

Expanding Transitional Kindergarten: Lessons from Early Implementers



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Introduction

California's Master Plan for Early Learning and Care recommends phasing in access to preschool for all four-year-old children. The Master Plan builds on California's transitional kindergarten (TK) program, beginning in school attendance areas where there is highest need. Currently, TK is available free and statewide but only to four-year-olds who will turn five between September 2 and December 2 of the current school year (i.e., approximately one quarter of all four-year-olds); prior to the pandemic, TK served more than two thirds of this age-eligible population.¹

In addition to recommending the expansion of TK to all four-year-olds, the Master Plan proposes reducing TK class size, strengthening staff-to-child ratios, transitioning children with disabilities from self-contained to inclusive classrooms, and increasing support for dual language learners (DLLs), who represent 60 percent of California's young children (Holtby et al., 2017). To

ensure that children of employed parents can participate in the expanded TK program, the plan recommends offering mixed-delivery extended day care services for income-eligible families and sliding-scale fee options for other families (California Health and Human Services Agency, 2020).

¹ Calculation based on dividing 88,934 (TK enrollment in 2019) by 128,921 (1/4 of total population of 515,686 four-year-olds in 2019) = 68 percent. All numbers except the calculation are from the California Preschool Development Grant Birth Through Five Program Needs Assessment (American Institutes for Research, 2019). <https://www.cde.ca.gov/sp/cd/re/documents/pdgneedsassessment.pdf>

Building on the Master Plan and years of related work, the 2021–22 State Budget includes a historic investment to expand TK to all four-year-olds by 2025–26. The budget also enhances the quality of TK programs by adding a certificated or classified staff person to support the credentialed teacher in every TK classroom (reducing the staff-to-child ratio from 1:24 to 1:12), provides for high-quality professional development, and updating the Preschool Learning Foundations. Additionally, the budget phases in access to afterschool and summer programs to TK students, beginning in high-need areas where there is a large proportion of children who are English learners, are in foster care, or are experiencing poverty (State of California, 2021).

In light of these historic new investments, it now becomes essential to begin planning for the implementation of the TK expansion. The purpose of this brief is to examine the experiences of a small number of school districts that have already expanded TK to younger four-year-olds who do not meet the current age eligibility requirements for state-funded TK. We describe the districts' motivations for expanding TK to all four-year-olds, discuss important program features, estimate the cost of several different program standards recommended in the Master Plan, identify the revenue sources currently used to finance them, and discuss the successes and challenges encountered. Finally, we summarize district recommendations relating to TK expansion going forward.

To develop this brief, we gathered information through interviews and document reviews from 11 school districts previously reported as having implemented expanded transitional kindergarten (ETK), also known as early transitional kindergarten. We found three large urban districts that

have broadly expanded TK enrollment to four-year-olds who do not meet the age eligibility for TK and have implemented many of the features recommended in the Master Plan. These features include reduced staff-to-child ratios and class sizes, teachers trained to serve DLL children, classrooms inclusive of children with disabilities, and provisions for professional development. In addition, we identified a small school district in a Central Valley town that, while only admitting younger four-year-olds on a limited basis, exhibits many of the program elements recommended by the Master Plan. This small district and one of the large urban districts featured in this brief have deliberately integrated their ETK/TK and California State Preschool Program (CSPP) with the intent of incorporating the best elements of both programs.

Most of the other seven districts we interviewed enrolled four-year-olds younger than TK age eligibility on a case-by-case basis or when they had empty spaces in an existing TK or TK/kindergarten classroom. These districts typically did not make changes in their TK or TK/K staffing to support the enrollment of younger children. While small rural districts generally expressed interest in expanding TK to younger children, they lack the resources and economies of scale to do so. These factors can drive up the costs per child, posing a significant challenge without increased state financial assistance or reduced requirements.

The findings in this brief are not intended to be representative of California school districts. Our purpose is to explore the features of ETK programs known to exist in a few districts and to summarize the lessons that might be considered as the state moves toward access to preschool for all four-year-olds.

Background on TK and How It Relates to ETK

California’s Kindergarten Readiness Act of 2010 (Senate Bill [SB] 1381) established TK for children who turn five years old between September 2 and December 2. Implementation began in 2012–13. The purpose of TK is to build a bridge between early learning and kindergarten. TK programs use a modified kindergarten curriculum that is age and developmentally appropriate (California Education Code Section 48000 [d], 1979, amended by Stats. 2020, Ch. 24, Sec. 55. SB 98 effective June 29, 2020). The program is free and available to all children who meet the age requirements regardless of family income. Enrollment in TK, as in kindergarten itself, is voluntary in California. However, an elementary or unified school district that offers kindergarten must also offer TK classes for all children who are eligible. Each local education agency (LEA) may determine whether to offer part-day or full-day TK and kindergarten. A full-day program is defined as a full school day of more than four hours.

California schools began implementing TK in 2012–13, phasing in access to all age-eligible children over a three-year period. In the 2015–16 trailer bill language, the legislature gave LEAs the option to offer TK to younger four-year-olds who turn five years old after December 2 but before the end of the school year. Known initially as “early admission TK,” this program at the district level may be called “expanded TK” or “early TK” or “TK 4.” Although districts now have the authority to enroll younger four-year-olds in TK, they cannot use funds from the Local Control Funding Formula (LCFF—also known as Average Daily Attendance, or ADA funds) to pay for serving these younger

children until they turn age five. Districts must find funds elsewhere to support their ETK programs. A statewide phase-in of ETK, as envisioned in the Master Plan, would improve this funding situation.

Purpose and Organization of This Brief

The purpose of this brief is to describe important program features of existing ETK programs, the extent to which these features meet the standards recommended in the Master Plan, and the impact of those features on program costs in school districts of different sizes.

The brief includes the following sections:

- **Findings**, which includes the prevalence of ETK, district goals for ETK programs, staff-to-child ratios and class sizes, supports for DLLs (i.e., young children learning another language in addition to English), classrooms inclusive of children with disabilities, and provisions for a pipeline for CSPP teachers to obtain teacher credentials
- **Ongoing Program Costs**, which summarizes variations in estimated ongoing total program costs based on various staff-to-child ratios and staffing structures and reports on start-up costs for ETK programs
- **Financing**, which explores the range of revenue sources early implementing districts used to finance ETK
- **Recommendations for the Expansion of TK to All Four-Year-Olds**, in which we discuss in more depth the major recommendations emerging from this research
- **Conclusion**, which summarizes the implications of the findings

An accompanying document, *Expanding Transitional Kindergarten: Cost Model Estimates*, presents sample budgets showing details of resource ingredients and assumptions behind the cost estimates.

- An analysis of salary schedules in districts we interviewed, as well as information collected through interviews about resources used in ETK programs to develop cost estimates

Study Methods

Our study methods included the following elements:

- A literature review of published articles as well as relevant websites to determine the prevalence of ETK programs and to identify potential candidates for in-depth interviews to be conducted as part of this study
- Interviews with state agency and state-level early education organization leaders, including those from the California Department of Education (CDE), the California Association of School Business Officials, the California County Superintendents Educational Services Association, the Small School Districts Association, and the Tribal Child Care Association of California
- Outreach to early learning directors and other district leaders in 18 districts identified by authors of published articles, by state-level education leaders, or by other district interviewees as having ETK programs or innovative efforts to enhance the overall quality of TK programs
- Follow-up interviews with 11 districts that agreed to participate in this project, 9 of which have a free or reduced-price meal eligibility rate exceeding 55 percent and are thus eligible for LCFF Concentration grants

Findings

This section provides an overview of our findings, which are based on interviews with 11 districts and a review of relevant documentation. We report the prevalence of TK and ETK across the state and describe district goals for ETK. Then we discuss the key features of ETK programs, including classroom structure, age eligibility, staff-to-child ratio and class size, staff qualifications and compensation, part-day or full-day duration, and provisions for extended-day services. We highlight several districts that have implemented ETK programs that meet or exceed Master Plan recommendations on staff-to-child ratios and class size. We also explore innovative approaches that some of these programs use to support DLLs, provide classrooms inclusive of children with disabilities, and offer a pipeline for CSPP teachers to obtain teacher credentials.

Prevalence: TK and ETK Enrollment

TK enrollment expanded in 2019–20 to more than 100,000 children (100,851) participating cumulatively over the year, according to CDE estimates. Of these children in TK, 16,961 were enrolled in ETK (CDE, 2021a). Districts do not directly report either TK or ETK enrollment. Rather, the TK/ETK enrollment is included in district reports on kindergarten enrollment to CALPADS.² CDE then uses children's

² The California Longitudinal Pupil Achievement Data System (CALPADS) is the longitudinal data system used to maintain individual-level data that includes student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

birthdates to estimate the number of children enrolled in ETK and TK as opposed to kindergarten.

Using 2019–20 CALPADS data, CDE estimated that 441 school districts served at least some children in ETK (CDE, 2021a). Based on these CDE estimates, all but one county have school districts serving at least a few children in ETK. However, the number of children per county enrolled varies greatly; two thirds of the estimated statewide ETK enrollment is located in either Los Angeles County or Orange County, which together account for less than 20 percent of California’s population. Across the state, 12 counties enroll fewer than 10 younger four-year-olds in TK.³ Some districts offer ETK in all schools, while others focus on neighborhoods where there are few preschool options and a high proportion of DLL children⁴ or children eligible for free or reduced-price meals. Some districts reported having no official policy regarding admission of four-year-olds ineligible for regular TK. Decisions to admit those children are made on a case-by-case basis in response to parent request.

