

PEPPERDINE UNIVERSITY  
School of Public Policy

DAVENPORT INSTITUTE

AN UPDATED ANALYSIS OF  
STATEWIDE AND DISTRICT-LEVEL  
K-12 EDUCATION SPENDING  
IN CALIFORNIA

FY 2003–04 to FY 2008–09

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## Preface

This study expands the analysis provided in our study published in June 2010 entitled *An Analysis of K-12 Education Expenditures in California: FY 2003-04 to FY 2008-09*. This report expands on the 52 school districts included in that preliminary analysis to include every school district in the State of California for which the necessary financial expenditure data are available using the most recent data available. One brief note is warranted regarding that report and this analysis. Some commentators mistakenly claimed that our June 2010 report recommended substantial cuts in public school expenditures. Neither that report nor this report does any such thing. They both provide specific expenditure data about public school finance in California and put those data in context. The only recommendations made in the initial study involved data-related issues, specifically clarifying bonded indebtedness reporting (recommending that expenditures to service pension obligation bonds should be clearly and separately distinguished from expenditures to service other bonded debt) and precisely separating expenditures for teachers benefits from the benefit expenditures for other credentialed personnel who are not teaching (typically administrative personnel who have teaching credentials).

Like the June 2010 report, the intent of this study is to provide citizens, taxpayers, and especially parents with clear, detailed information about public school finances in California. With this report in hand, parents, taxpayers, and the public can better evaluate the spending priorities of the both the State Legislature and also the spending priorities of individual School Boards, especially regarding the relative spending on Administrative Salaries and Benefits as compared to spending on Teacher Salaries and Benefits.

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## INTRODUCTION

This report is one in an ongoing series of periodic analyses of public policy issues by the Davenport Institute. This report builds on and amplifies our earlier report (June 2010) which analyzed public, K-12 education expenditure patterns in California from fiscal year (FY) 2003-04 to FY 2008-09 (the most recent year for which comprehensive data are available). The June 2010 report analyzed statewide K-12 expenditure patterns, and examined in detail the expenditure patterns of 52 selected public school districts in California. This updated report analyzes the expenditure patterns of all public school districts in California for which data are available, and thereby provides a more detailed picture of these expenditure patterns both in individual districts and statewide.

Like the June 2010 report, the first section of this report looks at K-12 education expenditure patterns statewide. While the summary statewide expenditure data remain the same, readers will note some relatively minor differences between this report and the June 2010 report regarding statewide per student expenditures. This is due to the fact that the Average Daily Attendance (ADA) figures posted by the State Department of Education do not include all of the children in charter schools. Some school districts do include their charter school enrollment in their ADA, while other school districts do not. (It should be noted that simply adding the statewide charter school ADA to the Department of Education statewide ADA number would result in an overstated calculated total ADA. This analysis calculated the correct net charter ADA and then added this net charter ADA to the State Department of Education ADA to arrive at an accurate net total ADA. See Methodology for a precise description of this calculation). As in the June 2010 report, the second section of this report analyzes special education demographics and expenditures. Section 3 puts the expenditure patterns of all K-12 school districts in California in comparative context, and is therefore a substantial expansion over Section 3 in the June 2010 report in which 52 selected school districts were compared. Section 4 presents profiles for each of the public school districts in California for which data are available (950+ districts), and is therefore much longer than Section 4 in the June 2010 report which profiled only the 52 selected districts.

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The authors are solely responsible for the content of this report.

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## EXECUTIVE SUMMARY

### Overview

This report, like our previous report of June 2010, examines K-12 public school district finances in California. Like the June 2010 report, the focus of this report is on how much money is spent by these public school districts and how that money has been allocated from Fiscal Year (FY) 2003-04 through FY 2008-09. Like the June 2010 report, there are four sections. Section 1 analyzes total school district expenditures statewide. The total expenditure patterns in Section 1 have not changed. Statewide, total administrative expenditures increased much more rapidly than total statewide expenditures for teacher salaries and benefits. Per student expenditures were changed because the State Department of Education Average Daily attendance (ADA) numbers, which were utilized to calculate per student expenditures in the June 2010 report, do not include all of the children enrolled in charter schools statewide. As noted in the introduction, some K-12 school districts do include charter school enrollment in their ADA number, other K-12 school districts do not. Simply adding the statewide total charter school ADA to the Department of Education promulgated ADA would, therefore, overstate the total ADA statewide. That error was avoided by carefully calculating the net number of children in charter schools who were not already included in the State Department of Education promulgated ADA, and then calculating a estimated total ADA, which is used in this report. A more detailed discussion of this calculation can be found in Methodology, on page xii. Section 2 analyzes expenditures for Special Education statewide, and there are no changes from the June 2010 report. Section 3 of this report is substantially different than Section 3 in the June 2010 report. Section 3 analyzes the expenditure patterns for all public school districts in California for which data are available. Section 3 of the June 2010 report only analyzed and compared 52 selected public school districts. Section 4 presents detailed expenditure profiles for all public school districts in California. Section 4 of the June 2010 report provided detailed expenditure reports for only the 52 selected school districts mentioned in Section 3 of that report. So, Section 4 of this report is much longer and also contains additional comparative data about each of the public school districts in California.

As stated in the June 2010 report, over the last several years, the expression “budget cuts” has been heard often regarding K-12 public school district expenditures in California. In reality, total expenditures (excluding Capital Expenditures) have increased every year from FY 2003-04 through FY 2007-08, before leveling off in FY 2008-09. (If Capital expenditures are included, the Total Expenditures have increased every Fiscal Year).

And again, as stated in the June 2010 report, Total Expenditures (excluding Capital Expenditures) increased from \$45,603,379,048 to \$55,601,177,318 during this period, an increase of 22 percent. To put this 22 percent increase in perspective, it was notably greater than the 15 percent increase in Per Capita Personal Income (PCPI) for all Californians during this period. It was also greater than the increase in inflation or the consumer price index during this period (See Table 1-2, pp. 4-5 for a comparison of the increases in each of these indices). Throughout this report, expenditure increases are compared to the corresponding change in California PCPI. This is done for two reasons. First, PCPI gives the most precise measure of the ability of Californians to pay for all goods and services – everything from groceries, transportation, and housing to police protection, parks, and K-12 public education. Second, the change in PCPI during this period was greater than the change in inflation. Therefore, the difference between K-12 expenditures and PCPI is less than the difference between K-12 expenditure growth and inflation.



As in the June 2010 report, when comparing the changes in K-12 school district expenditures to the changes in PCPI in the Section I of this report, PCPI growth was set at zero for the last year analyzed (FY08-09) In reality, PCPI actually declined that year. Note, however, that in Section 4, which examines every public school district in California in more detail, a graph showing the percentage growth in district Total Expenditures (excluding Capital Expenditures) compared to the growth (or in the last year, decline) in PCPI for each year is provided. Nevertheless, all calculations for any annual savings associated with reducing annual expenditure growth to the same rate as PCPI in FY 08-09 are based on a PCPI growth rate of zero, in part to avoid the more harsh policy suggestion of “negative growth” in education spending.

In every year examined, except for FY 08-09, total expenditures for K-12 public education increased, but even in FY 08-09 many expenditure categories increased significantly. Section 1 analyzes these changes in each category of expenditure, and calculates potential savings if expenditures had not increased more rapidly than PCPI from FY 06-07 to FY 07-08 and from FY 07-08 to FY 08-09.

Average Daily Attendance (ADA) (including the net ADA in charter schools, see paragraph one above) actually declined from 5,896,402 in FY03-04, to 5,757,830 in FY 08-09. During this period, Total Expenditures per student (excluding Capital Expenditures) increased from \$7,734 in FY 03-04 to \$9,673 in FY 07-08, before declining by \$16 dollars, to \$9,657 in FY 08-09. This was an increase of \$1,923 (or 24.9 percent) in Total Expenditures per student from FY 03-04 through FY 08-09. This 24.9 percent increase was substantially greater than the 15 percent increase in California PCPI over this same period. When Capital Expenditures are included, Total Expenditures per student increased from \$9,653 in FY03-04 to \$11,865 in FY 08-09, an increase of 22.9 percent.

Because there is frequently much discussion about how much money actually “goes directly to classroom education”, this issue is addressed at the end of Section 1. Direct classroom expenditures are commonly understood to include teacher salary and benefits, instructional aide salary and benefits, and classroom textbooks, materials, and supplies. In this analysis the specific expenditure categories used to calculate what constitutes direct classroom expenditures are:

- Total Certificated Teacher Salaries (Accounting Object 1100) & Estimated Benefits
- Total Instructional Aide Salaries (Accounting Object 2100) & Estimated Benefits
- Approved Textbooks and Books (Accounting Objects 4100 & 4200)
- Materials and Supplies expenditures (Accounting Object 4300) that pertain to Instructional or Special Education Functions (Accounting Functions 1000, 1110, 1120, 1130, 1180 and 1190)
- Professional/Consulting Services/Subagreements for Services (Accounting Objects 5100 and 5800) that pertain to Instructional or Special Education Functions (Accounting Functions 1000, 1110, 1120, 1130, 1180, 1190)

Using these categories, direct classroom expenditures statewide went from 59 percent of Total Expenditures (excluding Capital Expenditures) in FY 03-04 to 57.8 percent of Total Expenditures (excluding Capital Expenditures) in FY 08-09. It should be kept in mind, however, that there is a wide range among all the public school districts in California, regarding “In the Classroom” spending. Statewide, in FY 08-09, Classified and Certificated Administrators/Supervisors Total Salaries and Estimated Benefits amounted to approximately 6.7 percent of Total Expenditures (excluding Capital Expenditures) statewide. There are also wide variations among the districts in the percentage of spending allocated to classified and certificated administrators, which are shown in the detailed profile pages of each district .These issues are analyzed in Section 3 and Section 4.

Special education, analyzed in Section 2, receives attention because it constitutes a significant portion of K-12 Total Expenditures and because it is useful to understand the scope of special education expenditures and the nature of services involved. The total Full Time Equivalent (FTE) Special Education ADA statewide remained fairly constant at approximately 3 percent of Total statewide ADA, from FY 03-04 (182,822 ADA) to FY 08-09 (183,032 ADA). (See Table 2-1, pp. 84-85) The total number of children receiving at least some sort of special education attention also remained fairly constant from FY 03-04 (678,105) to FY 08-09 (681,980). Most of these children received some special attention each week addressing a speech or language impairment, or a specific learning disability regarding, for example, mathematics or reading. (See Table 2-2, pp. 86-87)

Section 3 puts the expenditure patterns of the public school districts in California in context. Notably, in 695 (or approximately 73 percent) of the public school districts in California the expenditures for Administrative Salaries increased more rapidly than the change in PCPI during from FY 03-04 to FY 08-09. In 195 (or approximately 21 percent) of the public school districts in California expenditures for Administrative Salaries increased more rapidly than PCPI for this period while expenditures for Teachers Salaries increased less than the change in PCPI. By way of comparison, in 247 public school districts expenditures for Administrative Salaries increased less rapidly than the change in PCPI over this same period, and in 104 school district expenditures for both expenditures for both Administrative Salaries and Teacher Salaries increased less rapidly than the change in PCPI. The remaining 143 (15 percent of all districts) showed Teacher Salaries increasing faster than PCPI while Administrator Salaries increased slower than PCPI.

Section 3 also provides the rank order quartiles for various expenditure data, including Total Expenditures per student, Teacher Salary and Benefits as a Percent of Total Expenditures, Administrative Salaries as a Percent of Teacher Salaries, and Estimated Percentage of Total Expenditures “In the Classroom”, and Estimated Percentage of FTE Teachers Not Contributing to Report Average Class Size. With this information, readers can quickly get some sense of the relative standing of any particular district they might be interested in by comparing the expenditure data provided for each district in Section 4 to these rank order quartiles.

Total Expenditures (excluding Capital Expenditures) per student varied substantially among the public school districts in California, with those in the top quartile of this category of expenditure spending at least \$10,744 per student in FY 08-09, while those districts in the lowest quartile spent less than \$8,297 per student (Section 4 shows the expenditure patterns for each school district in California for which data are available). Teacher Salary and Benefit expenditures as a percentage of Total Expenditures (excluding Capital Expenditures) varied widely as well. Districts in the top quartile of this category spent at least 53 percent of their Total Expenditures (excluding Capital Expenditures) on Teacher Salary and Benefits, while those in the lowest quartile spent less than 43 percent of their Total Expenditures for the same purpose.

The relationship between expenditures for Administrative Salaries and Teachers Salaries is analyzed in Section 3. Expenditures for Administrative Salaries amounted to over 19 percent (or more) of the expenditures for Teachers Salaries for the 25 percent of the districts in the first quartile of this metric. By way of comparison, expenditures for Administrative Salaries amounted to 13 percent (or less) of the spending for Teachers Salaries for those districts in the lowest quartile of this metric. A similar ranking of the percentage of Total Expenditures (excluding Capital Expenditures) that are spent directly “In the Classroom” shows that the 25 percent of the districts in the first quartile allocated 63 percent (or more)

of their Total Expenditures directly “In the Classroom” while districts in the lowest quartile of this metric only allocated 54 percent (or less) directly “In the Classroom”.

Section 3 also analyzes the difference between the number of FTE (Full Time Equivalent) teachers not contributing to reported average classroom size. This metric compares the reported average classroom size to the ratio of FTE Teachers to ADA (Average Daily Enrollment). In highest quartile of this metric (containing 25 percent of the districts) the number of FTE teachers was over 28 percent higher than the number required to meet the districts reported average classroom size. Those districts in the lowest quartile of this metric had an FTE teacher population less than 18 percent above the number required to meet their average reported classroom size.

Section 4 provides detailed profiles of each individual public school district in California for which data are available. Notably, readers can easily see the change from FY 03-04 through FY 08-09 in the percentage of district expenditures going to Teacher Salaries and Benefits, as well reported average class size, ADA, number of FTE teachers, the percentage of Total Expenditures (excluding Capital Expenditures) going in to the classroom as well as the annual dollar savings that could have been realized had all expenditures, except Teacher Salaries and Benefits, been held constant for one year from FY 07-08 through FY 08-09, and the number of teachers that could have been employed from the savings realized.

A brief note regarding the state’s accounting system:

Readers of this report will notice that two methodological issues involving the state’s accounting system, Standardized Account Code Structure (SACS), had to be addressed in the course of this analysis.

First, benefit expenditures for all credentialed personnel, teacher and administrator alike, are lumped together. The benefit expenditures for teachers and the benefit expenditures for other credentialed personnel should be separately designated as such.

Second, clearly separating capital debt payments and debt payments for pension obligation bonds would allow a more precise evaluation of the actual cost related to salary and benefit expenditures.

These two improvements would allow parents and taxpayers to have a clearer, more precise picture of public school finances in California.

## Section 1: Statewide Summary Data

1. Statewide expenditures for Teacher Salaries and Benefits declined from 50 percent of Total Statewide expenditures (excluding capital expenditures) in FY 03-04 to 49 percent in FY 05-06, and declined further to 48 percent in FY08-09. In other words, by FY 05-06, less than half of the K-12 operating expenditures statewide were for teacher salaries and benefits. (See Table 1-8, pp. 16-17)
2. Statewide, Average Daily Attendance (ADA) decreased from 5,896,402 in FY 03-04, to 5,757,830 in FY 08-09, or a 2.4 percent decrease. (See Table 1-1, pp. 2-3)

3. Statewide, per student expenditures for 22 out of 26 operating expenditure categories increased at a faster rate from FY 03-04 to FY 08-09 than Per Capita Personal Income (PCPI) in California, which increased 15 percent during the same period. Notably, per student expenditures for Classified Supervisors' and Administrators' (those not holding a teaching credential) salaries increased 43 percent, per student expenditures for Certificated Supervisors' and Administrators' (those holding a teaching credential) increased 27 percent, and per student expenditures for staff travel and conference attendance increased 21 percent, from FY03-04 to FY 08-09. By way of comparison, per student expenditures for Certificated Teachers' Salaries increased 20 percent during this same period. (See Table 1-9B, pp. 20-21).
4. In FY 07-08, holding the increase in Total Expenditures per student, except expenditures for Teacher Salaries and Benefits and Capital Expenditures, to the same increase as the PCPI would have freed up well over \$1.7 billion, enough money to employ an additional 21,034 teachers. To put that in perspective, there are approximately 300,361 FTE teachers employed statewide. In FY 08-09, holding the increase in each operating category of spending per student, excluding Teacher Salaries and Benefits (e.g. Certified Supervisors and Administrators, Travel and Conferences, etc. – see # 3 above) would have freed up well over \$816 million, enough to employ an additional 9,747 teachers statewide. (See Tables 1-4A and 1-4B, pp. 8-9)
5. Statewide, Total Expenditures per student (excluding capital expenditures) increased from \$7,734 in FY03-04 to \$9,673 in FY 07-08, before declining to \$9,657 in FY 08-09. This was an increase of 24.9 percent in Total Expenditures per student from FY 03-04 through FY 08-09. This 24.9 percent increase was substantially greater than the 15 percent increase in California PCPI over this same period. What this means is that, although Total Expenditures per student increased much faster than California PCPI, relatively less of this increased revenue per student has been going to Teacher Salaries and Benefits (see #1 above) and relatively more has been going to other expenditures, notably Administrator salaries and benefits. (See Table 1-5, pp. 10-11)
6. Statewide, Total Expenditures, including Capital Expenditures, per student increased from \$9,653 in FY 03-04 to \$11,865 in FY 08-09. (See Table 1-38, pp. 78-79)
7. Direct "In the Classroom" expenditures statewide went from 59 percent of Total Expenditures (excluding Capital Expenditures) in FY 03-04 to 57.8 percent of Total Expenditures (excluding Capital Expenditures) in FY 08-09. (See Table 1-39, pp. 80-81)

## Section 2: Special Education

8. The total Full Time Equivalent (FTE) Special Education ADA statewide remained fairly constant at approximately 3 percent of Total statewide ADA, from FY 03-04 (182,822 ADA) to FY 08-09 (183,032 ADA). (See Table 2-1, pp. 82-83). The total number of children receiving at least some sort of special education attention also remained fairly constant from FY 03-04 (678,105) to FY 08-09 (681,980). Most of these children received some special attention each week addressing a speech or language impairment, or a specific learning disability regarding, for example, mathematics or reading. (See Table 2-2, pp. 86-87)

### Section 3: Quadrant and Quartile Analysis

9. Total Expenditures per student exceeded \$10,744 for the school districts in the highest quartile of all districts in the Total Expenditure per student rankings. School districts in the lowest quartile of this metric had per student Total Expenditures of \$8,297 or less. (See Chart 3-1, pp. 94-95)
10. School districts in the highest quartile on the ranking measuring Teacher Salary and Benefit Expenditures as a percentage of Total Expenditures (excluding Capital Expenditures) spent 53 percent or more of their Total Expenditures on Teacher Salaries and Benefits. School districts in the lowest quartile of this metric spent 43 percent or less of their Total Expenditures on Teacher Salaries and Benefits. (See Chart 3-2, pp. 96-97)
11. In almost all school districts, the number of FTE (Full Time Equivalent) Teachers exceeded the number of teachers necessary to meet the districts reported average class size. (See Chart 3-5, pp. 102-103)
12. In 195 school districts, expenditures for Administrative Salaries and Benefits increased faster than the increase in PCPI from FY 03-04 through FY 08-09, while expenditures for Teacher Salaries and Benefits increased less rapidly than the increase in PCPI during this period. (See Chart 3-6, pp. 104-105)

### Section 4: Statewide School District Profiles

Section 4 provides a detailed profile of each district's expenditures and relative rank in select expenditure and staffing variables for over 950 individual school districts in California.

## METHODOLOGY

The data utilized in this report were obtained from several sources. The data about California Per Capita Personal Income (PCPI) were obtained from the United States Bureau of Economic Analysis, and the data source for rates of change to the Consumer Price Index and Gross Domestic Product was the Economic Research Unit of the Federal Reserve Bank of St. Louis. In order to most effectively and cleanly estimate the changes in PCPI, this study uses the year-to-year changes for PCPI, reflecting the changes for the midpoints of the described fiscal years. Some have called for using extrapolated values from the prior year, or even two years prior arguing that the covered period should capture the budget cycles instead of the spending cycles involved. Just as actual expenditures are reconciled annually under the state's apportionment formulas, the best approach is to compare the expenditures to the actual economic environment in which they are made—much as households consider their spending in the context of their actual income, not what they had hoped it might be.

All school expenditure data came from two sets of data provided by the California Department of Education: the Standardized Account Code Structure (SACS) files and the J-90 Certificated Salary and Benefit files.

In developing the counts for the Average Daily Attendance (ADA) used in this analysis, an important issue arose that required specific review and adjustment in order to ensure that the totals used in the study's computations corresponded appropriately to the spending data provided. The largest issue was related to charter schools. The dataset includes specific data on charter school expenditures in some instances. The SACS dataset provides a table of the Local Educational Agencies (LEAs) for which data are provided in the SACS expenditure data. In many instances, however, these LEAs do not include the enrollments associated with these charter school enterprises. While the impact of this omission was minimal at the state level, it did raise the possibility of creating undesired distortions at the district-detail level. To address this limitation of the SACS data (a limitation which the Department of Education should move to correct), the study team manually reviewed each charter for which expenditure data was included in the SACS data to ensure that the appropriate enrollments were incorporated into the study totals. In instances where the SACS was missing the appropriate information, data were obtained from the latest data tables (usually the Second Principal Apportionment P-2) in the Funding Exhibits from the Finance and Grants section of the California Department of Education's data systems. This allows this study to have the most accurate estimates of the ADA included in each district as possible.

All school expenditures data were rinsed in the following fashion in order to remove data that do not pertain to K-12 Operating costs:

- Function codes 5000-5900 were removed to exclude Community/Civic Service-related expenditures
- Goal codes 4110, 4610-4630, 8100, ADLT, and CAFE were removed to exclude Adult Education, Community Service, and Cafeteria-related costs.
- Fund codes 11, 13, 61, and 95 were removed to exclude Adult Education, Student Body Fund, and Cafeteria-related costs.

Unless otherwise noted in the report, all individual objects of expenditure and totals exclude capital-related spending. In order to exclude this information, the following Funds were excluded:

- 14: Deferred Maintenance Fund
- 21: Building Fund
- 25: Capital Facilities Fund
- 30: State School Building Lease-Purchase Fund
- 35: County School Facilities Fund
- 40: Special Reserve Fund for Capital Outlay
- 49: Capital Project Fund for Blended Component Units

The statewide sections of this report do not include Local Education Agencies (LEAs) that are of either Joint-Powers Authorities (JPAs) or County Offices of Education (COEs). Expenditures for charter schools were included if the district reported those expenditures according to the SACS methodology.

Additionally, for the purposes of calculating Total Expenditures, specific objects of expenditure were excluded to again ensure that the data reflected operating costs, not capital-related costs or inter-fund expenditures. These expenditure objects are as follows: 7611-7651, 7299-7380, 7280, and 5710-5750. It should be noted that all debt-service related expenditures (7432-7434 and 7438-7439) were removed in order to ensure that no capital-related costs were included; however, it is likely that there are multiple debt obligations outstanding that have little or nothing to do with capital-spending, such as pension obligation bonds. In this regard, the total operating expenditures included herein are conservative estimates. It should also be noted that for the statewide totals, inter-district expenditures were also excluded in order to prevent double-counting; these objects include: 7281, 7221, 7211, and 7141.

With respect to Certificated Teacher Benefits, benefit costs are not reported by the California Department of Education for certificated teachers alone, but rather for all certificated staff combined. Thus, a benefit multiplier (Total Certificated Benefits as a % of Total Certificated Salaries) was developed and applied in order to estimate Certificated Teacher Salary and Benefit Costs. This most likely results in a slight overstatement of the expenditures for teacher benefits, because Certificated Supervisors and Administrators almost certainly have more expensive benefits.

