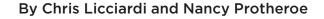
ERS Survey: 2009–10 Salaries of School Business Officials





ow much were school business officials being paid during the 2009–10 school year? How do their salaries compare with those of other administrators, with those of classroom teachers, and with increases in the cost of living? In this article, we provide school business officials with information to address these and related questions.

The data come from the National Survey of Salaries and Wages in Public Schools, conducted annually by Educational Research Service (ERS). Each year since 1973, school districts throughout the United States have reported salary and wage data to ERS for 33 professional and support positions. Reporting school districts for the 2009–10 school year compose a stratified sample of school districts selected by ERS to represent school districts of various sizes across the United States.

This information serves as a national database for school management and policy decisions concerning staff compensation. For example, administrators can use the data to compare compensation in a local school district with that of other districts. In addition, trend data provide comparisons of changes in salaries over time with changes in the consumer price index.

Current Salary Comparisons: School Business Officials

The ERS National Survey of Salaries and Wages in Public Schools reports the annual salaries of chief business officials in one of two categories, depending on the person's title. The salaries of chief business officials with the title "assistant superintendent" are included in a single classification, along with assistant superintendents having other responsibilities. The salaries of chief business officials with titles other than assistant superintendent (e.g., director, administrator, or coordinator) are included in the classification of "director of finance and business." This reporting procedure allows for the differences in salary level sometimes present in these two categories.

The survey reports \$123,509 as the mean of the average salaries of assistant superintendents and \$100,306 as the mean of the average salaries of directors of finance and business in school districts reporting 2009–10 salaries for these positions. Statisticians term this type of average the "mean of the means," but hereafter it will be referred to as simply the "average." Table 1 shows average salaries for assistant superintendents and for directors of finance and business, plus 11 other professional positions.

The salary a school district pays its chief business official is generally related to three important variables: (a) the region of the country in which the district is located, (b) the enrollment size of the district, and (c) the perpupil expenditure level of the district.

Geographic Region

The geographic region of a school district can make a sizable difference in salary level. For example, school districts in the Mideast (Delaware, District of Columbia,

Table 1. Average Salaries of School Personnel in Selected Professional Positions, 2009-10

Average Annual Salary
59,634
23,509
03,974
00,306
02,269
80,964
89,673
95,003
02,387
73,181
79,164
83,074
54,370

Table 2. Average Salaries Paid Assistant Superintendents by Geographic Region, 2009-10

Region ^{a,b}	Amount	Comparison of National Average
New England	\$118,217	-4.3%
Mideast	141,459	14.5
Southeast	115,276	-6.7
Great Lakes	121,713	-1.5
Plains	118,361	-4.2
Southwest	112,206	-9.2
Rocky Mountains	122,919	-0.5
Far West	134,634	9.0
Average all regions	\$123,509	
Average all regions	\$123,509	

^aStates included in geographic region: New England (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont); Mideast (Delaware, District of Columbia, Maryland, New Jersey, New York, Pennsylvania); Southeast (Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, West Virginia); Great Lakes (Illinois, Indiana, Michigan, Ohio, Wisconsin); Plains (Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota); Southwest (Arizona, New Mexico, Oklahoma, Texas); Rocky Mountains (Colorado, Idaho, Montana, Utah, Wyoming); Far West (Alaska, California, Hawaii, Nevada, Oregon, Washington).

^bData categorized by geographic region may be subject to considerable sampling and response variation and should be used only as general indicators of the current relationships among the categories. These data are not appropriate for year-to-year trends.

Table 3. Average Salaries Paid Directors of Finance and Business by Geographic Region, 2009-10

Region ^{a,b}	Amount	Comparison of National Average
New England	\$99,574	-0.7%
Mideast	115,437	15.1
Southeast	97,089	-3.2
Great Lakes	95,869	-4.4
Plains	94,842	-5.4
Southwest	94,549	-5.7
Rocky Mountains	91,667	-8.6
Far West	107,130	6.8
Average all regions	\$100,306	

^a States included in geographic region: New England (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont); Mideast (Delaware, District of Columbia, Maryland, New Jersey, New York, Pennsylvania); Southeast (Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, West Virginia); Great Lakes (Illinois, Indiana, Michigan, Ohio, Wisconsin); Plains (Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota); Southwest (Arizona, New Mexico, Oklahoma, Texas); Rocky Mountains (Colorado, Idaho, Montana, Utah, Wyoming); Far West (Alaska, California, Hawaii, Nevada, Oregon, Washington).

