

Tuition-Free Full-Day Kindergarten Task Force Report

At its meeting of September 18, 2014, the Holliston School Committee voted to authorize the creation of a Tuition-Free, Full-Day Kindergarten (“TFFDK”) Task Force to study the viability of publicly supported TFFDK for the Town of Holliston. Stacey Raffi, School Committee member, agreed to accept the role of Chair of the Task Force in its work.

The Task Force was charged with reviewing the proposal developed and presented by Superintendent, Dr. Brad Jackson, to the Holliston School Committee in December 2013. The group was to vet this proposal and come to the Holliston School Committee with a recommendation as to whether TFFDK is a viable option for the community of Holliston in the near term.

Members of the Task Force included:

- Steve Bigelow – Holliston parent (pre-k, Elem)
- Hilary Bresnahan – Holliston parent (toddler & pre-k) and EDU Consultant
- Matthew Coletti – Holliston parent (pre-K); attorney
- Amy Donahue – Holliston parent (toddler & pre-k); Parent of student with Spec. Ed Needs
- Patricia Duffey – Holliston Realtor, Holliston Lions Club, Holliston Business Association
- Richard Isaacson – Holliston parent (Holliston graduates)
- Jay Leary – Holliston parent (HS) Holliston Board of Selectmen
- Nen Locke – Holliston Kindergarten Teacher
- Peter Martel – Holliston parent (Elem); EDU administrator
- Betsy Maxwell –Holliston parent (pre-k, Elem, MS); teacher in another district
- Carlene McGorty – Holliston pre-k and SPED Teacher
- Matt McGuinness – Holliston parent (pre-k, Elem) and HHS teacher
- Peter Rosen – Holliston Parent (toddler & Elem); SPED Teacher in another district
- Kimberly Ross- Holliston parent (pre-k)
- Diane Roy – Holliston parent(HS), attorney
- Frances Smith – Holliston parent (toddler)
- Dave Schroder – Holliston Parent (Elem) Conservation Commissioner, Town of Holliston

The committee met for five two-hour sessions. In its formative meeting, the Task Force was briefed on the recent history of the School Department’s research and recommendations on full-day kindergarten, and received updates on the more recent statewide trends within other districts across Massachusetts.

The Task Force chose to divide its members into three separate groups to study:

1. The educational curricular benefits of offering a full-day versus partial-day kindergarten including reviews of the most current and relevant research on the question, and an assessment of the more recent educational requirements imposed on public schools by acts of the State Legislature or the Department of Education.
2. A review of responses to the question of full-day versus part-day kindergarten by communities across the Commonwealth.
3. An assessment of the projected costs of a full-day kindergarten program as prepared by the Superintendent’s Office including an overview of the options to fund such an initiative.

Upon completion of its work on December 18th, 2014, the Task Force hereby submits its findings and recommendations to the School Committee through this report.

I. EDUCATIONAL AND CURRICULUM CONSIDERATIONS

This sub-group evaluated how curriculum changes over the past ten years have affected kindergarten programs. The group specifically looked at the benefits to full-day kindergarten versus half-day kindergarten due to curriculum changes. Below is a summary of the results.

This group included: Nen Locke, Betsy Maxwell, and Diane Roy.

Benefits of Full-Day Kindergarten:

- Children who attend full-day kindergarten generally learn more in reading and math over the kindergarten year than those in half day programs.
- Children in full-day kindergarten programs receive 40-50% more instruction than children enrolled in half-day kindergarten programs. More instructional time in full-day kindergarten allows for increased learning activities and strategies such as: group read-aloud, peer tutoring, mixed-ability grouping, and child-initiated activities.
- Children who attend full-day kindergarten spend 30% more time on reading and literacy instruction and 46% more time on mathematics than children in half-day programs.
- Full-day kindergarteners tend to exhibit more independent learning, classroom involvement, productivity in work with peers and reflectiveness than half-day kindergarteners.
- Full-day kindergarten allows for a more consistent schedule for children and reduces the ratio of transition time to class time, reducing stress for children.
- Parents of children in full-day kindergarten report higher levels of satisfaction with their children's schedule and curriculum and the program's support for working families.¹
- Full-day kindergartens tend to have enhanced opportunities for social skill development.²

An informal survey of Kindergarten Teachers at Placentino Elementary reported the following:

- Half-day students generally need more support academically, socially, and emotionally than their full-day counterparts.
- Half-day students generally have fewer social interactions and their engagement in activities is more limited than their full-day counterparts.

