



**New Jersey Department of Education
Division of Early Childhood Services
Office of Preschool Education**

2025-2026 District Budget Planning Workbook Instructions

Using the instructions below, complete the Microsoft Excel file entitled, “2025-2026 District Budget Planning Workbook.” Use the District Budget Planning Workbook tables and schedule to inform the program components of the preschool plan, and to inform the preschool section of the district’s 2025-2026 district-wide budget.

2025-2026 Table 1: Current and Projected Preschool Enrollment

Select your county and district name from the drop-down list. The spreadsheet will automatically fill in your projected universe of at-risk eligible children based on your district’s 2025-2026 First (1st) Grade Application for State School Aid (ASSA) data.

Enter enrollment information according to the directions printed on the table. Current enrollment numbers must match the district’s October 15, 2024 ASSA enrollment count. General education and inclusion classrooms cannot be budgeted for greater than 15 enrolled students. Enrollment projections must be based upon reachable targets and utilize available information on the district’s current capacity and its universe of eligible three-and four-year-old’s.

All students with Individualized Education Plans (IEPs) must be carefully accounted for and reported where indicated on Table 1. This includes classified students in district-operated programs, Head Start, and other private provider settings regardless of whether the students are in self-contained or regular classroom settings. Children with IEPs, whether served in self-contained preschool disabled classrooms or in regular education classrooms, are not funded through Preschool Education Aid. The table 1-line classified special education children in a general classroom (full-time only). Students inputted on this line will generate the district contribution to educating the Special Education students on the Budget workbook. Note that a separate row is provided for any preschool children from other districts (former Abbott or other) paying tuition.

2025-2026 Table 2: Current and Projected Capacity

Under “2025-2026 Current Enrollment and Capacity,” provide enrollment numbers from the district’s October 15, 2024 ASSA enrollment count.

Under “2025-2026 Projected Enrollment and Capacity,” enter enrollment and capacity information as delineated on the districts State Aid Notice for each preschool site in the district, including district-operated schools and centers, contracted Federal Head Start centers, and contracted other private provider centers. Leave projected capacity and enrollment blank for any current district classrooms that will not be used in 2025-2026 or for any providers that will not be contracting with the district in 2025-2026.

Leave current capacity and enrollment blank for any district or provider classrooms that were not used in 2024-2025 but will be used in 2025-2026.

A message to "Check Table 1" will appear if the total current and/or projected enrollment numbers entered on Table 2 do not match those entered on Table 1. Totals will not appear until Table 1 and Table 2 match.

2025-2026 Table 3: Directory of Contracted Private Providers

Select the appropriate district and county name from the drop-down boxes provided. If applicable, enter the name and contact information requested for each Federal Head Start agency and each private provider the district plans to contract with during the 2025-2026 school year. Additional lines may be added as needed.

2025-2026 Table 4: Teacher Education, Credentials, and Experience

Select the appropriate district and county name from the drop-down boxes provided. Districts must maintain updated records and documentation of the education and credentials for each preschool teacher in a classroom serving eligible preschool children, whether he/she teaches in a district-operated or contracted private provider-operated classroom. Documentation must be on file with the district verifying the education and credentials of each teacher. This information must also be used to determine accurate salary levels based on district policy. Salary steps listed on Table 4 must match the steps listed on Schedule A.

Enter information on the current education, certification, and salary step for each teacher in a classroom serving eligible preschool children (including those in provider settings) as of October 15, 2024. Include only teachers responsible for delivering the primary educational program in each classroom. If applicable, include any positions for 2025-2026 that are unfilled at the time of budget submission by entering "To be hired" in place of the teacher's name. Do not include teacher aides or assistants, substitute teachers, preschool instructional coaches, group teachers who do not teach in the classroom, special education teachers mandated by a child's IEP, relief teachers, or specialists (for art, music, physical education, etc.). Except where noted, enter the number "1" if the box applies to the teacher.

Select only one box under the "Highest Level of Education Attained" section for each teacher (i.e. select only BA/BS or Master's Degree or Doctoral Degree).