In order to estimate the percentage of expenditures being spent “In the Classroom,” the following objects/categories or expenditure were aggregated and juxtaposed with the Total Expenditures (excluding capital):

- Total Certificated Teacher Salaries (Object 1100) & Estimated Benefits
- Total Instructional Aide Salaries (Object 2100) & Estimated Benefits
- Approved Textbooks and Books (Objects 4100 & 4200)
- Materials and Supplies expenditures (Object 4300) that pertain to Instructional or Special Education Functions (Functions 1000, 1110, 1120, 1130, 1180 and 1190)
- Professional/Consulting Services/Subagreements for Services (Objects 5100 and 5800) that pertain to Instructional or Special Education Functions (Functions 1000, 1110, 1120, 1130, 1180, 1190)

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**SECTION 1: STATEWIDE SUMMARY DATA**

Table 1-1 and Chart 1-1 show data about Average Daily Attendance (ADA) in K-12 public schools in California from Fiscal Year (FY) 03-04 through FY 08-09. Note that there was a slight decrease in the ADA during this period, from 5,896,402 in FY 03-04 to 5,757,830 in FY 08-09.

TABLE 1-1: Statewide Average Daily Attendance, FY 03-04 to FY 08-09

Fiscal Year	Average Daily Attendance (ADA)
FY 03-04	5,896,402
FY 04-05	5,906,249
FY 05-06	5,796,591
FY 06-07	5,850,296
FY 07-08	5,844,593
FY 08-09	5,757,830

CHART 1-1: Statewide Average Daily Attendance, FY 03-04 to FY 08-09

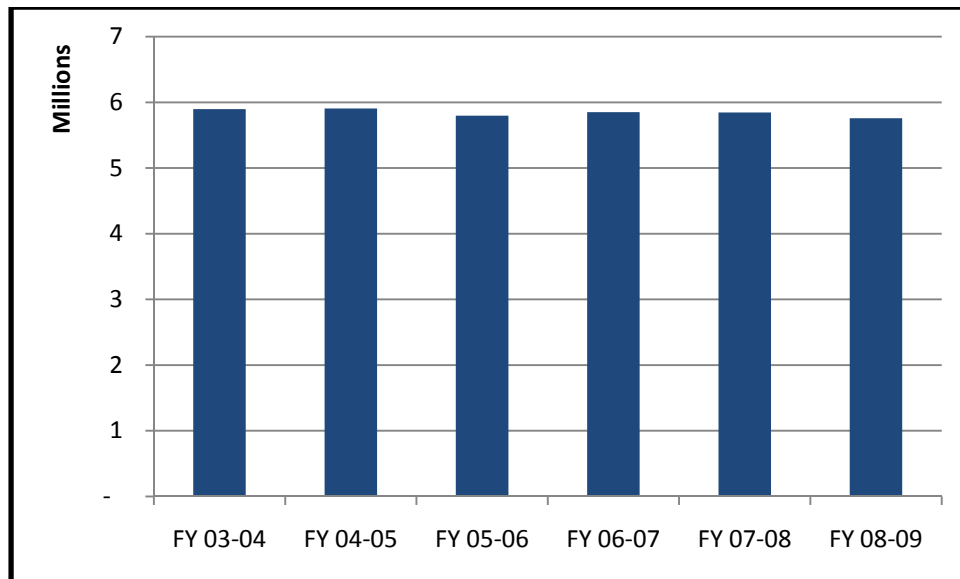


Table 1-2 and Chart 1-2 show data about changes in per capita personal income (PCPI) in California, changes in the gross domestic product (GDP) of the United States, and changes in the consumer price index (CPI) of the United States from FY 04-05 through FY 08-09. Note that the change in PCPI for California substantially exceeded the other two indexes in FY 04-05, FY 05-06, and FY06-07. In FY07-08 the U.S. GDP and the U.S. CPI both increased more rapidly than PCPI in California. In FY 08-09 PCPI in California declined, as did the U.S. CPI (although not as steeply as PCPI in California) while the U.S. GDP continued to increase. These indexes are based on the calendar year. So, for example, the three indexes listed for FY 04-05 are based on the changes that occurred from January 04 through January 05. As such, they reflect their respective values as of January 05, which is the midpoint of the 04-05 Fiscal Year, and therefore are an appropriate gauge by which to evaluate the expenditures for that Fiscal Year.

These data offer some perspective on the relative health of the California economy compared to the overall U. S. economy during this period. In this report K-12 education expenditures are compared to the PCPI in California. This is done because the PCPI in California is the most precise measure of the economic well being of Californians, and also it is the most precise measure of the income Californians have available to pay for food, clothing, shelter, transportation and many other goods and services, including K-12 public education. Cumulatively from FY 03-04 to FY 08-09, the increase in PCPI and U.S. GDP were both at approximately 14.7 percent, while the increase in U.S. CPI was approximately 13.8 percent.

TABLE 1-2: % Changes in PCPI, GDP, and CPI, FY 04-05 to FY 08-09

Fiscal Year	% Change in CA PCPI	% Change in U.S. GDP	% Change in U.S. CPI
FY 04-05	5.0%	3.28%	2.84%
FY 05-06	7.2%	3.35%	3.97%
FY 06-07	4.4%	3.17%	2.09%
FY 07-08	1.0%	2.11%	4.35%
FY 08-09	-3.5%	2.01%	-0.13%

Table 1-3 and Chart 1-3 show K-12 public school district Total Expenditures in California, excluding Capital Expenditures, from FY 03-04 through FY 08-09. This represents a 21.9 percent change over this period, which is substantially greater than the corresponding 15 percent change in California PCPI. As noted elsewhere in this report, the per student expenditures increased by 24.9 percent, an even larger amount.

TABLE 1-3: Statewide Total Expenditures, Excluding Capital, FY 03-04 to FY 08-09

Fiscal Year	Total Expenditures (excl. Capital)
FY 03-04	\$45,603,379,048
FY 04-05	\$47,510,716,420
FY 05-06	\$50,176,289,609
FY 06-07	\$53,465,071,010
FY 07-08	\$56,533,557,037
FY 08-09	\$55,601,177,318

CHART 1-3: Statewide Total Expenditures, Excluding Capital, FY 03-04 to FY 08-09

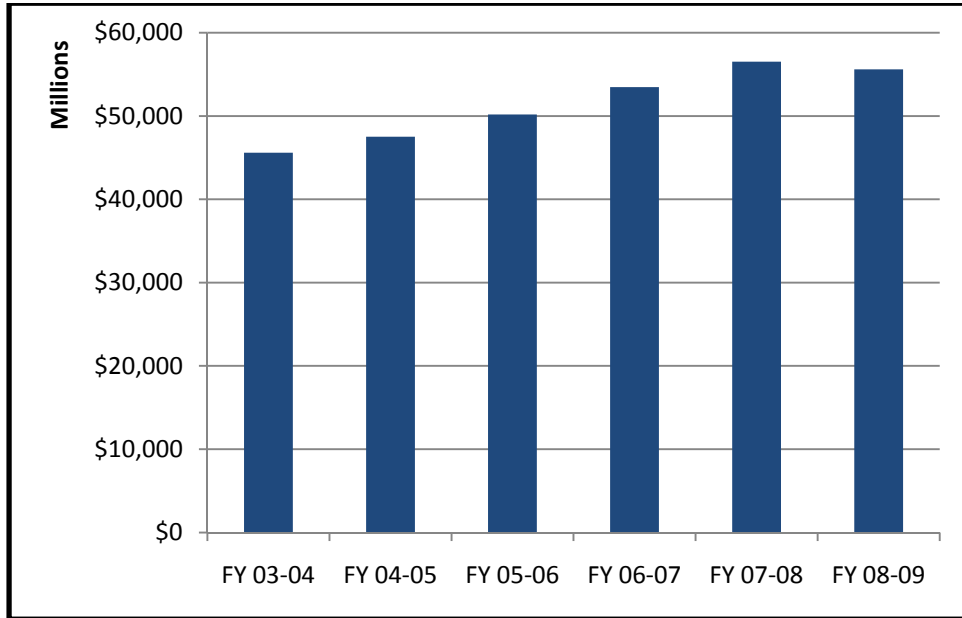


Table 1-4A shows potential savings from restricting growth in Total Expenditures (excluding capital and teacher salaries & benefits, and debt payments) per student to the percent change in PCPI from FY 07-08 to FY 08-09. Holding total expenditures, excepting expenditures for teacher salaries and benefits and capital expenditures, to the same increase as the PCPI in FY 07-08 would have freed up well over \$1.8 billion, enough money to employ an additional 21,034 teachers. To put this in perspective there were 300,361 FTE teachers statewide in FY 08-09.

Table 1-4B is a slightly more granular method for calculating savings in that each object of expenditure was restricted to growth in PCPI, rather than just total expenditure per student, as was the case in Table 1-4A.



TABLE 1-4A: Potential Savings from PCPI Growth Restriction: Total Expenditures per Student, FY 07-08 and FY 08-09

Fiscal Year	Total Expenditures (excl. capital and teacher sal&benefits)-Savings	Add'l Teachers
FY 07-08	\$1,730,276,693	21,034
FY 08-09	\$0	-

TABLE 1-4B: Sum of Potential Savings from PCPI Growth Restriction: All Expenditure Objects FY 07-08 and FY 08-09

Fiscal Year	Sum of Savings (excl. capital, teacher sal& benefits)	Add'l Teachers
FY 07-08	\$2,115,017,691	25,711
FY 08-09	\$816,261,548	9,747

Table 1-5 and Chart 1-5 show state wide K-12 public school district Total Expenditures per student, excluding Capital Expenditures, from FY 03-04 through FY 08-09. Total expenditures per student increased from \$7,734 in FY 03-04, to \$9,657 in FY 08-09, an increase of 24.9 percent. This 24.9 percent increase was substantially greater than the 15 percent increase in California PCPI over this same period.

TABLE 1-5: Statewide Total Expenditures per Student, excluding capital, FY 03-04 to FY 08-09

Fiscal Year	Total Expenditures
FY 03-04	\$7,734
FY 04-05	\$8,044
FY 05-06	\$8,656
FY 06-07	\$9,139
FY 07-08	\$9,673
FY 08-09	\$9,657

CHART 1-5: Statewide Total Expenditures per Student, excluding capital, FY 03-04 to FY 08-09

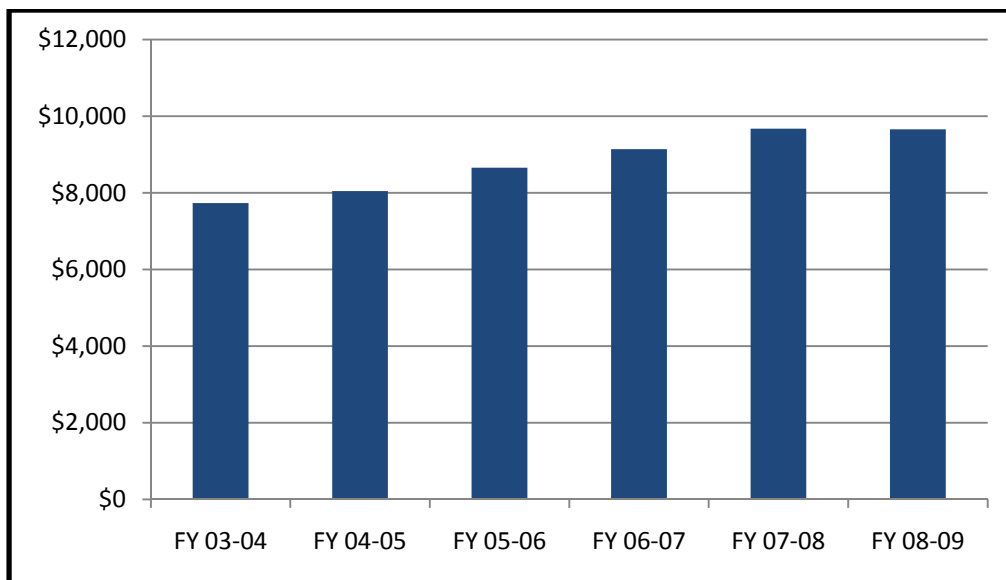


Table 1-6 and Chart 1-6 show expenditures for K-12 public school teacher salaries in California from FY 2003-04 through FY 2008-09. These expenditures increased from \$18,278,186,189 in FY 03-04 to \$21,403,302,688 in FY 08-09. Note that these are teacher salaries only, not salaries and benefits.

TABLE 1-6: Statewide Teacher Salaries Expenditures, FY 03-04 to FY 08-09

Fiscal Year	Certificated Teacher Salaries
FY 03-04	\$18,278,186,189
FY 04-05	\$18,675,762,680
FY 05-06	\$19,342,200,463
FY 06-07	\$20,610,332,056
FY 07-08	\$21,460,730,791
FY 08-09	\$21,403,302,688

CHART 1-6: Statewide Teacher Salaries Expenditures, FY 03-04 to FY 08-09

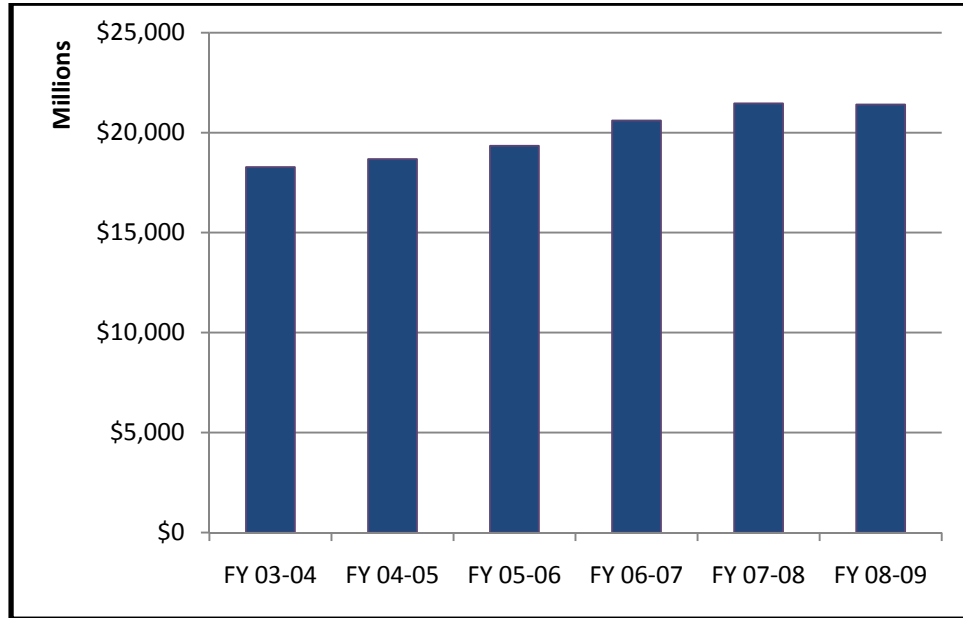
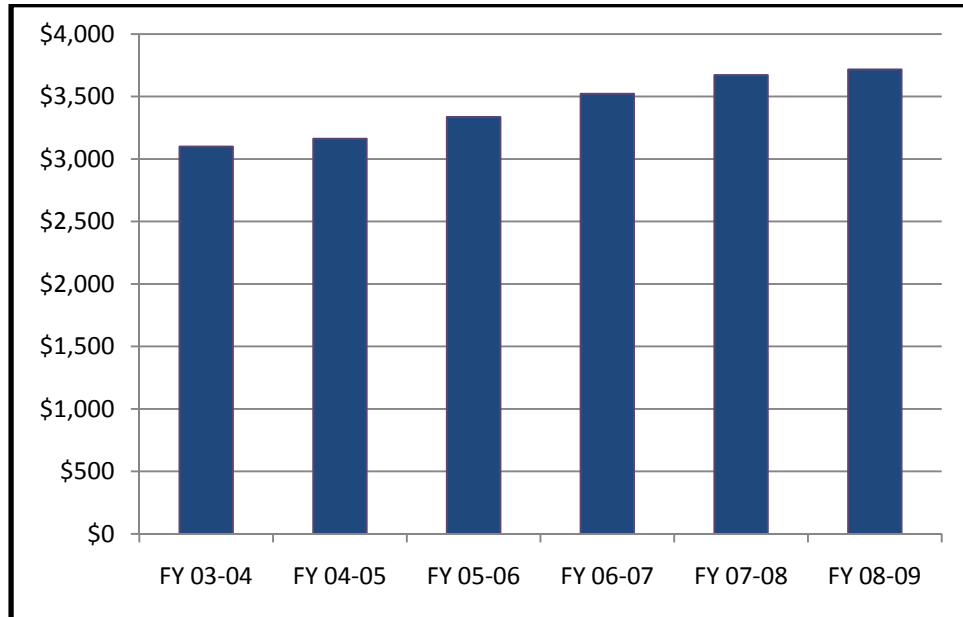


Table 1-7 and Chart 1-7 show the statewide calculated expenditures for teacher salaries per student from FY 03-04 through FY 08-09. The table at the bottom of the facing page shows the savings and the number of teachers that could have been employed had these expenditures in FY 07-08 increased as much as PCPI and been held flat from in FY 08-09.

TABLE 1-7: Statewide Teacher Salaries Expenditures per Student, FY 03-04 to FY 08-09

Fiscal Year	Certificated Teacher Salaries
FY 03-04	\$3,100
FY 04-05	\$3,162
FY 05-06	\$3,337
FY 06-07	\$3,523
FY 07-08	\$3,672
FY 08-09	\$3,717

CHART 1-7: Statewide Teacher Salaries Expenditures per Student, FY 03-04 to FY 08-09



Fiscal Year	Certificated Teacher Salaries-Savings	Add'l Teachers
FY 07-08	\$643,506,881	7,823
FY 08-09	\$255,366,629	3,049

Table 1-8 and Chart 1-8 show the Estimated Teacher and Salaries and Benefits Expenditures as a percentage of Total Expenditures, excluding Capital Expenditures, from FY 03-04 through FY 08-09. Note that this percentage has declined somewhat from 50 percent in FY 03-04 to 48 percent in FY 08-09.

It should also be noted that expenditures for teachers benefits used in this Table were calculated in the following manner: Total Certified Salaries and Total Certified Benefit expenditures statewide are available. These two Total expenditure categories were then utilized to compute an average percentage ratio between salary expenditures and benefit expenditures for all Certificated Personnel statewide. This percentage relationship was then applied to the available Total Salary expenditure for teachers to generate an estimated Teachers Salaries and Benefits expenditure. This calculation was made for each of the Fiscal Years shown in Table 1-8. Benefit packages for more senior Certificated personnel in administrative positions, such as principals and superintendents, may be larger than those granted to classroom teachers, however the overwhelming majority of Certificated Personnel are teachers, thus the benefit percentage for teachers is likely close to this calculated average for all Certificated Personnel. Precise analysis in this regard is not possible in light of the limitations of the SACS accounting object structure, which does not include objects for teacher-specific benefits. For this reason (as noted the Executive Summary), we recommend greater clarity in future aggregations and reporting of SACS data, in order facilitate a more precise discussion.



TABLE 1-8: Statewide Estimated Teacher Salaries and Benefit Expenditures as a % of Total Expenditures, Excluding Capital, FY 03-04 to FY 08-09

Fiscal Year	Total Teacher Salaries & Benefits (est.) as a % of Total Expenditures
FY 03-04	50%
FY 04-05	50%
FY 05-06	49%
FY 06-07	49%
FY 07-08	48%
FY 08-09	48%

CHART 1-8: Statewide Estimated Teacher Salaries and Benefit Expenditures as a % of Total Expenditures, Excluding Capital, FY 03-04 to FY 08-09

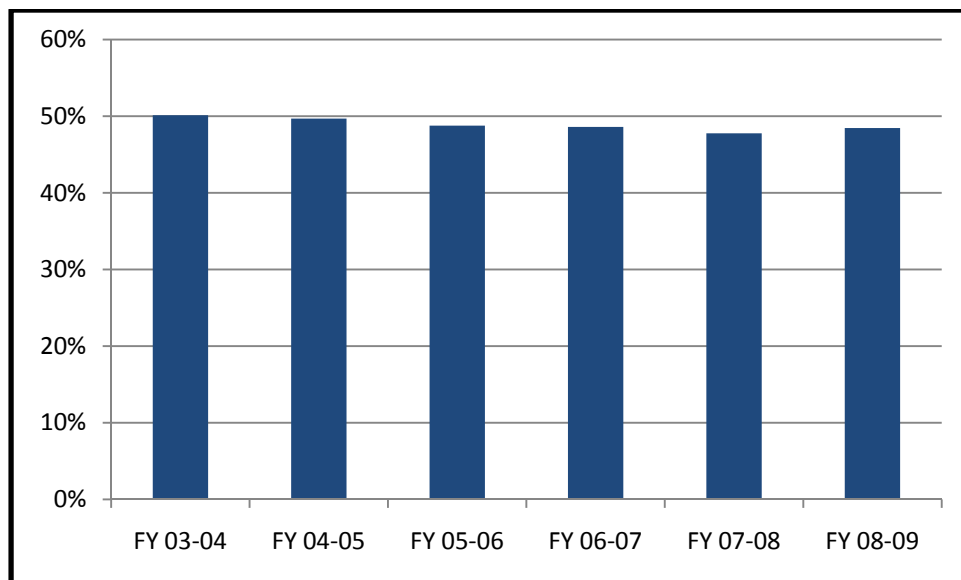


Table 1-9A shows the percent changes in a variety of expenditures per student, between FY 03-04 and FY 08-09, compared to the percent change in California Per Capita Personal Income (PCPI) for the same period. In this table, capital-related expenditures were excluded. The first column lists the category of expenditure (Expenditure Object), while the second column shows the percentage change in each respective category of expenditure from FY 03-04 through FY 08-09. The third column simply shows the percentage change in the California PCPI (Per Capita Personal Income) over the same period. The right hand column shows the difference between the percentage change in the particular expenditure category and the percentage change in the PCPI over this same period. So, for example, expenditures for Certificated Teachers Salaries increased 20 percent from FY 03-04 through FY 08-09, while the corresponding change in PCPI was only 15 percent, with the difference of 5 percent shown in the right hand column. Note that all but four categories of expenditure increased more rapidly than PCPI during this period. The following Table (Table 1-9B) shows this data rank ordered by the size of the differential shown in the right hand column.

TABLE 1-9A: % Change in Various Expenditures per Student vs. % Change in PCPI, FY 03-04 to FY 08-09

Expenditure Object	% Change, FY 03-04 to FY 08-09	% Change in PCPI, FY 03-04 to FY 08/09	Differential
Certificated Teachers' Salaries	20%	15%	5%
Certificated Pupil Support Salaries	41%	15%	26%
Certificated Supervisors' and Administrators' Salaries	27%	15%	12%
Other Certificated Salaries	28%	15%	13%
Classified Instructional Salaries	30%	15%	15%
Classified Support Salaries	25%	15%	10%
Classified Supervisors' and Administrators' Salaries	43%	15%	28%
Clerical, Technical, and Office Staff Salaries	22%	15%	7%
Other Classified Salaries	33%	15%	18%
Approved Textbooks and Core Curricula Materials	34%	15%	19%
Books and Other Reference Materials	-48%	15%	-63%
Materials and Supplies	4%	15%	-11%
Noncapitalized Equipment	-3%	15%	-18%
Travel and Conferences	21%	15%	6%
Dues and Memberships	47%	15%	32%
Insurance	45%	15%	30%
Pupil Insurance	-12%	15%	-27%
Other Insurance	53%	15%	38%
Operations and Housekeeping Services	34%	15%	19%
Rentals, Leases, Repairs, and Noncapitalized Improvements	20%	15%	5%
Professional/Consulting Services and Operating Expenditures	42%	15%	27%
Communications	20%	15%	5%
Total Certificated Benefits	26%	15%	11%
Total Classified Benefits	28%	15%	13%
Total Certificated Salaries	22%	15%	7%
Total Classified Salaries	27%	15%	12%

Table 1-9B shows the rates of change for the same objects of expenditure as in Table 1-9A; however, they are rank ordered by the size of the differential shown in the right hand column. So, for example, the second expenditure category listed “Other Insurance” increased 53% from FY 03-04 to FY 08-09, while the corresponding increase in California PCPI was only 15 percent over this same period. The right hand column (“Differential”) shows the difference (38 percent) between these two percentage increases over this same period.

