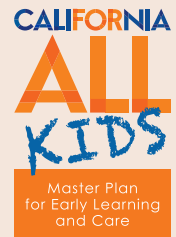


Expanding Transitional Kindergarten: Cost Model Estimates



AUGUST 2021 | KNOWLEDGE BRIEF

This document presents sample budgets that document assumptions and estimated costs that were used to estimate the total per child costs of implementing expanded transitional kindergarten (ETK) under different scenarios (district size, teacher qualifications, and staff-to-student ratios). These cost estimates are summarized in the accompanying brief entitled **Expanding Transitional Kindergarten: Lessons from Early Implementers**. Each budget scenario calculates estimated costs per classroom and per child and is followed by notes about budget assumptions and data sources.

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Budget Scenario: Full-day ETK 1:24 ratio with 1 credentialed teacher

Assumptions: School serves grades TK–5 and has two ETK classrooms

Number of students enrolled per classroom: 24

PROJECTED EXPENSES				
School or District Staff	FTEs per Classroom	Salary Range From:	Salary Range To:	Total Cost (Using Midpoint of Salary Range)
1. PERSONNEL				
<i>Full Time Equivalents (FTEs)</i>				
District TK/ETK Lead ^a	0.0053	\$112,524	\$182,469	\$780
School-level Administration (Principal/Asst Principal) ^b	0.093	\$79,735	\$164,347	\$11,332
Pupil Services - school level (nurse, psychologist, etc.) ^c	0.036	\$23,296	\$123,081	\$2,614
Credentialed Teacher: TK ^d	1.0	\$45,421	\$120,414	\$82,917
State Preschool Teacher	0	\$21,434	\$74,384	\$0
Other credentialed teachers for special classes ^e	0.1	\$45,421	\$120,414	\$8,292
Instructional Aide	0	\$12,096	\$34,070	\$0
Classified Staff - school level ^f	0.464	\$23,296	\$72,862	\$22,322
Clerical Staff - classified ^g	0.2	\$23,296	\$54,048	\$7,734
Other Paraprofessionals - school level ^h	0.571	\$23,296	\$34,070	\$16,390
<i>Total FTEs and Salaries</i>	2.47			\$152,381
<i>Total Employee Benefitsⁱ</i>	48.36%			\$73,692
SUBTOTAL PERSONNEL				\$226,073
2. CLASSROOM SUPPLIES				
Classroom Supplies ^j				\$2,400
Curricular Materials ^k				\$667

PROJECTED EXPENSES				
SUBTOTAL SUPPLIES				\$3,067
3. FACILITIES MAINTENANCE				
Facility Repairs and Maintenance ^l	9%			\$30,600
SUBTOTAL FACILITIES				\$30,600
4. FURNITURE AND EQUIPMENT				
Furniture ^m				\$97
Technology ⁿ				\$250
SUBTOTAL FURNITURE AND EQUIPMENT				\$347
5. PROFESSIONAL DEVELOPMENT				
Staff Training ^o				\$4,182
SUBTOTAL PROFESSIONAL DEVELOPMENT				\$4,182
6. OTHER NONPERSONNEL COSTS				
Estimated ETK portion of school costs for food, utilities, insurance, and equipment maintenance ^p				\$13,783
SUBTOTAL OTHER NONPERSONNEL COSTS				\$13,783
TOTAL COST PER CLASSROOM ^q				\$278,053
TOTAL COST PER CHILD				\$11,586

Budget Notes

- ^a The high end of the salary range is early education director at LAUSD; the low end of the salary range is elementary administrator salary from <https://www.cde.ca.gov/fg/fr/sa/cefavgssalaries.asp>. AIR assumed a 0.5 FTE TK/ETK director (one person who is in charge of TK but also has other responsibilities) for a district with 6.75 elementary schools, the average number in a California district, all of which offer ETK/TK. Average size was calculated from these figures: <https://www.cde.ca.gov/ds/sd/cb/ceffingertipfacts.asp>.
- ^b AIR took a sample of elementary schools in different parts of the state with different grade configurations and needs from ed-data.org, and among these schools, the average number of administrators in nonrural schools was 1.3. The salary range shows the lowest and highest salaries from salary schedules from the districts AIR interviewed for the study. FTE was divided by seven grades and two ETK classrooms.

- ^c From ed-data.org, the average number of pupil services staff in the selected sample of elementary schools was 0.5. This FTE was divided among seven grades and two ETK classrooms. The salary range represents the lowest pay for nurses to the highest pay for psychologists in the districts AIR interviewed.
- ^d TK requires a credentialed teacher.
- ^e Based on interviews, AIR assumed ETK students participate in music, art, and other special classes just as kindergarten students do.
- ^f The average number of nonclerical classified staff in nonrural sample schools from ed-data.org was 6.5.
- ^g The average number of clerical classified staff in nonrural sample schools from ed-data.org was 2.8.
- ^h The average number of paraprofessionals in nonrural sample schools from ed-data.org was eight. AIR assumed these paraprofessionals serve all grades equally, on balance.
- ⁱ AIR calculated a benefit rate from 2018–19 F-33 data available from the National Center for Education Statistics comparing total expenditures on employee benefits and staff wages/salaries for all districts in California in aggregate as published in Cornman, S. Q., Ampadu, O., Hanak, K., Howell, M. R., & Wheeler, S. (2020). *Revenues and expenditures for public elementary and secondary school districts: FY 18*. National Center for Education Statistics. <https://nces.ed.gov/pubs2020/2020308.pdf>
- ^j One hundred dollars per student is the instructional materials allowance LAUSD has used, which the ETK director said was sufficient for classroom needs.
- ^k Based on known costs of different curriculum packages interviewees reported using in ETK, AIR assumed \$2,000 for materials for one classroom, replaced every three years.
- ^l AIR applied a rate of 9%, averaged based on current facilities maintenance expenditures in California schools (2–4%), facilities maintenance costs used in the cost estimate for universal preschool in California under Prop 82 (12%), and published costs provided at <https://www.asumag.com/research/article/20851274/36th-annual-maintenance-operations-cost-study-for-schools> and took account of California’s aging school infrastructure, using \$340,000 as the base price per classroom.
- ^m This is calculated based on the cost of child-sized tables and chairs replaced every 10 years.
- ⁿ AIR assumed 10 tablets at \$75 each, replaced every three years.
- ^o To estimate the cost of annual professional development, AIR used \$25,090, the cost of staff training on the High Scope curriculum provided every three years.

- To estimate the approximate amount of an ETK classroom's share of school-level costs of utilities, food, insurance, and equipment maintenance, AIR took these costs from AIR's prior work estimating the costs of TK in Oakland for one classroom.
- Sum of lines may not equal total exactly due to rounding.

