



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

2026-2027 District Budget Planning Workbook Instructions

Using the instructions below, complete the Microsoft Excel file entitled, “2026-2027 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 2026-2027 district-wide budget. Note that, throughout this document, the term “private providers” is used to reference Head Start and child care providers that districts may be contracting with to serve resident preschoolers.

2025-2026 Table 1: Current and Projected Preschool Enrollment

On Table 1, districts should illustrate for the Department of Education (DOE) how many children the district is serving in 2025-2026 using Preschool Education Aid (PEA), and how many children the district is proposing to serve in 2026-2027.

Select your county and district name from the drop-down list. The spreadsheet will automatically fill in your projected universe of general education preschoolers based on your district’s 2025-2026 first (1st) grade Application for State School Aid (ASSA) data. The Department of Education estimates each district’s universe (or population) of preschoolers by multiplying the district’s most recent 1st grade ASSA count by two, to account for general education three- and four-year-olds. Districts receiving PEA must work to serve at least 90% of the universe of general education preschool residents.

Enter enrollment information according to the directions printed on the table. Current enrollment numbers must match the district’s October 15, 2025 ASSA enrollment count. NOTE: Districts applying for PEA for the first time (i.e., to start in the 2026-2027 school year) should not complete the section regarding “actual” enrollment on Table 1.

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 universe of eligible three-and four-year-olds.

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 PEA. However, for students inputted on the lines marked “classified special education children in a general classroom (full-time only)”, the budget worksheet will automatically calculate a required contribution of special education funding that must be used to support the cost of children with disabilities included in general education classrooms.

A separate row is provided for non-resident preschool children who are paying tuition. Districts may only charge tuition to non-resident preschoolers, and may only serve non-resident preschoolers if the district is successfully reaching 90% of resident preschoolers.

2025-2026 Table 2: Current and Projected Capacity

Using the numbers entered on Table 1 as a guide, Table 2 should illustrate for the DOE that all classrooms will meet state class size limits.

2025-2026 Current Enrollment and Capacity

For each classroom in use during the 2025-2026 school year, provide enrollment numbers consistent with the district's October 15, 2025 ASSA enrollment count (also matching Table 1). Leave current capacity and enrollment blank for any district or provider classrooms that were not used in 2025-2026 but will be used in 2026-2027.

NOTE: Districts applying for PEA for the first time (i.e., to start in the 2026-2027 school year) should not complete the section regarding "current capacity" on Table 2.

2026-2027 Projected Enrollment and Capacity

For districts applying for PEA for the first time (i.e., to start in the 2026-2027 school year), enter projected enrollment and capacity information to match what was entered on Table 1.

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.

2026-2027 Table 3: Directory of Contracted Private Providers

Enter the name and contact information requested for each Federal Head Start agency and other contracted providers the district plans to contract with during the 2026-2027 school year.

Additional lines may be added as needed.

This worksheet may be left blank if the district is not planning to contract with any private providers in the 2026-2027 school year.

2026-2027 Table 4: Teacher Education, Credentials, and Experience

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 preschool children (including those in provider settings). Include only teachers responsible for delivering the primary educational program in each classroom. If applicable, include any positions for 2026-2027 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, 2025 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.

2026-2027 Table 4a: Teacher Assistant Education, Credentials, and Experience

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, 2025 If applicable, please include any positions for 2026-2027 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, 2025 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 4a must match the number of projected regular/inclusion classrooms listed on Table 2. Additional lines may be added as necessary.

2026-2027 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 2026-2027.

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 2026-2027. Enter the employee’s name, job title, salary, and benefits for 2025-2026 and 2026-2027 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 2025-2026 who will not be employed in 2026-2027. If applicable, include any positions for 2026-2027 that are unfilled at the time of budget submission. Consultants fulfilling required positions must also be included in the appropriate section of Schedule A.

For districts applying for funding for the first time in 2026-2027, be sure to represent all code-required positions on Schedule A, regardless of the funding stream used to support the cost of salary and benefits. If locally funded, please note that next to the employee’s name.

2026-2027 Private Provider per Pupil Amounts and Withheld Costs

Enter the names of all private providers the district is planning to contract with in 2026-2027. 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 2026-2027 projected enrollment, the New Jersey State allocated county per pupil amount, and any withheld funds (which should be entered as a negative amount). The 2026-2027 Budget Total for private providers will automatically calculate and transfer to the budget workbook based on the information entered.

**** Please be advised that districts contracting 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 2026-2027 District Budget Planning Worksheet” subheading below. Verify that each provider's 2026-2027 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 one-year budget allocations for private providers 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.

2026-2027 District Budget Narrative

Please complete the District Budget Narrative in the NFO document verifying if your district is contracting with private provider(s). If your district is contracting with private provider(s), you are required to submit a separate budget workbook for each contracted provider. **(Please note: The Department will not be reviewing or approving private provider(s).)** If not, please explain why the district is not contracting with private providers to serve additional preschoolers. If the district is contracting with private provider(s) and is withholding funding, please provide the amount of the withholding and how withheld funding will be used to support the overall operation of the preschool program.

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).

