

In this video, we'll discuss how to correctly complete the New Jersey Department of Education Preschool District Budget Workbook.

During the course of this video, we'll walk you through each of the tabs that comprise the Preschool Education Aid Budget Planning Workbook for the 2026-2027 school year.

We always start with Table 1. It might be tempting to start with the Budget Planning Worksheet, but there are several aspects of this workbook that build on other pages. We recommend that you go from left to right in terms of the tabs within the budget workbook because there is information, particularly on Tables 1 and 2, that feed into different formulas in the budget planning worksheet that you'll need there in order to complete that part of the workbook.

Table 1: Enrollment

2026-2027 District Enrollment and Planning Workbook	
Directions -- Please read before completing the form. 1. Select your county and district name from the drop-down list. The spreadsheet will automatically fill in your projected universe of preschoolers based on 2024-25 1st Grade ASSA data and the district's targeted or universal preschool program status. Note this is the most recent data DOE has at this time due to data collection delays. 2. Fill in the remaining current and projected enrollment information below. Under "2025-26" Actual Enrollment," enter your actual enrollment on October 15, 2025 . Under 2026-27 Projected Enrollment," enter the total number of three- and four-year-olds the district plans to serve full-day. The totals and percentages below each table will calculate automatically. 3. Each row represents a mutually exclusive category. Do not count any child on more than one line, or an overcount will result. 4. Only special education students who receive their entire instructional program in an inclusive environment should be listed under "Classified special education children in regular education classrooms (full-time only)." 	
County and District Bergen County, Ridgefield Boro, 4370	
2024-25 Early Childhood Universe	
Total Projected Universe of Preschoolers	168
Projected Universe of Three-Year-Olds	84
Projected Universe of Four-Year-Olds	84

2025-26 ACTUAL ENROLLMENT (10/15/2025)				2026-27 PROJECTED ENROLLMENT		
	Three Year-Olds		Four Year-Olds		Full Day Three-Year-Olds	Full-Day Four-Year-Olds
	Half Day	Full Day	Half Day	Full Day		
In-District Programs						
Eligible general education children in general education classrooms		5		4	10	16
Classified special education children in general education classrooms (full-time only)		2		2	2	2
Classified special education children in self-contained preschool disabled classrooms		2		3	2	2
General education children from other LEA's paying tuition						
Charter Schools						
Eligible general education children in general education classrooms (Expansion)						
Classified special education children in general education classrooms (full-time only)						
Classified special education children in self-contained preschool disabled classrooms						
General education children from other LEA's paying tuition						
Contracted Head Start Programs						
Eligible general education children in general education classrooms (Expansion)		12		10	12	16
Classified special education children in general education classrooms (full-time only)		1		1	1	1
General education children from other LEA's paying tuition						
Classified special education children in self-contained preschool disabled classrooms						
Other Contracted Private Provider Programs						
Eligible general education children in general education classrooms (Expansion)					25	33
Classified special education children in general education classrooms (full-time only)					1	1
Classified special education children in self-contained preschool disabled classrooms						
General education children from other LEA's paying tuition						
Total Projected Enrollment						
					53	71
Total General Education Eligible Projected Enrollment					47	65
Universe of General Education Eligible Children					84	84
Percent of Universe Projected to be Served, By Age					58.0%	77.4%
Percent of Total Universe Projected to be Served					88.7%	

Starting with Table 1, what you want to do first is select your district name and your county name from the drop-down box here. And what that does is trigger a calculation of your preschool universe, your early childhood universe, here. That universe is based on your most recent 1st grade ASSA general education count. The reason for that is that the Department is trying to get the best estimate they can find of about how many general education preschoolers are in your district. In this case, this district had about 84 first graders, and so they take that number twice. Once to count for 3-year-old children, and once to count for 4-year-old children, and put that together in a total universe of preschoolers. This number is just to get the Department of Education a

sense of roughly how many general education preschoolers there are in your district. It's not intended to be a perfect number, but it's their way of understanding about how many children there are, and how close you are projecting to reach that universe in any given year.

The reason that the universe is based on your general education preschoolers is because your preschool education aid is intended to support only the cost of your general education preschoolers. The expectation is that you'll use other funding from special education to support the cost of your preschoolers with disabilities who are served in your district preschool program.

The next section here is the 2025-2026 actual enrollment section of this workbook. And what you'll want to do here is submit information based on what you submitted in your October 15, 2025 ASSA. This is you telling the Department of Education how many children you were able to serve in the program as of the official count on October 15th for ASSA. You'll notice that there are a variety of different sections here for children served in school district classrooms, for children served in charter school classrooms, for children served in Head Start classrooms (and these would be Head Start agencies who you as a district are contracting with to serve children), and then children who are served in contracted private provider programs or child care centers (who are contracting with the district to serve children).