ETK expanded significantly in six of the largest school districts before the onset of the COVID-19 pandemic. Many districts have been hesitant to implement it on a significant scale largely because of a lack of state funding to support the program at a level needed to serve younger four-year-olds (Hopkinson, 2017). For example, in our efforts to schedule interviews with districts reported to have ETK programs, we found that Pasadena Unified and Vista Unified had recently discontinued

the program. We could not verify the continuing existence of ETK in other school districts that had previously been reported as offering programs (Early Edge California, 2017). Contacting districts about TK or ETK during the COVID-19 pandemic may have been more challenging than it will be in the future because so many programs were conducted virtually or were in the process of moving back to in-person instruction in the spring of 2021 when the research was conducted.

District Motivation for Offering ETK

Given that there is no state requirement that districts establish ETK, the decision to expand TK to younger four-year-olds has to date depended on local leadership and initiative. Based on our interviews with district early education leaders, the following motivations drive the expansion of TK to younger four-year-olds:

- **Promoting school readiness.** In Alum Rock Union School District in San Jose, approximately half of the 400 children who were enrolled in TK just prior to the pandemic were below the age eligibility for the program (the district refers to these children as T4s). The district superintendent and other leaders consider access to high-quality early learning with family engagement to be critical foundations for school and life success, consistent with the research base (Muenchow, 2020). With a large population of DLLs from low-income families, school leaders reported that

³ These counties include San Francisco and 11 largely rural counties—Calaveras, Colusa, Del Norte, Inyo, Kings, Lake, Lassen, Mariposa, Mendocino, Mono, Trinity, and Tuolumne.

⁴ This brief uses the abbreviation DLL for children under age five who are learning two or more languages at the same time or who are learning a second language, such as English, while continuing to develop their home language. We recognize that the term English learner (sometimes abbreviated EL) is used when referring to children ages five and older in the elementary and secondary education system and sometimes of ETK students within those school districts.

these children would benefit from a program that addressed all developmental domains before they enrolled in kindergarten. “We want high quality in our T4/ETK and TK classes all the way through third grade,” according to a district early learning administrator. “That’s the passion that’s driving us in Alum Rock.”

A similar motivation led Moreno Valley Unified to begin offering TK to younger four-year-olds. The district has a high rate of poverty, and many children are in foster care. The district initially established TK in all six of its elementary schools before opening TK to younger four-year-olds. Since the district serves a community with significant needs, district leaders decided it was important to offer access to TK as soon as possible.

- **Achieving cost savings.** “ETK is an investment,” noted the director of the early learning division in Los Angeles Unified School District (LAUSD). It begins “to pay off by the middle of first grade.” Prior to the pandemic, the district reported that participation in ETK and other early education programs was associated with annual increased attendance (1.8 days) as well as lower placements in special education. “When you talk about 20,000 children that have a day and a half better attendance,” according to this district director, “it adds up” to a lot of increased revenue for the district. In addition, as will be explained in more detail in the section on supporting inclusion of children with disabilities, 78 percent of the children “graduating” from LAUSD’s inclusive Preschool Collaborative ETK classrooms enter regular general education classrooms in kindergarten. ETK, therefore, leads to a

significant reduction in special education placements.

- **Addressing the gap in supply to meet the demand for services for four-year-old children.** Some districts said they had few public preschools or Head Start centers in their attendance area and only a few private preschools. For this reason, the Black Oak Mine district in El Dorado County, with the support of the superintendent and the school board, made the decision to implement ETK. Admission is available to children who turn five by March 15. The district also described a goal of building community support for its elementary schools through its ETK initiative.
- **Responding to parent demand.** Parent demand for access to TK for younger four-year-olds has been another motivation for expanding the local age eligibility for TK. “We have parents who were asking and requesting,” a Riverside Unified representative explained. The district began by admitting children whose birthdate was just over the age limit. This was followed by an increase in demand from parents to enroll their children. It is important to note that the district was in a position to expand the program given that some of its TK classrooms had empty spaces.

Parent demand for ETK can have long-term financial implications for districts. A leader in a small rural district experiencing declining enrollment explained, “This is a financial piece for the district. If we can get them in the door as an expanded TK’er, they will stay all the way through eighth grade. But if they go down the hill to another school district that offers early admission kindergarten, we’ve potentially lost

a student for the entire time they would have been here, which is financially devastating to a school district over time.”

- **Promoting equity through universal access.** Districts described expanding TK to younger children to help make programs available to children whose families do not meet the eligibility requirements for Head Start or state preschool but who still have difficulty affording a quality program. “There’s a gap in access,” said the early learning director of Alum Rock. “I’ve had single moms who said ‘if I just made \$100 less, I could qualify for state preschool,’ but then again, that’s coming out of her budget. Even if the child qualifies for a subsidized program, the family may still not be able to afford the monthly fees. Families tell me, ‘\$800 can just not come out of my budget. That is our food and our utility budget. That’s my family’s heat. That’s my spouse’s gas to get to work.’” When there is a free program for all four-year-olds in the school district, according to this district leader, “it is truly equity and inclusion. It is access for families.”

Even if lower and middle-income families were eligible for subsidized programs, there would still be challenges. Districts indicated that families may be wary of the income documentation required to apply for a subsidized program and want to avoid having to prove that their child is in some way income disadvantaged. “We have a whole bunch of four-year-olds that are not enrolled anywhere,” said an LAUSD district administrator. “They’re not going to community-based organizations, they’re not in family, friend, and neighbor care. Those are the kids we need to reach.

And if you offer something like universal TK, it opens up families to think, ‘Oh, well, the district is offering it. It must be important.’ And then they begin to think of four years of age, rather than kindergarten or first grade, as the entry point.”

Features of ETK Programs

This section describes important features of the 11 ETK programs we identified through a search of public websites and published resources, as well as discussions with early childhood leaders in the state. We summarize how these 11 programs operate (and vary) in terms of staff-to-child ratios, class size, teacher qualifications and compensation, and other aspects of program operations. We also discuss how ETK/TK programs compare both with other state-funded early childhood programs, such as CSPP, and with the recommendations in the Master Plan. Exhibit 1 includes a comparison of program standards. Exhibit 2 provides an overview of ETK program features across districts.

Five programs have implemented ETK or ETK/TK staff-to-child ratios and class sizes with improved staff-to-child ratios that meet or exceed those recommended in the Master Plan:

- Three districts implemented a 1:8 ratio for all of the children enrolled, which aligns the ratio and class size with Title 5 standards for CSPP.
- One of these districts further reduced ratios to 1:6 for ETK classrooms in which one third of the children enrolled have disabilities.
- A fourth district implemented a 1:10 ratio and class size of 20, the standard met by universal preschool programs with the highest impact in other states (Meloy et al., 2019).

- A fifth district lowered ratios by splitting some ETK classes into two half-day sessions taught by the same teacher. Thus, instead of teaching one large class per day with 24 students, the teacher was able to teach two sessions with just 12 or 13 students each.

In the remaining districts interviewed, staff-to-child ratios and class sizes for classrooms with younger four-year-olds were the same as those for TK, with a maximum of 24 students and one teacher. Districts employing this ratio largely said they did so because it was all they could afford. It is important to note that the cost savings from increases in school attendance and reductions in special education placements mentioned above were achieved in a program that has an overall 1:8 ratio and a 1:6 ratio for children in ETK classes in which one third of the children have disabilities.

Age eligibility requirements for student enrollment in ETK programs varied widely across the districts we studied:

- About half of the districts we interviewed allow children to enroll in ETK if they turn five in March.
- Only one district extended the eligibility cutoff to the end of December.
- Districts with the most open policies allow four-year-olds to enter ETK even if they would not be turning five until the very end of the school year or into the next school year.

- Some districts reported that they admit children on a case-by-case basis, depending on the family's request and the availability of seats within TK classrooms.

School districts have taken a variety of approaches to structuring ETK classrooms:

- Most districts offer ETK and TK together during the same time period in the same classroom.
- Others offer single-grade classrooms for ETK students.
- Some districts reported that they combine ETK and TK with kindergarten as needed to ensure that classrooms are fully enrolled.
- Braided funding models allow other districts to enroll ETK students together with students participating in CSPP or early childhood special education.

Hours of operation and the availability of extended-day care look different across districts:

- Most districts we interviewed provide full-day early TK, although a few districts offer both full-day and part-day or exclusively part-day services.
- The length of the school day in part-day programs ranges from 2.5 hours to 4 hours.
- Full-day programs are typically about 5 to 6 hours long, the length of the full school day.
- Most districts offer extended-day services, which may be free, or families are charged on a sliding scale.

