



**TECHNICAL REPORT:**  
**ESTIMATING THE COST OF A HIGH-QUALITY,  
UNIVERSAL PRESCHOOL SYSTEM FOR  
CHICAGO**

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## TECHNICAL REPORT: ESTIMATING THE COST OF A HIGH-QUALITY, UNIVERSAL PRESCHOOL SYSTEM FOR CHICAGO<sup>1</sup>

Illinois Action for Children (IAFC) completed a comprehensive financial analysis to estimate the cost of universal four-year-old prekindergarten that ensures funding and availability of programs for three-year-old children and specifically the additional revenue needed to support the full system.<sup>2</sup> The modeling was based on a set of assumptions about what a universal prekindergarten system might look like at scale in Chicago and was designed to inform implementation considerations and project needed additional investment.

The cost model takes into account the City's plan to build upon on the current mixed-delivery system, where services are provided by both community-based organizations (CBOs) and Chicago Public Schools (CPS). Additionally, the analysis assumes continued investment in quality benchmarks, including small class sizes, a bachelors-degreed teacher, qualified teacher assistants and aides, appropriate curricular materials, and professional development supports for high-quality instruction. Research has shown that these quality features are essential to provide long-term benefits for children.<sup>3 4</sup> Estimates also account for increasing staff salaries in CBOs to levels recommended by stakeholders, and some modest additional resources for CPS classrooms to better support staffing a full-day program.

Estimating the cost of a universal prekindergarten system depends on projected enrollment, estimated revenue from existing funding streams, and projected costs of high-quality classrooms at CPS and CBOs. Actual costs may vary, depending in part on enrollment by age in varying classroom settings. Enrollment rates and family characteristics may also affect revenue estimates, such as potential CCAP payments and family sliding scale fees that might be collected by programs. As described below, the model estimates that Chicago's universal preschool program will cost approximately \$180 - \$185 million more than today's public expenditures.

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<sup>1</sup> This report was commissioned and prepared on behalf of the City of Chicago. The analyses for the cost model were designed and completed by Theresa Hawley, Ph.D. and Kate Ritter, with consultation and support from Anne Mitchell. The study was completed in June 2018; report released March 2019.

<sup>2</sup> For the purposes of this analysis, cost for children birth to three was not calculated.

<sup>3</sup> National Academies of Sciences, Engineering, and Medicine. (2018). Transforming the financing of early care and education. National Academies Press. <https://doi.org/10.17226/24984>.

<sup>4</sup> Barnett, W. S., & Masse, L. N. (2007). Comparative benefit–cost analysis of the Abecedarian program and its policy implications. *Economics of Education Review*, 26(1), 113-125.; Temple, J. A., & Reynolds, A. J. (2007). Benefits and costs of investments in preschool education: Evidence from the Child–Parent Centers and related programs. *Economics of Education Review*, 26(1), 126-144.

## PROJECTED ENROLLMENT

Our model assumes significant growth in the number of preschool classrooms at both CPS and at CBOs. We first project enrollment among four-year-olds and three-year olds, recognizing the importance of parent choice and capacity.

We define “universal” as serving 64% of all four-year-olds in the City, or approximately 23,000 children. This projection is based on current kindergarten enrollment in Chicago (68% of five-year olds in Chicago are enrolled in kindergarten at CPS), with an assumption that approximately 95% of those who will attend CPS for kindergarten will participate in publicly-funded universal preschool. We also include the goal of serving in CBOs

approximately half of three-year-olds whose family income is below 185% FPL – a common definition of “low-income” – and retaining services for qualified three-year-olds in blended half-day classrooms for children with Individual Education Plans at CPS.<sup>5</sup>

Our demand projections assume 20,396 four-year-olds and 2,380 three-year-olds will be served in CPS classrooms and 2,426 four-year-olds and 8,136 three-year-olds will be served in CBO classrooms. Classrooms are assumed to have a maximum of 20 students and will on average be 85% to 90% full (17 to 18 students/class)<sup>6</sup>. The chart below outlines the number of classrooms projected to be needed for each age group and classroom type.

