

---

## **2.0 STATISTICAL PROFILE OF THE HILLSBOROUGH COUNTY SCHOOL DISTRICT**

One aspect of a comprehensive school district management study is to examine how the district compares with similar districts and with the district average in Florida. Accordingly, ratios of enrollment, personnel and financial data were calculated and used as indicators of the strengths and weaknesses which currently exist within the Hillsborough County School District. These ratios contribute to an understanding of the unique demographic characteristics, resources, and expenditures of the Hillsborough County School District and supplement the analysis of the issues and challenges faced by district managers.

Two sets of comparative data are used to describe the Hillsborough County School District. First, comparisons are made with selected Florida school districts identified as similar to Hillsborough County. The comparison districts are listed in Exhibit 2-1 with student memberships.

### **EXHIBIT 2-1 COMPARISON DISTRICTS AND ENROLLMENTS FALL 1996**

<b>SCHOOL DISTRICT</b>	<b>STUDENT MEMBERSHIP</b>
Hillsborough	147,788
Broward	218,576
Duval	126,100
Orange	128,941
Palm Beach	137,600
Pinellas	107,051
Average	144,343
Average without Hillsborough	143,654
State Total	2,240,283

Source: Statistical Brief, Membership in Florida Public Schools, Florida  
Department of Education, December 1996.

Second, comparisons are made with averages for the State of Florida as a whole. Information displayed in the exhibits of this chapter include data from the following reports:

- *Profiles of Florida School Districts (Student and Staff Data)* Florida Department of Education, 1994-95 and 1995-96.

- *Profiles of Florida School Districts (Financial Data)*, Florida Department of Education, 1994-95.
- *Analysis of District Expenditures and Program Cost Factors, Florida Education Finance Program*, Florida Department of Education, 1994-95.
- *Statistical Brief*, Florida Department of Education, January 1996, February 1996, July 1996, August 1996, and December 1996.
- *Division of Public Schools, Florida Education Finance Program, Third Calculation, 1994-95*. Florida Department of Education, October 1995.
- *Statistical Brief, Florida District Staff Salaries of Selected Positions, 1995-96*, Florida Department of Education, July 1996.

**While state-level data may contain some inaccuracies, MGT has found that such comparisons in school districts throughout the nation have provided a more reliable comparison than contacting each school district to obtain comparable data since State Departments of Education use standard definitions for submission of data by individual districts. We recognize that caution should be used when analyzing and comparing district to district data that are self-reported by individual school districts. The data contained in this chapter serve as indicators to identify trends and issues, and not to use exclusively when drawing conclusions or make recommendations.**

## **2.1 School Characteristics**

Exhibit 2-2 displays the number and types of schools within the Hillsborough County School District and the comparison districts. As evidenced by the exhibit:

- Hillsborough County has the second highest total number of schools of the comparison districts.
- Hillsborough County, with 15 schools, has the second fewest number of high schools of the comparison districts.
- The number of elementary and middle/junior high schools in Hillsborough County is the second highest among the comparison districts.
- Hillsborough County has the highest number of Exceptional Student Education and vocational schools among the comparison districts.

**EXHIBIT 2-2  
DISTRICT SCHOOL CHARACTERISTICS  
1995-96**

SCHOOL DISTRICT	ELEMENTARY SCHOOLS	MIDDLE/JUNIOR HIGH SCHOOLS	SENIOR HIGH SCHOOLS	EXCEPTIONAL STUDENT SCHOOLS	VOCATIONAL SCHOOLS (INC. AREA VOC. CENTERS)	OTHER TYPES OF SCHOOLS	TOTAL
Hillsborough	109	27	15	8	4	23	186
Broward	121	34	22	7	3	11	198
Duval	101	22	20	4		11	158
Orange	88	23	14	5	4	31	165
Palm Beach	81	20	19	6	1	39	166
Pinellas	78	22	17	4	3	23	147
State Total	1,514	425	352	108	50	554	3,003

Source: Profiles of Florida School Districts (Student and Staff Data), Florida Department of Education, 1995-96.

**2.2 Student Characteristics**

Exhibit 2-3 tabulates student characteristics. As can be seen:

- Hillsborough County has the second highest percentage of White students among the comparison districts with 56 percent, compared to Pinellas County's 75 percent.
- Hillsborough County has the highest percentage of Hispanic students among the comparison districts with 18 percent.
- Hillsborough County has the second lowest percentage of African American students with 24 percent, compared to Pinellas County's 19 percent.
- Hispanic, Asian/Pacific Islander, and American Indian students constitute 20 percent of the Hillsborough County student body; they constitute 18 percent for the state and 13 percent for comparison districts.

**EXHIBIT 2-3  
STUDENT CHARACTERISTICS  
RACIAL/ETHNIC DISTRIBUTION  
FALL 1996**

<b>SCHOOL DISTRICT</b>	<b>WHITE</b>	<b>AFRICAN AMERICAN</b>	<b>HISPANIC</b>	<b>ASIAN</b>	<b>AMERICAN INDIAN</b>	<b>TOTAL</b>
Hillsborough	56%	24%	18%	2%	0%	147,788
Broward	47%	35%	14%	3%	0%	218,576
Duval	54%	41%	3%	3%	0%	126,100
Orange	51%	28%	17%	3%	0%	128,941
Palm Beach	54%	30%	14%	2%	0%	137,600
Pinellas	75%	19%	3%	3%	0%	107,051
Average	56%	30%	12%	3%	0%	144,343
Average without Hillsborough	56%	31%	10%	3%	0%	143,654
State	57%	25%	16%	2%	0%	2,240,283

Source: Statistical Brief, Membership in Florida Public Schools, Florida Department of Education, December 1996.

**2.3 Staff Characteristics**

Exhibit 2-4 shows the staff characteristics and Exhibit 2-5 graphically depicts staff ethnicity by school district. These exhibits illustrate that:

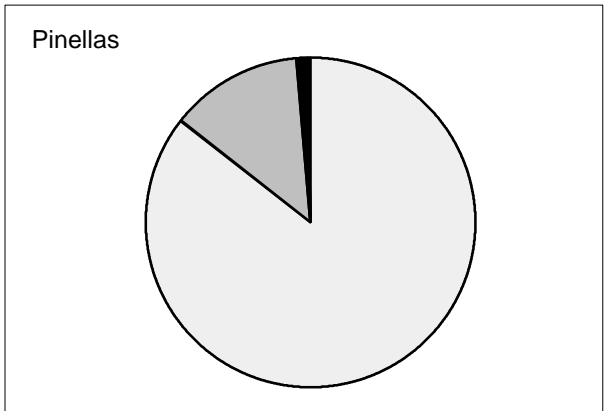
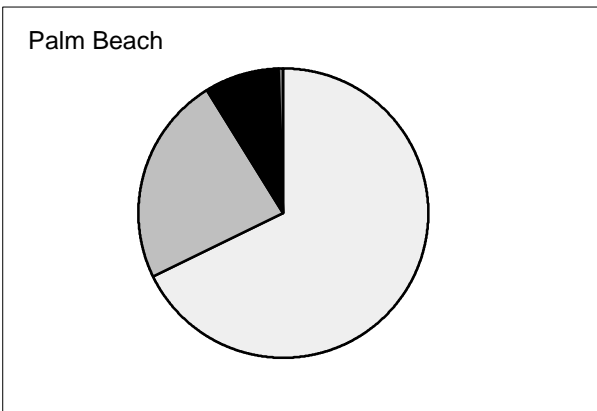
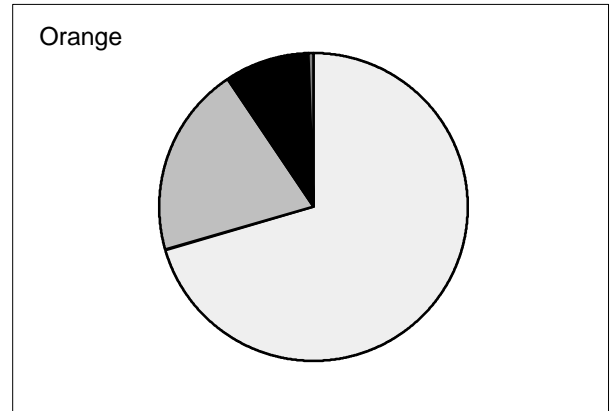
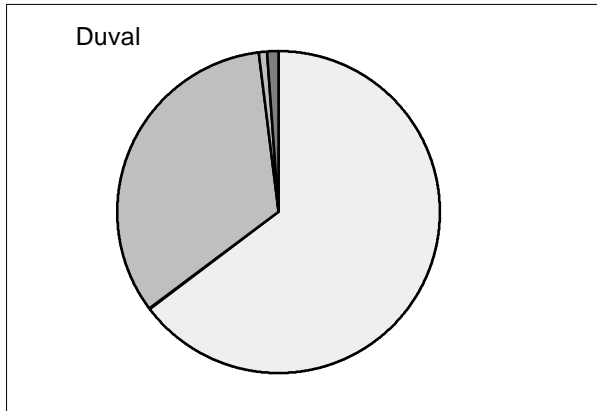
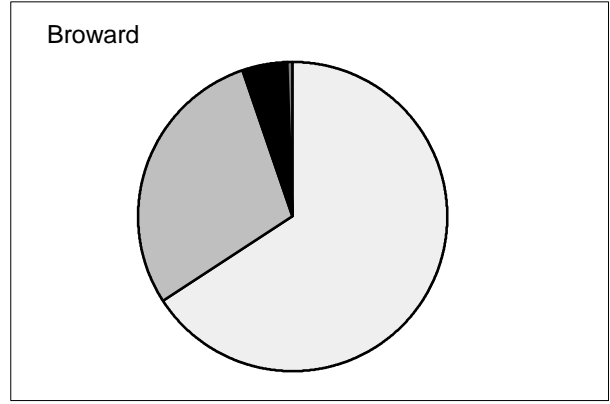
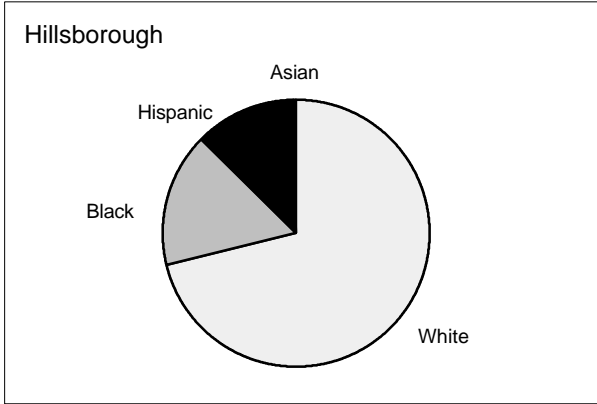
- Hillsborough County is equal to the state percentages of the White staff category, below the state average for African American staff, and above the average for Hispanic staff.
- Hillsborough County has the second highest percentage of White staff and the second lowest percentage of African American staff among the comparison districts, behind Pinellas County in both categories.
- Hillsborough County is equal to the district average for Whites, below for African Americans, and above for Hispanic and Asian staff.