Staffing patterns varied considerably across districts:

- All school districts reported that their ETK teachers hold a Multiple Subject Teaching Credential, with 24 early childhood education (ECE) units or equivalent experience, as required by current law.
- In addition, some districts reported having a second teacher in the classroom with either a Child Development Teacher Permit or an Early Childhood Special Education Credential.
- About half of the districts reported funding a teacher's assistant, teacher's aide, or paraprofessional for the classrooms that serve ETK students. Qualifications for these aides range from a high school diploma to a bachelor's degree.

Districts reported that they paid ETK teachers with a Multiple Subject Teaching Credential or an Early Childhood Special Education Credential on

the contracted teacher schedule, consistent with union agreements, whereas teachers with a Child Development Teacher Permit were paid on the classified staff schedule.

School districts reported that they generally did not build new classrooms to accommodate ETK and TK students. In most cases, they placed ETK/TK students in classrooms located in regular school buildings. In some cases, space was available due to declining enrollment within the district. The availability of bathrooms in the ETK/TK classrooms was a concern in some districts. Districts addressed this challenge by retrofitting classrooms or by shifting kindergarten classrooms to a room without a bathroom so that it would be available for ETK/TK. One district placed TK students in CSPP settings in part because the rooms had bathrooms and were better equipped to serve young preschool children.

Exhibit 1. Program Standards for Children Four Years of Age: Current and Master Plan–Recommended

Standard	California State Preschool Program (Title 5)	Transitional Kindergarten	Master Plan Recommendation
Staff-to-child ratio	1:8	1:24 (typically, but varies)	No higher than 1:12
Maximum class size	24	24 (can exceed with union agreement)	20 or 24
Lead teacher educational qualifications	Child Development Teacher Permit (16 semester units in general education and 24 units in ECE)	Multiple Subject Teaching Credential and 24 units in ECE ^a	Multiple Subject Teaching Credential and 24 units ECE or P–3 credential (if developed)
Assistant/aide qualifications	6 semester units in ECE	Not applicable because no aide required	Not addressed

^a Credentialed teachers first assigned to a TK classroom after July 1, 2015 and have one of the following requirements by August 1, 2021: at least 24 units in ECE, child development, or both; professional experience in a classroom setting with preschool-age children that is comparable to the 24 units; or a child development teacher permit issued by the Commission on Teacher Credentialing

Exhibit 2. Key Features of ETK, by District

District	Staff-to-Child Ratio	Maximum Class Size	Birth Date Cutoff for Eligibility ^a	Classroom Structure
Alum Rock	1:10	20	March 31	ETK and TK together
Black Oak Mine	1:24	24	March 15	ETK, TK, and K together
Lindsay	1:8	24	No set date ^b	TK and CSPP together
Long Beach	1:20–25	20–25	June 15	Single-grade classrooms (for TK and ETK)
Los Angeles	ETK: 1:8 Preschool Collaborative Classrooms (PCCs): ^c 1:6	ETK: 24 PCC: 24	June 30	ETK-only classrooms or ETK and PCC together
Moreno Valley	Full day: 1:25 ^d Part day: 1:12 or 13	Full day: 25 Part day: 12 or 13	No set date ^b	ETK and TK together
Oak Grove	1:24 ^e	ETK: 24	December 31	ETK and TK together
Oakland	1:20–27 ^f	20–27	March 31	ETK and TK together
Riverside	1:24 ^g	24	March 31	ETK and TK together; or ETK, TK, and K together
San Diego	1:8 on average	24	June 15	ETK, TK, and CSPP together
Vista	1:24	24	March 2	ETK alone

^a This is the date by which a child must turn five in order to be eligible.

^b Younger children are admitted on a case-by-case basis or as space permits.

^c Preschool Collaborative Classrooms (PCCs) combine ETK and early childhood special education. Up to one third of children in the classroom have disabilities.

^d Full-day classrooms have an aide for 1.75 hours a day.

^e A teacher's aide may also be in the classroom if assigned to a child with disabilities.

^f Teachers may receive an assistant teacher or aide if they participate in a privately funded early intervention literacy program called SEEDS of Learning. (The acronym stands for sensitivity, encouragement, education, development through doing, and self-image support.) SEEDS places a tutor in the classroom for three hours per week.

^g Each classroom receives one hour of assistance from a teacher's aide each week.

District Highlights: ETK Programs That Meet or Exceed Master Plan Recommendations

Several districts have implemented ETK and TK programs that meet or exceed Master Plan recommendations for strengthening staff-to-child ratios and, to the extent possible, unifying program standards between ETK/TK and CSPP. Next, we highlight various approaches used by LAUSD, Alum Rock Union School District, San Diego Unified School District, and Lindsay Unified School District to achieve these recommendations.

Los Angeles Unified School District's ETK program is by far the largest ETK program in the state. Prior to the onset of the COVID-19 pandemic, the program enrolled 6,800 young four-year-olds. The district has deliberately aligned its ETK and CSPP program standards. "We made all of our ETK match the Title 5 standards for CSPP," according to the early childhood education division director, who oversees the administration of ETK on elementary school campuses. He also directs the district's CSPP program, which takes place in Early Education Centers, each of which has its own principal. Like CSPP, LAUSD's ETK classes have a staff-to-child ratio of 1:8 and a maximum class size of 24. Each ETK classroom has a teacher with a Multiple Subject Teaching Credential and 24 units in ECE. The teacher is paid on the union's certificated salary scale. Each classroom also includes two aides who must be college enrolled, have 12 units of ECE, and be on a degree track. As described in further detail, LAUSD's early education division also offers ETK PCCs in which one third of the children have disabilities and there is a 1:6 staff-to-child ratio. An additional teacher who holds an Early Education Special Education Credential staffs these classrooms.

As LAUSD's early childhood division director is quick to point out, part of the reason why LAUSD has been able to develop such a large ETK program so quickly is that it had a former School Readiness and Language Development Program with a workforce trained in early childhood and with many associated facilities. LAUSD's regular TK classrooms, limited to older four-year-olds who are currently age-eligible for TK, are not under the umbrella of the early education division. Staff-to-child ratios in TK vary but typically are not as low as those in ETK. Even in its TK/K combo classes, however, LAUSD requires all teachers to give proof of having 24 units of ECE, a Child Development Teacher Permit, or the equivalent.

Alum Rock Union School District's T4/TK program has a 1:10 teacher-to-child ratio. The maximum class size is 20 for its combined T4 (ETK)/TK classes. The total enrollment was approximately 400 children before the onset of the pandemic. The class size of 20, one of the options recommended in the Master Plan, also conforms with the standards associated with preschool programs found to have the highest impact on children's school readiness and long-term performance (Meloy et al., 2019). Each classroom has a teacher with a Multiple Subject Teaching Credential paid on the certificated schedule and a paraeducator paid on the classified salary schedule. The district reduced the ratios and maximum class size in response to teacher requests for assistance. When the district started offering TK, many classes were conducted in classrooms without an adjoining bathroom. When a child needed to go to the bathroom, the teacher had to ask the principal to send an aide to escort the child. The superintendent agreed to provide the financial support to hire a paraprofessional for each T4 (ETK)/TK classroom to address this issue and to assist with managing the large class with preschool-age children.

San Diego Unified School District's ETK/TK/CSPP program has made a deliberate effort to combine the best elements of TK and CSPP for a program serving all four-year-olds. Each ETK/TK classroom has a teacher who holds a Multiple Subject Teaching Credential and is authorized to teach TK and a second CSPP teacher with a Child Development Teacher Permit. These two teachers co-teach the class. The TK teacher has a Multiple Subject Teaching Credential and is paid on the certificated schedule. The CSPP early childhood teacher salary ranges from \$65,000 to \$85,000 depending upon experience. The credentialed teacher earns approximately \$20,000 per year more. In addition to the two teachers, depending on the needs of the children in the classroom, an aide is in each room who contributes to a 1:8 average teacher-to-student ratio in classes of up to 24 children.

Lindsay Unified School District's TK/CSPP program, located in a small town in Tulare County in the Central Valley, initially consisted of TK/K combination classrooms at six different elementary schools (sometimes in classrooms with no adjoining bathrooms). Each classroom had one teacher and 24 children. An early childhood district administrator proposed a different approach. "TK needs to be completely different, with a different curriculum, different assessment," she said. "The children should not be in TK/K combos." As a result, she persuaded the school district to implement TK in existing CSPP classrooms in a separate part of one elementary school campus. The district transports children as needed from other elementary school sites to this central site.

Now, the district serves 340 children in CSPP, of whom 48 are TK-age eligible. These 48 children spend the morning in a part-day preschool program supported with CSPP funds and the afternoon in the same classroom but supported

by TK ADA funds. The classrooms are staffed by one teacher who holds a Multiple Subject Teaching Credential, one CSPP lead teacher, and one aide. The credentialed teacher is paid on the certificated salary scale, and the CSPP teacher is paid on the classified salary scale.

Addressing Barriers to State Preschool and ETK/TK Alignment

The Master Plan recommends developing a unified system of state-funded preschools. Districts that administer CSPP as well as ETK/TK expressed several ideas to better align and integrate the two programs. While these districts welcomed the involvement of credentialed teachers, they also wanted to include some of the best features of CSPP and Head Start. The TK program should be more like preschool and less like kindergarten, several district administrators said directly, referring to staff-to-child ratios, curriculum, and classroom setup.