TABLE 1: PROJECTED ENROLLMENT OF THREE-AND FOUR-YEAR OLDS IN UNIVERSAL PRESCHOOL				
	FOUR-YEAR-OLDS: CPS	FOUR-YEAR-OLDS: CBOs	THREE-YEAR-OLDS: CPS (HALF-DAY)	THREE-YEAR-OLDS: CBOs (FULL-DAY)
Children	20,396	2,426	2,380	8,136
Classrooms	1,133	143	70	479

## ESTIMATING CLASSROOM COSTS: DATA AND METHODOLOGY

IAFC first reached out to CBOs and CPS via in-person meetings and surveys to gather information about their true operating costs. CPS provided the preschool classroom operating budgets and staffing and salary schedules for teachers and administrators. The district also provided information about other non-classroom personnel that support early childhood, such as family engagement specialists. IAFC then met with CPS budget personnel to gain a deeper understanding of their budget structure and its comparison to a CBO budget to inform the development of the model.

To collect information from CBOs, IAFC first interviewed four large community-based providers and gathered detailed information from them on all of their costs and revenues for early childhood programming. Next, Department of Family and Support Services (DFSS) sent a survey to 62 delegate and partner agencies throughout the City. The survey asked about basic financial information, including staffing structures, salary schedules, benefits. With a 76% response rate, there were 47 responses to the survey. Finally, all providers who completed the survey were invited to attend a meeting held by IAFC and the

<sup>5</sup>Children with individual education plans (IEPs) are served in half-day programs in a least restrictive environment with children without IEPs, typically at a ratio of 6:11.

<sup>6</sup>The model assumes that preschool classrooms can have a maximum of 20 students but will have a system-wide average enrollment of 17 - 18 children per classroom. This will allow for the variation in class size that is inevitable if the system is to provide true universal access.

Mayor’s Office to discuss the financial information. There were 47 CBOs who attended the meeting, with each organization bringing two or three members of their leadership team. In total, 77 early childhood providers offered input on the cost model data points at this meeting. Due to the large turnout and to ensure everyone had an opportunity to provide input, meeting participants self-selected into nine discussion groups, each facilitated by a staff person or consultant from IAFC. The meeting resulted in recommended staffing needed for a high-quality program, and the salaries and benefits needed to retain high-quality staff.

Finally, we gathered publicly available data from the Bureau of Labor Statistic (BLS) and the Provider Cost of Quality Calculator (PCQC)<sup>7</sup>. BLS data was used as a comparison tool for salary ranges of common staff positions and a data source for staff positions with only a small number of local data points. The PCQC was used to supply data for non-personnel costs in CBOs such as kitchen supplies, office equipment, insurance, and audit costs that were unclear or missing from local budgets. Non-personnel costs for CPS were based on actual cost data supplied by CPS, and reflect considerable in-kind contributions by the district, such all facility-related costs.

As the cost model was being finalized, additional stakeholders, including the Mayor’s Early Learning

Executive Council and CPS leadership, reviewed the findings and provided feedback.

### CPS Staffing Structures and Personnel Costs

Table 2 describes the staffing structure for CPS pre-schools classrooms used in the model. Our projected costs assume increased preschool enrollment will require an increase in comprehensive family services and supports within CPS. Positive connections between families and programs have been linked to greater academic motivation, grade promotion, and socio-emotional skills.<sup>8 9</sup> Our model therefore includes costs for comprehensive services specialists at a rate of 1:250 children, which is an increase from the current rate of 1:400 children. Our estimates assume that CPS teachers and assistants will benefit from professional supports provided to all teachers in the schools, and therefore fewer out-of-classroom staff are included in the cost model for school-based programs than CBOs.

Some CPS classrooms are in free-standing early childhood schools, which require a separate budgeting scenario. This scenario included the cost of a principal and administration staff, generating a classroom cost more closely matched to the cost of CBO classrooms.

TABLE 2: CHICAGO PUBLIC SCHOOLS STAFFING STRUCTURE	
Principal	1 per school (in-kind expense)
Assistant Principal	1 per school (in-kind expense)
Lead Teachers	1 per classroom
Teacher Assistants	1 per classroom
Family Support Specialist	1 for every 250 children
Cook	CPS contract (in-kind expense)
Add'l Professional Staff (out-of-classroom)	1 for every 8 schools
Administrative Support	1 per school (in-kind expense)
Janitor/Maintenance	CPS contract (in-kind expense)

<sup>7</sup>PCQC can be accessed at <https://www.ecequalitycalculator.com/>

<sup>8</sup>Manning, M., Homel, R., & Smith, C. (2010). A meta-analysis of the effects of early developmental prevention programs in at-risk populations on non-health outcomes in adolescence. *Children and Youth Services Review*, 32(4), 506-519.

