



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 2022-2023 Budget and Projected 2023-2024 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 2022-2023 to 2023-2024 and therefore increase the total school year tuition rate without completing this application.

1. On 12 Month Budget Comparison spreadsheet, insert the school's name in the space provided on page one.
2. On Salary Analysis spreadsheet, pages 15 through 36; insert by title of position, the actual salary the individual received in the 2021-2022 school year for 12 months (no names) in column (A), the individual's 2022-2023 budgeted salary for 12 months in column (B) and the individual's 2023-2024 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 2023-2024 school year that did not exist in 2022-2023 **you must provide a narrative explanation of the need for the position.**
3. Insert on 12 Month Budget Comparison spreadsheet pages 4 through 11, in Column A, lines 3500 through 90000, your school's 2022-2023 budget and totals by line item.
4. Insert on 12 Month Budget Comparison spreadsheet pages 4 through 11, in Column B, lines 3500 through 90000, your school's projected 2023-2024 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 Calculation spreadsheet 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 2022-2023 school year. This amount shall not exceed 0.025 times line 1.
7. For a non-profit school insert on Calculation spreadsheet page 13, in Column A, line 2 the budgeted working capital fund for the 2022-2023 school year. This amount shall not exceed the lesser of 0.15 times line 1 less the June 30, 2022 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, lines 1 and 2 are totaled on line 3.
9. In Column A, line 4 insert the school's estimated ADE for the 2022-2023 school year. Please be advised, the 2022-2023 ADE is based on the total enrolled days for all pupils in 2022-2023 divided by the possible enrolled days for one pupil in the July through June school year. Line 3 is divided by line 4 and the current year's tentative tuition rate is inserted on Column A, line 5. TIP: The calculated amount on Column A, Line 5 must equal the **Current 2022-2023 Tentative Tuition Rate** the school is charging for the period of July 1, 2022 through June 30, 2023.

10. In Column A, line 6, insert the total possible enrolled days for one pupil in the 2022-2023 school year. Line 5 is divided by line 6 and the result is inserted in Column A, line 7. This **must be the Current 2022-2023 Tentative Per Diem Tuition Rate** the school is charging.
11. The Total Budgeted Expenditures, Line 90000, are inserted in Column B, line 1. 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 2023-2024 school year.
12. The Total Budgeted Expenditures, Line 90000, are inserted in Column B, lines 11 and 16. Line 11 is multiplied by line 12 (0.15) and the result, Maximum Working Capital Fund, is inserted on line 13. Insert the June 30, 2022 private school for students with disabilities restricted working capital fund balance on line 14. Line 14 is subtracted from line 13 and the result, Working Capital A, is inserted on line 15. Line 16 is multiplied by line 17 (0.025) and the result, Working Capital B, is inserted on line 18. 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 not 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 2023-2024 school year.
13. In Column B, lines 1 and 2 are totaled on line 3.
14. In Column B, line 4 insert the school's estimated ADE for the 2023-2024 school year. *Please be advised, the 2023-2024 ADE is based on the total enrolled days for all pupils in 2023-2024 divided the possible enrolled days for one pupil in the July through June school year.* Line 3 is divided by line 4 and the result, Requested Higher Tentative Tuition Rate for 2023-2024, is inserted in Column B, line 8. This amount is the Requested Higher Tentative Tuition Rate the school proposes to charge for the Fiscal Year of July 1, 2023 through June 30, 2024.
15. In Column B, line 9, insert the total possible enrolled days for one pupil in the 2023-2024 school year. Line 8 is divided by line 9 and the result, Requested Higher Tentative Per Diem Tuition Rate, is inserted in Column B, line 10. TIP: This amount is the Requested Higher Tentative Per Diem Tuition Rate for the 2023-2024 school year.
16. Please email pages 1 through 36 to doe.pssd@doe.nj.gov and retain a copy for your files.

Example

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

Position Title	(A) 2021-2022 Actual	(B) 2022-2023 Budget	(C) 2023-2024 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) 2021-2022 Actual	(B) 2022-2023 Budget	(C) 2023-2024 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