



Memorandum

TO : House and Senate Education Committees

FROM: Bureau of Legislative Research, Policy Analysis and Research Section

DATE : June 9, 2014

SUBJECT : District and School Administrator Salaries

PROJECT # 14-001-39

During the March Adequacy Study meeting, members of the House and Senate Education Committee requested information on district and school administrator salaries. This memo provides information on the salaries of:

- Superintendents
- Assistant Superintendents
- Principals
- Assistant Principals

The memo provides national data for educational administrators, state by state data that can be used to compare Arkansas with other states, and school district-level data that can be used to compare salaries across districts. Sources include the Bureau of Labor Statistics (BLS), the AASA (the School Superintendents Association), the National Center for Education Statistics (NCES), and the Arkansas Public School Computer Network (APSCN).

GENERAL EDUCATION ADMINISTRATOR SALARIES

The Bureau of Labor Statistics (BLS) provides data on the salaries of elementary and secondary school education administrators generally. The BLS definition of “education administrator” includes individuals who “plan, direct, or coordinate the academic, administrative, or auxiliary activities of public or private elementary or secondary level schools.” This occupational classification includes superintendents, principals, assistant principals, athletic directors and special education directors, among others. According to this data, which is provided in the chart on the following page, Arkansas’s average educational administrator salary ranks 2nd among surrounding states and 9th among the 16 Southern Regional Education Board (SREB) states.

Bureau of Labor Statistics, Education Administrators, Elementary and Secondary School, May 2013

SREB States	Average Annual
1. Delaware	\$108,180
2. Maryland	\$103,640
3. Florida	\$89,530
4. Virginia	\$86,720
5. Georgia	\$85,340
6. Kentucky	\$81,810
7. South Carolina	\$80,190
8. Alabama	\$77,880
9. Arkansas	\$76,910
10. Texas	\$76,020
11. Tennessee	\$74,000
12. Louisiana	\$73,170
13. Mississippi	\$72,410
14. Oklahoma	\$70,780
15. North Carolina	\$67,850
16. West Virginia	\$65,050

Surrounding States	Average Annual
1. Missouri	\$88,640
2. Arkansas	\$76,910
3. Texas	\$76,020
4. Tennessee	\$74,000
5. Louisiana	\$73,170
6. Mississippi	\$72,410
7. Oklahoma	\$70,780

SUPERINTENDENT SALARIES

National Data

The AASA, also known as the School Superintendents Association, surveyed superintendents across the country and reported average superintendent, assistant superintendent and principal salaries. The table below shows the median salary for superintendents by district size for the 2012-13 school year.

District Enrollment					
300 to 2,499		2,500 to 9,999		10,000 to 24,999	
Male	Female	Male	Female	Male	Female
\$108,000	\$110,000	\$143,000	\$150,000	\$172,000	\$171,000

Source: The School Superintendents Association, 2013 Superintendents Salary & Benefits Study, Table 2.1

Arkansas District-Level Data

The Bureau of Legislative Research (BLR) pulled superintendent salary data from the Arkansas Public School Computer Network (APSCN). For districts where the superintendent’s salary appeared incorrect (for example, a salary of \$400,000) efforts were made to contact the district and verify the information.

According to the APSCN data and districts’ corrected information, districts collectively spent about \$25.8 million on superintendent salaries in 2012-13. Superintendents, on average, earned **\$107,295**, which includes regular salary and additional compensation, such as bonuses and incentives, but excludes other types of benefits. When compared with the national survey data, it appears that Arkansas’s average salary for smaller districts is below the national median reported by AASA. The average salary for mid-size districts is in line with the national median, and the average for large Arkansas districts is

above the national median. (Median salaries for the three groups in Arkansas are \$95,313, \$138,975, and \$204,500.)

District ADM	300 to 2,499	2,500 to 9,999	10,000 to 24,999
# of Districts	194	38	7
Average Superintendent Salary	\$96,997	\$142,922	\$204,848

Source: APSCN

ASSISTANT SUPERINTENDENT SALARIES

National Data

The AASA's 2013 Superintendents Salary & Benefits Study included median salaries for three types of assistant superintendents: for instruction, human resources and business and finance. The table below shows the median salary for each type of assistant superintendent for the 2012-13 school year.