Given the diversity of school districts, there is no one-size-fits-all solution. Licensing requirements and pay parity often create obstacles to better alignment. In the small rural districts we interviewed, offering the flexibility to fund and support a credentialed teacher at existing school-based CSPP sites would be welcomed, as would flexibility on the time frame to hire a credentialed teacher. Lindsay Unified and San Diego Unified aim to align TK and CSPP by braiding funds from the two programs and having both a credentialed teacher and a CSPP teacher with a Child Development Teacher Permit in each classroom as well as an aide. This approach could work in districts that directly administer CSPP as well as ETK/TK. Without significant policy changes, this approach might be difficult where CSPP is

under the auspices of a county office of education or a community-based organization. Moreover, even in LAUSD, where the early learning division director oversees both ETK and CSPP, it would not be feasible to license all 320 ETK classrooms on elementary school campuses, as is required to meet state Title 5 standards for CSPP, because of challenging facility requirements and the difficulty of complying with requirements from multiple agencies. “The other issue is pay,” as a county office of education early learning director said. “And that’s a huge hill to climb because the state preschool funding is not there to support that level of education.” CSPP teachers with bachelor’s degrees typically earn \$20,000 less than do credentialed teachers.

There are multiple ways that districts can implement ETK—and ultimately all TK—to reach the Master Plan recommendations for staff-to-child ratios (maximum 1:12), group size (maximum 24), and teacher qualifications (a credentialed teacher), as shown in Exhibit 1. Of the five districts shown in Exhibit 2 that meet these recommendations, two (Lindsay Unified and San Diego Unified) actually combine ETK or TK with CSPP, achieving a 1:8 ratio and class size of 24. However, one (LAUSD) provides ETK in standalone classrooms that meet these CSPP standards but does not actually combine the program funding. The final two districts combine ETK and TK in the same room, one (Moreno Valley) meeting the Master Plan staff-to-child ratio in its part-day classes and the other (Alum Rock) using a 1:10 staff-to-child ratio and a maximum class size of 20. Determining whether it makes sense to combine ETK/TK and CSPP in the same classroom depends upon multiple local factors, such as whether the school district administers CSPP, whether most ETK/TK children meet the eligibility requirements for CSPP, and the

extent to which available facilities meet the state licensing requirements for CSPP.

Recommendation 1. Provide sufficient state funding to allow for a quality universal preschool program with highly qualified staff, low staff-to-child ratios, small class sizes, and developmentally appropriate curricula and instructional materials.

Recommendation 2. Offer technical assistance on how to further augment quality using LCFF Supplemental and Concentration grants or on braiding TK with CSPP.

Developing a Pipeline for State Preschool Teachers to Become Credentialed

Multiple districts agreed upon one policy change that would make it easier to combine the best elements of ETK/TK and CSPP and establish a career pathway for CSPP teachers who wish to obtain teacher credentials. Even in advance of CSPP teachers obtaining credentials, multiple districts suggested increasing the compensation for CSPP teachers who already have bachelor’s degrees to be closer to that of credentialed teachers. “Don’t pit CSPP and TK teachers against each other,” as one district administrator summed up the issue.

LAUSD has several strategies in place or in development to support staff. The first strategy is a district internship program for teachers who do not yet meet all the requirements for an Early Childhood Special Education Credential. The district would like to expand this existing

internship program to all preschool (CSPP) teachers who want to obtain a Multiple Subject Teaching Credential necessary to working in a universal TK program with four-year-olds. The CSPP teachers in LAUSD's early education centers, 82 percent of whom already have bachelor's degrees, could join the internship program to obtain their Multiple Subject Teaching Credential while continuing to work. Aides who want to stay in CSPP need a path to obtain an associate's degree or 60 units. In addition, LAUSD has started working on a microcredential with six modules, each including 30 hours of classroom practice. Finally, LAUSD recommends considering the revival of the Early Childhood Education Teaching Credential for grades TK-3.

Recommendation 3. Provide a pipeline for CSPP teachers to obtain teacher credentials, and augment their pay while they achieve these credentials.

Services to Support Children Who Are Dual Language Learners

Districts that have formal bilingual programs reported offering one-way developmental education and two-way immersion programs. One-way developmental education classrooms primarily enroll students who are DLLs and offer instruction in both English and in the students' home or first language. The goal is to continue development of the home or first language while developing English. Two-way immersion programs enroll approximately equal numbers of monolingual English speakers and students whose home or first language is the target language. Instruction is in English and the DLLs' home or first languages. The goal for all students in

a two-way immersion program is bilingualism and biliteracy.

Regarding staffing, some districts reported that they hire ETK bilingual teachers who hold the BCLAD (Bilingual, Crosscultural, Language, and Academic Development) authorization in addition to a Multiple Subject Teaching Credential. Some districts that cannot hire teachers with a Bilingual Authorization instead hire teacher assistants or aides who are bilingual, or they offer translators or interpreters in school to help with communication with students and parents.

Several districts reported investments in teacher in-service training to support teachers' work with DLL students. For example, three districts said they use the Sobrato Early Academic Language (SEAL) model (The Sobrato Family Foundation, 2017). The SEAL model includes intensive training over a three-year period, including professional development workshops, job-embedded coaching, and reflective practice within grade-level teams (CDE, 2020a).

LAUSD has made significant investments in serving young DLLs. The district's dual language ETK programs are based in dual language elementary schools. These schools, in turn, feed into dual language middle and high schools that provide ongoing support to ensure that students are fully bilingual and biliterate at graduation. Given these pathways, investments have included professional development for ETK teachers, specifically on the SEAL model. In addition to training lead teachers, LAUSD trains one assistant teacher (or aide) in each participating classroom. The district's Multicultural Multilingual Education Department provides 15 days of training over two years for each cohort of ETK staff. If there is a transition in classroom staff or school leadership, the

replacement staff receive condensed professional development so that all school staff can participate in additional training together.

Other investments have included bilingual materials and additional pay for bilingual staff. LAUSD has invested in curriculum materials in multiple languages and has paid teachers for the extra work hours needed to translate instructional materials into additional languages when appropriate materials are not available for purchase (e.g., Korean, Mandarin, and Armenian). Using a collaborative model, the district shares these translated instructional materials with other teachers in the district. The district purchases books in children's home or first languages to provide bilingual and multilingual libraries in the ETK classrooms. In addition, ETK teachers who are bilingual and use their second language to support DLLs in their classrooms qualify for an increase in their compensation called a bilingual differential.

Alum Rock Union has supports for dual language instruction. Some principals within the district have invested in training for their teachers on the Preschool Guided Language Acquisition Development (GLAD) model. The GLAD model provides instructional practices for use in the first or home language and English that emphasize guided oral practice, reading and writing, and other strategies that support student comprehension and learning, such as presenting information to students in different formats (Herrmann, n.d.). The training includes a workshop on the research and theory underlying GLAD and several days of classroom demonstration. The district has developed specialized training for working with DLLs, which is led by bilingual teachers and is widely available to classroom staff.

Recommendation 4. Invest in DLL training for lead teachers and assistants and in the purchase of bilingual or multilingual materials where there is a significant population of DLLs.

Inclusive Services for Children with Disabilities

One of LAUSD's ETK program models is the PCC, an inclusive program model that enrolls ETK students and preschool children with moderate-to-severe disabilities who qualify for special education (LAUSD, n.d.). The classrooms have a 1:6 teacher-to-child ratio, with an early education teacher who holds a Multiple Subject Teaching Credential, a teacher who holds an Early Childhood Special Education Credential, and two teacher's aides, one of whom has special education training. Of the 24 children in the classroom, 8 students are eligible for special education. The classroom receives additional support from staff such as a speech and language therapist, an adaptive physical education teacher, a school psychologist, and a nurse. Following the data on student outcomes, according to the district's early learning division director, 61 percent of students who attended the PCC program in the year preceding the pandemic transitioned to general education classrooms with itinerant supports. Seventeen percent of students exited special education entirely. In all, 78 percent of the children in PCC classrooms moved on to general education classrooms, not to special education classrooms.

To recruit teachers into this program at the district, LAUSD offers an alternative credentialing program for the Early Childhood Special Education Credential. Teachers in training participate in a course of study led by experienced faculty and are supported by mentors during the two-year

alternative credentialing program. At program conclusion, the participants are eligible for the credential.

San Diego Unified School District offers ETK/TK classrooms that are inclusive of children with disabilities. The district places up to seven students with disabilities in an ETK/TK classroom after reviewing their individualized education programs and ensuring that the special services and supports they need are available at the school of enrollment. Teachers receive training on best practices for students with disabilities and support from a case manager on the school campus who facilitates collaborative practice with speech therapists and other specialized support staff. Typically, one or two early childhood special education teachers are in each school. These teachers help promote and support inclusive classrooms. Undergirding this approach is an integrated administrative structure in which early childhood special education services are part of the district's Early Learning Division rather than a separate office.

Recommendation 5. Expand inclusive classrooms, and invest in the special services and supports necessary to achieve the long-term benefits of reduced placements in special education.

