



Arlington Public Schools
Business Office
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Diane Fisk Johnson, Chief Financial Officer
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November 28, 2011

RE: Kindergarten Fees and Educational Expenditures

Dear Members of the School Committee:

The Massachusetts Department of Elementary and Secondary Education (DESE) has developed a model for comparing education expenditures from one district to another. Using the data collected annually in the End of Year Report (EOYR), DESE has created a formula called the Per Pupil Expenditures.

Per Pupil Expenditures include most, but not all, of the expenses a school district must face in educating their students. Far more than simply teachers salary, Per Pupil Expenditures capture all of the necessary expenses to keep a district operating, including but not limited to facilities maintenance and renovation, health insurance, administration, instructional materials and technology, and many other necessary expenses. Attached please find the summary and the detail of the Per Pupil report for Arlington for the most recent year that data is currently available, FY10.

As you can see from these reports, in FY10 Arlington's Per Pupil expenditure was \$12,501.68, 4% below the state average of \$13,047.32.

Using this methodology, we can extrapolate that the cost of educating a kindergarten student for half a day is \$6,250.84, or half of the Per Pupil cost.

Arlington has been the recipient of the Kindergarten Grant from the DESE for several years. As part of the terms of this grant, we must offer a full day kindergarten option to parents, extending our services beyond the half day of kindergarten which is mandated by the DESE. For this additional, non-mandatory educational service, we are allowed to charge up to \$4,000 in tuition per student. For those parents with financial need, we must discount their tuition according to a sliding scale set by the DESE.

Presently, Arlington is charging \$3,000 for full day kindergarten tuition, which is 75% of the allowable fee under the Kindergarten Grant, and only 48% of our actual costs.

While the vast majority of our kindergarten parents have paid these fees, or have utilized our extended payment plan and are paying the fees over the course of this year, we have some parents who are refusing to pay these fees or seek financial assistance from us.

As a public school district, we are staffed to provide services rather than to enforce fee collections. It is very unfortunate that these parents choose to be so uncooperative.



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However, we are continuing to pursue these parents for payment, and are putting plans in place to remove their children from the full day program should arrangements not be made.

Thinking ahead to next year, we are exploring the possibility of changing the way we enroll for kindergarten by requiring a significant deposit in order to place a child in a full day kindergarten class. In this way we would be able to eliminate the need to evict children from their classroom if their parents refuse payment. Without a deposit received by the district, the incoming kindergartener will be placed in a half day classroom for the year, for which no fee is required.

Sincerely,

Diane Fisk Johnson
Chief Financial Officer

**Massachusetts Department of Elementary and Secondary Education
Total Expenditure Per Pupil, All Funds, By Function, FY10**

ARLINGTON

all districts reporting

In-District FTE Average Membership = 4,837.6
Out-of-District FTE Average Membership = 132.8
Total FTE Average Membership = 4,970.4

	general fund appropriations	grants, revolving and other funds	total expenditures all funds	function as percentage of total	expend- iture per pupil	state average per pupil
Administration	2,288,377	0	2,288,377	3.68	473.04	445.56
Instructional Leadership	3,305,720	524,866	3,830,586	6.16	791.84	821.05
Classroom and Specialist Teachers	18,235,008	2,626,492	20,861,500	33.57	4,312.37	4,953.56
Other Teaching Services	2,566,137	993,163	3,559,300	5.73	735.76	957.47
Professional Development	595,155	863,484	1,458,639	2.35	301.52	225.89
Instructional Materials, Equipment and Technology	431,700	263,070	694,770	1.12	143.62	393.35
Guidance, Counseling and Testing	1,168,413	61,924	1,230,337	1.98	254.33	363.27
Pupil Services	1,665,876	1,666,111	3,331,987	5.36	688.77	1,161.30
Operations and Maintenance	4,513,612	594,483	5,108,095	8.22	1,055.92	1,046.25
Insurance, Retirement Programs and Other	12,757,106	414,802	13,171,908	21.20	2,722.82	2,197.62
Payments To Out-Of-District Schools	4,623,225	1,979,646	6,602,871	10.63	49,720.41	20,810.40
TOTAL EXPENDITURES	52,150,329	9,988,041	62,138,370	100.00	12,501.68	13,047.32
percentage of overall spending from the general fund		83.9%				

