Introduction

The New Jersey FY18 Appropriations Act designated $25 million in Preschool Education Expansion Aid (PEEA) for the expansion of preschool programs. Districts serving children with Preschool Education Aid (PEA) funding, are eligible to apply to use PEEA to serve additional preschool-aged children and increase the quality or length of day for children currently served. Eligible districts are those former Early Childhood Program Aid (ECPA) districts receiving partial state funding to serve preschool children (see list), and those former Early Launch to Learning Initiative (ELLI) districts receiving partial state funding to serve preschool children (see list).

The District Enrollment and Budget Planning Workbook requires districts to report current and projected enrollment for each funding source used to serve preschool children (PEA, PEG, PEEA, Special Education funding, Title I Funding, Tuition, and General Funds). Using the instructions below, please complete the Microsoft Excel file entitled, “2017-18 District Enrollment and Budget Planning Workbook.” Use the tables and schedule to inform the program components of the preschool plan.

Submission Instructions:

An electronic copy of the completed District Enrollment and Budget Planning Workbook and One-Year Operational Plan must be submitted on or before August 21, 2017 via Department of Education’s Homeroom portal. The Budget Planning Workbook must be submitted in Excel format. Districts will be asked to resubmit Workbooks submitted in PDF format.

2017-18 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 general education preschool children.

Enter enrollment information according to the directions printed on the table. Current enrollment numbers must match the district’s October 15, 2016 ASSA enrollment count. Districts will need to indicate numbers of children by location (district, Head Start, private provider), funding source (PEA, PEEA, PEG, Tuition, etc.), as well as age and length of day. Classrooms cannot be projected for greater than 15 enrolled students for any classroom using PEEA. For all other
classrooms, enrollment may not exceed 18 for former Early Childhood Program Aid (ECPA) districts or 20 for former Early Launch to Learning Initiative (ELLI) districts. Enrollment projections must be based upon reachable targets.

**Important:** If a district plans to convert currently funded general education PEA half-day seats to full-day seats, count those seats in the PEA row for half-day “Current Enrollment” and then in the PEEA row for full-day “Projected Enrollment.” Enrollment for PEEA may only be projected for full-day seats. PEEA funding will be calculated based on converted/improved seats and additional seats. PEEA for improved seats will be calculated based on the district’s current PEA funding compared to the Department’s county rates for fully-funded preschool seats. PEEA for additional seats will be calculated based on the Department’s county rates for fully-funded preschool seats.

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 education classroom settings. Children with IEPs, whether served in self-contained preschool disabled classrooms, regular education classrooms, or in out-of-district placements are not funded by PEA or PEEA.

Districts should determine the total number of general education children they can serve using all state and federal funding sources, and identify children to receive free, state-funded preschool slots. Districts may then charge tuition to any additional general education children served.

**For district’s contracting with private providers,** please note that it is not necessary to capture all tuition-funded children in a private providers’ setting. It is only necessary to reflect the number of tuition-funded children who are included in classrooms serving children funded via a contract with the district.

**2017-18 Table 2: Current and Projected Capacity**

For both current (2016-17) and projected (2017-18) classrooms, list each preschool classroom in each school or provider serving preschool students. Next, list the corresponding number of half- or full-day students in each classroom. The numbers entered must match the totals listed on Table 1. Check the messages at the bottom of the form to confirm that the current and projected enrollments entered on Table 2 match those entered on Table 1. If a “check table” message appears at the bottom of Table 2, please reexamine the numbers on both Table 1 and Table 2 for accuracy and consistency.

**2017-18 Table 4: Teacher Education, Credentials, and Experience**

Districts must maintain updated records and documentation of the education and credentials for each preschool teacher in classrooms serving eligible preschool children, whether he/she teaches in a district-operated or contracted private provider 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 current education, certification, and salary step for each teacher in a classroom serving eligible preschool children (including those in provider settings). Include only teachers responsible for delivering the primary educational program in each classroom. The number of teachers listed on Table 4 must match the number of projected classrooms listed on Table 2. Additional lines may be added. If applicable, include any positions for 2017-18 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, master teachers, 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 applicable boxes for each teacher under the "Credentials and Certification" section (i.e. do not select CE or CEAS if the teacher already 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.

**2017-18 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 district-operated or contracted private provider classrooms. 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 4a 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). The number of teacher assistants listed on Table 4 must match the number of projected classrooms listed on Table 2. Additional lines may be added.

If applicable, please include any positions for 2017-18 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, master teachers, 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's Degree or BA/BS).

Complete all applicable boxes 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.

**2017-18 Schedule A: District Personnel Detail**

Districts must use this form to itemize salaries, benefits, and salary steps (where applicable) for all educational program and administrative/support positions working with the preschool program in 2017-18. Enter the employee name, job title, salary, and benefits for 2016-17 and 2017-18 for each position. Use the FTE column to indicate the portion of each person’s time dedicated to the preschool program. Do not include employees from 2016-17 who will not be employed in 2017-18. If applicable, include any positions for 2017-18 that are unfilled at the time of budget submission by entering “To be hired” in place of the employee’s name.