Specialized Curricula for ETK/TK

For TK programs, the state requires the “use of a modified kindergarten curriculum that is age and developmentally appropriate” (Education Code section 48000). While there is no state curriculum mandated for ETK or TK, state regulations require that TK programs be aligned with the California

Preschool Learning Foundations. For guidance in creating a curriculum, CDE refers LEAs to the Transitional Kindergarten Implementation Guide, the California Preschool Curriculum Frameworks, and the California Kindergarten Content Standards. The 2021–22 budget includes \$10 million for updating the Preschool Learning Foundations (State of California, 2021). It is unclear about the extent to which the updating of the Foundations will also include the Preschool Curriculum Frameworks, as was proposed in the Master Plan. While the districts we interviewed welcomed and used the Preschool Learning Foundations, they also wanted guidance and financial support to purchase commercially developed curricula that offer detailed lesson plans and activities. Districts also expressed particular interest in curricula that support DLLs.

Eight of the 11 districts we interviewed use at least one commercially developed curriculum, most commonly for English language arts, to supplement the CDE-provided guidance. Several district administrators said that ETK/TK programs need funding to support the purchase of a specific curriculum as well as training in its use. Without access to a specialized curriculum, as one administrator said, ETK/TK teachers have to “cobble” together their own. ETK/TK needs its own curriculum, said another district administrator, not just a watered-down version of the kindergarten curriculum. At least four different general curricula are used by the districts we interviewed, as well as eight different language arts curricula, three math curricula, and two social and emotional learning curricula. No district recommended that the state mandate the use of one particular curriculum, but several districts said the state should provide a list of appropriate curricula.

Recommendation 6. Offer districts a list of curricula that align with the Preschool Curriculum Frameworks, the Preschool Learning Foundations, and the Kindergarten Content Standards, and provide the financial support to purchase them as well as train teachers in the implementation of these curricula.

Ongoing Program Costs

Total Costs

The estimated cost to provide ETK to students varies greatly based on student-to-teacher ratios and class sizes and whether the program is full day or half day. For a full-day ETK program, we estimate that the total cost per child in a medium-to-large district ranges from **\$11,586 to \$15,974** depending on ratios, class size, and teacher qualifications, as shown in Exhibit 3.

Exhibit 3. Estimated Cost of Full-Day ETK with Different Structures

Ratio	Cost Per Child, Full Day
1:24	\$11,586
2:24	\$13,012
2:20	\$15,414
3:24 ratio with one teacher with Multiple Subject (elementary) Teaching Credential + two aides	\$14,439
3:24 with one teacher with Multiple Subject (elementary) Teaching Credential, one CSPP teacher with Child Development Teacher Permit, and one aide	\$15,974

We estimated the cost of the recommended ratio of 1:8 with two different staffing patterns: (a) one credentialed teacher, one CSPP teacher with a Child Development Teacher Permit, and one aide; and (b) one credentialed teacher supported by two aides. The marginal additional cost of having a second teacher with a Child Development Teacher Permit plus the credentialed teacher and one aide compared with having a credentialed teacher and two aides is estimated at \$1,535 per child.

Small rural districts incur higher costs per child primarily because usually fewer children are enrolled. We assumed that ETK/TK classes in such small districts would have an average of only 16 students per class. At a ratio of 1:16, the cost is estimated to be \$23,025 per student, or \$24,940 per student with two teachers (2:16 ratio). These costs would increase further as enrollment falls below 16. Therefore, the only way small rural districts may be able to afford implementing ETK is by grouping younger four-year-olds with older TK and kindergarten students.

The total cost of providing half-day ETK is estimated to range from \$10,304 to \$13,596 per child in medium-to-large districts, depending on student-to-teacher ratios, teacher qualifications, and class size, if only one session of ETK is offered per day. The costs are substantially lower per child if two sessions are offered per day, ranging from \$5,843 to \$7,270. These costs would range from \$21,103 to \$22,708 in small rural districts, assuming only one session could be filled per day given the small student populations.

These total costs are comparable with estimates of costs of state per child spending for other universal preschool programs around the country. For example, the 2020 National Institute for Early Education Research (NIEER) yearbook shows state spending per child in New Jersey, which met 8 or 10 quality benchmarks set by NIEER, to be \$14,103 (Friedman-Krauss et al., 2021). In Washington, DC, public spending per child for the universal preschool program provided in schools is \$18,421 (Friedman-Krauss et al., 2021). Estimates of the cost of the Boston Public Schools preschool program range from \$12,000 to \$15,240 per child (Kabay et al., 2020).

Incremental Costs

The costs outlined in the preceding section are estimated total costs, including prorated costs of all school-level personnel and facilities that support ETK students, in addition to ETK-specific classroom staff and materials.⁵ School-level personnel are important ingredients in a successful ETK program, and their time to support additional students in a school is not free. However, many of these staff may already be in place and funded by existing funds distributed to school districts. Therefore, especially given that most districts are currently experiencing declining enrollments overall, the incremental—or additional—cost to the state of expanding TK in the short term is only the cost of the ETK-specific classroom-level personnel and materials. If student populations, due to ETK enrollment or demographic changes, begin to increase again, then the costs per student will

⁵ School-level personnel included were determined by examining staffing pattern data from a sample of diverse schools on ed-data.org. We acknowledge that this may be an underestimate of school-level resources, as some district staff are not fully allocated to the schools they serve in reports to the state, the source of the website's data.

increase if additional school-level personnel are needed.

The approximate *incremental* costs, or those specific to the ETK staffing and materials, range from \$5,442 per student (for a 1:24 ratio) to \$9,831 per student (for a ratio of 3:24 with two credentialed teachers) for full-day ETK or \$2,771 (1:24 ratio, two sessions per day) to \$6,256 (2:20 ratio, one session per day) per student for half-day ETK in most districts. In small/rural districts, incremental costs range from **approximately** \$8,111 (1:16 ratio) to \$10,252 (2:16 ratio) per student for full-day ETK or \$6,189 to \$7,794 for half-day ETK. **The total cost to meet** Master Plan guidelines (with a 2:24 ratio) is estimated at \$13,012, and the incremental cost with the same ratio is **approximately** \$6,869 per student. **In summary, additional investment is needed to supplement the existing resources available to support ETK.**

Budget Assumptions

Sample budgets that reflect a range of structures with which ETK might be implemented are presented in an accompanying document, *Expanding Transitional Kindergarten: Cost Model Estimates*.⁶ We estimated costs using the following assumptions:

- In a classroom of 24, we estimated the cost of two different staffing patterns: one with a lead credentialed teacher with two aides and one with two teachers (one holding a Multiple Subject Teaching Credential and one holding a Child Development Teacher Permit, paid

at the lead State Preschool teacher salary) and one aide. We also estimated the cost of a 2:24 ratio (one credentialed teacher and one aide); a 1:24 ratio, as is currently permitted for TK; and a 2:20 ratio. These scenarios are common, and the resulting cost estimates are applicable for most districts in California in urban and suburban areas.

- Costs per classroom and per child are likely higher in rural communities and small school districts due to smaller populations, lower enrollment, and in many cases longer distances to travel. To estimate the cost in these districts, we assumed an average class size of 16 students. We also assumed that these districts would not have enough students to provide two half-day ETK classes per day, so half-day cost estimates assume there would be only one session per day.
- We prorated the time and salaries of other district and elementary school staff who support the ETK program, including a district administrator overseeing ETK; the principal; other administrative and clerical staff at the school; counselors and other pupil support staff; facilities staff, including custodians and food service workers; and teachers teaching special classes, such as music and art, that interviewees told us ETK students typically participate in.
- Personnel costs were calculated based on the midpoint of the staff salary range in the study districts.

⁶ Note that sample budgets do not reflect any one district's specific costs; rather, these samples represent a range of costs under different implementation options, informed by the experiences of districts currently implementing ETK.

- Assumptions about insurance and utility costs come from data collected in prior AIR work with early childhood programs in Oakland (AIR, 2017). Costs are assumed to estimate the proportion of school district costs on these items that could reasonably be attributed to ETK. It should be noted that these costs will vary by location. Facilities maintenance costs were estimated by averaging costs from prior AIR work to estimate the cost of preschool facilities as proposed in Proposition 82 (Golin et al., 2007), published average national costs, and typical current California school district costs, taking into account that many school facilities in California are aging.
- Benefit rates for staff were derived from 2018–19 data from the Local Education Agency Finance Survey (F-33) conducted by the National Center for Education Statistics for all districts in California aggregated (Cornman et al., 2020). The benefit rate, including retirement benefits, is 48.36 percent on top of salaries and wages. This rate reflects retirement benefits for staff in school districts and is higher than that found in community-based (non-school-based) early childhood programs.
- The estimate of costs for materials such as curricular packages comes from costs reported by interviewees and costs posted online and represents an average cost of prices found.
- Transportation is not included in total costs. Family choices, distances, and existing bus routes and resources will vary tremendously from district to district.

Additional Costs in Classrooms with Students Who Have Disabilities

As noted, LAUSD has PCCs, which are inclusive ETK classrooms that include up to one third of students identified as having disabilities. These classrooms have a second teacher with an Early Childhood Special Education Credential in addition to the primary teacher and two aides, resulting in a 4:24 ratio. Both teachers are paid according to the district salary schedule for elementary teachers. Therefore, in classrooms with higher numbers of students with disabilities, costs are estimated to be approximately **\$5,126 more per student** (with or without a disability) in a classroom of 24 students, accounting for the salary and benefits of the fourth teacher. Interviewees did not report any additional nonpersonnel costs in classrooms with high numbers of students with disabilities.