Budget Scenario: Full-day ETK 2:24 ratio with 1 credentialed teacher + 1 aide

Assumptions: School serves grades TK–5 and has two ETK classrooms

Number of students enrolled per classroom: 24

PROJECTED EXPENSES				
School or District Staff	FTEs per Classroom	Salary Range From:	Salary Range To:	Total Cost (Using Midpoint of Salary Range)
1. PERSONNEL				
Full Time Equivalents (FTEs)				
District TK/ETK Lead ^a	0.0053	\$112,524	\$182,469	\$780
School-level Administration (Principal/Asst Principal) ^b	0.093	\$79,735	\$164,347	\$11,332
Pupil Services - school level (nurse, psychologist, etc.) ^c	0.036	\$23,296	\$123,081	\$2,614
Credentialed Teacher: TK ^d	1.0	\$45,421	\$120,414	\$82,917
State Preschool Teacher	0	\$21,434	\$74,384	\$0
Other credentialed teachers for special classes ^e	0.1	\$45,421	\$120,414	\$8,292
Instructional Aide	1.0	\$12,096	\$34,070	\$23,083
Classified Staff - school level ^f	0.464	\$23,296	\$72,862	\$22,322
Clerical Staff - classified ^g	0.2	\$23,296	\$54,048	\$7,734
Other Paraprofessionals - school level ^h	0.571	\$23,296	\$34,070	\$16,390
<i>Total FTEs and Salaries</i>	3.47			\$175,464
<i>Total Employee Benefitsⁱ</i>	48.36%			\$84,855
SUBTOTAL PERSONNEL				\$260,319
2. CLASSROOM SUPPLIES				
Classroom Supplies ^j				\$2,400
Curricular Materials ^k				\$667

PROJECTED EXPENSES				
SUBTOTAL SUPPLIES				\$3,067
3. FACILITIES MAINTENANCE				
Facility Repairs and Maintenance ^l	9%			\$30,600
SUBTOTAL FACILITIES				\$30,600
4. FURNITURE AND EQUIPMENT				
Furniture ^m				\$97
Technology ⁿ				\$250
SUBTOTAL FURNITURE AND EQUIPMENT				\$347
5. PROFESSIONAL DEVELOPMENT				
Staff Training ^o				\$4,182
SUBTOTAL PROFESSIONAL DEVELOPMENT				\$4,182
6. OTHER NONPERSONNEL COSTS				
Estimated ETK portion of school costs for food, utilities, insurance, and equipment maintenance ^p				\$13,783
SUBTOTAL OTHER NONPERSONNEL COSTS				\$13,783
TOTAL COST PER CLASSROOM ^q				\$312,298
TOTAL COST PER CHILD				\$13,012

Budget Notes

- ^a The high end of the salary range is early education director at LAUSD; the low end of the salary range is elementary administrator salary from <https://www.cde.ca.gov/fg/fr/sa/cefavgssalaries.asp>. AIR assumed a 0.5 FTE TK/ETK director (one person who is in charge of TK but also has other responsibilities) for a district with 6.75 elementary schools, the average number in a California district, all of which offer ETK/TK. Average size was calculated from these figures: <https://www.cde.ca.gov/ds/sd/cb/cefingertipfacts.asp>.
- ^b AIR took a sample of elementary schools in different parts of the state with different grade configurations and needs from ed-data.org, and among these schools, the average number of administrators in nonrural schools was 1.3. The salary range shows the lowest and highest salaries from salary schedules

from the districts AIR interviewed for the study. FTE was divided by seven grades and two ETK classrooms.

- ^c From [ed-data.org](https://nces.ed.org/ipeds/data/ed-data.org), the average number of pupil services staff in the selected sample of elementary schools was 0.5. This FTE was divided among seven grades and two ETK classrooms. The salary range represents the lowest pay for nurses to the highest pay for psychologists in the districts AIR interviewed.
- ^d TK requires a credentialed teacher.
- ^e Based on interviews, AIR assumed ETK students participate in music, art, and other special classes just as kindergarten students do.
- ^f The average number of nonclerical classified staff in nonrural sample schools from [ed-data.org](https://nces.ed.org/ipeds/data/ed-data.org) was 6.5.
- ^g The average number of clerical classified staff in nonrural sample schools from [ed-data.org](https://nces.ed.org/ipeds/data/ed-data.org) was 2.8.
- ^h The average number of paraprofessionals in nonrural sample schools from [ed-data.org](https://nces.ed.org/ipeds/data/ed-data.org) was eight. AIR assumed these paraprofessionals serve all grades equally, on balance.
- ⁱ AIR calculated a benefit rate from 2018–19 F-33 data available from the National Center for Education Statistics comparing total expenditures on employee benefits and staff wages/salaries for all districts in California in aggregate as published in Cornman, S. Q., Ampadu, O., Hanak, K., Howell, M. R., & Wheeler, S. (2020). *Revenues and expenditures for public elementary and secondary school districts: FY 18*. National Center for Education Statistics. <https://nces.ed.gov/pubs2020/2020308.pdf>
- ^j One hundred dollars per student is the instructional materials allowance LAUSD has used, which the ETK director said was sufficient for classroom needs.
- ^k Based on known costs of different curriculum packages interviewees reported using in ETK, AIR assumed \$2,000 for materials for one classroom, replaced every three years.
- ^l AIR applied a rate of 9%, using \$340,000 as the base price per classroom.
- ^m This is calculated based on the cost of child-sized tables and chairs replaced every 10 years.
- ⁿ AIR assumed 10 tablets at \$75 each, replaced every three years.
- ^o To estimate the cost of annual professional development, AIR used \$25,090, the cost of staff training on the High Scope curriculum provided every three years.
- ^p To estimate the approximate amount of an ETK classroom's share of school-level costs of utilities, food, insurance, and equipment maintenance, AIR took these costs from AIR's prior work estimating the costs of TK in Oakland for one 24-student classroom.
- ^q Sum of lines may not equal total exactly due to rounding.

Budget Scenario: Full-day ETK 2:20 ratio with 1 credentialed teacher + 1 aide

Assumptions: School serves grades TK–5 and has two ETK classrooms

Number of students enrolled per classroom: 20

PROJECTED EXPENSES				
School or District Staff	FTEs per Classroom	Salary Range From:	Salary Range To:	Total Cost (Using Midpoint of Salary Range)
1. PERSONNEL				
<i>Full Time Equivalents (FTEs)</i>				
District TK/ETK Lead ^a	0.0053	\$112,524	\$182,469	\$780
School-level Administration (Principal/Asst Principal) ^b	0.093	\$79,735	\$164,347	\$11,332
Pupil Services - school level (nurse, psychologist, etc.) ^c	0.036	\$23,296	\$123,081	\$2,614
Credentialed Teacher: TK ^d	1.0	\$45,421	\$120,414	\$82,917
State Preschool Teacher	0	\$21,434	\$74,384	\$0
Other credentialed teachers for special classes ^e	0.1	\$45,421	\$120,414	\$8,292
Instructional Aide	1.0	\$12,096	\$34,070	\$23,083
Classified Staff - school level ^f	0.464	\$23,296	\$72,862	\$22,322
Clerical Staff - classified ^g	0.2	\$23,296	\$54,048	\$7,734
Other Paraprofessionals - school level ^h	0.571	\$23,296	\$34,070	\$16,390
<i>Total FTEs and Salaries</i>	3.47			\$175,464
<i>Total Employee Benefitsⁱ</i>	48.36%			\$84,855
SUBTOTAL PERSONNEL				\$260,319
2. CLASSROOM SUPPLIES				
Classroom Supplies ^j				\$2,000
Curricular Materials ^k				\$667

PROJECTED EXPENSES				
SUBTOTAL SUPPLIES				\$2,667
3. FACILITIES MAINTENANCE				
Facility Repairs and Maintenance ^l	9%			\$27,000
SUBTOTAL FACILITIES				\$27,000
4. FURNITURE AND EQUIPMENT				
Furniture ^m				\$81
Technology ⁿ				\$250
SUBTOTAL FURNITURE AND EQUIPMENT				\$331
5. PROFESSIONAL DEVELOPMENT				
Staff Training ^o				\$4,182
SUBTOTAL PROFESSIONAL DEVELOPMENT				\$4,182
6. OTHER NONPERSONNEL COSTS				
Estimated ETK portion of school costs for food, utilities, insurance, and equipment maintenance ^p				\$13,783
SUBTOTAL OTHER NONPERSONNEL COSTS				\$13,783
TOTAL COST PER CLASSROOM ^q				\$308,281
TOTAL COST PER CHILD				\$15,414

Budget Notes

- ^a The high end of the salary range is early education director at LAUSD; the low end of the salary range is elementary administrator salary from <https://www.cde.ca.gov/fg/fr/sa/cefavgssalaries.asp>. AIR assumed a 0.5 FTE TK/ETK director (one person who is in charge of TK but also has other responsibilities) for a district with 6.75 elementary schools, the average number in a California district, all of which offer ETK/TK. Average size was calculated from these figures: <https://www.cde.ca.gov/ds/sd/cb/ceffingertipfacts.asp>.
- ^b AIR took a sample of elementary schools in different parts of the state with different grade configurations and needs from ed-data.org, and among these schools, the average number of administrators in nonrural schools was 1.3. The salary range shows the lowest and highest salaries from salary schedules

from the districts AIR interviewed for the study. FTE was divided by seven grades and two ETK classrooms.