**EXHIBIT 2-4  
STAFF CHARACTERISTICS  
RACIAL/ETHNIC DISTRIBUTION  
FALL 1995**

<b>SCHOOL DISTRICT</b>	<b>WHITE</b>	<b>AFRICAN AMERICAN</b>	<b>HISPANIC</b>	<b>ASIAN</b>	<b>AMERICAN INDIAN</b>	<b>TOTAL</b>
Hillsborough	71%	17%	12%	0%	0%	17,854
Broward	65%	29%	5%	0%	1%	19,307
Duval	65%	33%	1%	1%	0%	11,486
Orange	70%	20%	9%	1%	0%	14,800
Palm Beach	67%	23%	8%	1%	0%	14,651
Pinellas	86%	13%	1%	0%	0%	12,639
Average	71%	22%	6%	1%	0%	15,123
Average without Hillsborough	71%	24%	5%	1%	0%	14,577
State	71%	21%	8%	0%	0%	241,641

Source: Statistical Brief, Staff in Florida's Public Schools, Florida Department of Education, July 1996.

EXHIBIT 2-5  
STAFF ETHNICITY<sup>1</sup> BY SCHOOL DISTRICT  
FALL 1995



<sup>1</sup>American Indian/ Alaskan Natives are not shown because they represent less than one percent of total population in each school district.

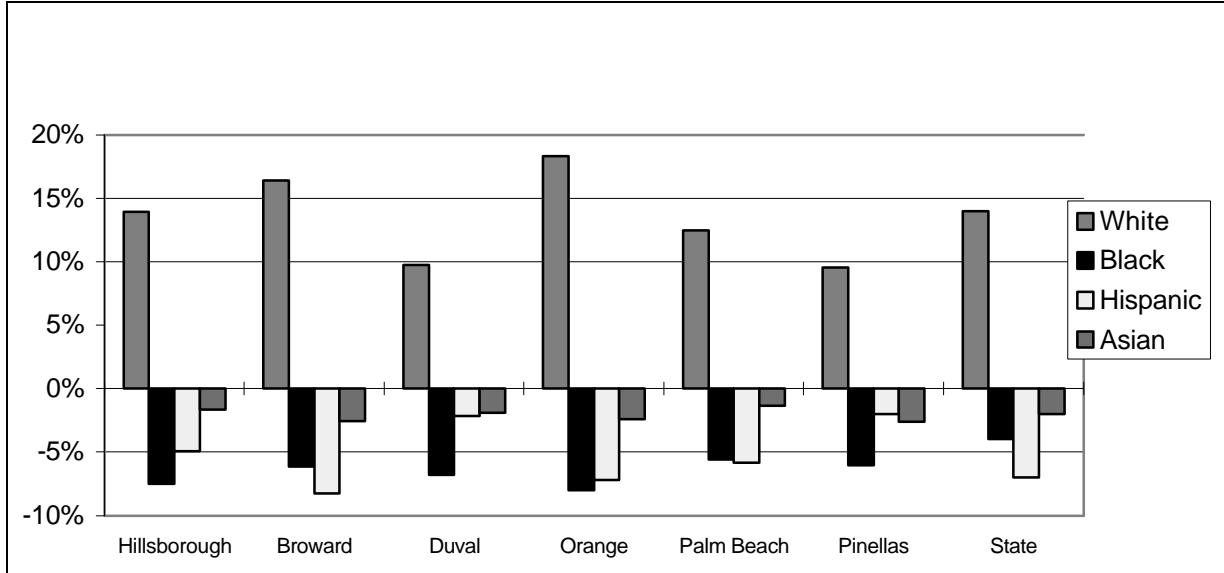
Source: Statistical Brief, Staff in Florida's Public Schools, Florida Department of Education, July 1996.

**2.4 Student and Staff Characteristics Comparison**

Based on the previous exhibits, Exhibit 2-6 provides an analysis of the percentage of staff ethnicity as compared to the percentage of student ethnicity. A comparison between staff and student ethnic percentages that is positive indicates that a greater percentage of staff of that particular ethnic group exists compared to the percentages of students of that ethnic group. As the exhibit shows:

- In Hillsborough County, the percentage of White staff exceeds the percentage of White students. The difference between the percentage of White staff and White students is 14 percentage points. The opposite is true for all other ethnic groups. This is also true for the state as a whole and for the comparison districts.
- Hillsborough County has the second highest disparity among African Americans compared to other districts. African Americans comprise 24 percent of the student population and 17 percent of the staff, a difference of seven percentage points.

**EXHIBIT 2-6  
DIFFERENCE BETWEEN STAFF ETHNICITY PERCENTAGES AND STUDENT  
ETHNICITY PERCENTAGES  
FALL 1995**



Sources: Statistical Brief, Staff in Florida's Public Schools, Florida Department of Education, July 1996.  
Statistical Brief, Membership in Florida Public Schools, Florida Department of Education, January 1996.

**2.5 Student - Staff Ratios** \*

Exhibits 2-7, 2-8, and 2-9 display the ratios of various staff types per 1,000 students.

- The Hillsborough County School District has a higher staff ratio per 1,000 students in all staff categories than the ratios for the state as a whole.
- The Hillsborough County School District has the second highest ratio of administrative personnel per 1,000 students at 4.39, behind Pinellas County which reported 4.42 for 1995-96. In 1996-97, the Hillsborough County School District had 4.26 administrators per 1,000 students and Pinellas County School District had a ratio of 4.33 administrative personnel per 1,000 students.
- However, for 1995-96, Hillsborough County School District also has the highest ratio of teachers to 1,000 students at 60.72 and second highest in 1996-97. The lowest ratio was found in Broward County at 48.53 teachers per 1,000 students for 1995-96 and 48.15 for 1996-97.
- The ratio of support staff to 1,000 students in Hillsborough County was the second highest with 52.55 in 1995-96, behind Orange County with 53.71. In 1996-97, the Hillsborough County School District was third behind the Orange and Pinellas County School Districts.