Local Cost Share

As part of P.L.2025 c. 100 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. The law allows for a school district first receiving PEA in the 2025-2026, 2026-2027 or 2027-2028 school year to adjust their tax levy cap.

General Operating Budget:

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

It is expected that applicants will submit budgets that support the entire cost of the preschool program including both the State and local share. Any costs necessary to meet program requirements that are not covered by the PEA funds (as determined by the State's cost-sharing methodology) must be met through other sources, which may include, but need not be limited to, local tax levy, available reserves, or general fund state aid. Tuition cannot be charged to meet the local cost share as the preschool program must be offered free of charge to students. The applicant's budget narrative must explain how the district will meet all program requirements. The District Budget Narrative should include the source of the local cost share (tax levy, general fund contribution, etc.) and amount that will support the preschool program in 2026-2027 school year.

2026-2027 District Budget Planning Worksheet

Projected general education enrollment information will automatically populate based on the projections entered on Table 1 and will generate the district's **estimated** PEA. Estimated PEA is calculated using the projected general education enrollment in each setting multiplied by the 2026-2027 base per pupil amount for each setting, after adjusting for geography.

For districts applying for PEA for the first time in 2026-2027, the district's District Aid Percentage (DAP) will be used to automatically calculate the DOE's share of PEA for the 2026-2027 school year. Districts may then enter an amount of local funding (either collected via levy adjustment or a contribution from the general fund) to support the total cost of providing the preschool program. 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 PEA received.

Districts already projecting to serve at least 90% of the general education universe of preschoolers, may serve non-resident preschoolers by charging tuition. These districts must enter the total estimated amount anticipated from tuition-funded students who **are not** part of a Department-approved written agreement with another LEA.

Districts serving preschoolers through a Department-approved written agreement with another LEA must enter the total estimated amount of PEA coming from the other LEA to serve those children.

The carryover line should be left blank. If funded, in future years the district will have the ability to budget any audited PEA carryover amounts in the PEA budget. Unexpended funds at the end of the year will become audited surplus carryover and will be an additional resource to support a district's preschool program in future years.

In the budget worksheet, districts must include and allocate funding to support the basic educational costs of preschoolers with disabilities who are included in general education classrooms. Based on special education enrollment projections entered on Table 1, the budget worksheet will automatically calculate the district's estimated contribution from the General Fund to support these costs. The estimate is based on the district's projection of preschoolers with disabilities included in general education classrooms in each setting multiplied by the 2026-2027 base per pupil amount for each setting after adjusting for geography.

In the line marked "Total Estimated Preschool Education Aid, Tuition, Local Levy Adjustment, GF transfer, and Special Education Funding", 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 recommended 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 classrooms, as well as in any contracted Head Start and other private provider classrooms, 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.

Note that teacher salaries for Special Education teachers, English as a Second Language (ESL) teachers are not permitted to be supported with PEA funds and should not be included in the PEA budget.

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 classrooms, as well as in any contracted Head Start and other private provider classrooms, 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)

Payments for unused vacation time under normal severance should be budgeted and recorded in line 20-218-100-199 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 object code, 199.

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 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 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.” 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.

Supplies and Materials purchased with PEA funds should be for the benefit of the preschool program.

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 recommended ratio is one principal or 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 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-4.5*, the district board of education must provide nurses at a ratio of one for every 300 preschool students, including those students in private providers. 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 one social worker 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. Children served in private provider locations are not included in the ratio for social workers because family workers are employed to work with children and families in those locations.

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 recommended at a ratio of one for each stand-alone early childhood education center or school.

For district-wide support, secretarial/clerical assistants are recommended 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 must 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 this position cannot be held by the district's business administrator.

Custodian

Custodians are recommended 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.

Districts that contract custodial services should **exclude custodial positions from Schedule A** and instead include costs on line 20-218-200-420 below.

Security Guard

Security guards are recommended 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** and instead include costs on line 20-218-200-420 below.

In Schools where preschool classrooms are shared with other grade levels, custodial and security staffing ratios must 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 (PICs) and Preschool Intervention and Referral Specialists (PIRS) 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 PICs at a ratio of no more than 20 preschool classrooms (including contracted private provider classrooms) for each PIC to ensure coaching and classroom support for classroom teachers. The district board of education shall provide additional PICs 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 PIC 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.

As required by *N.J.A.C. 6A:13A-4.4*, the district board of education must also provide one PIRS for every 20 classrooms, including those classrooms in contracted private providers. 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.

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)

Payments for unused vacation time under normal severance must be budgeted and recorded in line 20-218-200-199 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 object code, 199.

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 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)

Benefit amounts entered on Schedule A will automatically calculate on the line, “Personnel Services – Employee Benefits.” Benefits must reflect the district’s established policies and if applicable, collective bargaining agreements. The benefit cost entered should reflect the district cost and should not include the employee contribution.

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, PICs, 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 PICs. 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, roofs, plumbing, construction costs, 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 (including contracting private providers) exceeds two miles or if the school of attendance is in another district.

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 using PEA to support transportation costs:

- 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 and purchase car seats. School bus purchases or rentals are not an allowable expenditure under PEA.

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”.

All items supported with PEA funds must benefit the preschool program and should not be for the direct benefit of grade K-12 programming.