- ^c From ed-data.org, the average number of pupil services staff in the selected sample of elementary schools was 0.5. This FTE was divided among seven grades and two ETK classrooms. The salary range represents the lowest pay for nurses to the highest pay for psychologists in the districts AIR interviewed.
- ^d TK requires a credentialed teacher.
- ^e Based on interviews, AIR assumed ETK students participate in music, art, and other special classes just as kindergarten students do.
- ^f The average number of nonclerical classified staff in nonrural sample schools from ed-data.org was 6.5.
- ^g The average number of clerical classified staff in nonrural sample schools from ed-data.org was 2.8.
- ^h The average number of paraprofessionals in nonrural sample schools from ed-data.org was eight. AIR assumed these paraprofessionals serve all grades equally, on balance.
- ⁱ AIR calculated a benefit rate from 2018–19 F-33 data available from the National Center for Education Statistics comparing total expenditures on employee benefits and staff wages/salaries for all districts in California in aggregate as published in Cornman, S. Q., Ampadu, O., Hanak, K., Howell, M. R., & Wheeler, S. (2020). *Revenues and expenditures for public elementary and secondary school districts: FY 18*. National Center for Education Statistics. <https://nces.ed.gov/pubs2020/2020308.pdf>
- ^j One hundred dollars per student is the instructional materials allowance LAUSD has used, which the ETK director said was sufficient for classroom needs.
- ^k Based on known costs of different curriculum packages interviewees reported using in ETK, AIR assumed \$2,000 for materials for one classroom, replaced every three years.
- ^l AIR applied a rate of 9%, using \$340,000 as the base price per classroom.
- ^m This is calculated based on the cost of child-sized tables and chairs replaced every 10 years.
- ⁿ AIR assumed 10 tablets at \$75 each, replaced every three years.
- ^o To estimate the cost of annual professional development, AIR used \$25,090, the cost of staff training on the High Scope curriculum provided every three years.
- ^p To estimate the approximate amount of an ETK classroom's share of school-level costs of utilities, food, insurance, and equipment maintenance, AIR took these costs from AIR's prior work estimating the costs of TK in Oakland for one 24-student classroom.
- ^q Sum of lines may not equal total exactly due to rounding.

Budget Scenario: Full-day ETK 3:24 ratio with 1 credentialed teacher + 2 aides

Assumptions: School serves grades TK-5 and has two ETK classrooms

Number of students enrolled per classroom: 24

PROJECTED EXPENSES				
School or District Staff	FTEs per Classroom	Salary Range From:	Salary Range To:	Total Cost (Using Midpoint of Salary Range)
1. PERSONNEL				
Full Time Equivalents (FTEs)				
District TK/ETK Lead ^a	0.0053	\$112,524	\$182,469	\$780
School-level Administration (Principal/Asst Principal) ^b	0.093	\$79,735	\$164,347	\$11,332
Pupil Services - school level (nurse, psychologist, etc.) ^c	0.036	\$23,296	\$123,081	\$2,614
Credentialed Teacher: TK ^d	1.0	\$45,421	\$120,414	\$82,917
State Preschool Teacher	0	\$21,434	\$74,384	\$0
Other credentialed teachers for special classes ^e	0.1	\$45,421	\$120,414	\$8,292
Instructional Aide	2.0	\$12,096	\$34,070	\$46,166
Classified Staff - school level ^f	0.464	\$23,296	\$72,862	\$22,322
Clerical Staff - classified ^g	0.2	\$23,296	\$54,048	\$7,734
Other Paraprofessionals - school level ^h	0.571	\$23,296	\$34,070	\$16,390
Total FTEs and Salaries	4.47			\$198,549
Total Employee Benefitsⁱ	48.36%			\$96,018
SUBTOTAL PERSONNEL				\$294,567
2. CLASSROOM SUPPLIES				
Classroom Supplies ^j				\$2,400

PROJECTED EXPENSES				
Curricular Materials ^k				\$667
SUBTOTAL SUPPLIES				\$3,067
3. FACILITIES MAINTENANCE				
Facility Repairs and Maintenance ^l	9%			\$30,600
SUBTOTAL FACILITIES				\$30,600
4. FURNITURE AND EQUIPMENT				
Furniture ^m				\$97
Technology ⁿ				\$250
SUBTOTAL FURNITURE AND EQUIPMENT				\$347
5. PROFESSIONAL DEVELOPMENT				
Staff Training ^o				\$4,182
SUBTOTAL PROFESSIONAL DEVELOPMENT				\$4,182
6. OTHER NONPERSONNEL COSTS				
Estimated ETK portion of school costs for food, utilities, insurance, and equipment maintenance ^p				\$13,783
SUBTOTAL OTHER NONPERSONNEL COSTS				\$13,783
TOTAL COST PER CLASSROOM ^q				\$346,545
TOTAL COST PER CHILD				\$14,439

Budget Notes

- ^a The high end of the salary range is early education director at LAUSD; the low end of the salary range is elementary administrator salary from <https://www.cde.ca.gov/fg/fr/sa/cefavgssalaries.asp>. AIR assumed a 0.5 FTE TK/ETK director (one person who is in charge of TK but also has other responsibilities) for a district with 6.75 elementary schools, the average number in a California district, all of which offer ETK/TK. Average size was calculated from these figures: <https://www.cde.ca.gov/ds/sd/cb/ceffingertipfacts.asp>.
- ^b AIR took a sample of elementary schools in different parts of the state with different grade configurations and needs from ed-data.org, and among these schools, the average number of administrators in

nonrural schools was 1.3. The salary range shows the lowest and highest salaries from salary schedules from the districts AIR interviewed for the study. FTE was divided by seven grades and two ETK classrooms.

- ^c From ed-data.org, the average number of pupil services staff in the selected sample of elementary schools was 0.5. This FTE was divided among seven grades and two ETK classrooms. The salary range represents the lowest pay for nurses to the highest pay for psychologists in the districts AIR interviewed.
- ^d TK requires a credentialed teacher.
- ^e Based on interviews, AIR assumed ETK students participate in music, art, and other special classes just as kindergarten students do.
- ^f The average number of nonclerical classified staff in nonrural sample schools from ed-data.org was 6.5.
- ^g The average number of clerical classified staff in nonrural sample schools from ed-data.org was 2.8.
- ^h The average number of paraprofessionals in nonrural sample schools from ed-data.org was eight. AIR assumed these paraprofessionals serve all grades equally, on balance.
- ⁱ AIR calculated a benefit rate from 2018–19 F-33 data available from the National Center for Education Statistics comparing total expenditures on employee benefits and staff wages/salaries for all districts in California in aggregate as published in Cornman, S. Q., Ampadu, O., Hanak, K., Howell, M. R., & Wheeler, S. (2020). *Revenues and expenditures for public elementary and secondary school districts: FY 18*. National Center for Education Statistics. <https://nces.ed.gov/pubs2020/2020308.pdf>
- ^j One hundred dollars per student is the instructional materials allowance LAUSD has used, which the ETK director said was sufficient for classroom needs.
- ^k Based on known costs of different curriculum packages interviewees reported using in ETK, AIR assumed \$2,000 for materials for one classroom, replaced every three years.
- ^l AIR applied a rate of 9%, using \$340,000 as the base price per classroom.
- ^m This is calculated based on the cost of child-sized tables and chairs replaced every 10 years.
- ⁿ AIR assumed 10 tablets at \$75 each, replaced every three years.
- ^o To estimate the cost of annual professional development, AIR used \$25,090, the cost of staff training on the High Scope curriculum provided every three years.
- ^p To estimate the approximate amount of an ETK classroom's share of school-level costs of utilities, food, insurance, and equipment maintenance, AIR took these costs from AIR's prior work estimating the costs of TK in Oakland for one 24-student classroom.
- ^q Sum of lines may not equal total exactly due to rounding.