Maryland, New Jersey, New York, and Pennsylvania) pay assistant superintendents an average salary of \$141,459, 14.5% more than the \$123,509 average for all reporting districts. In contrast, reporting districts in the Southwest (Arizona, New Mexico, Oklahoma, and Texas) pay assistant superintendents a salary of \$112,206, 9.2% lower than the average of all reporting districts.

Moving on to salaries paid directors of finance and business, we find an average salary of \$115,437 for school districts in the Mideast, which is 15.1% higher than the \$100,306 average paid by all districts reporting throughout the United States. School districts in the Rocky Mountains (Colorado, Idaho, Montana, Utah, and Wyoming), on the other hand, paid their directors of finance and business an average of \$91,667, which is 8.6% lower than the average of all reporting systems. These comparisons are shown for the eight geographic regions in Tables 2 and 3.

Enrollment Size

The enrollment of a district can also make a difference in salaries paid school business officials, with larger districts—on average—paying higher salaries. For example,

^b Data categorized by geographic region may be subject to considerable sampling and response variation and should be used only as general indicators of the current relationships among the categories. These data are not appropriate for year-to-year trends.

the average salary for assistant superintendents in all reporting school districts (\$123,509) would rank fairly low among salaries paid by districts enrolling 25,000 or more pupils (between the 40th and 50th percentiles). The same national average salary ranks much higher between the 75th and 80th percentiles—for reporting districts enrolling 300 to 2,499 pupils (see Table 4). A similar pattern is present for the average salary paid directors of finance and business. The average salary for all reporting districts for that position is \$100,306, which falls between the 30th and 40th percentiles for districts enrolling 25,000 or more pupils and between the 75th and 80th percentiles for districts with enrollments of 300 to 2,499 pupils (see Table 5).

Per-Pupil Spending

Table 6 provides a view of salaries from the perspective of school district per-pupil expenditure level. Turning again to the \$123,509 average salary paid to assistant superintendents, we find it ranks between the 40th and 50th percentiles in districts spending \$11,000 or more per pupil and, in comparison, between the 60th and 70th percentiles for responding school districts spending less than \$8,000 per pupil. This relationship between per-pupil expenditure and salary is even less strong for salaries paid directors of finance and business. For example, the \$100,306 national average salary for directors of finance and business ranks between the 40th and 50th percentiles among districts spending more than \$11,000 per pupil and between the 50th and 60th percentiles for districts spending less than \$8,000 (see Table 7).

Comparing Salaries across Districts

Taken together, tables 4–7 can be used to compare salaries paid by your school district with those of similar districts by using the following procedure:

- Use the salary of the assistant superintendent for business or the director of finance and business in your district for the 2009-10 school year.
- Identify the appropriate enrollment and per-pupil expenditure categories for your district. (Please note that, in calculating pupil enrollment, ERS requests that school districts count half-day kindergarten students as half pupils. Per-pupil expenditures are calculated by dividing the general operating budget by pupil enrollment.)
- Locate the appropriate enrollment group in table 4 or 5 and find the percentile ranking for your district's salary amount.
- Locate the appropriate per-pupil expenditure level in table 6 or 7 and find the percentile ranking for your district's salary amount.

Trends and Comparisons with Teacher Salaries

The ERS salary data also enable you to view salaries over time—perhaps comparing trends in salary increases for the two business official positions with changes in the consumer price index or with salaries of other school district employee groups.

Over the past five-year period (2004–05 to 2009– 10), the average salary paid assistant superintendents