An informal survey of, the first grade teachers at Placentino Elementary reported the following:

- Half-day kindergarten students tend enter 1st grade with weaker reading and math skills than their peers who attended full-day kindergarten.
- Half-day kindergarten students tend to have shorter attention spans than their peers who attended full -day kindergarten.

¹ DosRemedios, Titus. "Full Day Kindergarten Fact Sheet." SFC, Early Education for all Campaign. N.p., Apr. 2013, Web. 20 Oct. 2013. http://www.strategiesforchildren.org/eea/6research_summaries/07_FDK_Factsheet.pdf

² Opinion of members of the sub-group "Curriculum" on the Tuition Free Full-Day Kindergarten Task Force. December 2014.

- Half-day kindergarten students tend to have a more difficult time adjusting to first grade than their peers who attended full-day kindergarten. It takes them longer to build up their stamina for increased schedule demands.
- Half-day kindergarten students tend to take longer to learn the routine than their peers who attended full-day K.

An informal survey of the parents of the 2014-2015 kindergartners, reported the following:

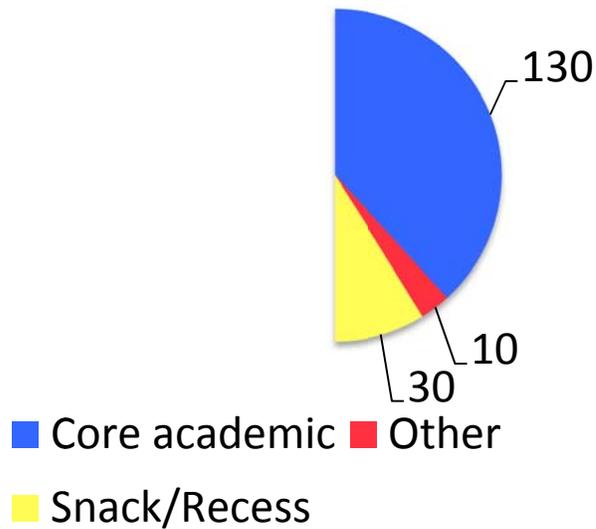
- 86% of respondent parents cited the financial cost was prohibitive
- 94% of French-immersion parents would have chosen full day if had been offered
- 3% chose half day because they didn't want child to attend full day

The Committee feels this data suggests that half-day students are entering kindergarten with a greater need for schooling than their full-day counterparts, but due mostly to financial constraints, are unable to receive the services that would most benefit them. We feel further, generally, full-day kindergarten students have a distinct advantage over their half-day counterparts. Full-day kindergarten students tend to enter first grade ready to learn. Half-day kindergarten students tend to enter first grade learning to learn. We feel that full-day kindergarten can no longer be viewed as an optional add-on, enrichment, intervention program or "free-daycare." It has become a stable part of the early grade continuum.

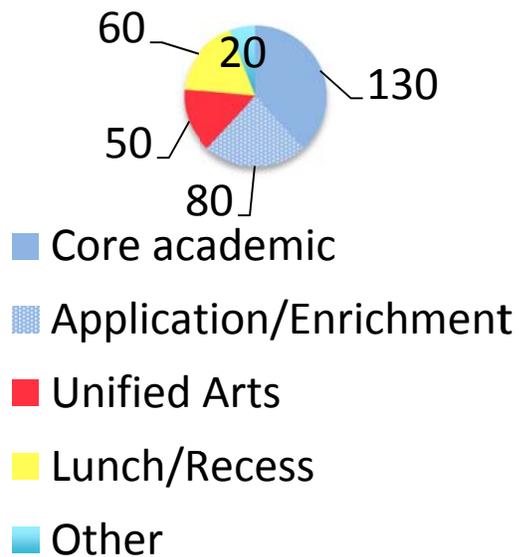
With the adoption of the Common Core State Standards in 2011 and grade-level assessments of student mastery scheduled to begin in 2014, kindergarten students are being held to new and more rigorous academic standards. In 2000 kindergartners needed to demonstrate how to hold a pencil, write their ABCs and count by ones to at least twenty. Fifteen years later, at minimum, kindergarten students must demonstrate a command of standard English grammar and usage when writing or speaking and count to 100's by ones and tens (Attachment A). While academic expectations have grown exponentially over the years, the length of the school day has stayed the same: Three hours.³ All children in a public school system should have equal access to educational opportunities.

