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

<table>
<thead>
<tr>
<th>Enrollment Group</th>
<th>All Reporting Systems</th>
<th>25,000 or More</th>
<th>10,000–24,999</th>
<th>2,500–9,999</th>
<th>300–2,499</th>
</tr>
</thead>
<tbody>
<tr>
<td>95th</td>
<td>$148,489</td>
<td>$181,709</td>
<td>$142,500</td>
<td>$142,444</td>
<td>$119,750</td>
</tr>
<tr>
<td>90th</td>
<td>132,800</td>
<td>157,674</td>
<td>132,568</td>
<td>121,587</td>
<td>108,845</td>
</tr>
<tr>
<td>80th</td>
<td>119,022</td>
<td>138,564</td>
<td>121,290</td>
<td>115,000</td>
<td>100,438</td>
</tr>
<tr>
<td>75th</td>
<td>114,944</td>
<td>133,296</td>
<td>119,492</td>
<td>111,395</td>
<td>92,973</td>
</tr>
<tr>
<td>70th</td>
<td>110,603</td>
<td>129,177</td>
<td>116,667</td>
<td>109,192</td>
<td>87,627</td>
</tr>
<tr>
<td>60th</td>
<td>105,156</td>
<td>124,386</td>
<td>110,211</td>
<td>101,435</td>
<td>82,470</td>
</tr>
<tr>
<td>50th</td>
<td>98,391</td>
<td>118,493</td>
<td>106,929</td>
<td>96,985</td>
<td>77,557</td>
</tr>
<tr>
<td>40th</td>
<td>92,832</td>
<td>108,956</td>
<td>103,260</td>
<td>93,000</td>
<td>71,803</td>
</tr>
<tr>
<td>30th</td>
<td>87,565</td>
<td>97,658</td>
<td>98,756</td>
<td>90,096</td>
<td>67,010</td>
</tr>
<tr>
<td>25th</td>
<td>84,460</td>
<td>94,050</td>
<td>93,762</td>
<td>87,643</td>
<td>64,631</td>
</tr>
<tr>
<td>20th</td>
<td>78,151</td>
<td>92,525</td>
<td>90,149</td>
<td>84,784</td>
<td>58,000</td>
</tr>
<tr>
<td>10th</td>
<td>67,766</td>
<td>87,297</td>
<td>81,843</td>
<td>73,520</td>
<td>50,009</td>
</tr>
<tr>
<td>5th</td>
<td>57,615</td>
<td>80,997</td>
<td>73,770</td>
<td>65,645</td>
<td>47,000</td>
</tr>
</tbody>
</table>

| Number responding | 642 | 101 | 150 | 251 | 140 |
| Mean              | $100,306 | $120,036 | $106,705 | $100,102 | $79,580 |
| Low               | 40,019 | 68,801 | 53,875 | 48,740 | 40,019 |
| High              | 265,740 | 265,740 | 166,742 | 166,742 | 166,742 |

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

<table>
<thead>
<tr>
<th>Per-Pupil Expenditure Level</th>
<th>All Reporting Systems</th>
<th>$11,000 or More</th>
<th>$10,000–$9,999</th>
<th>$8,000–$8,999</th>
<th>Less than $8,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>95th</td>
<td>$166,595</td>
<td>$180,500</td>
<td>$153,057</td>
<td>$156,931</td>
<td>$164,395</td>
</tr>
<tr>
<td>90th</td>
<td>152,396</td>
<td>166,337</td>
<td>148,438</td>
<td>139,374</td>
<td>148,000</td>
</tr>
<tr>
<td>80th</td>
<td>141,850</td>
<td>150,000</td>
<td>136,191</td>
<td>133,074</td>
<td>140,000</td>
</tr>
<tr>
<td>75th</td>
<td>136,371</td>
<td>146,000</td>
<td>133,760</td>
<td>130,626</td>
<td>136,371</td>
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<tr>
<td>70th</td>
<td>133,074</td>
<td>143,395</td>
<td>131,000</td>
<td>129,077</td>
<td>131,879</td>
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<tr>
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<td>126,737</td>
<td>133,504</td>
<td>123,183</td>
<td>122,816</td>
<td>121,909</td>
</tr>
<tr>
<td>50th</td>
<td>119,583</td>
<td>126,556</td>
<td>118,708</td>
<td>118,280</td>
<td>115,941</td>
</tr>
<tr>
<td>40th</td>
<td>114,858</td>
<td>120,000</td>
<td>112,500</td>
<td>110,938</td>
<td>111,715</td>
</tr>
<tr>
<td>30th</td>
<td>110,188</td>
<td>115,930</td>
<td>110,223</td>
<td>105,700</td>
<td>107,672</td>
</tr>
<tr>
<td>25th</td>
<td>108,000</td>
<td>113,329</td>
<td>109,303</td>
<td>100,647</td>
<td>104,156</td>
</tr>
<tr>
<td>20th</td>
<td>105,000</td>
<td>110,690</td>
<td>108,093</td>
<td>97,924</td>
<td>101,475</td>
</tr>
<tr>
<td>10th</td>
<td>96,256</td>
<td>104,484</td>
<td>97,850</td>
<td>91,669</td>
<td>93,460</td>
</tr>
<tr>
<td>5th</td>
<td>91,642</td>
<td>98,100</td>
<td>94,000</td>
<td>80,431</td>
<td>91,246</td>
</tr>
</tbody>
</table>

| 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 |

*Data 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 five-year 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
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 8. Average Maximum Scheduled Salaries of Assistant Superintendents and Classroom Teachers, 2004–05 to 2009–10

<table>
<thead>
<tr>
<th>Year</th>
<th>Assistant Superintendents</th>
<th>Classroom Teachers</th>
<th>Percentage above Teachers' Salaries</th>
</tr>
</thead>
<tbody>
<tr>
<td>2004–05</td>
<td>$106,972</td>
<td>$61,203</td>
<td>74.8</td>
</tr>
<tr>
<td>2005–06</td>
<td>112,854</td>
<td>64,283</td>
<td>75.6</td>
</tr>
<tr>
<td>2006–07</td>
<td>118,348</td>
<td>66,510</td>
<td>77.9</td>
</tr>
<tr>
<td>2007–08</td>
<td>123,555</td>
<td>69,512</td>
<td>77.7</td>
</tr>
<tr>
<td>2008–09</td>
<td>127,620</td>
<td>71,409</td>
<td>78.7</td>
</tr>
<tr>
<td>2009–10</td>
<td>128,873</td>
<td>73,511</td>
<td>75.3</td>
</tr>
<tr>
<td>Percentage increase 2004–05 to 2009–10</td>
<td>20.5</td>
<td>20.1</td>
<td></td>
</tr>
</tbody>
</table>
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

Chris Licciardi is an issues analyst and Nancy Protheroe is director of special research projects for the Educational Research Service in Alexandria, Virginia.

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