District Enrollment	300 to 2,499	2,500 to 9,999	10,000 to 24,999
Instruction	\$90,000	\$110,344	\$125,000
Human Resources	\$78,000	\$104,130	\$116,657
Business and Finance	\$81,375	\$109,700	\$120,000

Source: The School Superintendents Association, 2013 Superintendents Salary & Benefits Study, Table 2.3A

Arkansas District-Level Data

The BLR examined assistant superintendent salaries paid from the Salary Matrix Fund. The data indicate that 56 of the 239 districts in 2012-13 employed staff serving as assistant superintendent. Districts collectively spent \$7.9 million on assistant superintendents. On average, these 56 districts employed 1.35 FTE assistant superintendents, but larger districts had more assistant superintendents than smaller districts. Districts that employed an assistant superintendent reported having between 0.15 and 4.5 FTE assistant superintendents. The average salary for assistant superintendents was **\$104,834**. Districts' average annual salaries for 1 full time employee (FTE) ranged from \$45,669 to \$161,322.

District ADM	300 to 2,499	2,500 to 9,999	10,000 to 24,999
Number of Districts	19	32	5
Average # of FTE Assistant Superintendents	0.75	1.47	2.8
Average Assistant Superintendent Salary	\$86,486	\$103,007	\$121,529

Source: APSCN

PRINCIPAL SALARIES

National Data

The AASA's 2013 Superintendents Salary & Benefits Study included median salaries for three levels of principals: high school, middle school and elementary school. The table below shows the median salaries for each by district size.

District Enrollment	300 to 2,499	2,500 to 9,999	10,000 to 24,999
Elementary School	\$77,000	\$89,000	\$88,509
Middle School	\$81,497	\$95,000	\$95,000
High School	\$84,000	\$103,000	\$106,000

Source: The School Superintendents Association, 2013 Superintendents Salary & Benefits Study, Table 2.3D, E, and F

Arkansas District-Level Data

The BLR examined principal salaries reported through the Arkansas Public School Computer Network. There were nearly 1,000 FTE principals in Arkansas schools in 2012-13. On average, principals earned **\$78,507**.

Statewide, middle school principals earned the highest salaries, on average, while elementary and high school principals' salaries were generally comparable. However, principals in larger districts earned higher salaries than those in smaller districts. Smaller districts tended to employ larger numbers of principals for their given student population, creating much lower principal-to-student ratios compared with bigger districts.

District Enrollment	300 to 2,499	2,500 to 9,999	10,000+
Elementary School	\$69,125	\$79,722	\$89,509
Middle School	\$73,794	\$86,330	\$95,589
High School	\$72,794	\$90,386	\$104,085

	Number of FTE Principals	Average Salary
Elementary School	518.82	\$77,058
Middle School/Junior High	206.74	\$82,434
High School	266.04	\$78,282
Statewide	991.60	\$78,507

District Enrollment	Total Principals	Total Students	Principal to Student Ratio
Under 2,500	532	186,167	1:351
2,500 to 9,999	284	160,986	1:567
10,000+	177	112,230	1:636

Source: APSCN

State Data

The National Center for Education Statistics provides information on average principal salaries based on the individual's years of experience as a principal. The most recent data is from 2011-12. Arkansas ranks 2nd among surrounding states in the group of the least experienced principals and 8th among the 16 SREB states. The state's rank drops in both groups as principals' experience increases.

National Center for Education Statistics, Principal Salaries, 2011-12, Surrounding States

Average Annual		Less than 3 years		3 to 9 years		10 years or more	
Missouri	\$83,600	Missouri	\$74,000	Missouri	\$82,500	Missouri	\$93,200
Texas	\$77,700	Arkansas	\$72,400	Texas	\$79,300	Texas	\$82,200
Arkansas	\$75,000	Texas	\$72,100	Tennessee	\$78,100	Mississippi	\$81,700
Louisiana	\$74,800	Tennessee	\$71,700	Arkansas	\$74,500	Louisiana	\$79,600
Tennessee	\$74,300	Louisiana	\$71,300	Louisiana	\$74,200	Arkansas	\$77,600
Mississippi	\$74,300	Mississippi	\$67,300	Mississippi	\$73,900	Tennessee	\$72,400
Oklahoma	\$66,400	Oklahoma	\$62,800	Oklahoma	\$65,500	Oklahoma	\$71,100

Source: National Center for Education Statistics, Average annual salary for public school principals, by years of experience as a principal and state: 2011-12, https://nces.ed.gov/surveys/sass/tables/sass1112_2013313_p1s_004.asp