³" Full Day Kindergarten For All in Holliston" presentation by Dr. Sara Ahern. Presented to the Holliston School Committee and Holliston Board of Selectmen and Holliston Finance Committee, December 2013. Updated and presented to the Holliston Tuition Free Full Day Task Force. October 2014. The presentation may be found at: www.holliston.k12.ma.us/sc/tfdk.htm

Half-Day Kindergarten Daily Schedule (min.)



Full-Day Kindergarten Daily Schedule (min.)



II. MASSACHUSETTS COMMUNITIES

The sub-group researched how twenty communities were able to implement a TFFDK program during the 2013-2014 school year. The committee also researched ten communities similarly situated to Holliston that have implemented TFFDK. Below is a summary of the results.

This group included: Steve Bigelow, Hilary Bresnahan, Carlene McGorty, Matt McGuinness, Peter Rosen, Kimberly Ross and Frances Smith.

During the 2013-2014 school year:⁴

- 262 communities or 75% offered TFFDK
- 79 communities or 22% offered a full-day program, but charged a fee for the second half of the day. The fees for full-day kindergarten vary from district to district. The state puts a limit on the amount a school district can charge for full-day kindergarten if the school district receives a state full-day kindergarten grant. These school districts receiving full-day kindergarten grants, but charging for a portion of the program:
 - cannot charge more than the tuition cap
 - must offer a sliding fee scale based on income to make full-day kindergarten affordable to everyone
 - must waive kindergarten fees for families with very low incomes or families facing unexpected financial hardships
 - cannot charge kindergarten fees for children with disabilities whose Individualized Education Programs (IEPs) specify a full-day kindergarten program
- Ten communities did not offer full-day kindergarten. Most, if not all of these communities do not offer full-day kindergarten as their schools do not have the space to accommodate a full-day program.
- Approximately twenty communities transitioned to a TFFDK in 2013. Tuition was funded in these communities by using grant money, chapter 70 money and reallocating funds in their existing budgets.
- Most of the towns that do not fund TFFDK are undergoing the same feasibility process as Holliston.
- Research obtained from the Children's Defense Fund showed that as of Feb 2013, eleven States in US required TFFDK, twenty states only required half-day tuition-free kindergarten, six states had no kindergarten requirements and thirteen states allowed school districts to charge families for the "other" portion of a full-day program.

III. FINANCING CONSIDERATIONS

This group met on three separate occasions and addressed the financial implications primarily through an assessment of two focus areas. Below is a summary of the results.

4. http://www.strategiesforchildren.org/doc_infographics/FDK/EEAMap_FDKTuition.pdf

1. The sub-committee was asked to review the Financial Analysis previously developed by the Office of the Superintendent in support of the initial recommendation to the School Committee in 2013 for the adoption of a TFFDK program (Attachment B).
2. The sub-committee was further charged to develop a range of potential funding options that would accompany any recommendation by the Task Force as a whole for the adoption of a TFFDK program, should that be the consensus of the group.

This group included: Matthew Coletti, Patricia Duffey, Amy Donahue, Richard Isaacson, Jay Leary, Peter Martel, and Dave Schroder.

Findings

1. Financial Analysis of the Office of the Superintendent

On November 20, 2014, the Finance sub-committee received a presentation by Keith Buday, Business Manager, on the Financial Analysis prepared by the Office of the Superintendent. As part of that presentation, Mr. Buday reviewed a series of assumptions underpinning the analysis, and also reviewed the cost impact of the proposed initiative on infrastructure (technology/furniture/materials), additional projected expenses including staffing and transportation, and anticipated revenues. The summary of these implications was reported to result in a net additional cost to the School Department of \$445,023, of which all but \$20,000 would be annually recurring costs.

The sub-committee met with Mr. Buday for approximately 90 minutes and was given every opportunity to ask questions, challenge the underlying assumptions, and explore any potential inaccuracies or flaws in the analysis.