Note that all but four categories of expenditure increased more rapidly than California PCPI during this period. Only expenditures for Materials and Supplies, Noncapitalized Equipment, Pupil Insurance, and Books and Other Reference Materials did not increase as rapidly as California PCPI during this period. Materials and Supplies increased 5 percent, while expenditures for Noncapitalized Equipment (minus 2 percent) Pupil Insurance (minus 12 percent) and Books and Other Reference Materials (minus 48 percent) actually decreased.

TABLE 1-9B: % Change in Various Expenditures per Student vs. % Change in PCPI, FY 03-04 to FY 08-09

Expenditure Object	% Change, FY 03-04 to FY 08-09	% Change in PCPI, FY 03-04 to FY 08/09	Differential
Other Insurance	53%	15%	38%
Dues and Memberships	47%	15%	32%
Insurance	45%	15%	30%
Classified Supervisors' and Administrators' Salaries	43%	15%	28%
Professional/Consulting Services and Operating Expenditures	42%	15%	27%
Certificated Pupil Support Salaries	41%	15%	26%
Approved Textbooks and Core Curricula Materials	34%	15%	19%
Operations and Housekeeping Services	34%	15%	19%
Other Classified Salaries	33%	15%	18%
Classified Instructional Salaries	30%	15%	15%
Total Classified Benefits	28%	15%	13%
Other Certificated Salaries	28%	15%	13%
Certificated Supervisors' and Administrators' Salaries	27%	15%	12%
Total Classified Salaries	27%	15%	12%
Total Certificated Benefits	26%	15%	11%
Classified Support Salaries	25%	15%	10%
Total Certificated Salaries	22%	15%	7%
Clerical, Technical, and Office Staff Salaries	22%	15%	7%
Travel and Conferences	21%	15%	6%
Rentals, Leases, Repairs, and Noncapitalized Improvements	20%	15%	5%
Certificated Teachers' Salaries	20%	15%	5%
Communications	20%	15%	5%
Materials and Supplies	4%	15%	-11%
Noncapitalized Equipment	-3%	15%	-18%
Pupil Insurance	-12%	15%	-27%
Books and Other Reference Materials	-48%	15%	-63%

Table 1-10A and Table 1-10B show the growth in Administrator/Supervisor salaries per student, relative to the growth in Teacher Salaries per student.

Table 1-10A shows the percentage change in expenditures per student for Certificated Supervisors and Administrators Salaries compared to the corresponding percentage change in expenditures per student for Teacher Salaries for every Fiscal Year from FY 03-04 through FY08-09. Table 1-10B shows the same relationships for Classified Supervisors and Administrators Salaries.

In almost every year, Administrator/Supervisor salaries per student grew faster than Teacher Salaries per student. Thus, had Administrator/Supervisor salaries been restricted to the growth in Teacher Salaries, substantial savings would have been realized. This savings calculation is shown for each individual year, as well as for the entire six-year time frame (i.e. overall growth between FY 03-04 and FY 08-09).

In FY 08-09, Classified and Certificated Administrators/Supervisors Total Salaries and Estimated Benefits amounted to approximately 6.7% of Total Expenditures (excluding Capital Expenditures) statewide. There are wide variations among the districts in the percentage of spending allocated to classified and certificated administrators, which are shown in the detailed profile pages of each district included in Section 4.

TABLE 1-10A: % Change in Cert. Sup/Admin. Salaries per Student vs. % Change in Teacher Salaries per Student, FY 03-04 to FY 08-09

Fiscal Year	Certificated Supervisors and Administrators Salaries Per Student	% Change	% Change in Teacher Salaries Per Student	Savings from Restricting Growth in Sup/Admin. Salaries to % Change in Teach.Sal.
FY 03-04	\$328			
FY 04-05	\$340	3.7%	2.0%	\$32,761,532
FY 05-06	\$367	7.9%	5.5%	\$45,271,945
FY 06-07	\$399	8.6%	5.6%	\$63,093,192
FY 07-08	\$421	5.6%	4.2%	\$30,513,721
FY 08-09	\$416	-1.0%	1.2%	N/A
OVERALL (b/w FY 03-04 and FY 08-09)	\$416	26.9%	19.9%	\$129,163,762

TABLE 1-10B: % Change in Class. Sup/Admin. Salaries per Student vs. % Change in Teacher Salaries per Student, FY 03-04 to FY 08-09

Fiscal Year	Classified Supervisors' and Administrators' Salaries	% Change	% Change in Teacher Salaries Per Student	Savings from Restricting Growth in Sup/Admin. Salaries to % Change in Teach.Sal.
FY 03-04	\$74			
FY 04-05	\$80	8.0%	2.0%	\$25,559,032
FY 05-06	\$86	8.5%	5.5%	\$13,607,221
FY 06-07	\$95	10.5%	5.6%	\$24,640,050
FY 07-08	\$104	8.5%	4.2%	\$23,229,957
FY 08-09	\$106	1.9%	1.2%	\$4,008,313
OVERALL (b/w FY 03-04 and FY 08-09)	\$106	43.2%	19.9%	\$96,706,942

Table 1-11 and Chart 1-11 show expenditures for certificated pupil support salaries from FY 03-04 through FY 08-09. Pupil support salaries are defined as salaries of all certificated personnel performing services of librarian, social worker, or certificated personnel doing pupil personnel work; psychologists and psychometrists; counselors, as well as health services rendered by physicians, oculists, dentists, dental hygienists, nurses optometrists, school audiologists, psychiatrists, otologists, and other personnel as authorized in the field of physical and mental health. These expenditures increased from \$1,086,060,290 in FY03-04 to \$1,491,579,488 in FY 08-09.



TABLE 1-11: Statewide Certificated Pupil Support Salaries Expenditures, FY 03-04 to FY 08-09

Fiscal Year	Certificated Pupil Support Salaries
FY 03-04	\$1,086,060,290
FY 04-05	\$1,119,814,384
FY 05-06	\$1,171,105,658
FY 06-07	\$1,330,361,526
FY 07-08	\$1,488,547,464
FY 08-09	\$1,491,579,488

CHART 1-11: Statewide Certificated Pupil Support Salaries Expenditures, FY 03-04 to FY 08-09

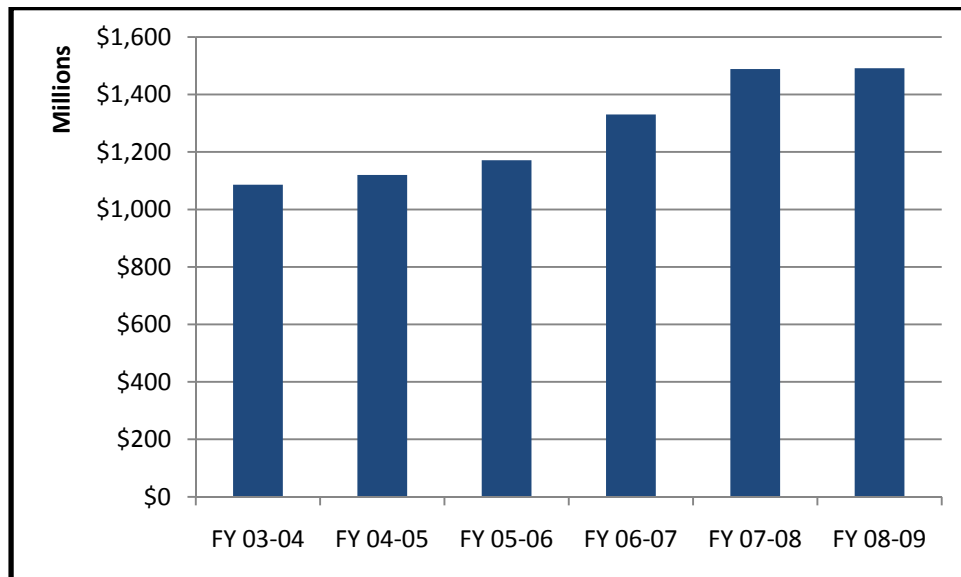


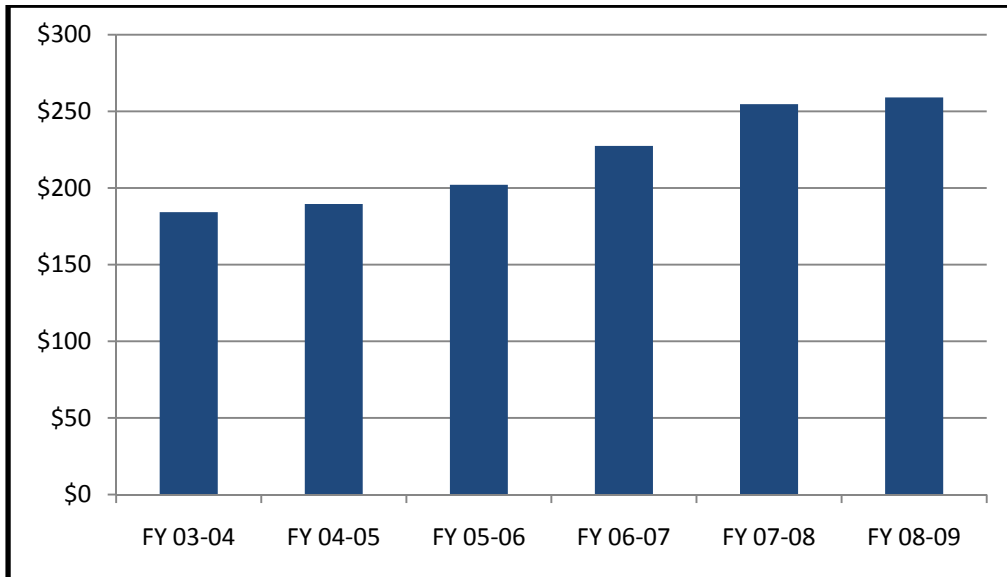
Table 1-12 and Chart 1-12 on the following page show Statewide Certificated Pupil Support Salaries Expenditures on a per student basis for the time period examined, FY 03-04 to FY 08-09. The table at the bottom of the facing page shows the savings and the number of teachers that could have been employed had these expenditures in FY 07-08 increased as much as PCPI and been held flat from in FY 08-09.

As shown on the table at the bottom of the page, the calculated savings in Total Certificated Pupil Support Salaries Expenditures achieved by restricting year-over-year growth to the change in PCPI of Californians would have been \$142,708,731. Because PCPI growth was negative for FY 08-09, the per student expenditure for that year was simply held constant to calculate the estimated savings of \$24,572,443. Applying these savings to hiring more teachers would have resulted in 293 additional teachers being employed in FY 08-09 and 1,735 teachers in FY 07-08.

TABLE 1-12: Statewide Certificated Pupil Support Salaries Expenditures per Student, FY 03-04 to FY 08-09

Fiscal Year	Certificated Pupil Support Salaries
FY 03-04	\$184
FY 04-05	\$190
FY 05-06	\$202
FY 06-07	\$227
FY 07-08	\$255
FY 08-09	\$259

CHART 1-12: Statewide Certificated Pupil Support Salaries Expenditures per Student, FY 03-04 to FY 08-09



Fiscal Year	Certificated Pupil Support Salaries- Savings	Add'l Teachers
FY 07-08	\$142,708,731	1,735
FY 08-09	\$24,572,443	293

Table 1-13 and Chart 1-13 show expenditures for Certificated Administrator and Supervisor salaries for FY 03-04 through FY 08-09. Certificated Administrators and Supervisors are credentialed personnel who are not directly employed as classroom teachers.

TABLE 1-13: Statewide Certificated Administrator and Supervisor Salaries Expenditures, FY 03-04 to FY 08-09

Fiscal Year	Certificated Supervisors' and Administrators' Salaries
FY 03-04	\$1,934,650,462
FY 04-05	\$2,010,035,790
FY 05-06	\$2,127,798,560
FY 06-07	\$2,331,554,802
FY 07-08	\$2,458,910,546
FY 08-09	\$2,397,518,958

CHART 1-13: Statewide Certificated Administrator and Supervisor Salaries Expenditures, FY 03-04 to FY 08-09

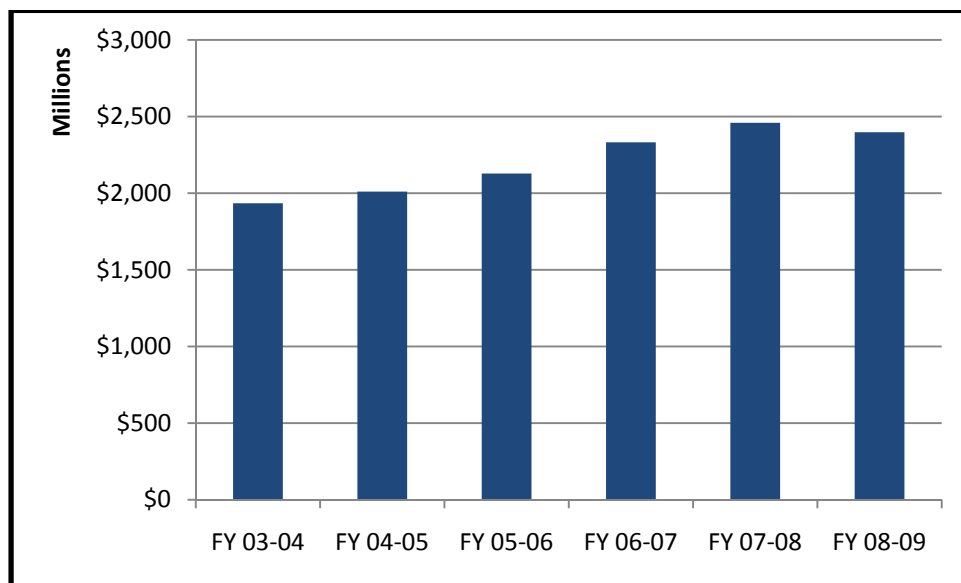
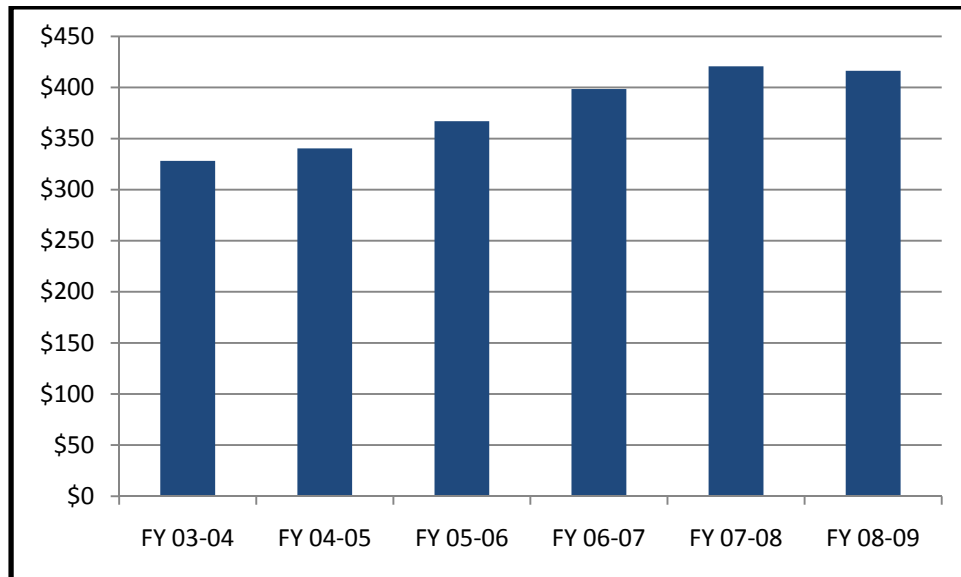


Table 1-14 and Chart 1-14 show Certificated Administrator and Supervisor salary expenditures per student for FY03-04 through FY 08-09. These expenditures increased from \$328 per student in FY 03-04 to \$416 per student in FY 08-09. The table at the bottom of the facing page shows the savings and the number of teachers that could have been employed had these expenditures in FY 07-08 increased as much as PCPI.

TABLE 1-14: Statewide Certificated Administrator and Supervisor Salaries Expenditures per Student, FY 03-04 to FY 08-09

Fiscal Year	Certificated Supervisors and Administrators Salaries
FY 03-04	\$328
FY 04-05	\$340
FY 05-06	\$367
FY 06-07	\$399
FY 07-08	\$421
FY 08-09	\$416

CHART 1-14: Statewide Certificated Administrator and Supervisor Salaries Expenditures per Student, FY 03-04 to FY 08-09



Fiscal Year	Certificated Supervisors' and Administrators' Salaries-Savings	Add'l Teachers
FY 07-08	\$103,310,780	1,256
FY 08-09	\$0	-

Table 1-15 and Chart 1-15 show the expenditures for Classified Instructional Salaries from FY 03-04 through FY 08-09. Classified Instructional Salaries are defined as total salaries paid to instructional aides who are required to perform any portion of their duty under the supervision of a classroom teacher. These expenditures increased from \$1,477,622,975 in FY 03-04 to \$1,870,974,789 in FY 08-09.



TABLE 1-15: Statewide Classified Instructional Salaries, FY 03-04 to FY 08-09

Fiscal Year	Classified Instructional Salaries
FY 03-04	\$1,477,622,975
FY 04-05	\$1,517,449,204
FY 05-06	\$1,587,833,047
FY 06-07	\$1,722,699,617
FY 07-08	\$1,866,045,429
FY 08-09	\$1,870,974,789

CHART 1-15: Statewide Classified Instructional Salaries, FY 03-04 to FY 08-09

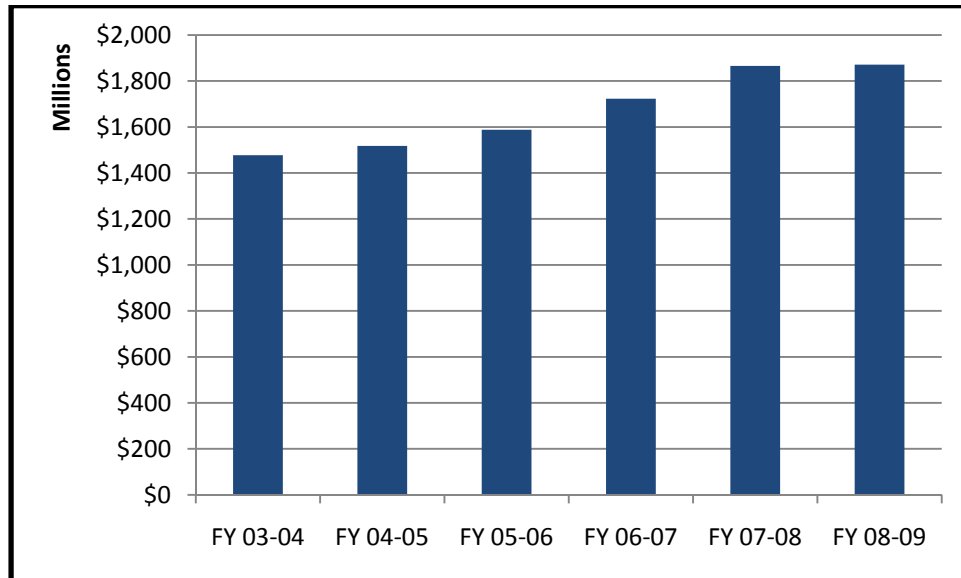
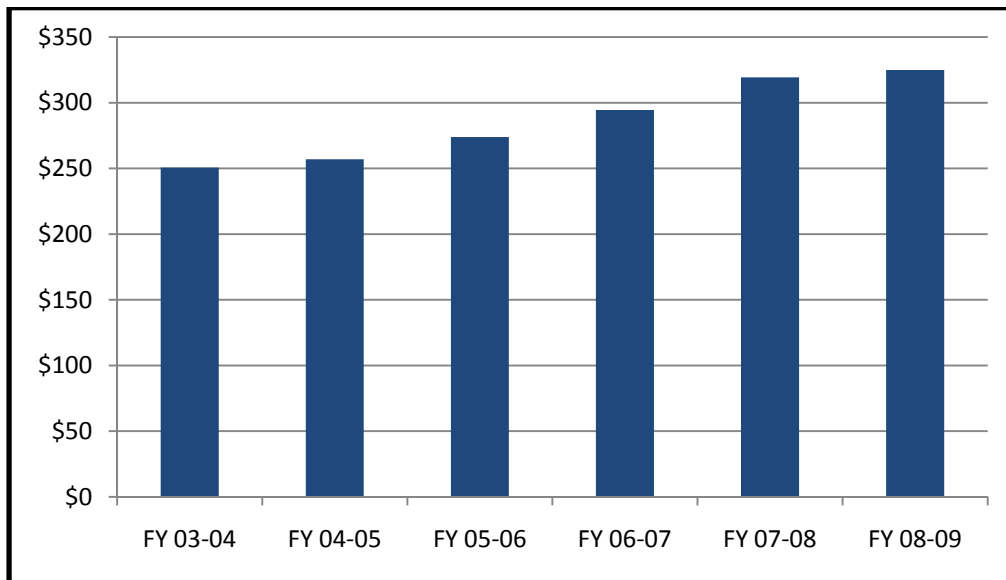


Table 1-16 and Chart 1-16 show expenditures per student for Classified Instructional Salaries from FY 03-04 through FY 08-09. On a per student basis these expenditures increased from \$251 in FY 03-04 to \$325 in FY 08-09. The table at the bottom of the facing page shows the savings and the number of teachers that could have been employed had these expenditures in FY 07-08 increased as much as PCPI and been held flat from in FY 08-09.

TABLE 1-16: Statewide Classified Instructional Salaries per Student, FY 03-04 to FY 08-09

Fiscal Year	Classified Instructional Salaries
FY 03-04	\$251
FY 04-05	\$257
FY 05-06	\$274
FY 06-07	\$294
FY 07-08	\$319
FY 08-09	\$325

CHART 1-16: Statewide Classified Instructional Salaries per Student, FY 03-04 to FY 08-09



Fiscal Year	Classified Instructional Salaries	
	-Savings	Add'l Teachers
FY 07-08	\$124,567,845	1,514
FY 08-09	\$31,907,454	381

Table 1-17 and Chart 1-17 show expenditures for Classified Support Salaries from FY 03-04 through FY 08-09. Classified Support Salaries are defined as salaries of classified employees not included elsewhere who are working in the instructional media and library, student support, pupil transportation, food services, and maintenance and operations functions.