Select “yes” or “no” from the drop down box to indicate whether or not the district has a settled teachers’ salary contract for 2017-18.

**2017-18 District Budget Planning Worksheet**

The district’s name and county will enter automatically based on the information provided on Table 1. Based on projected enrollment entered on Table 1, the district’s 2017-18 projected preschool enrollment will appear at the top of the budget worksheet.

Actual FY18 PEA funding and projected FY18 PEEA funding will calculate automatically based on actual and projected enrollment entered on Table 1. In the section marked “2017-18 Projected Funding”, enter any PEA carryover funds the district plans to use in the 2017-18 school year. Next, enter applicable PEG, Tuition, special education, Title I and General Funds the district plans to use for preschool in the 2017-18 school year.

**Budget Line Items**

In the line items described below, indicate the amount of each funding source that will be used to operate the district’s preschool program in the 2017-18 school year. Separate budget worksheets
are not necessary for different funding streams, age groups or lengths of day – the district’s entire preschool program should be captured on one budget worksheet.

The totals in each column must match the dollar amounts entered at the top of the worksheet. If column totals do not match the dollar amounts entered, an error message will appear.

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.”

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.

Teacher Stipends for Professional Development
Funds for teacher stipends for participation in professional development activities must include all teachers in district, Head Start, and other private provider programs, where applicable.

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.”

Teacher Assistant Salaries
The district must provide one teacher assistant for each district classroom. Salaries must be determined by the district’s established policies and unique circumstances.

Teacher Assistant Stipends for Professional Development
Funds for teacher assistant stipends for participation in professional development activities must include all 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 2016-17, 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.

**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 should be educationally based and consistent with the district’s approved preschool curriculum. 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.” This allocation may 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, those withheld funds must be included in this line.

**Other Objects (20-218-100-800)**
Allocate any funds for goods and services not classified above 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.” The district board of education must designate an in-district administrative position or positions to oversee the preschool program. Early childhood administrator salaries must reflect the district’s established policies.

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.” Principal/assistant principal salaries must reflect the district’s established policies.

Salaries of other Professional Staff (20-218-200-104)
Allocate salaries for nurses, any 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.

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.

Other Salaries (20-218-200-110)
Allocate salaries for any custodians and security guards on the line, “Other Salaries.”

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.

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.

Family/Parent Liaison (20-218-200-173)
Allocate salaries for a community and parent involvement specialists (CPIS) on the line, “Family/Parent Liaison.” Salaries must reflect the district’s established policies. The district may combine this position with another position.

Facilitator/Coach (20-218-200-176)
Allocate salaries for any preschool master teachers on the line, “Facilitator/Coach.” Salaries must reflect the district’s established policies.
The district may combine the preschool master teacher position with another in-district position. Alternatively, districts may collaborate with one or more school district(s) to share the services of a master teacher, or contract with a county or regional educational services commission for master teacher services where the county or regional educational services commission is approved by the State Board to do so.

**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 match what is listed on Schedule A.

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

If applicable, total funding to be allocated to contracting Head Start and/or other private provider agencies must be allocated on the lines, “Purchased Educational Services - Contracted Pre-K.” and/or “Purchased Educational Services - Contracted Head Start”.

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, the total amount indicated in these lines must not include that funding. Districts must include those funds in line “Supplies and Materials.”
The district should work with providers to develop a Provider One-Year Budget Planning Workbook reflecting the projected cost of delivering the preschool program meeting all state standards. The workbook template is available on the Department’s website.

**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 may be allocated for all district staff to receive district-wide staff development. However, this professional development may also 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 teacher and teacher assistants should be allocated on the lines, “Salaries of Teachers” and “Other Salaries for Instruction,” respectively.

Funds for out-of-district staff development may include registration fees for principals, vice-principals, assistant superintendents, directors, supervisors, and master teachers. 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” and “Supplies and Materials.”

**Other Purchased Professional Services (20-218-200-330)**
Funds for medical supplies and screenings may 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 FamilyCare.

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.”

**Rentals (20-218-200-440)**
Funds for rental of space or office equipment should be allocated on the line, “Rentals.”

**Contracted Services - Transportation (Between Home & School) (20-218-200-511)**
Districts may choose to allocate preschool education aid funds on the line, “Contracted Services” - Transportation (Between Home & School) for preschoolers who are not already included in the districts calculation of state aid for transportation.

**Contracted Services (Field Trips) (20-218-200-516)**
Funding for transportation needed for field trips may be allocated on the line, “Contracted Services (Field Trips).”

**Travel (20-218-200-580)**
Travel and accommodations for district staff development may be allocated in the line “Travel.” Travel reimbursement costs for staff that 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)**
Interdistrict 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.) may 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 and Construction Services**

Districts may use PEEA to support the cost of minor facilities improvements (e.g. playgrounds, child-sized toilets/sinks, etc.).

**Instructional Equipment (20-218-400-731)**
Funds for classroom technology and furniture may be allocated on the line, “Instructional Equipment.” Any funds for playground equipment must 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”.