During that meeting and in subsequent discussions among the sub-committee, it became our unanimous consensus that the financial analysis is sound and that, at a minimum, the cost of a TFFDK would impose an additional financial commitment of approximately \$425,000 annually in funding as well as an initial year-one outlay of an additional \$20,000.

Therefore, with respect to the first charge to the Finance sub-committee, we are prepared to accept the financial analysis of the Office of the Superintendent on its face and without challenging its result.

2. Funding Options

Arguably the more challenging task for the sub-committee, the Task Force at large, and ultimately the School Committee, will be to explore any and all potential funding options, recognizing that the financial impact as documented in Item 1 above is certainly significant for a School Department the size of Holliston's.

Extensive discussion took place among the members of the sub-committee and the Task Force at large. Listed below are a range of options explored by the sub-committee. It should be emphasized that these options are NOT presented in any prioritized order or with any specific recommendations by the Task Force. Rather, it is hoped that these will help inform the School Committee about strategies to consider or to trigger exploration of other alternatives or some hybrid approaches, assuming the School Committee seeks to incorporate TFFDK within its budget planning for FY 2016 or any subsequent year.

Option A. Provide Additional Funding to the School Department Budget in the amount of \$445,000

The most straightforward option would be to simply incorporate the full cost of funding such a program within the FY 16 budget request of the School Committee to the Finance Committee and Town Meeting.

Option B: Explore State or Grant Funding Sources

Much discussion ensued among the sub-committee and Task Force at large about exploring any and all options to apply for funding through either Chapter 70 funds or any other state funding sources that might support all or part of the startup and operating costs of a TFFDK program for Holliston.

Option C: Develop a Phased Adoption Strategy

The sub-committee explored the potential for developing a multi-year, phased adoption which, while presenting some significant financial and operating challenges, might allow the community to absorb the full cost of such a program on an incremental basis. The sub-committee lacks the time and expertise to fully develop the detailed planning of a phased strategy; however several key elements were discussed and reviewed with both Superintendent Jackson and Mr. Buday. Chief among those considerations would be:

- Build a 3-5 year adoption strategy that would incrementally fund a portion of the program each year from existing School Department funds. The obvious challenge this presents is that of needing to continue operating half-day kindergarten option for a dwindling segment of the kindergarten population and until such time as all kindergarten students can be included in TFFDK.
- Develop some form of a scholarship option from residual continuing tuition or through repurposed School Department funds that would subsidize the cost of full-day programs for families demonstrating financial need or hardship and an inability to pay for the cost of full-day kindergarten. Most challenging with such a strategy would be the establishment of any form of means testing that would qualify families for scholarships without raising genuine questions of fairness or non-discrimination. The Department of Elementary and Secondary Education has provided a sliding payment tuition scale for communities receiving grant funds that may be helpful (Attachment C).
- Target a date where half-day kindergarten programs would cease entirely in the Town of Holliston.

Option D: Explore the Creation of a Non-profit 501c3 to Fund Part or All of the Cost

Such an entity would be expressly dedicated to support the cost of either funding the program itself or supporting any scholarships required to support families in need. This would necessarily require the creation too of an ongoing fundraising program, something that may prove difficult or impossible to sustain over time.

Option E: Taxpayer Override

The School Committee may recommend that, in the face of growing and overwhelming support for full-day kindergarten from an educational perspective, the Town should conduct a taxpayer referendum seeking an override of the tax levy increase limits to partially or fully fund the cost of tuition-free, full-day kindergarten for all students.

Option F: Program Based Tuition

Provide access to traditional full day kindergarten program for all tuition free. To reduce or mitigate the loss of revenue, consider charging tuition for the Montessori and French Immersion programs.

Option G: Dedicated Fee

The committee discussed the potential that the Town can unilaterally establish a separate, targeted fee or increase to existing fees (e.g. Trash Collection Fee) without processing this through a referendum. This should also be noted as an option, or potentially a supplemental way to account for the cost of any subsidies in connection with a tuition-free approach to full-day kindergarten.

IV. SUMMARY KINDERGARTEN PROGRAM RECOMMENDATION

The Committee unanimously recommends the implementation of a publicly supported full-day kindergarten program for all Holliston children commencing with the 2015-2016 school year.

