



**VIRGINIA
IS FOR
LEARNERS**

Jillian Balow
Superintendent of Public Instruction

July 1, 2022

Members of the General Assembly
Virginia General Assembly
900 East Main Street
Richmond, Virginia 23219

Dear Members of the Virginia General Assembly:

We are pleased to submit the enclosed copy of the Plan for Biennial Rebenchmarking of the Virginia Preschool Initiative. The plan describes a process for determining, recognizing, and biennially rebenchmarking the per-student funding amount of the Virginia Preschool Initiative (VPI). The plan has been developed as was requested by Item 145.A.14.i of the 2021 Appropriation Act:

i. The Department of Education shall develop a plan to determine, recognize, and biennially rebenchmark the per-student funding amount of the Virginia Preschool Initiative, similar to the current formula supporting public K-12 education in Virginia. In developing such plan, the Department shall (i) identify needs to implement such plan, including reporting from local school divisions, (ii) include relevant stakeholders, including school division finance staff and local Virginia Preschool Initiative administrators, (iii) identify any legislative or Appropriation Act amendments necessary for implementation, and (iv) plan for full implementation to benchmark the per-student funding amount of the Virginia Preschool Initiative.

The Plan explains the Virginia Department of Education's process in determining the need for such a plan, the engagement of relevant stakeholders, identifies any action necessary for implementing such a plan, and proposes a methodology that is similar to the current formula supporting public K-12 education in Virginia. The plan reflects the most current cost drivers known for public education as of this time.

Please direct questions to Jenna Conway, Deputy Superintendent of Early Childhood Education, by email at Jenna.Conway@doe.virginia.gov.

Respectfully,

Dicky Shanor on behalf of Jillian Balow

JB/EC/lh



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PLAN FOR BIENNIAL REBENCHMARKING OF THE VIRGINIA PRESCHOOL INITIATIVE

June 2022

HISTORY AND OVERVIEW OF THE VIRGINIA PRESCHOOL INITIATIVE

The Virginia Preschool Initiative (VPI) was created in 1994 to serve vulnerable 4-year old children who were not being served by Head Start (Virginia State Code §22.1 - 289.09). The purpose of the Virginia Preschool Initiative (VPI) is to reduce disparities among young children upon formal school entry and to reduce or eliminate those risk factors that lead to early academic failure.

Children are eligible to attend a VPI classroom based on income (under 200% of federal poverty guidelines), homelessness, limited parental education, disability or special education (under 350% of federal poverty guidelines), or other qualifying criteria (for up to 15% of seats) set by the local school division, such as including children who have experienced abuse/neglect or whose parent is incarcerated or on military deployment.

Household income is children's primary qualifier for participation in VPI; for the 2020-2021 school year, 83% of students in VPI reported incomes within 200% of the federal poverty guidelines. Nearly all Virginia school divisions are eligible for and participate in VPI, in 2020-2021, 129 school divisions were eligible to apply, and 125 offered the program. Participation in VPI has increased over time since the program initiation.

In recent years, Virginia has expanded eligibility in order to help more children enter kindergarten ready. This increased focus on preschool was initiated by the 2017 JLARC Virginia's Early Childhood Development Programs, which called for additional investments across early childhood initiatives, including VPI. In response, the VDOE developed a plan for improving the quality of preschool, and in 2019 Governor Northam issued [Executive Directive Four](#) (ED4), stating that Virginia must focus on expanding access for three and four-year-olds.

While expansion of VPI participation is ongoing, work remains to be done with Fall 2020 Virginia Kindergarten Readiness Program (VKRP) assessment data revealing that 52% of kindergarteners finished the school year without the foundational literacy, math, and social-emotional skills needed to be successful. The percentage of children with unfinished learning is higher for children from economically-disadvantaged backgrounds (67%), English Language Learners (70%), and children identified as having a disability (75%).