Select all boxes applicable as of October 15, 2024 for each teacher under the "Credentials and Certification" section (i.e. do not select CE or CEAS if the teacher has a P-3).

Under "Foreign Language Proficiency," enter the following codes if the teacher is fully fluent and literate in a foreign language: 1=Spanish, 2=Korean, 3=Portuguese, 4=Creole (Haitian), 5=Arabic, 6=Gujarati, 7=Chinese, 8=Other.

Foreign degrees/certification cannot be counted on this form unless they have been translated and accepted.

The number of regular/inclusion teachers listed on Table 4 must match the number of projected

regular/inclusion classrooms listed on Table 2. Additional lines may be added as necessary.

2025-2026 Table 4a: Teacher Assistant Education, Credentials, and Experience

Select the appropriate district and county name from the drop-down boxes provided. Districts must maintain updated records and documentation of the education and credentials for each preschool teacher assistant employed in either a district-operated or contracted private provider-operated classroom. Documentation must be on file with the district verifying the education and credentials of each teacher assistant. This information must be used to determine accurate salary levels based on district policy. Salary steps (when used by districts for teacher assistants) listed on Table 4 must match those listed on Schedule A.

Enter information on the current education, certification, and salary step for each teacher assistant in a classroom serving eligible preschool children (including those in provider settings) as of October 15, 2024. If applicable, please include any positions for 2025-2026 that are unfilled at the time of budget submission by entering "To be hired" in place of the teacher assistant's name. Do not include substitute teachers, preschool instructional coaches, group teachers, teacher assistants mandated by a child's IEP, or specialists (for art, music, physical education, etc.).

Except where noted, enter the number "1" if the box applies to the teacher assistant.

Select only one box under the "Highest Level of Education Attained" section for each teacher assistant (i.e. select only High School Diploma or Associate Degree or BA/BS).

Complete all areas applicable as of October 15, 2024 for each teacher assistant under the "Credentials and Certification" section.

Under "Foreign Language Proficiency," enter the following codes if the teacher is fully fluent and literate in a foreign language: 1=Spanish, 2=Korean, 3=Portuguese, 4=Creole (Haitian), 5=Arabic, 6=Gujarati, 7=Chinese, 8=Other.

Foreign degrees/certification cannot be counted on this form unless they have been translated and accepted.

The number of regular/inclusion teacher assistants listed on Table 4 must match the number of projected regular/inclusion classrooms listed on Table 2. Additional lines may be added as necessary.

2025-2026 Schedule A: District Personnel Detail

Select the appropriate district and county name from the drop-down boxes provided. Select "yes" or "no" from the drop-down box to indicate whether or not the district has a settled teachers' salary contract for 2025-2026.

Districts must use this form to itemize salaries, benefits, and salary steps (where applicable) for all positions (educational program positions and administrative/support positions) for which Preschool Education Aid funding will be allocated in 2025-2026. Enter the employee's name, job title, salary, and benefits for 2024-2025 and 2025-2026 for each funded position. Full-time and

part-time employees must be included. The full-time salary and benefit equivalent must be reported for each part-time employee. Do not include employees from 2024-2025 who will not be employed in 2025-2026. If applicable, include any positions for 2025-2026 that are unfilled at the time of budget submission. Consultants fulfilling required positions must also be included in the appropriate section of Schedule A.

2025-2026 Private Provider per Pupil Amounts and Withheld Costs

Select the appropriate district and county name from the drop-down boxes provided. Enter the names of all providers the district is planning to contract with in 2025-2026. Provider names should be listed under Enhanced Head Start (federally and state-funded), Expanded Head Start (fully state-funded), or Other Private Provider, as appropriate. In the designated columns and for each provider, enter the 2025-2026 projected enrollment, the New Jersey State allocated county per pupil amount, and any withheld funds (which should be entered as a negative amount). The 2025-2026 Budget Total for private providers will automatically calculate based on the information entered.