Now, it's a little bit confusing. You'll notice that this section actually has columns for half-day. If you are part of the state-funded preschool program, you shouldn't have any children served in half-day classrooms anymore. You should be converted over to full day, so the Department will be looking to see that you're reporting children served in full-day classrooms.

You'll see that there's a section for 3-year-olds and a section for 4-year-olds, so you'll report them separately throughout this worksheet.

The first row in each of the sections here is for your general education preschoolers. These are your preschoolers who are funded through Preschool Education Aid (PEA). Then you'll put in any children with disabilities who are being served in general education classrooms for the full day. Typically, you'll see those children referred to as being inclusion children. And then on the next row, you'll indicate any preschoolers with disabilities who are being served in self-contained preschool-disabled classrooms, and often the Department refers to these children as self-contained preschoolers. So all of these children together represent the number of preschoolers who you're serving in school district-operated classrooms.

Then, if you're a charter school, you would skip this first section here and just complete the section on charter schools.

I should mention as well that there are also rows here for children who are being served by the district through tuition that's being paid by another LEA. This doesn't happen very often. If it does, I recommend that you contact the Department of Education and make sure that this is something that you're permitted to do. Typically, you're not allowed to serve children from another LEA until you're serving at least 90% of the universe of your district's general education children. So, you'll want to make sure that you contact your liaison from the Department of Education before you enter into an agreement with another district to receive tuition to serve their children.

If you are contracting with a Head Start program in the 25-26 school year, you'll want to fill out the number of children being served there. Typically, we see regular education preschoolers and preschoolers with disabilities served in Head Start, and often in, contracted childcare centers as well. We do not typically see children, in self-contained classrooms or from other LEAs paying tuition. Those are fairly rare, and again, I would recommend that you contact your liaison at the Department of Education if you have any questions about whether or not children should be reported in that section on this form.

One of the things to remember when you are working within the state-funded preschool program is that the Department has a rule that you serve no more than 15 children in a classroom. What we modeled out here are classrooms that have a total of 15 children in them across both the Head Start and the district settings. For this actual enrollment section. Now, you might have a number less than 15 if you're slightly under-enrolled, in any one classroom, so don't be concerned if your number isn't quite a multiple of 15 when you're filling out this section. That's a little bit different when we get to the projected enrollment section of this form.

But you'll want to remember for this section and for the section below, that that 15 child in a classroom limit includes both general education preschoolers and preschoolers with disabilities who are included in general education classrooms combined. And I'll talk more about that on the capacity table as well.

At the bottom here, then you just see some totals from up above that will automatically calculate for you and give the Department just a sense of the total enrollment that you supported during the 25-26 school year.

Now, moving down to the bottom of this form. This is your projected enrollment for the 26-27 school year, and so here's where you'd be telling the Department of Education the number of children you want to serve by location and by age and by type of child for the 26-27 school year.

Many of you probably already filled out a form like this for the Department of Education for the 26-27 school year, and hopefully this looks very similar to what you completed

for them already. But again, remembering that especially in this projected enrollment section, the Department is going to be checking to make sure that you've not projected more than 15 children served in any given classroom. And so, if we add up here our general education children and our preschoolers with disabilities served in general education classrooms. The total here is 30, it's a multiple of 15, so we haven't violated any of the Department's regulations there. This does not include preschoolers with disabilities in self-contained classrooms. They are counted separately.

And so, what you'll see what I've modeled here is a district that is looking to expand a bit. So, they have one classroom in district right now, they have two classrooms in Head Start, and now for the 26-27 school year, they're projecting to have two classrooms in district, to maintain two classrooms in Head Start, and then to add four classrooms in a private provider location or locations.

And then down at the bottom, you'll see some percentages here, and this is the Department automatically calculating the percent of your universe that you're projecting to serve, both by single year of age and in total. And this is something that the Department will use to track your progress over time in serving a higher percentage of your universe over time, with the goal of reaching about 90% of your general education preschoolers.

So this is everything you need to know about filling out Table 1, but it's important to remember that all of this information on Table 1 will be, transferred onto Table 2, and so those two tabs need to agree with one another. And I'll show you how you might sometimes fall into some, unintended traps on Table 2, and how to fix those between these two tabs.

But also know that the number of general education preschoolers who you are indicating you're projecting to serve for the 26-27 school year are also going to be used to populate your budget planning worksheet. And that signals to the Department how many general education preschoolers you're projecting to serve in the 26-27 school year.

