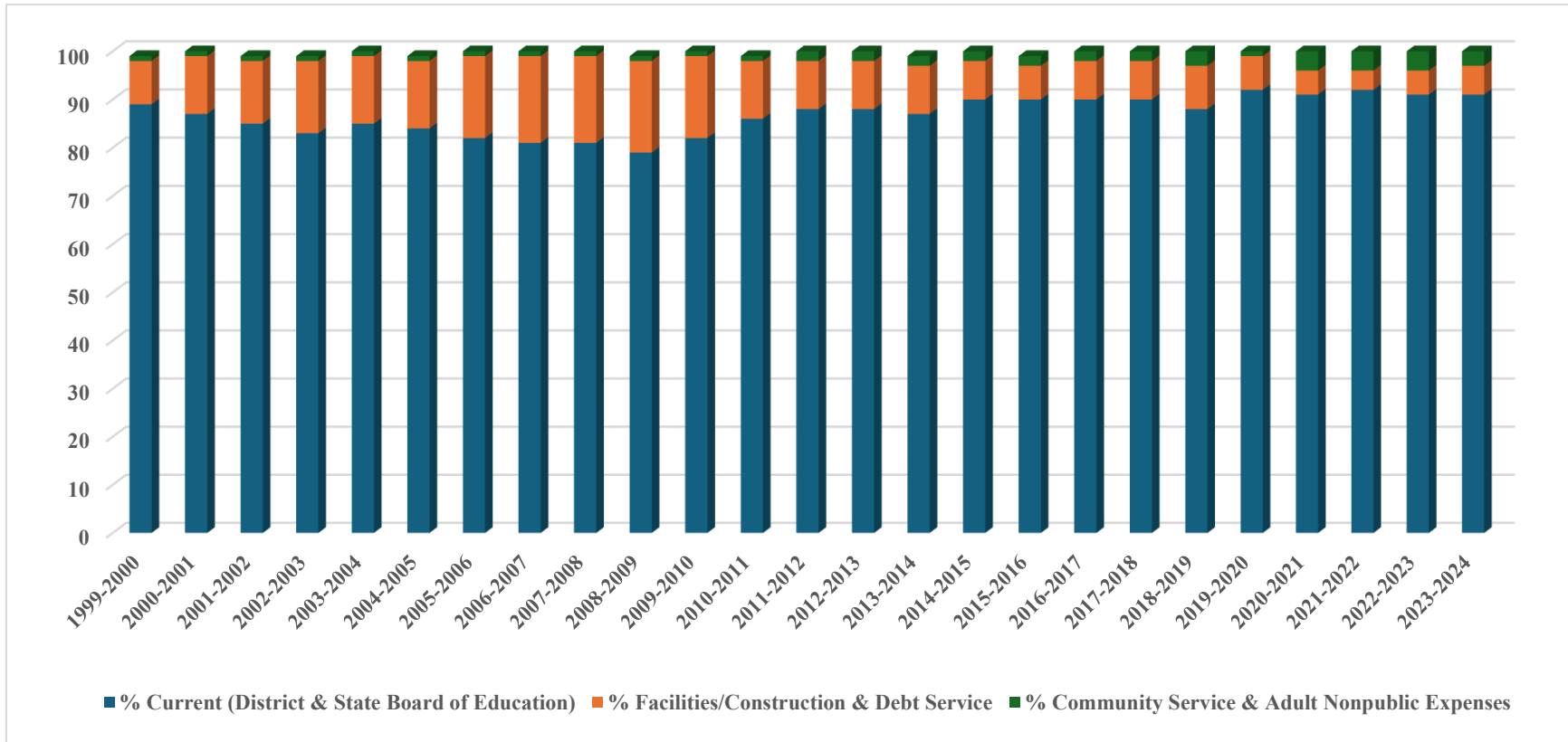
Source: Delaware Department of Education, 2023-2024 Financial Educational Statistics Report, Tables 11 and 18.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

Breaking total expenditures into their broadest categories: current operations, facilities/construction, and community and adult nonpublic expenses, it can be seen that the majority of expenditures go towards current operations (districts and the state board of education) (Figures 2.14 and 2.15).

Figure 2.14

Share of Total Expenditures by Allocation: 1999-2000 to 2023-2024

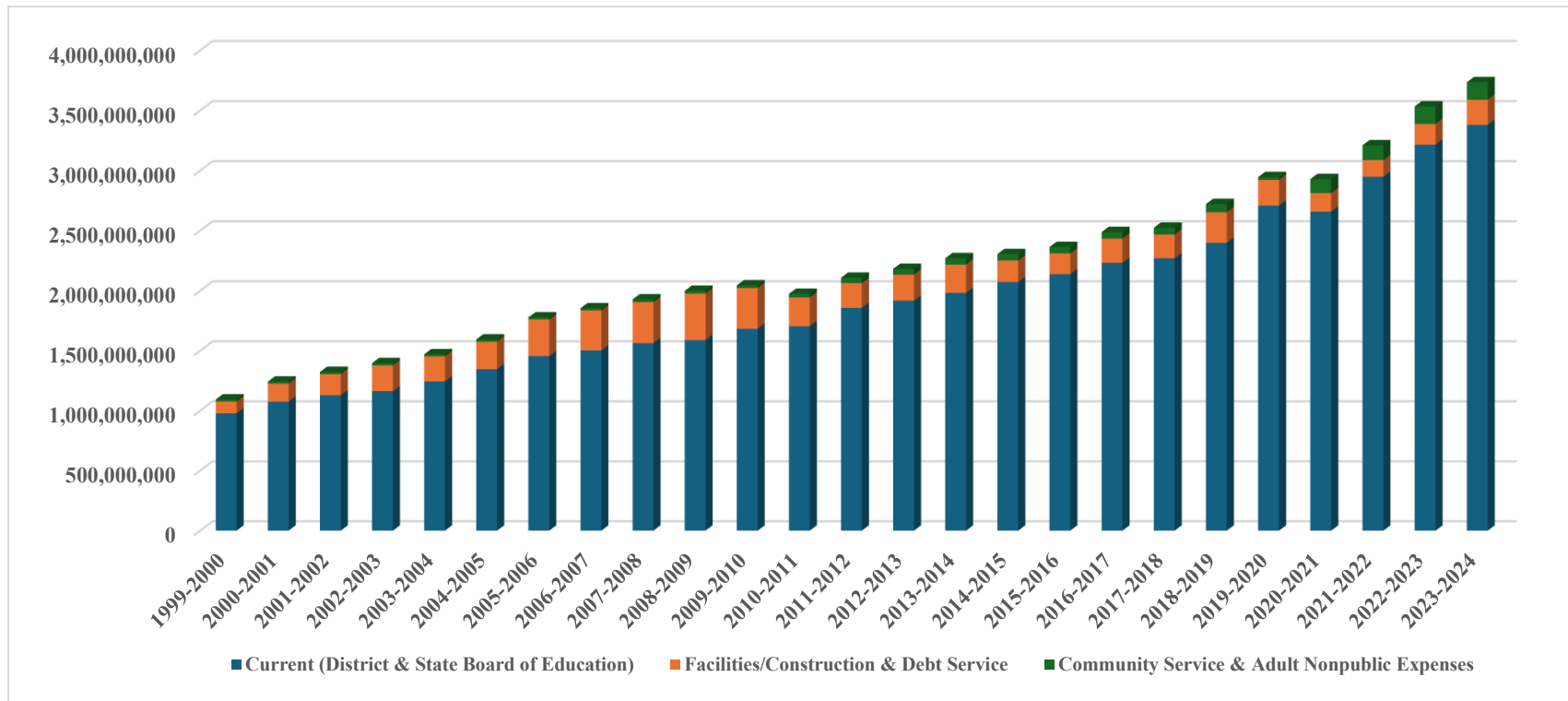


Source: Delaware Department of Education, Financial Educational Statistics Reports.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

Figure 2.15

Total Expenditures by Allocation: 1999-2000 to 2023-2024



Source: Delaware Department of Education, Financial Educational Statistics Reports.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

Capital expenditures are primarily construction costs (75%). Equipment is the second largest capital expenditure (25%) (Table 3.12).

Table 3.12

Capital Outlay, Interest, and Intergovernmental Expenditures (thousands of dollars):

Fiscal Year 2023

Total	Capital Outlay				Interest on Debt	Payments to other governments
	Construction	Land and Existing Structures	Equipment			
			Instructional	Other		
208,326	156,895	(N)	20,523	30,908	15,801	0

Source: Census Bureau, 2023 Public Elementary-Secondary Education Finance Data, Table 9.

Retrieved from: <https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html>

(N) Not available. Amounts are included in construction.

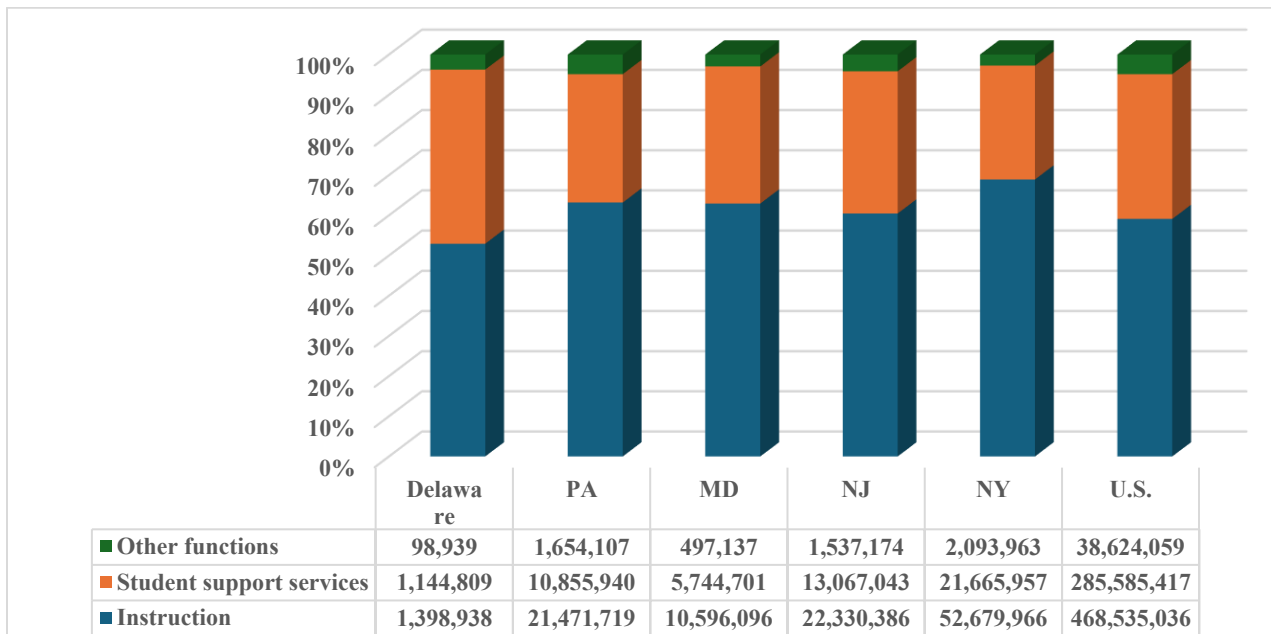
Interstate Comparisons of Public Education Financing

Comparing Delaware’s education financing system to those of other states and the national average allows for an important perspective on the issue. Interstate comparisons indicate that there are certain similarities between Delaware and the neighboring states, as well as between Delaware and the nation as a whole.

As follows from Figure 3.3, the largest share of expenditures in every state goes to instruction: between 53% and 69% of the budget. The second largest share is allocated to student support. The percentage of funds allocated to student support equals, on average, 34% across these states, with New York and Delaware being the two outliers (28% and 43%, respectively). At the same time, the amount of funds available for the purpose varies significantly.