<sup>9</sup>Mantzicopoulos, P. (2003). Flunking kindergarten after Head Start: An inquiry into the contribution of contextual and individual variables. *Journal of Educational Psychology*, 95(2), 268.

**TABLE 3: CHICAGO PUBLIC SCHOOLS PERSONNEL COSTS**

SALARIES	
Site Director/Principal	\$112,922
Additional Professional Staff (out of classroom)/Assistant Principal	\$86,778
PreK Lead Teachers	\$80,791
Teacher Assistants	\$38,699
Family Support Specialist	\$54,325
Administrative Support/Clerk	\$36,769
BENEFITS	
FICA/CPS Benefit Rate	21.78%
Fringe Benefits/Health Insurance	\$10,163

### CPS Non-Personnel Costs

Non-personnel costs for CPS classrooms, such as curricular materials, professional development, and technology costs, were estimated based on actual costs for current classrooms. These early childhood-specific costs were included in the cost model. Facilities costs, including occupancy, utilities, maintenance/cleaning, etc., as well as administrative costs such as financial management and insurance, were all assumed to be provided by the school district as in-kind contributions. These indirect expenses were not included in the cost model.

### CBO Staffing Structure

Table 4 presents the CBO staffing structure assumptions we used, based on survey feedback and consensus reached through meetings as referenced above.

**TABLE 4: COMMUNITY BASED ORGANIZATIONS STAFFING STRUCTURE<sup>1</sup>**

Site Director	1 per site
Lead Teachers	1 per classroom
Teacher Assistants	1 per classroom
Classroom Aides	1 per classroom
Lead Floater Teacher/Sub	1 for every 5 classrooms
Assistant Floater Teacher/Sub	1 for every 5 classrooms
Family Support Specialist	1 for every 35 children
Cook	1 per site
Out-of-Classroom Professional Staff <sup>1</sup>	1 for every 4 classrooms
Administrative Support	1 per site
Janitor/Maintenance	1 per site

<sup>1</sup>There is a great variability in positions and titles for out-of-classroom staff among programs. The model uses the generic term “Out-of-Classroom Staff” to represent all possible roles within CBOs across the City, which may include an assistant director, education coordinator, health-care consultant, disability coordinator, family support supervisor, business/finance manager, infant-toddler specialist, outreach/ engagement specialist, enrollment coordinator, etc.

### CBO Personnel Costs

Salary parity for CBO teachers and staff is a critical principle of the Mayor’s vision for Chicago’s universal prekindergarten program. Recent articles, such as The New York Times “Why Are Our Most Important Teachers Paid the Least?” spotlight one of the most pressing problems facing early education – the impact of low teacher wages. About half of early childhood educators in the United States are paid so little they receive public assistance like food stamps and Medicaid, despite working full time. Research shows that teachers who face financial hardship are more likely to have elevated levels of stress or depression, which can make them less engaged in the classroom.

Lack of parity in salaries has created workforce issues in the early childhood field. Low wages discourage qualified, motivated young adults from becoming early childhood teachers. Among those that do choose to enter early childhood teaching, most leave

community-based organizations for higher paid public schools, causing a staffing crisis in CBOs. In response, our model builds in compensation levels for CBO teaching and support staff that approximate levels used in school districts in the Chicago metropolitan area. Benefits are calculated at the average fringe rate reported by several large CBOs that provide a comprehensive package of benefits.

To ensure stability in Chicago’s early childhood system, the salaries for CBO classroom staff were set to be competitive with surrounding school districts (rather than CPS, as CPS has markedly higher salaries than most districts in the Chicago metropolitan region) and to be sustainable within the larger salary scales of the social service agencies that house most community-based preschool programs. The salaries used in the cost model are significantly higher than the average current salaries reported by CBOs in the survey data.

TABLE 5: COMMUNITY BASED ORGANIZATION PERSONNEL COSTS	
<b>SALARIES</b>	
Site Director/Principal	\$80,000
Additional Professional Staff (out of classroom)/Assistant Principal	\$55,000
PreK Lead Teachers (with PEL)	\$53,000
Birth - 3 Lead Teachers	\$43,000
Teacher Assistants	\$35,000
Classroom Aides	\$29,250
Lead Floater Teacher/Sub	\$50,000
Assistant Floater Teacher/Sub	\$32,000
Family Support Specialist	\$40,000
Cook/Food Service	\$28,000
Administrative Support/Clerk	\$40,000
Janitor/Maintenance	\$28,500
<b>BENEFITS</b>	
FICA/CPS Benefit Rate	7.65%
Fringe Benefits/Health Insurance	10.35%

## CBO Non-Personnel Costs

To the extent possible, non-personnel data points for the cost model were gathered from city programs that provided in-depth budgets. The PCQC was used to supply data for non-personnel costs that were unclear or missing from local budgets. Illinois Facilities Fund (IFF) provided input on rent/lease and insurance data. The following Table 7 illustrates the non-personnel costs used in the model.