Table 2: Capacity

2026-27 TABLE 2: Current and Projected Capacity					
County and District: Bergen County, Ridgefield Boro, 4370					
Site	2025-26 Current Enrollment and Capacity		2026-27 Projected Enrollment and Capacity		2026-27 Enrollment Projected Increase/Decrease
	Current Enrollment	Total Classrooms in Use	Projected Enrollment	Total Classrooms in Use	
In-District Regular/Inclusion Sites					
Bloomsbury School	15	1	15	1	-
Washington School			15	1	15
(Insert site name here.)					-
Subtotal, In-District Regular/Inclusion Sites	15	1	30	2	15
In-District Self-Contained Preschool Disabled Sites					
Washington School	5	1	4	1	(1)
(Insert site name here.)					-
Subtotal, In-District Self-Contained PSD Sites	5	1	4	1	(1)
Contracted Enhanced Head Start Sites (Federal)					
Bergen Head Start	30	2	30	2	-
(Insert site name here.)					-
Subtotal, Contracted Enhanced Head Start Sites	30	2	30	2	-
Contracted Other Private Provider Regular/Inclusion Sites					
123 Child Care			30	2	30
XYZ Child Care			30	2	30
(Insert site name here.)					-
Subtotal, Contracted Other Provider Sites	-	-	60	4	60
TOTAL, ALL SITES	50	4	124	9	74
TOTAL, GENERAL EDUCATION/INCLUSION SITES	45	3	120	8	75

So moving on to Table 2. I'll mention that my Table 2 might look a little bit different from yours. I've, hidden some of the extra rows and the instructions, just so that we can see everything on one page a little bit more clearly. On Table 2, you're really presenting a lot of the same information that you presented on Table 1, but from a classroom standpoint.

So there's a section here for your in-district, regular, and inclusion sites, a section for your district's self-contained classrooms, a section for any Head Start agencies that you're contracting with, and a section for any other private providers or child care centers that you're working with.

And so, if you remember from Table 1, we'll go back and refresh our memories here, that We indicated that this district was actually serving a total of 15 general education and inclusion children, 5 self-contained children in district classrooms, then a total of 30 general education and inclusion children in Head Start locations.

And then, projecting to serve 30 general education and inclusion children, and 4 children in self-contained classrooms in district settings, 30 children in Head Start, and 60 children in private provider locations.

So, when we go back to Table 2, you'll see this is the same information that's being presented, but just on a per-classroom basis. So for example, in the contracted private provider section, you'll notice that the 25-26 current enrollment and capacity section is blank, because the district wasn't serving any children in child care centers in the 25-26 school year, but then expanded to start working with two child care centers, or projecting to work with two child care centers in the 26-27 school year, and so now we see those classrooms projected here.

You'll notice if you make any mistakes, so one of the common mistakes we see is districts accidentally only representing the regular education preschoolers on Table 2. So, you'll see if I do that -- automatically, a check table error occurs, and the values at

Moving on to Table 4. So, this is one of the tables where instead of representing information by site, you're going to be asked to represent information by classroom. And again, I'll just remind folks that my Table 4 might look a bit different from yours. I've hidden some extra rows and the instructions so that we can see everything on one page.

So, what you're representing here is the education credentials and experience of the lead teachers who are going to be working in your state-funded preschool program. You're not being asked to provide information about any of your special education teachers, not therapists, not coaches, not, any of your self-contained teachers, just the lead teachers in your regular education and inclusion classrooms.

You'll remember that we were projecting two classrooms in district, two classrooms in Head Start, and two classrooms each in two different private providers. And so we have an appropriate number of rows for each classroom in each location. You'll indicate the name of the teachers who are going to be serving those classrooms, information about their hiring and experience, so the date of their, how many years they've been a preschool teacher, how many years they've been teaching with their standard certification, the current salary step that they're on.

And then you'll provide information on their highest level of education.

One thing to note here is that the Department of Education is looking only for the highest level of education attained. So, for example, we don't need to indicate that this individual has a Bachelor's and a Master's and a Doctorate. We only need to indicate that this individual has a Doctorate, because that's her highest level of education obtained.

Then in the section in blue here, you'll be indicating the early childhood education credentials and certifications that each teacher has. Obviously, one of the requirements of the program is for teachers to have a P-3 certification, though there are some other certifications that may be permitted, and we recommend that you reach out to your liaison to make sure if your teacher has something other than a P-3 certification, that it's something that's permitted by the Department of Education for a lead teacher in the classroom.

One other thing that we see commonly is individuals who are still in the CE or CEAS phase of obtaining their P-3 certification. It's perfectly acceptable for teachers to still be working with a CE or a CEAS, but what the Department asks is that you be clear whether a teacher has the P-3 yet or is still working with the CE or CEAS.