Current VPI Data shows us that enrollment for Four-Year-Olds is overall increasing across school years:

Virginia Preschool Initiative Slot Utilization for Serving Four-Year-Olds

FY18	FY19	FY20	FY21*	FY22
17,959	17,657	18,275	17,234*	20,595

*Enrollments declined due to COVID-19 pandemic.

PARTICIPATION IN THE VIRGINIA PRESCHOOL INITIATIVE

The Appropriation Act requires the chief administrator (city manager or county administrator), in conjunction with the school division superintendent, to identify a lead agency within the division/locality as part of the VPI grant application for funds on or before May 15 each year. To obtain state funding, localities must develop and submit a written local plan for programs that includes:

1. Provision of a quality preschool education that helps prepare children for school;
2. Working with the community to provide health services and facilitate comprehensive services;
3. Family engagement;
4. Equity for all children; and
5. Program operations and transportation.

The Act charges local communities with implementing coordinated approaches across Head Start, VPI and Mixed Delivery to enroll children and leverage funding opportunities across these programs. According to [Chapter 552, 2021 Special Session I](#) coordination is required for the successful delivery of comprehensive services, and includes the public schools, child care providers, local social services agency, Head Start, local health department, and other groups identified by the VPI program. VPI programs must establish Memorandums of Understanding (MOU’s) to support the coordination of Head Start and publicly funded preschool programs and must be established to ensure the following:

- Coordinated systems for applications, enrollment, and recruitment strategies;
- Adherence to the Head Start Program Performance Standard [45CFR1302.53](#) and the federal Every Student Succeeds Act (ESSA); and
- Inclusion of all monitoring and oversight expectations for both entities.

A local VPI Steering Committee must be established to ensure the following:

- Broad stakeholder support for the implementation of the VPI program within the community;
- Coordination of services and resources to provide available comprehensive services to children and their families; and
- Federal and state funds are maximized to preserve existing slots for three- and four-year olds already being implemented in the community (i.e., supplementing not supplanting existing slots to increase access for more at-risk

children).

Members of the VPI Steering Committee must include representatives from the school division, child care providers, local social services agency, Head Start, local health department, and other groups identified by the lead agency.

Programs must provide full-day or half-day and at least school year services. Full-day programs shall operate for a minimum of five and one-half instructional hours, excluding breaks for meals, and half-day programs shall operate for a minimum of three hours of classroom instructional time per day, excluding breaks for lunch.

Funding to localities is distributed based on an allocation formula providing the state share per pupil grant for 100 percent of the unserved at-risk four-year-olds in each locality for a full-day program. The number of unserved at-risk four-year-olds in each locality must be based on the projected number of kindergarten students, updated once each biennium for the Governor's introduced biennial budget. Unserved at-risk four-year-olds are calculated by accounting for the number of at-risk four year olds served within the locality by Head Start. In the FY20 Appropriation Act, the General Assembly included a pilot for three-year-olds within VPI, which is now in its second academic year of operation. The pilot enables VPI programs to apply for slots to serve three-year-olds, based on demonstrated need and community coordination.

The Appropriation Act states that a local match of funds, based on the composite index of local ability-to-pay, is required to receive state funds for this program. In FY 2016, the composite index value was capped at 0.5000 for purposes of calculating the estimated local match requirement for the VPI match.

Funds are disbursed by the Department of Education to localities to:

1. Establish or expand quality, comprehensive preschool programs in public schools or community-provider sites;
2. Purchase quality preschool education programs and services for at-risk 3- and 4-year-old children from existing providers;
3. Expand existing quality programs to serve more children; and
4. Upgrade existing programs to meet criteria for comprehensive, quality preschool programs to include new, unserved children.

FUNDING AND LEGISLATIVE HISTORY OF VIRGINIA PRESCHOOL INITIATIVE

- The 1993 Acts of Assembly, Chapter 994, Item 126, required the Board of Education, the Department of Education, and the Virginia Council on Child Day Care and Early Childhood Programs to conduct a study of current early childhood programs provided for at-risk children in Virginia. The results of the study were presented to the Chairmen of the Senate Finance and House Appropriations Committees on November 1, 1993.