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Administration	2,288,377	0	2,288,377	3.68	473.04	445.56
8300 School Committee (1110)	69,673	0	69,673	0.11	14.40	24.81
8305 Superintendent (1210)	374,039	0	374,039	0.60	77.32	76.74
8310 Assistant Superintendents (1220)	60,265	0	60,265	0.10	12.46	24.43
8315 Other District-Wide Administration (1230)	115,799	0	115,799	0.19	23.94	33.72
8320 Business and Finance (1410)	822,832	0	822,832	1.32	170.09	154.45
8325 Human Resources and Benefits (1420)	46,753	0	46,753	0.08	9.66	32.44
8330 Legal Service For School Committee (1430)	366,241	0	366,241	0.59	75.71	18.09
8335 Legal Settlements (1435)	112,009	0	112,009	0.18	23.15	3.16
8340 District-wide Information Mgmt and Tech (1450)	320,766	0	320,766	0.52	66.31	77.71
Instructional Leadership	3,305,720	524,866	3,830,586	6.16	791.84	821.05
8345 Curriculum Directors (Supervisory) (2110)	497,212	437,496	934,708	1.50	193.22	172.95
8350 Department Heads (Non-Supervisory) (2120)	210,744	83,078	293,822	0.47	60.74	21.88
8355 School Leadership-Building (2210)	2,238,880	0	2,238,880	3.60	462.81	479.39
8360 Curriculum Leaders/Dept Heads-Building Level (2220)	149,210	0	149,210	0.24	30.84	71.37
8365 Building Technology (2250)	193,962	0	193,962	0.31	40.09	31.13
8380 Instructional Coordinators and Team Leaders (2315)	15,712	4,292	20,004	0.03	4.14	44.32
Classroom and Specialist Teachers	18,235,008	2,626,492	20,861,500	33.57	4,312.37	4,953.56
8370 Teachers, Classroom (2305)	17,237,325	2,333,332	19,570,657	31.50	4,045.53	4,426.81
8375 Teachers, Specialists (2310)	997,683	293,160	1,290,843	2.08	266.84	526.75
Other Teaching Services	2,566,137	993,163	3,559,300	5.73	735.76	957.47
8385 Medical/ Therapeutic Services (2320)	667,622	140,741	808,363	1.30	167.10	221.35
8390 Substitute Teachers (2325)	361,084	0	361,084	0.58	74.64	106.73
8395 Non-Clerical Paraprofs./Instructional Assistants (2330)	1,300,005	852,422	2,152,427	3.46	444.94	550.24
8400 Librarians and Media Center Directors (2340)	237,426	0	237,426	0.38	49.08	79.16
Professional Development	595,155	863,484	1,458,639	2.35	301.52	225.89
8405 Professional Development Leadership (2351)	83,662	18,476	102,138	0.16	21.11	18.91
8410 Teacher/Instructional Staff-Professional Days (2353)	334,941	115,817	450,758	0.73	93.18	64.43
8415 Substitutes for Instructional Staff at Prof. Dev. (2355)	0	0	0	0.00	0.00	6.17
8420 Prof. Dev. Stipends, Providers and Expenses (2357)	176,552	729,191	905,743	1.46	187.23	136.38

**Massachusetts Department of Elementary and Secondary Education
Total Expenditure Per Pupil, All Funds, By Function, FY10**