**EXHIBIT 2-7  
NUMBER OF STAFF PER 1,000 STUDENTS FALL 1995 AND FALL 1996**

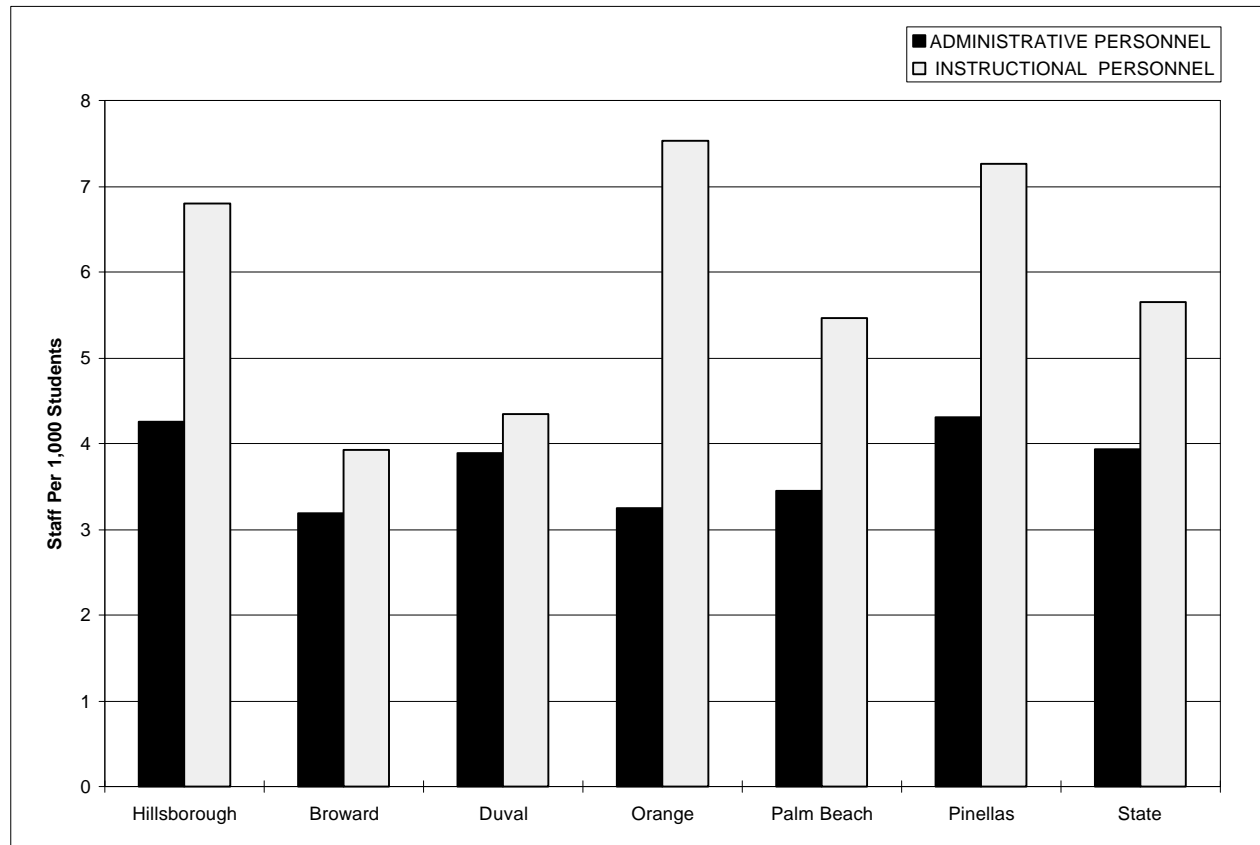
SCHOOL DISTRICT	ADMINISTRATIVE PERSONNEL		INSTRUCTIONAL PERSONNEL		TEACHERS		SUPPORT STAFF	
	1995-96	1996-97	1995-96	1996-97	1995-96	1996-97	1995-96	1996-97
Hillsborough	4.39	4.26	7.02	6.49	60.72	59.15	52.55	49.53
Broward	3.35	2.88	4.12	4.31	48.53	48.15	36.66	37.68
Duval	3.95	2.91	4.42	5.28	50.45	50.76	33.87	32.84
Orange	3.40	3.35	7.89	7.87	55.26	55.86	53.71	52.01
Palm Beach	3.59	3.23	5.69	5.84	56.78	54.79	44.75	44.25
Pinellas	4.42	4.33	7.45	7.02	59.94	59.49	49.33	49.73
Average	3.85	3.49	6.10	6.14	55.28	54.70	45.15	44.34
Average without Hillsborough	3.74	3.34	5.91	6.07	54.19	53.81	43.67	43.30
State Average	4.06	3.84	5.82	5.84	54.80	54.62	46.40	47.74

Sources: Statistical Brief, Staff in Florida's Public Schools, Florida Department of Education, July 1996; March 1997.  
Statistical Brief, Membership in Florida Public Schools, Florida Department of Education, January 1996; December 1996.

\* NOTE: Also see Section 2.12 on Administrative Redirect.

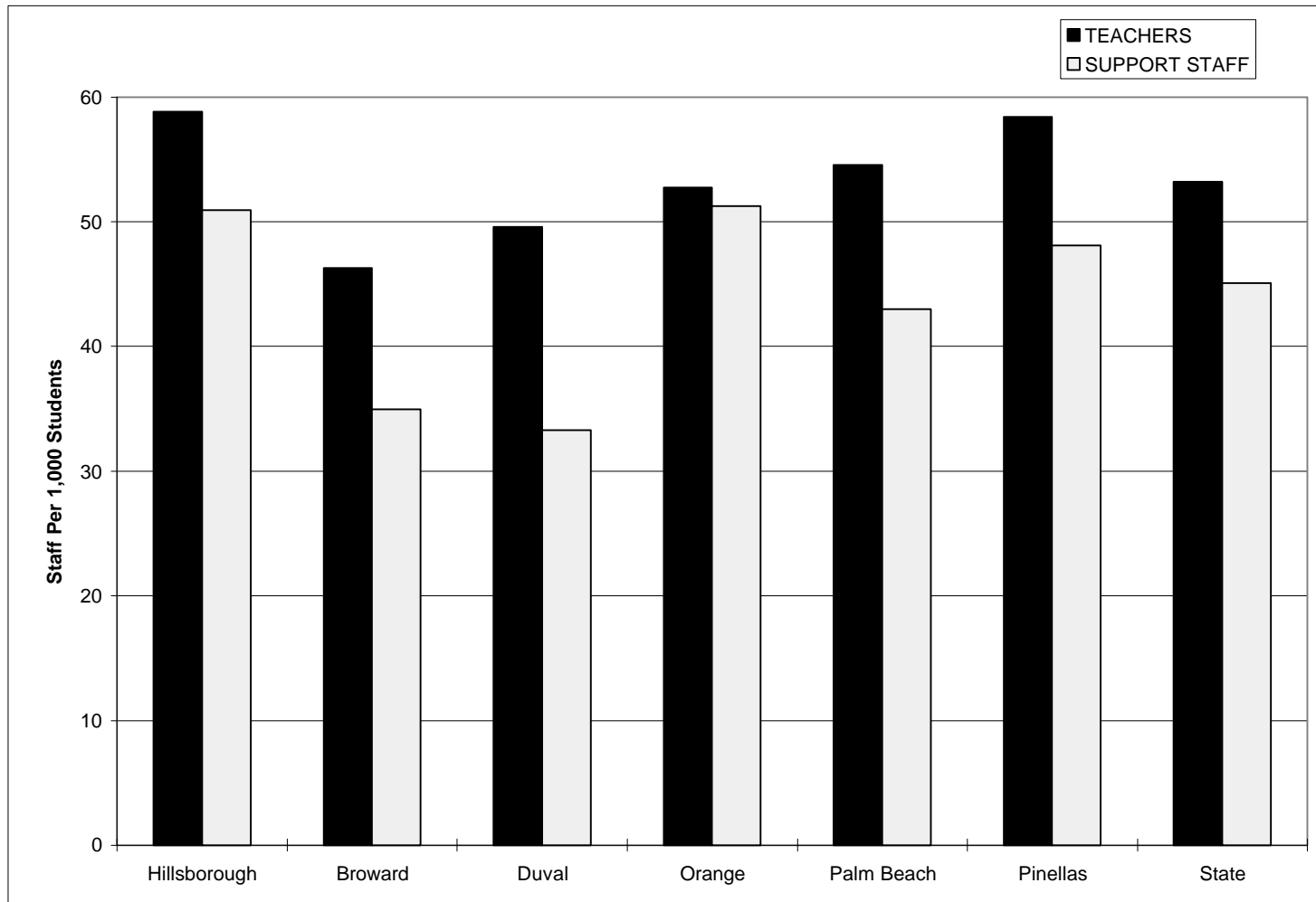


**EXHIBIT 2-8  
ADMINISTRATIVE AND INSTRUCTIONAL STAFF PER 1,000 STUDENTS FALL 1995**



Sources: Statistical Brief, Staff in Florida's Public Schools, Florida Department of Education, July 1996, March 1997.  
Statistical Brief, Membership in Florida Public Schools, Florida Department of Education, January 1996, December 1996.

EXHIBIT 2-9  
TEACHERS AND SUPPORT STAFF PER 1,000 STUDENTS  
FALL 1995



Sources: Statistical Brief, Staff in Florida's Public Schools, Florida Department of Education, July 1996, March 1997.  
Statistical Brief, Membership in Florida Public Schools, Florida Department of Education, January 1996, December 1996.

**2.6 Personnel Ratios**

Exhibits 2-10 and 2-11 detail personnel ratios. As can be seen:

- With one administrator for every 13.8 classroom teachers, in 1995-96, Hillsborough County has the third lowest ratio among comparison districts, and almost equal to the state's ratio of 13.5. In 1996-97, Hillsborough County has the second lowest ratio.
- Hillsborough County's ratio of administrators to total staff (1:27) is the third highest among comparison districts and above the state ratio of 1:26 for 1995-96, and fourth highest for 1996-97 (27.06) but slightly below the state average of 27.11.
- The ratio of classroom teachers to students for Hillsborough County (1:16) is the lowest among comparison districts and lower than the state ratio of 1:18 for 1995-96, and second lowest for 1996-97 behind the Pinellas County School District.
- There is one teacher aide for every 4.4 classroom teachers in Hillsborough County. The state ratio is one for every 4.5 classroom teachers. The Hillsborough County ratio is the third lowest among the comparison districts for 1995-96. With one teacher aide for every 4.9 classroom teachers in Hillsborough County in 1996-97, the school district is the second highest among peer districts and higher than the state average.
- The ratio of guidance personnel to students in Hillsborough County is 1:393 for 1995-96. This is below the state average ratio of 1:450 and the lowest of the comparison district ratios. Hillsborough County remained the lowest in 1996-97 among comparison districts and remained below the state average ratio.