Additional Costs in Classrooms with Dual Language Learners

Two districts interviewed told us about additional supports for DLLs in ETK that had been effective. As noted earlier, these include specific training on instructional practices to support children who are DLLs, as well as bilingual staff with a Bilingual Authorization for their Multiple Subject Teaching Credential. In one district, teachers serving higher numbers of DLLs receive a salary differential of \$1,060, or \$530 per semester, depending on qualifications. Other costs associated with supporting DLLs include those for supplemental curricular packages in non-English languages (usually Spanish) and instructional materials such as bilingual books. In all, the estimated additional cost to serve ETK students in classrooms with high numbers of DLLs is approximately \$4,995 per classroom, per year, or

approximately **\$208 per child** (whether DLL or not) in a classroom of 24.

Start-up Costs

One important start-up cost of beginning an ETK program is securing appropriate facilities. According to the CostOut database of educational prices (Columbia University, n.d.), the cost of constructing and furnishing a new preschool or kindergarten classroom is estimated at **\$336,393** per classroom. This amount is based on the average of high and low construction prices for a 900 square-foot prekindergarten or kindergarten classroom across 20 cities in the South, East, West, and Midwest regions of the United States. The price was adjusted by 21 percent to account for furniture, fees, and final preparation. Costs available online suggest that the cost of a building code-compliant modular classroom is between **\$50,000 and \$200,000** (Smith, 2019). However, some early childhood facilities have estimated higher costs. The San Mateo Facilities Study estimated the cost of developmentally appropriate portable space to be \$25,412 per child space, or **\$355,600** for a classroom of 24 children (Brion Economics, Inc., 2017).

Especially in a time of more widespread declining enrollment in public schools, one barrier to converting empty elementary school classrooms to ETK classrooms is the need for an adjoined bathroom so that children may use the bathroom without having to be escorted away from the classroom by an adult who needs to be with other children. The need for classrooms with adjoined bathrooms was mentioned by many interviewees. One administrator said, “It is critically important that if we go to ...

universal preschool, those children need a bathroom in every room. ... They need handwashing. It’s just critical.” Other interviewees noted that licensing for a child care facility serving children who are the same age as those in ETK classrooms requires one bathroom per 15 children, meaning that an ETK classroom of 24 would need two toilets. One district had budgeted \$5,000 per classroom to add a bathroom, but it ended up costing **\$16,000 per classroom**.

In interviews, districts reported a range of other start-up costs when establishing a new ETK program. The additional costs include age-appropriate furniture and initial classroom materials such as kitchen play areas, outdoor toys such as tricycles, and other developmentally appropriate manipulatives and toys. **One district reported an initial cost of \$5,000 per classroom, whereas another reported a cost of approximately \$25,000 per classroom** for furniture and materials. Districts often could not cover these start-up costs within their annual budgets. One interviewee reported relying on foundation funding to make these purchases.

Several district administrators we interviewed noted that they had to build or renovate playgrounds to be appropriate for younger children and compliant with child care licensing regulations. Costs available online suggest that playgrounds cost approximately **\$1,000 per child** (using the space at the same time) to build from the ground up, often between \$8,000 and \$50,000 total (Chapman, 2020; Play Park & Structures, n.d.). Districts may wish to consider state and local child care licensing requirements or other resources, such as the National Program for Playground Safety, in making renovation plans.

Recommendation 7. Set aside specific funds to help districts retrofit classrooms and playgrounds to make them safe and appropriate for young children entering ETK/TK.

Potential Cost Savings

While policymakers will want to know how the costs of TK compare with its anticipated benefits, a cost-benefit analysis extends beyond the scope of this knowledge brief. However, some interviews pointed to potential cost savings as a result of ETK investments. LAUSD, the district with the largest ETK program, found substantial savings in reduced placements in special education and in increased school attendance. A recent randomized controlled study of Boston’s universal preschool program found that the program decreased the incidence of several costly disciplinary issues, including truancy and absenteeism. The program increased high school graduation rates and boosted college attendance (Gray-Lobe et al., 2021). According to a review of multiple evaluations of preschool programs in other states, estimates of returns on investment in preschool range from modest (\$2 for every \$1 invested) to monumental (\$17 for every \$1 invested) (Meloy et al., 2019). Indeed, none of the evaluations showed a “zero” return, and any return that exceeds \$1 for every dollar spent means that the program more than pays for itself.

It is important to note that the preschool programs having the greatest benefits tend to have the highest investments in teacher-to-student ratios and other program features. LAUSD has a 1:8 staff-to-child ratio for ETK and a 1:6 ratio for its inclusive ETK/PCC classrooms. The Boston Public Preschool Program has a 1:10 teacher-to-student ratio and a class size of 20. The program costs an

estimated \$13,000 for a 6.5-hour day in 2020 dollars (Friedman-Krauss et al., 2021; Gray-Lobe et al., 2021).

Financing

The Master Plan recommends phasing in expanded access to TK, beginning in attendance areas of high-poverty elementary schools in school districts and charter schools that receive LCFF Concentration grant funds. The legislature appropriated \$2.7 billion for the expansion of TK by 2025-26, including funds intended to support the hiring of an aide for every classroom. These are unprecedented increases of historic proportions. However, it will be important during the planning year to make sure the funds are sufficient to support both the expansion and the additional classroom aides as well as other program improvements. Our estimates show that there is a gap between even the current per-child cost of full-day TK at existing standards (\$11,586) and ADA (\$8,503 allocated in 2020-21, which, at this writing was poised to be raised to \$8,987 in 2021-22). We estimate that adding an aide to every classroom to reach a staff-to-child ratio of 1:12 (2:24) brings the total per-child cost to \$13,012. Reducing the class size to 20 students with a staff-to-child ratio of 1:10 (2:20), as will be required in subsequent years if funding is available, raises the total cost to \$15,414 per child. Further details on the budget assumptions behind the appropriation will be needed to inform the phase-in and guide districts on the additional LCFF concentration grant funds, federal categorical grants, or other sources of funding that may be needed to supplement ADA in order to fully finance TK at the new quality standards.

The Master Plan lists several important conditions for financing the phase-in, including sufficient funding from the LCFF for ADA-based expansion

and adequate General Fund and Proposition 98 funds to support the expansion of extended-day services (California Health and Human Services Agency, 2020). The Master Plan also points to the need for workforce investments, including one-time funding for teacher stipends to support workforce development to improve teacher qualifications and ongoing investments in training and support. The Master Plan suggests considering combining Title 5–funded general child care (often referred to as “CCTR” or center-based) and Afterschool Education and Safety into one program to support extended-day services for young children in preschool through third grade. The 2021–22 State Budget addresses many of the above conditions by designating Proposition 98 funds to support afterschool and summer care beginning in districts where 55 percent of the children are DLLs or are from low-income families and \$100 million for 5,000 classified staff to become credentialed teachers.

Next, we describe the revenue sources that some districts we interviewed are using to implement the program. Based on our interviews, the districts managing to finance a program at the enhanced staff-to-child ratios recommended in the Master Plan rely primarily on one of two approaches: using LCFF Supplemental or Concentration grant funds their district receives beyond the base amount per ADA or combining TK and part-day CSPP services in the same classroom. Districts cited obtaining some support from state and federal special education funds for children with disabilities, First 5 California, and local bond measures. A few districts mentioned Title II and Title IV funds as a partial support for professional development and DLLs. Title I can be used to support early childhood programs, but only one district in our sample cited it as a current source for ETK.

Local Control Funding Formula Base Grant

The LCFF Base grant is the primary source for supporting the original group of TK children (i.e., those who turn five between September 2 and December 2). Enacted in 2013–14, the LCFF replaced the previous K–12 finance system that had been in existence for roughly 40 years. For school districts and charter schools, the LCFF establishes uniform grade-span grants in place of the myriad of previously existing K–12 funding streams and provides funds for high-need students (i.e., low-income students, English learners, and children in foster care). LCFF is funded through a combination of local property taxes and state funding from the State School Fund and the Education Protection Account.

K–12 schools in California receive a Base grant per pupil ADA from state and local property taxes based on the grade span in which the child is enrolled. For 2020–21, ADA for children in grades K–3 is \$8,503 (CDE, 2021b; Education Code section 42238.02, 1979). Because TK is considered the first of two years of kindergarten, TK children who turn age five between September 2 and December 2 qualify for the ADA per child allocation. However, while LEAs have the right to enroll younger four-year-olds, districts currently receive only part-year ADA. Provision of full-year ADA for younger four-year-olds begins in 2022–23 and is to be complete in 2025–26.

Several districts indicated that the Base LCFF grant, sometimes referred to as the General Fund, is used to support TK teachers but that they have no other major sources of support for enhancement of the program or the enrollment of younger children. “The teacher is funded out of the General Fund. The curriculum is funded out of the General Fund,” as one district administrator explained.