Table 4. Percentile Distribution of Average Salaries Paid Assistant Superintendents by Enrollment Group, 2009-10					
		Enroll	ment Group		
Salary Distribution	All Reporting Systems	25,000 or More	10,000-24,999	2,500-9,999	300-2,499
95th	\$166,595	\$169,923	\$166,973	\$166,595	\$166,000
90th	152,396	157,360	156,639	150,397	163,065
80th	141,850	146,721	143,593	136,362	130,500
75th	136,371	144,365	139,121	130,471	123,085
70th	133,074	141,195	134,094	128,448	116,572
60th	126,737	135,753	130,254	120,243	112,500
50th	119,583	131,473	124,542	115,748	105,700
40th	114,858	122,963	119,200	111,463	100,415
30th	110,188	117,445	114,619	108,000	94,000
25th	108,000	115,993	110,986	107,030	92,650
20th	105,000	113,545	109,303	102,526	86,700
10th	96,256	107,370	101,475	95,164	82,929
5th	91,642	100,523	97,073	91,642	79,968
Number responding	482	100	127	206	49
Mean	\$123,509	\$131,072	\$126,975	\$120,548	\$111,541
Low	69,202	91,669	89,127	77,280	69,202
High	209,732	176,086	195,073	209,732	205,000

Table 5. Percentile Distribution of Average Salaries Paid Directors of Finance and Business by Enrollment Group, 2009-10

rting Systems 148,489 32,800 119,022	25,000 or More \$181,709 157,674	10,000-24,999 \$142,500	2,500-9,999 \$142,444	300-2,499 \$119,750
32,800 119,022	157,674		\$142,444	\$119.750
119,022	· ·	170 EGO		Ţ,. O
· ·		132,568	121,587	108,845
** 4 0 4 4	138,564	121,290	115,000	100,438
114,944	133,296	119,492	111,395	92,973
110,603	129,177	116,667	109,192	87,627
105,156	124,386	110,211	101,435	82,470
98,391	118,493	106,929	96,985	77,557
92,832	108,956	103,260	93,000	71,803
87,565	97,658	98,756	90,096	67,010
84,460	94,050	93,762	87,643	64,631
78,151	92,525	90,149	84,784	58,000
67,766	87,297	81,843	73,520	50,009
57,615	80,997	73,770	65,645	47,000
642	101	150	251	140
00,306	\$120,036	\$106,705	\$100,102	\$79,580
40,019	68,801	53,875	48,740	40,019
265.740	265,740	166,575	195,175	166,742
	84,460 78,151 67,766 57,615 642 00,306	84,460 94,050 78,151 92,525 67,766 87,297 57,615 80,997 642 101 00,306 \$120,036 40,019 68,801	84,460 94,050 93,762 78,151 92,525 90,149 67,766 87,297 81,843 57,615 80,997 73,770 642 101 150 00,306 \$120,036 \$106,705 40,019 68,801 53,875	84,460 94,050 93,762 87,643 78,151 92,525 90,149 84,784 67,766 87,297 81,843 73,520 57,615 80,997 73,770 65,645 642 101 150 251 00,306 \$120,036 \$106,705 \$100,102 40,019 68,801 53,875 48,740

Table 6. Percentile Distribution of Average Salaries Paid Assistant Superintendents by Per-Pupil Expenditure Level, 2009-10

	Per-Pupil Expenditure Level ^a					
Salary Distribution	All Reporting Systems	\$11,000 or More	\$10,000- \$10,999	\$9,000- \$9,999	\$8,000- \$8,999	Less than \$8,000
95th	\$166,595	\$180,500	\$153,057	\$156,931	\$164,395	\$151,774
90th	152,396	166,337	148,438	139,374	148,000	145,855
80th	141,850	150,000	136,191	133,074	140,000	134,342
75th	136,371	146,000	133,760	130,626	136,371	129,827
70th	133,074	143,395	131,000	129,077	131,879	128,448
60th	126,737	133,504	123,183	122,816	121,909	120,580
50th	119,583	126,556	118,708	118,280	115,941	115,225
40th	114,858	120,000	112,500	110,938	111,715	111,074
30th	110,188	115,930	110,223	105,700	107,672	107,150
25th	108,000	113,329	109,303	100,647	104,156	105,000
20th	105,000	110,690	108,093	97,924	101,475	100,498
10th	96,256	104,484	97,850	91,669	93,460	92,700
5th	91,642	98,100	94,000	80,431	91,246	91,490
Number responding	482	167	53	76	101	85
Mean	\$123,509	\$131,452	\$120,520	\$117,041	\$121,217	\$118,273
Low	69,202	84,947	69,202	75,000	84,074	85,850
High	209,732	209,732	162,192	172,964	190,734	183,762

^aData categorized by per-pupil expenditure level may be subject to considerable sampling and response variation and should be used only as general indicators of the current relationships among the categories. These data are not appropriate for year-to-year trends.