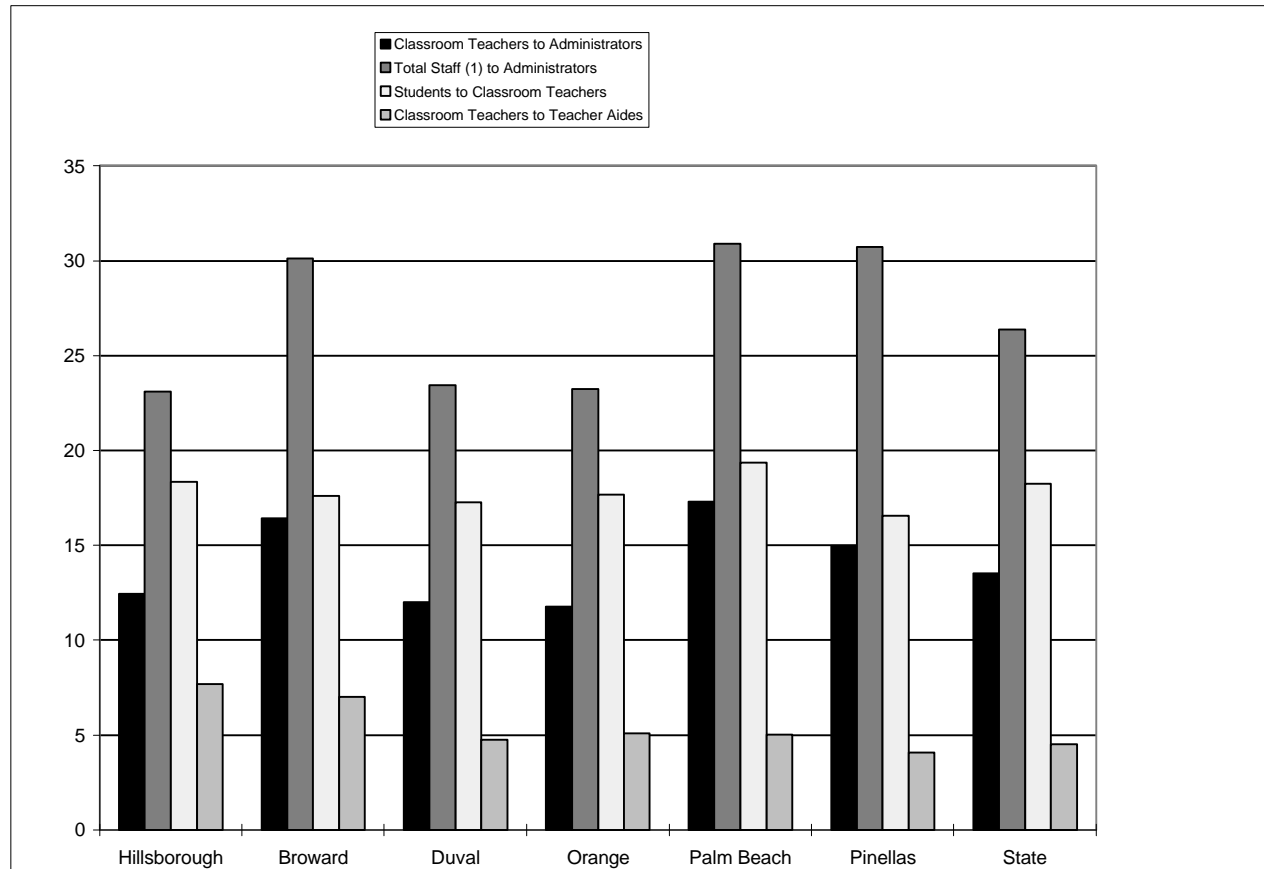
**EXHIBIT 2-10  
PERSONNEL RATIOS  
FALL 1995 AND FALL 1996**

SCHOOL DISTRICT	CLASSROOM TEACHERS TO ADMINISTRATORS		TOTAL STAFF <sup>1</sup> TO ADMINISTRATORS		STUDENTS TO CLASSROOM TEACHERS		CLASSROOM TEACHERS TO TEACHER AIDES		STUDENTS TO GUIDANCE COUNSELORS	
	1995-1996	1996-1997	1995-1996	1996-1997	1995-1996	1996-1997	1995-1996	1996-1997	1995-1996	1996-1997
Hillsborough	13.82	13.87	27.38	27.06	16.47	16.91	4.38	4.91	393.38	421.05
Broward	14.51	16.73	26.70	28.27	20.60	20.77	6.17	5.96	517.01	522.91
Duval	12.76	N/A	22.44	22.87	19.82	19.70	4.79	4.85	607.38	633.67
Orange	16.23	16.67	34.32	35.62	18.10	17.90	4.30	4.58	466.15	475.80
Palm Beach	15.80	16.98	29.84	30.38	17.61	18.25	4.71	4.35	520.53	546.03
Pinellas	13.57	13.72	26.42	26.99	16.68	16.81	3.88	3.81	455.59	475.78
State Average	13.51	14.24	26.38	27.11	18.25	18.31	4.52	4.44	450.45	462.96

Sources: Statistical Brief, Staff in Florida's Public Schools, Florida Department of Education, July 1996, March 1997.  
Statistical Brief, Membership in Florida Public Schools, Florida Department of Education, January 1996, December 1996.

<sup>1</sup> Total staff includes all full-time staff, including clerical and support personnel.

**EXHIBIT 2-11  
PERSONNEL RATIOS  
FALL 1995**



Source: Profiles of Florida School Districts (Student and Staff Data), Florida Department of Education, 1995-96, December 1996.

(1) Total staff includes all full-time staff, including clerical and support personnel.

## **2.7 Staff Salaries\***

Exhibit 2-12 provides average salaries for selected professional staff positions. We recognize that these average salaries (Exhibit 2-12) are not based on actual salaries paid, but rather represent a state projected salary calculation of salary related data; such as, position number, hourly rate of pay, and length of contract. Based on the 1995-96 state database:

- Hillsborough County has the second highest paid superintendent among the comparison districts, and the salary is above the comparison districts and state average (However, data provided to MGT by the Hillsborough County School District show that the current school superintendent salaries are as follows: Hillsborough - \$130,000; Duval - \$139,000; Orange - \$148,000; Palm Beach - \$135,000; and Pinellas - \$130,000).
- School Board members in Hillsborough County are the third lowest paid among comparison districts yet almost \$6,000 above the state average.
- The high school principals in Hillsborough County are the second highest paid among comparison districts, and they are more than \$7,000 above the state average.
- The middle school principals are the second highest paid among the comparison districts and almost \$4,000 above the state average.
- Lastly, the elementary principals are the second highest paid among comparison districts and they are more than \$2,000 above the state average.

**EXHIBIT 2-12  
AVERAGE SALARIES AS OF APRIL 1996**

<b>SCHOOL DISTRICT</b>	<b>SUPERINTENDENT*</b>	<b>DEPUTY SUPERINTENDENT<sup>1</sup></b>	<b>SCHOOL BOARD MEMBER</b>	<b>HIGH SCHOOL PRINCIPAL</b>	<b>MIDDLE SCHOOL PRINCIPAL</b>	<b>ELEMENTARY PRINCIPAL</b>
Hillsborough	\$139,993	\$95,601	\$26,373	\$72,648	\$65,194	\$61,890
Broward	161,500	107,999	25,699	77,466	75,378	69,970
Duval	133,808	76,263	25,761	61,806	56,035	52,872
Orange	119,574	78,057	26,956	68,167	57,544	56,724
Palm Beach	125,000	N/A	27,722	66,660	61,561	57,611
Pinellas	123,521	85,467	27,463	64,949	62,945	59,851
Average	\$133,899	\$88,677	\$26,662	\$68,616	\$63,110	\$59,820
Average without Hillsborough						
Hillsborough	132,681	86,947	\$26,720	\$67,810	\$62,693	\$59,406
State Average	\$86,837	\$76,305	\$20,513	\$65,526	\$61,559	\$59,519

Source: Statistical Brief, Florida District Staff Salaries of Selected Positions, 1995-96, Florida Department of Education, July 1996.

<sup>1</sup> Includes Deputy, Associate, Assistant, and Area Superintendents for Administration.

\*Note: Salaries are addressed further in Chapter 6. MGT supplemented the salary data available from the Florida Department of Education with a telephone survey to peer school districts.

**2.8 Teacher Salaries and Experience**

The next exhibits compare teacher salaries using various factors and also levels of experience. Exhibit 2-13 shows that:

- The average salary for all degree categories among Hillsborough County teachers is less than the average for the state and that of the comparison districts.
- In Hillsborough County, the salary for the bachelor's and master's levels is the second lowest, above only Orange County in both categories.
- In Hillsborough County, the salary for the specialist and doctorate levels is the third lowest, above only Orange and Pinellas Counties in both categories.