Budget Scenario: Full-day ETK 3:24 ratio with 2 teachers (credentialed teacher + State Preschool teacher) + 1 aide

Assumptions: School serves grades TK-5 and has two ETK classrooms.

Number of students enrolled per classroom: 24

PROJECTED EXPENSES				
School or District Staff	FTEs per Classroom	Salary Range From:	Salary Range To:	Total Cost (Using Midpoint of Salary Range)
1. PERSONNEL				
<i>Full Time Equivalents (FTEs)</i>				
District TK/ETK Lead ^a	0.0053	\$112,524	\$182,469	\$780
School-level Administration (Principal/Asst Principal) ^b	0.093	\$79,735	\$164,347	\$11,332
Pupil Services - school level (nurse, psychologist, etc.) ^c	0.036	\$23,296	\$123,081	\$2,614
Credentialed Teacher: TK ^d	1.0	\$45,421	\$120,414	\$82,917
State Preschool Teacher	1.0	\$21,434	\$74,384	\$47,909
Other credentialed teachers for special classes ^e	0.1	\$45,421	\$120,414	\$8,292
Instructional Aide	1.0	\$12,096	\$34,070	\$23,083
Classified Staff - school level ^f	0.464	\$23,296	\$72,862	\$22,322
Clerical Staff - classified ^g	0.2	\$23,296	\$54,048	\$7,734
Other Paraprofessionals - school level ^h	0.571	\$23,296	\$34,070	\$16,390
<i>Total FTEs and Salaries</i>	4.47			\$223,375
<i>Total Employee Benefitsⁱ</i>	48.36%			\$108,024
SUBTOTAL PERSONNEL				\$331,399
2. CLASSROOM SUPPLIES				
Classroom Supplies ^j				\$2,400

PROJECTED EXPENSES				
Curricular Materials ^k				\$667
SUBTOTAL SUPPLIES				\$3,067
3. FACILITIES MAINTENANCE				
Facility Repairs and Maintenance ^l	9%			\$30,600
SUBTOTAL FACILITIES				\$30,600
4. FURNITURE AND EQUIPMENT				
Furniture ^m				\$97
Technology ⁿ				\$250
SUBTOTAL FURNITURE AND EQUIPMENT				\$347
5. PROFESSIONAL DEVELOPMENT				
Staff Training ^o				\$4,182
SUBTOTAL PROFESSIONAL DEVELOPMENT				\$4,182
6. OTHER NONPERSONNEL COSTS				
Estimated ETK portion of school costs for food, utilities, insurance, and equipment maintenance ^p				\$13,783
SUBTOTAL OTHER NONPERSONNEL COSTS				\$13,783
TOTAL COST PER CLASSROOM ^q				\$383,377
TOTAL COST PER CHILD				\$15,974

Budget Notes

- ^a The high end of the salary range is early education director at LAUSD; the low end of the salary range is elementary administrator salary from <https://www.cde.ca.gov/fg/fr/sa/cefavgssalaries.asp>. AIR assumed a 0.5 FTE TK/ETK director (one person who is in charge of TK but also has other responsibilities) for a district with 6.75 elementary schools, the average number in a California district, all of which offer ETK/TK. Average size was calculated from these figures: <https://www.cde.ca.gov/ds/sd/cb/ceffingertipfacts.asp>.
- ^b AIR took a sample of elementary schools in different parts of the state with different grade configurations and needs from ed-data.org, and among these schools, the average number of administrators in

nonrural schools was 1.3. The salary range shows the lowest and highest salaries from salary schedules from the districts AIR interviewed for the study. FTE was divided by seven grades and two ETK classrooms.

- ^c From ed-data.org, the average number of pupil services staff in the selected sample of elementary schools was 0.5. This FTE was divided among seven grades and two ETK classrooms. The salary range represents the lowest pay for nurses to the highest pay for psychologists in the districts AIR interviewed.
- ^d TK requires a credentialed teacher.
- ^e Based on interviews, AIR assumed ETK students participate in music, art, and other special classes just as kindergarten students do.
- ^f The average number of nonclerical classified staff in nonrural sample schools from ed-data.org was 6.5.
- ^g The average number of clerical classified staff in nonrural sample schools from ed-data.org was 2.8.
- ^h The average number of paraprofessionals in nonrural sample schools from ed-data.org was eight. AIR assumed these paraprofessionals serve all grades equally, on balance.
- ⁱ AIR calculated a benefit rate from 2018–19 F-33 data available from the National Center for Education Statistics comparing total expenditures on employee benefits and staff wages/salaries for all districts in California in aggregate as published in Cornman, S. Q., Ampadu, O., Hanak, K., Howell, M. R., & Wheeler, S. (2020). *Revenues and expenditures for public elementary and secondary school districts: FY 18*. National Center for Education Statistics. <https://nces.ed.gov/pubs2020/2020308.pdf>
- ^j One hundred dollars per student is the instructional materials allowance LAUSD has used, which the ETK director said was sufficient for classroom needs.
- ^k Based on known costs of different curriculum packages interviewees reported using in ETK, AIR assumed \$2,000 for materials for one classroom, replaced every three years.
- ^l AIR applied a rate of 9%, using \$340,000 as the base price per classroom.
- ^m This is calculated based on the cost of child-sized tables and chairs replaced every 10 years.
- ⁿ AIR assumed 10 tablets at \$75 each, replaced every three years.
- ^o To estimate the cost of annual professional development, AIR used \$25,090, the cost of staff training on the High Scope curriculum provided every three years.
- ^p To estimate the approximate amount of an ETK classroom's share of school-level costs of utilities, food, insurance, and equipment maintenance, AIR took these costs from AIR's prior work estimating the costs of TK in Oakland for one 24-student classroom.
- ^q Sum of lines may not equal total exactly due to rounding.