- In 1994, the Legislative Commission on Equity in Public Education recommended the establishment of state-funded, quality preschool programs for unserved at-risk four-year-olds. Research culminating from this legislative study defined the criteria for quality programs.
- The 1995 General Assembly appropriated \$9.3 million for the At-Risk Four-Year-Old Program (i.e., Virginia Preschool Initiative) to begin in FY 1996. The passage of the Omnibus Education Act (HB 2542) and the Appropriation Act reinforced all components of the 1994 package, and determined a need for an initiative for at-risk four-year-olds. The legislative intent of the initiative was designed to establish a quality preschool education program for at-risk four-year-olds.
- Funding for the Virginia Preschool Initiative gradually increased as the program grew to support more at-risk children. By FY 2006, 100 percent of eligible at-risk four-year-olds were included in the funding formula.
- The 2006 General Assembly added new language to the Appropriation Act that authorized the Department of Education to use unexpended balances of state VPI funding each year to provide grants to qualifying divisions/localities for one-time expenses, other than capital, related to the start-up or expansion of their VPI programs. This provision was modified by the 2015 General Assembly for FY 2016 to give priority for such grants to VPI programs expanding the use of private partnerships.
- The 2006 General Assembly funded an increase in the per pupil rate from \$5,400 to \$5,700, effective in FY 2007.
- The 2008 General Assembly funded an increase in the per pupil rate from \$5,700 to \$6,000 in FY 2009 and capped the local match requirement at 0.5000, effective in FY 2010.
- For the 2012-2014 budget, the number of unserved at-risk four-year-olds in each locality for FY 2013 and FY 2014 was based on the projected number of kindergarten students updated once each biennium. For FY 2013 and FY 2014 only, as a hold harmless provision, the number of slots funded in each school division was the higher of 1) the calculated slots based on projected kindergarten enrollments or 2) the lesser of either the calculated slots using projections of four-year-olds from the Virginia Employment Commission, or the actual number of slots utilized in FY 2012. The number of slots and funding for FY 2013 and FY 2014 exceeded slots and funding provided in FY 2012.
- For FY 2015 and beyond, the number of unserved at-risk four-year-olds in each division will be based on the projected number of kindergarten students. The division level free lunch eligibility percentage is used as the at-risk criterion in the funding formula.

- For FY 2015 and 2016 only, funding was provided on a prorated basis to hold divisions harmless against a reduction in the number of slots provided below the number actually utilized in FY 2014.
- The 2016 General Assembly funded an increase in the per pupil rate from \$6,000 to \$6,125 in FY17.
- The 2017 General Assembly funded the per pupil rate at \$6,125 in FY18.
- In 2017, JLARC completed a report on Virginia’s Early Childhood Development Programs. The report highlighted the needs for additional investments across early childhood initiatives, including VPI.
- In 2018, the General Assembly established the need for a state monitoring protocol for VPI. Additionally, a report for improving the quality of early childhood was submitted to the General Assembly, including proposals to dedicate funding to supporting classroom observations, curriculum use, and professional development.
- In 2019, Governor Northam issued [Executive Directive Four](#) (ED4), stating that Virginia must focus on expanding access for three and four-year-olds, and increasing the quality of all early learning programs serving children five and under, including schools, centers, family day homes, and Head Start/Early Head Start. The recommendations resulting from ED4 informed several proposals for the FY20-24 Virginia State Budget.
- In 2020, the General Assembly supported an unprecedented investment in early childhood education. Part of this included an expansion of VPI to 1) increase the rate for VPI by 10% for each of the two biennium years, 2) establish a three-year-old VPI pilot to support younger learners in VPI, 3) encourage mixed-delivery systems through a community-provider add on for slots served outside of the traditional school setting, 4) enable redistribution of slots to divisions that have existing waitlists, 5) enable divisions to respond to the needs of their community through expanded ratio for quality VPI sites, and increased flexibility with local eligibility criteria.
 - While some funds were initially unallocated due to COVID 19, the funds have been restored for the FY22 budget.