Figure 3.3

Share of Total Current Expenditures for Public Elementary and Secondary Education (by function), Fiscal Year 2023



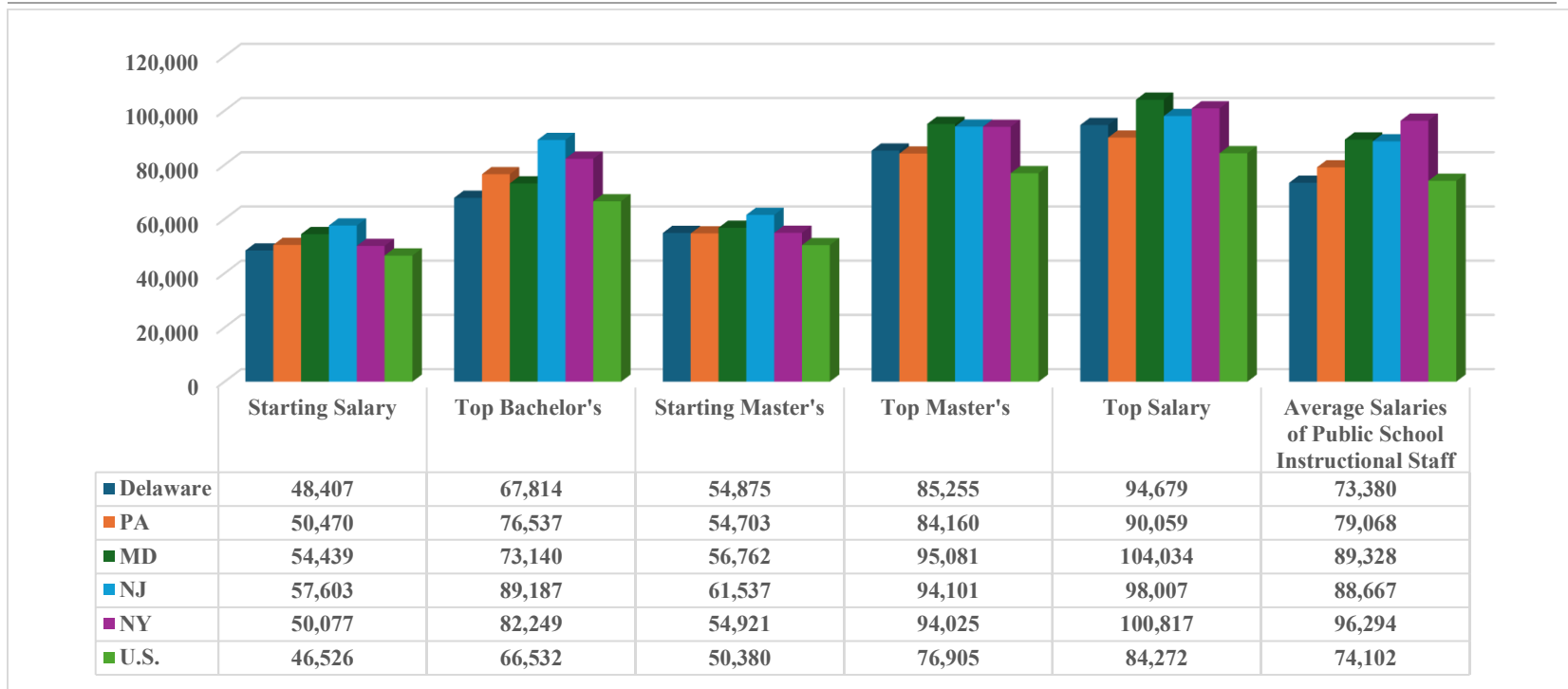
Source: Census Bureau, 2023 Public Elementary-Secondary Education Finance Data; Table 6.

Retrieved from: <https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html>

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Further we provide three measures of teacher salary: starting and top for teachers with bachelor's and master's degrees, and average. Delaware's starting average teacher salary for teachers with bachelor's and master's degrees is not significantly lower than in the other states, and it is higher than the national average (Figure 3.4). When it comes to state averages though, one need to interpret them with caution since state averages conceal the differences in district salaries, which can make meaningful state-to-state comparisons difficult. For example, Pennsylvania school districts vary greatly according to income level and to whether they are urban or rural. Many of Pennsylvania affluent school districts are just outside Delaware, and the latter does not compare favorably with those school districts

Figure 3.4
Teacher Salaries, 2023-2024



Source:

Teacher Salary: National Education Association (NEA). (2025). NEA 2023-2024 Teacher Salary Benchmark Report. Collective Bargaining and Member Advocacy Department; Table 2.

Retrieved from: [Starting Teacher Pay | NEA](#)

Average Salary: National Education Association (NEA). (2025). Rankings of the States 2024 and Estimates of School Statistics 2025; Table B-5.

Retrieved from: [Educator Pay Data 2025 | NEA](#)

Financing Public Education in Delaware

Another way of considering how revenue is gathered and allocated is to analyze the budget according to its component sources (Table 4.0).

Table 4.0
Percentage Distribution of Elementary and Secondary Public School System
Revenue by Source and Selected States: Fiscal Year 2023

State	Total	Federal Sources		State Sources		Local Sources			
		Total	Compensatory Programs (Title I)	Total	General Formula Assistance	Total	Taxes & Parent Government Contributions	Other Local Governments	Charges
DE	100	12.2	1.7	57.1	45.3	30.6	28.8	0.0	0.6
PA	100	10.3	1.5	37.3	18.4	52.4	48.1	0.2	1.0
MD	100	10.5	1.5	42.0	18.7	47.5	45.0	0.0	1.0
NJ	100	7.3	0.9	45.1	20.3	47.6	42.4	1.8	2.2
NY	100	9.7	1.7	39.5	26.3	50.8	45.2	0.4	0.5
U.S.	100	12.7	1.7	44.7	28.7	42.6	36.2	1.3	1.7

Source: Census Bureau, Public Elementary-Secondary Education Finance Data, Fiscal Year 2023. Summary tables, Table 5.

Retrieved from: <https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html>

Financing Public Education in Delaware

State rankings is a different way to represent Delaware's finance system relative to others (Table 4.1). Delaware ranks seventh in the top ten in terms of total revenue raised from state sources per pupil.

Table 4.1

**States Ranked According to per Pupil Elementary-Secondary Public School System
Finance Amounts: Fiscal Year 2023**

Rank	Revenue		Current Spending for Selected Categories		
	Total	From State Sources	Total	Instruction	
				Total	Salaries Only
1	DC	VT	DC	NY	DC
2	NY	HI	NY	DC	NY
3	NJ	CA	VT	NJ	MA
4	VT	NY	NJ	CT	CT
5	CT	WA	CT	VT	VT
6	PA	NJ	MA	MA	NJ
7	CA	DE	NH	NH	RI
8	RI	NM	DE	PA	NH
9	HI	AK	RI	MD	MD
10	MA	MI	AK	RI	ME

Source: Census Bureau, Public Elementary-Secondary Education Finance Data, Fiscal Year 2023. Summary tables, Table 11.

Retrieved from: <https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html>

SECTION TWO

DISTRICT LEVEL ANALYSIS

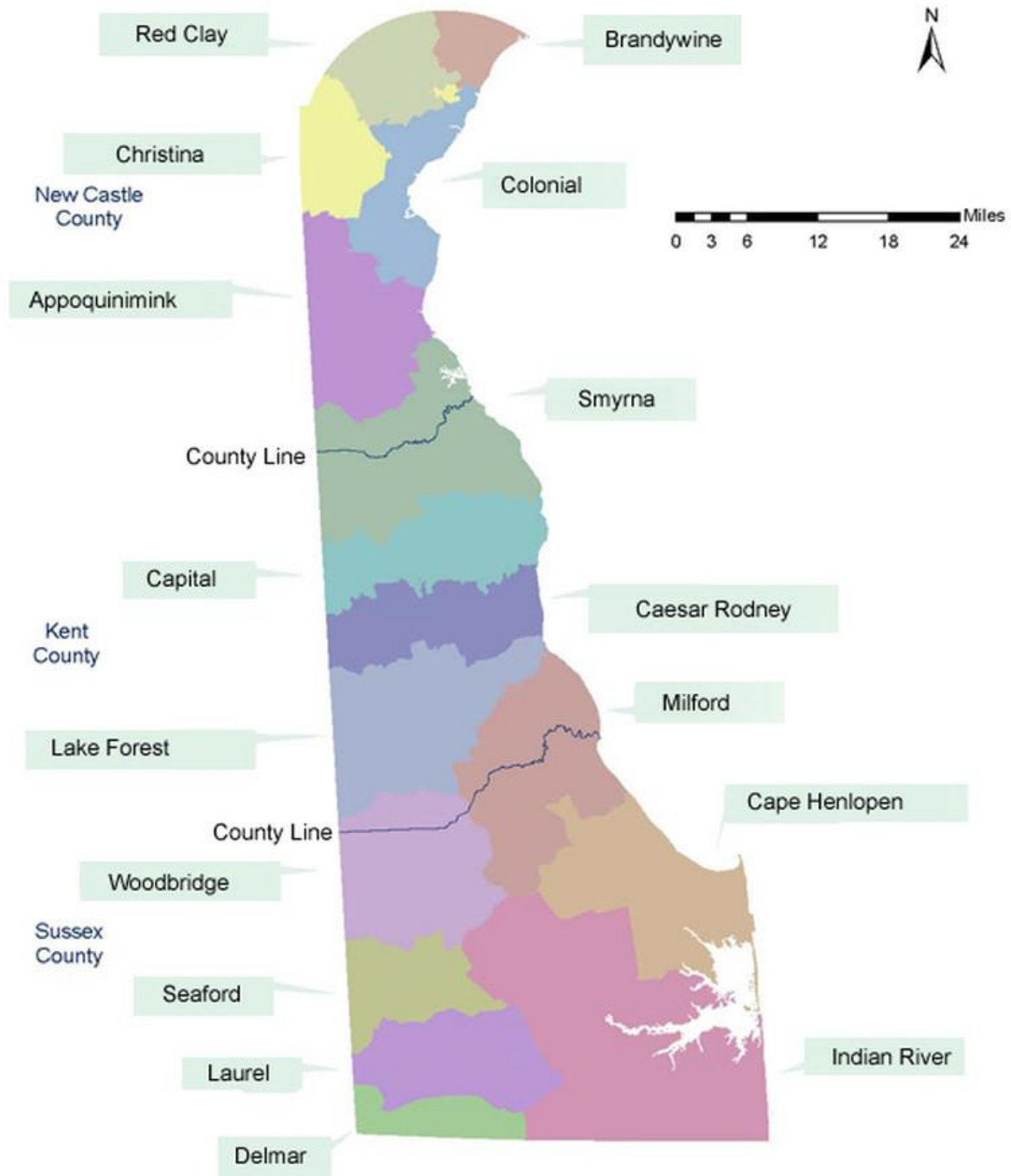
School districts vary in a number of factors including land area, enrollment size, and school size. It is desirable to employ expenditure measures that allow for meaningful comparisons between districts. Constructing spending measures in per pupil terms equalizes expenditures across districts. Also,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

Background

The public education system in Delaware is organized into sixteen school districts, plus three vocational districts. The districts are shown in Figure 4.0 below. The three vocational districts, New Castle Vocational/Technical, Polytech, and Sussex Technical, serve New Castle County, Kent County, and Sussex County, respectively.

Figure 4.0

Delaware School Districts



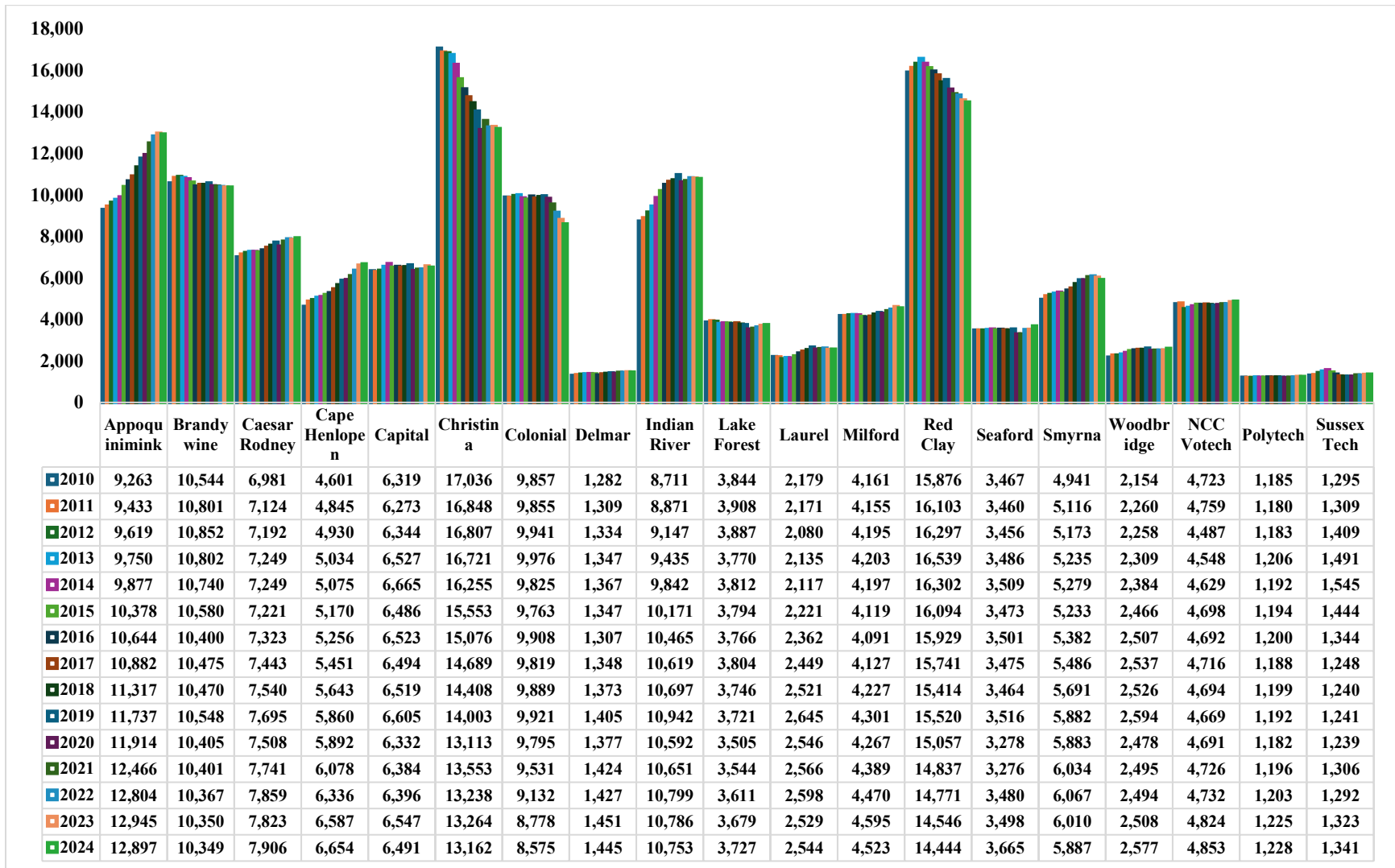
Source: Delaware Department of Education, Vocational Districts (not shown) follow county lines.

