



STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION

Approved Private Schools for Students with Disabilities

**Request for a Higher Tentative Per Diem Tuition Rate
Directions for Form A - 12 Month Budget Comparison
Current 2017-2018 Budget and Projected 2018-2019 Budget**

Directions for Completing the Request for a Higher Tentative Per Diem Tuition Rate 12 Month Budget Comparison

This application is for a request for a higher tentative per diem tuition rate. A private school for students with disabilities may increase the number of enrolled days from 2017-2018 to 2018-2019 and therefore increase the total school year tuition rate without completing this application.

1. Insert the school's name on the top line of page one.
2. Insert on pages 15 through 36 by title of position, the actual salary the individual received in the 2017-2018 school year for 12 months (no names) in column (A), the individual's 2018-2019 budgeted salary for 12 months in column (B) and the individual's 2019-2020 budgeted salary for 12 months in column (C). The totals by category will be automatically transferred to the indicated page and line. Please refer to the "EXAMPLE" page as a reference. If you are creating new position(s) in the 2019-2020 school year that did not exist in 2018-2019 **you must provide a narrative explanation of the need for the position.**
3. Insert on pages 4 through 12, in Column A, lines 3500 through 90000, your school's 2018-2019 budget and totals by line item.
4. Insert on pages 4 through 12, in Column B, lines 3500 through 90000, your school's projected 2019-2020 budget and totals by line item.
5. Subtract the amounts in Column A from Column B, lines 3500 through 90000 and insert the differences in Column C, lines 3500 through 90000. Please provide a narrative explanation of the need for the increases in column C. **The detailed explanation must include the name of the account and account number and the reason(s) for the increase.**
6. Insert on page 13, in Column A, line 1 the Total Budgeted Expenditures from Column A, line 90000. For a profit school, insert in Column A, line 2 the budgeted surcharge for the 2018-2019 school year. This amount shall not exceed 0.025 times line 1.
7. For a non-profit school insert on page 13, in Column A, line 2 the budgeted working capital fund for the 2018-2019 school year. This amount shall not exceed the lesser of 0.15 times line 1 less the June 30, 2018 working capital balance or 0.025 times line 1. Please be advised, it's a management decision whether to include a working capital fund/surcharge in the budgeted per diem tuition rate.
8. In Column A, add lines 1 and 2 and insert the total on line 3, Column A.
9. In Column A, line 4 insert the school's estimated ADE for the 2018-2019 school year. Please be advised, the 2018-2019 ADE is based on the total enrolled days for all pupils in 2018-2019 divided by the possible enrolled days for one pupil in the July through June school year. Divide line 3 by line 4 and insert the result in Column A, line 5. This **must be the Current 2018-2019 Tentative Tuition Rate** the school is charging for July 1, 2017 through June 30, 2018.
10. In Column A, line 6, insert the total possible enrolled days for one pupil in the 2018-2019 school year. Divide line 5 by line 6 and insert the result in Column A, line 7. This **must be the Current 2018-2019 Tentative Per Diem Tuition Rate** the school is charging.

11. Insert in Column B, line 1 the Total Budgeted Expenditures from Column B, line 90000. Please be advised, it's a management decision whether to include a surcharge in the requested higher tentative per diem tuition rate. For a profit school, insert in Column B, line 2 an amount equal to or less than 0.025 times line 1 which is the budgeted surcharge for the 2018-2019 school year.
12. For a non-profit school, insert in Column B, lines 11 and 16 the Total Budgeted Expenditures from Column B, line 1. Multiply line 11 by line 12 (0.15) and insert the result on line 13. Insert the June 30, 2018 private school for students with disabilities restricted working capital fund balance on line 14. Subtract line 14 from line 13 and insert the result on line 15, Working Capital A. Multiply line 16 by line 17 (0.025) and insert the result on line 18, Working Capital B. Please be advised, it's a management decision whether to include a working capital fund in the requested higher tentative per diem tuition rate. A private school may budget a zero working capital. If management chooses to include a working capital fund in the tuition rate, insert in Column B, line 2 an amount equal to or less than the lesser of lines 15 and 18. This is the budgeted working capital fund for the 2019-2020 school year.
13. In Column B, add lines 1 and 2 and insert the total on line 3, Column B.
14. In Column B, line 4 insert the school's estimated ADE for the 2018-2019 school year. *Please be advised, the 2019-2020 ADE is based on the total enrolled days for all pupils in 2019-2020 divided the possible enrolled days for one pupil in the July through June school year.* Divide line 3 by line 4 and insert the result in Column B, line 8. This amount is the Requested Higher Tentative Tuition Rate the school proposes to charge for July 1, 2018 through June 30, 2019.
15. In Column B, line 9, insert the total possible enrolled days for one pupil in the 2019-2020 school year. Divide line 8 by line 9 and insert the result in Column B, line 10. *This amount is the Requested Higher Tentative Per Diem Tuition Rate for the 2019-2020 school year.*
16. Please email pages 1 through 36 to doe.pssd@doe.state.nj.us and retain a copy for your files.

Example

Special Education – Instruction – Cognitive Mild - Salaries of Teachers, Account 11-201-100-101

Position Title	(A) 2017-2018 Actual	(B) 2018-2019 Budget	(C) 2019-2020 Budget
Teacher of the Handicapped	21,000	22,000	23,000
Teacher of the Handicapped	21,000	22,000	23,000
Teacher of the Handicapped	25,000	26,000	27,000
Teacher of the Handicapped	25,000	26,000	27,000
Teacher of the Handicapped	24,000	25,000	26,000
Teacher of the Handicapped	24,000	25,000	26,000
Teacher of the Handicapped	23,000	24,000	25,000
Total B & C - Insert on Line 3500, 12 Month Budget Comparison, columns A & B		170,000	177,000

Special Education – Instruction – Cognitive Mild - Other Salaries for Instruction, Account 11-201-100-106

Position Title	(A) 2016-2017 Actual	(B) 2017-2018 Budget	(C) 2018-2019 Budget
Physical Education	30,000	31,500	33,000
Physical Education	30,000	31,500	33,000
English	31,000	32,500	34,000
English	31,000	32,500	34,000
Art	31,000	32,500	34,000
Science	35,000	36,500	38,000
Reading	35,000	36,500	38,000
Total B & C - Insert on Line 3520, 12 Month Budget Comparison, columns A & B		233,500	244,000