**** Please be advised districts that contract with Head Start are not permitted to withhold more than 1% of their NJ State Allocation.**

For further information on establishing provider budget/per pupil amounts, see instructions for the line item “Purchased Educational Services - Contracted Pre-K (20-218-200-321)” under the 2025-2026 District Budget Planning Worksheet” subheading below. Verify that each provider's 2025-2026 Budget Total matches the budget total on that provider’s individual budget worksheet.

Note: Recently enacted legislation now allows three-year preschool contracts with private providers. The budget workbook should only reflect a one-year budget with a private provider regardless of whether the contract term is longer than one year.

Contact the Department of Education, Division of Early Childhood Services if additional rows are needed in this worksheet.

2025-2026 District Budget Narrative

Please complete the District Budget Narrative verifying if your district is contracting with a Private Provider and/or Head-Start. If your district is contracting with a Private Provider and/or a Head start, you are required to submit your Private Provider and Head-Start budgets. ***(Please note: The Department will not be reviewing or approving the Private Provider and Head-Start budgets).*** If not, please explain why you are not contracting for Preschool services with Local Private Providers and/or Head Start. If you are contracting with a Private Provider/Head Start and are withholding funding, please provide the amount of the withholding and the purpose of the withholding.

Please provide budget line detail for the specific account lines that are identified in the Budget Narrative (please list all items budgeted on that specific line).

Carryover Funds

Districts must provide the Audited Carryover amount. This amount should match the Prior Year PEA Carryover on line 19 of the Budget Planning Worksheet tab. When providing the Audited Carryover amount, districts must indicate which year carryover is being identified in the FY26 PEA budget (the prior year carryover amount or the subsequent year carryover amount). A brief explanation of why the district is carrying over funding should also be provided. Please note that using carryover funding in the prior year requires approval. This does not apply to districts applying for preschool aid for the first time in 25-26.

Carryover Reduction

The district must indicate the carryover reduction on the Budget Planning Worksheet tab. Under the Prior Year PEA Carryover line, please enter the value from line (L-1) of your FY26 state aid notice. On the LESS PEA Deduction: 25% of Carryover line, please input the value from line (L-2) of the FY26 state aid notice as a negative amount to reflect your district's reduction in the budget planning workbook. This does not apply to districts applying for preschool aid for the first time in 25-26.

Local Cost Share

As part of New Jersey Senate Bill [S3910](#), signed into law on July 9, 2025, school districts are permitted to contribute a local share of costs to implement and maintain a high-quality preschool program. This cost-sharing approach ensures long-term sustainability and equity across the state.

The district's portion of the cost may be funded through the following sources:

Local Tax Levy:

Districts may exceed the traditional 2% tax levy cap to cover preschool-related costs, without requiring voter approval. S3910 allows for a school district first receiving preschool education aid in the 25-26 school year to adjust their tax levy cap. Specifically, S3910 states that a district may, prior to the delivery of tax bills pursuant to R.S.54:4-64, recertify to the county board of taxation the sum to be raised in the district during the ensuing school year if the change in the amount to be raised is equal to the district's local share of preschool education costs for that school year. Districts should consult with their board attorney if they choose to raise a tax levy in the 25-26 school year.

General Operating Budget:

Funds may be allocated from the district's general fund, especially for operational or instructional preschool costs.

2025-2026 District Budget Planning Worksheet

Select the appropriate district and county names from the drop-down boxes provided. Enrollment information will automatically populate based on enrollment numbers entered on Table 1. Once enrollment projections are populated, the district's *estimated* Preschool Education Aid (PEA) will automatically calculate based on the projected enrollment in each setting, multiplied by the 2025-2026 base per pupil amount for each setting, after adjusting for geography. The Special Education enrollment information will automatically populate based on Special Education enrollment numbers entered on Table 1. Once the enrollment projections are populated, the district's estimated contribution to the Preschool (from the General Fund). The program will automatically

calculate based on the Special Education projected enrollment in each setting, multiplied by the 2025-2026 based per pupil amount for each setting after adjusting for geography.