TABLE 1-17: Statewide Classified Support Salaries, FY 03-04 to FY 08-09

Fiscal Year	Classified Support Salaries
FY 03-04	\$2,345,413,408
FY 04-05	\$2,393,337,889
FY 05-06	\$2,511,863,138
FY 06-07	\$2,736,456,375
FY 07-08	\$2,893,837,580
FY 08-09	\$2,852,628,613

CHART 1-17: Statewide Classified Support Salaries, FY 03-04 to FY 08-09

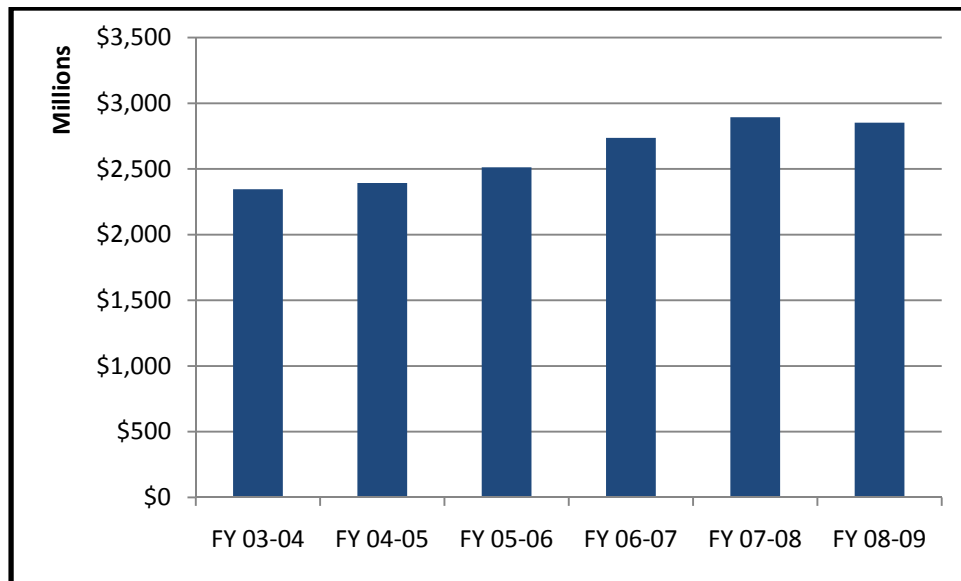
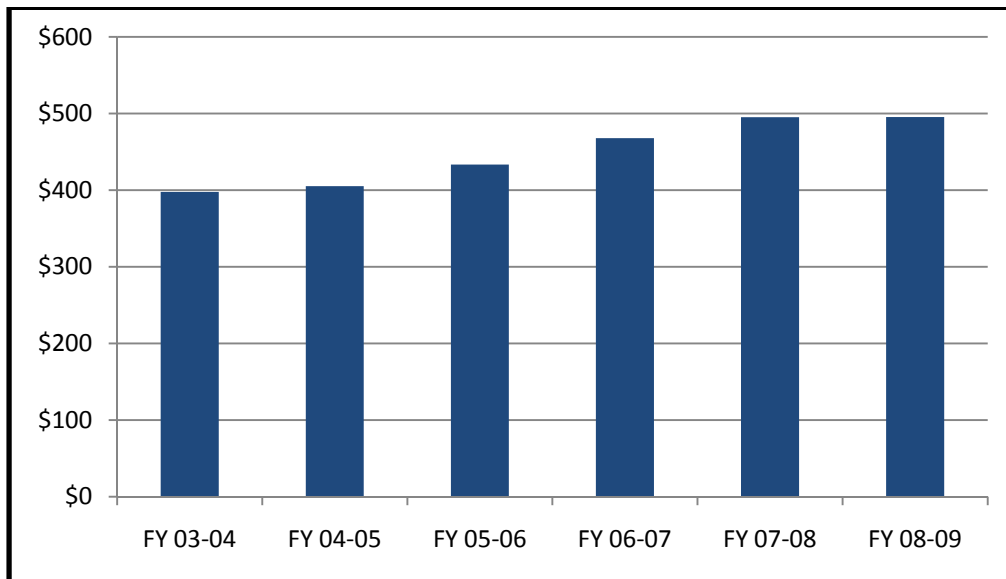


Table 1-18 and Chart 1-18 show expenditures per student for Classified Support Salaries from FY 03-04 through FY 08-09. On a per student basis these expenditures increased from \$398 in FY 03-04 to \$495 in FY 08-09.

TABLE 1-18: Statewide Classified Support Salaries per Student, FY 03-04 to FY 08-09

Fiscal Year	Classified Support Salaries
FY 03-04	\$398
FY 04-05	\$405
FY 05-06	\$433
FY 06-07	\$468
FY 07-08	\$495
FY 08-09	\$495

CHART 1-18: Statewide Classified Support Salaries per Student, FY 03-04 to FY 08-09



Fiscal Year	Classified Support Salaries-Savings	Add'l Teachers
FY 07-08	\$128,998,031	1,568
FY 08-09	\$1,711,009	20

Table 1-19 and Chart 1-19 show expenditures for Classified Supervisor and Administrative Salaries from FY 03-04 through FY 08-09. Classified Supervisor and Administrator Salaries are defined as salaries of supervisory personnel who are business managers, controllers, directors, chief accountants, accounting supervisors, purchasing agents, site administrators, assistant superintendents, and superintendents. These expenditures increased substantially during this time period.



TABLE 1-19: Statewide Classified Supervisors' and Administrators' Salaries, FY 03-04 to FY 08-09

Fiscal Year	Classified Supervisors' and Administrators' Salaries
FY 03-04	\$434,467,400
FY 04-05	\$469,899,871
FY 05-06	\$500,504,760
FY 06-07	\$558,411,736
FY 07-08	\$605,169,597
FY 08-09	\$607,649,347

CHART 1-19: Statewide Classified Supervisors' and Administrators' Salaries, FY 03-04 to FY 08-09

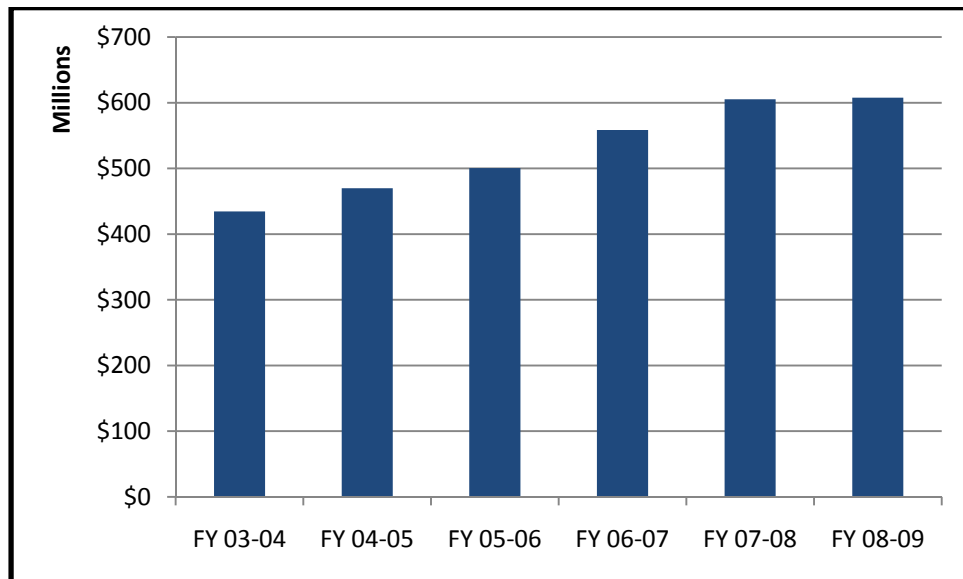
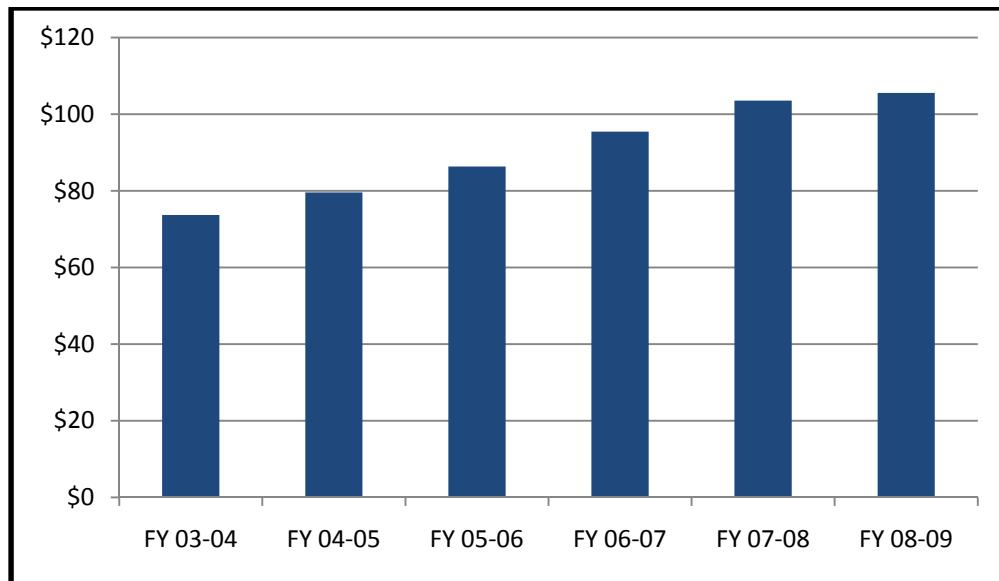


Table 1-20 and Chart 1-20 show per student expenditures for Classified Supervisor and Administrative salaries from FY 03-04 through FY 08-09. On a per student basis these expenditures increased from \$74 in FY03-04 to \$106 in FY 08-09. The table at the bottom of the facing page shows the savings and the number of teachers that could have been employed had these expenditures in FY 07-08 increased as much as PCPI and been held flat in FY 08-09.

TABLE 1-20: Statewide Classified Supervisor and Administrative Salaries per Student, FY 03-04 to FY 08-09

Fiscal Year	Classified Supervisors' and Administrators' Salaries
FY 03-04	\$74
FY 04-05	\$80
FY 05-06	\$86
FY 06-07	\$95
FY 07-08	\$104
FY 08-09	\$106

CHART 1-20: Statewide Classified Supervisor and Administrative Salaries per Student, FY 03-04 to FY 08-09



Fiscal Year	Classified Supervisors' and Administrators' Salaries-Savings	Add'l Teachers
FY 07-08	\$40,664,989	494
FY 08-09	\$11,209,378	134

Table 1-21 and Chart 1-21 show expenditures for Total Certificated Salaries from FY 03-04 through FY 08-09. Note that Total Certificated Salaries includes certificated personnel who are not classroom teachers, as well as classroom teachers.

TABLE 1-21: Statewide Total Certificated Salaries Expenditures, FY 03-04 to FY 08-09

Fiscal Year	Total Certificated Salaries
FY 03-04	\$ 21,798,710,732
FY 04-05	\$ 22,325,002,136
FY 05-06	\$ 23,189,751,727
FY 06-07	\$ 24,868,240,719
FY 07-08	\$ 26,055,878,422
FY 08-09	\$ 25,915,166,036

CHART 1-21: Statewide Total Certificated Salaries Expenditures, FY 03-04 to FY 08-09

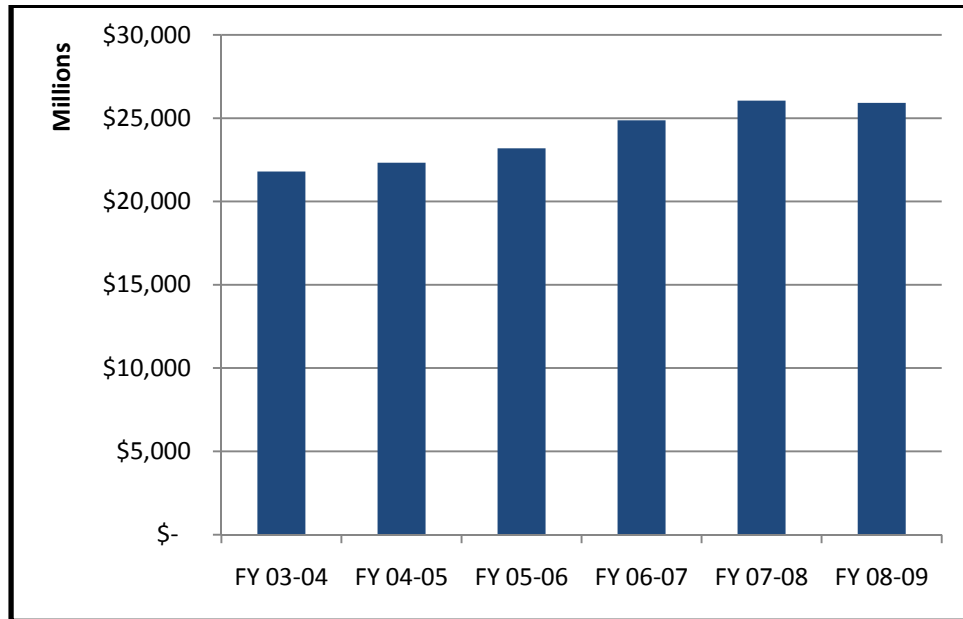


Table 1-22 and Chart 1-22 show per student expenditures for all Certificated Salaries from FY 03-04 through FY 08-09.

TABLE 1-22: Statewide Total Certificated Salaries Expenditures per Student, FY 03-04 to FY 08-09

Fiscal Year	Total Certificated Salaries
FY 03-04	\$3,697
FY 04-05	\$3,780
FY 05-06	\$4,001
FY 06-07	\$4,251
FY 07-08	\$4,458
FY 08-09	\$4,501

CHART 1-22: Statewide Total Certificated Salaries Expenditures per Student, FY 03-04 to FY 08-09

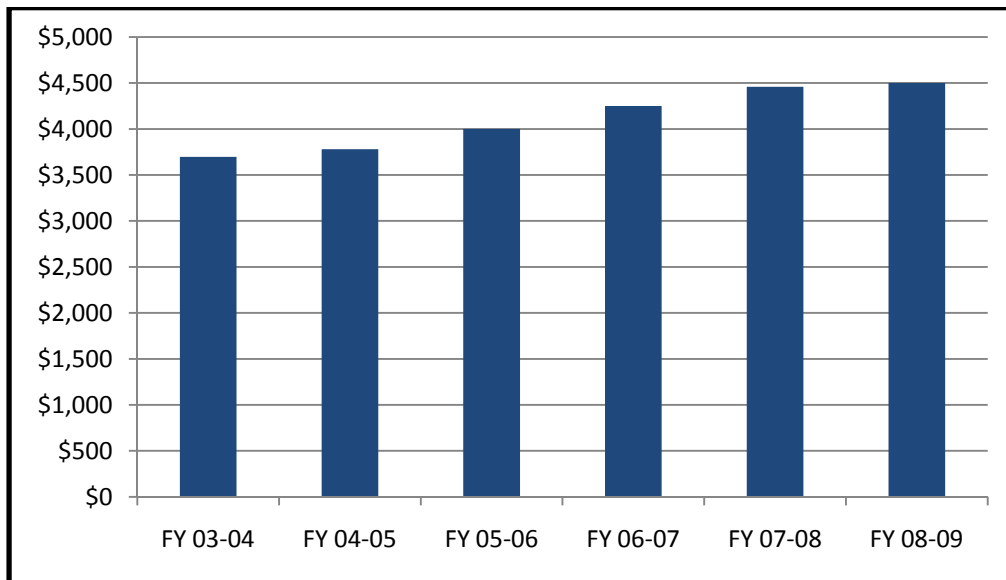


Table 1-23 and Chart 1-23 show total statewide expenditures for Total Classified Salaries from FY 03-04 through FY 08-09.



TABLE 1-23: Statewide Total Classified Salaries Expenditures, FY 03-04 to FY 08-09

Fiscal Year	Total Classified Salaries
FY 03-04	\$6,616,746,971
FY 04-05	\$6,773,925,847
FY 05-06	\$7,107,295,720
FY 06-07	\$7,734,683,776
FY 07-08	\$8,250,986,208
FY 08-09	\$8,180,050,636

CHART 1-23: Statewide Total Classified Salaries Expenditures, FY 03-04 to FY 08-09

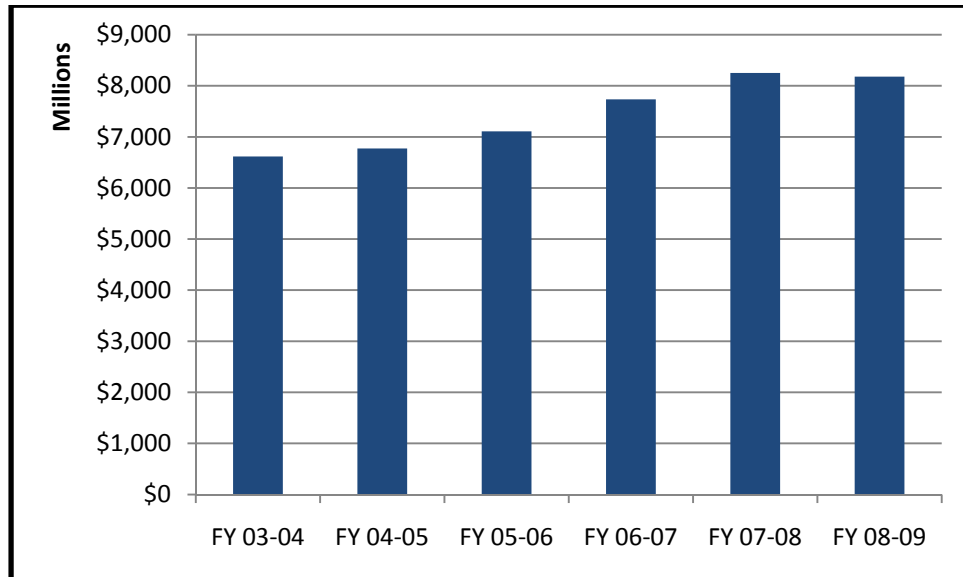


Table 1-24 and Chart 1-24 show per student expenditures for Total Classified Salaries from FY 03-04 through FY 08-09.

TABLE 1-24: Statewide Total Classified Salaries Expenditures per Student, FY 03-04 to FY 08-09

Fiscal Year	Total Classified Salaries
FY 03-04	\$1,122
FY 04-05	\$1,147
FY 05-06	\$1,226
FY 06-07	\$1,322
FY 07-08	\$1,412
FY 08-09	\$1,421

CHART 1-24: Statewide Total Classified Salaries Expenditures per Student, FY 03-04 to FY 08-09

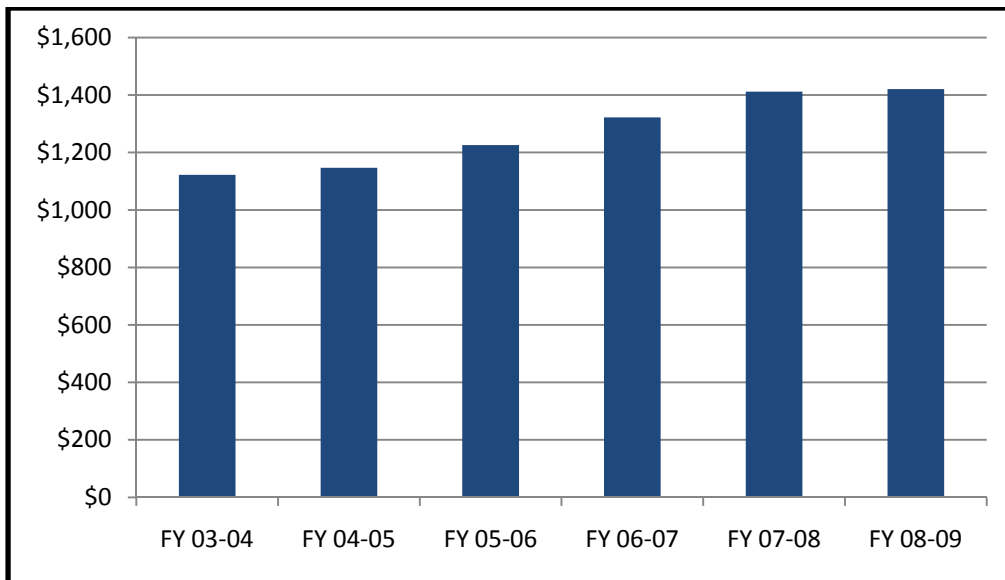


Table 1-25 and Chart 1-25 show expenditures for Books and Textbooks from FY 03-04 through FY 08-09.

TABLE 1-25: Statewide Total Books and Textbook Expenditures, FY 03-04 to FY 08-09

Fiscal Year	Textbooks, Books, Reference Materials and Core Curricula Materials
FY 03-04	\$515,475,489
FY 04-05	\$468,962,437
FY 05-06	\$548,258,407
FY 06-07	\$684,098,674
FY 07-08	\$709,629,795
FY 08-09	\$557,351,799

CHART 1-25: Statewide Total Books and Textbook Expenditures, FY 03-04 to FY 08-09

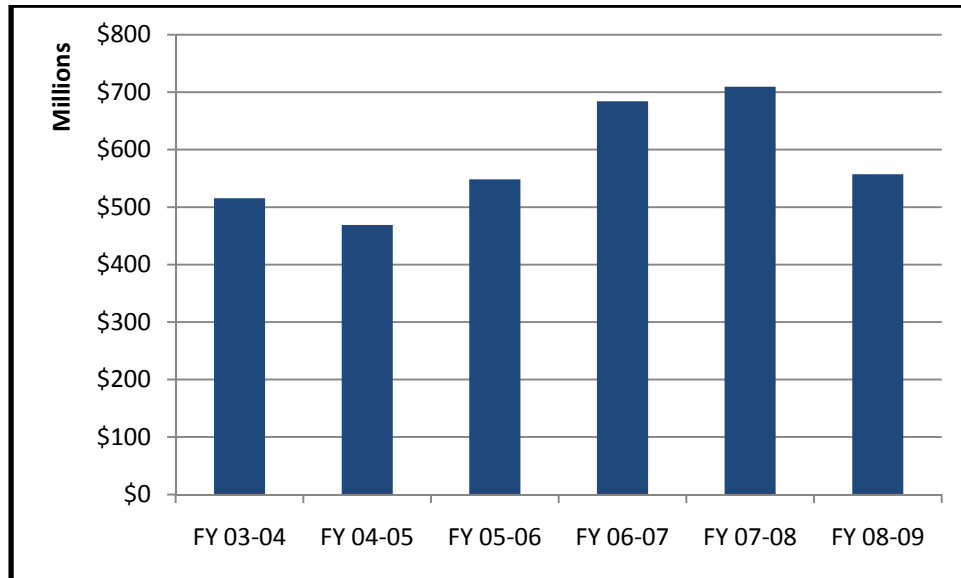
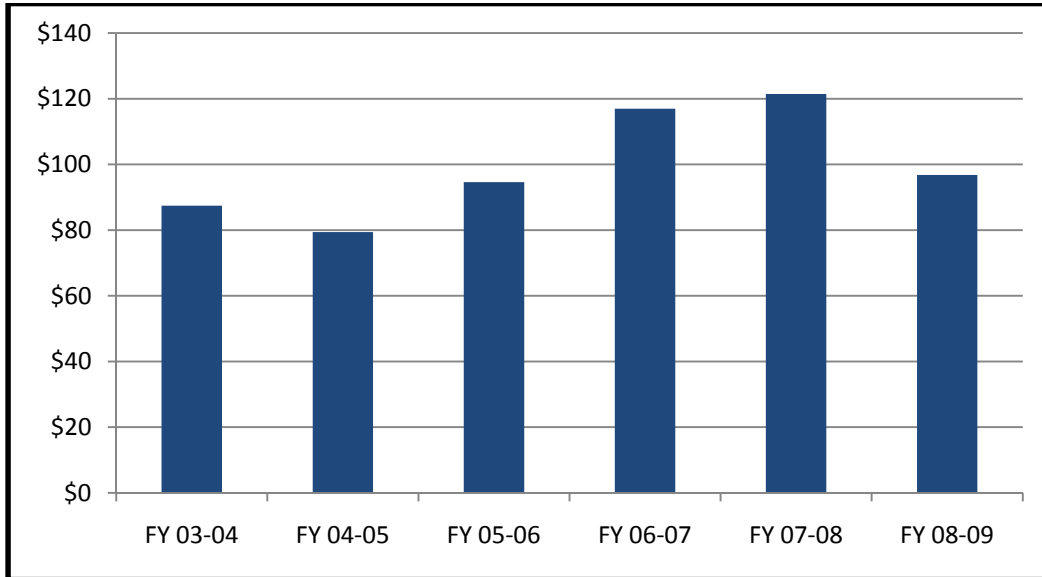


Table 1-26 and Chart 1-26 show per student expenditures for Books and Textbooks from FY 03-04 through FY 08-09. The table at the bottom of the facing page shows the savings and the number of teachers that could have been employed had these expenditures in FY 07-08 only increased as much as PCPI.

TABLE 1-26: Statewide Total Books and Textbook Expenditures per Student, FY 03-04 to FY 08-09

Fiscal Year	Textbooks, Books, Reference Materials and Core Curricula Materials
FY 03-04	\$87
FY 04-05	\$79
FY 05-06	\$95
FY 06-07	\$117
FY 07-08	\$121
FY 08-09	\$97

CHART 1-26: Statewide Total Books and Textbook Expenditures per Student, FY 03-04 to FY 08-09



Fiscal Year	Total Books & Textbooks-Savings	Add'l Teachers
FY 07-08	\$23,235,126	282
FY 08-09	0	0

Table 1-27 and Chart 1-27 show expenditures for Materials and Supplies from FY 03-04 through FY 08-09.