Retrieved from the site of StudioJAED: <https://www.studiojaed.com/projects/delaware-state-wide-public-school-facility-assessment>

During the 2024-2025 school year, Delaware's school districts ranged in size from Delmar with 1,445 students to Red Clay with 14,444 students. Figure 4.1 shows the enrollment per district for the 2010-2011 to 2024-2025 school years.

Figure 4.1

Public Enrollment by School District



Source: Delaware Department of Education, Student Enrollment and Unit Allotment Reports for School Years 2010-2011 to 2024-2025.

Redrived from [Annual Enrollment – Delaware Department of Education](#)

District enrollments grew at different rates over the past ten years, as seen in Table 4.2. Appoquinimink experienced the largest increase in the number of enrolled students, growing more than 30% in ten years (Table 4.2).

Table 4.2

Enrollment by School Districts

School District	2014-2015	2024-2025	% Change 2015-2025
Appoquinimink	9,877	12,897	31%
Brandywine	10,740	10,349	-4%
Caesar Rodney	7,249	7,906	9%
Cape Henlopen	5,075	6,654	31%
Capital	6,665	5,491	-18%
Christina	16,255	13,162	-19%
Colonial	9,825	8,575	-13%
Delmar	1,367	1,445	6%
Indian River	9,842	10,753	9%
Lake Forest	3,812	3,727	-2%
Laurel	2,177	2,544	17%
Milford	4,197	4,523	8%
NCC Votech	4,629	4,853	5%
Polytech	1,192	1,228	3%
Red Clay	16,302	14,444	-11%
Seaford	3,509	3,665	4%
Smyrna	5,279	5,887	12%
Sussex Technical	1,545	1,341	-13%
Woodbridge	2,384	2,577	8%
State Total	112,044	122,021	9%
Charter Schools			
Charter Schools	2014-2015	2024-2025	% Change 2015-2025
Academia Antonia Alonso	221	910	312%
Academy of Dover Charter School	290	443	53%
Bryan Allen Stevenson School of Excellence		208	
Campus Community Charter School	410	409	0%
Charter School of New Castle		788	
Charter School of Wilmington	972	977	1%
Delaware Academy of Public Safety and Security	363		

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Delaware College Preparatory Academy	203		
Delaware Military Academy	569	547	-4%
Early College High School at Delaware State University	129	583	352%
East Side Charter School	418	434	4%
Edison (Thomas A.) Charter School	745	557	-25%
Family Foundation Academy	811		
First State Military Academy		433	
First State Montessori Academy	280	657	135%
Freire Charter School		406	
Gateway Charter School	212	211	0%
Great Oaks Charter School		149	
Kuumba Academy Charter School	464	594	28%
Las Americas Aspira Academy	541	1,471	172%
Maurice J. Moyer Academy	208		
MOT Charter School	869	1,407	62%
Newark Charter School	1,948	3,109	60%
Odyssey Charter School District	933	2,286	145%
Positive Outcomes Charter School	126	119	-6%
Prestige Academy	246		
Providence Creek Academy Charter School	688	769	12%
Reach Academy for Girls	377		
Sussex Academy of Arts and Sciences	498	1,182	137%
Sussex Montessori School		383	
Charter Total	12,521	19,032	52%
Grand Total	124,565	141,053	13%

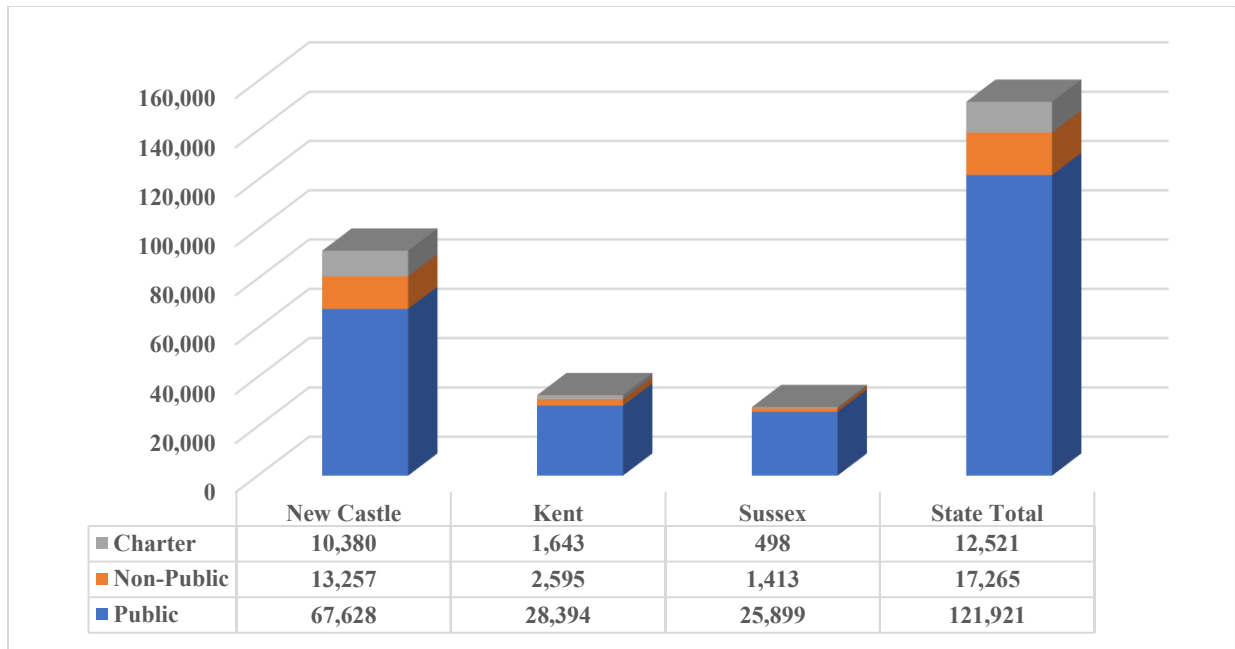
Source: Delaware Department of Education, Student Enrollment and Unit Allotment Reports for School Years 2014-2015 to 2024-2025.

Retrieved from: [Annual Enrollment – Delaware Department of Education](#)

Over the course of ten years, from the 2014-2015 school year to the 2024-2025 school year, some districts also experienced declining enrollment in public schools: from 2% in the Lake Forest school district to 19% in the Cristina school district (Table 4.2). This situation reflects demographic shifts within the state and possible competition from Charter and private schools (Figures 4.2-4.5). The figures below indicate that within ten years, the number of students attending Charter schools increased by 6,500, whereas the number of non-public school students, on the contrary, decreased by about 1,600. At the same time, the number of students attending public schools remained virtually unchanged.

Figure 4.2

Enrollment by County 2014-2015



Source: Annual Nonpublic School Report 2014-2015.

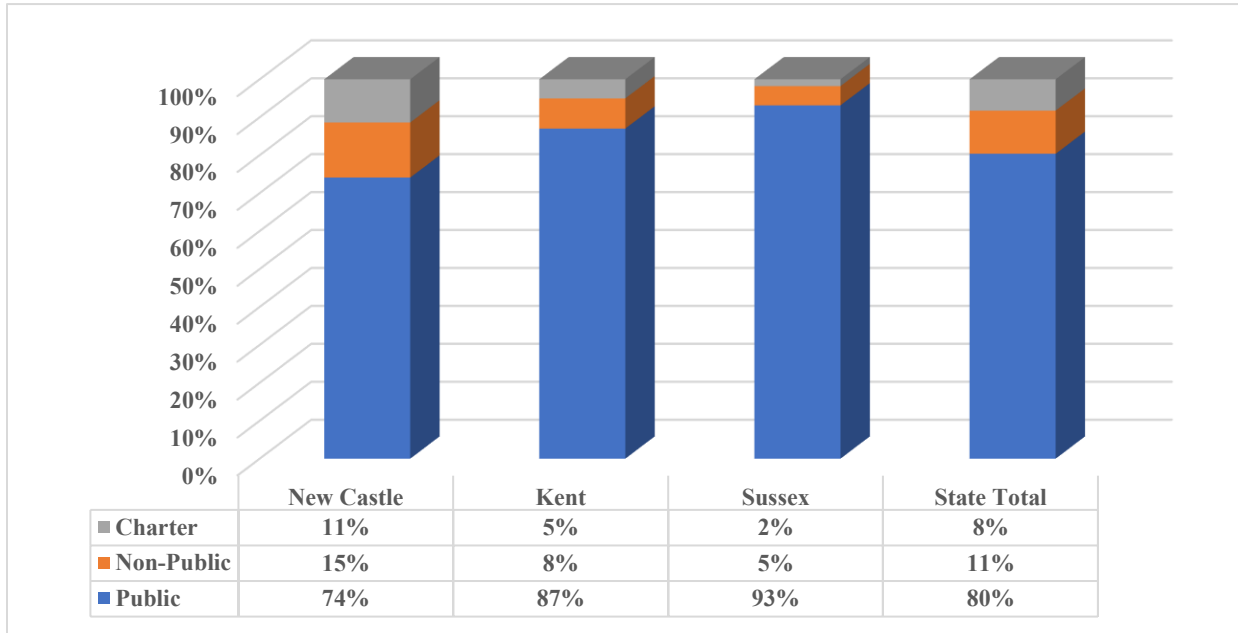
Courtesy of Alison May, Delaware Department of Education; *email: May 27, 2025

Source: September 30th Student Enrollment and Unit Allotment Report. November 2014.

Retrieved from: [Annual Enrollment – Delaware Department of Education](#)

Figure 4.3

Enrollment by County 2014-2015 (in %)



Source: Annual Nonpublic School Report 2014-2015.

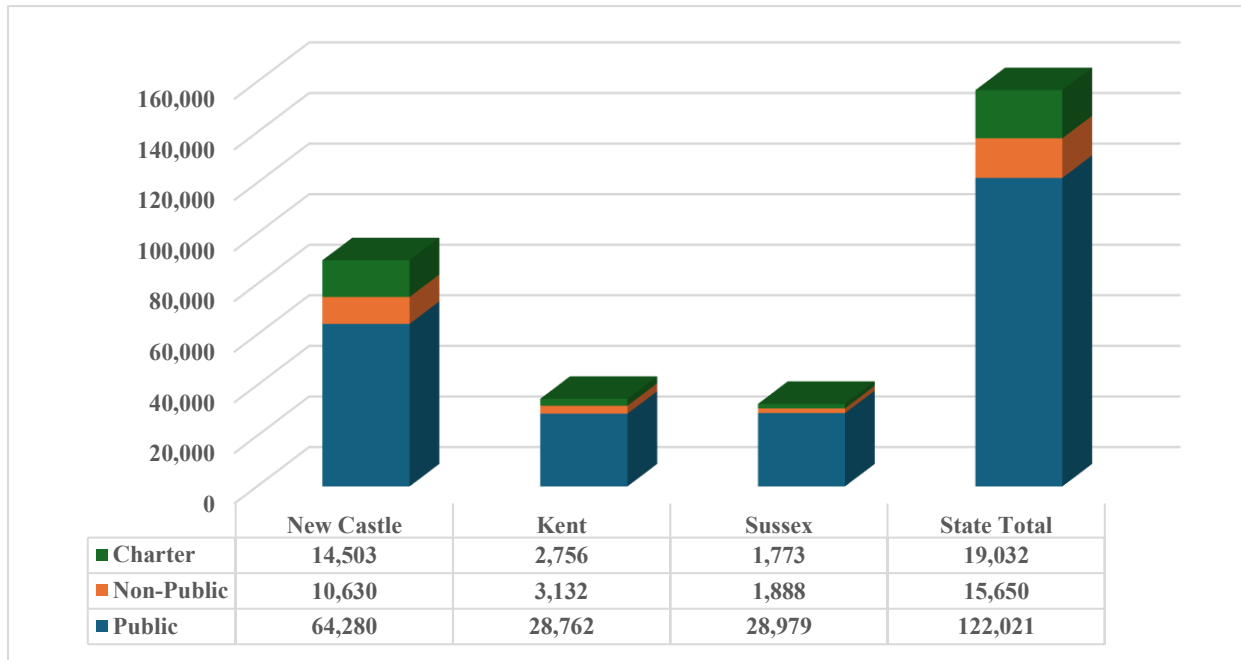
Courtesy of Alison May, Delaware Department of Education; *email: May 27, 2025

Source: September 30th Student Enrollment and Unit Allotment Report. November 2014.