“We aren’t using any other budgets necessarily to cover the cost of TK programs and services.” This district, like several others we interviewed with no significant additional funding, placed younger four-year-olds in classrooms with one teacher and 24 children if all the TK spaces were not filled.

Local Control Funding Formula Supplemental and Concentration Grants

Several districts said they used LCFF Supplemental and Concentration grants to help pay for expanding access to TK to younger and non-ADA-eligible children or to finance reduced staff-to-child ratios for all children enrolled in ETK/TK. To do so, the districts had to meet the state eligibility requirements for the enhanced LCFF Supplemental or Concentration grants.

LCFF Supplemental grants are available to districts based on the number of “targeted disadvantaged pupils” enrolled who are classified as English learners, who meet income requirements to receive free or reduced-price meals, who are in foster care, or who have a combination of these factors. For each grade span, the base LCFF grant or adjusted base grant per ADA is multiplied by the total funded ADA times the unduplicated pupil percentage (UPP) times 20 percent (Education Code section 42238.02).

LCFF Concentration grants are further available to districts that enroll 55 percent or more targeted disadvantaged pupils (CDE, 2020b). For each grade span, the base rate or adjusted base rate per ADA is multiplied by the total funded ADA times the portion (if any) of UPP that exceeds 55 percent, times 50 percent (Education Code section 42238.02).

However, access to LCFF Concentration grant funds for early childhood initiatives is not automatic. Early childhood leaders must garner and maintain support from their school superintendent and school board to invest the enhanced LCFF dollars in serving the non-ADA-eligible children. The state does not require districts to apply these grant funds to early learning programs. As is the case with federal Title I funds, there may be competition from efforts to raise test scores for older children.

LAUSD, the district that enrolls by far the largest number of younger four-year-olds in ETK, allocates \$34 million in LCFF funds to ETK. Because so many students served in ETK are children in need categories (children in foster care, low-income students, and English learners) that LCFF Supplemental and Concentration grants support, the district planned to use LCFF funds to support ETK. The district documented this in their Local Control Accountability Plan, which protected the LCFF investment from cuts and helped stabilize the program.

According to our interviews, many districts use smaller portions of LCFF grant funds to cover services for the younger four-year-olds who turn five after the age cutoff for TK. However, most districts do not use the funds to the level that would be needed to meet the Master Plan’s recommended staff-to-child ratios.

TK Braided with the California State Preschool Program

Two of the four districts found to meet the Master Plan’s recommended staff-to-child ratios for TK do so at least in part by blending TK and CSPP funds. The CSPP, the largest state-funded preschool

program in the nation, provides both part-day and full-day services that must meet state Title 5 standards for a 1:8 staff-to-child ratio; a maximum class size of 24; provisions for a developmentally, culturally, and linguistically appropriate curriculum; meals and snacks to children; parent education; referrals to health and social services for families; and staff development opportunities for employees. The program is administered through LEAs, higher education institutions, community-action agencies, and private nonprofit agencies (CDE, 2021b). Unlike TK, which is universal, CSPP is targeted to three- and four-year-old children who are eligible based on family size and income. Exhibit 1 shows a comparison of TK and CSPP program standards.

Lindsay Unified, a relatively small district in the Central Valley, uses ADA in its TK settings to pay for a credentialed teacher and part-day CSPP funds to finance a second teacher with a Child Development Teacher Permit. The district uses CSPP funds to cover the cost of an aide and additional materials to make the program more developmentally appropriate. As a result, the district can offer seven hours of class time with a 1:8 staff-to-child ratio and a maximum class size of 24. The district can do this because a large majority of the four-year-olds there qualify for CSPP. The few children who do not meet these criteria are not reported as CSPP participants, and the district pays for their enrollment out of the General Fund. San Diego Unified has also begun to implement a program placing CSPP-eligible four-year-olds in the same settings with older ADA-eligible TK students. With funding from the two sources, the district can have a credentialed teacher and a certificated CSPP teacher in each ETK class. In addition, each class has an aide.

Other Sources of Funds

Interviewees mentioned a variety of other federal and state funds as supplements to the above revenue sources to support ETK for younger four-year-olds or to pay for improvements in the overall TK program. However, none of these sources appeared to offer the potential level of support provided by ADA, the LCFE Supplemental or Concentration grants, or the braiding of TK and CSPP.

Few of the districts we interviewed mentioned using federal Title I funds from the Elementary and Secondary Education Act (ESSA) for ETK/TK. One small rural district said they used Title I funds for music for all elementary age groups, including TK. Another large district indicated that Title I funds were already committed to programs for older children. It would be unrealistic to request Title I funds for ETK/TK, according to the district's early learning division director, unless the federal government increased the Title I budget. LAUSD reported they had accessed federal Title II funds to support professional development, such as trainings on cultural sensitivity and the impact of trauma.

San Diego Unified reported that they used Title III funds (Language Instruction for English Learners and Immigrant Students) to support DLLs enrolled in ETK/TK/CSPP. Title III is a federal categorical program intended to assist teachers, including preschool teachers, as well as principals and other educational leaders in establishing and sustaining effective language instruction for English learners and immigrant students. Funds may also be used to promote parental, family, and community participation in language instruction in communities with English learners. LAUSD indicated that they use some funds from the newest federal categorical

program, Title IV, 21st Century Schools, to support afterschool programs.

State and federal governments provide funding to help preschoolers receive appropriate interventions and services as needed before the student falls behind academically. The per pupil amount is calculated by dividing the amount appropriated in the annual Budget Act for the purposes of this section by the total number of preschool children with exceptional needs (CDE, 2019). Multiple districts mentioned the role of this special education funding in supporting aides for individual children with disabilities to help the children participate in an ETK or TK classroom. LAUSD uses special education funds to augment LCFF funds in supporting an early childhood special education–credentialed teacher and a special education aide in its ETK PCC.

The state provides support for new school construction and modernization projects through the School Facility Program (SFP), which is funded through statewide general obligation bonds approved by the voters (Brunner & Vincent, 2018). The SFP’s two main programs are the New Construction Program and the Modernization Program, which together have accounted for most projects over the last two decades. The SFP gives school districts substantial responsibility and local control for facility investment decisions.

California provides districts with After School Education and Safety (ASES) grants, which can be used to support ETK students. However, no district we interviewed reported using these funds for this purpose.

School districts rely primarily on local bond revenue to cover their share of facilities costs (Brunner & Vincent, 2018). School districts have the authority to raise these funds through local general obligation

bond elections. Local bonds are then repaid with property tax revenues raised through special property tax assessments. Several districts, including LAUSD and San Diego Unified, specifically mentioned the role of local bond measures in supporting improvements in ETK facilities, including roofing, air conditioning, and outdoor spaces.

In addition, multiple districts credited the First 5 Quality Counts Initiative with providing playground improvements, furniture, and materials to support their ETK or TK classrooms.

Implementing ETK in Small Rural Districts and Tribal Communities

Small Rural Districts. Small rural districts, where budgets are tight and staff is limited, face unique challenges in serving younger four-year-olds in their TK programs according to the districts we interviewed. It is difficult to hire specialized teachers in these areas. Some districts said they had to move their credentialed teachers from higher grades to support regular TK. As illustrated by our cost estimates, many small rural districts cannot enroll enough children to establish a full class size, creating further staffing and funding issues. Professional development poses a greater challenge in these small districts as well. A state leader of a small district association expressed support for continuing to channel some professional development funds for ETK/TK through county offices of education to provide a level of consistency in training available to smaller districts.

Tribal Communities. The director of a tribal community–supported preschool program located in a remote rural area expressed concern that TK expansion would lead to families having no choice but to send their children off the reservation to

attend the free program. This may not be the preferred choice for families who want their children enrolled in culturally, linguistically, and developmentally relevant programs located within the tribal community. This reservation, based in a northern California county, is on track to receive a grant to establish a state preschool. There is no public school located on the reservation, and the existing preschool charges fees.

Recommendations for the Expansion of TK to All Four-Year-Olds

Of the 11 districts we interviewed that have experience administering ETK programs or serving some younger four-year-olds in TK, most supported the proposal to expand TK to younger children, many enthusiastically. Some district leaders offered alternative policy priorities. One of these district leaders suggested that new early education funds would be better invested in CSPP for children from low-income families. Two districts expressed concerns that the expansion of TK would draw children away from quality preschool programs. Two of the three small rural school districts currently not enrolling any four-year-olds below TK age eligibility said they would like to make TK available to younger children but were worried that they would be mandated to do so too soon and without the necessary resources. Even the strongest supporters of ETK expressed the need for adequate state support to develop a high-quality program for four-year-olds that is appropriate for the full age span of four-year-olds. Put another way, no district we interviewed seemed content with placing younger four-year-olds in a classroom with 24 children and only one

teacher, however well trained. Major recommendations from districts included the following:

- 1. Provide sufficient state funding to allow for a quality universal preschool program with highly qualified staff, low staff-to-child ratios, small class sizes, and developmentally appropriate curricula and instructional materials.**

The lack of state ADA funding for children below age eligibility for TK has been the primary barrier to expanding TK. Districts must currently use LCFF Supplemental or Concentration grant funds, if they are eligible, to support the basic enrollment of younger four-year-olds. Only a few large districts have chosen to use the amount of these LCFF funds necessary to support recommended reductions in staff-to-child ratios. Therefore, many districts have a 1:24 ratio and place younger four-year-olds in TK/K classrooms with only one teacher.