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Instructional Materials, Equipment and Technology	431,700	263,070	694,770	1.12	143.62	393.35
8425 Textbooks & Related Software/Media/Materials (2410)	75,056	34,721	109,777	0.18	22.69	82.31
8430 Other Instructional Materials (2415)	158,849	52,041	210,890	0.34	43.59	57.19
8435 Instructional Equipment (2420)	2,517	8,042	10,559	0.02	2.18	32.13
8440 General Supplies (2430)	185,042	11,050	196,092	0.32	40.53	71.77
8445 Other Instructional Services (2440)	10,236	138,329	148,565	0.24	30.71	78.59
8450 Classroom Instructional Technology (2451)	0	0	0	0.00	0.00	49.48
8455 Other Instructional Hardware (2453)	0	0	0	0.00	0.00	13.43
8460 Instructional Software (2455)	0	18,887	18,887	0.03	3.90	8.44
Guidance, Counseling and Testing	1,168,413	61,924	1,230,337	1.98	254.33	363.27
8465 Guidance and Adjustment Counselors (2710)	950,572	61,924	1,012,496	1.63	209.30	249.09
8470 Testing and Assessment (2720)	177,841	0	177,841	0.29	36.76	12.12
8475 Psychological Services (2800)	40,000	0	40,000	0.06	8.27	102.05
Pupil Services	1,665,876	1,666,111	3,331,987	5.36	688.77	1,161.30
8485 Attendance and Parent Liaison Services (3100)	84,899	0	84,899	0.14	17.55	15.54
8490 Medical/Health Services (3200)	539,143	69,700	608,843	0.98	125.86	136.45
8495 In-District Transportation (3300)	615,693	19,406	635,099	1.02	131.28	453.13
8500 Food Salaries and Other Expenses (3400)	14,606	1,232,196	1,246,802	2.01	257.73	336.09
8505 Athletics (3510)	343,476	229,305	572,781	0.92	118.40	130.84
8510 Other Student Body Activities (3520)	68,059	115,330	183,389	0.30	37.91	60.12
8515 School Security (3600)	0	174	174	0.00	0.04	29.13
Operations and Maintenance	4,513,612	594,483	5,108,095	8.22	1,055.92	1,046.25
8520 Custodial Services (4110)	1,282,863	409,385	1,692,248	2.72	349.81	359.47
8525 Heating of Buildings (4120)	514,446	0	514,446	0.83	106.34	117.91
8530 Utility Services (4130)	1,154,148	183,938	1,338,086	2.15	276.60	237.39
8535 Maintenance of Grounds (4210)	267,911	0	267,911	0.43	55.38	46.44
8540 Maintenance of Buildings (4220)	916,235	1,160	917,395	1.48	189.64	207.20
8545 Building Security System (4225)	9,425	0	9,425	0.02	1.95	2.45
8550 Maintenance of Equipment (4230)	43,934	0	43,934	0.07	9.08	23.03
8555 Extraordinary Maintenance (4300)	138,500	0	138,500	0.22	28.63	24.31

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8560 Networking and Telecommunications (4400)	114,552	0	114,552	0.18	23.68	15.02
8565 Technology Maintenance (4450)	71,598	0	71,598	0.12	14.80	13.04
Insurance, Retirement Programs and Other	12,757,106	414,802	13,171,908	21.20	2,722.82	2,197.62
8570 Employer Retirement Contributions (5100)	1,913,354	172,251	2,085,605	3.36	431.12	357.66
8575 Insurance for Active Employees (5200)	7,220,603	172,878	7,393,481	11.90	1,528.34	1,341.55
8580 Insurance for Retired School Employees (5250)	3,202,380	0	3,202,380	5.15	661.98	396.00
8585 Other Non-Employee Insurance (5260)	128,256	0	128,256	0.21	26.51	51.95
8590 Rental Lease of Equipment (5300)	0	45,725	45,725	0.07	9.45	6.18
8595 Rental Lease of Buildings (5350)	0	0	0	0.00	0.00	6.20
8600 Short Term Interest RAN's (5400)	0	0	0	0.00	0.00	0.38
8610 Crossing Guards, Inspections, Bank Charges (5500)	292,513	23,948	316,461	0.51	65.42	37.71
Payments To Out-Of-District Schools	4,623,225	1,979,646	6,602,871	10.63	49,720.41	20,810.40
Tuition To Other Schools (9000)	4,145,607	1,979,646	6,125,253	9.86	46,123.89	18,919.23
Out-of-District Transportation (3300)	477,618	0	477,618	0.77	3,596.52	1,891.17
TOTAL EXPENDITURES	52,150,329	9,988,041	62,138,370	100.00	12,501.68	13,047.32

percentage of overall spending from the general fund 83.9%