Most recently, Virginia is responding to the significant impact of COVID 19 on young learners. In the 2020-2021 school year, enrollment—in school-based preschool, kindergarten, Head Start and Child Care Subsidy—dropped significantly. VPI enrollment dropped by impact of COVID 19 on Virginia’s youngest learners has been significant. The enrollment data from 2020-2021 reflected drops in preschool that outsized those of other grade levels, with drops in enrollment being four times larger among children from economically disadvantaged families, and larger among Black

and Hispanic children. VKRP data from fall 2020 demonstrates that 54% of kindergarteners finished the school year without the foundational literacy, math, and social-emotional skills needed to be successful. While more will be learned about the impact of COVID 19 on young learners in the months and years to come, an increased commitment to early childhood will be necessary to support recovery.

LEGISLATIVE REQUEST FOR REBENCHMARKING STUDY

As part of the 2020-2022 biennial budget, the Governor introduced a set of expansions and enhancements for the VPI program to expand access to quality preschool for eligible four-year-olds and a pilot for three-year-olds. As part of this set of expansions and enhancements, the Appropriation Act (i.e., Chapter 552) called on the Virginia Department of Education to develop a plan for rebenchmarking the per student funding amount for VPI:

145.i. The Department of Education shall develop a plan to determine, recognize, and biennially rebenchmark the per-student funding amount of the Virginia Preschool Initiative, similar to the current formula supporting public K-12 education in Virginia. In developing such plan, the Department shall (i) identify needs to implement such plan, including reporting from local school divisions, (ii) include relevant stakeholders, including school division finance staff and local Virginia Preschool Initiative administrators, (iii) identify any legislative or Appropriation Act amendments necessary for implementation, and (iv) plan for full implementation to benchmark the per-student funding amount of the Virginia Preschool Initiative. (Chapter 552, 2021 Special Session I)

PROPOSED APPROACH TO BIENNIALLY REBENCHMARK VPI PER-STUDENT FUNDING AMOUNT

OVERVIEW OF REBENCHMARKING PROCESS

Historically, Standards of Quality (SOQ) and other Direct Aid to Public Education state funding formulas are “rebenchmarked” to recognize changes in program operating costs for local school divisions and update funding levels accordingly in each biennial budget. Cost projections account for expected changes in enrollment and required staffing levels, salaries and fringe benefits, support costs, inflation, and other factors based on established funding methodologies. This technical cost updating process takes place every two years with each state biennial budget cycle. A similar process could be used to establish a per pupil cost methodology for VPI that can be

rebenchmarked or updated biennially. This would base the VPI per pupil funding methodology on many of the same cost components that the state recognizes for SOQ and other Direct Aid funding to divisions, as well as creating a vehicle to recognize changes in costs every two years with each biennial state budget cycle.

NEED FOR BIENNIAL REBENCHMARKING

Funding for the Virginia Preschool Initiative has been included as a single statewide rate via the General Assembly and the Virginia State Budget since the establishment of the program. While the rate for VPI has increased periodically, these adjustments are not based on collected data or established methods for providing the true cost of the education based on the standards or program guidelines. This creates a gap for school divisions and private providers to make up at the local level, resulting in a burden that cannot be addressed in all localities and exacerbating inequities in the availability of VPI programming from one school division to another.

Nationally, Virginia ranks 31st in preschool access, and 30th in state spending on preschool through the annual report produced by the [National Institute for Early Education Research](#) (2020). As a result, 24 percent of economically disadvantaged four-year-olds and 72 percent of economically disadvantaged three-year-olds lack access to quality preschool. At-risk children with no preschool experience are much less ready for kindergarten than their at-risk peers who participate in VPI. Recent research shows similar results for at-risk children served in private settings. Provided quality standards are met, participating in a two-year preschool experience can more fully prepare at-risk children.