**EXHIBIT 2-13  
AVERAGE TEACHER SALARY  
1995-96**

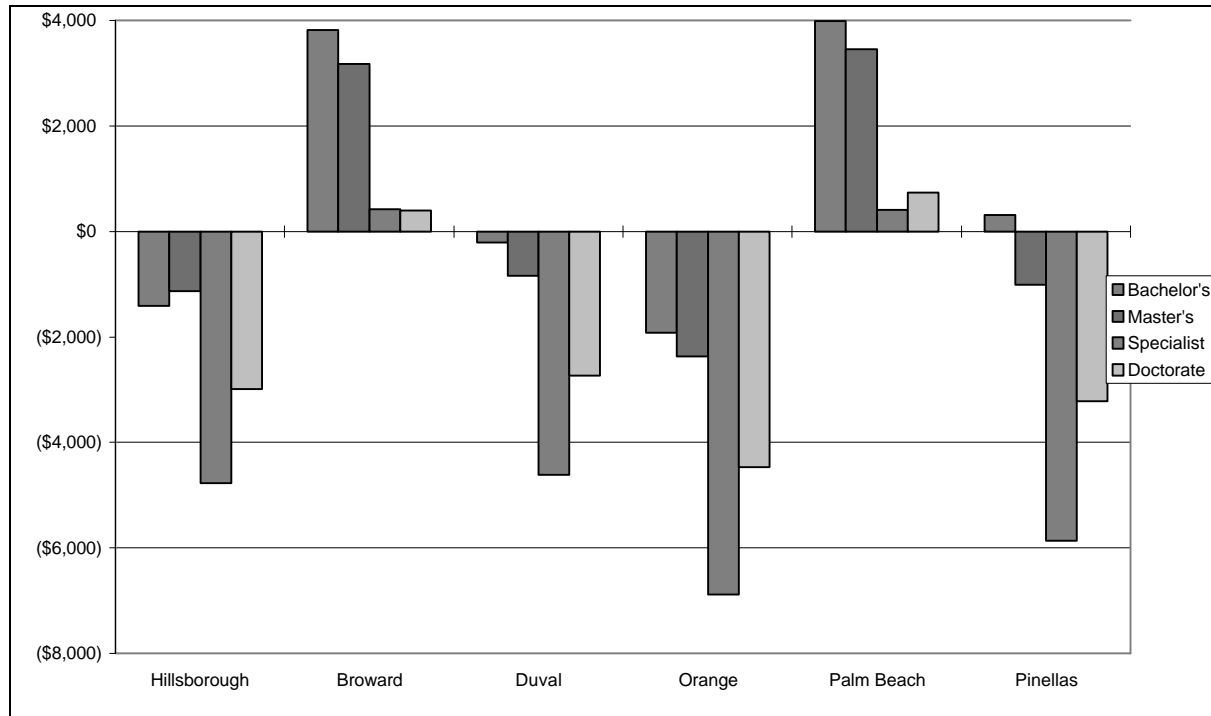
<b>SCHOOL DISTRICT</b>	<b>BACHELOR'S</b>	<b>MASTER'S</b>	<b>SPECIALIST</b>	<b>DOCTORATE</b>	<b>ALL DEGREES</b>
Hillsborough	\$29,084	\$35,890	\$40,462	\$40,004	\$31,684
Broward	34,306	40,189	45,651	43,397	36,908
Duval	30,287	36,170	40,616	40,272	32,444
Orange	28,569	34,647	38,352	38,539	30,984
Palm Beach	34,476	40,473	45,644	43,736	36,870
Pinellas	30,803	36,013	39,368	39,789	32,846
Average	\$31,254	\$37,230	\$41,682	\$40,956	\$33,623
Average without Hillsborough	\$31,688	\$37,498	\$41,926	\$41,147	\$34,010
State Average	\$30,495	\$37,018	\$45,235	\$43,000	\$33,330

Source: Profiles of Florida School Districts, 1995-96 (Student and Staff Data), Florida Department of Education, December 1996.

Exhibit 2-14 depicts the difference between the state average salary and the average for each district by degree type. Among the comparison districts:

- Only Broward and Palm Beach Counties are above the state average for all degree levels.
- Orange County has the greatest difference from the state average salaries for all levels.

**EXHIBIT 2-14**  
**DIFFERENCE FROM STATE AVERAGE SALARIES FOR TEACHERS BY DEGREE EARNED**  
**1995-96**



Source: Profiles of Florida School Districts, (Student and Staff Data), Florida Department of Education, December 1996.

Exhibit 2-15 provides a comparison among the districts for the starting salaries for teachers with a bachelor's degree and those who have earned a master's degree. The exhibit shows that:

- Hillsborough County teachers in both categories begin their careers with higher salaries than the average of the teachers in the state, but below the average of the comparison districts.
- Teachers with bachelor's degrees in Hillsborough County have the lowest starting salary among comparison districts and those with a master's have the second lowest salaries.

**EXHIBIT 2-15  
BEGINNING TEACHERS' SALARIES  
1995-96**

<b>SCHOOL DISTRICT</b>	<b>BACHELOR'S</b>	<b>MASTER'S</b>
Hillsborough	\$22,951	\$25,301
Broward	28,325	30,465
Duval	23,250	24,330
Orange	23,230	25,480
Palm Beach	28,080	30,207
Pinellas	24,550	26,550
Average	\$25,064	\$27,056
Average without Hillsborough	\$25,487	\$27,406
State Average	\$22,764	\$24,757

Source: Statistical Brief, Teacher Salary, Experience, and Degree Level, 1995-96, Florida Department of Education, August 1996.

Exhibit 2-16 compares Hillsborough County and the selected districts in regard to the average years of experience of teachers holding various levels of degrees. The exhibit shows that:

- Hillsborough County has the least years of experience among the comparison districts in the specialist and doctorate categories.
- The Hillsborough County average years of experience for the master's category is above the state average while it is below the state average for all other degree levels.
- The master's level is the only level at which Hillsborough County is above the average of the comparison districts.



**EXHIBIT 2-16  
TEACHERS' AVERAGE NUMBER OF YEARS EXPERIENCE  
1995-96**

SCHOOL DISTRICT	BACHELOR'S	MASTER'S	SPECIALIST	DOCTORATE
Hillsborough	10.39	16.47	13.90	15.18
Broward	11.78	17.40	22.14	19.84
Duval	11.50	16.90	17.66	18.77
Orange	10.51	16.21	18.50	17.82
Palm Beach	9.90	14.57	19.45	16.54
Pinellas	11.99	17.02	17.45	19.23
Average	11.01	16.43	18.18	17.90
Average without Hillsborough				
Hillsborough	11.14	16.42	19.04	18.44
State Average	10.69	16.31	19.55	17.69

Source: Statistical Brief, Teacher Salary, Experience, and Degree Level, 1995-96, Florida Department of Education, August 1996.

**2.9 Expenditures**

The Hillsborough County School District spent \$5,229 per unweighted FTE in the 1994-95 school year -- higher than the state average and the average of comparison districts. Exhibit 2-17 provides the expenditures per FTE and the most recent unweighted and weighted FTE totals.

**EXHIBIT 2-17  
FTE TOTALS AND EXPENDITURES PER FTE  
1994-95**

SCHOOL DISTRICT	UNWEIGHTED STUDENT FTE	FUNDED WEIGHTED STUDENT FTE	EXPENDITURE PER UNWEIGHTED FTE
Hillsborough	149,628	190,443	\$5,229
Broward	234,749	283,557	4,580
Duval	121,552	151,237	4,675
Orange	133,140	155,161	4,632
Palm Beach	137,577	174,892	5,337
Pinellas	110,819	141,825	4,962
Average	147,911	182,853	\$4,903
Average without Hillsborough			
Hillsborough	147,567	181,334	\$4,837
State	2,287,457	2,817,142	\$4,879

Sources: Profiles of Florida School Districts (Financial Data) 1994-95, May 1996.  
Florida Education Finance Program 1994-95 Final Calculation, October 1995.

Exhibit 2-18 graphs the difference from the state average in expenditures per unweighted FTE. As the exhibit shows:

- Hillsborough County has the second highest positive differential from the state level at \$350 above the state level.
- Palm Beach County had the greatest positive differential with \$458.

Exhibit 2-19 displays the district expenditures per unweighted FTE by different grade categories in basic programs. The exhibit shows:

- For the Kindergarten through third grade category and the ninth through 12th grade category, Hillsborough County has the second lowest per unweighted FTE expenditures for basic programs among the comparison districts.
- Hillsborough County had the third lowest per FTE expenditures for the fourth through eighth grade category with \$3,368 per FTE.
- Hillsborough County is below both the comparison district average and the overall amount for the entire state in all three categories.

## **2.10 Revenue and Budget**

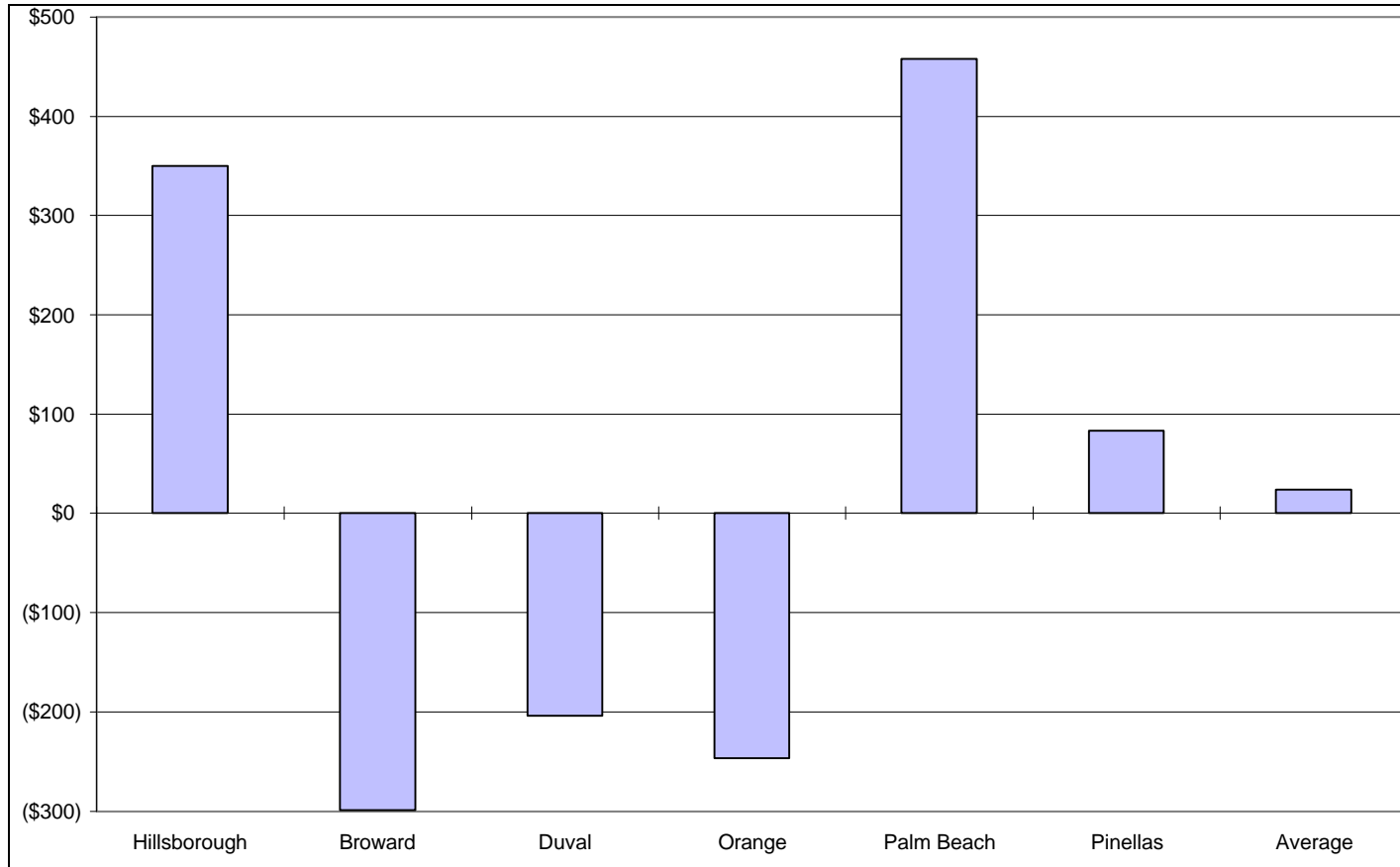
Exhibit 2-20 shows the 1994-95 budget for each of the comparison districts and the percentage derived from each source. As Exhibit 2-20 indicates:

- Hillsborough County had the third highest budget among the comparison districts.
- Hillsborough County had the lowest percentage of budget derived from local sources and, consequently, the second highest percentage derived from state sources.
- Hillsborough County received the largest percentage of federal dollars among the comparison districts with 9.45 percent.

A calculation was made to determine the amount of state and local funding that is received and figured on a per weighted full-time-equivalent basis. As Exhibit 2-21 shows:

- The Hillsborough County School District receives the second lowest gross state and local funds per FTE among comparison districts. Only Duval County receives less per FTE.
- Hillsborough County is below the average of the comparison districts in FEFP (Florida Education Finance Program) funding per weighted student FTE by \$45 and below the state level by \$29.

**EXHIBIT 2-18**  
**DIFFERENCE FROM STATE IN CURRENT EXPENDITURES PER UNWEIGHTED STUDENT FTE**  
**1994-95**



Source: Profiles of Florida School Districts (Financial Data) 1994-95, May 1996.

**EXHIBIT 2-19  
DISTRICT EXPENDITURES PER UNWEIGHTED FTE  
FOR BASIC PROGRAMS\*  
1994-95**

SCHOOL DISTRICT	GRADES		
	K - 3	4 - 8	9 - 12
Hillsborough	\$3,396	\$3,368	\$3,922
Broward	3,577	3,587	4,337
Duval	3,217	3,338	3,953
Orange	3,532	3,199	3,589
Palm Beach	3,673	3,706	4,635
Pinellas	3,771	3,505	4,145
Average	\$3,528	\$3,451	\$4,097
Average without Hillsborough	\$3,554	\$3,467	\$4,132
State	\$3,602	\$3,435	\$4,078

Source: Analysis of District Expenditures Florida Education Finance Program 1994-95.

\*Excludes all special programs (e.g. vocational education, exceptional student education, etc.)

**EXHIBIT 2-20  
GENERAL FUND BUDGET ANALYSIS  
1994-95**

SCHOOL DISTRICT	FEDERAL REVENUE PERCENTAGE	STATE REVENUE PERCENTAGE	LOCAL REVENUE PERCENTAGE	TOTAL REVENUE
Hillsborough	9.45%	56.66%	33.89%	\$876,828,182
Broward	6.13%	49.98%	43.89%	1,322,747,421
Duval	7.78%	56.93%	35.29%	662,369,777
Orange	6.94%	44.10%	48.96%	721,339,584
Palm Beach	6.10%	29.93%	63.97%	896,522,276
Pinellas	6.38%	46.68%	46.94%	645,271,852
Average	7.13%	47.38%	45.49%	\$854,179,849
Average without Hillsborough	6.67%	45.52%	47.81%	\$849,650,182
State	7.46%	50.09%	42.45%	\$13,014,989,442

Source: Profiles of Florida School Districts (Financial Data) 1994-95, Florida Department of Education, May 1996.

**EXHIBIT 2-21  
FEFP REVENUE FUNDING PER WEIGHTED STUDENT FTE  
1996-97**

<b>SCHOOL DISTRICT</b>	<b>WEIGHTED STUDENT FTE FUNDED</b>	<b>GROSS STATE &amp; LOCAL FEFP</b>	<b>FUNDING PER WEIGHTED STUDENT</b>
Hillsborough	196,469	\$576,744,258	\$2,936
Broward	297,592	908,546,620	3,053
Duval	157,357	453,939,695	2,885
Orange	170,061	499,961,199	2,940
Palm Beach	185,075	556,217,344	3,005
Pinellas	149,121	440,318,076	2,953
Average	192,613	\$572,621,199	\$2,973
Average without Hillsborough	191,841	\$571,796,587	\$2,981
State Average	2,962,588	\$8,785,229,054	\$2,965

Source: Florida Education Finance Program 1994-95 Final Calculation, October 1995.

**2.11 Student Achievement**

Exhibits 2-22 through 2-24 provide an examination of student achievement in Hillsborough County and the comparison districts. Exhibit 2-22 indicates that:

- Among the comparison districts, Hillsborough County had the second lowest percentage of graduates entering college with less than 60 percent.
- Hillsborough County had the highest percentage of graduates entering technical school upon graduation among the comparison districts with almost six percent.
- Hillsborough County was below both the comparison district average and the overall percentage for the state in percentage of students entering college, and above average for percentage of students entering technical school upon graduation.

The test scores of 10th graders were also compared and analyzed. Exhibit 2-23 indicates that:

- Hillsborough County was tied for second highest among comparison districts scoring a 49 on the reading comprehension portion of the Grade Ten Assessment Test (GTAT) and tied for the highest, scoring a 57 on the mathematics portion.
- Hillsborough County's scores were above the state and the comparison district average for both portions of the test.

**EXHIBIT 2-22  
HIGH SCHOOL GRADUATE DATA  
1994-95**

<b>SCHOOL DISTRICT</b>	<b>PERCENT ENTERING COLLEGE</b>	<b>PERCENT ENTERING TECHNICAL SCHOOL</b>
Hillsborough	59.81%	5.81%
Broward	65.01%	4.89%
Duval	64.08%	1.65%
Orange	62.59%	4.57%
Palm Beach	43.46%	3.80%
Pinellas	66.31%	3.74%
Average	60.21%	4.08%
Average without Hillsborough	60.29%	3.73%
State Average	60.57%	4.50%

Source: Profiles of Florida School Districts (Student and Staff Data),  
Florida Department of Education, 1995-96, December 1996.

**EXHIBIT 2-23  
GRADE TEN ASSESSMENT TEST  
NATIONAL PERCENTILE RANK 1995-96**

<b>SCHOOL DISTRICT</b>	<b>READING COMPREHENSION</b>	<b>MATHEMATICS</b>
Hillsborough	49	57
Broward	45	50
Duval	49	54
Orange	45	45
Palm Beach	49	57
Pinellas	53	54
Average	48	53
Average without Hillsborough	48	52
State Average	47	54

Source: Profiles of Florida School Districts (Student and Staff Data), Florida  
Department of Education, 1995-96, December 1996.

The graduation and dropout rates for the previous two school years were compared and analyzed. Exhibit 2-24 indicates that:

- Hillsborough County had the third highest graduation rate for 1994 - 1995 and the second highest for the following year among the comparison districts.

- Hillsborough County's high school dropout rate for 1994-95 was the second lowest and improved to the lowest in 1995-96.
- Hillsborough County was above both the comparison district average and the state level for graduation rates and below both for the dropout rates.

**EXHIBIT 2-24  
GRADUATION AND HIGH SCHOOL DROPOUT RATES  
1994-95 AND 1995-96 SCHOOL YEARS**

SCHOOL DISTRICT	GRADUATION RATE		DROPOUT RATE	
	1994-95	1995-96	1994-95	1995-96
Hillsborough	76.23%	76.70%	3.58%	3.36%
Broward	70.61%	73.26%	3.43%	3.83%
Duval	77.35%	71.47%	6.45%	8.05%
Orange	76.53%	78.53%	4.42%	3.70%
Palm Beach	66.17%	74.86%	5.78%	4.24%
Pinellas	75.11%	75.08%	4.22%	4.16%
Average	73.67%	74.98%	4.65%	4.56%
Average without Hillsborough	73.15%	74.64%	4.86%	4.80%
State	72.94%	73.22%	5.24%	5.02%

Source: Profiles of Florida School Districts (Student and Staff Data), Florida Department of Education, 1995-96, December 1996.

**2.12 Administrative Redirect**

This section was added to our report because of the concern raised by the Hillsborough County School District regarding the ratio of Hillsborough County administrators to students in comparison to other school districts as shown in previous exhibits, and the fact that they have had no administrative redirect citation by the Florida Legislature.

Each year the Florida Legislature passes the General Appropriations Act which identifies the source and levels of funding for on-going programs and new programs and initiatives. Within each year's General Appropriations Act, the Legislature provides authorization for numerous requirements. One such requirement is Administrative Redirect which was first analyzed by the Legislature in 1995. (Note: The 1997 Legislature did not include this requirement in the General Appropriations Act).