Below the calculation of estimated PEA, enter projected amounts for tax levy raised, tuition, carryover, and preschool children with disabilities:

- If applicable, manually enter the total amount of the tax levy adjustment that will support preschool programs in your district. According to N.J.S.A. 18A:7F-38, the maximum allowed Preschool Education Levy Adjustment is the difference between the district's estimated Preschool Education Budget and the Preschool Education Aid (PEA) received.
- If applicable, enter the total estimated amount anticipated from tuition-funded students who are not part of a Department-approved written agreement with another LEA.
- If applicable, enter the total estimated amount anticipated from students being served through a Department-approved written agreement with another LEA.
- If applicable, enter the projected amount of prior year PEA carryover available for use in 2025-2026. This does not apply to districts applying for Preschool Education Aid for the first time in 25-26.

In the line marked "Total Estimated PEA, Tuition, Carryover, Local Levy Adjustment, and Special Education Contribution", the sum of each of the above lines will calculate. This total must be used as the basis for amounts projected in the following line items.

Instruction

Salaries of Teachers (20-218-100-101)

Allocate funds for teacher salaries, relief teacher salaries, teacher stipends for professional development, and stipends for substitute teachers on the line, "Salaries of Teachers." The budget planning worksheet requires that districts separate projected costs for each of these areas. The shaded cell will automatically sum the costs entered for the four lines below.

Teacher Salaries

The district must provide one certified/provisional teacher for each district classroom. Salaries and benefits must be determined by the district's established policies and unique circumstances. Projected class sizes may not be greater than 15 children (*N.J.A.C. 6A:13A-4.3*).

Relief Teachers or Relief Aides

Relief teachers or Relief Aides are at a ratio of one for every six to eight district classrooms. Relief teachers or Relief Aides provide regular or supplementary services to children during teacher preparatory and lunch periods. The relief teacher's supplementary services should not interrupt the flow of daily instructional programming.

Teacher Stipends for Professional Development

Funds for teacher stipends for participation in professional development activities must include all preschool teachers in district, Head Start, and other private provider programs, where applicable. However, stipends for provider/Head Start teachers may alternatively be

included on the line “Other Purchased Professional - Education Services.”

Substitute Teachers

Funds allocated for substitute teachers must reflect the district’s established policies.

Other Salaries for Instruction (20-218-100-106)

Allocate funds for teacher assistant salaries and stipends for substitute teacher assistants on the line, “Other Salaries for Instruction.” The budget planning worksheet requires that districts separate projected costs for each of these areas. The shaded cell will automatically sum the costs entered for the two lines below.

Teacher Assistant Salaries

The district must provide one teacher assistant for each district classroom (*N.J.A.C. 6A:13A-4.3*). Salaries must be determined by the district’s established policies, collective bargaining agreements (if applicable), and other unique circumstances.

Teacher Assistant Stipends for Professional Development

Funds for teacher assistant stipends for participation in professional development activities must include all preschool teaching assistants in district, Head Start, and other private provider programs, where applicable. However, stipends for provider/Head Start teacher assistants may alternatively be included on the line “Other Purchased Professional - Education Services.”

Substitute Teacher Assistants

Funds allocated for substitute teacher assistants must reflect the district’s established policies.

Unused Vacation Payment to Terminated/Retired Staff (20-218-100-199)

Prior to 2016-2017, payments made to terminated or retired employees for unused vacation time made pursuant to contractual terms were budgeted and recorded in existing salary lines. Normal severance costs are payments (but not accruals) to separating employees for termination benefits and/or unused leave associated with normal turnover. Payments for unused vacation time under normal severance will now be budgeted and recorded in new salary lines using new object code 199. To facilitate the new coding, new lines have been added for the appropriation of these payments when the amount to actually be paid during the fiscal year is known, or reasonably estimated, at budget time. Actual payments made during the year are to be posted to the new object code, 199. The addition of the new lines facilitates greater transparency in budgeting and reporting. The new lines are also necessary for the Department to comply with directives issued by the USDOE regarding the computation of Indirect Cost rates.