In response to the 2017 JLARC study on the impact of VPI, Executive Directive 4 findings and stakeholder pressure, Virginia passed the unification legislation in 2020 that created a uniform measurement and improvement system for all publicly-funded birth-to-five programs, including VPI, in order to help ensure that all programs are preparing children for kindergarten. Ensuring that VPI is fully-funded to not only meet the program guidelines set forth by the Department of Education but also to meet these new quality expectations under the new system is now critical.

Nearly 100,000 students enter kindergarten classrooms in Virginia schools each fall. In 2020, 45% of those students started without the key literacy, math, and social-emotional skills needed to be successful in school. These numbers are more alarming for children from economically disadvantaged families, for which only half entered school fully prepared for success. With the impact of the COVID 19 crises, enrollment in preschool and kindergarten programs dropped significantly (12% and 18% respectively). Early data has shown that children are entering school with less preparation on key academic and social-emotional skills, particularly for children from economically disadvantaged families and children with diagnosed disabilities.

Increasing access to quality preschool experiences is an essential strategy for Virginia’s overall school readiness goals in the wake of COVID 19. However, this requires a level of funding that is based on the measured cost of care and quality within schools, similar to the approach for Kindergarten through twelfth grade funding.

STAKEHOLDER ENGAGEMENT AND INPUT

Proposals for revisiting the approach for calculating the per student rate for VPI began in 2019 through the issuance of Executive Directive 4. In response to Executive Directive 4, an Executive Leadership Team was identified. This team conducted surveys and listening sessions with over 300 stakeholders around the state, representing over 200+ organizations. Through this engagement and data analysis, comprehensive recommendations regarding expanding access for three- and four-year-olds were developed, many of which were reflected in the proposed 2020 Virginia State budget. The findings from Executive Directive Four resulted in significant expansion and enhancement of the Virginia Preschool Initiative; however, the approach for rate calculation was not addressed or incorporated at that time.

Following the engagement in response to ED4, the Virginia Association of School Superintendents, the UVA K-12 Advisory Council, the University of Virginia Curry School of Education and Human Development, the Virginia Department of Education and the Secretary of Education co-hosted the 2019 Early Childhood Education Summit. This event brought together over 100 superintendents, policy makers, local leaders and advocates, researchers and experts for a conversation about the status and future vision for Early Childhood Education in the Commonwealth. The need for expanded access and funding to support quality preschool programs for three and four year olds was a resounding theme of the event.

Since 2020, the addition to the statewide engagement through Executive Directive 4 and the Early Childhood Policy Summit, the proposal to reconsider and restructure the financial structures for VPI have been considered by various early childhood committees, namely the School Readiness Committee and the Virginia Children’s Cabinet. Both groups have reviewed recurring reports on the need for increased access for preschool-aged children, and provided recommendations and feedback related to restructuring the Commonwealth’s current approach.

Approaches to funding and expanding preschool access have also been a central theme of the Needs Assessment and Strategic Plan of the Preschool Development Grant (PDG). As part of the federal PDG project, the School Readiness Committee was charged with developing a framework for improving outcomes for young children and through measurable goals and strategies that could be achieved by 2023. The resulting [Needs Assessment](#) and [Strategic Plan](#) initiated much of the activity and vision for early childhood in Virginia that has taken place since 2019. These documents were developed by the Virginia IMPACT Committee, a 23-member workgroup of educators in public and private ECCE programs; experts in early

childhood data, policy, and finance; leaders of community service organizations and social service agencies; family advocates and families, representing the diversity of geographic and cultural communities across Virginia.