Retrieved from: [Annual Enrollment – Delaware Department of Education](#)

Figure 4.4

Enrollment by County 2024-2025

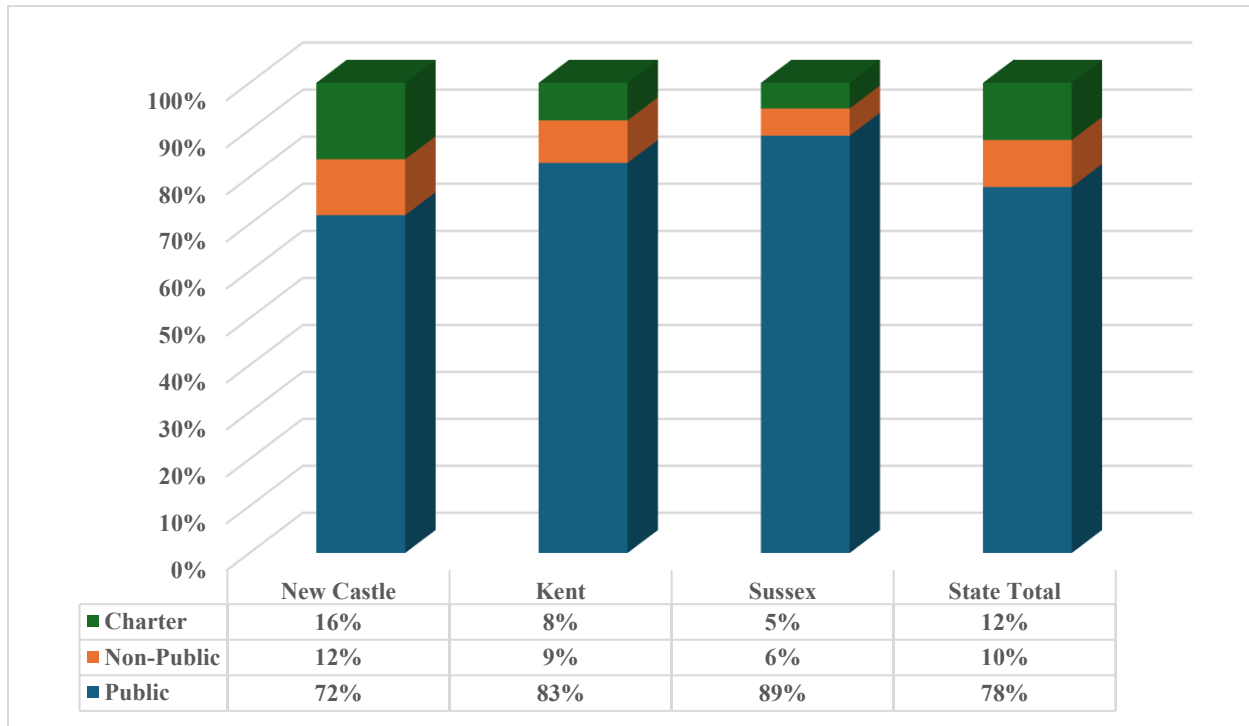


Source: Delaware Department of Education, Annual Nonpublic School Enrollment and Attendance, 2024-2025.
Retrieved from: <https://education.delaware.gov/community/data/reports/nps/>

Source: Delaware Department of Education, Annual School Enrollment and Unit Allotment, 2024-2025.
Retrieved from: <https://education.delaware.gov/community/data/reports/unitcount/>

Figure 4.5

Enrollment by County 2024-2025 (in %)



Source: Delaware Department of Education, Annual Nonpublic School Enrollment and Attendance, 2024-2025.
Retrieved from: <https://education.delaware.gov/community/data/reports/nps/>

Source: Delaware Department of Education, Annual School Enrollment and Unit Allotment, 2024-2025.
Retrieved from: <https://education.delaware.gov/community/data/reports/unitcount/>

Examining the public/private/charter mix at the district level is risky. One of the reasons for that is that students may attend private and charter schools irrespective of their school district residency. For example, an increase in enrollment in a private or charter school in the Brandywine school district does not necessarily imply that the additional students reside in the Brandywine School District. It is also important to recognize that school choice affects enrollment differently depending on grade level. Vocational/Technical schools usually serve grades nine through twelve. Charter schools may vary in their service (Table 4.3).

Table 4.3

Active Delaware Charter Schools, 2024

Charter School	Location	Grades Served
Academia Antonia Alonso	Wilmington	K-5 (910)
Academy of Dover Charter School	Dover	K-5 (443)
Bryan Allen Stevenson School of Excellence	Georgetown	K 6-8 (208) (opened in 2024-2025; at full enrollment will serve grades 6-12)
Campus Community Charter School	Dover	K-8 (409)
Charter School of New Castle	New Castle	K-8 (788)
Charter School of Wilmington	Wilmington (Red Clay)	9-12 (977)
Delaware Military Academy	Wilmington (Red Clay)	9-12 (547)
Early College High School at Delaware State University	Dover	9-12 (583)
East Side Charter School	Wilmington	K-8 (434)
First State Military Academy	Clayton	9-12 (433)
First State Montessori Academy	Wilmington	K-8 (657)
Freire Charter School	Wilmington	8-12 (406)
Gateway Charter School	Wilmington	3-8 (211)
Great Oaks Charter School	Wilmington	6-10 (149)
Kuumba Academy Charter School	Wilmington	K-8 (594)
Las Americas Aspira Academy	Newark	K-12 (1,471)
MOT Charter School	Middletown	K-12 (1,407)

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Newark Charter School	Newark	K-12 (3,109)
Odyssey Charter School District	Wilmington	K-12 (2,286)
Positive Outcomes Charter School	Camden	7-12 (119)
Providence Creek Academy Charter School	Clayton	K-8 (769)
Sussex Academy of Arts and Sciences	Georgetown	6-12 (1,182)
Sussex Montessori School	Seaford	K-6 (383)
Thomas A. Edison Charter School	Wilmington	K-8 (557)

Source: Delaware Department of Education, Charter School Support, Delaware Public School List, 2024.

Retrieved from: [Charter School Support – Delaware Department of Education](#)

Expenditures

The annual Financial Educational 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 data covers the 2023-2024 school year.

Table 5.0 illustrates the allocation of school-district spending across expenditure categories in 2018-2019 and in 2023-2024. The first column of Table 5.0 shows each category’s share of 2018-2019 current expenditures. Net instruction received the largest share of current expenditures in 2018-2019 (57%). Column two reports each category’s share of 2023-2024 current expenditures with net instruction yet again receiving the largest share of expenditures at 51%. Column three shows the change in current expenditures between the school years of 2018-2019 and 2023-2024 in dollar terms, and column four – the same change in percent.

Table 5.0

Allocation of Expenditure Increase, 2018-2019 to 2023-2024

	Share of total actual expenses (2018-2019) (in %)	Share of total actual expenses (2023-2024) (in %)	Change in dollar terms	Share of change (in %)
Net Instruction	57	51	306,069,950	35
Student Support	5	11	240,786,380	27
Instructional Staff	2	4	82,429,205	9
General Administration	1	1	-3,465,978	0
School Administration	6	4	3,400,505	0
Operations and Maintenance	9	9	63,508,433	7
Student Transportation	5	5	58,647,950	7
Other Support	9	9	100,460,118	11
Food Services	6	6	29,234,404	3
Net Current Expense	100	100	881,070,967	100

Source: Delaware Department of Education, Financial Educational Statistics Reports, 2018-2019 and 2023-2024. school years. Table 38 for school year 2018-2019; Tables 10 and 19 for school year 2023-2024.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

Table 5.2 arranges average district expenditures by level of enrollment. The allocation of expenditures has a level of stability across all district sizes. Net instruction receives from 53% to 56% of expenditures on average. Student support comprises between 8% and 14%. General administration consumes about 1% in all school districts regardless of the level of enrollment. Operations and maintenance fluctuate from 10% to 14% across the three district size classes.

Table 5.2

Delaware Public Schools Expenditures by Function by Level of Enrollment (%)

Component of Current Expenditures	Level of Enrollment		
	Low	Medium	High
Net Instruction	53	56	53
Students Support	8	11	14
Instructional Staff Support	4	4	4
General Administration	1	1	1
School Administration	5	5	4
Operations and Maintenance	14	10	13
Student Transportation	7	5	5
Other Support	4	3	3
Food Services	4	4	3
Net Current Expenses	100	100	100

Source: Delaware Department of Education, Annual Financial Educational Statistics Report, 2023-2024; Tables 6, 10, and 19.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

Table 5.3 presents expenditure data by school district, categorized by level of spending (quartiles). Net instruction comprises 51% of expenditures in low as well as in high spending districts. Nevertheless, high spending districts spend almost 82% more on instruction per pupil (\$17,447 vs. \$9,605). 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 reflect primarily through the differences in teacher salary levels.

Table 5.3

Delaware Public Schools Expenditures by Function by Level of Spending (2023-2024)

Component of Per Pupil Expenditures	1st quartile (\$)	Percent (%)	2nd quartile (\$)	Percent (%)	3rd quartile (\$)	Percent (%)	4th quartile (\$)	Percent (%)
Net Instruction	9,605	51	11,300	54	12,134	52	17,447	51
Student Support	1,532	8	1,720	8	2,739	12	5,218	15
Instructional Staff Support	698	4	799	4	955	4	1,391	4
General Administration	152	1	183	1	216	1	320	1
School Administration	879	5	972	5	1,111	5	1,266	4
Operations and Maintenance	1,659	9	2,251	11	3,027	13	7,410	22
Student Transportation	947	5	1,270	6	1,560	7	2,184	6
Other Support	635	3	744	4	860	4	1,517	4
Food Services	678	4	758	4	818	3	969	3
Net Current Expenses	18,805		20,874		23,369		34,429	

Source: Delaware Department of Education, Annual Financial Educational Statistics Report, 2023-2024; Tables 10, 19, 21.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

Administrative Costs

The Delaware Department of Education identifies two branches of administrative expenses: *General Administration*, including Chief School Officers, Assistant Superintendents, Administrative Assistants, and Clerical; and *School Administration*, including Principals, Assistant Principals and Clerical.

School districts earn administrative units on the following basis (Table 6.0):

Table 6.0

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 unites per district
Assistant Principals	1 per 30 units with 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 Specialist	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

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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 had 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 pupil)
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

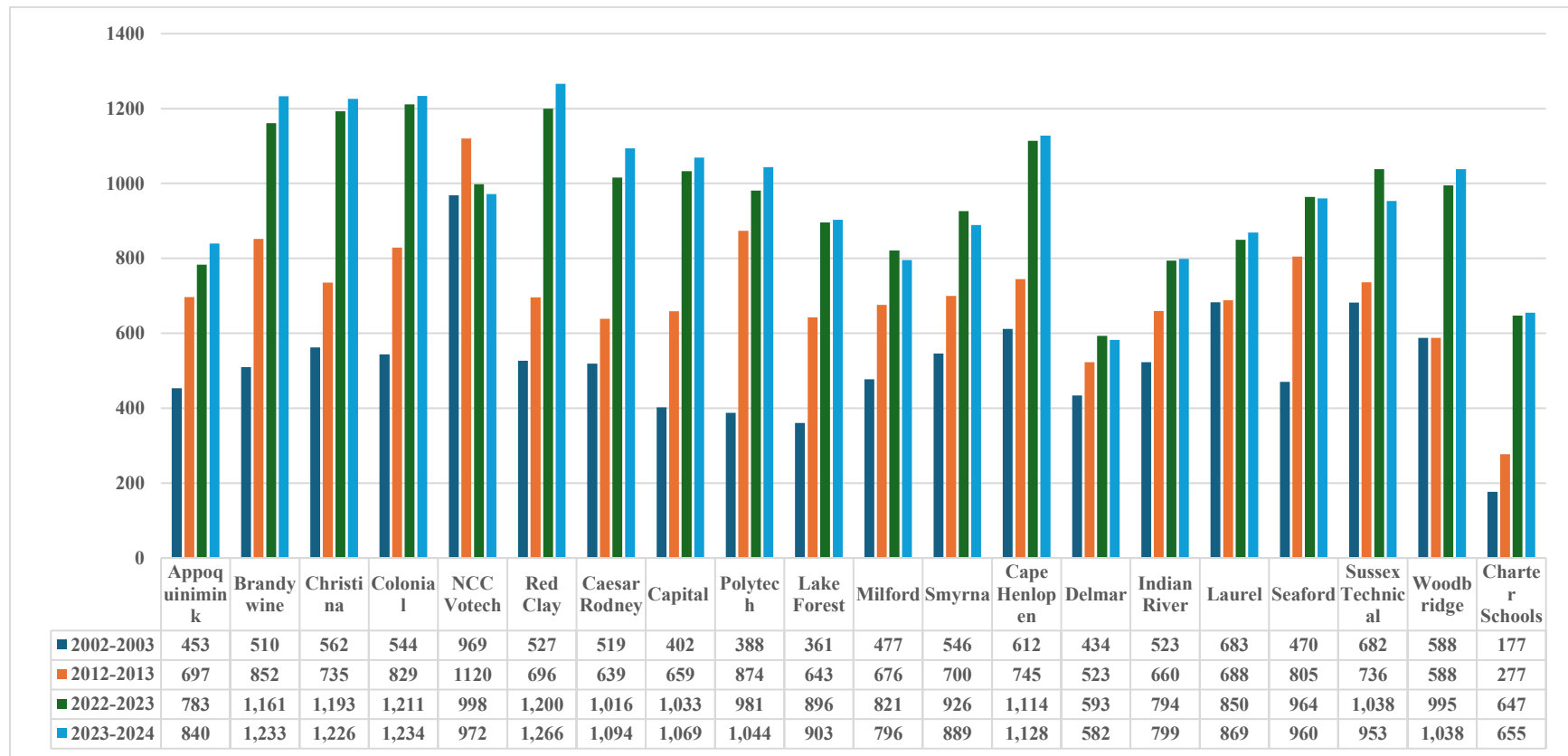
Source: Best, E., & Ratledge, E. (2020). *Financing Public Education in Delaware 2019*, (pp. 88-89).