TABLE 1-27: Statewide Total Materials and Supplies Expenditures, FY 03-04 to FY 08-09

Fiscal Year	Materials and Supplies
FY 03-04	\$1,386,383,146
FY 04-05	\$1,459,825,255
FY 05-06	\$1,573,144,790
FY 06-07	\$1,597,569,630
FY 07-08	\$1,762,250,909
FY 08-09	\$1,410,960,811

CHART 1-27: Statewide Total Materials and Supplies Expenditures, FY 03-04 to FY 08-09

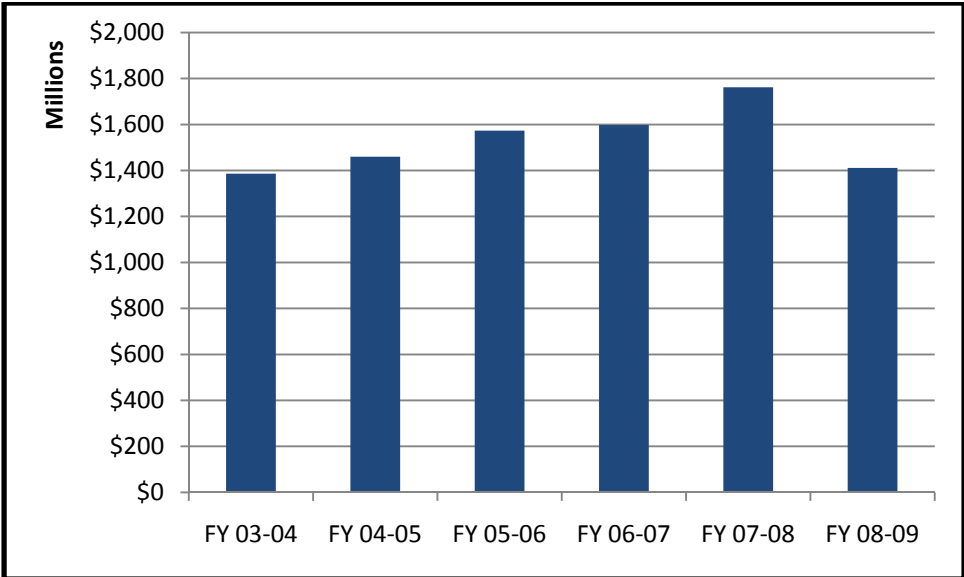
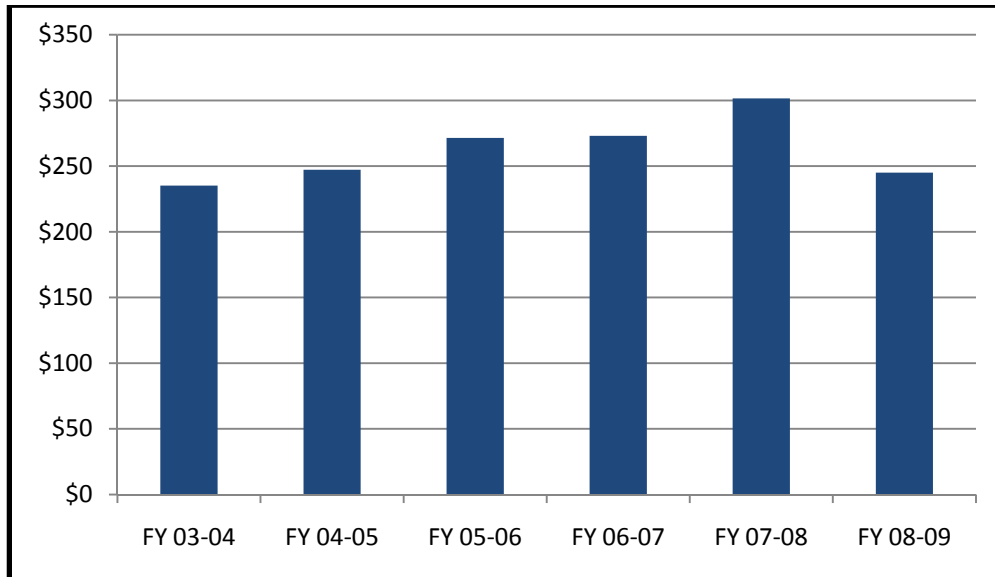


Table 1-28 and Chart 1-28 show per student expenditures for Materials and Supplies from FY 03-04 through FY 08-09. The table at the bottom of the facing page shows the savings and the number of teachers that could have been employed had these expenditures in FY 07-08 only increased as much as PCPI.

TABLE 1-28: Statewide Total Materials and Supplies Expenditures per Student, FY 03-04 to FY 08-09

Fiscal Year	Materials and Supplies
FY 03-04	\$235
FY 04-05	\$247
FY 05-06	\$271
FY 06-07	\$273
FY 07-08	\$302
FY 08-09	\$245

CHART 1-28: Statewide Total Materials and Supplies Expenditures per Student, FY 03-04 to FY 08-09



Fiscal Year	Materials & Supplies-Savings	Add'l Teachers
FY 07-08	\$146,614,857	1,782
FY 08-09	\$0	-

Table 1-29 and Chart 1-29 show expenditures for Travel and Conferences from FY 03-04 through FY 08-09.

TABLE 1-29: Statewide Total Travel and Conferences Expenditures, FY 03-04 to FY 08-09

Fiscal Year	Travel and Conferences
FY 03-04	\$133,040,507
FY 04-05	\$154,057,590
FY 05-06	\$175,576,696
FY 06-07	\$195,217,535
FY 07-08	\$200,174,005
FY 08-09	\$156,847,737

CHART 1-29: Statewide Total Travel and Conferences Expenditures, FY 03-04 to FY 08-09

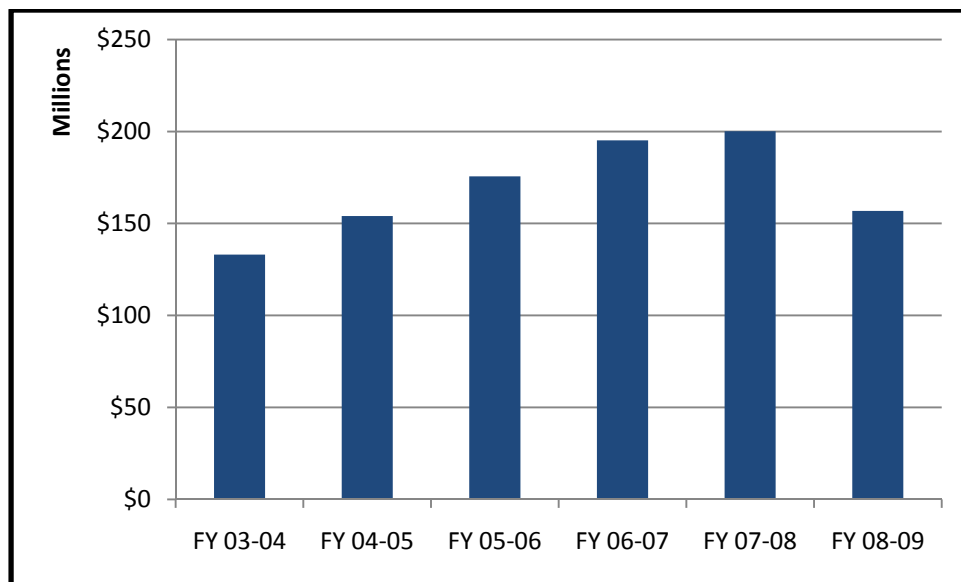
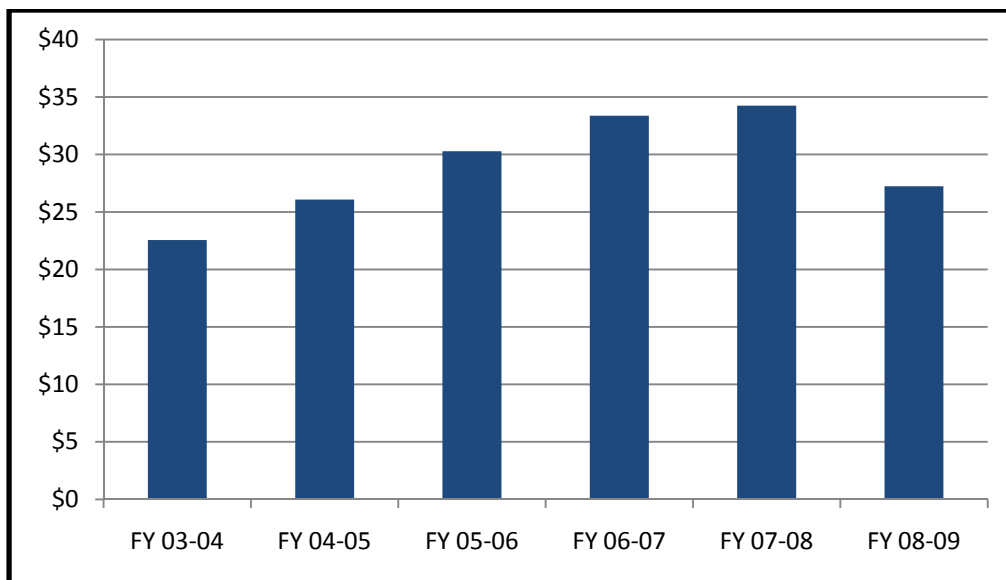


Table 1-30 and Chart 1-30 show expenditures per student for Travel and Conferences from FY 03-04 through FY 08-09. The table at the bottom of the facing page shows the savings and the number of teachers that could have been employed had these expenditures in FY 07-08 only increased as much as PCPI.

TABLE 1-30: Statewide Total Travel and Conferences Expenditures per Student, FY 03-04 to FY 08-09

Fiscal Year	Travel and Conferences
FY 03-04	\$23
FY 04-05	\$26
FY 05-06	\$30
FY 06-07	\$33
FY 07-08	\$34
FY 08-09	\$27

CHART 1-30: Statewide Total Travel and Conferences Expenditures per Student, FY 03-04 to FY 08-09



Fiscal Year	Travel & Conferences-Savings	Add'l Teachers
FY 07-08	\$3,060,496	37
FY 08-09	\$0	-

Table 1-31 and Chart 1-31 show Total Certificated Benefit Expenditures from FY 03-04 through FY 08-09.



TABLE 1-31: Statewide Total Certificated Benefit Expenditures, FY 03-04 to FY 08-09

Fiscal Year	Total Certificated Benefits
FY 03-04	\$5,461,068,065
FY 04-05	\$5,898,183,521
FY 05-06	\$6,143,133,358
FY 06-07	\$6,488,120,080
FY 07-08	\$6,735,296,872
FY 08-09	\$6,704,547,809

CHART 1-31: Statewide Total Certificated Benefit Expenditures, FY 03-04 to FY 08-09

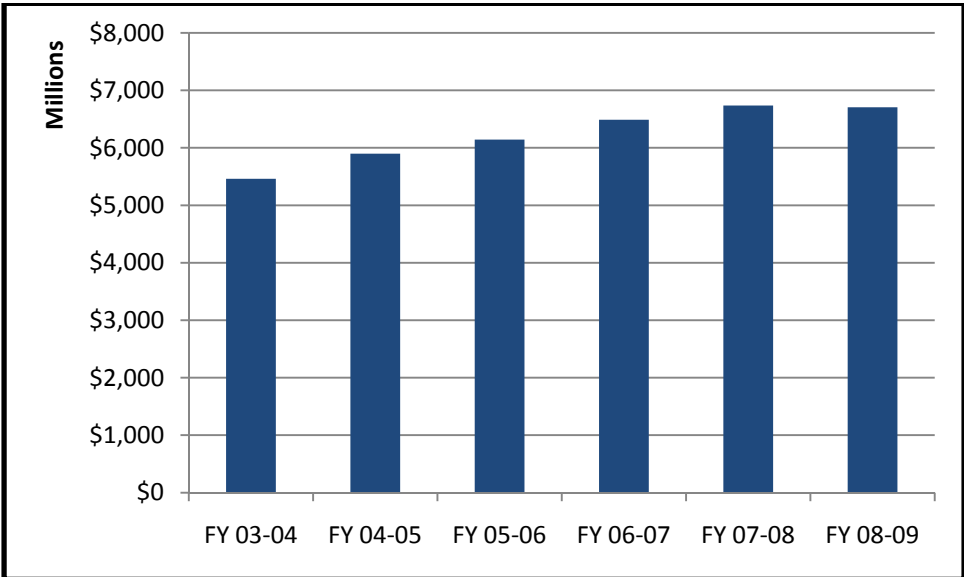


Table 1-32 and Chart 1-32 show per student Total Certificated Benefit Expenditures from FY 03-04 through FY 08-09.

TABLE 1-32: Statewide Total Certificated Benefit Expenditures per Student, FY 03-04 to FY 08-09

Fiscal Year	Total Certificated Benefits
FY 03-04	\$926
FY 04-05	\$999
FY 05-06	\$1,060
FY 06-07	\$1,109
FY 07-08	\$1,152
FY 08-09	\$1,164

CHART 1-32: Statewide Total Certificated Benefit Expenditures per Student, FY 03-04 to FY 08-09

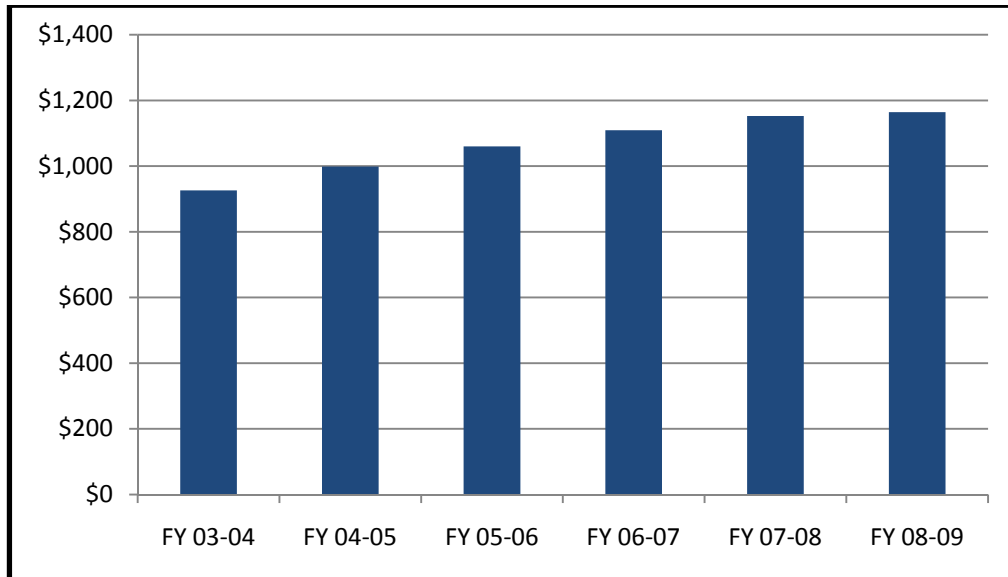


Table 1-33 and Chart 1-33 show Total Classified Benefit Expenditures from FY 03-04 through FY 08-09.

TABLE 1-33: Statewide Total Classified Benefit Expenditures, FY 03-04 to FY 08-09

Fiscal Year	Total Classified Benefits
FY 03-04	\$2,778,608,269
FY 04-05	\$2,929,246,854
FY 05-06	\$3,078,367,210
FY 06-07	\$3,223,532,636
FY 07-08	\$3,379,174,863
FY 08-09	\$3,468,460,441

CHART 1-33: Statewide Total Classified Benefit Expenditures, FY 03-04 to FY 08-09

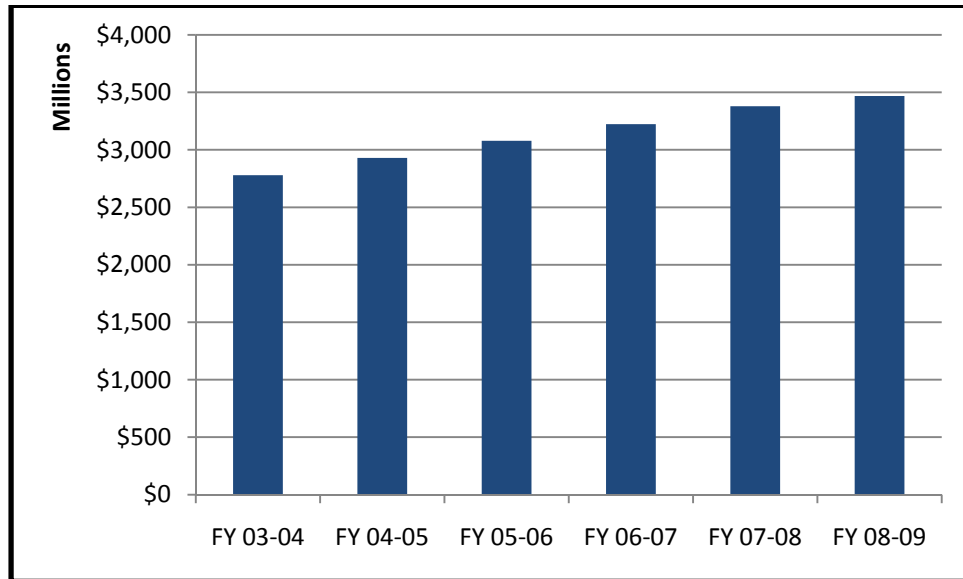


Table 1-34 and Chart 1-34 show per student Total Classified Expenditures from FY 03-04 through FY 08-09.

TABLE 1-34: Statewide Total Classified Benefit Expenditures per Student, FY 03-04 to FY 08-09

Fiscal Year	Total Classified Benefits
FY 03-04	\$471
FY 04-05	\$496
FY 05-06	\$531
FY 06-07	\$551
FY 07-08	\$578
FY 08-09	\$602

CHART 1-34: Statewide Total Classified Benefit Expenditures per Student, FY 03-04 to FY 08-09

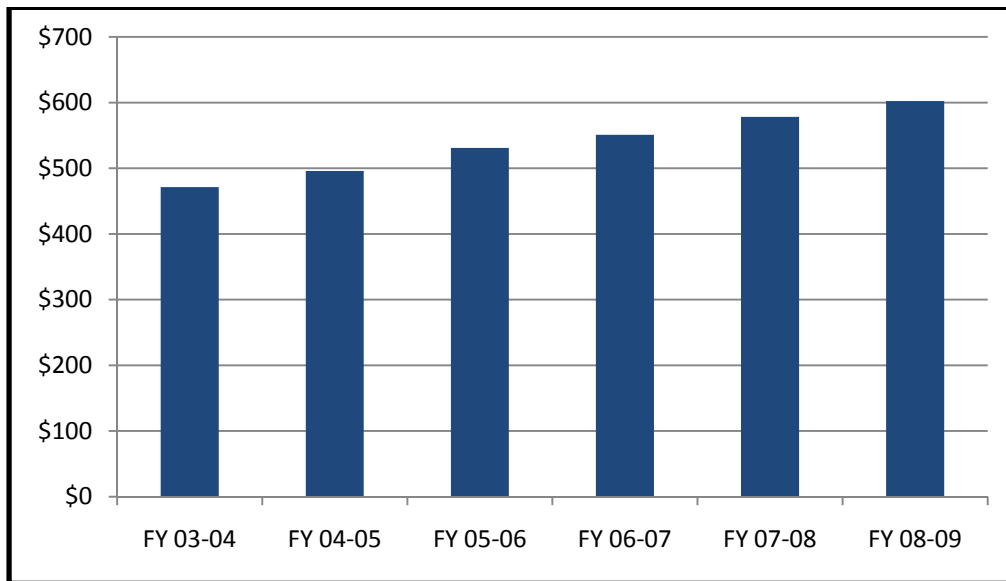


Table 1-35 and Chart 1-35 show Total Professional/Consulting and Subagreements for Services Expenditures.



TABLE 1-35: Statewide Total Professional/Consultant and Subagreements for Services Expenditures, FY 03-04 to FY 08-09

Fiscal Year	Professional/Consulting Services & Subagreements for Services
FY 03-04	\$3,955,019,449
FY 04-05	\$4,363,074,883
FY 05-06	\$4,321,696,850
FY 06-07	\$4,577,582,943
FY 07-08	\$5,302,854,362
FY 08-09	\$5,469,215,020

CHART 1-35: Statewide Total Professional/Consultant and Subagreements for Services Expenditures, FY 03-04 to FY 08-09

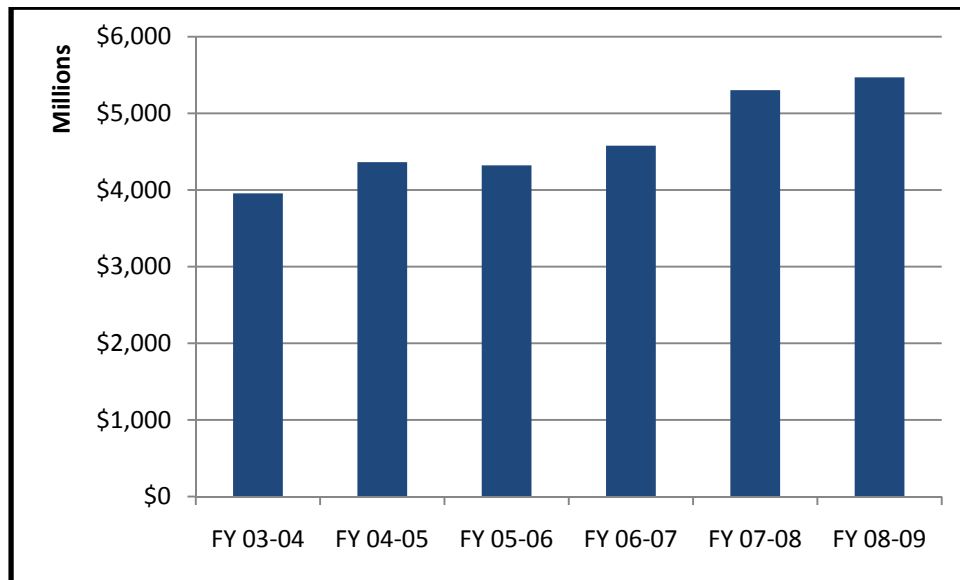
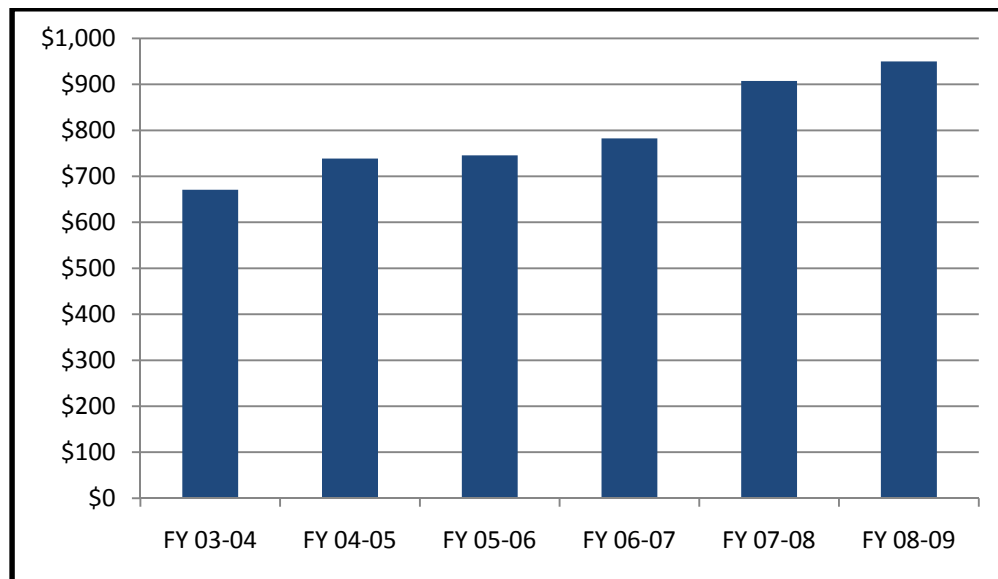


Table 1-36 and Chart 1-36 show per student Professional/Consulting and Subagreements for Services Expenditures. The table at the bottom of the facing page shows the savings and the number of teachers that could have been employed had these expenditures in FY 07-08 and FY 08-09 increased as much as PCPI.