This recommendation is based on the following:

- A thorough review of research that supports high quality full-day programs as an integral component of a Pre K –3 Grade continuum supporting the development of a strong foundation in cognitive skills, social and emotional competence and patterns of engagement in school and learning:
- Full-day kindergarteners generally:
 - Are more prepared for school: they do better with the transition to first grade, show significant gains in school socialization and are equipped with stronger learning skills
 - Have higher academic achievement in later grades
 - Have better attendance in kindergarten and through the primary grades
 - Show faster gains on literacy and language measures when compared to half-day kindergarten students
 - Have enhanced social, emotional and behavior development
 - Have reduced retention and remediation rates.
- Feedback from many parents, teachers and administrators enthusiastically support a full-day kindergarten program in Holliston.
- The recognition that the Common Core State Standards will require more instructional time in order to meet these standards within a developmentally appropriate school day schedule.
- This District's capacity to house a full-day program within our existing facilities; and
- National and statewide trends moving toward a full-day kindergarten program structure.

This committee believes that full-day kindergarten is an investment in our community; enhancing the educational program, and making the community more attractive, especially to younger families. While it is difficult to determine if MCAS scores directly impact property values, many would agree that MCAS scores are perceived to reflect the quality of a community's educational program, and Holliston's past positive MCAS scores has since positively impacted the appeal of Holliston as a destination for those looking to relocate. Ultimately, the overall quality of its educational program, including MCAS scores and full-day kindergarten, can guide young families looking to buy a home, which can raise property values and draw additional commercial development to support the local tax base. Being one of the remaining Massachusetts towns that does not offer TFFDK could negatively impact the perception of our educational program and accordingly the demand for properties in Holliston.

For the reasons stated herein, this Committee recommends a publicly supported full-day kindergarten program.

Attachment A

Increased Expectations with the New Massachusetts Frameworks based on information provided by the Massachusetts Department of Elementary & Secondary Education

MA 2001 Kindergarten Language	MA 2011 Kindergarten Language
Conventions of Standard English	
Print upper- and lower-case letters of the alphabet.	Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. <ul style="list-style-type: none">a. Print many upper- and lowercase letters.b. Use frequently occurring nouns and verbs.c. Form regular plural nouns orally by adding /s/ or /es/ (e.g., dog, dogs)d. Understand and use question words (interrogatives) (e.g., who, what, where, when, why, how).e. Use the most frequently occurring prepositions (e.g., to, from, in, out, on, off, for, of, by , with).f. Produce and expand complete sentences in shared language activities.

MA 2000 Kindergarten Math	MA 2011 Kindergarten Math
<p align="center">Counting and Cardinality <i>Know number names and the count sequence. Count to tell the number of objects. Compare numbers.</i></p>	
<p>Count by ones to at least 20. Count by fives and tens at least up to 50.</p>	<p align="center">Count to 100 by ones and by tens.</p>
<p>Match quantities up to at least 10 with numerals and words.</p>	<p align="center">Write numbers from 0 to 20. Represent a number of objects with a written numeral 0-20 (with 0 representing a count of no objects).</p>
	<p align="center">Count forward beginning from a given number within the known sequence (instead of having to begin at 1).</p>
<p align="center">Operations and Algebraic Thinking <i>Understand Addition as Putting Together and Adding to, and Understand Subtraction as Taking Apart and Taking From.</i></p>	
<p>Use objects and drawings to model and solve related addition and subtraction problems to ten.</p>	<p align="center">Decompose numbers less than or equal to 10 into pairs in more than one way, e.g., by using objects or drawings, and record each decomposition by a drawing or equation (e.g., $5 = 2 + 3$</p>

and $5 = 4 + 1$).

For any number from 1 to 9, find the number that makes 10 when added to the given number, e.g., by using objects or drawings, and record the answer with a drawing or equation.