Budget Scenario: Full-day ETK 1:16 ratio with 1 credentialed teacher in a small/rural district

Assumptions: School serves grades TK-8 and has one TK/ETK classroom with 16 students

Number of students enrolled per classroom: 16

PROJECTED EXPENSES				
School or District Staff	FTEs per Classroom	Salary Range From:	Salary Range To:	Total Cost (Using Midpoint of Salary Range)
1. PERSONNEL				
Full Time Equivalents (FTEs)				
District TK/ETK Lead ^a	0.5000	\$112,524	\$182,469	\$73,748
School-level Administration (Principal/Asst Principal) ^b	0.100	\$79,735	\$164,347	\$12,204
Pupil Services - school level (nurse, psychologist, etc.) ^c	0.025	\$23,296	\$123,081	\$1,830
Credentialed Teacher: TK ^d	1.0	\$45,421	\$120,414	\$82,917
State Preschool Teacher	0	\$21,434	\$74,384	\$0
Other credentialed teachers for special classes ^e	0.1	\$45,421	\$120,414	\$8,292
Instructional Aide	0	\$12,096	\$34,070	\$0
Classified Staff - school level ^f	0.464	\$23,296	\$72,862	\$22,322
Clerical Staff - classified ^g	0.2	\$23,296	\$54,048	\$7,734
Other Paraprofessionals - school level ^h	0.167	\$23,296	\$34,070	\$4,790
<i>Total FTEs and Salaries</i>	3.56			\$213,838
<i>Total Employee Benefitsⁱ</i>	48.36%			\$103,412
SUBTOTAL PERSONNEL				\$317,250
2. CLASSROOM SUPPLIES				
Classroom Supplies ^j				\$1,600
Curricular Materials ^k				\$667

PROJECTED EXPENSES				
SUBTOTAL SUPPLIES				\$2,267
3. FACILITIES MAINTENANCE				
Facility Repairs and Maintenance ^l	9%			\$30,600
SUBTOTAL FACILITIES				\$30,600
4. FURNITURE AND EQUIPMENT				
Furniture ^m				\$64
Technology ⁿ				\$250
SUBTOTAL FURNITURE AND EQUIPMENT				\$314
5. PROFESSIONAL DEVELOPMENT				
Staff Training ^o				\$4,182
SUBTOTAL PROFESSIONAL DEVELOPMENT				\$4,182
6. OTHER NONPERSONNEL COSTS				
Estimated ETK portion of school costs for food, utilities, insurance, and equipment maintenance ^p				\$13,783
SUBTOTAL OTHER NONPERSONNEL COSTS				\$13,783
TOTAL COST PER CLASSROOM ^q				\$368,396
TOTAL COST PER CHILD				\$23,025

Budget Notes

- ^a The high end of the salary range is early education director at LAUSD; the low end of the salary range is elementary administrator salary from <https://www.cde.ca.gov/fg/fr/sa/cefavgssalaries.asp>. AIR assumed a 0.5 FTE TK/ETK director (one person who is in charge of TK but also has other responsibilities) for a district with one elementary school, the average number in a rural California district, all of which offer ETK/TK. Average size was calculated from these figures: <https://www.cde.ca.gov/ds/sd/cb/ceffingertipfacts.asp>.

- ^b AIR assumed one principal (one FTE) in a rural school. The salary range shows the lowest and highest salaries from salary schedules from the districts AIR interviewed for the study. FTE was divided by 10 grades and one ETK classroom.
- ^c From ed-data.org, the average number of pupil services staff in the selected sample of elementary schools was 0.5. This FTE was divided among seven grades and two ETK classrooms. The salary range represents the lowest pay for nurses to the highest pay for psychologists in the districts AIR interviewed.
- ^d TK requires a credentialed teacher.
- ^e Based on interviews, AIR assumed ETK students participate in music, art, and other special classes just as kindergarten students do.
- ^f The average number of nonclerical classified staff in rural sample schools from ed-data.org was two.
- ^g The average number of clerical classified staff in rural sample schools from ed-data.org was 1.3.
- ^h The average number of paraprofessionals in rural sample schools from ed-data.org was 1.67. AIR assumed these paraprofessionals serve all grades equally, on balance.
- ⁱ AIR calculated a benefit rate from 2018–19 F-33 data available from the National Center for Education Statistics comparing total expenditures on employee benefits and staff wages/salaries for all districts in California in aggregate as published in Cornman, S. Q., Ampadu, O., Hanak, K., Howell, M. R., & Wheeler, S. (2020). *Revenues and expenditures for public elementary and secondary school districts: FY 18*. National Center for Education Statistics. <https://nces.ed.gov/pubs2020/2020308.pdf>
- ^j One hundred dollars per student is the instructional materials allowance LAUSD has used, which the ETK director said was sufficient for classroom needs.
- ^k Based on known costs of different curriculum packages interviewees reported using in ETK, AIR assumed \$2,000 for materials for one classroom, replaced every three years.
- ^l AIR applied a rate of 9%, using \$340,000 as the base price per classroom.
- ^m This is calculated based on the cost of child-sized tables and chairs replaced every 10 years.
- ⁿ AIR assumed 10 tablets at \$75 each, replaced every three years.
- ^o To estimate the cost of annual professional development, AIR used \$25,090, the cost of staff training on the High Scope curriculum provided every three years.
- ^p To estimate the approximate amount of an ETK classroom's share of school-level costs of utilities, food, insurance, and equipment maintenance, AIR took these costs from AIR's prior work estimating the costs of TK in Oakland for one 24-student classroom.
- ^q Sum of lines may not equal total exactly due to rounding.

Budget Scenario: Full-day ETK 2:16 ratio with 1 credentialed teacher and 1 aide in a small/rural district

Assumptions: School serves grades TK–8 and has one TK/ETK classroom with 16 students

Number of students enrolled per classroom: 16

PROJECTED EXPENSES				
School or District Staff	FTEs per Classroom	Salary Range From:	Salary Range To:	Total Cost (Using Midpoint of Salary Range)
1 . PERSONNEL				
Full Time Equivalents (FTEs)				
District TK/ETK Lead ^a	0.5000	\$112,524	\$182,469	\$73,748
School-level Administration (Principal/Asst Principal) ^b	0.100	\$79,735	\$164,347	\$12,204
Pupil Services - school level (nurse, psychologist, etc.) ^c	0.025	\$23,296	\$123,081	\$1,830
Credentialed Teacher: TK ^d	1.0	\$45,421	\$120,414	\$82,917
State Preschool Teacher	0	\$21,434	\$74,384	\$0
Other credentialed teachers for special classes ^e	0.1	\$45,421	\$120,414	\$8,292
Instructional Aide	1.0	\$12,096	\$34,070	\$23,083
Classified Staff - school level ^f	0.464	\$23,296	\$72,862	\$22,322
Clerical Staff - classified ^g	0.2	\$23,296	\$54,048	\$7,734
Other Paraprofessionals - school level ^h	0.167	\$23,296	\$34,070	\$4,790
<i>Total FTEs and Salaries</i>	3.56			\$236,921
<i>Total Employee Benefitsⁱ</i>	48.36%			\$114,575
SUBTOTAL PERSONNEL				\$351,496
2. CLASSROOM SUPPLIES				
Classroom Supplies ^j				\$1,600
Curricular Materials ^k				\$667

PROJECTED EXPENSES				
SUBTOTAL SUPPLIES				\$2,267
3. FACILITIES MAINTENANCE				
Facility Repairs and Maintenance ^l	9%			\$27,000
SUBTOTAL FACILITIES				\$27,000
4. FURNITURE AND EQUIPMENT				
Furniture ^m				\$64
Technology ⁿ				\$250
SUBTOTAL FURNITURE AND EQUIPMENT				\$314
5. PROFESSIONAL DEVELOPMENT				
Staff Training ^o				\$4,182
SUBTOTAL PROFESSIONAL DEVELOPMENT				\$4,182
6. OTHER NONPERSONNEL COSTS				
Estimated ETK portion of school costs for food, utilities, insurance, and equipment maintenance ^p				\$13,783
SUBTOTAL OTHER NONPERSONNEL COSTS				\$13,783
TOTAL COST PER CLASSROOM ^q				\$399,042
TOTAL COST PER CHILD				\$24,940

Budget Notes

- ^a The high end of the salary range is early education director at LAUSD; the low end of the salary range is elementary administrator salary from <https://www.cde.ca.gov/fg/fr/sa/cefavgssalaries.asp>. AIR assumed a 0.5 FTE TK/ETK director (one person who is in charge of TK but also has other responsibilities) for a district with one elementary school, the average number in a rural California district, all of which offer ETK/TK. Average size was calculated from these figures: <https://www.cde.ca.gov/ds/sd/cb/ceffingertipfacts.asp>.