Since the early 1990s, emphasis has been placed on the level of administrative expenditures versus instructional expenses in Florida school districts. Numerous attempts to report these distinctions at the state level have resulted in a series of data elements and reports to establish an acceptable basis for comparison. When attempting to analyze staff positions, the Florida Department of Education has relied on

school district reported data elements for staffing comparisons. When attempting to look at the larger categories of instruction and administration, the state has utilized various reports such as:

- District Operating Expenditures As a Percentage Report
- Administrative Redirect Report
- Statistical Staff Data Report
- Educational Funding Accountability Act Report

The report entitled *District Operating Expenditures As a Percentage* has been one gauge for district-by-district comparisons for at least the past five years. In the past several years, as a result of legislative appropriation language, an additional, and somewhat different approach resulted in what is now known as the *Administrative Redirect Report*. Since these data sources have been used to discuss administrative and instructional data reporting, in this section we have attempted to identify some of the primary differences in the sources to establish a basis for our use of the statistical staff data for comparisons of staff positions.

Administrative Redirect is the Legislature’s attempt to address the perception that school districts in the state of Florida spend too much of their resources on administrative costs and not enough on the classroom. This is a national trend and a common issue identified by MGT in our analysis of the central office organizational structure analyzed in each of our school district management and performance reviews.

The Florida Legislature has created a formula that compares each district’s total “general support” expenditures, with adjustments, expressed as a percentage. All Florida school districts are grouped according to enrollment size (small, small/medium, medium, and large district categories). Each category is given a “general support” limit of expenditures. If school districts exceed the limit in their category, a reduction amount is calculated for the school system to redirect into the classroom. If a school district fails to achieve its “administrative redirection”, the amount, not to exceed an amount greater than five percent of the district’s amount not spent in the classroom, is reduced from the district’s next year state allocation of funds.

“General Support” is defined according to the following “functions” within the general operating fund (a school district’s day-to-day expenses and revenue recorded in a fiscal and accounting entity with a self-balancing series of accounts).

**Included:**

<u>Function</u>	<u>Description</u>
7100 Board of Education	School Board, attorney and direct staff
7200 General Administration	Superintendent, Deputy Staff Assistant and support staff
7300 School Administration	Principals, Assistant Principals, Deans, Registrars, and support staff



**Statistical Profile of Hillsborough County School District**

7400 Facilities Acquisitions and Construction	Facilities staff and support
7500 Fiscal Services	Finance and related support staff
7700 Central Services	Purchasing, Personnel, Printing, Data Processing, Warehouse, etc.
7900 Operations of Plant	Custodial and related expenses; utilities, excluding energy
8100 Maintenance of Plant	Maintenance and related expenses

**Excluded:**

<u>Function</u>	<u>Description</u>
5000 Instruction	Classroom expenses
6000 Instruction Support	Guidance, social workers, psychologists, librarians, other staff
7600 Food Services	
7800 Transportation	
9100 Community Services	
9200 Debt Service	
9700 Transfers	
400 (Object) Energy Costs	

The 1995-96 Administrative Redirect requirement for the Hillsborough County School District and comparison school districts is displayed in Exhibit 2-25.

**EXHIBIT 2-25  
ADMINISTRATIVE REDIRECT REQUIREMENT  
IN THE HILLSBOROUGH COUNTY SCHOOL DISTRICT  
AND COMPARISON DISTRICTS  
1995-96**

SCHOOL DISTRICT	ADJUSTED GENERAL SUPPORT EXPENDITURES AS % OF TOTAL ADJUSTED EXPENDITURES			USING 1995 - 1996 DATA		
	REQUIRED CAP PERCENTAGE	ACTUAL 1994-95 PERCENTAGE	ACTUAL 1995-96 PERCENTAGE	TARGETED AGS*	AGS* CALCULATED REDUCTION	5% CEILING ON ADJUSTMENT
Hillsborough	23.38%	22.43%	22.37%	\$146,401,504	- 0 -	\$7,004,474
Broward	23.38%	24.81%	23.77%	222,857,204	\$3,749,167	11,330,319
Duval	23.38%	26.22%	26.50%	112,563,929	15,017,991	6,379,096
Orange	23.38%	26.27%	26.54%	125,063,670	16,921,102	7,099,239
Palm Beach	23.38%	21.61%	21.72%	151,543,107	- 0 -	7,037,616
Pinellas	23.38%	23.51%	22.29%	114,510,464	- 0 -	5,457,537

Source: Bureau of School Business Services - Financial Management Section, Florida Department of Education, July 1996.

\* AGS Represents Adjusted General Support.

As noted in Exhibit 2-25, Hillsborough, Palm Beach, and Pinellas County School Districts met their requirements and have no administrative redirect obligation for 1995-96.

Exhibits 2-7 and 2-10 presented earlier in this chapter present data that illustrate staffing levels only and not total expenditures. These two exhibits utilize data from two sources:

- The number of students was derived from the Florida Department of Education's *Statistical Brief Series 96-16B* (Membership in Florida Public Schools - Fall 1995).
- To determine the number of staff in each category, Florida Department of Education's *Statistical Brief Series 97-01B* (Staff in Florida's Public Schools - Fall 1995) was used. Data for this brief were taken from the Department of Education Staff Information Database, Survey 2 demographic data, October 2 - 6, 1995, as of April 26, 1996, where the activity assignment definitions displayed in Exhibit 2-26 are used according to the elements noted.

The Department of Education, Education Funding Accountability Act Report, DPBM 97-57, dated April 4, 1997, as required by Section 228.041, F.S., reports the Hillsborough County School District 53rd among 67 school districts in general fund administrative expenditures per unweighted full-time equivalent students (UFTE).

The calculation of the Education Funding Accountability Act Report, as defined in Section 228.041 F.S., requires:

*Each school district to annually submit a report by January for the previous year; which identifies and summarizes administrative expenditures and instructional support expenditures by fund for the preceding fiscal year. The report shall also state the number of unweighted full-time equivalent students enrolled in the school district.*

The concept of using 1995-96 expenses and 1996-97 staff data do not allow for valid comparisons of expenditures to staff. In addition to the district administrative expenditures per UFTE, the Education Funding Accountability Act Report contains number of employees classified according to Section 236.685, F.S. and provided by school districts in their October 1996 staff survey data (1996-97 fiscal year). The expenditures bear no formal reconciled relationship to the staff data.

Comparing the Statistical Brief data to the Administrative Redirect data is reflected in Exhibit 2-26. It is obvious there are minor differences in position classifications within each of the four sections of:

- Administrative Staff versus Administrative Personnel
- Instructional Staff versus Instructional Personnel
- Teachers versus Teachers
- Support Staff versus Educational Support

**EXHIBIT 2-26  
STAFF DATA VERSUS ADMINISTRATIVE REDIRECT**

<b>DOE STATISTICAL BRIEF STAFF DATA</b>	<b>ADMINISTRATIVE REDIRECT (Section 236.685, F.S.)</b>
<p>Administrative Staff:</p> <ul style="list-style-type: none"> <li>■ Officials, Administrators, and Managers (includes Superintendents, Deputy Assistants, Associates, Directors, Assistant Directors, Coordinators, Supervisors, Managers)</li> <li>■ Consultants and Supervisors of Instruction</li> <li>■ Principals</li> <li>■ Assistant Principals</li> <li>■ Deans, Curriculum Coordinators, and Registrars</li> <li>■ Community Education Coordinators</li> </ul>	<p>Administrative Personnel:</p> <p>District-based Administrators:</p> <ul style="list-style-type: none"> <li>■ Instructional Administrators (related to instructional program)                             <ul style="list-style-type: none"> <li>– Assistant/Associate/Deputy Superintendents</li> <li>– Directors/Assistant Directors (of major instructional areas such as):                                     <ul style="list-style-type: none"> <li>* Curriculum, Federal, ESE, Vocational, etc.</li> </ul> </li> </ul> </li> <li>■ Non-Instructional Administrators (non-instructional related, support in nature)                             <ul style="list-style-type: none"> <li>– Assistant/Associate/Deputy Superintendents</li> <li>– Directors/Assistant Directors (of major support areas such as):                                     <ul style="list-style-type: none"> <li>* finance, technology, transportation, facilities, personnel, etc.</li> </ul> </li> </ul> </li> </ul> <p>School-Based Administrators:</p> <ul style="list-style-type: none"> <li>■ Principals/School Directors (head of school site/facility)</li> <li>■ Assistant Principals</li> </ul> <p>Managers: (district-based)</p> <ul style="list-style-type: none"> <li>■ Instructional                             <ul style="list-style-type: none"> <li>– Coordinators, Supervisors, Managers</li> </ul> </li> <li>■ Non-instructional                             <ul style="list-style-type: none"> <li>– Coordinators, Supervisors, Managers</li> </ul> </li> </ul>
<p>Instructional Staff:</p> <ul style="list-style-type: none"> <li>■ Elementary Classroom Teachers</li> <li>■ Secondary Classroom Teachers</li> <li>■ Exceptional Education Teachers</li> <li>■ Other Teachers</li> <li>■ Guidance</li> <li>■ School Social Workers</li> <li>■ School Psychologists</li> <li>■ Librarians and Audio-Visual Workers</li> <li>■ Other Professional Staff - Instructional</li> </ul>	<p>Instructional Personnel:</p> <ul style="list-style-type: none"> <li>■ Classroom Teachers</li> <li>■ Substitutes: permanent/temporary</li> <li>■ Guidance/Social Workers</li> <li>■ Occupational/Placement Specialists</li> <li>■ School Psychologists</li> <li>■ Librarians/Media Specialists</li> <li>■ Other Instructional Staff                             <ul style="list-style-type: none"> <li>– Primary Specialists</li> <li>– Learning Resource Specialists</li> <li>– Instructional Trainers</li> </ul> </li> <li>■ Instructional Aides</li> </ul>