Attachment B

Full-Day Kindergarten Financial Analysis Assumptions

- Kindergarten enrollment will remain at current levels
- Due to addition of the Grade K-1 Montessori transitional classroom in the FY15 budget process, this proposal will only require one additional French Immersion classroom
- Salary assumptions are based on current labor agreements
- Chapter 70 Aid projection is worse-case scenario and based upon the current formula for fiscal year 2015
- Tuition loss costs are based on 2014-2015 enrollments
- Planning and implementation grants are available but have not been assumed as:
 - Grants are competitive with a significant needs based factor
 - Award period is in the summer
- No accounting for possible increase in School Choice demand (and revenue) based on having Full-Day French Immersion seats possibly available
- Impact on Town Budget (benefit cost of additional staff member) not considered in this analysis

One-Time Expense Impact

Outfitting Classroom (technology, furniture, materials)	1	\$20,000
Total One-Time Expense Impact		\$20,000

Ongoing Expense Impact

Additional Teachers	1	\$57,000
Additional Paraprofessionals	1	\$17,250
Cutting Mid-Day Bus Run	5	<\$40,500>
Total Ongoing Expense Impact		\$33,750

Ongoing Revenue Impact

Loss of Tuitions	132	<\$415,263>
Chapter 70 Aid Increase (estimate based on FY15 Formula)		\$0
Total Ongoing Revenue Loss		<\$415,263>

Estimated Budget Impact Summary for FY16

One-Time Expenses		\$20,000
Ongoing Expenses		\$33,750
Revenue Decrease due to the loss of tuition		\$415,263

Impact on HPS' FY16 Local Appropriation		\$469,013
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Fiscal Year 2014-2015 (FY15) Full-Day Kindergarten Tuition Sliding Fee Scale

DISTRICT WORKSHEET

District Name: _____ Date Submitted to ESE: _____

This state income eligibility table and sliding fee scale worksheet is for Full-Day Kindergarten (FDK) Programs in FY15 Quality FDK Grantee Districts that choose to charge tuition for the second-half of the kindergarten day. The income level source is the [Mass. Department of Early Education and Care, effective July 2012](#).

Kindergarten Grantees that plan to charge tuition in FY15 should submit plans to the Department (ESE) for approval (e.g., this worksheet with Column C filed in), as well as the [FY15 Tuition Policy Statement of Assurance](#) to confirm the district will follow ESE's Policies. Submit these documents to the Learning Support Services Unit (via email achievement@doe.mass.edu or fax 781-3378-3090) at least two weeks before alerting families, and contact us with questions (ph: 781-338-3010). To determine the district's sliding fee scale (Column C), start with the district-set maximum Annual Tuition (no more than \$4,000), and write that number in the top of Column B. Then for each row, use the formula in Column B to determine the maximum Annual amount that can be charged (and write a number equal to or less than that amount in Column C), for each family income level row. Then indicate the *Monthly* tuition amount in Column C (generally Annual divided by 10). Note that additional income levels may be added, consistent with the scale. *To determine a family's eligibility for reduced tuition:* First, calculate a family's gross monthly income (to convert monthly income from weekly income, multiply by 4.33; to calculate monthly income from bi-weekly income, multiply by 2.17). Next, find the Column A with the family's size written at the top. Then look down the column and find the correct monthly income; then look across the row to Column C to find the amount the district charges that income level. *See the SAMPLE WORKSHEET on the next page for a Sample Column C that uses an annual tuition amount of \$3,000.*

Income Eligibility Levels		Sliding Fee Scale Formula										District's Sliding Fee Scale	
COLUMN A(1) % State Median Income (SMI)	COLUMN A(2) Family of Two <i>Monthly</i>	COLUMN A(3) Family of Three <i>Monthly</i>	COLUMN A(4) Family of Four <i>Monthly</i>	COLUMN A(5) Family of Five <i>Monthly</i>	COLUMN A(6) Family of Six <i>Monthly</i>	COLUMN B Max. Annual Tuition (T.): \$ <i>Formula to calculate the fee scale:</i>	COLUMN C Fee Per Income Level <i>Annual</i>	COLUMN C Fee Per Income Level <i>Monthly</i>					
Up to 25%	\$0 - \$1,456	\$0 - \$1,798	\$0 - \$2,141	\$0 - \$2,484	\$0 - \$2,826	Free is suggested. <i>May</i> charge: Up to 10% of Annual T. (and no more than \$300)	Up to 10% of Annual T. (and no more than \$300)						
26 - 35%	\$1,457 - \$2,038	\$1,799 - \$2,518	\$2,142 - \$2,997	\$2,485 - \$3,477	\$2,827 - \$3,957	Free is suggested. <i>May</i> charge: Up to 18% of Annual T. (and no more than \$540)	Up to 18% of Annual T. (and no more than \$540)						
36- 50%	\$2,039 - \$2,912	\$2,519 - \$3,597	\$2,998 - \$4,282	\$3,478 - \$4,967	\$3,958 - \$5,652	Up to 25% of Annual T.							
51 - 65%	\$2,913 - \$3,786	\$3,598 - \$4,676	\$4,283 - \$5,567	\$4,968 - \$6,458	\$5,653 - \$7,348	Up to 50% of Annual T.							
66 - 85%	\$3,787 - \$4,950	\$4,677 - \$6,115	\$5,568 - \$7,279	\$6,459 - \$8,445	\$7,349 - \$9,609	Up to 75% of Annual T.							
85 - 100%	\$4,951 - \$5,824	\$6,116 - \$7,194	\$7,280 - \$8,564	\$8,446 - \$9,935	\$9,610 - \$11,305	Up to 100% of Annual T.							
Above 100%	\$5,824+	\$7,194+	\$8,564+	\$9,935+	\$11,305+								