TABLE 6: COMMUNITY-BASED ORGANIZATION ESTIMATED NON-PERSONNEL COSTS		
PER-CHILD COSTS:	AVERAGE OF CENTERS	NOTES
Food & Food Prep	\$0	Covered by CACFP
Kitchen Supplies	\$50	National average
Education Supplies	\$225	Data from agencies
Education Equipment	\$49	National average
Office Supplies	\$45	Data from agencies
Office Equipment	\$22	National average
Insurance (liability, accident, etc.)	\$75	National average
Postage	\$22	National average
Advertising	\$19	National average
Miscellaneous	\$250	Data from agencies
Per-classroom costs:		
Square feet/classroom	1,123	Input from IFF
Per square foot costs		
Rent /Lease/Depreciation	15.00	Input from IFF
Utilities	1.67	Data from agencies
Building Insurance	0.33	Input from IFF
Maintenance/Repair/Cleaning	6.70	Data from agencies
Per-staff costs		
Professional development/Training	\$148	Data from agencies
Per-site costs:		
Telephone & Internet	\$1,158	Data from agencies
Audit	\$3,000	National average
Fees/Permits	\$11,000	Data from agencies
Indirect Cost	11%	Includes IT support

<sup>10</sup>For simplicity, the cost model assumes that reimbursement from the Child and Adult Care Food Program (CACFP) program fully covers the cost of food. Thus, neither food costs nor CACFP revenue is included in the cost model.



### Typical CBO Profiles and Weighted Average

Feedback from providers indicated significant differences in program size and structure among CBO programs throughout the City. These differences are important as previous cost modeling work has demonstrated that there are significant economies-of-scale to account for, with larger centers typically being more cost-efficient. To reflect these differences in our estimates, we model three common CBO profiles observed in Chicago. The first includes large centers (serving more than 150 children, ages birth through five), which benefit from economies of scale. We estimate that 33% of CBOs in Chicago fit this profile. The second type of CBO (32% of Chicago CBOs) is described as smaller centers (serving between 40 - 70 children), and the final scenario is mid-size centers that serve only children ages two through five (no infants and toddlers), which describes about 35% of Chicago CBOs.

We first calculated costs for each of these types of CBOs. We used the same staffing pattern and salary scale for each of the three CBO scenarios (large, small, no infants/toddlers). The following tables show the final costs per age group, per classroom and per child for each of the three CBO scenarios.

TABLE 7: ESTIMATED COMMUNITY BASED ORGANIZATION CLASSROOM COST BY PROFILE AND AGES SERVED				
		INFANTS/ TODDLERS <sup>11</sup>	TWO YEAR OLDS	PRESCHOOL
LARGE CHILD CARE CENTER	PER AGE GROUP	\$945,409	\$532,413	\$1,538,656
	PER CLASSROOM	\$236,352	\$266,207	\$307,731
	PER CHILD	\$29,544	\$22,184	\$18,102
SMALL CHILD CARE CENTER	PER AGE GROUP	\$482,358	\$275,155	\$988,278
	PER CLASSROOM	\$241,179	\$275,155	\$329,426
	PER CHILD	\$30,147	\$22,930	\$19,378
TWOS & PRESCHOOL CENTER	PER AGE GROUP	N/A	\$534,292	\$1,272,289
	PER CLASSROOM	N/A	\$267,146	\$318,072
	PER CHILD	N/A	\$22,262	\$18,710

To construct an overall CBO classroom budget, we calculate an average cost for a preschool classroom in each setting and then calculated a weighted average based on the percentage of each type of CBO in the City (33% large centers, 32% small centers, 35% centers serving ages two through five.) See Appendix A for an Example CBO and School budget.