**EXHIBIT 2-26 (Continued)  
STAFF DATA VERSUS ADMINISTRATIVE REDIRECT**

DOE STATISTICAL BRIEF STAFF DATA	ADMINISTRATIVE REDIRECT (Section 236.685, F.S.)
<p><b>Teachers:</b></p> <ul style="list-style-type: none"> <li>■ Elementary Classroom Teachers</li> <li>■ Secondary Classroom Teachers</li> <li>■ Exceptional Education Teachers</li> <li>■ Other Teachers</li> </ul>	<p><b>Teachers:</b></p> <ul style="list-style-type: none"> <li>■ Included in instructional personnel</li> </ul>
<p><b>Support Staff:</b></p> <ul style="list-style-type: none"> <li>■ Other Professional Staff - Noninstructional</li> <li>■ Aides (school level, classroom related)</li> <li>■ Technicians</li> <li>■ Clerical and Secretarial</li> <li>■ Service Workers</li> <li>■ Skilled Crafts Workers</li> <li>■ Unskilled Laborers</li> </ul>	<p><b>Educational Support Employees:</b></p> <ul style="list-style-type: none"> <li>■ Other Professional Staff - (doctors, nurses, attorneys, health, CPA's, research and testing, other professional staff)</li> <li>■ Technicians</li> <li>■ Clerical and Secretarial</li> <li>■ Service Workers                             <ul style="list-style-type: none"> <li>- operations</li> <li>- maintenance</li> <li>- security staff</li> <li>- aides (i.e. bus, support types)</li> </ul> </li> </ul>

Sources: Florida Department of Education Statistical Brief Series 97-01B, July 1996 and Department of Education Administrative Redirect Definitions/Classifications, 1997.

The categories of administrative staff versus administrative personnel are basically the same. Instructional Personnel under the administrative redirect category includes instructional aides while instructional aides are included as part of support staff in the *DOE Statistical Brief Staff Data Report* elements.

In addition to the *State Statistical Brief Staff Data Report* and the *State Administrative Redirect* mandated requirements, the Florida Department of Education, Financial Management Section also reports school and district operating expenditures percentages by the following categories:

- Instruction
- School Administration
- Total School Expenses
- General Administration
- Finance, HRM, Curriculum, Facilities
- Total District Expenses

Exhibit 2-27 reflects this additional state analysis for the Hillsborough County School District and the comparison school districts.

**EXHIBIT 2-27  
SCHOOL AND DISTRICT OPERATING EXPENDITURE PERCENTAGES  
1995-96**

SCHOOL DISTRICT	PERCENTAGE OF TOTAL EXPENDITURES - SCHOOL			PERCENTAGE OF TOTAL EXPENDITURES - DISTRICT		
	INSTRUCTION (1)	SCHOOL ADMINISTRATION (2)	TOTAL SCHOOL EXPENDITURES (3)	GENERAL ADMINISTRATION (4)	FINANCE, PERSONNEL, CURRICULUM, AND FACILITIES (5)	TOTAL DISTRICT EXPENDITURES (6)
Hillsborough	77.58%	7.13%	95.04%	0.93%	3.72%	4.96%
Broward	78.74%	7.14%	93.57%	0.80%	5.24%	6.43%
Duval	77.29%	6.84%	94.38%	0.84%	4.70%	5.62%
Orange	78.73%	6.59%	94.56%	0.70%	3.76%	5.44%
Palm Beach	80.75%	6.45%	94.33%	0.91%	4.56%	5.67%
Pinellas	78.37%	6.83%	92.47%	1.05%	6.00%	7.53%
State Total	78.77%	6.75%	94.43%	0.96%	4.22%	5.57%

Source: Office of Planning, Budgeting and Management - Financial Management Section, Florida Department of Education, January 1997

- (1) Hillsborough spends less on instruction than all of its peer school districts except Duval. Hillsborough is more than one percent less than the state average expenditures.
- (2) Hillsborough has the second highest level of expenditures for school administration among its peer districts and spends more than the state average.
- (3) Hillsborough has the highest level of total school expenditures.
- (4) Hillsborough has the second highest level of general administrative expenses among its peer districts and is slightly less than the state average.
- (5) Hillsborough has the lowest level of Finance, Personnel, Curriculum, and Facilities expenditures among its peer districts and is below the state average.
- (6) Hillsborough overall district-level expenses are less than any of its peer districts and below the state average.

The *Statistical Brief Staff Data Report* and the *Operating Expenditures Percentage Data Report* both indicate that the Hillsborough County School District spends more dollars and has more administrative staff when adding school administration and general administration together. When you include Finance, Personnel, Curriculum, and Facilities, the Hillsborough County School District has the second lowest expenses for administration and is slightly lower than the state average.

Exhibit 2-28 reflects peer district comparisons for the *Educational Funding Accountability Act Report*. Of the six districts reported, Hillsborough County is the third lowest in administrative expenditures per student.

**EXHIBIT 2-28  
EDUCATIONAL ACCOUNTABILITY ACT REPORT  
ADMINISTRATIVE EXPENDITURES PER UFTE  
1995-96**

<b>SCHOOL DISTRICT</b>	<b>UNWEIGHTED FULL-TIME EQUIVALENT STUDENTS (UFTE)</b>	<b>ADMINISTRATIVE EXPENDITURES GENERAL FUND</b>	<b>ADMINISTRATIVE EXPENDITURES PER UFTE GENERAL FUND</b>
Hillsborough	151,929.77	\$57,504,125	\$378.49
Broward	234,311.38	\$95,817,094	\$408.93
Duval	123,207.86	\$46,760,361	\$379.52
Orange	134,562.46	\$40,863,369	\$303.68
Palm Beach	140,536.99	\$51,817,359	\$368.71
Pinellas	112,275.33	\$52,506,910	\$467.66
State Total	2,309,842.40	\$910,391,584	\$394.14

Source: Florida Department of Education, DPBM 97-57, Educational Accountability Act Report, April 1997.

School districts and other reporting entities have flexibility in how to classify staff positions and to some extent, how other expenditures are classified. Individual organizational decisions on how to classify positions or expenses are many times influenced by programmatic decisions as well as the organizational structure and philosophy. Because of these inherent potential differences, the collection, summarization, and reporting of the school district data submitted to the state can reflect results that appear to be confusing and contradictory.

Based on the comparison of the four different state reports in Exhibit 2-29, it is realistic to conclude that the four reports cannot be used to represent the same conclusions. Three of the reports use total expenditures while the statistical brief on staff reports only staff positions. When comparing number of positions in a school district, we believe it is more appropriate to use the staff data as reported to the state because data can be isolated to a greater extent in making comparisons.

**EXHIBIT 2-29  
COMPARISON OF STATE REPORTS**

<b>SOURCE OF DIFFERENCE</b>	<b>DISTRICT OPERATING EXPENDITURES BY PERCENTAGES REPORT</b>	<b>STATISTICAL STAFF DATA REPORT</b>	<b>ADMINISTRATIVE REDIRECT REPORT</b>	<b>EDUCATIONAL ACCOUNTABILITY ACT REPORT</b>
Fund Source	General Fund Special Revenue	General Fund Special Revenue Fund Capital Outlay Other	General Fund	General fund and special revenue
Data Source	Annual Program Cost Reports	Annual October Staff Data Report	Annual Financial Report Expenditures	Annual program cost report
Data Used	Prorated expenses for two funds	All staff positions reported	Actual Expenses for General Fund Only	Prorated expenses for two funds
Adjustments	Districts report actual expenses and prorate according to tables. Figures are adjusted based on each district decisions.	All districts report staff positions according to state position codes tied to EEO Classifications.	Districts report actual expenditures by function and object; selected functions and objects of expenses are excluded (i.e., 5xx,6xx,etc.)	Districts report actual expenses and prorate according to tables. Figures are adjusted based on district decisions
Other	Converts expenses to a percentage. Includes all expenses (salary, benefits, and non-salary)	Reflects staff positions as reported by each school district. Only reports staff positions.	Includes all expenses (salary, benefits, and non-salary dollars)	Calculates prior year expenses per UFTE. Reports current year staffing.*

\*Instructional support and school administration reported expenses are adjusted to reflect instructional support costs that should be classified as cost of instruction and not administration.

Source: MGT of America, 1997.

In summary, it is not feasible to compare the four reports because each report comes from a different reporting source document (i.e., program cost report, annual financial report, or staff database). Each report is unique in what is included (e.g. how data are reported and presented). This accounts for the possibility that a district may be in good standing in the administrative redirect report while indicating higher numbers of actual staff positions in selected administrative categories on the staff database reported to the state. For example, when reports include total expenses, they fail to make allowances for higher wages and/or benefits in one district when compared to another.

Furthermore, some school districts fund positions, such as maintenance salaries, out of capital outlay funds which would not be included in the expenses reflected in the *District Operating Expenditures By Percentage Report*, *Administrative Redirect Report*, and *Education Accountability Act Report* as noted above. In fact, one school district's decision to have maintenance salaries paid from capital outlay dollars has allowed them to have no administrative redirect required adjustment. Additionally, how a school district decides to handle its inventory and internal accounts can affect how expenditures will be included in various categories.

These brief explanations account for some of the numerous reasons why data reported in these four separate state reports can derive different conclusions. The report comparisons used by MGT concentrate strictly on numbers of positions reported by each school district in an effort to isolate the number of staff and compare staff positions to the number of students. Through the years, in making district comparisons, we have found staff data to be the most reliable source for comparison.