- ^b AIR assumed one principal (one FTE) in a rural school. The salary range shows the lowest and highest salaries from salary schedules from the districts AIR interviewed for the study. FTE was divided by 10 grades and one ETK classroom.
- ^c From ed-data.org, the average number of pupil services staff in the selected sample of elementary schools was 0.5. This FTE was divided among seven grades and two ETK classrooms. The salary range represents the lowest pay for nurses to the highest pay for psychologists in the districts AIR interviewed.
- ^d TK requires a credentialed teacher.
- ^e Based on interviews, AIR assumed ETK students participate in music, art, and other special classes just as kindergarten students do.
- ^f The average number of nonclerical classified staff in rural sample schools from ed-data.org was two.
- ^g The average number of clerical classified staff in rural sample schools from ed-data.org was 1.3.
- ^h The average number of paraprofessionals in rural sample schools from ed-data.org was 1.67. AIR assumed these paraprofessionals serve all grades equally, on balance.
- ⁱ AIR calculated a benefit rate from 2018–19 F-33 data available from the National Center for Education Statistics comparing total expenditures on employee benefits and staff wages/salaries for all districts in California in aggregate as published in Cornman, S. Q., Ampadu, O., Hanak, K., Howell, M. R., & Wheeler, S. (2020). *Revenues and expenditures for public elementary and secondary school districts: FY 18*. National Center for Education Statistics. <https://nces.ed.gov/pubs2020/2020308.pdf>
- ^j One hundred dollars per student is the instructional materials allowance LAUSD has used, which the ETK director said was sufficient for classroom needs.
- ^k Based on known costs of different curriculum packages interviewees reported using in ETK, AIR assumed \$2,000 for materials for one classroom, replaced every three years.
- ^l AIR applied a rate of 9%, using \$340,000 as the base price per classroom.
- ^m This is calculated based on the cost of child-sized tables and chairs replaced every 10 years.
- ⁿ AIR assumed 10 tablets at \$75 each, replaced every three years.
- ^o To estimate the cost of annual professional development, AIR used \$25,090, the cost of staff training on the High Scope curriculum provided every three years.
- ^p To estimate the approximate amount of an ETK classroom's share of school-level costs of utilities, food, insurance, and equipment maintenance, AIR took these costs from AIR's prior work estimating the costs of TK in Oakland for one 24-student classroom.
- ^q Sum of lines may not equal total exactly due to rounding.

Budget Scenario: Half-day ETK 1:24 ratio with 1 credentialed teacher, two sessions per day

Assumptions: School serves grades TK-5 and has two ETK classrooms with 24 students each

Number of students enrolled per classroom (total in two sessions): 48

PROJECTED EXPENSES				
School or District Staff	FTEs per Classroom	Salary Range From:	Salary Range To:	Total Cost (Using Midpoint of Salary Range)
1. PERSONNEL				
<i>Full Time Equivalents (FTEs)</i>				
District TK/ETK Lead ^a	0.0053	\$112,524	\$182,469	\$780
School-level Administration (Principal/Asst Principal) ^b	0.093	\$79,735	\$164,347	\$11,332
Pupil Services - school level (nurse, psychologist, etc.) ^c	0.036	\$23,296	\$123,081	\$2,614
Credentialed Teacher: TK ^d	1.0	\$45,421	\$120,414	\$82,917
State Preschool Teacher	0	\$21,434	\$74,384	\$0
Other credentialed teachers for special classes ^e	0.1	\$45,421	\$120,414	\$8,292
Instructional Aide		\$12,096	\$34,070	\$0
Classified Staff - school level ^f	0.464	\$23,296	\$72,862	\$22,322
Clerical Staff - classified ^g	0.2	\$23,296	\$54,048	\$7,734
Other Paraprofessionals - school level ^h	0.571	\$23,296	\$34,070	\$16,390
<i>Total FTEs and Salaries</i>	2.47			\$152,383
<i>Total Employee Benefitsⁱ</i>	48.36%			\$73,692
SUBTOTAL PERSONNEL				\$226,075
2. CLASSROOM SUPPLIES				
Classroom Supplies ^j				\$4,800

PROJECTED EXPENSES				
Curricular Materials ^k				\$667
SUBTOTAL SUPPLIES				\$5,467
3. FACILITIES MAINTENANCE				
Facility Repairs and Maintenance ^l	9%			\$30,600
SUBTOTAL FACILITIES				\$30,600
4. FURNITURE AND EQUIPMENT				
Furniture ^m				\$97
Technology ⁿ				\$250
SUBTOTAL FURNITURE AND EQUIPMENT				\$347
5. PROFESSIONAL DEVELOPMENT				
Staff Training ^o				\$4,182
SUBTOTAL PROFESSIONAL DEVELOPMENT				\$4,182
6. OTHER NONPERSONNEL COSTS				
Estimated ETK portion of school costs for food, utilities, insurance, and equipment maintenance ^p				\$13,783
SUBTOTAL OTHER NONPERSONNEL COSTS				\$13,783
TOTAL COST PER CLASSROOM ^q				\$280,453
TOTAL COST PER CHILD				\$5,843

Budget Notes

^a The high end of the salary range is early education director at LAUSD; the low end of the salary range is elementary administrator salary from <https://www.cde.ca.gov/fg/fr/sa/cefavgssalaries.asp>. AIR assumed a 0.5 FTE TK/ETK director (one person who is in charge of TK but also has other responsibilities) for a district with 6.75 elementary schools, the average number in a California district, all of which offer ETK/TK. Average size was calculated from these figures: <https://www.cde.ca.gov/ds/sd/cb/ceffingertipfacts.asp>.

- ^b AIR took a sample of elementary schools in different parts of the state with different grade configurations and needs from ed-data.org, and among these schools, the average number of administrators in nonrural schools was 1.3. The salary range shows the lowest and highest salaries from salary schedules from the districts AIR interviewed for the study. FTE was divided by seven grades and two ETK classrooms.
- ^c From ed-data.org, the average number of pupil services staff in the selected sample of elementary schools was 0.5. This FTE was divided among seven grades and two ETK classrooms. The salary range represents the lowest pay for nurses to the highest pay for psychologists in the districts AIR interviewed.
- ^d TK requires a credentialed teacher.
- ^e Based on interviews, AIR assumed ETK students participate in music, art, and other special classes just as kindergarten students do.
- ^f The average number of nonclerical classified staff in nonrural sample schools from ed-data.org was 6.5.
- ^g The average number of clerical classified staff in nonrural sample schools from ed-data.org was 2.8.
- ^h The average number of paraprofessionals in nonrural sample schools from ed-data.org was eight. AIR assumed these paraprofessionals serve all grades equally, on balance.
- ⁱ AIR calculated a benefit rate from 2018–19 F-33 data available from the National Center for Education Statistics comparing total expenditures on employee benefits and staff wages/salaries for all districts in California in aggregate as published in Cornman, S. Q., Ampadu, O., Hanak, K., Howell, M. R., & Wheeler, S. (2020). *Revenues and expenditures for public elementary and secondary school districts: FY 18*. National Center for Education Statistics. <https://nces.ed.gov/pubs2020/2020308.pdf>
- ^j One hundred dollars per student is the instructional materials allowance LAUSD has used, which the ETK director said was sufficient for classroom needs.
- ^k Based on known costs of different curriculum packages interviewees reported using in ETK, AIR assumed \$2,000 for materials for one classroom, replaced every three years.
- ^l AIR applied a rate of 9%, using \$340,000 as the base price per classroom.
- ^m This is calculated based on the cost of child-sized tables and chairs replaced every 10 years.
- ⁿ AIR assumed 10 tablets at \$75 each, replaced every three years.
- ^o To estimate the cost of annual professional development, AIR used \$25,090, the cost of staff training on the High Scope curriculum provided every three years.