<sup>11</sup>Classroom costs take into account shared costs (for example, program director salary) and divide those costs with an equal share per student. Because infant/toddler classrooms have significantly fewer children per classroom, they comprise a smaller amount of shared costs. Therefore, infant/toddler classrooms have a lower per classroom cost than preschool classrooms. However, when the classroom cost is divided into per child cost, infants and toddlers cost significantly more due to the low student:teacher ratio.

## ESTIMATING SYSTEM LEVEL COSTS

Finally, our cost estimates recognize that Chicago has a well-developed system of quality supports for programs, including robust professional development and monitoring and a Citywide recruitment and enrollment system. The current cost of these supports is estimated at 7% of the total amount that is distributed to CBOs and schools for preschool services. An additional approximately 1% supports City and CPS central office staff. The cost model therefore includes 8% for system infrastructure costs. This cost estimate for infrastructure is comparable to the estimate used in a recent National Academies of Science report on financing a high-quality early childhood system.<sup>12</sup>

### Overall Classroom and System Costs

As shown in Table 8, the resulting cost model estimates that a CPS full-day classroom costs approximately \$200,000/year and a CBO classroom costs on average \$318,000/year.

The CPS classroom cost appears significantly lower than the CBO classroom. However, the CPS classroom does not account for costs that are absorbed by the K-8 part of the school. For example, principal and assistant principal

salaries, administrative staff salaries, office equipment, insurance, and training are not reflected in the CPS preschool classroom budget. If these costs are included (as would be necessary, for example, for a CPS ECE-only school) the classroom cost would be very similar to the CBO classroom cost.

It is important to note that the CBO model reflects a 10-hour day and year-round services, which is the typical length of a CBO program. Reducing the program to 7.5 hours/day and 9.5 months/year to match a CPS program resulted in only a marginal cost decrease (approximately 5-10%), as CBOs reported through an in-depth survey and during meetings that they would only slightly reduce staffing and not reduce salaries when serving children in these shorter programs.

Using these classroom level costs and based on projected enrollment described above, we estimate the total cost of the early childhood system with universal prekindergarten and our projected three-year-old enrollment to be \$474,338,514. Table 9 shows the number of classrooms used to calculate this total system cost.

**TABLE 8: ESTIMATED PER CLASSROOM COST BY FACILITY TYPE**

Weighted Average Cost of CBO Classroom	\$318,293
CPS PFA Classroom	\$200,687

**TABLE 9: ESTIMATED OVERALL CLASSROOMS AND TOTAL SYSTEM COST**

# OF 4-YEAR-OLD CPS CLASSROOMS	# OF 4-YEAR-OLD CBO CLASSROOMS	# OF 3-YEAR-OLD CPS CLASSROOMS (HALF-DAY)	# OF 3-YEAR-OLD CBO CLASSROOMS	8% SYSTEM INFRASTRUCTURE COST	TOTAL SYSTEM COST
1,133	143	70	479	\$35,136,186	\$474,338,514

<sup>12</sup>National Academies of Sciences, Engineering, and Medicine. (2018). Transforming the financing of early care and education. National Academies Press. <https://doi.org/10.17226/24984>

## ESTIMATING REVENUE

To determine how much additional funding would be needed to fund the early childhood system with universal prekindergarten, we needed to estimate revenue using current revenue sources but with our anticipated demand/enrollment projections.

The model assumes that approximately 60% of three- and four-year-olds in CBOs would be eligible for CCAP funding (\$51 million). Current Preschool for All revenue is estimated to be \$123 million, and Head Start revenue is estimated to be \$101 million. Existing local investment of \$8 million is included as well, making the total State/Federal/Local revenue \$232 million. Lastly, a sliding fee was included for families over 200% of the federal poverty level (FPL). We used an average of \$7,500 for families

paying a sliding fee, resulting in \$7.5 million in sliding fee revenue. Estimated total revenue is approximately \$291 million.

## ESTIMATING ADDITIONAL REVENUE NEEDED

To determine the projected additional investment that will be needed to successfully implement universal preschool, we then subtracted the projected revenue of \$290,917,522 generated through currently available funding streams (described above) from the overall projected cost. The resulting estimate of the additional cost of universal preschool is nearly \$183 million (\$183,420,992).

**TABLE 10: PROJECTED REVENUE BASED ON PROJECTED ENROLLMENT**

CCAP Revenue	STATE/FEDERAL/LOCAL REVENUE (PFA AND HEAD START)	Potential Sliding fee for families >200%FPL in CBOs	TOTAL EXISTING SOURCES OF REVENUE
\$51,091,825	\$232,294,608	\$7,531,089	\$290,917,522



## APPENDIX A. EXAMPLE CENTER AND SCHOOL COSTS

### Example Center with All Costs

The following table shows the model of a large child care center with the agreed-upon salaries, benefits, staffing structure and non-personnel costs.