TABLE 1-36: Per Student Professional/Consultant and Subagreements for Services Expenditures, FY 03-04 to FY 08-09

Fiscal Year	Professional/Consulting Services & Subagreements for Services
FY 03-04	\$671
FY 04-05	\$739
FY 05-06	\$746
FY 06-07	\$782
FY 07-08	\$907
FY 08-09	\$950

CHART 1-36: Per Student Professional/Consultant and Subagreements for Services Expenditures, FY 03-04 to FY 08-09



Fiscal Year	Professional/Consulting Services & Subagreements for Services-Savings	Add'l Teachers
FY 07-08	\$668,297,512	8,124
FY 08-09	\$239,649,412	2,862

Table 1-37 and Chart 1-37 show Total Expenditures, including Capital Expenditures, from FY 03-04 through FY 08-09. This spending grew from \$56,917,738,641 in FY 03-04 to \$68,316,210,524 in FY 08-09; this represents an approximate 20% change over this period.

It should be noted that these totals include debt service expenditures, which may cause the capital expenditures to be slightly overstated, due to accounting vagaries.

TABLE 1-37: Statewide Total Expenditures, Including Capital, FY 03-04 to FY 08-09

Fiscal Year	Total Expenditures (incl. Capital)
FY 03-04	\$56,917,738,641
FY 04-05	\$60,211,055,029
FY 05-06	\$62,867,193,688
FY 06-07	\$66,658,594,710
FY 07-08	\$69,455,117,972
FY 08-09	\$68,316,210,524

CHART 1-37: Statewide Total Expenditures, Including Capital, FY 03-04 to FY 08-09

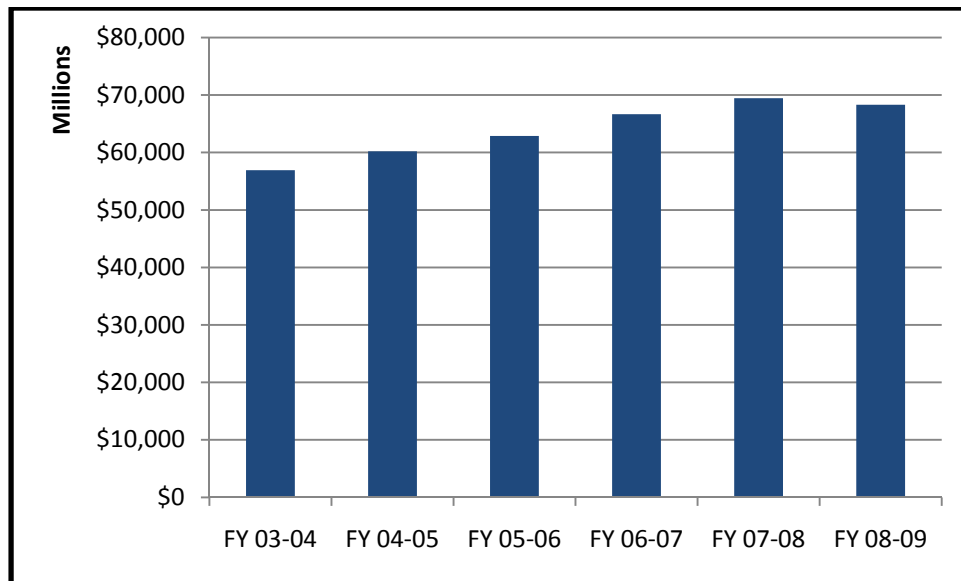
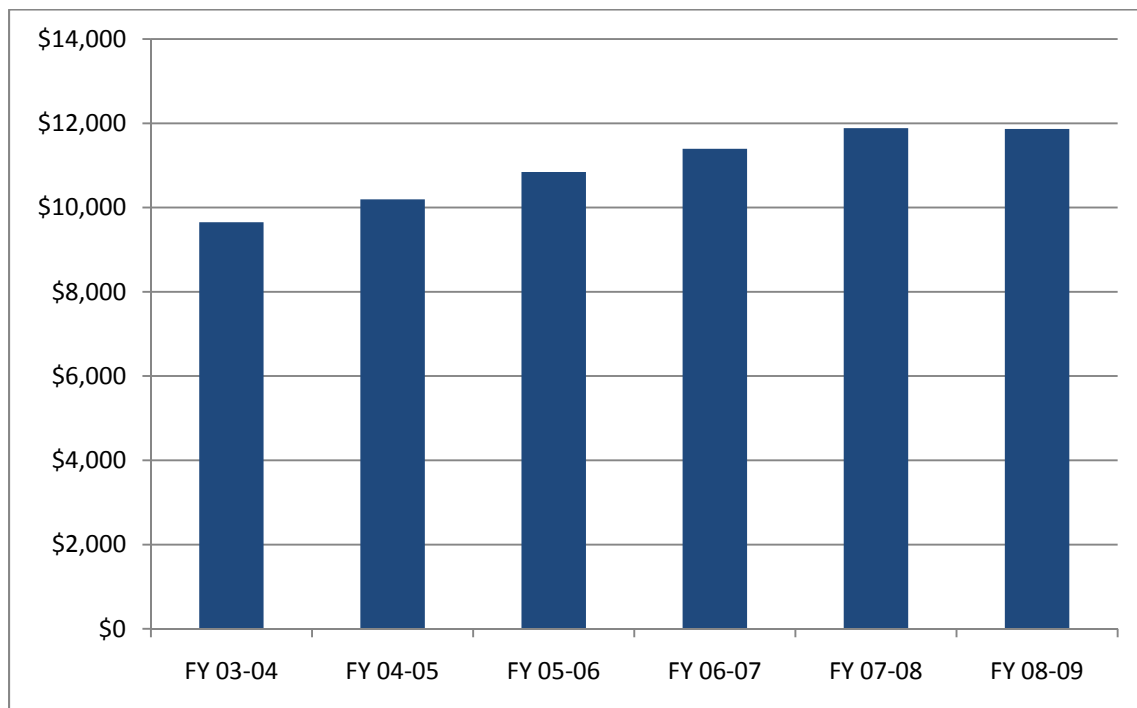


Table 1-38 and Chart 1-38 show per student Total Expenditures, including Capital Expenditures, from FY 03-04 through FY 08-09. The table at the bottom of the facing page shows the savings and the number of teachers that could have been employed had these expenditures in FY 07-08 only increased as much as PCPI.

TABLE 1-38: Statewide Total Expenditures, Including Capital, per Student, FY 03-04 to FY 08-09

Fiscal Year	Total Expenditures (incl. Capital)
FY 03-04	\$9,653
FY 04-05	\$10,194
FY 05-06	\$10,846
FY 06-07	\$11,394
FY 07-08	\$11,884
FY 08-09	\$11,865

CHART 1-38: Statewide Total Expenditures per Student, Including Capital, FY 03-04 to FY 08-09



Fiscal Year	Total Expenditures (incl. capital)-Savings	Add'l Teachers
FY 07-08	\$2,171,054,031	26,393
FY 08-09	\$0	-

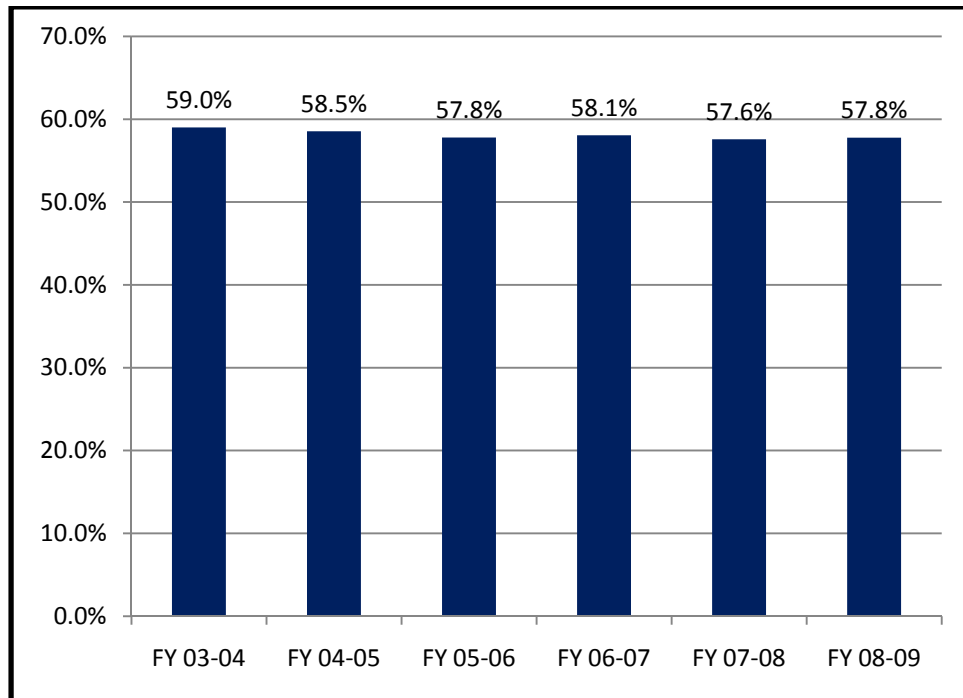
Table 1-39 and Chart 1-39 show the percentage of Total Expenditures (excluding capital) that are spent “In the Classroom.” [See Methodology for explanation of how “In the Classroom” spending is calculated].



TABLE 1-39: % of Total Expenditures (excluding capital) spent “In the Classroom”, FY 03-04 to FY 08-09

Fiscal Year	In the Classroom Spending as a % of Total Expenditures (excluding capital)
FY 03-04	59.0%
FY 04-05	58.5%
FY 05-06	57.8%
FY 06-07	58.1%
FY 07-08	57.6%
FY 08-09	57.8%

CHART 1-39: % of Total Expenditures (excluding capital) spent “In the Classroom”, FY 03-04 to FY 08-09



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## SECTION 2: STATEWIDE SPECIAL EDUCATION DATA

Table 2-1 shows data about the Average Daily Attendance of special education children statewide, and the relative size of the special education population compared to the total ADA. Note that special education ADA only varied slightly over this period. Note also that the special education ADA as a percentage of the total ADA remained fairly constant at 3 percent between FY 03-04 and FY 08-09.

TABLE 2-1: Special Education ADA as a % of Total ADA, FY 03-04 to FY 08-09

Category	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Total ADA	5,896,402	5,906,249	5,796,591	5,850,296	5,844,593	5,757,830
Special Education ADA	182,822	183,528	180,795	183,717	183,670	183,032
Special Education ADA as a % of Total ADA	3%	3%	3%	3%	3%	3%

Table 2-2 shows data about the various categories of the special education population statewide from FY2007-08 back through FY 2003-04. So, for example, the Mental Retardation enrollment was 43,113 in FY07/08, and that enrollment represented 6 percent of the total special education enrollment of 677,875 in FY07/08. The two largest special education categories in FY 07/08 were Speech or Language Impairment (176,256, or 26 percent of the total) and Specific Learning Disability (297,933, or 44 percent of the total). No other category registered more than 7 percent of the total Special Education enrollment in FY 07/08. Generally, the relative percentages of these Special Education categories stay fairly constant over this period from FY 03/04 through FY 07/08, with three notable exceptions. First, the Specific Learning Disability category declined substantially from 50 percent of the total Special Education enrollment in FY 03/04, to 44 percent of the total Special Education enrollment in FY07/08. The Other Health Impairment enrollment increased from 5 percent of the total Special Education enrollment in FY03/04 to 7 percent in FY07/08, while the Autism enrollment increased from 4 percent to 7 percent of the total Special Education enrollment over the same period.

TABLE 2-2: Special Education Enrollment, by Classification, FY 03-04 to FY 08-09

Special Education Classification	Fiscal Year											
	% of FY 08/09 Total		% of FY 07/08 Total		% of FY 06/07 Total		% of FY 05/06 Total		% of FY 04/05 Total		% of FY 03/04 Total	
	FY 08/09		FY 07/08		FY 06/07		FY 05/06		FY 04/05		FY 03/04	
Mental Retardation	42,646	6%	43,113	6%	43,522	6%	43,739	6%	44,263	6%	44,017	6%
Hard of Hearing	9,016	1%	8,481	1%	8,241	1%	8,150	1%	7,608	1%	7,200	1%
Deaf	4,162	1%	4,185	1%	4,242	1%	4,337	1%	4,462	1%	4,510	1%
Speech or Language Impairment	172,669	25%	176,256	26%	178,599	26%	181,319	27%	176,265	26%	175,927	26%
Visual Impairment	4,588	1%	4,530	1%	4,697	1%	4,761	1%	4,798	1%	4,599	1%
Emotional Disturbance	27,124	4%	27,199	4%	27,081	4%	27,512	4%	27,912	4%	27,292	4%
Orthopedic Impairment	15,404	2%	15,294	2%	15,429	2%	15,653	2%	15,321	2%	15,074	2%
Other Health Impairment	50,614	7%	47,232	7%	43,498	6%	40,081	6%	35,650	5%	32,083	5%
Specific Learning Disability	291,456	43%	297,933	44%	306,950	45%	314,817	46%	328,381	48%	337,884	50%
Deaf-Blindness	182	0%	204	0%	207	0%	229	0%	266	0%	215	0%
Multiple Disabilities	5,210	1%	5,476	1%	5,673	1%	6,125	1%	5,926	1%	6,606	1%
Autism	53,183	8%	46,196	7%	39,711	6%	34,668	5%	29,370	4%	24,943	4%
Traumatic Brain Injury	1,851	0%	1,776	0%	1,798	0%	1,787	0%	1,747	0%	1,630	0%
<b>TOTAL</b>	<b>678,105</b>	<b>100%</b>	<b>677,875</b>		<b>679,648</b>		<b>683,178</b>		<b>681,969</b>		<b>681,980</b>	

Table 2-3 shows data about Special Education expenditures as a percentage of Total Expenditures, Including Capital, from 2003-04 through FY 2008-09. Table 2-4 shows Special Education Expenditures as a percentage of Total Expenditures, Excluding Capital, from 2003-04 through FY 2008-09.



TABLE 2-3: Special Education Expenditures as a % of Total Expenditures, Including Capital, FY 03-04 to FY 08-09

Category	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09
Total Expenditures (incl. capital)	\$56,917,738,641	\$60,211,055,029	\$62,867,193,688	\$66,658,594,710	\$69,455,117,972	\$68,316,210,524
Total Special Education Expenditures	\$5,746,445,597	\$6,121,970,417	\$6,548,159,695	\$7,176,346,848	\$7,645,758,131	\$7,785,229,122
Special Education Expenditures as a % of Total Expenditures (incl. capital)	10.10%	10.17%	10.42%	10.77%	11.01%	11.40%

TABLE 2-4: Special Education Expenditures as a % of Total Expenditures, Excluding Capital, FY 03-04 to FY 08-09

Category	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09
Total Expenditures (excl. capital)	\$45,603,379,048	\$47,510,716,420	\$50,176,289,609	\$53,465,071,010	\$56,533,557,037	\$55,601,177,318
Total Special Education Expenditures	\$5,746,445,597	\$6,121,970,417	\$6,548,159,695	\$7,176,346,848	\$7,645,758,131	\$7,785,229,122
Special Education Expenditures as a % of Total Expenditures (excl. capital)	12.60%	12.89%	13.05%	13.42%	13.52%	14.00%

Table 2-5 shows selected categories of expenditure for Special Education from FY 2003-04 through FY 2008-09. Note that the far right hand column shows the percentage change in each of these selected categories of expenditure over this period. Note also, that at the bottom of the far right column is the percentage change in total Special Education expenditures over this same period, thus allowing a comparison in the rate of increase in each category of expenditure to the total increase in Special Education expenditures.

TABLE 2-5: Select Categories of Expenditure for Special Education, FY 03-04 to FY 08-09

Category	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	6 Yr. % Change
<b>Certificated</b>							
Teachers' Salaries	\$2,022,908,866	\$2,091,495,790	\$2,196,798,846	\$2,368,386,307	\$2,488,464,309	\$2,514,814,202	24.32%
Certificated Pupil Support Salaries	\$246,179,953	\$271,402,052	\$292,118,389	\$328,098,003	\$352,867,383	\$366,606,165	48.92%
<b>Certificated Supervisors' and Administrators' Salaries</b>	\$114,191,736	\$124,444,077	\$136,129,151	\$157,456,822	\$163,718,499	\$139,764,224	22.39%
Other Certificated Salaries	\$61,240,108	\$63,656,927	\$68,226,051	\$72,271,487	\$79,960,963	\$82,390,702	34.54%
<b>Classified</b>							
<b>Instructional Salaries</b>	\$875,728,220	\$919,020,390	\$980,273,933	\$1,083,460,009	\$1,184,726,775	\$1,208,910,747	38.05%
Classified Support Salaries	\$98,714,479	\$121,957,755	\$135,921,589	\$154,872,204	\$168,555,068	\$172,139,666	74.38%
<b>Classified Supervisors' and Administrators' Salaries</b>	\$5,048,754	\$7,531,717	\$8,911,995	\$11,506,604	\$13,274,226	\$13,980,380	176.91%
Clerical, Technical, and Office Staff Salaries	\$61,750,021	\$67,324,351	\$71,065,490	\$78,272,661	\$79,188,934	\$79,243,219	28.33%
Other Classified Salaries	\$22,218,050	\$25,744,810	\$27,077,286	\$31,666,441	\$36,061,767	\$36,533,808	64.43%
Total Certificated Benefits	\$607,948,375	\$669,929,086	\$708,274,704	\$748,746,011	\$819,935,721	\$792,242,249	30.31%
Total Classified Benefits	\$463,906,921	\$499,924,719	\$537,940,328	\$585,080,565	\$605,111,855	\$676,728,352	45.88%
Approved Textbooks and Core Curricula Materials	\$681,943	\$744,757	\$772,148	\$1,299,047	\$679,484	\$1,150,745	68.74%
<b>Books and Other Reference Materials</b>	\$1,325,743	\$1,248,345	\$1,999,973	\$1,770,259	\$1,209,100	\$1,137,504	-14.20%
Materials and Supplies	\$41,272,915	\$48,555,680	\$63,085,923	\$66,098,613	\$64,102,134	\$51,801,483	25.51%
Travel and Conferences	\$8,612,583	\$9,892,190	\$11,883,351	\$13,330,341	\$13,064,597	\$11,623,664	34.96%
Professional/Consulting Services/Subagreements for Services	\$873,465,496	\$923,613,541	\$1,004,460,476	\$1,098,163,561	\$1,190,678,633	\$1,247,963,510	42.87%
<b>Subtotal</b>	<b>\$5,505,194,164</b>	<b>\$5,846,486,187</b>	<b>\$6,244,939,633</b>	<b>\$6,800,478,935</b>	<b>\$7,261,599,447</b>	<b>\$7,397,030,618</b>	<b>34.36%</b>
<b>Total Special Education Expenditures</b>	<b>\$5,746,445,597</b>	<b>\$6,121,970,417</b>	<b>\$6,548,159,695</b>	<b>\$7,176,346,848</b>	<b>\$7,645,758,131</b>	<b>\$7,785,229,122</b>	<b>35.48%</b>

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**SECTION 3: QUARTILE AND QUADRANT ANALYSIS OF KEY  
COMPARATIVE VARIABLES ACROSS ALL SCHOOL DISTRICTS**

Table 3-1 shows the distribution quartiles of all public school districts in California for Total Expenditures per student in FY 08-09, excluding capital expenditures. As shown in Table 3-1, the 75 percent quartile of expenditures per student was \$10,744. This means that 25 percent of the public school districts in California spent over \$10,744 per student (excluding Capital Expenditures) in FY 08-09, and half of the public school districts in California spent over the median of \$9,090 per student. Note that 25 percent of the public school districts in California spent less than \$8,297 per student (excluding Capital Expenditures) in FY 08-09.

CHART 3-1: Total Expenditures, Excluding Capital, per Student Quartiles,  
FY 08-09

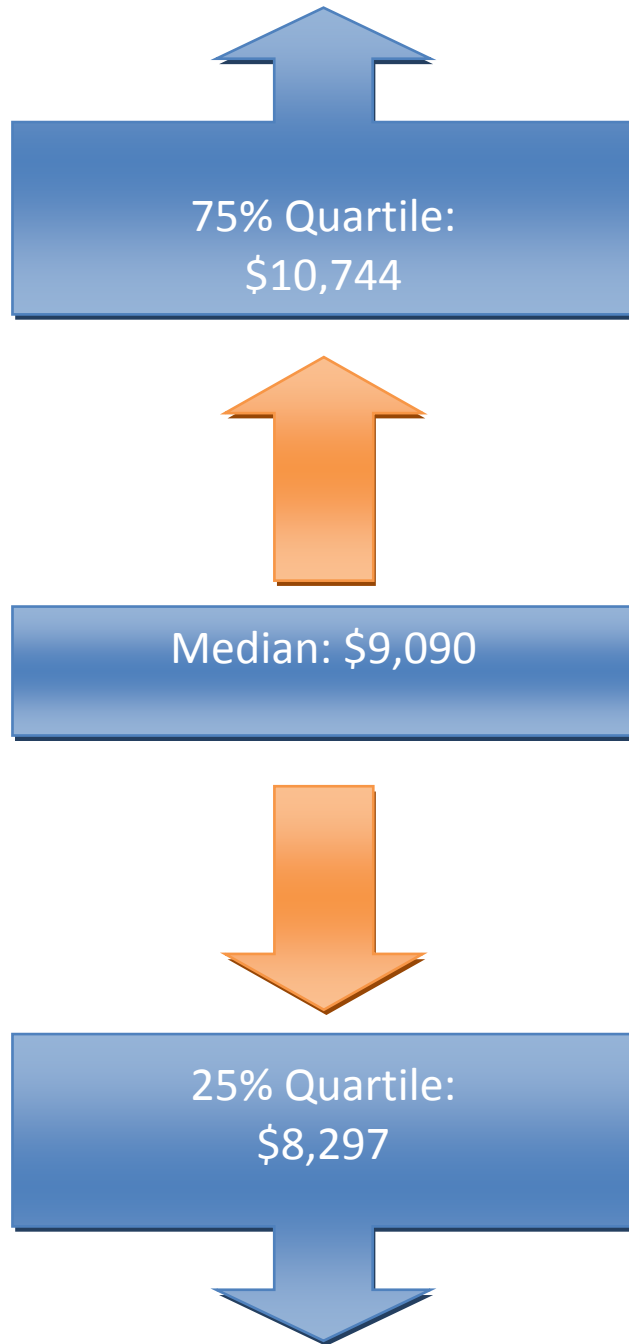


Table 3-2 shows the distribution quartiles of all public school districts in California for Teacher Salary and Benefits Expenditures as a percentage of Total Expenditures (excluding Capital Expenditures). As shown in Table 3-2, only 25 percent of the public school districts in California (those above the 75 percent quartile at the top of the Table) allocated more than 53 percent of their Total Expenditures (excluding Capital Expenditures) to Teacher Salaries and Benefits in FY 08-09. Half the public school districts in California spent less than 49 percent of their Total Expenditures on Teacher Salaries and Benefits, and 25 percent of the public school districts in California spent less than 43 percent of their Total Expenditures on Teacher Salaries and Benefits.