Income Eligibility Levels (continued)		Sliding Fee Scale Formula										District's Sliding Fee Scale	
COLUMN A(1) % of SMI	COLUMN A(7) Family of Seven <i>Monthly</i>	COLUMN A(8) Family of Eight <i>Monthly</i>	COLUMN A(9) Family of Nine <i>Monthly</i>	COLUMN A(10) Family of Ten <i>Monthly</i>	COLUMN A(11) Family of Eleven <i>Monthly</i>	COLUMN B Max. Annual Tuition (T.): \$ <i>Formula to calculate the fee scale:</i>	COLUMN C Fee Per Income Level <i>Annual</i>	COLUMN C Fee Per Income Level <i>Monthly</i>					
Up to 25%	\$0 - \$2,890	\$0 - \$2,955	\$0 - \$3,019	\$0 - \$3,083	\$0 - \$3,147	Free is suggested. <i>May</i> charge: Up to 10% of Annual T. (and no more than \$500)	Up to 10% of Annual T. (and no more than \$500)						
26 - 35%	\$2,891 - \$4,047	\$2,956 - \$4,137	\$3,020 - \$4,227	\$3,084 - \$4,317	\$3,148 - \$4,406	Free is suggested. <i>May</i> charge: Up to 18% of Annual T. (and no more than \$540)	Up to 18% of Annual T. (and no more than \$540)						
36 - 50%	\$4,048 - \$5,781	\$4,138 - \$5,909	\$4,228 - \$6,038	\$4,318 - \$6,166	\$4,407 - \$6,295	Up to 25% of Annual T.							
51 - 65%	\$5,782 - \$7,515	\$5,910 - \$7,682	\$6,039 - \$7,849	\$6,167 - \$8,016	\$6,296 - \$8,183	Up to 50% of Annual T.							
66 - 85%	\$7,516 - \$9,828	\$7,683 - \$10,046	\$7,850 - \$10,265	\$8,017 - \$10,483	\$8,184 - \$10,701	Up to 75% of Annual T.							
86 - 100%	\$9,829 - \$11,562	\$10,047 - \$11,819	\$10,266 - \$12,076	\$10,484 - \$12,333	\$10,702 - \$12,590	Up to 100% of Annual T.							
Above 100%	\$11,562+	\$11,819+	\$12,076+	\$12,333+	\$12,590+								

Fiscal Year 2014-2015 (FY15) Full-Day Kindergarten Tuition Sliding Fee Scale

SAMPLE WORKSHEET

State Income Eligibility Table and Tuition Formula for Full-Day Kindergarten Programs in FY15 Quality Full-Day Kindergarten (FDK) Grantee Districts
 (Income Level Source: [MA Department of Early Education and Care, effective 7/01/2013](#))

Column C is an *example* based on an annual tuition for full-day kindergarten of \$3,000 and a 10-month payment schedule. Districts should use the district worksheet on the first page to fill in district-specific information, and submit that and the Statement of Assurances document to the Department for approval (to the Learning Support Services Unit via email: achievement@doe.mass.edu or fax: 781-338-3010 two weeks before alerting families). Note that Columns A and B are identical on both pages.