The strategic plan was informed by (1) the findings of recent state and national reports on early childhood care and education, (2) administrative and demographic data from federal and state databases, (3) interviews with families of young children, community leaders, and other early childhood stakeholders, and (4) focus groups with child care center directors, educators, and child care providers. One of the key areas of action within the plan is equitable access, including following specific goals, to be accomplished by 2023:

- Increase access to information on available publicly-funded opportunities and seats for children age 0-5 to families and policy makers.
- Provide financial and operational support to underserved communities to increase high quality, accessible ECCE options.
- Adopt state financing regulations and policies that support coordination of funding and innovative financing mechanisms that cover the real costs of care and maximize use of funds for providers.

The proposal included within this report has been shared across early childhood stakeholders, including a formal review at the November 2021 Early Childhood Advisory Committee. The Early Childhood Advisory Committee was formed in December 2020, and is comprised of 22 representatives spanning the diversity of child care and early education programs, advocacy groups, including division level staff and Virginia Preschool, Initiative representatives, and child development experts in the Commonwealth as required by law. Officials from VDOE and other agencies concerned with the health and welfare of young children serve in a non-voting capacity on the Committee.

NECESSARY LEGISLATIVE OR APPROPRIATION ACT AMENDMENTS

Revisions to the approach for calculating the per student rate for VPI will require an adjustment to the description of the VPI program within the Appropriation Act. Currently the Appropriation Act names a specific per pupil rate for each state fiscal year, including specifications as to what the half-day program rate will be. If adopted, the Appropriation Act would need to be revised to describe the newly established per pupil cost methodology for VPI which would be updated with each biennial state budget cycle. Replicating components of the SOQ per pupil cost methodology, the proposed VPI per pupil cost approach would include: 1) the funded SOQ elementary teacher and instructional aide salary amounts and fringe benefits rates as the recognized salary and benefits amounts for VPI teaching and aide positions; 2) a per pupil cost of the teacher and aide salary and benefits amount in 1) by spreading this cost over the VPI instructional staffing standards of nine students per teacher or 18 students per teacher with an instructional aide; 3) various per pupil

amounts for certain support cost items and support staffing positions as funded in the Standards of Quality Basic Aid funding formula; and 4) adjusting the funded teacher/aide and support staff salaries for the “full” or “partial” cost of competing adjustments recognized for certain Northern Virginia school divisions. The Appropriation Act would need to be further amended for the state cost impact of the newly established per pupil cost methodology and for each biennial update to state cost.

PLAN FOR FULL IMPLEMENTATION TO REBENCHMARK THE VPI PER STUDENT FUNDING AMOUNT

PROVIDING PER PUPIL FUNDING BASED ON SOQ INSTRUCTIONAL AND SUPPORT COST COMPONENTS AND REBENCHMARKED EVERY TWO YEARS

This proposal provides per pupil funding to VPI programs based on various instructional and support cost components used in Standards of Quality funding, which are also appropriate in supporting a high quality preschool setting, as outlined in Table 3 below. Table 3 below illustrates the various components included in the per pupil funding amounts based on the VPI class/group size standards and various SOQ support costs that align to supporting a high quality preschool classroom and program. The calculated per pupil amounts would then be applied to the enrollment of each VPI program and the remainder of the existing VPI funding formula to generate school division VPI funding annually.

As outlined in Table 3 below, the proposed VPI per pupil cost approach would include: 1) the funded SOQ elementary teacher and instructional aide salary amounts and fringe benefits rates as the recognized salary and benefits amounts for VPI teacher/aide positions; 2) a per pupil cost of the teacher/aide salary and benefits amounts in 1) by spreading this cost over the VPI instructional staffing standards of nine students per teacher or 18 students per teacher with an instructional aide; 3) various per pupil amounts for certain support cost items and support staffing positions as funded in the Standards of Quality Basic Aid funding formula; and 4) adjusting the funded teacher/aide and support staff salaries for the “full” or “partial” cost of competing adjustments recognized for certain Northern Virginia school divisions.