CHART 3-2: Teacher Salary and Benefits as a % of Total Expenditures (Excluding Capital) Quartiles, FY 08-09

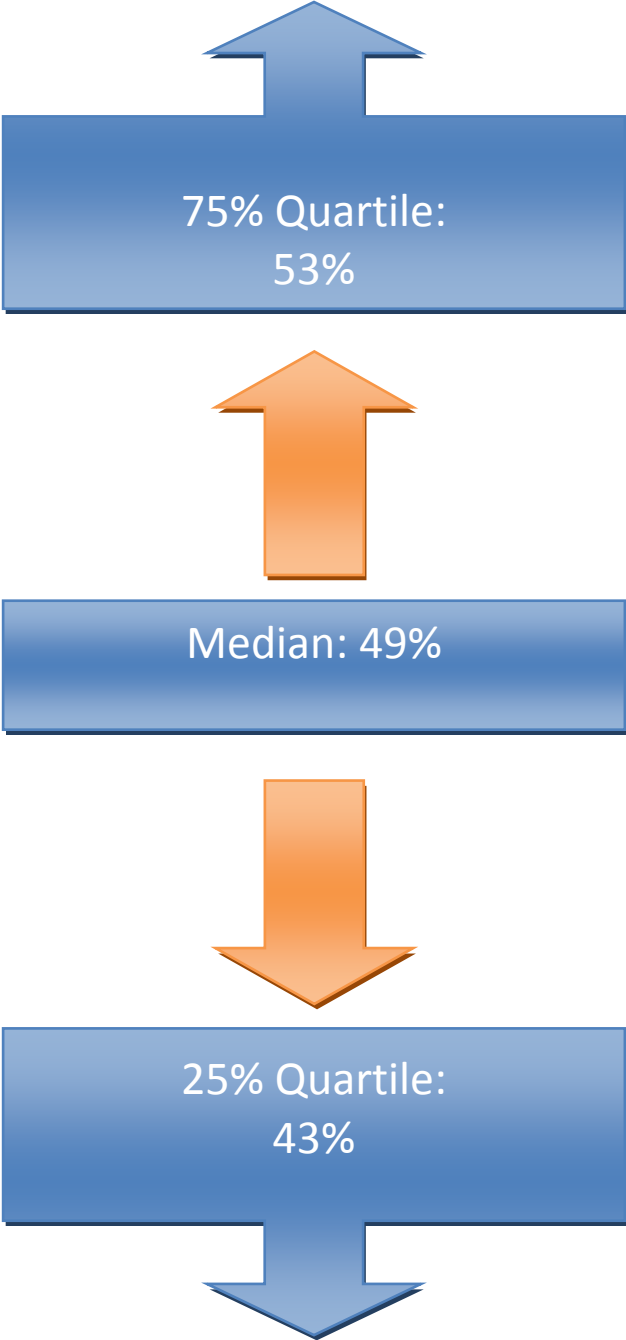


Chart 3-3 shows data about the relationship between expenditures for Administrative Salaries and expenditures for Teachers Salaries for public school districts in California for FY 08-09. So, the public school districts in the 75 percent quartile spent an amount on Administrative Salaries and Benefits equal to or greater than 19 percent of the amount they spent Teachers Salaries in FY 08-09. Half the public school districts in California spent an amount on Administrative Salaries equal to or greater than 15 percent of the amount they spent on Teachers Salaries in FY 08-09. Only 25 percent (those in the “25 percent Quartile”) of the public school districts in California spent an amount on Administrative Salaries equal to or less than 13 percent of the amount they spent on Teachers Salaries in FY 08-09.

CHART 3-3: Administrative Salaries as a % of Teacher Salaries Quartiles,  
FY 08-09

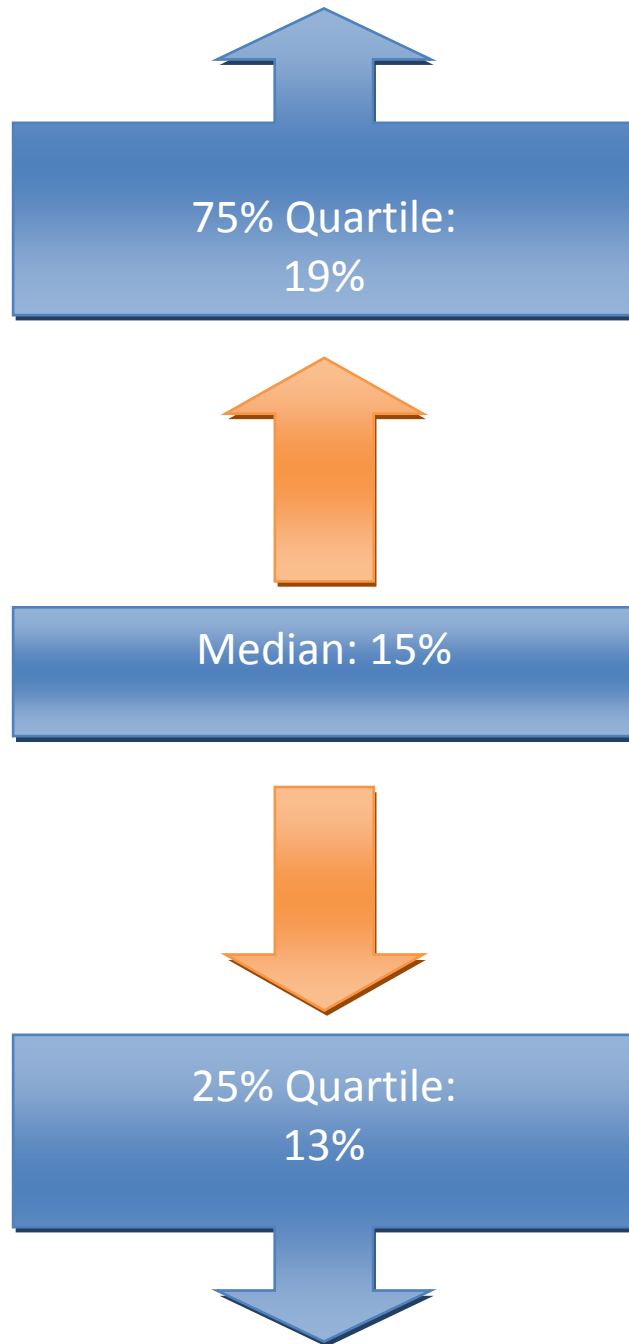


Chart 3-4 shows quartile distributions for data regarding the percentage of Total Expenditures allocated “In the Classroom”. [See Methodology for explanation of how “In the Classroom” spending is calculated]

As shown in Chart 3-4, 25 percent of the public school districts in California (those in the “75 percent Quartile”) spent at least 63 percent of their Total Expenditures (excluding Capital Expenditures) on these Direct Classroom Expenditures. Half the public school districts in California spent 59 percent or more of their Total Expenditures (excluding Capital Expenditures) on these Direct Classroom Expenditures, while those in the bottom quartile spent 54 percent or less.

CHART 3-4: Estimated % of Total Expenditures (Excluding Capital) Spent “In the Classroom” Quartiles, FY 08-09

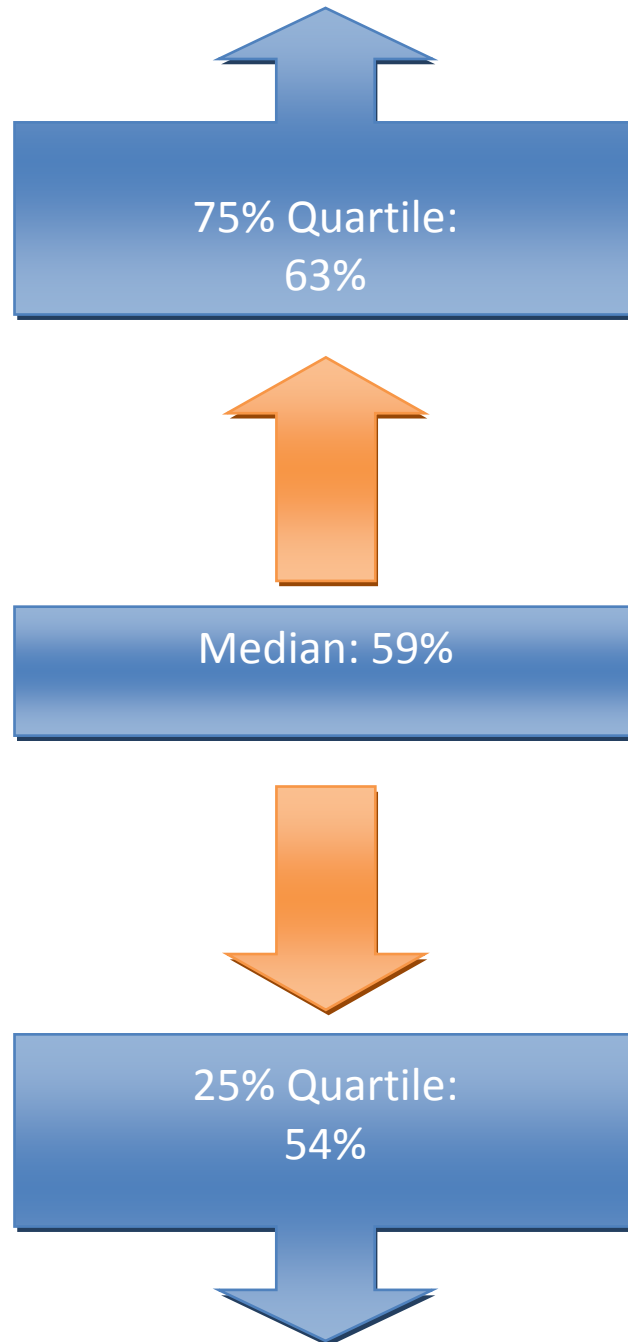


Chart 3-5 shows data about the number of FTE (Full Time Equivalent) teachers above the number of FTE teachers necessary to meet the average class size figure that each district reported to the State Department of Education. This number is calculated by dividing each districts ADA by that districts reported average classroom size. The resulting number of teachers required to meet that district's average classroom size figure is then compared to the number of FTE teachers (as reported in the J-90 data by each district). The resulting difference is then presented in Section 4 for each district. Chart 3-5 shows that 25 percent of the public school districts in California (those in the 75 percent quartile and above) reported that they had at least 28 percent more FTE teachers than the number necessary for the average class size that they reported to the State Department of Education. Over half of the districts had 24 percent more FTE teachers than the number of teachers necessary for the average class size they reported to the State Department of Education. The districts in the 25 percent quartile reported 18 percent (or fewer) FTE teachers above the number necessary for the average class size they reported to the State Department of Education.

CHART 3-5: Estimated % of Teachers Not Engaged in Direct Classroom Teaching,  
FY 08-09

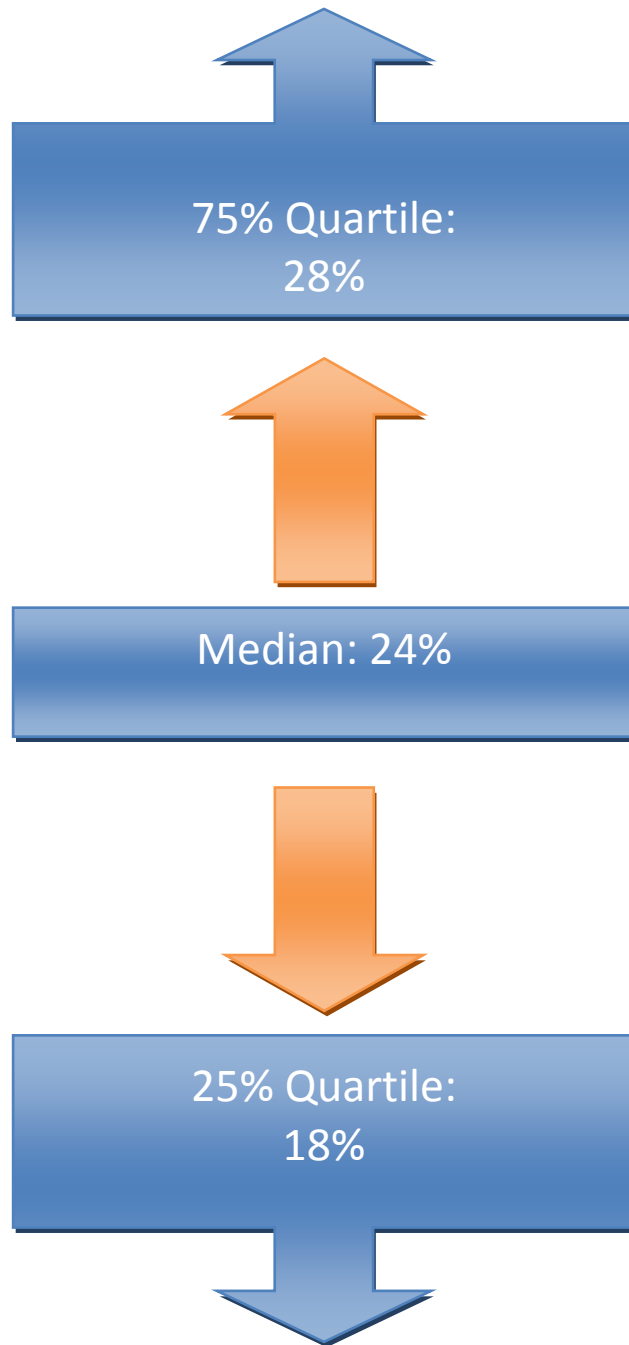


Chart 3-6 divides the analyzed public school districts into four separate quadrants, defined as follows:

Quadrant 1. In these 104 districts, the percentage change in expenditures for Teacher Salaries and Benefits from FY 03-04 through FY 08-09 increased less rapidly than the change in PCPI over this period, and the percentage change in expenditures for Administrative Salaries and Benefits also increased less rapidly than the change in PCPI over this period.

Quadrant 2. In these 143 districts, the percentage change in expenditures for Teacher Salaries and Benefits from FY 03-04 through FY 08-09 increased more rapidly than the change in PCPI over this period, while the percentage change in expenditures for Administrative Salaries and Benefits increased less rapidly over this period.

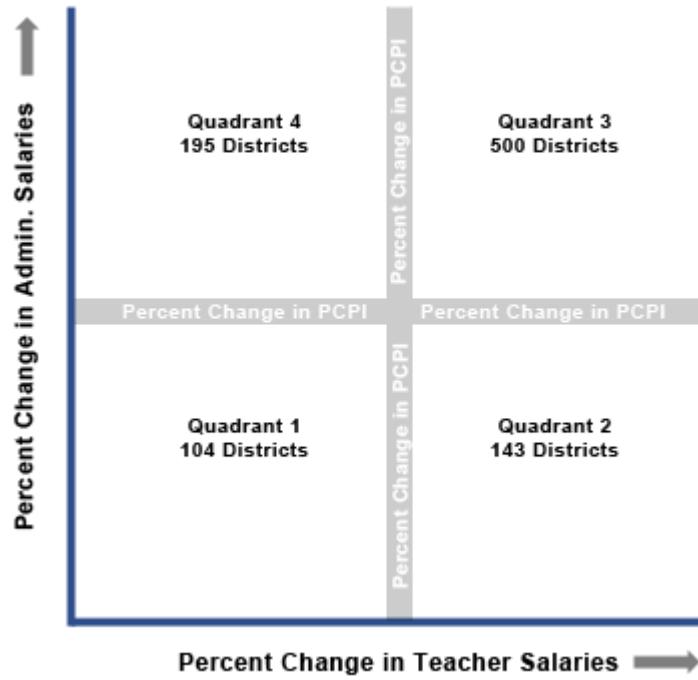
Quadrant 3. In these 500 districts, the percentage change in expenditures for Teacher Salaries and Benefits from FY 03-04 through FY 08-09 increased more rapidly than the change in PCPI over this period, as did the percentage change in expenditures for Administrative Salaries and Benefits.

Quadrant 4. In these 195 districts, the percentage change in expenditures for Teacher Salaries and Benefits from FY 03-04 through FY 08-09 increased less rapidly than the change in PCPI over this period, while the percentage change in expenditures for Administrative Salaries and Benefits increased more rapidly over this period.

The individual district profiles in Section 4 note which of these four quadrants each particular district falls into.



CHART 3-6: QUADRANT ANALYSIS



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## SECTION 4: STATEWIDE SCHOOL DISTRICT PROFILES

## District Profile: Monterey Peninsula Unified

The graph in the top right corner shows the difference between the change in the district's Total Operating Expenditures (excluding capital) per student (blue bar) and California Per Capita Personal Income (green bar). [See the Methodology for a full description for how this is calculated]. Monterey Peninsula Unified spent \$11,313 per student, which ranked 201 out of the 955 districts for which this information was available, with the top ranked district spending the most per student.

The graph in the middle left hand side of the page shows the annual savings if Total Operating Expenditures per student, excluding Certificated Teacher Salaries and Benefits, had only increased at the same rate as PCPI in FY 07-08. Note that for FY 08-09 the calculation shown is for the savings if the increase in such Operating Expenditures per student (i.e., excluding Certificated Teacher Salaries and Benefits) was held at zero, not decreased at the rate PCPI decreased. Below each year is the number of teachers that could have been employed by those savings.

The graph in the lower right hand corner shows Teacher Salary and Benefit Expenditures as a percent of Total Operating Expenditures for each fiscal year listed. For FY 08-09, this district ranked 865 out of the 955 districts for which this data was available, with the top ranked district having the largest percentage in this regard.

In Monterey Peninsula Unified Total Operating Expenditures per student (excluding capital), grew by 55% from FY 03-04 to FY 08-09, which compares to the 15% growth in Statewide per capita personal income over the same time period.

In each district for which data was available the reported average class size was compared to the pupil-teacher ratio. In Monterey Peninsula Unified, 29% of the FTE teacher positions are in excess of the number necessary to meet the reported average class size.

By restricting growth in expenditures for all operating costs except teacher salaries and benefits to the rate of change in PCPI, an estimated 104 additional teachers could have been hired in FY 08-09.

In FY 08-09 Administrator/Supervisor Salary expenditures represented 17% of Certificated Teacher Salary expenditures. This amount ranked 619 out of the 955 districts for which this data was available, with the top ranked district having the smallest percentage in this regard.

In FY 08-09 the percentage of Total Operating Expenditures (excluding capital) spent "In the Classroom," was 43%.

This district is in quadrant 4. (See Chart 3-6, pp. 104-105)

In order to estimate the percentage of expenditures being spent "In the Classroom," the following objects/categories or expenditure were aggregated and juxtaposed with the Total Expenditures (excluding capital):

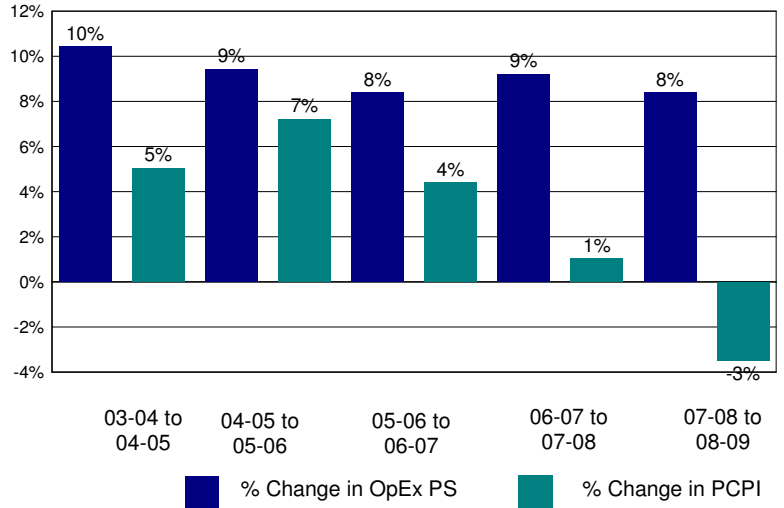
- Total Certificated Teacher Salaries (Object 1100) & Estimated Benefits
- Total Instructional Aide Salaries (Object 2100) & Estimated Benefits
- Approved Textbooks and Books (Objects 4100 & 4200)
- Materials and Supplies expenditures (Object 4300) that pertain to Instructional or Special Education Functions (Functions 1000, 1110, 1120, 1130, 1180 and 1190)
- Professional/Consulting Services/Subagreements for Services (Objects 5100 and 5800) that pertain to Instructional or Special Education Functions (Functions 1000, 1110, 1120, 1130, 1180, 1190)

# District Profile: Monterey Peninsula Unified

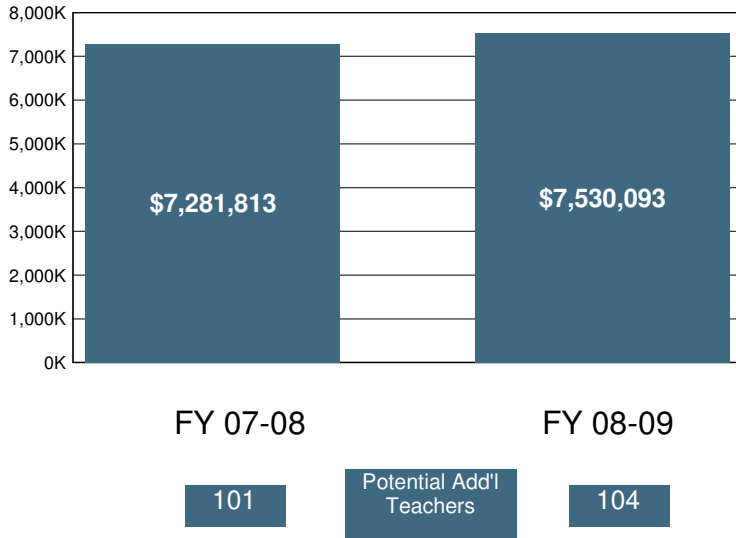
## District Summary: FY 2008-09

<b>County</b>	<b>Monterey</b>
<b>Average Daily Attendance</b>	<b>10,444</b>
<b>Avg. Teacher Salary</b>	<b>\$57,762</b>
<b>Average Class Size</b>	<b>26</b>
<b>Teachers Not Contributing to Reported Avg Class Size</b>	<b>29%</b>
<b>FTE Teachers</b>	<b>578</b>
<b>Potential Add'l Teachers 08-09</b>	<b>104</b>
<b>Op. Expenditure</b>	<b>\$118,155,152</b>
<b>Op. Expenditure PS</b>	<b>\$11,313</b>
<b>5-Year % Change, Operating Exp.</b>	<b>55%</b>
<b>% of Tot. Op. Exp. "In the Classroom"</b>	<b>43%</b>

## Percent Change in Operating Expenditure per Student and Percent Change in Per Capita Personal Income, FY 2003-04 to 2008-09



## Annual Savings - Tot. Exp. PS (excl. Teacher Sal. & Ben.) Capped at PC Personal Income



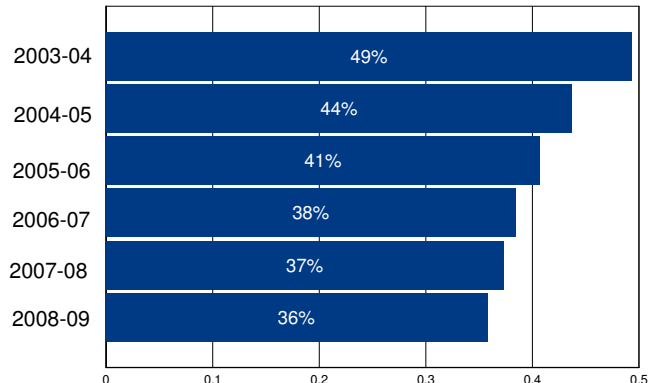
## 2008-09 Certificated Salaries Per Student: Summary

Category	\$ Amount	% of Op. Exp. PS
<b>Teacher</b>	\$3,238	29%
<b>Pupil Support</b>	\$204	2%
<b>Supervisor &amp; Admin.</b>	\$460	4%
<b>Other</b>	\$159	1%

## 2008-09 Classified Salaries Per Student: Summary

Category	\$ Amount	% of Op. Exp. PS
<b>Instructional Aides</b>	\$280	2%
<b>Pupil Support</b>	\$523	5%
<b>Supervisor &amp; Admin.</b>	\$105	1%
<b>Clerical &amp; Technical</b>	\$388	3%
<b>Other</b>	\$263	2%

## Teacher Sal. & Ben. as a % of Total Operating Expenditure



## Other Operating Expenditures Per Student: Summary

Category	FY 03-04	FY 08-09	%Change
<b>Books &amp; Textbooks</b>	\$88	\$163	86%
<b>Materials &amp; Supplies</b>	\$181	\$191	5%
<b>Travel &amp; Conferences</b>	\$26	\$29	11%
<b>Consulting Services</b>	\$246	\$1,106	349%

## District Profile: Los Angeles Unified

The graph in the top right corner shows the difference between the change in the district's Total Operating Expenditures (excluding capital) per student (blue bar) and California Per Capita Personal Income (green bar). [See the Methodology for a full description for how this is calculated]. Los Angeles Unified spent \$12,548 per student, which ranked 153 out of the 955 districts for which this information was available, with the top ranked district spending the most per student.