Note: if the unused vacation time payments are made as part of a mass severance package offered to a group of employees under certain programs approved by the State, those payments are budgeted and recorded on new line number 71226, account 11-000-291-298; not on the individual program lines. Abnormal or mass severance costs are payments associated with “mass or abnormal severance” e.g. ERIP (Early Retirement Incentive Programs) and are posted (in accordance with the NJ Minimum Chart of Accounts) as ERIP payments - an employee benefit cost – ERIP contribution.

Purchased Professional and Educational Services (20-218-100-321)

Allocate funds for purchased professional services supporting the instructional program on the

line, “Purchased Professional and Educational Services.” Funding for contracted (outsourced) teacher assistants should be included in this line.

Other Purchased Services (20-218-100-500)

Allocate funds for field trips (excluding transportation) on the line, “Other Purchased Services.” Field trips must be educationally based and consistent with the district’s approved preschool curriculum. Three (3) field trips are recommended per year, though districts should keep in mind that many appropriate field trips do not require fees or transportation. Funding for transportation needed for field trips should be allocated on the line “Contracted Services (Field Trips).”

Tuition to Other LEA’s within the State - Regular (20-218-100-561)

Allocate any funds for tuition paid to other LEA’s on the line, “Tuition to Other LEA’s within the State – Regular.” Funds should only be allocated on this line if the district will send resident eligible preschool students to another LEA through a Department-approved written agreement.

Supplies and Materials (20-218-100-600)

Allocate funds for classroom materials and supplies on the line “Supplies and Materials”, recommended at a rate of approximately \$2,000 for each classroom. This allocation must include all instructional materials and supplies to be used for the preschool program as well as any consumable materials and supplies for other staff who work directly with children in the classroom. If the district plans to withhold funding from contracting providers to purchase certain items on their behalf, those withheld funds must be included in this line.

Other Objects (20-218-100-800)

Allocate any funds for goods and services not already classified in above lines on the line, “Other Objects.”

Support Services

*Salaries of Supervisors of Instruction (20-218-200-102)**

Allocate salaries for in-district preschool administrative positions on the line, “Salaries of Supervisors of Instruction.” As required by *N.J.A.C. 6A:13A-4.1*, the district board of education must designate an in-district administrative position or positions to oversee the preschool program. For school districts with greater than 750 enrolled preschool children, minus those students enrolled in district stand-alone early childhood education buildings, a dedicated in-district early childhood supervisor is required. For school districts with fewer than 750 enrolled preschool children (minus those students enrolled in district stand-alone early childhood education buildings), this position may be combined with another in-district school administrator position with the same certification and qualifications required of an early childhood supervisor. Early childhood administrator salaries must reflect the district’s established policies and if applicable, collective bargaining agreements.

* Please note that these positions cannot be held by the district Superintendent.

Salaries of Principals/Assistant Principals/Program Directors (20-218-200-103)

Allocate salaries for principals and assistant principals in stand-alone early childhood education centers and schools on the line, “Salaries of Principals/Assistant Principals/Program Directors.” The ratio is one principal assistant principal for every 300 or more children, including self-contained preschool disabled students. Principal/assistant principal salaries must reflect the district’s established policies.

Salaries of other Professional Staff (20-218-200-104)

Allocate salaries for nurses, preschool intervention and referral team (PIRT) members and social workers on the line, “Salaries of other Professional Staff.” These salaries must reflect the district’s established policies and if applicable, collective bargaining agreements.

As required by *N.J.A.C. 6A:13A-4.4*, the district board of education must establish one Preschool Intervention Specialist (PIRS) for every 20 classrooms, including those students in private provider and local Head Start programs. In school districts with fewer than 20 classrooms, the services funded by the school district’s preschool budget may be combined with the school district’s existing intervention and referral services, required by *N.J.A.C. 6A:16*, collaborating with one or more school district(s) to share the services of a PIRS or may be fulfilled by contracting with a county or regional educational services commission for PIRS services where the county or regional educational services commission is approved by the State Board to do so.