TABLE 11: EXAMPLE CENTER WITH ALL COSTS (11 CLASSROOMS)			
PERSONNEL	FTE	SALARY	TOTAL EXPENSE
Site Director	1	80,000	\$80,000
Additional Professional Staff (out of classroom)/Assistant Principal	2.75	55,000	\$151,250
PreK Lead Teachers	5	53,000	\$265,000
Birth - 3 Lead Teachers	6	43,000	\$258,000
Teacher Assistants	11	35,000	\$385,000
Classroom Aides	11	29,250	\$321,750
Lead Floater teacher/sub	2.2	50,000	\$110,000
Assistant floater teacher/sub	2.2	32,000	\$70,400
Family Support Specialist	5	40,000	\$200,000
Cook	1	28,000	\$28,000
Administrative support	1	40,000	\$40,000
Janitor/maintenance	1	28,500	\$28,500
Subtotal Salaries	49.15		\$1,937,900
FICA @ 7.65%	7.65%		\$148,249
Fringe benefits	10.35%		\$200,573
Subtotal benefits	18.00%		\$348,822
<b>SUBTOTAL PERSONNEL</b>			<b>\$2,286,722</b>
<b>NON-PERSONNEL</b>			
Per-child costs:	147	Average of Centers	Total Expense
Kitchen Supplies		\$50	\$7,050
Education Supplies		\$225	\$31,725
Education Equipment		\$49	\$6,861
Office Supplies		\$45	\$6,278
Office equipment		\$22	\$3,102

Insurance (liability, accident, etc.)		\$75	\$10,575
Postage		\$22	\$3,078
<b>ADVERTISING</b>		\$19	\$2,613
Miscellaneous		\$250	\$35,250
Per-classroom costs:	11		
Square feet/classroom		1,123	
Enter costs per square foot	12,353		
Rent /Lease		15.00	\$185,295
Utilities		1.67	\$ 20,630
Building Insurance		0.33	\$ 4,076
Maintenance/Repair/Cleaning		6.70	\$ 82,765
Per-staff costs:	49.15		
Consultants/Training		\$148	\$ 7,274
Per-site costs:	1		
Telephone & Internet		\$10,158	\$10,158
Audit		\$3,000	\$3,000
Fees/Permits		\$11,000	\$11,000
<b>SUBTOTAL NON-PERSONNEL</b>			\$430,825
<b>INDIRECT COST</b>	11%		\$298,930
<b>TOTAL EXPENSES</b>			<b>\$3,016,478</b>

### Example School-Based Classroom with All Costs

Most CPS preschool classrooms are embedded in existing K-8 schools, which allows some of the costs to be absorbed by the K-8 budget (for example, salaries for principal, assistant principal, clerk, etc.). Therefore, these classrooms appear less costly than CBO classrooms.

However, some CPS classrooms are in free standing early childhood schools, which required a separate scenario. This scenario included the cost of a principal and administration staff, generating a classroom cost more closely matched to the cost of CBO classroom.

TABLE 11: EXAMPLE SCHOOL-BASED CLASSROOM WITH COSTS		
JOB TITLE	AVERAGE COSTS	PER STUDENT COST
Principal	\$147,680	-
Assistant Principal	\$115,841	-
Clerk	\$54,940	-
Teacher	\$108,550	\$6,031
Teacher Assistant	\$57,290	\$3,183
Non-Personnel Costs		
Furniture (\$11,540 replace every 10 Years)	\$1,154	\$64
Education Supplies (includes manipulatives, creative curriculum, books)	\$2,232	\$124
Administrative Costs (Central & City-Wide Staff)	\$7,559	\$471
Utilities and Square Footage	\$14,700	\$817
Snacks - Contract		
Meals - Contract		
Supplies (\$250 CTU and \$300 ECE)	\$550	\$31
Technology (\$2,200 replace every 3 years)	\$733	\$41
\$7,000/classroom added in 2018-2019 school year to cover costs associated with staffing across lunch, teacher planning time, etc.	\$ 7,000	\$389
Average Cost Per Student		\$11,149
Classroom cost		\$ 200,687
Student cost		\$11,098

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