It is obvious that school and district enrollment units play an important role in 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.

The following series of figures and tables 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, and other. Adjusting administrative costs to per pupil levels aids the inter-district comparisons. 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 (Figure 5.0).

School Administration

Figure 5.0
School Administrative Expenses per Pupil per District



Source: Delaware Department of Education, Financial Educational Statistics Reports: 2002-2003 (Tables 32, 41), 2012-2013 (Tables 34, 42), 2022-2023 and 2023-2024 (Tables 6, 15). Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

Charter school enrollment: Delaware Department of Education, Annual School Enrollment and Unit Allotment Reports: 2023-2024. Retrieved from [Annual Enrollment – Delaware Department of Education](#)

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 and 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 (Table 6.1).

Table 6.1

Total School Enrollment by District and Grade 2024-2025

School District	K	Grade 1-6	Grade 7-8	Grade 9-12
Appoquinimink	716	5,028	1,724	3,276
Brandywine	655	3,761	1,282	2,429
Christina	826	4,816	1,522	2,450
Colonial	524	3,292	1,108	1,517
NCC Votech				4,219
Red Clay	912	5,780	2,064	2,720
Caesar Rodney	431	3,064	1,081	1,886
Capital	420	2,501	662	1,474
Polytech				1,078
Lake Forest	252	1,469	482	768
Milford	331	1,818	560	1,078
Smyrna	333	2,200	821	1,469
Cape Henlopen	369	2,590	798	1,647
Delmar		324	333	646
Indian River	665	4,046	1,382	2,598
Laurel	186	970	305	606
Seaford	239	1,576	456	782
Sussex Technical				1,165
Woodbridge	159	1,016	304	576

Source: Delaware Department of Education, Student Enrollment and Unit Allotment Report for School Year 2024-2025. Charter schools and special education students excluded.

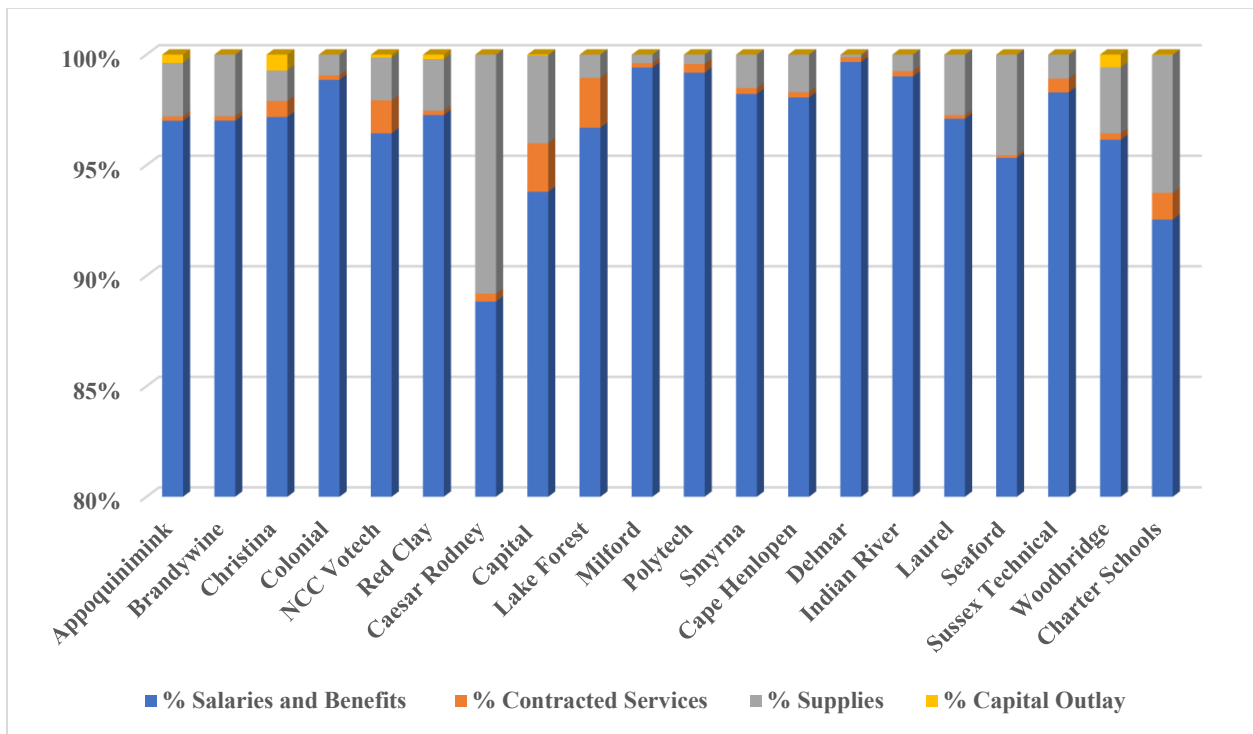
Retrieved from: <https://education.delaware.gov/community/data/reports/unitcount/>

Figure 5.1 shows the share of school administration expenses by category. Salaries and benefits comprise the majority of administrative expenses. The variation across districts is very slight in most cases. In general, districts' salaries and benefits comprise over 90% of school administration costs.

Figure 5.1

School Administrative Expenses by District

School Administrative Expenses 2023-2024



Source: Delaware Department of Education, Financial Educational Statistics Report 2023-2024; Table 15.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

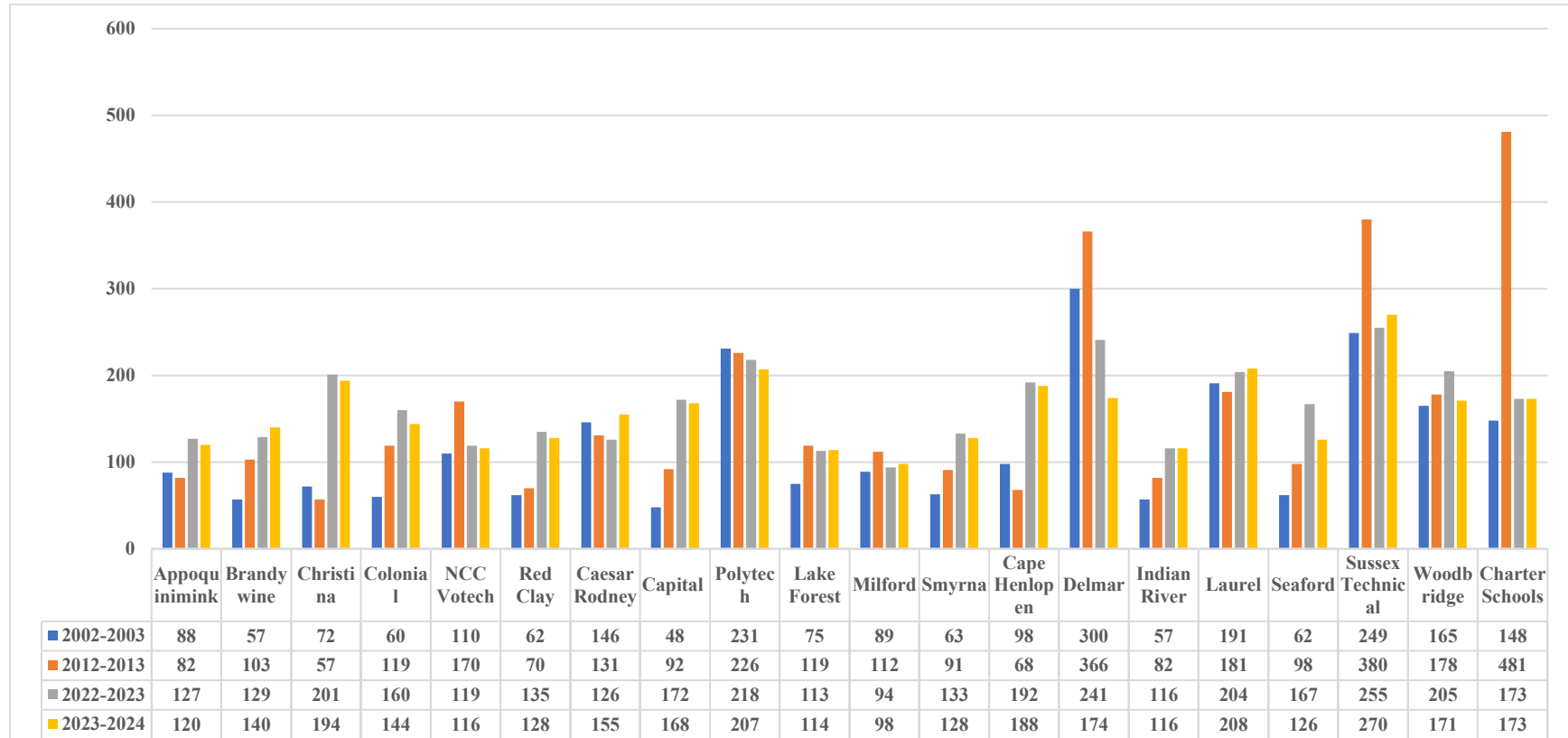
General Administration

In 2023-2024, in comparison with 2022-2023, general administrative expenses per pupil were rising in some districts, decreasing in others and stayed the same in remaining districts (Figure 5.2).

Figure 5.2 also shows the rate and change of general administrative costs per pupil by district over the twenty-one-year period between 2002-2003 and 2023-2024. In the 2002-2003 school year, the smaller districts that had low enrollment figures, such as Delmar, Laurel, and Woodbridge, the Ceasar Rodney district, and vocational-technical districts, had the highest general administrative costs per pupil. The reason for that was that all districts had the same basic allotment for general administration, no matter what their enrollment size happened to be, i.e., all districts had at least one superintendent and one administrative assistant. By the 2023-2024 school year, only Polytech, Sussex Vocational Technical, and Laurel school districts still had the highest general administrative costs per pupil. They were closely followed by the Christina and Cape Henlopen school districts.