Table 7. Percentile Distribution of Average Salaries Paid Directors of Finance and Business by Per-Pupil Expenditure Level, 2009-10

	Per-Pupil Expenditure Levela					
Salary Distribution	All Reporting Systems	\$11,000 or More	\$10,000- \$10,999	\$9,000- \$9,999	\$8,000- \$8,999	Less than \$8,000
95th	\$148,489	\$156,513	\$147,306	\$142,500	\$138,336	\$129,479
90th	132,800	142,444	121,742	130,591	125,423	120,023
80th	119,022	127,145	114,861	118,450	114,891	112,063
75th	114,944	120,120	112,681	117,079	109,629	108,981
70th	110,603	115,402	107,898	112,992	105,366	107,481
60th	105,156	109,700	103,212	106,894	99,675	101,373
50th	98,391	101,195	98,000	100,899	92,746	96,880
40th	92,832	94,148	93,541	93,607	89,794	93,000
30th	87,565	87,500	90,687	86,601	86,219	87,716
25th	84,460	84,472	88,691	81,481	82,907	85,978
20th	78,151	79,298	82,000	73,897	76,719	78,934
10th	67,766	67,500	72,031	62,606	67,705	70,608
5th	57,615	58,000	49,882	51,978	61,754	60,978
Number responding	642	234	69	101	120	118
Mean	\$100,306	\$104,063	\$99,193	\$100,240	\$97,261	\$96,657
Low	40,019	40,019	40,844	43,118	50,000	47,000
High	265,740	207,585	184,624	265,740	221,988	148,093

^aData categorized by per-pupil expenditure level may be subject to considerable sampling and response variation and should be used only as general indicators of the current relationships among the categories. These data are not appropriate for year-to-year trends.

increased 19.7% and directors of finance and business increased 19.9%, much higher than the 13.6% increase in the consumer price index over the same period. Thus, average salaries paid to these two categories of personnel gained in purchasing power. Figure 1a depicts the year-to-year variations for the two salary categories and the consumer price index.

Similar comparisons are made in Figures 1b and 1c. In figure 1b, the year-to-year trends for average salaries of assistant superintendents and directors of finance and business are compared with average percentage increases for all central office administrators. The fiveyear percentage increase for this aggregate of employees is 19.7%, vis-à-vis the 19.7% and 19.9% increases for the two business-related positions. For all school employees (see figure 1c), the percentage increase over five years is 18.4%.

Important benchmarks for reviewing both current salaries paid by school districts and salary trends are data on teacher salaries. Using data from the 2009-10 school year found in table 1, we can compare the average salary paid teachers with those paid assistant superintendents and directors of finance and business. The average salary for assistant superintendents (\$123,509) is 127.2% above the average teacher salary (\$54,370), while the average paid directors of finance and business (\$100,306) is 84.5% above this benchmark. The gap between

teacher salaries and those for the two business-related positions narrows when maximum scheduled salaries are used as the basis for comparison. For example, the average maximum scheduled salary for assistant superintendents (\$128,873) is 75.3% higher than that reported for teachers (\$73,511), while the figure for directors of business and finance (\$110,885) is 50.8% higher than that reported for teachers (see Tables 8 and 9).

However, these comparisons do not take into account the differences in the number of days worked by people in the three employee categories (average of 239 days per contract year reported for assistant superintendents; 241 days for directors of finance and business; and 187 days for teachers). Using the data in Tables 10 and 11, we see that the differences between teacher salaries and those of the other two positions narrow. The average daily rate paid assistant superintendents (\$519.60) is 78.6% above that for teachers (\$290.95) and the average daily rate paid directors of finance and business (\$418.57) averages 43.9% above that for teachers (\$290.95).