National Center for Education Statistics, Principal Salaries, 2011-12, SREB States

Avg. Annual		Less than 3 years		3 to 9 years		10 years or more	
Delaware	\$109,000	Delaware	\$107,600	Delaware	\$106,800	Delaware	\$114,700
Georgia	\$92,100	Georgia	\$84,200	Georgia	\$94,400	Georgia	\$97,800
Florida	\$86,200	South Carolina	\$80,400	Florida	\$86,700	Virginia	\$94,200
Virginia	\$85,800	Florida	\$80,300	Virginia	\$84,900	South Carolina	\$89,400
South Carolina	\$84,700	Virginia	\$78,900	South Carolina	\$84,300	Florida	\$89,200
Kentucky	\$82,600	Kentucky	\$78,600	Kentucky	\$82,400	Kentucky	\$86,500
Alabama	\$80,500	Alabama	\$74,800	Alabama	\$79,900	Alabama	\$85,300
Texas	\$77,700	Arkansas	\$72,400	Texas	\$79,300	North Carolina	\$83,900
Arkansas	\$75,000	Texas	\$72,100	Tennessee	\$78,100	Texas	\$82,200
Louisiana	\$74,800	Tennessee	\$71,700	Arkansas	\$74,500	Mississippi	\$81,700
Mississippi	\$74,300	Louisiana	\$71,300	Louisiana	\$74,200	West Virginia	\$81,400
Tennessee	\$74,300	Mississippi	\$67,300	Mississippi	\$73,900	Louisiana	\$79,600
West Virginia	\$72,700	West Virginia	\$66,500	West Virginia	\$70,800	Arkansas	\$77,600
North Carolina	\$70,400	North Carolina	\$63,700	North Carolina	\$70,500	Tennessee	\$72,400
Oklahoma	\$66,400	Oklahoma	\$62,800	Oklahoma	\$65,500	Oklahoma	\$71,100

Source: National Center for Education Statistics, Average annual salary for public school principals, by years of experience as a principal and state: 2011-12, https://nces.ed.gov/surveys/sass/tables/sass1112_2013313_p1s_004.asp

Note: Salary data for Maryland was not available.

Principal Salary and the Matrix

While the foundation funding formula, or matrix, is not calculated with a specific salary for superintendents or assistant superintendents, the matrix does include a specific salary for principals. For 2012-13, the matrix provided funding for 1 principal for every 500 students. The matrix funds \$190.20 per student for a salary and benefits package totaling \$95,102. That amount is comprised of the following items:

- Base salary of \$76,664
- Health insurance contribution of \$1,572
- Additional benefits calculated at 22% of the base salary (\$16,866). This is comprised of 14% for state retirement, 6.2% for Social Security, 1.45% for Medicare and .35% for unemployment and workers compensation.

The BLR examined the amount of foundation funding districts spent on principal salaries and benefits and found that districts collectively spent \$96,685 for every 500 students, or about \$1,583 more than what was funded by the matrix. (This amount includes only expenditures using foundation funding and does not include principal salaries and benefits paid using other sources of funding.)

	Per 500 Students	Per Student	FTE Per 500 Students
Matrix Funding	\$95,102	\$190.20	1
District Expenditure	\$96,685	\$193.37	.99

Smaller districts tended to spend more on principals than larger districts, which is likely the result of employing more principals for a given student population, rather than paying individual principals higher salaries.

District Size (ADM)	Foundation Funding Expenditure Per 500 Students	Per Student	FTE Per 500 Students
Small (750 or less)	\$128,388	\$256.78	1.54
Medium (751-5,000)	\$102,393	\$204.79	1.08
Large (More than 5,000)	\$79,619	\$159.24	.72

ASSISTANT PRINCIPAL

Arkansas District-Level Data

The BLR examined assistant principal salaries reported through APSCN. Districts reported employing nearly 600 FTE assistant principals in 108 school districts in 2012-13. School districts collectively spent \$42.3 million on assistant principals. On average, assistant principals earned **\$71,808**.

	Number of FTE Assistant Principals	Average Salary
Elementary School	203	\$68,178
Middle School/Junior High	180	\$72,930
High School	207	\$74,255
Statewide	590	\$71,808

Source: APSCN

Smaller districts were far more likely than larger districts to have zero assistant principals. About 33% of districts under 2,500 students had an assistant principal, while all of the districts above 2,500 had an assistant principal.