- To estimate the approximate amount of an ETK classroom's share of school-level costs of utilities, food, insurance, and equipment maintenance, AIR took these costs from AIR's prior work estimating the costs of TK in Oakland, for one 24-student classroom.
- Sum of lines may not equal total exactly due to rounding.

Budget Scenario: Half-day ETK 3:24 ratio with 2 teachers (credentialed teacher + State Preschool teacher) + 1 aide, one session per day

Assumptions: School serves grades TK-5 and has two ETK classrooms

Number of students enrolled per classroom: 24

PROJECTED EXPENSES				
School or District Staff	FTEs per Classroom	Salary Range From:	Salary Range To:	Total Cost (Using Midpoint of Salary Range)
1. PERSONNEL				
<i>Full Time Equivalents (FTEs)</i>				
District TK/ETK Lead ^a	0.0053	\$112,524	\$182,469	\$780
School-level Administration (Principal/Asst Principal) ^b	0.093	\$79,735	\$164,347	\$11,332
Pupil Services - school level (nurse, psychologist, etc.) ^c	0.036	\$23,296	\$123,081	\$2,614
Credentialed Teacher: TK ^d	0.75	\$45,421	\$120,414	\$62,187
State Preschool Teacher	0.75	\$21,434	\$74,384	\$35,932
Other credentialed teachers for special classes ^e	0.1	\$45,421	\$120,414	\$8,292
Instructional Aide	0.75	\$12,096	\$34,070	\$17,312
Classified Staff - school level ^f	0.464	\$23,296	\$72,862	\$22,322
Clerical Staff - classified ^g	0.2	\$23,296	\$54,048	\$7,734
Other Paraprofessionals - school level ^h	0.571	\$23,296	\$34,070	\$16,390
<i>Total FTEs and Salaries</i>	3.72			\$184,895
<i>Total Employee Benefitsⁱ</i>	48.36%			\$89,417
SUBTOTAL PERSONNEL				\$274,312
2. CLASSROOM SUPPLIES				
Classroom Supplies ^j				\$2,400

PROJECTED EXPENSES				
Curricular Materials ^k				\$667
SUBTOTAL SUPPLIES				\$3,067
3. FACILITIES MAINTENANCE				
Facility Repairs and Maintenance ^l	9%			\$30,600
SUBTOTAL FACILITIES				\$30,600
4. FURNITURE AND EQUIPMENT				
Furniture ^m				\$97
Technology ⁿ				\$250
SUBTOTAL FURNITURE AND EQUIPMENT				\$347
5. PROFESSIONAL DEVELOPMENT				
Staff Training ^o				\$4,182
SUBTOTAL PROFESSIONAL DEVELOPMENT				\$4,182
6. OTHER NONPERSONNEL COSTS				
Estimated ETK portion of school costs for food, utilities, insurance, and equipment maintenance ^p				\$13,783
SUBTOTAL OTHER NONPERSONNEL COSTS				\$13,783
TOTAL COST PER CLASSROOM ^a				\$326,291
TOTAL COST PER CHILD				\$13,596

Budget Notes

- ^a The high end of the salary range is early education director at LAUSD; the low end of the salary range is elementary administrator salary from <https://www.cde.ca.gov/fg/fr/sa/cefavgssalaries.asp>. AIR assumed a 0.5 FTE TK/ETK director (one person who is in charge of TK but also has other responsibilities) for a district with 6.75 elementary schools, the average number in a California district, all of which offer ETK/TK. Average size was calculated from these figures: <https://www.cde.ca.gov/ds/sd/cb/ceffingertipfacts.asp>.
- ^b AIR took a sample of elementary schools in different parts of the state with different grade configurations and needs from ed-data.org, and among these schools, the average number of administrators in

nonrural schools was 1.3. The salary range shows the lowest and highest salaries from salary schedules from the districts AIR interviewed for the study. FTE was divided by seven grades and two ETK classrooms.

- ^c From ed-data.org, the average number of pupil services staff in the selected sample of elementary schools was 0.5. This FTE was divided among seven grades and two ETK classrooms. The salary range represents the lowest pay for nurses to the highest pay for psychologists in the districts AIR interviewed.
- ^d TK requires a credentialed teacher.
- ^e Based on interviews, AIR assumed ETK students participate in music, art, and other special classes just as kindergarten students do.
- ^f The average number of nonclerical classified staff in nonrural sample schools from ed-data.org was 6.5.
- ^g The average number of clerical classified staff in nonrural sample schools from ed-data.org was 2.8.
- ^h The average number of paraprofessionals in nonrural sample schools from ed-data.org was eight. AIR assumed these paraprofessionals serve all grades equally, on balance.
- ⁱ AIR calculated a benefit rate from 2018–19 F-33 data available from the National Center for Education Statistics comparing total expenditures on employee benefits and staff wages/salaries for all districts in California in aggregate as published in Cornman, S. Q., Ampadu, O., Hanak, K., Howell, M. R., & Wheeler, S. (2020). *Revenues and expenditures for public elementary and secondary school districts: FY 18*. National Center for Education Statistics. <https://nces.ed.gov/pubs2020/2020308.pdf>
- ^j One hundred dollars per student is the instructional materials allowance LAUSD has used, which the ETK director said was sufficient for classroom needs.
- ^k Based on known costs of different curriculum packages interviewees reported using in ETK, AIR assumed \$2,000 for materials for one classroom, replaced every three years.
- ^l AIR applied a rate of 9%, using \$340,000 as the base price per classroom.
- ^m This is calculated based on the cost of child-sized tables and chairs replaced every 10 years.
- ⁿ AIR assumed 10 tablets at \$75 each, replaced every three years.
- ^o To estimate the cost of annual professional development, AIR used \$25,090, the cost of staff training on the High Scope curriculum provided every three years.
- ^p To estimate the approximate amount of an ETK classroom's share of school-level costs of utilities, food, insurance, and equipment maintenance, AIR took these costs from AIR's prior work estimating the costs of TK in Oakland for one 24-student classroom.
- ^q Sum of lines may not equal total exactly due to rounding.

Budget Scenario: Half-day ETK 1:16 ratio with 1 credentialed teacher in a small/rural district

Assumptions: School serves grades TK–8 and has one TK/ETK classroom

Number of students enrolled per classroom: 16

PROJECTED EXPENSES				
School or District Staff	FTEs per Classroom	Salary Range From:	Salary Range To:	Total Cost (Using Midpoint of Salary Range)
1. PERSONNEL				
<i>Full Time Equivalents (FTEs)</i>				
District TK/ETK Lead ^a	0.5000	\$112,524	\$182,469	\$73,748
School-level Administration (Principal/Asst Principal) ^b	0.100	\$79,735	\$164,347	\$12,204
Pupil Services - school level (nurse, psychologist, etc.) ^c	0.025	\$23,296	\$123,081	\$1,830
Credentialed Teacher: TK ^d	0.75	\$45,421	\$120,414	\$62,188
State Preschool Teacher	0	\$21,434	\$74,384	\$0
Other credentialed teachers for special classes ^e	0.1	\$45,421	\$120,414	\$8,292
Instructional Aide	0	\$12,096	\$34,070	\$0
Classified Staff - school level ^f	0.464	\$23,296	\$72,862	\$22,322
Clerical Staff - classified ^g	0.2	\$23,296	\$54,048	\$7,734
Other Paraprofessionals - school level ^h	0.167	\$23,296	\$34,070	\$4,790
<i>Total FTEs and Salaries</i>	2.31			\$193,109
<i>Total Employee Benefitsⁱ</i>	48.36%			\$93,387
SUBTOTAL PERSONNEL				\$286,496
2. CLASSROOM SUPPLIES				
Classroom Supplies ^j				\$1,600