Finally, we can analyze trends in salaries paid people in the two positions, using teacher salaries as a benchmark and asking whether increases in their salaries have kept pace with increases in teacher salaries. Figure 1d depicts the relationship among annual increases in average salaries paid for the three

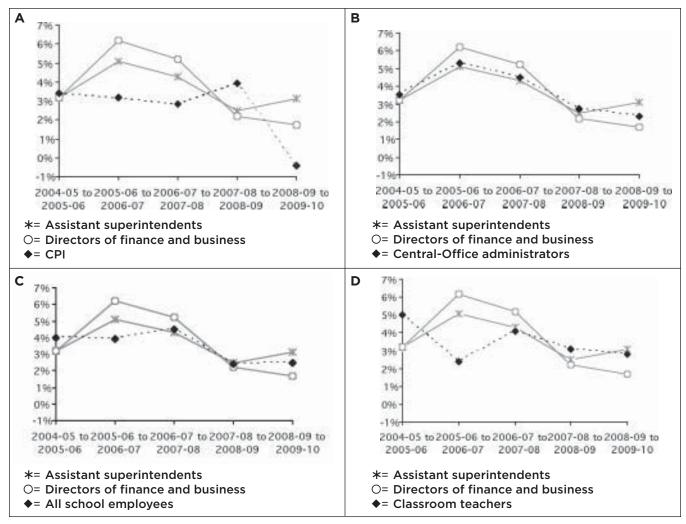


Figure 1. Trends in increases in average salaries of assistant superintendents and directors of finance and business compared with (a) consumer price index (CPI), (b) central-office administrators, (c) all school employees, and (d) classroom teachers, 2004-05 to 2009-10

Table 8. Average Maximum Scheduled Salaries of Assistant Superintendents and Classroom Teachers, 2004–05 to 2009–10						
Year	Assistant Superintendents	Classroom Teachers	Percentage above Teachers' Salaries			
2004-05	\$106,972	\$61,203	74.8			
2005-06	112,854	64,283	75.6			
2006-07	118,348	66,510	77.9			
2007-08	123,555	69,512	77.7			
2008-09	127,620	71,409	78.7			
2009-10	128,873	73,511	75.3			
Percentage increase 2004-05 to 2009-10	20.5	20.1				

positions. Although there was one year when the average percentage change in teacher salaries was significantly greater than that for the other two positions, most were years when the percentage change for teacher salaries was about the same or smaller. Thus,

over the five-year period from 2004-05 to 2009-10, the salaries for business officials more than kept pace (18.5% increase for teachers, 19.7% for assistant superintendents, and 19.9% for directors of finance and business).

Table 9. Average Maximum Scheduled Salaries of Directors of Finance and Business and Classroom Teachers, 2004-05 to 2009-10

Year	Direcors of Finance & Business	Classroom Teachers	Percentage above Teachers' Salaries
2004-05	\$91,644	\$61,203	49.7
2005-06	96,224	64,283	49.7
2006-07	101,371	66,510	52.4
2007-08	106,736	69,512	53.6
2008-09	109,403	71,409	53.2
2009-10	110,885	73,511	50.8
Percentage increase 2004-05 to 2009-10	21.0	20.1	

Enrollment Group	Assistant Superintendents	Classroom Teachers	Percentage above Teachers' Salaries			
25,000 or more	\$549.94	\$280.22	96.3			
10,000 to 24,999	541.42	294.68	83.7			
2,500 to 9,999	504.51	304.36	65.8			
300 to 2,499	464.26	277.11	67.5			
All systems	\$519.60	\$290.95	78.6			

Table 11. Average Daily Rates Paid Directors of Finance and Business and Classroom Teachers, 2009-10					
Enrollment Group	Directors of Finance and Business	Classroom Teachers	Percentage above Teachers' Salaries		
25,000 or more	\$501.58	\$280.22	79.0		
10,000 to 24,999	448.98	294.68	52.4		
2,500 to 9,999	417.91	304.36	37.3		
300 to 2,499	328.10	277.11	18.4		
All systems	\$418.57	\$290.95	43.9		

Tables 8 and 9 provide data on similar trends—one that looks at average maximum scheduled salaries for each of six years and also over the period as a whole. Between 2004–05 and 2009–10, the cumulative increase in the average of maximum scheduled salaries for each of the two positions was about the same as teachers (20.1% for teachers, 20.5% for assistant superintendents, and 21.0% for directors of finance and business).

References

The data contained in this article were excerpted from the Educational Research Service publication Salaries and Wages Paid Professional and Support Personnel in Public Schools, 2009-10. Readers interested in information about the data or how they were computed are

referred to this publication, which can be purchased from ERS. To order, visit www.ers.org. Sign up for the ASBO Research Advantage and you'll receive the report as a member benefit. For more information, visit www.asbointl.org

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