Figure 5.2
General Administrative Expenses per Pupil by District

General Administrative Salary Expenses per Pupil



Source: Delaware Department of Education, Financial Educational Statistics Reports: 2002-2003 (Table 40), 2012-2013 (Table 42), 2022-2023 and 2023-2024 (Table 14). Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

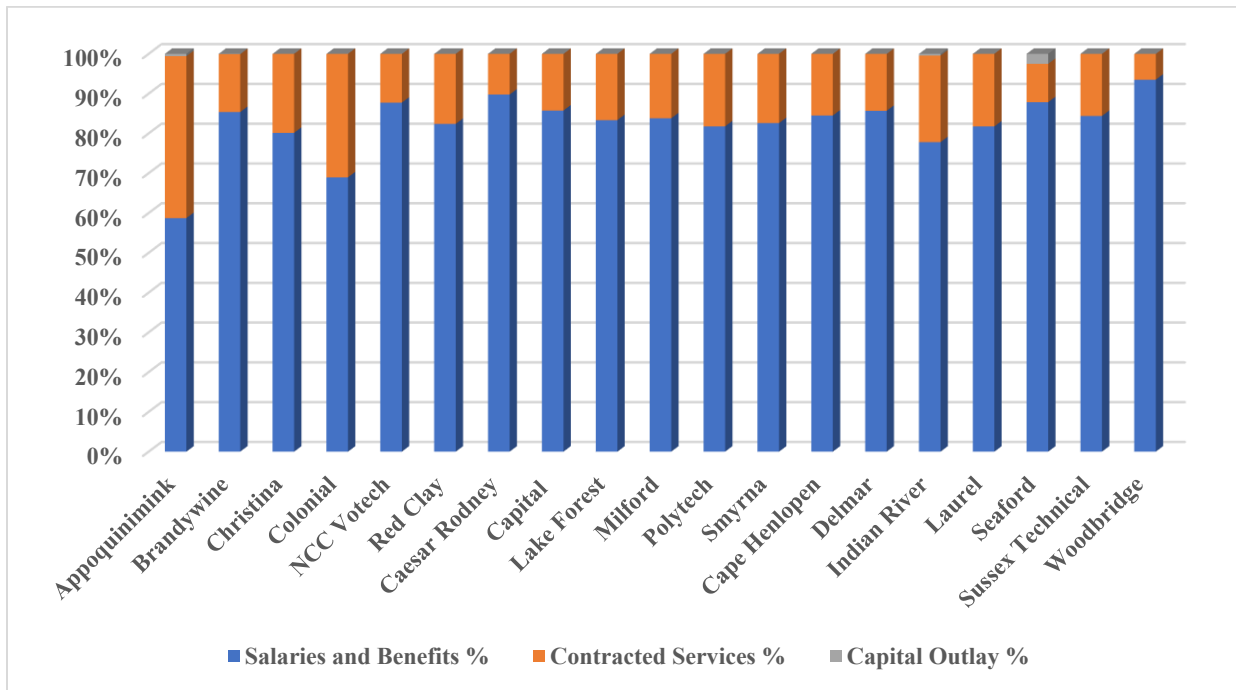
Charter school enrollment: Delaware Department of Education, Annual School Enrollment and Unit Allotment Reports: 2023-2024. Retrieved from [Annual Enrollment – Delaware Department of Education](#)

Figure 5.3 shows the composition of general administration costs by expenditure type. General administration salaries as a percentage of total general administrative costs vary among districts. This variation can be partially explained by the hiring practices that the districts employ. Some districts rely more on in-house staff for certain activities as opposed to outsourcing them to contracted services. This skews their expenditure away from contracted services towards salaries. The opposite may be true for the districts that prefer to use contracted services instead of in-house employees (Tables 6.2 and 6.3).

Figure 5.3

General Administrative Expenses by District

General Administrative Expenses 2023-2024



Source: Delaware Department of Education, Financial Educational Statistics Report 2023-2024 (Table 14).

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

Table 6.2

General Administration Costs, 2023-2024

Share of Total General Administration Costs

District	Salaries and Benefits (%)	Contracted Services (%)	*Capital Outlay (%)	Total (\$)
Appoquinimink	59	41	1	2,647,568
Brandywine	85	15	0	1,701,512
Christina	80	20	0	3,218,685
Colonial	69	31	0	1,838,495
NCC Votech	88	12	0	636,202
Red Clay	82	18	0	2,256,457
Caesar Rodney	90	10	0	1,428,964
Capital	86	14	0	1,280,751
Polytech	83	17	0	502,733
Lake Forest	84	16	0	539,807
Milford	82	18	0	310,224
Smyrna	83	17	0	934,067
Cape Henlopen	85	15	0	1,463,468
Delmar	86	14	0	294,948
Indian River	78	22	0	1,601,760
Laurel	82	18	0	644,269
Seaford	88	10	2	502,516
Sussex Technical	84	16	0	423,194
Woodbridge	94	6	0	458,291
Charter Schools	54	46	0	5,962,341
State Totals	74	26	0	28,646,251

Source: Delaware Department of Education, Financial Educational Statistics Report 2023-2024; Table 15.

*In some school districts either no share of total School Administration costs was allocated for Capital Outlay, or the share was less than 1%.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

Table 6.3

School Administration Costs, 2023-2024

Share of Total School Administration Costs

District	Salaries and Benefits (%)	*Contracted Services (%)	Supplies (%)	*Capital Outlay (%)	Total (\$)
Appoquinimink	97	0	2	0	10,878,080
Brandywine	97	0	3	0	12,757,620
Christina	97	1	1	1	16,268,900
Colonial	99	0	1	0	10,832,723
NCC Votech	96	1	2	0	4,687,732
Red Clay	97	0	2	0	18,414,355
Caesar Rodney	89	0	11	0	9,036,471
Capital	94	2	4	0	6,999,816
Polytech	97	2	1	0	3,322,701
Lake Forest	99	0	0	0	3,657,212
Milford	99	0	0	0	1,278,446
Smyrna	98	0	2	0	5,344,953
Cape Henlopen	98	0	2	0	7,429,965
Delmar	100	0	0	0	844,846
Indian River	99	0	1	0	8,622,732
Laurel	97	0	3	0	2,198,903
Seaford	95	0	5	0	3,357,313
Sussex Technical	98	1	1	0	1,261,106
Woodbridge	96	0	3	1	2,604,049
Charter Schools	93	1	6	0	12,076,212
State Totals	96	1	3	0	141,874,136

Source: Delaware Department of Education, Financial Educational Statistics Report 2023-2024; Table 15.

*In some school districts either no share of total School Administration costs was allocated for Contracted Services and Capital Outlay, or the share was less than 1%.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

Unit Allocation

This section analyzes the unit allocation by district. Enrollment units determine the amount of state funding. An examination of the funding units' patterns by district provides a better understanding of district expenditures. The following table shows the change in the total number of regular and special units allotted to the individual school districts in ten-year periods for both regular and special education (Table 7.0).

Table 7.0
10-Year Change in Total Regular and Special Unit Allotment

District	2014-2015	2024-2025	10 Year % Change
Appoquinimink	617	970	57%
Brandywine	701	873	25%
Christina	1,301	1,311	1%
Colonial	689	749	9%
NCC Votech	280	305	9%
Red Clay	1,073	1,186	11%
Caesar Rodney	523	628	20%
Capital	500	571	14%
Polytech	68	73	7%
Lake Forest	250	284	14%
Milford	269	320	19%
Smyrna	349	461	32%
Cape Henlopen	388	558	44%
Delmar	79	87	10%
Indian River	708	879	24%
Laurel	146	183	25%
Seaford	256	278	9%
Sussex Technical	86	84	-2%
Woodbridge	162	208	28%
Charter Schools	770	1,263	64%
Total	9,215	11,271	22%

Source: Delaware Department of Education, Student Enrollment and Unit Allotment Reports for School Years 2014-2015 and 2024-2025.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

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The composition of enrollment varies greatly across districts. Student enrollment is split into regular and special (Table 7.1). In 2014, the state average special education enrollment expressed as a percentage of total enrollment was 14%, rising to 18% in 2024. All but one district contributed to this statewide increase. Seaford was the only district whose average special education enrollment expressed as a percentage of total enrollment remained the same in 2024 as it was in 2014.

Table 7.1
Special Education Enrollment as a Percentage of Total Enrollment
(excluding charter schools)

School District	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Appoquinimink	11	12	13	14	15	16	16	15	16	16	17
Brandywine	14	14	15	16	17	17	17	18	19	19	21
Caesar Rodney	15	16	16	16	17	17	17	17	16	16	18
Cape Henlopen	17	17	17	17	17	18	18	22	18	18	19
Capital	18	19	19	20	20	22	22	21	21	21	22
Christina	18	19	20	21	22	23	23	24	25	25	27
Colonial	15	16	17	18	19	20	21	21	22	22	25
Delmar	9	10	10	9	10	10	9	8	8	8	10
Indian River	16	16	17	17	17	17	17	16	17	17	19
Lake Forest	15	16	16	17	18	19	19	18	19	19	20
Laurel	16	15	15	16	16	16	16	17	17	17	19
Milford	14	14	14	14	15	15	15	16	16	16	16
Red Clay	13	13	14	15	16	18	18	19	19	19	20
Seaford	17	17	17	17	17	18	17	16	16	16	17
Smyrna	15	15	16	16	17	17	17	17	17	17	18
Woodbridge	13	12	14	16	17	16	17	17	18	18	22
NCC Votech	12	12	12	12	13	13	13	13	13	13	13
Polytech	9	8	9	8	9	10	10	11	12	12	12
Sussex Tech	7	7	8	8	8	16	16	10	12	12	13
State District Average	14	14	15	15	16	17	17	17	17	17	18

Source: Delaware Department of Education, Student Enrollment and Unit Allotment Reports for School Years 2014-2015 to 2024-2025.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

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Expressing special education enrollment as a percentage of total enrollment reveals that in most districts over 40% of total units are special education units, with the maximum of 60% of special education units as a percentage of total units in the Christina school district (Table 7.2). 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 2024, 18% of public-school students were classified as special education; at the same time, 43% of total units were special education units.

Table 7.2

Special Education Units as a Percentage of Total Units

School District	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Appoquinimink	24	26	29	30	33	35	35	36	37	40	41
Brandywine	29	31	32	35	36	37	37	39	44	48	50
Caesar Rodney	37	38	40	40	40	40	40	41	41	44	45
Cape Henlopen	41	42	43	42	43	44	45	45	46	48	48
Capital	41	43	44	46	49	51	51	48	50	51	52
Christina	44	46	48	49	51	52	54	55	57	28	60
Colonial	34	38	40	41	43	45	45	46	48	50	54
Delmar	22	24	23	24	23	25	22	21	21	22	25
Indian River	37	38	39	40	41	41	41	41	4	45	47
Lake Forest	30	31	31	32	34	36	38	37	39	41	43
Laurel	32	30	29	32	33	33	34	35	36	38	39
Milford	27	29	30	31	32	33	34	35	35	37	36
Red Clay	29	30	33	36	38	40	41	43	45	47	48
Seaford	38	38	38	38	39	40	40	39	40	42	41
Smyrna	31	33	35	36	38	40	41	41	43	43	44
Woodbridge	30	31	32	35	35	37	38	39	41	44	47
NCC Votech	27	27	27	28	30	30	31	31	32	32	31
Polytech	21	19	19	19	22	23	23	25	27	27	27
Sussex Tech	16	16	17	18	21	22	23	23	29	30	31
State District Average	31	32	33	34	36	37	38	38	38	40	43

Source: Delaware Department of Education, Student Enrollment and Unit Allotment Reports for School Years 2014-2015 to 2024-2025.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

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The next table shows the total amount of special education units per school district, along with their change in rate over the course of ten years (Table 7.3).

Table 7.3
Ten-Year Change in Special Education Units

School District	2014-2015	2024-2025	Ten Year Change
Appoquinimink	150	395	164%
Brandywine	202	436	116%
Caesar Rodney	193	282	46%
Cape Henlopen	160	268	68%
Capital	204	297	45%
Christina	573	790	38%
Colonial	237	401	69%
Delmar	17	22	27%
Indian River	260	412	58%
Lake Forest	75	123	64%
Laurel	46	71	54%
Milford	73	115	58%
Red Clay	309	566	83%
Seaford	97	113	17%
Smyrna	108	203	89%
Woodbridge	49	98	101%
NCC Votech	76	94	24%
Polytech	14	20	43%
Sussex Tech	14	26	81%
All Counties and Districts	2,856	4,732	66%

Source: Delaware Department of Education, Student Enrollment and Unit Allotment Reports for School Years 2014-2015 to 2024-2025.

Retrieved from: [Annual Educational Financial Statistics – Delaware Department of Education](#)

The implication of increased special education enrollment and funding is that a greater share of funds is diverted into special education settings. As a consequence, proportionally fewer pupils and funding dollars remain in regular education. Table 7.4 represents the total amount of regular education units per school district and their change in rate over the years. In contrast to the special education units, many districts experienced a decrease in the number of regular education units between 2014-2015 and 2024-2025. An increase in the regular education units in some other districts was relatively smaller than the increase in the number of special education units within the same time frame. For example, the Appoquinimink school district saw a 164% growth in special education units received (Table 7.3), whereas the increase in its regular education units equaled only 23% between the 2014-2015 and 2024-2025 school years.

Table 7.4
Ten-Year Change in Regular Units Allotment

School District	2014-2015	2024-2025	Ten Year Change
Appoquinimink	468	575	23%
Brandywine	499	437	-12%
Caesar Rodney	330	346	5%
Cape Henlopen	229	290	27%
Capital	296	274	-7%
Christina	729	520	-29%
Colonial	452	348	-23%
Delmar	62	65	5%
Indian River	448	467	4%
Lake Forest	175	161	-8%
Laurel	101	112	11%
Milford	196	205	5%
Red Clay	764	620	-19%
Seaford	159	165	4%
Smyrna	241	258	7%
Woodbridge	113	110	-3%
NCC Votech	203	211	4%
Polytech	54	54	0%
Sussex Tech	72	58	-19%
All Counties and Districts	5,591	5,276	-6%

Source: Delaware Department of Education, Student Enrollment and Unit Allotment Reports for School Years 2014-2015 to 2024-2025.