As required by *N.J.A.C. 6A:13A-4.5*, the district board of education must provide nurses at a ratio of one for every 300 preschool students, including those students in private provider and local Head Start programs. In school districts with fewer than 300 enrolled preschool children, the services funded by the school district’s preschool budget may be provided within the school district’s existing health services, required by *N.J.A.C. 6A:16*, or fulfilled by contracting with a county or regional educational services commission for health services where the county or regional educational services commission is approved by the State Board to do so.

As required by *N.J.A.C. 6A:13A-4.6*, the district board of education must provide social workers for every 300 in-district preschool children. In school districts with fewer than 300 preschool children, the social worker position may be combined with another position requiring the same qualifications.

Salaries of Secretarial & Clerical Assistants (20-218-200-105)

Allocate salaries for all secretarial/clerical assistants on the line, “Salaries of Secretarial & Clerical Assistants.” Salaries must reflect the district’s established policies and if applicable, collective bargaining agreements.

For stand-alone early childhood education centers or schools, secretarial/clerical assistants are at a ratio of one for each stand-alone early childhood education center or school.

For district-wide support, secretarial/clerical assistants are at a rate of two district-wide secretarial/clerical assistants for districts with up to two supervisors and preschool instructional coaches, three for districts with more than two supervisors and preschool instructional coaches, and four for districts with an assistant superintendent for early childhood education.

*****The allocation of these positions may be prorated based on the total number of preschool classrooms.

Other Salaries (20-218-200-110)

Allocate salaries for fiscal specialists, custodians, and security guards on the line, “Other Salaries.” The district budget planning worksheet requires that districts separate projected costs for each of these areas. The shaded cell will automatically sum the costs entered for the three lines below.

*Fiscal Specialist****

In school districts with eight or more contracting private providers, including local Head

Start agencies, the district board of education may employ a preschool fiscal specialist. (*N.J.A.C. 6A:13A-4.7*) The preschool fiscal specialist must have auditing, budgeting, and accounting experience and must report to the early childhood administrator or the supervisor of early childhood programs, and work with the school district business administrator's office. In school districts where a dedicated preschool fiscal specialist is not provided, the position may be combined with another in-district position, provided all established qualifications and responsibilities are met. Fiscal specialists' salaries must reflect the district's established policies and if applicable, collective bargaining agreements.

***Please note that these positions cannot be held by the district's Business Administrator.

Custodian

Custodians are at a ratio of one for every six preschool classrooms in a stand-alone early childhood education center or school. Custodians' salaries must reflect the district's established policies and if applicable, collective bargaining agreements.

Security Guard

Security guards are at a ratio of one for each stand-alone early childhood education center or school. Security guards' salaries must reflect the district's established policies and if applicable, collective bargaining agreements. *Districts that contract security services should exclude security guard positions from Schedule A.*

In Schools where preschool classrooms are shared with other grade levels, custodial and security staffing ratios will be prorated accordingly based on the number of preschool classrooms.

Family/Parent Liaison (20-218-200-173)

Allocate salaries for community and parent involvement specialists (CPIS) on the line, "Family/Parent Liaison." Salaries must reflect the district's established policies and if applicable, collective bargaining agreements. As required by *N.J.A.C. 6A:13A-4.6*, the district board of education must employ one CPIS. School districts with fewer than 750 enrolled preschool children may combine this position with another position.

Facilitator/Coach (20-218-200-176)

Allocate salaries for preschool instructional coaches on the line, "Facilitator/Coach." Salaries must reflect the district's established policies. As required by *N.J.A.C. 6A:13A-4.2*, the district board of education must provide preschool instructional coaches at a ratio of no more than 20 preschool classrooms for each preschool instructional coach to ensure coaching and classroom support for classroom teachers. The district board of education shall provide additional preschool instructional coaches to assist uncertified or inexperienced teachers, and to provide professional development that supports English learners and children in inclusive classroom settings.

For school districts with fewer than 20 preschool classrooms, the district may combine the preschool instructional coach position with another in-district position, provided all established preschool instructional coach qualifications are met. Alternatively, districts may collaborate with one or more school district(s) to share the services of a preschool instructional coach, or contract with an organization that provides such services.