PROJECTED EXPENSES				
Curricular Materials ^k				\$667
SUBTOTAL SUPPLIES				\$2,267
3. FACILITIES MAINTENANCE				
Facility Repairs and Maintenance ^l	9%			\$30,600
SUBTOTAL FACILITIES				\$30,600
4. FURNITURE AND EQUIPMENT				
Furniture ^m				\$64
Technology ⁿ				\$250
SUBTOTAL FURNITURE AND EQUIPMENT				\$314
5. PROFESSIONAL DEVELOPMENT				
Staff Training ^o				\$4,182
SUBTOTAL PROFESSIONAL DEVELOPMENT				\$4,182
6. OTHER NONPERSONNEL COSTS				
Estimated ETK portion of school costs for food, utilities, insurance, and equipment maintenance ^p				\$13,783
SUBTOTAL OTHER NONPERSONNEL COSTS				\$13,783
TOTAL COST PER CLASSROOM ^q				\$337,642
TOTAL COST PER CHILD				\$21,103

Budget Notes

^a The high end of the salary range is early education director at LAUSD; the low end of the salary range is elementary administrator salary from <https://www.cde.ca.gov/fg/fr/sa/cefavgssalaries.asp>. AIR assumed a 0.5 FTE TK/ETK director (one person who is in charge of TK but also has other responsibilities) for a district with one elementary school, the average number in a rural California district, all of which offer ETK/TK. Average size was calculated from these figures: <https://www.cde.ca.gov/ds/sd/cb/ceffingertip-facts.asp>.

- ^b AIR assumed one principal (one FTE) in a rural school. The salary range shows the lowest and highest salaries from salary schedules from the districts AIR interviewed for the study. FTE was divided by 10 grades and one ETK classroom.
- ^c From ed-data.org, the average number of pupil services staff in the selected sample of elementary schools was 0.5. This FTE was divided among seven grades and two ETK classrooms. The salary range represents the lowest pay for nurses to the highest pay for psychologists in the districts AIR interviewed.
- ^d TK requires a credentialed teacher.
- ^e Based on interviews, AIR assumed ETK students participate in music, art, and other special classes just as kindergarten students do.
- ^f The average number of nonclerical classified staff in rural sample schools from ed-data.org was two.
- ^g The average number of clerical classified staff in rural sample schools from ed-data.org was 1.3.
- ^h The average number of paraprofessionals in rural sample schools from ed-data.org was 1.67. AIR assumed these paraprofessionals serve all grades equally, on balance.
- ⁱ AIR calculated a benefit rate from 2018–19 F-33 data available from the National Center for Education Statistics comparing total expenditures on employee benefits and staff wages/salaries for all districts in California in aggregate as published in Cornman, S. Q., Ampadu, O., Hanak, K., Howell, M. R., & Wheeler, S. (2020). *Revenues and expenditures for public elementary and secondary school districts: FY 18*. National Center for Education Statistics. <https://nces.ed.gov/pubs2020/2020308.pdf>
- ^j One hundred dollars per student is the instructional materials allowance LAUSD has used, which the ETK director said was sufficient for classroom needs.
- ^k Based on known costs of different curriculum packages interviewees reported using in ETK, AIR assumed \$2,000 for materials for one classroom, replaced every three years.
- ^l AIR applied a rate of 9%, using \$340,000 as the base price per classroom.
- ^m This is calculated based on the cost of child-sized tables and chairs replaced every 10 years.
- ⁿ AIR assumed 10 tablets at \$75 each, replaced every three years.
- ^o To estimate the cost of annual professional development, AIR used \$25,090, the cost of staff training on the High Scope curriculum provided every three years.
- ^p To estimate the approximate amount of an ETK classroom's share of school-level costs of utilities, food, insurance, and equipment maintenance, AIR took these costs from AIR's prior work estimating the costs of TK in Oakland for one 24-student classroom.
- ^q Sum of lines may not equal total exactly due to rounding.

Budget Scenario: Half-day ETK 2:16 ratio with 1 credentialed teacher and 1 aide in a small/rural district

Assumptions: School serves grades TK–8 and has one TK/ETK classroom

Number of students enrolled per classroom: 16

PROJECTED EXPENSES				
School or District Staff	FTEs per Classroom	Salary Range From:	Salary Range To:	Total Cost (Using Midpoint of Salary Range)
1. PERSONNEL				
Full Time Equivalents (FTEs)				
District TK/ETK Lead ^a	0.5000	\$112,524	\$182,469	\$73,748
School-level Administration (Principal/Asst Principal) ^b	0.100	\$79,735	\$164,347	\$12,204
Pupil Services – school level (nurse, psychologist, etc.) ^c	0.025	\$23,296	\$123,081	\$1,830
Credentialed Teacher: TK ^d	0.75	\$45,421	\$120,414	\$62,188
State Preschool Teacher	0	\$21,434	\$74,384	\$0
Other credentialed teachers for special classes ^e	0.1	\$45,421	\$120,414	\$8,292
Instructional Aide	0.75	\$12,096	\$34,070	\$17,312
Classified Staff – school level ^f	0.464	\$23,296	\$72,862	\$22,322
Clerical Staff – classified ^g	0.2	\$23,296	\$54,048	\$7,734
Other Paraprofessionals – school level ^h	0.167	\$23,296	\$34,070	\$4,790
<i>Total FTEs and Salaries</i>	3.06			\$210,421
<i>Total Employee Benefitsⁱ</i>	48.36%			\$101,760
SUBTOTAL PERSONNEL				\$312,181
2. CLASSROOM SUPPLIES				
Classroom Supplies ^j				\$1,600
Curricular Materials ^k				\$667

PROJECTED EXPENSES				
SUBTOTAL SUPPLIES				\$2,267
3. FACILITIES MAINTENANCE				
Facility Repairs and Maintenance ^l	9%			\$30,600
SUBTOTAL FACILITIES				\$30,600
4. FURNITURE AND EQUIPMENT				
Furniture ^m				\$64
Technology ⁿ				\$250
SUBTOTAL FURNITURE AND EQUIPMENT				\$314
5. PROFESSIONAL DEVELOPMENT				
Staff Training ^o				\$4,182
SUBTOTAL PROFESSIONAL DEVELOPMENT				\$4,182
6. OTHER NONPERSONNEL COSTS				
Estimated ETK portion of school costs for food, utilities, insurance, and equipment maintenance ^p				\$13,783
SUBTOTAL OTHER NONPERSONNEL COSTS				\$13,783
TOTAL COST PER CLASSROOM ^a				\$363,326
TOTAL COST PER CHILD				\$22,708

Budget Notes

- ^a The high end of the salary range is early education director at LAUSD; the low end of the salary range is elementary administrator salary from <https://www.cde.ca.gov/fg/fr/sa/cefavgssalaries.asp>. AIR assumed a 0.5 FTE TK/ETK director (one person who is in charge of TK but also has other responsibilities) for a district with one elementary school, the average number in a rural California district, all of which offer ETK/TK. Average size was calculated from these figures: <https://www.cde.ca.gov/ds/sd/cb/ceffingertipfacts.asp>.
- ^b AIR assumed one principal (one FTE) in a rural school. The salary range shows the lowest and highest salaries from salary schedules from the districts AIR interviewed for the study. FTE was divided by 10 grades and one ETK classroom.

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