Example of Sliding Fee Determination (using an annual tuition of \$3,000 as an example)

Income Eligibility Levels		Sliding Fee Scale Formula											Sample District's Sliding Fee Scale						
COLUMN A(1) % State Median	COLUMN A(2) Family of Two	COLUMN A(3) Family of Three	COLUMN A(4) Family of Four	COLUMN A(5) Family of Five	COLUMN A(6) Family of Six	COLUMN B Max. Annual Tuition (T.): \$3,000 (example)	COLUMN C Fee Per Income Level												
Income (SMI)	Monthly	Monthly	Monthly	Monthly	Monthly	Formula to calculate the fee scale: Must be free	Annual	Monthly											
Up to 25%	\$0 - \$1,456	\$0 - \$1,798	\$0 - \$2,141	\$0 - \$2,484	\$0 - \$2,826	Free is suggested. May charge:	\$0	\$0											
26 - 35%	\$1,457 - \$2,038	\$1,799 - \$2,518	\$2,142 - \$2,997	\$2,485 - \$3,477	\$2,827 - \$3,957	Up to 10% of Annual T. (and no more than \$300)	\$300	\$30											
36 - 50%	\$2,039 - \$2,912	\$2,519 - \$3,597	\$2,998 - \$4,282	\$3,478 - \$4,967	\$3,958 - \$5,652	Up to 18% of Annual T. (and no more than \$540)	\$540	\$54											
51 - 65%	\$2,913 - \$3,786	\$3,598 - \$4,676	\$4,283 - \$5,567	\$4,968 - \$6,458	\$5,653 - \$7,348	Up to 25% of Annual T.	\$750	\$75											
66 - 85%	\$3,787 - \$4,950	\$4,677 - \$6,115	\$5,568 - \$7,279	\$6,459 - \$8,445	\$7,349 - \$9,609	Up to 50% of Annual T.	\$1,500	\$150											
85 - 100%	\$4,951 - \$5,824	\$6,116 - \$7,194	\$7,280 - \$8,564	\$8,446 - \$9,935	\$9,610 - \$11,305	Up to 75% of Annual T.	\$2,250	\$225											
Above 100%	\$5,824+	\$7,194+	\$8,564+	\$9,935+	\$11,305+	Up to 100% of Annual T.	\$3,000	\$300											

Income Eligibility Levels (continued)

COLUMN A(1) % of SMI	COLUMN A(7) Family of Seven	COLUMN A(8) Family of Eight	COLUMN A(9) Family of Nine	COLUMN A(10) Family of Ten	COLUMN A(11) Family of Eleven	COLUMN B Max. Annual Tuition (T.): \$3,000 (example)	COLUMN C Fee Per Income Level												
Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Formula to calculate the fee scale: Must be free	Annual	Monthly											
Up to 25%	\$0 - \$2,890	\$0 - \$2,955	\$0 - \$3,019	\$0 - \$3,083	\$0 - \$3,147	Free is suggested. May charge:	\$0	\$0											
26 - 35%	\$2,891 - \$4,047	\$2,956 - \$4,137	\$3,020 - \$4,227	\$3,084 - \$4,317	\$3,148 - \$4,406	Up to 10% of Annual T. (and no more than \$300)	\$300	\$30											
36 - 50%	\$4,048 - \$5,781	\$4,138 - \$5,909	\$4,228 - \$6,038	\$4,318 - \$6,166	\$4,407 - \$6,295	Up to 18% of Annual T. (and no more than \$540)	\$540	\$54											
51 - 65%	\$5,782 - \$7,515	\$5,910 - \$7,682	\$6,039 - \$7,849	\$6,167 - \$8,016	\$6,296 - \$8,183	Up to 25% of Annual T.	\$750	\$75											
66 - 85%	\$7,516 - \$9,828	\$7,683 - \$10,046	\$7,850 - \$10,265	\$8,017 - \$10,483	\$8,184 - \$10,701	Up to 50% of Annual T.	\$1,500	\$150											
86 - 100%	\$9,829 - \$11,562	\$10,047 - \$11,819	\$10,266 - \$12,076	\$10,484 - \$12,333	\$10,702 - \$12,590	Up to 75% of Annual T.	\$2,250	\$225											
Above 100%	\$11,562+	\$11,819+	\$12,076+	\$12,333+	\$12,590+	Up to 100% of Annual T.	\$3,000	\$300											