Districts expressed a need for state funding to support a quality program specific to ETK/TK. The needed funding includes resources to ensure sufficient staffing, including a credentialed teacher as well as one or two full-time instructional aides. “It’s a big undertaking for us to [add] instructional assistants in the class,” said one district administrator in a medium-sized district. “So, if they are going to tell us this is a requirement, then they have to fund it.” Funding for materials and curricula is also needed, said an administrator in a large urban district. “There’s no money for that. If they want us to expand, they need to give us the ability to purchase appropriate furniture, appropriate material, appropriate curriculum. It’s very challenging, and a lot of people just have had to hodgepodge it together.”

2. Offer technical assistance on how to further augment quality using LCFF Supplemental and Concentration grants or on braiding TK with CSPP.

State provision of ADA funding to provide access to TK for all four-year-olds will be a major improvement and will go a long way toward establishing a quality universal preschool program. However, based on our cost estimate, districts will need additional funds to achieve the lower staff-to-child ratios (such as 1:8 and 1:6 for inclusive classrooms) associated with significant reductions in absenteeism and special education. Therefore, the state should offer technical assistance and incentives for using LCFF Supplemental and Concentration grants to support these lower ratios, especially in high-need areas where there is a large percentage of English learners, children in families experiencing poverty, and foster youth. Use of LCFF Supplemental or Concentration grant funds for TK and other early education is currently a local decision. Most eligible districts are not currently choosing to spend these funds on four-year-olds enrolled in ETK or TK. Districts need more information on the benefits of investing these funds in younger children and how documenting high needs in their Local School Accountability Plans can help stabilize the early childhood programs.

The state should offer guidance on how to braid CSPP funds with TK to provide a classroom that builds on more than a half century of California's experience in administering state preschools. The two districts described in this brief that already offer TK/CSPP classes may offer a promising model. Further research is needed to determine whether offering both a credentialed teacher and a CSPP teacher with a Child Development Teacher Permit in the same classroom has a greater impact

on school readiness and long-term child outcomes than does the less expensive model of one credentialed teacher with one or two aides.

3. Provide a pipeline for CSPP teachers to obtain teacher credentials, and augment their pay while they achieve these credentials.

Multiple districts, as stated previously in this brief, stressed the need to establish a career pathway for CSPP teachers who wish to obtain teacher credentials. Even in advance of CSPP teachers obtaining credentials, districts suggested increasing the compensation for CSPP teachers who already have a bachelor's degree to be closer to that of credentialed teachers. Two of the districts closest to meeting the Master Plan–recommended standards also expressed the benefits of placing both a TK teacher and a CSPP teacher in the same classroom. While not mentioned directly by the districts we interviewed, the latter approach might lend itself to the teacher residency model proposed for expansion in California. Building on the medical residency model, teacher residencies provide an alternate pathway to teacher certification (Guha & Kini, 2016). Residents apprentice with an expert teacher in a high-need classroom during a full academic year in which they also pursue coursework at a partnering university that leads to a credential and master's degree. Residents receive stipends and support in return for a commitment to agree to teach in the same district for three to four years following the residency. Through the Preschool Development Grant Birth through Five Renewal, state staff are currently working with the California Commission on Teacher Credentialing on building career pathways to be completed in 2022 to support a pipeline for teachers in early education.

4. Invest in DLL training for lead teachers and assistants and in the purchase of bilingual or multilingual materials where there is a significant population of DLLs.

With an estimated 60 percent of California’s young children growing up in homes where a language other than English is spoken (Holtby et al., 2017), expanding ETK offers a major opportunity to strengthen services for DLLs and to offer dual immersion classes to children in interested families across the state. According to findings from the First 5 California Dual Language Learner Pilot Study, directors of early learning programs reported challenges in finding bilingual materials (Brodziak de los Reyes et al., 2020), and most early educators are not required to participate in professional development specifically focused on DLLs (Brodziak de los Reyes et al., 2020). Districts should be encouraged to use LCFF Supplemental and Concentration grants and Title III funds to invest in training specific to DLLs for lead teachers and assistants and to purchase bilingual or multilingual materials for classrooms serving a significant number of DLLs. Districts should also consider using these funds to pay teachers for the extra work involved in adapting materials for DLLs and to invest in a bilingual differential in teacher compensation.

5. Expand inclusive classrooms, and invest in the special services and supports necessary to achieve the long-term benefits of reduced placements in special education.

One of the major potential benefits of universal preschool is a reduction in long-term placements of children with disabilities in special education. To achieve these benefits, however, districts should expand inclusive ETK/TK classrooms in which a

significant portion (up to a third) of the children have disabilities. Districts should consider using special education funds to augment LCFF funds to support a second teacher with an Early Childhood Special Education credential, a special education aide, and reduced staff-to-teacher ratios, as in LAUSD’s ETK-PCC classrooms. In smaller districts, where there are fewer students with disabilities, San Diego Unified’s model of offering a special education-credentialed teacher to serve a group of classrooms deserves consideration.

6. Offer districts a list of curricula that align with the Preschool Curriculum Frameworks, the Preschool Learning Foundations, and the Kindergarten Content Standards, and provide districts with the financial support to purchase, as well as train teachers in the implementation of, these curricula.

The 2021–22 State Budget provides \$10 million to update the Preschool Learning Foundations, a timely investment as the state moves toward the implementation of universal preschool. To supplement this investment, at least until the revised materials are available, districts say they need more state guidance on the selection of commercial curricula that are aligned with the state-developed documents and that provide specific lesson plans and activities. This brief identifies multiple curricula already in use, including curricula specifically designed to support DLLs. Districts are not requesting that the state mandate the use of any one curriculum. They just would like the state to provide a list of acceptable curricula and sufficient funds to purchase and implement them.

7. Set aside specific funds to help districts retrofit classrooms and playgrounds to make

them safe and appropriate for young children entering ETK/TK.

Districts of all sizes recommended the need for funds to retrofit existing facilities to serve younger children. Several districts expressed appreciation for a proposed state budget appropriation for facilities investments (the 2021–22 State Budget includes \$490 million for facilities expansion through the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program). They also noted the need for ongoing facilities support. Many projects take a couple of years to plan and complete. While two districts indicated that local bond measures had addressed some of their retrofitting needs, most of the districts expressed the need for state funds to support ETK/TK facilities.

Funding to add an additional bathroom or to retrofit an existing one is the most frequently mentioned request by districts. Districts said they need funds to pay for two particularly expensive changes: lowering sinks in existing bathrooms and adding a second bathroom to each classroom. According to the superintendent of a small northern California district, this kind of retrofitting may pose even larger expenses or may not be possible in portable buildings used to house TK. Another challenge is providing a playground that is safe and appropriate for younger children. One district administrator noted that playgrounds at elementary schools sometimes lack appropriate structures and equipment for younger children.

Conclusion

School districts cited many important motivations for expanding TK to all four-year-olds, including supporting school readiness, promoting equity in

access to quality preschools, and responding to parent demand. By providing an entire school year of early learning for all four-year-olds, TK will help offset working parents' second-highest expense: child care. Several school districts highlighted in this brief have already implemented intentional ETK programs that meet many of the Master Plan recommendations on staff-to-child ratios and other quality features. We highlighted several programs that meet or exceed these recommended standards. To support their programs, these districts use LCFF Supplemental and Concentration grants or combine TK and CSPP funds in their ETK/TK classrooms.

Using ingredients specified for an expanded TK program in the Master Plan and drawing on successful practices in the districts we interviewed, we estimate that the total cost per child for a full-school day ETK program in a medium-to-large district ranges from **\$11,586 to \$15,974** depending on ratios, class size, and teacher qualifications. This total cost includes prorated costs of important district and school personnel who support ETK students, in addition to direct classroom costs. Start-up costs are important to consider, as they may be substantial. Initial costs to begin an ETK program may include the costs to renovate classrooms or playgrounds to be appropriate for younger children. Programs with higher numbers of DLLs and students with disabilities will incur higher per student costs to support additional teacher training, higher staff pay for specific qualifications, additional staff, and specific supplemental materials.

Providing districts with base per child funding through the LCFF (**\$8,503** in 2020–21) for younger four-year-olds will be a major step toward expanding TK to all four-year-olds in California.

The estimated total per child cost (\$13,012) of implementing TK at the minimum standards (1:12 staff-to-child ratio and maximum class size of 24), the least expensive option recommended by the Master Plan, however, will require additional LCFF base funding or other resources. Achieving the staff-to-child ratio of 1:10 and a class size limit of 20, which would bring California's TK in line with universal preschool programs in other states found to have the highest impact on child outcomes, will require a higher estimated investment (\$15,414 per child). If California is to establish and sustain a universal program with the features recommended in the Master Plan without diverting funds currently supporting older students, districts will need to receive or identify additional funds to supplement the current ADA allocation. California has an unprecedented opportunity to establish what amounts to a fourteenth grade of public education. It is no surprise that the per child expenditure is similar to that of other states and localities that have adopted high-quality universal preschool programs.

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