Table 3: Components for VPI Per Pupil Cost Methodology that are Rebenchmarked Biennially

<i>Instructional Salaries and Benefits</i>	Funded SOQ Elementary Teacher Salary and Benefits
	Funded SOQ Instructional Aide Salary and Benefits
	Teacher/aide per position support for professional development & substitutes
<i>Support Add-Ons</i>	Textbooks/Classroom Instructional Non-Personnel Per Pupil
	School Nurse or Health Services per Pupil Cost
	Pupil Transportation per Pupil Cost
	Elementary School Counselor per Pupil Cost
	Other Student Support Services per Pupil Cost (i.e., school psychologist, etc.)
	Art, Music, Physical Education Elementary Resource Teacher per Pupil Cost
	Instructional Technology Resource Teacher/Support Technology per Pupil Cost
	Other Non-personnel Support per Pupil Cost (e.g., pupil transportation, utilities/op. & maintenance, etc.)
	Community Provider Add-On (where applicable)

The appendix to the report contains the proposed calculations for a rebenchmarking methodology for the VPI per pupil funding amount, shown both with and without the cost of competing salary adjustments used in the SOQ funding formula. This proposed rebenchmarking methodology for the VPI per pupil funding amount would be updated every two years with each biennial state budget cycle. The estimates shown in the appendix are based on 2022-20224 SOQ cost factors.

APPENDIX - PROPOSED REBENCHMARKING METHODOLOGY FOR THE VPI PER PUPIL FUNDING AMOUNT - SHOWN WITHOUT COST OF COMPETING AND WITH COST OF COMPETING SALARY ADJUSTMENTS

- *Appendix A. Rebenchmarking Proposal with No Cost of Competing Adjustments*
- *Appendix B. Rebenchmarking Proposal with Partial Cost of Competing Adjustments*
- *Appendix C. Rebenchmarking Proposal with Full Cost of Competing Adjustments*

Appendix A. Rebenchmarking Proposal with No Cost of Competing Adjustments

A	B	C	D	E	F	G	H
Option for Rebenchmarking Methodology for Per Pupil Amount for VPI based on SOQ Cost Factors - <u>No</u> Cost of Competing Adjustment to Salaries							
		2022-24 Funded Salary	% Fringe Benefits	Health Care Premium	Total Salary & Benefits for Positions	Sub. Tchr. Cost Per Pos.	Prof. Dev. Cost Per Pos.
Teacher/Aide Instructional Positions	Funded SOQ Elementary Teacher Salary and Benefits	53,996	24.1	6,126	73,135	1,015.64	475.15
	Funded SOQ Instructional Aide Salary and Benefits	21,304	24.1	6,126	32,564		
Support Add- ons	Add Other Employee Benefits (worker's comp., unemployment, disability insurance) per pupil costs	37.83					
	Add Textbooks, Classroom Instructional, & Instructional Support non-personal per pupil costs	443.07					
	Add Specialized Student Support staffing standard (i.e., school nurse, sch. social worker, sch. psych., etc.) and non-personal Attendance & Health per pupil costs	232.23					
	Add Pupil Transportation per pupil cost	589.40					
	Add Elem. School Counselor per pupil cost	225.03					
	Add Art, Music, PE Elem. Resource Teacher per pupil cost	163.99					
	Add Instructional Tech. Resource Tchr./Support Tech. per pupil costs	127.94					
	Add Utilities/Other Operations & Maintenance per pupil costs	584.11					
	Total Support Add-on Per Pupil Amount =	2,403.59					
	Enter Pupil-Teacher Ratio (w/out Aide):	9					
	Enter Pupil-Teacher Ratio (w/ Aide):	18					
	Total VPI Per Pupil Amount @ 9:1 without an Aide (before Comp. Index applied) =	\$10,695					
	Total VPI Per Pupil Amount @ 18:1 with an Aide (before Comp. Index applied) =	\$8,359					