Retrieved from: [Annual Enrollment – Delaware Department of Education](#)

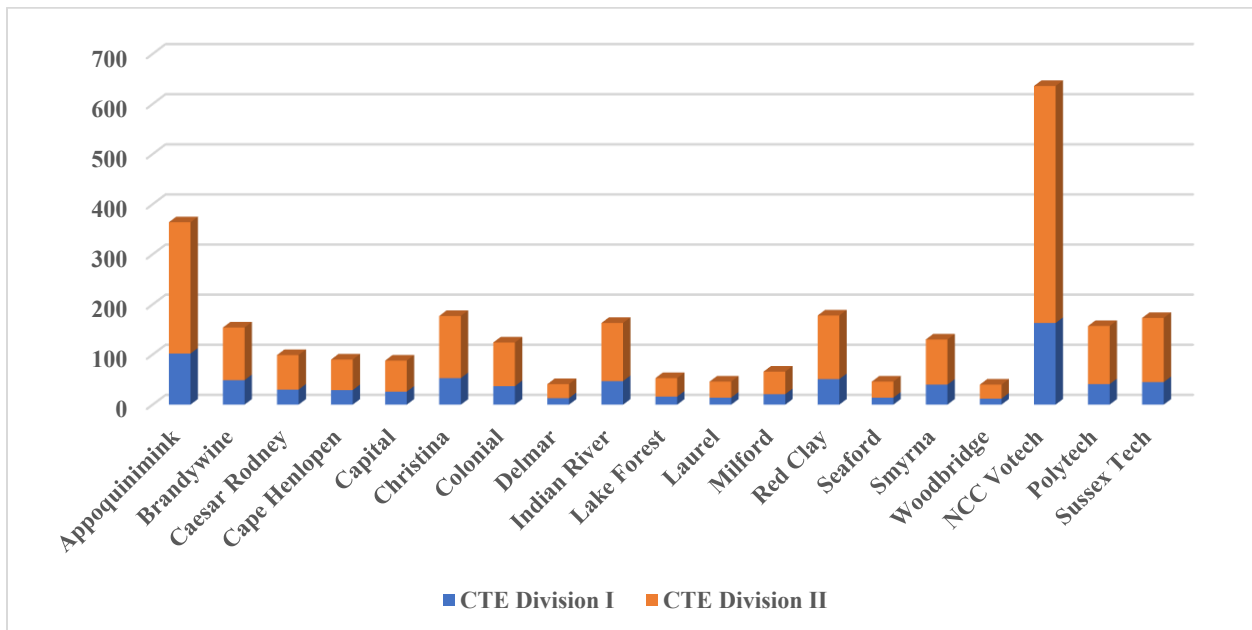
Vocational Units

Vocational students are another subgroup 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.

Figure 5.4 shows the amount of vocational Division I and Division II units by district for the school year of 2024-2025. As expected, vocational Division II units outnumber Division I units in every district. Collectively, there are more vocational units in regular school districts than in the three Vocational Technical districts – 966 vs. 1,859 (Table 7.5). 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.

Figure 5.4

Vocational Units by District, 2024-2025



Source: Delaware Department of Education, Student Enrollment and Unit Allotment Report for School Year 2024-2025.

Retrieved from: [Annual Enrollment – Delaware Department of Education](#)

*CTE – Career Technical Education

Table 7.5

Vocational Units by District, 2024-2025

School District	CTE Division I	CTE Division II
Appoquinimink	102	262
Brandywine	49	105
Caesar Rodney	30	69
Cape Henlopen	29	61
Capital	26	62
Christina	53	124
Colonial	37	87
Delmar	13	28
Indian River	47	116
Lake Forest	16	37
Laurel	14	32
Milford	21	45
Red Clay	51	127
Seaford	14	32
Smyrna	40	90
Woodbridge	12	28
NCC Votech	163	473
Polytech	41	116
Sussex Tech	45	128
State District Total	803	2,022

Source: Delaware Department of Education, Student Enrollment and Unit Allotment Report for School Year 2024-2025.

Retrieved from: [Annual Enrollment – Delaware Department of Education](#)

Peer Comparisons

This section compares Delaware districts with other districts in the Mid-Atlantic region and other districts across the country. The National Center for Education Statistics (NCES) identifies national peer districts and creates automatic peer groups based on the following criteria¹²:

- ✓ 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 suitable for this analysis. One drawback of the data is that the most recent available datasets pertain to the school year of 2022-2023. The following data tables examine the NCES data in different subsets. To begin, the first two tables (Tables 8.0 and 8.1) compare the school districts within the State of Delaware, while two more tables that follow set the Delaware districts against a random sampling of school districts from their Mid-Atlantic counterparts: Maryland, New Jersey, and Pennsylvania.

¹² National Center for Education Statistics. (2025). *Public School District Finance Peer Search Tool*. Retrieved from https://nces.ed.gov/edfin/search/search_intro.asp

Table 8.0

Delaware School Districts: Public Education Expenditures per Pupil (in US dollars)

2022-2023

District	Total	Instruction	Student & Staff Support	School Administration	Operations, Food Service, Other
Appoquinimink	15,779	9,267	2,244	1,729	2,539
Brandywine	20,248	9,532	5,006	2,065	3,645
Caesar Rodney	16,572	9,698	2,182	1,761	2,931
Cape Henlopen	19,754	10,481	3,609	2,160	3,504
Capital	24,337	11,402	2,471	2,123	8,340
Christina	26,659	14,809	3,595	2,375	5,880
Colonial	19,934	11,292	3,702	1,684	3,256
Delmar	11,013	6,705	1,107	1,261	1,941
Indian River	17,680	10,180	2,502	1,591	3,407
Lake Forest	15,646	8,836	1,929	1,714	3,168
Laurel	14,677	7,881	2,207	1,545	3,044
Milford	14,480	8,167	2,006	1,270	3,037
Red Clay	21,267	11,207	4,432	2,253	3,375
Seaford	17,673	9,774	2,259	1,854	3,787
Smyrna	15,084	9,249	1,525	1,555	2,755
Woodbridge	17,263	9,550	2,475	1,617	3,620

Source: National Center for Education Statistics, Public School District Finance Peer Search Tool, 2022-2023.

Retrieved from: [Public School District Finance Data](#)

Table 8.1 shows the difference in the overall state district averages.

Table 8.1

Delaware Districts: Percentage Expenditures by Category

2022-2023

District	Instruction	Student Support	School Administration	Operations and Maintenance
Appoquinimink	59	14	11	16
Brandywine	47	25	10	18
Caesar Rodney	59	13	11	18
Cape Henlopen	53	18	11	18
Capital	47	10	9	34
Christina	56	13	9	22
Colonial	57	19	8	16
Delmar	61	10	11	18
Indian River	58	14	9	19
Lake Forest	56	12	11	20
Laurel	54	15	11	21
Milford	56	14	9	21
Red Clay	53	21	11	16
Seaford	55	13	10	21
Smyrna	61	10	10	18
Woodbridge	55	14	9	21

Source: National Center for Education Statistics, Public School District Finance Peer Search Tool, 2022-2023.

Retrieved from: [Public School District Finance Data](#)

Table 8.2 illustrates sample Delaware school districts expenditures in comparison to others in the region (Maryland, New Jersey, Pennsylvania), with a total of fifteen districts in all. There are various measures available to assess the financial effectiveness of a school district. Adjusting expenditures for the enrollment size of a district is a common way to compare districts of various sizes. Having this in view, the following tables present per pupil expenditures.

Even within this random subset of Mid-Atlantic districts, there is a certain diversity of expenditure levels. For example, total current expenditures per pupil range between \$11,013 in Delmar and \$26,659 in Christina school districts in Delaware, and between \$15,815 in Oxford Area in Pennsylvania and \$25,600 in Salem City in New Jersey.

Table 8.2
Peer Comparison: Expenditures per Pupil (in US dollars)
2022-2023

School District	State	Total	Instruction	Student & Staff Support	Administration	Operations, Food Service, Other
Appoquinimink	DE	15,799	9,267	2,244	1,729	2,539
Brandywine	DE	20,248	9,532	5,006	2,065	3,645
Christina	DE	26,659	14,809	3,595	2,375	5,880
Colonial	DE	19,934	11,292	3,702	1,684	3,256
Delmar	DE	11,013	6,705	1,107	1,261	1,941
Red Clay Consolidated	DE	21,267	11,207	4,432	2,253	3,375
Anne Arundel County	MD	16,620	10,485	1,571	1,827	2,737
Baltimore County	MD	16,538	10,178	1,607	2,087	2,666
Cecil County	MD	17,169	11,005	1,688	1,826	2,651
Pennsville	NJ	22,297	13,151	4,013	2,219	2,913
Manasquan	NJ	25,290	15,179	4,228	2,371	3,512
Salem City	NJ	25,600	15,113	4,286	2,427	3,774
Kennett Consolidated	PA	17,521	10,108	1,986	2,143	3,284
Oxford Area	PA	15,815	9,897	1,015	1,709	3,194
Unionville-Chadds Ford	PA	20,383	12,839	2,482	1,749	3,314

Source: National Center for Education Statistics (NCES), Public School District Finance Peer Search Tool, 2022-2023. Retrieved from: [Public School District Finance Data](#)

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Table 8.3 shows different categories of expenditures in the same school districts in Delaware, Maryland, New Jersey, and Pennsylvania as a share of the total.

Table 8.3

Peer Comparison: Percentage Expenditures by category

2022-2023

School District	State	Total	Instruction	Student & Staff Support	Administration	Operations, Food Service, Other
Appoquinimink	DE	100	59	14	11	16
Brandywine	DE	100	47	25	10	18
Christina	DE	100	56	13	9	22
Colonial	DE	100	57	19	8	16
Delmar	DE	100	61	10	11	18
Red Clay Consolidated	DE	100	53	21	11	16
Anne Arundel County	MD	100	63	9	11	16
Baltimore County	MD	100	62	10	13	16
Cecil County	MD	100	64	10	11	15
Pennsville	NJ	100	59	18	10	13
Manasquan	NJ	100	60	17	9	14
Salem City	NJ	100	59	17	9	15
Kennett Consolidated	PA	100	58	11	12	19
Oxford Area	PA	100	63	6	11	20
Unionville-Chadds Ford	PA	100	63	12	9	16

Source: National Center for Education Statistics (NCES), Public School District Finance Peer Search Tool, 2022-2023.

Retrieved from: [Public School District Finance Data](#)

Administration per Pupil Spending: National Comparison

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

Numerous peer districts exist for each Delaware school district from across the nation. This portion of the report presents the top ten peer districts for three school districts in Delaware, including Appoquinimink, Brandywine, and Seaford. The tables below provide comparisons for school districts expenditures per pupil in US dollars and in percent (Tables 9.0, 9.1, 9.2, 9.3, 9.4, 9.5).

Table 9.0

Sample Peer District Comparisons for Appoquinimink School District Expenditures per Pupil (in US dollars), 2022-2023

School District	State	Total	Instruction	Student & Staff Support	Administration	Operations, Food Service, Other
Appoquinimink	DE	15,799	9,267	2,244	1,729	2,539
Arlington	TN	10,029	6,137	1,299	1,286	1,306
Buffalo-Hanover-Montrose	MN	13,428	8,845	1,255	742	2,586
Forest Lake	MN	13,685	7,723	1,547	1,301	3,114
Hudson	WI	13,674	8,002	1,439	1,718	2,514
Kearney R-I	MO	11,205	6,430	1,041	1,514	2,220
Mukwonago	WI	11,949	7,050	1,511	1,214	2,175
Waconia	MN	12,956	8,326	1,060	1,030	2,540
Woodstock Community Unit 200	IL	17,772	10,186	2,410	2,143	3,034

Source: National Center for Education Statistics (NCES), Public School District Finance Peer Search Tool, 2022-2023.

Retrieved from: [Public School District Finance Data](#)

Table 9.1

Sample Peer District Comparisons for Appoquinimink School District

Share of Current Expenditures per Pupil (in %), 2022-2023

School District	State	Total	Instruction	Student & Staff Support	Administration	Operations, Food Service, Other
Appoquinimink	DE	100	59	14	11	16
Arlington	TN	100	61	13	13	13
Buffalo-Hanover-Montrose	MN	100	66	9	6	19
Forest Lake	MN	100	56	11	10	23
Hudson	WI	100	59	11	13	18
Kearney R-I	MO	100	57	9	14	20
Mukwonago	WI	100	59	13	10	18
Platte County R-III	MO	100	64	8	8	20
Waconia	MN	100	57	14	12	17
Woodstock CU 200	IL	100	59	14	11	16

Source: National Center for Education Statistics (NCES), Public School District Finance Peer Search Tool, 2022-2023.

Retrieved from: [Public School District Finance Data](#)

Table 9.2

**Sample Peer District Comparisons for Brandywine School District Expenditures per Pupil
(in US dollars), 2022-2023**

School District	State	Total	Instruction	Student & Staff Support	Administration	Operations, Food Service, Other
Brandywine	DE	20,248	9,532	5,006	2,065	3,645
Bristol	CT	21,012	12,170	2,587	2,461	3,794
Derby	KS	11,217	6,746	1,247	1,078	2,146
Haverstraw-Stony Point Central	NY	28,277	18,797	2,490	2,164	4,827
Methuen	MA	17,759	10,819	3,039	986	2,915
New Rochelle City	NY	28,484	17,923	2,961	2,879	4,721
Orange County Schools	NC	14,085	8,617	1,693	1,587	2,188
West Clermont Local	OH	12,132	7,061	1,478	1,308	2,285
William Floyd Union Free	NY	26,177	17,404	1,925	2,242	4,605

Source: National Center for Education Statistics (NCES), Public School District Finance Peer Search Tool, 2022-2023.