**** Any position not listed in this document may be deemed an unallowable charge under the PEA Program.

Unused Vacation Payment to Terminated/Retired Staff (20-218-200-199)

Prior to 2016-17, payments made to terminated or retired employees for unused vacation time made pursuant to contractual terms were budgeted and recorded in existing salary lines. Normal severance costs are payments (but not accruals) to separating employees for termination benefits and/or unused leave associated with normal turnover. Payments for unused vacation time under normal severance will now be budgeted and recorded in new salary lines using new object code 199. To facilitate the new coding, new lines have been added for the appropriation of these payments when the amount to actually be paid during the fiscal year is known, or reasonably estimable, at budget time. Actual payments made during the year are to be posted to the new object code, 199. The addition of the new lines facilitates greater transparency in budgeting and reporting. The new lines are also necessary for the Department to comply with directives issued by the USDOE regarding the computation of Indirect Cost rates.

Note that if the unused vacation time payments are made as part of a mass severance package offered to a group of employees under certain programs approved by the State, those payments are budgeted and recorded on new line number 71226, account 11-000-291-298; not on the individual program lines. Abnormal or mass severance costs are payments associated with “mass or abnormal severance” e.g. ERIP (Early Retirement Incentive Programs) and are posted (in accordance with the NJ Minimum Chart of Accounts) as ERIP payments - an employee benefit cost – ERIP contribution.

Personnel Services – Employee Benefits (20-218-200-200)

Allocate funds for district early childhood employee benefits on the line, “Personnel Services – Employee Benefits.” Benefits must reflect the district’s established policies and if applicable, collective bargaining agreements.

Purchased Educational Services - Contracted Pre-K (20-218-200-321) and/or Head Start (20-218-200-325)

Once completed, and if applicable, total funding allocated to contracting Head Start and/or other private provider agencies on the “Provider Per Pupil Amounts” worksheet will automatically enter on the lines, “Purchased Educational Services - Contracted Pre-K” and/or “Purchased Educational Services – Head Start”, as applicable.

The per pupil amounts established in the SFRA for students in district, Head Start and other private provider settings each include funding for the district’s overall administration of the preschool program (i.e. early childhood supervisors, nurses, preschool instructional coaches, fiscal specialists, CPIS, PIRS, etc.). Districts must determine the total funding needed to administer the overall preschool program and assume a portion of each per pupil amount to be used for district-wide administration.

School districts may choose to purchase certain items for contracting private providers. Such items might include classroom materials and supplies, educational technology, playground equipment, substitute teacher services, and field trips. The district must subtract the amounts for district-purchased items from the provider’s total budget planning worksheet, holding these amounts at the district level to purchase the required items for the provider. If a district chooses

to withhold funding from providers, those funds must be included above in the line “Supplies and Materials.”

The district must work with each provider to develop a Provider One-Year Budget Planning Workbook reflecting the projected cost of delivering the preschool program meeting all state standards.

Other Purchased Professional - Education Services (20-218-200-329)

Funds for professional development and parent workshops must be allocated on the line, “Other Purchased Professional - Education Services.”

Funds must be allocated for all district staff to receive district-wide staff development. This professional development must include all teachers and all assistants in district, Head Start, and other private provider programs, where applicable. Funds should support consultant fees, materials and supplies, etc. Participant stipends for district teachers and teacher assistants should be allocated on the lines, “Salaries of Teachers” and “Other Salaries for Instruction,” respectively. Participant stipends for provider teacher and teacher assistants may be allocated on the lines, “Salaries of Teachers” and “Other Salaries for Instruction,” (respectively), or on the line “Other Purchased Professional - Education Services.”

Funds for out-of-district staff development may include registration fees for principals, vice-principals, assistant superintendents, directors, supervisors, and preschool instructional coaches. Travel costs for out-of-district staff development must be allocated on the line, “Travel.”