The graph in the middle left hand side of the page shows the annual savings if Total Operating Expenditures per student, excluding Certificated Teacher Salaries and Benefits, had only increased at the same rate as PCPI in FY 07-08. Note that for FY 08-09 the calculation shown is for the savings if the increase in such Operating Expenditures per student (i.e., excluding Certificated Teacher Salaries and Benefits) was held at zero, not decreased at the rate PCPI decreased. Below each year is the number of teachers that could have been employed by those savings.

The graph in the lower right hand corner shows Teacher Salary and Benefit Expenditures as a percent of Total Operating Expenditures for each fiscal year listed. For FY 08-09, this district ranked 777 out of the 955 districts for which this data was available, with the top ranked district having the largest percentage in this regard.

In Los Angeles Unified Total Operating Expenditures per student (excluding capital), grew by 28% from FY 03-04 to FY 08-09, which compares to the 15% growth in Statewide per capita personal income over the same time period.

In each district for which data was available the reported average class size was compared to the pupil-teacher ratio. In Los Angeles Unified, 20% of the FTE teacher positions are in excess of the number necessary to meet the reported average class size.

By restricting growth in expenditures for all operating costs except teacher salaries and benefits to the rate of change in PCPI, an estimated 173 additional teachers could have been hired in FY 08-09.

In FY 08-09 Administrator/Supervisor Salary expenditures represented 15% of Certificated Teacher Salary expenditures. This amount ranked 453 out of the 955 districts for which this data was available, with the top ranked district having the smallest percentage in this regard.

In FY 08-09 the percentage of Total Operating Expenditures (excluding capital) spent "In the Classroom," was 51%.

This district is in quadrant 3. (See Chart 3-6, pp. 104-105)

In order to estimate the percentage of expenditures being spent "In the Classroom," the following objects/categories or expenditure were aggregated and juxtaposed with the Total Expenditures (excluding capital):

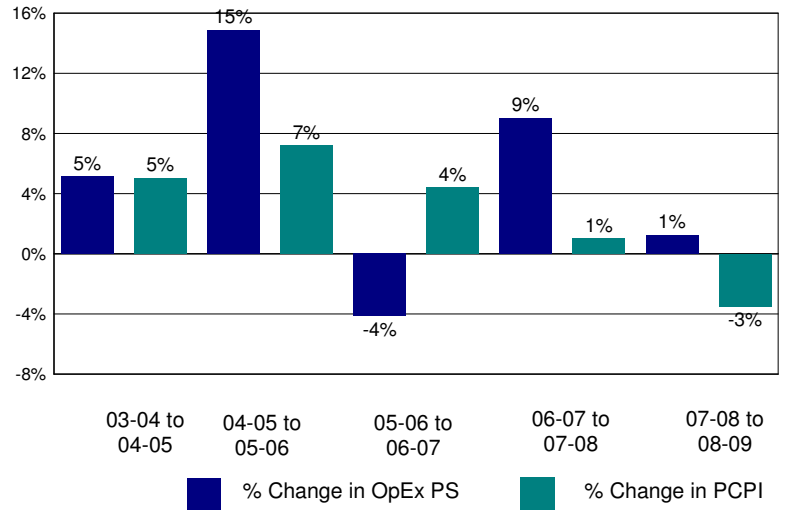
- Total Certificated Teacher Salaries (Object 1100) & Estimated Benefits
- Total Instructional Aide Salaries (Object 2100) & Estimated Benefits
- Approved Textbooks and Books (Objects 4100 & 4200)
- Materials and Supplies expenditures (Object 4300) that pertain to Instructional or Special Education Functions (Functions 1000, 1110, 1120, 1130, 1180 and 1190)
- Professional/Consulting Services/Subagreements for Services (Objects 5100 and 5800) that pertain to Instructional or Special Education Functions (Functions 1000, 1110, 1120, 1130, 1180, 1190)

# District Profile: Los Angeles Unified

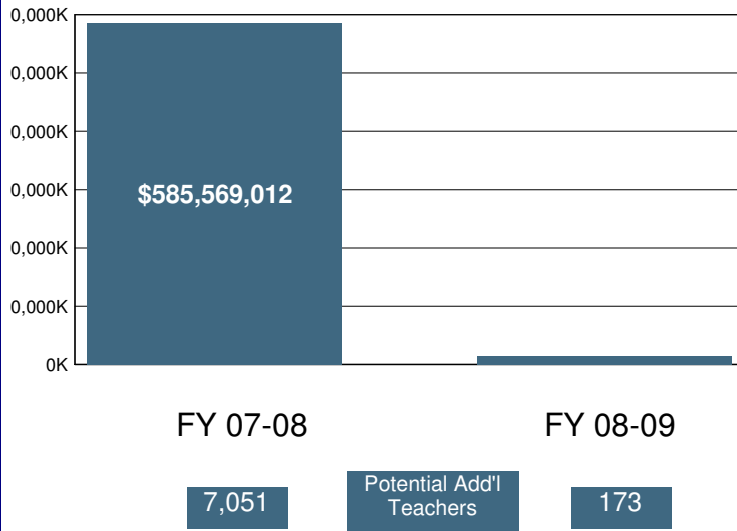
## District Summary: FY 2008-09

County	Los Angeles
Average Daily Attendance	651,909
Avg. Teacher Salary	\$66,435
Average Class Size	25
Teachers Not Contributing to Reported Avg Class Size	20%
FTE Teachers	33,166
Potential Add'l Teachers 08-09	173
Op. Expenditure	\$8,179,922,420
Op. Expenditure PS	\$12,548
5-Year % Change, Operating Exp.	28%
% of Tot. Op. Exp. "In the Classroom"	51%

## Percent Change in Operating Expenditure per Student and Percent Change in Per Capita Personal Income, FY 2003-04 to 2008-09



## Annual Savings - Tot. Exp. PS (excl. Teacher Sal. & Ben.) Capped at PC Personal Income



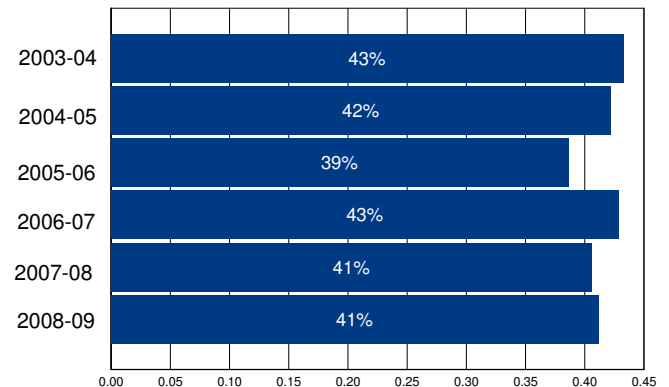
## 2008-09 Certificated Salaries Per Student: Summary

Category	\$ Amount	% of Op. Exp. PS
Teacher	\$4,132	33%
Pupil Support	\$434	3%
Supervisor & Admin.	\$577	5%
Other	\$161	1%

## 2008-09 Classified Salaries Per Student: Summary

Category	\$ Amount	% of Op. Exp. PS
Instructional Aides	\$443	4%
Pupil Support	\$557	4%
Supervisor & Admin.	\$45	0%
Clerical & Technical	\$484	4%
Other	\$126	1%

## Teacher Sal. & Ben. as a % of Total Operating Expenditure



## Other Operating Expenditures Per Student: Summary

Category	FY 03-04	FY 08-09	%Change
Books & Textbooks	\$77	\$84	9%
Materials & Supplies	\$352	\$327	-7%
Travel & Conferences	\$15	\$21	40%
Consulting Services	\$1,704	\$2,447	44%

## District Profile: Capistrano Unified

The graph in the top right corner shows the difference between the change in the district's Total Operating Expenditures (excluding capital) per student (blue bar) and California Per Capita Personal Income (green bar). [See the Methodology for a full description for how this is calculated]. Capistrano Unified spent \$9,040 per student, which ranked 494 out of the 955 districts for which this information was available, with the top ranked district spending the most per student.

The graph in the middle left hand side of the page shows the annual savings if Total Operating Expenditures per student, excluding Certificated Teacher Salaries and Benefits, had only increased at the same rate as PCPI in FY 07-08. Note that for FY 08-09 the calculation shown is for the savings if the increase in such Operating Expenditures per student (i.e., excluding Certificated Teacher Salaries and Benefits) was held at zero, not decreased at the rate PCPI decreased. Below each year is the number of teachers that could have been employed by those savings.

The graph in the lower right hand corner shows Teacher Salary and Benefit Expenditures as a percent of Total Operating Expenditures for each fiscal year listed. For FY 08-09, this district ranked 312 out of the 955 districts for which this data was available, with the top ranked district having the largest percentage in this regard.

In Capistrano Unified Total Operating Expenditures per student (excluding capital), grew by 22% from FY 03-04 to FY 08-09, which compares to the 15% growth in Statewide per capita personal income over the same time period.

In each district for which data was available the reported average class size was compared to the pupil-teacher ratio. In Capistrano Unified, 26% of the FTE teacher positions are in excess of the number necessary to meet the reported average class size.

By restricting growth in expenditures for all operating costs except teacher salaries and benefits to the rate of change in PCPI, an estimated 0 additional teachers could have been hired in FY 08-09.

In FY 08-09 Administrator/Supervisor Salary expenditures represented 10% of Certificated Teacher Salary expenditures. This amount ranked 78 out of the 955 districts for which this data was available, with the top ranked district having the smallest percentage in this regard.

In FY 08-09 the percentage of Total Operating Expenditures (excluding capital) spent "In the Classroom," was 58%.

This district is in quadrant 2. (See Chart 3-6, pp. 104-105)

In order to estimate the percentage of expenditures being spent "In the Classroom," the following objects/categories or expenditure were aggregated and juxtaposed with the Total Expenditures (excluding capital):

- Total Certificated Teacher Salaries (Object 1100) & Estimated Benefits
- Total Instructional Aide Salaries (Object 2100) & Estimated Benefits
- Approved Textbooks and Books (Objects 4100 & 4200)
- Materials and Supplies expenditures (Object 4300) that pertain to Instructional or Special Education Functions (Functions 1000, 1110, 1120, 1130, 1180 and 1190)
- Professional/Consulting Services/Subagreements for Services (Objects 5100 and 5800) that pertain to Instructional or Special Education Functions (Functions 1000, 1110, 1120, 1130, 1180, 1190)

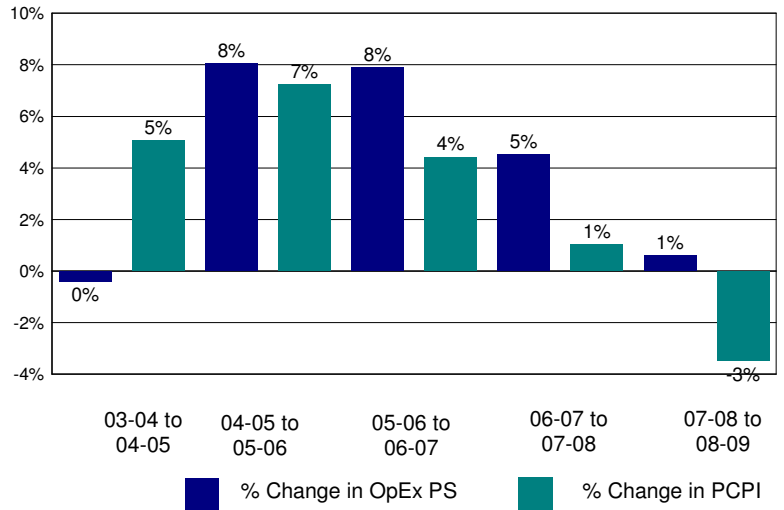


# District Profile: Capistrano Unified

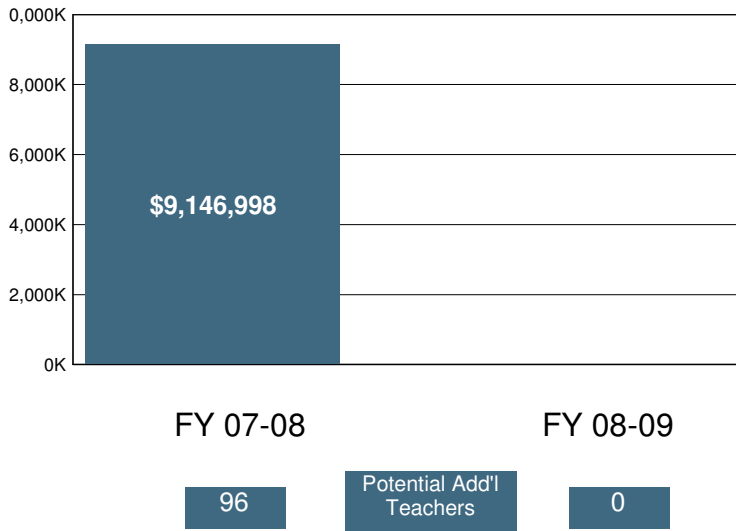
## District Summary: FY 2008-09

County	Orange
Average Daily Attendance	49,522
Avg. Teacher Salary	\$76,384
Average Class Size	29
Teachers Not Contributing to Reported Avg Class Size	26%
FTE Teachers	2,350
Potential Add'l Teachers 08-09	0
Op. Expenditure	\$447,684,113
Op. Expenditure PS	\$9,040
5-Year % Change, Operating Exp.	22%
% of Tot. Op. Exp. "In the Classroom"	58%

## Percent Change in Operating Expenditure per Student and Percent Change in Per Capita Personal Income, FY 2003-04 to 2008-09



## Annual Savings - Tot. Exp. PS (excl. Teacher Sal. & Ben.) Capped at PC Personal Income



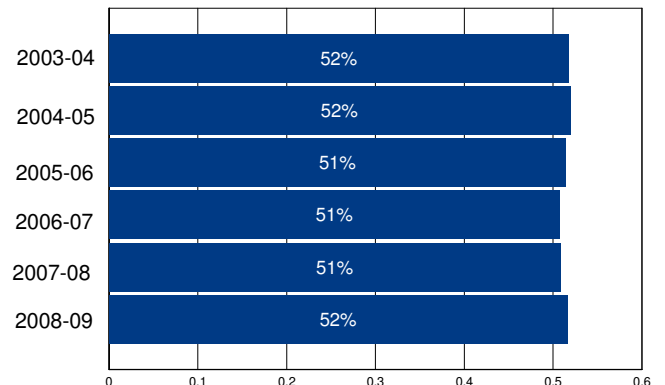
## 2008-09 Certificated Salaries Per Student: Summary

Category	\$ Amount	% of Op. Exp. PS
Teacher	\$3,735	41%
Pupil Support	\$163	2%
Supervisor & Admin.	\$314	3%
Other	\$53	1%

## 2008-09 Classified Salaries Per Student: Summary

Category	\$ Amount	% of Op. Exp. PS
Instructional Aides	\$280	3%
Pupil Support	\$495	5%
Supervisor & Admin.	\$75	1%
Clerical & Technical	\$302	3%
Other	\$71	1%

## Teacher Sal. & Ben. as a % of Total Operating Expenditure



## Other Operating Expenditures Per Student: Summary

Category	FY 03-04	FY 08-09	%Change
Books & Textbooks	\$78	\$63	-18%
Materials & Supplies	\$152	\$138	-9%
Travel & Conferences	\$16	\$14	-13%
Consulting Services	\$909	\$1,246	37%

## District Profile: San Jose Unified

The graph in the top right corner shows the difference between the change in the district's Total Operating Expenditures (excluding capital) per student (blue bar) and California Per Capita Personal Income (green bar). [See the Methodology for a full description for how this is calculated]. San Jose Unified spent \$10,230 per student, which ranked 288 out of the 955 districts for which this information was available, with the top ranked district spending the most per student.

The graph in the middle left hand side of the page shows the annual savings if Total Operating Expenditures per student, excluding Certificated Teacher Salaries and Benefits, had only increased at the same rate as PCPI in FY 07-08. Note that for FY 08-09 the calculation shown is for the savings if the increase in such Operating Expenditures per student (i.e., excluding Certificated Teacher Salaries and Benefits) was held at zero, not decreased at the rate PCPI decreased. Below each year is the number of teachers that could have been employed by those savings.

The graph in the lower right hand corner shows Teacher Salary and Benefit Expenditures as a percent of Total Operating Expenditures for each fiscal year listed. For FY 08-09, this district ranked 747 out of the 955 districts for which this data was available, with the top ranked district having the largest percentage in this regard.

In San Jose Unified Total Operating Expenditures per student (excluding capital), grew by 13% from FY 03-04 to FY 08-09, which compares to the 15% growth in Statewide per capita personal income over the same time period.

In each district for which data was available the reported average class size was compared to the pupil-teacher ratio. In San Jose Unified, 15% of the FTE teacher positions are in excess of the number necessary to meet the reported average class size.

By restricting growth in expenditures for all operating costs except teacher salaries and benefits to the rate of change in PCPI, an estimated 0 additional teachers could have been hired in FY 08-09.

In FY 08-09 Administrator/Supervisor Salary expenditures represented 15% of Certificated Teacher Salary expenditures. This amount ranked 413 out of the 955 districts for which this data was available, with the top ranked district having the smallest percentage in this regard.

In FY 08-09 the percentage of Total Operating Expenditures (excluding capital) spent "In the Classroom," was 52%.

This district is in quadrant 1. (See Chart 3-6, pp. 104-105)

In order to estimate the percentage of expenditures being spent "In the Classroom," the following objects/categories or expenditure were aggregated and juxtaposed with the Total Expenditures (excluding capital):

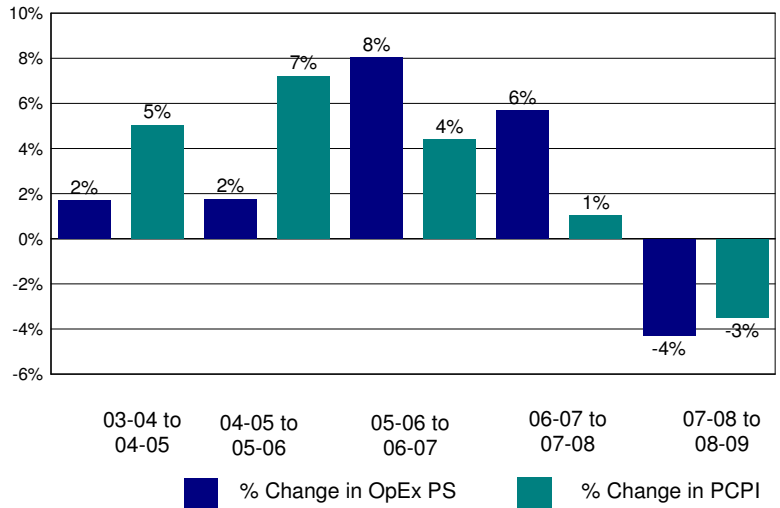
- Total Certificated Teacher Salaries (Object 1100) & Estimated Benefits
- Total Instructional Aide Salaries (Object 2100) & Estimated Benefits
- Approved Textbooks and Books (Objects 4100 & 4200)
- Materials and Supplies expenditures (Object 4300) that pertain to Instructional or Special Education Functions (Functions 1000, 1110, 1120, 1130, 1180 and 1190)
- Professional/Consulting Services/Subagreements for Services (Objects 5100 and 5800) that pertain to Instructional or Special Education Functions (Functions 1000, 1110, 1120, 1130, 1180, 1190)

# District Profile: San Jose Unified

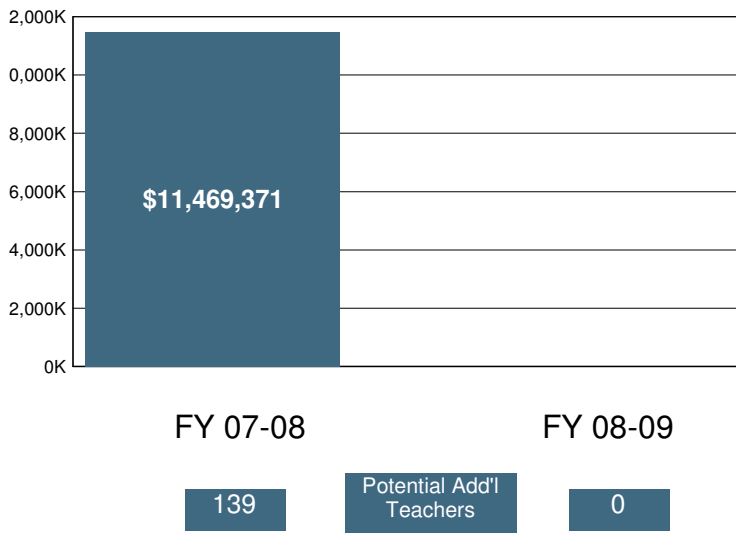
## District Summary: FY 2008-09

<b>County</b>	<b>Santa Clara</b>
<b>Average Daily Attendance</b>	<b>30,997</b>
<b>Avg. Teacher Salary</b>	<b>\$66,170</b>
<b>Average Class Size</b>	<b>21</b>
<b>Teachers Not Contributing to Reported Avg Class Size</b>	<b>15%</b>
<b>FTE Teachers</b>	<b>1,703</b>
<b>Potential Add'l Teachers 08-09</b>	<b>0</b>
<b>Op. Expenditure</b>	<b>\$317,096,433</b>
<b>Op. Expenditure PS</b>	<b>\$10,230</b>
<b>5-Year % Change, Operating Exp.</b>	<b>13%</b>
<b>% of Tot. Op. Exp. "In the Classroom"</b>	<b>52%</b>

## Percent Change in Operating Expenditure per Student and Percent Change in Per Capita Personal Income, FY 2003-04 to 2008-09



## Annual Savings - Tot. Exp. PS (excl. Teacher Sal. & Ben.) Capped at PC Personal Income



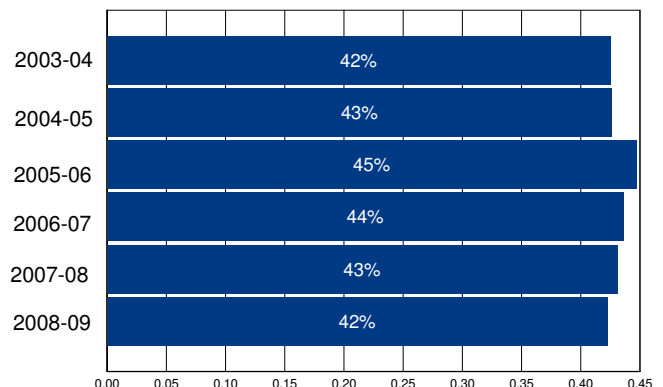
## 2008-09 Certificated Salaries Per Student: Summary

Category	\$ Amount	% of Op. Exp. PS
<b>Teacher</b>	\$3,459	34%
<b>Pupil Support</b>	\$238	2%
<b>Supervisor &amp; Admin.</b>	\$408	4%
<b>Other</b>	\$339	3%

## 2008-09 Classified Salaries Per Student: Summary

Category	\$ Amount	% of Op. Exp. PS
<b>Instructional Aides</b>	\$231	2%
<b>Pupil Support</b>	\$464	5%
<b>Supervisor &amp; Admin.</b>	\$99	1%
<b>Clerical &amp; Technical</b>	\$424	4%
<b>Other</b>	\$84	1%

## Teacher Sal. & Ben. as a % of Total Operating Expenditure



## Other Operating Expenditures Per Student: Summary

Category	FY 03-04	FY 08-09	%Change
<b>Books &amp; Textbooks</b>	\$123	\$154	25%
<b>Materials &amp; Supplies</b>	\$277	\$245	-12%
<b>Travel &amp; Conferences</b>	\$23	\$24	4%
<b>Consulting Services</b>	\$1,362	\$1,667	22%