District Enrollment	With Assistant Principals	Without Assistant Principals
Under 2,500	63	131
2,500 to 9,999	38	0
10,000+	7	0

District Enrollment	Total Assistant Principals	Assistant Principal to Student Ratio
Under 2,500	114	1:805 in districts under 2,500 with assistant principals 1:1,633 in all districts under 2,500
2,500 to 9,999	279	1:577
10,000+	196	1:81

District Enrollment	300 to 2,499	2,500 to 9,999	10,000+
Average Number of FTE Assistant Principals (in districts with Assistant Principals)	1.82	7.34	27.95
Average Salary	\$62,237	\$71,374	\$76,887

Note: This data does not include in the calculations any districts that had zero assistant principals.

Source: APSCN

Assistant Principals and the Matrix

The Arkansas Department of Education's Rules Governing Standards for Accreditation of Arkansas Public School and School Districts require every school with an enrollment above 500 students to employ at least one half-time assistant principal, instructional supervisor or curriculum specialist. Because the standards equate assistant principals and curriculum specialists, the matrix provided funding for assistant principals through the instructional facilitator line item. The matrix provides funding for 2.5 instructional facilitators. One half of an FTE within the 2.5 FTEs supported through the instructional facilitator line item is intended to be an assistant principal.

The matrix funding amount is based on the total compensation package for a teacher, or \$60,566 in 2012-13. That compensation package includes a salary of \$48,356, \$1,572 in health insurance contribution and \$10,638 in retirement, Social Security, Medicare, unemployment, and workers' compensation.

Districts spent more foundation funding on assistant principals' salaries and benefits than what was provided in the matrix, while the number of FTE assistant principals was fairly close to the number provided through the matrix. This is likely due to the fact that districts that employ assistant principals generally pay them more than a teacher's salary. Additionally, assistant principals frequently work more

contract days than the 190 required for teachers. Because smaller districts tend not to have many assistant principals, they spend less foundation funding on them than larger districts. The numbers provided below represent the expenditures per 500 students statewide, but it is important to note that less than half of the districts employ assistant principals.

	Per 500 Students	Per Student	FTE Per 500 Students
Matrix Funding	\$30,283	\$60.57	.5
District Expenditure From Foundation Funds	\$51,464	\$102.93	.59

District Size (ADM)	Foundation Funding Expenditure Per 500 Students	Per Student	FTE Per 500 Students
Small (750 or less)	\$3,815	\$7.63	.06
Medium (751-5,000)	\$45,152	\$90.30	.55
Large (More than 5,000)	\$73,806	\$147.61	.78

Source: APSCN

Principals and Assistant Principals

As seen in the previous tables, larger districts tend to have fewer principals per student than smaller districts, and smaller districts tend to have far fewer assistant principals than larger districts. When the number of principals and assistant principals are added together, the principal/assistant principal-to-student ratio tends to be more equal.

District Enrollment	Average Number of Principals & Assistant Principals	Total Number of Principals and Assistant Principals	Principal and Assistant Principal to Student Ratio
Under 2,500	3.33	645.62	1:288
2,500 to 9,999	14.82	563.13	1:286
10,000+	53.18	372.25	1:301

CONCLUSION

Administrator salaries in Arkansas compare fairly well with median administrator salaries nationally and with average salaries in other states. Where state-level data is available (principals and administrators generally) Arkansas ranks among the top states among its neighbors and in the middle of the pack among SREB states. Arkansas administrator salaries appear to rank a little better than Arkansas teacher salaries (as presented to the Education Committees in March), where the state average teacher salary ranks closer to the bottom of surrounding and SREB states (although different data sources were used for the teacher and administrator rankings).

Across the districts in Arkansas, administrator salaries tend to increase with the size of the district and with the grade level of the school. Administrator staffing patterns also vary with the size of the district. Large districts tend to hire more assistant superintendents and assistant principals than small districts, while small districts hire greater numbers of principals for their student population.

This memo also examined district expenditures for principal and assistant principal salaries and benefits using foundation funding. (A salary for superintendents and assistant superintendents is not specified in the foundation funding formula, so this type of analysis was not possible for these positions.) The principal salary analysis found that districts spent about the amount of funding provided in the foundation funding formula, or matrix, for principals. Districts spent \$193.37 per student, compared with the \$190.20 provided through the matrix. However, districts collectively spent more on assistant principals' salaries and benefits than what was funded in the matrix--\$102.93 per student, compared with \$60.57 provided by the matrix.