Retrieved from: [Public School District Finance Data](#)

Table 9.3

Sample Peer District Comparisons for Brandywine School District

Share of Current Expenditures per Pupil (in %), 2022-2023

School District	State	Total	Instruction	Student & Staff Support	Administration	Operations, Food Service, Other
Brandywine	DE	100	47	25	10	18
Bristol	CT	100	58	12	12	18
Derby	KS	100	60	11	10	19
Haverstraw-Stony Point Central	NY	100	66	9	8	17
Methuen	MA	100	61	17	6	16
New Rochelle City	NY	100	63	10	10	17
Orange County Schools	NC	100	61	12	11	16
West Clermont Local	OH	100	58	12	11	19
William Floyd Union Free	NY	100	66	7	9	18

Source: National Center for Education Statistics (NCES), Public School District Finance Peer Search Tool, 2022-2023.

Retrieved from: [Public School District Finance Data](#)

Table 9.4

Sample Peer District Comparisons for Seaford School District Expenditures per Pupil (in US dollars), 2022-2023

School District	State	Total	Instruction	Student & Staff Support	Administration	Operations, Food Service, Other
Seaford	DE	17,673	9,774	2,259	1,854	3,787
Connellsville Area	PA	17,427	10,456	1,202	1,493	4,277
Herrin Community Unit 4	IL	11,858	7,291	905	1,476	2,186
Hudson Falls Central	NY	19,452	12,832	1,808	1,721	3,090
Laurel Highlands	PA	17,408	10,930	1,313	1,619	3,546
Madison Local	OH	14,251	9,272	1,098	1,700	2,182
Texarkana	AR	13,423	7,045	2,247	1,449	2,682
Uniontown Area	PA	17,055	10,181	989	1,531	4,354

Source: National Center for Education Statistics (NCES), Public School District Finance Peer Search Tool, 2022-2023.

Retrieved from: [Public School District Finance Data](#)

Table 9.5

Sample Peer District Comparisons for Seaford School District

Share of Current Expenditures per Pupil (in %), 2022-2023

School District	State	Total	Instruction	Student & Staff Support	Administration	Operations, Food Service, Other
Seaford	DE	100	55	13	10	21
Connellsville Area	PA	100	60	7	9	25
Herrin Community Unit 4	IL	100	61	8	12	18
Hudson Falls Central	NY	100	66	9	9	16
Laurel Highlands	PA	100	63	8	9	20
Madison Local	OH	100	65	8	12	15
Texarkana	AR	100	52	17	11	20
Uniontown Area	PA	100	60	6	9	26

Source: National Center for Education Statistics (NCES), Public School District Finance Peer Search Tool, 2022-2023.

Retrieved from: [Public School District Finance Data](#)

SECTION THREE

OBSERVATIONS ON DELAWARE PUBLIC SCHOOL DISTRICT EDUCATION SPENDING 2023

When looking only at direct instructional expenditures within Delaware, the amount spent per pupil in the state is mainstream when compared to the neighboring states. However, if one looks only at the instruction expenses, Delaware's spending turns out to be the lowest compared to other states in the immediate vicinity¹³. When it comes to student support services, however, Delaware's spending per student ranks third after New Jersey and Rhode Island: \$2,782, \$2,493, and \$2,290, respectively (Table 10.0).

Instructional staff support is the category that has one of the greatest degrees of disparity among other states surrounding Delaware. Still Delaware spends significantly less than most other states shown in Table 10.0. While Delaware spends only \$828 per pupil on instructional support, New Jersey spends \$1,367.

¹³According to NCES, instruction expenses include expenses related to the interaction between teachers and students (salaries and benefits for teachers and teacher aids, textbooks, supplies and purchased services); instructional staff support services refer to instructional staff training, educational media (library and audiovisual), and the like. Finally, student support services refer to attendance and social work, guidance, health, psychological services, speech pathology, audiology, etc.

Table 10.0**Current Expenditures per Pupil for Public Elementary and Secondary Education, by Function, Subfunction, and State of Jurisdiction: FY 23 (in US dollars)**

State	Instruction	Instructional Staff Support	Student Support Services	Total (Instruction, Staff Support, and Student Support)	Total (Instructional Staff Support and Student Support Services)	Total (Student Support and Instruction)	School Administration
Delaware	11,103	828	2,290	14,221	3,118	13,393	972
Maryland	12,310	1,047	942	14,299	1,989	13,252	1,052
Connecticut	14,874	940	1,992	17,806	2,932	16,866	1,401
New Jersey	15,811	1,367	2,782	19,960	4,149	18,593	1,287
Pennsylvania	12,225	758	1,304	14,287	2,062	13,529	907
Rhode Island	12,555	983	2,493	16,031	3,476	15,048	1,026

Source: National Center for Education Statistics (NCES), Revenues and Expenditures for Public Elementary and Secondary Education: FY 23; Table 4.

Retrieved from: [Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2022–23 \(Fiscal Year 2023\)](#)

Table 10.1 highlights the percent distribution of current expenditures for public elementary and secondary education in Delaware, Maryland, Connecticut, New Jersey, Pennsylvania, and Rhode Island.

Table 10.1

Percent Distribution of Current Expenditures for Public Elementary and Secondary Education

State	Instruction	Instructional Staff Support	Student Support Services	Total (Instruction, Staff Support, and Student Support)	Total (Instructional Staff Support and Student Support Services)	Total (Student Support and Instruction)	School Administration
Delaware	54	4	11	69	15	65	5
Maryland	64	5	5	74	10	68	5
Connecticut	60	4	8	72	12	68	6
New Jersey	59	5	10	74	15	69	5
Pennsylvania	61	4	6	71	10	67	5
Rhode Island	58	5	11	74	16	69	5

Source: National Center for Education Statistics (NCES), Revenues and Expenditures for Public Elementary and Secondary Education: FY 23; Table 4.

Retrieved from: [Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2022–23 \(Fiscal Year 2023\)](#)

Race to the Top

In July 2009, President Barack Obama and Secretary of Education Arne Duncan announced the allocation of \$4.35 billion for the Race to the Top Fund to assist in reforming America's public schools and improving student learning¹⁴. The funding was intended for the states that were 'leading the way with ambitious yet achievable plans for implementing coherent, compelling, and comprehensive education reform'. Delaware turned out to be one of only two states that received Phase 1 funding for Race to the Top, with its application and testimony getting the highest score among forty states and the District of Columbia that had also applied for awards in Race to the Top.

Delaware's Race to the Top goals were quite ambitious. The ultimate goal was 'to become the best state public education system in the country'. Other goals included:

- more than half of Delaware's students becoming proficient or advanced on the National Assessment of Education Progress (NAEP)
- decreasing the achievement gap by 50% no later than 2014-2015 school year
- improving all students' achievement so as to meet state standards
- raising graduation rates
- increasing the number of students who would enter and succeed in college

Table 10.2 presents the percentages of Delaware's 4th and 8th grade students who were found proficient in reading and mathematics at different levels of proficiency as defined by NAEP in 2022¹⁵. The numbers vividly demonstrate that even by 2024, i.e., ten years after the achievement gap was expected to have been decreased by 50%, the ambitious goal of 'more than half of Delaware's students becoming proficient or advanced' on the NAEP proficiency scale had not been reached.

¹⁴Race to the Top. (n.d.). Retrieved from <https://www.doe.k12.de.us/cms/lib09/DE01922744/Centricity/Domain/87/RTTTFAQFinal.pdf>

¹⁵National Center for Education Statistics. (2022). The NAEP Reading Achievement Levels by Grade. Retrieved from [NAEP Nations Report Card - The NAEP Reading Achievement Levels by Grade](#) The NAEP Mathematics Achievement Levels by Grade. Retrieved from [NAEP - NAEP Mathematics Achievement Levels by Grade](#)

Table 10.2

**Percentages of Delaware Students Proficient in Reading and Mathematics According to
NAEP Reading and Mathematics Levels**

Grades 4 and 8 (2024)

	Below NAEP Basic	NAEP Basic	NAEP Proficient	NAEP Advanced
4 th Grade Reading	45	29	20	6
4 th Grade Math	29	37	27	8
8 th Grade Reading	41	36	21	2
8 th Grade Math	49	32	15	4

Source:

4th grade reading: National Center for Education Statistics, Institute of Education Science, The Nation’s Report Card, 2022 Reading State Snapshot Report, Delaware, Grade 4, Public Schools.

Retrieved from: [The Nation's Report Card: 2022 Reading Snapshot Report: Delaware Grade 4 \(ed.gov\)](#)

4th grade math: National Center for Education Statistics, Institute of Education Science, The Nation’s Report Card, 2022 Mathematics State Snapshot Report, Delaware, Grade 4, Public Schools.

Retrieved from: [The Nation's Report Card: 2022 Mathematics Snapshot Report: Delaware Grade 4 \(ed.gov\)](#)

8th grade reading: National Center for Education Statistics, Institute of Education Science, The Nation’s Report Card, 2022 Reading State Snapshot Report, Delaware, Grade 8, Public Schools.

Retrieved from: [The Nation's Report Card: 2022 Reading Snapshot Report: Delaware Grade 8 \(ed.gov\)](#)

8th grade math: National Center for Education Statistics, Institute of Education Science, The Nation’s Report Card, 2022 Mathematics State Snapshot Report, Delaware, Grade 8, Public Schools.

Retrieved from: [The Nation's Report Card: 2022 Mathematics Snapshot Report: Delaware Grade 8 \(ed.gov\)](#)

SECTION FOUR
FINANCING SPECIAL EDUCATION

In December 2015, Congress amended the federal Individuals with Disabilities Education Act (IDEA) through Public Law 114-95, the Every Student Succeeds Act¹⁶. IDEA imposed an obligation on districts and charters to make free and appropriate public education available to all their students with disabilities¹⁷. Under IDEA, federal aid is provided to states to supplement their own aid allocated for their exceptional students.

Tables 10.9 and 10.10 below provide data on the actual numbers of special needs students and percentage of such students in Delaware in the school year 2024-2025.

Table 10.9
2024-2025 Special Needs Students in Delaware

Total number of students	English Language Learners	Low Income	Special Education
142,495	17,812	37,889	26,946

Source: Delaware Department of Education, Delaware Report Card, Enrollment.

Retrieved from: [State Report Cards - Delaware Department of Education](#)

¹⁶ U.S. Department of Education. (n.d., b). *About IDEA*. Retrieved from <https://sites.ed.gov/idea/about-idea/>

¹⁷ Delaware Department of Education. (2025). IDEA Part B Compliance. Retrieved from [IDEA Part B Compliance – Delaware Department of Education](#)

Table 10.10

2024-2025 Percent Special Needs Students in Delaware

Total number of students	English Language Learners	Low Income	Special Education
100	12.50	26.59	18.91

Source: Delaware Department of Education, Delaware Report Card, Enrollment.

Retrieved from: [State Report Cards - Delaware Department of Education](#)

CONCLUSION

Education spending is clearly one of the main topics of current policy in Delaware. Since education consumes such a large part of state and local budgets, it is important to ensure that the funds are allocated efficiently.

The data analyzed in this report suggest that Delaware is essentially in the mainstream regarding financing of public education. To fund its public education, Delaware uses a formula that guarantees a certain level of funding for schools each year.

Education revenues and expenditures reflect the choices and priorities of numerous agents involved in the process of providing education in Delaware. The data presented in the current report help identify spending patterns among Delaware school districts and their peer groups.

Delaware charter schools offer greater education choice for Delaware students, but the turnover in such schools makes it difficult to evaluate their success in comparison to public school districts.

General administration costs per pupil remain approximately the same in many districts in Delaware in comparison with the year before, but in comparison with ten years ago, these costs have dropped significantly in some districts. As for administration costs per pupil, they depend on the school size. Smaller schools have larger school administration costs and vice versa. The amount of state funding depends on enrollment levels via the unit system: the more units a district is able to generate, the more funding it receives. Special education as a percentage of total enrollment is on the rise with special education students generating units faster than regular students. Non-vocational school districts also benefit from vocational units and have more of these units than the three vocational districts.

When total current expenditure levels of Delaware's districts are compared with each other and with school districts in the random subset of Mid-Atlantic school districts, a considerable disparity is revealed. At the same time, even though Delaware spends a smaller percentage of money on direct educational expenditures than its neighboring states, the amount spent on direct instructional expenditures per pupil is mainstream when compared to the surrounding states.

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However, Delaware spends relatively little per pupil on instructional staff support and on school administration as compared to all the states in its close proximity.