Funds for parent workshops are meant to support district-wide parent nights, events at individual schools and centers, parent education workshops and classes, etc. Parent involvement activities should include families across the entire preschool program, including those served in contracting Head Start agencies and other private providers. Funds for parent workshops may also be allocated on the lines, “Other Purchased Professional Services” or “Supplies and Materials.”

Other Purchased Professional Services (20-218-200-330)

Funds for medical supplies and screenings must be allocated on the line, “Other Purchased Professional Services.” Funds for medical supplies and screenings should be used to support vision, hearing, and dental screenings, as well as district-wide supplies for district Early Childhood Education nurses. However, the preschool program is not meant to completely fund comprehensive medical services. Districts should collaborate with other appropriate agencies and organizations in their communities to utilize resources for child health and developmental screenings, such as Medicaid and NJ Family Care.

Funds for parent workshops may also be allocated on this line.

Cleaning, Repair and Maintenance Services (20-218-200-420)

Funds for contracted services for security guard and/or custodial services should be allocated on the line, “Cleaning, Repair and Maintenance Services.”

The following types of expenses are generally considered unallowable: Sewer, legal, auditing, HVAC repair/installation, plumbing, construction cost, lawn service, snow removal and septic services, etc.

Rentals (20-218-200-440)

Funds for rental of office equipment and classroom space costs should be allocated on the line, “Rentals.”

Rental space refers to the cost incurred by the district to lease facilities outside of district-owned property for the purpose of hosting preschool classrooms.

Contracted Services - Transportation (Between Home & School) (20-218-200-511)

PEA funds can be utilized for home-school transportation services based on the eligibility requirements established pursuant to N.J.S.A. 18A:39-1. Specifically, LEAs must provide transportation services to a preschool student if the distance between home and school exceeds two miles and if the school of attendance is in another district, at a Head Start or Private Provider.

In the event that a preschool student is eligible for mandated transportation services, the LEA must include the preschool students on the District Report of Transported Resident Student (DRTRS) and the LEA will begin to receive transportation aid to cover the cost of transporting eligible students. Therefore, PEA will not support the cost of transporting these DRTRS-funded students.

If the LEA does not qualify for transportation service, and elects to provide courtesy bussing for their *entire* LEA, the following must occur prior to charging transportation cost:

- All mandated preschool program positions and components must be in place before the LEA may request to expend PEA for nonmandated transportation; and
- The per-pupil allocation for courtesy bussing charged to PEA cannot exceed the per-pupil amount a student would receive in transportation aid. LEAs must use other funding sources if the cost exceeds the transportation aid amount.

Note: PEA can be used to provide a bus aide, purchase car seats, and field trips as part of the budget submission.

Contracted Services (Field Trips) (20-218-200-516)

Funding for transportation needed for field trips must be allocated on the line, “Contracted Services (Field Trips).”

Travel (20-218-200-580)

Travel and accommodations for district staff development must be allocated in the line “Travel.” Travel reimbursement for mileage, parking and toll costs for staff who routinely travel within the district as a part of their job responsibilities must also be included in this line.

Miscellaneous Purchased Services (20-218-200-590)

Inter-district payments other than tuition and transportation should be reported in the line “Miscellaneous Purchased Services”.

Supplies and Materials (20-218-200-600)

Office supplies and equipment (fax machines, office computers, office printers, office software, etc.) must be allocated on the line, “Supplies and Materials.” Supplies for professional development workshops, parent workshops, medical screenings, and recruitment and outreach may also be included in this line.

Other Objects (20-218-200-800)

Funding for other recruitment and outreach expenses (e.g. newspaper advertisements) should be allocated on the line, “Other Objects.” Allocations for goods and services not classified above

may also be included on this line.

Facilities Acquisition Construction Services

Instructional Equipment (20-218-400-731)

Funds for classroom technology and furniture must be allocated on the line, “Instructional Equipment.” Any funds for playground equipment must also be included in this line.

Non-Instructional Equipment (20-218-400-732)

Funds for furniture and equipment not meant for use in the classroom should be allocated on the line, “Non-Instructional Equipment”.