So, for example, sometimes we see districts submit information like this, and this is a bit confusing to the district because they don't know yet which of these is true, whether the teacher has the P-3 already and, at one point had a CES, or if they still have the CEAS

and are waiting to obtain the P-3. So, just make sure that you're as accurate as possible in this section when you're filling it out.

Now, in this last section here, this is an area where you can indicate to the Department of Education whether or not any of your lead teachers have language abilities, including a bilingual, bicultural, or ESL certification, or foreign language proficiency. And there are codes in the instructions for indicating which number corresponds to which foreign language. None of this is required for your lead teachers, but it's helpful information for the Department to know and understand the background, the full background of the teachers who are teaching in the state-funded preschool program.

One other thing that's very important to know about Table 4, and also the next table, is that particularly when you're filling out these forms well in advance of the start of the school year, you may have situations where there are lead teachers who haven't been hired yet, and that's absolutely acceptable. The Department of Education just asks that you make sure to still complete, or still indicate a row for that classroom, so they know that you know that someone needs to be hired to fill that role.

So, I modeled that out here with this child care center, and what you do in this situation is, instead of filling out all of the information in the row, you just indicate that this individual is to be hired, and then you leave the rest of the row blank. The Department is not looking for you to try to predict what the education and credential are for this individual. They just want to make sure that there is a row indicated for each general education and inclusion classroom that you'll be operating under the state-funded preschool program.

Table 4a: Teacher Assistants

2026-27 TABLE 4a: Teacher Assistant Education, Credentials, and Experience												
District and County: Bergen County, Ridgefield Boro, 4370												
Name of School / Provider	Name of Teacher Assistant		Hiring/ Experience			Highest Level of Education Attained			Early Childhood Education Credentials and Certification (complete all that apply)			Language Abilities
	Last Name	First Name	Date of Hire (mm/dd/yyyy)	Total Years of Experience as Teacher or TA in Preschool	Current Salary Step	High School Diploma	Associate's Degree	BA/BS or higher	CDA	Number of Hours Towards CDA	Other Certification	Foreign Language Proficiency (See codes)
In-District Regular/Inclusion Teacher Assistants												
Bloomsbury School	Clark	Suzanne	1/1/2020	2	2	1						2
Washington School	Assente	Ella	8/1/1999	20	8	1						1
Head Start Regular/Inclusion Teacher Assistants												
Bergen Head Start	Romero	Maria	1/1/2020	2	2		1		1			1
Bergen Head Start	Kel	Rachel	8/1/2010	12	8		1		1			7
Private Providers Regular/Inclusion Teacher Assistants												
123 Child Care	To be hired											
123 Child Care	Oculto	Carolyn	7/30/2012	10	7		1		1			8
XYZ Child Care	Davila	Daniela	7/30/2019	4	4	1						1
XYZ Child Care	Lopez	Feli	7/30/2017	6	6	1				75		1

Moving on to Table 4A, this is very similar to your Table 4, except this is asking for information on your teacher assistants. And if you are familiar with the regulations of the program, you know that each classroom is required to have a full-time teacher and a

full-time teacher assistant in every regular education and inclusion classroom. So however many classrooms we have, we need to have an equal number of rows and Table 4A representing each of those classrooms. So this is, again, very similar to Table 4. I showed a similar example where this is an individual who hasn't been hired yet. We just fill out "to be hired" and then leave the rest of the information blank.

One thing that's a little bit different, on Table 4A, once you get past the name of the teacher assistant, the hiring and experience, and the highest level of education obtained. This blue section here, while it's required for lead teachers to have certification to teach in the state-funded preschool program, it is not required for teacher assistants to have early childhood education credentials and certification. So, this section is, is helpful information for the Department to know, but not required of your teacher assistants.

That said, if any of the teacher assistants working in classrooms that will be funded through Preschool Education Aid have a Child Development Associate (CDA), or they're working towards a Child Development Associate, or they have another early childhood education certification, you'll want to make sure to indicate that here. And then again, with the foreign language proficiency, this is helpful information for the Department to know, but not a requirement of your assistant teachers.

Schedule A: Personnel

2026-27 SCHEDULE A: District Personnel Detail								
District and County:		Bergen County, Ridgefield Boro, 4370						
District's teacher salary scale settled for the 2026-27 school year?							Yes	
Employee Name	School/Site Name	Job Title	Full-Time Equivalent (if applicable)	2025-26 Salary	2025-26 Benefits	2026-27 Salary	2026-27 Benefits	
Teachers								
Katlin Kels	Bloomsbury School	Teacher	1.00	3	\$ 80,000	\$ 30,000	\$ 63,000	\$ 35,000
Andrea Mauro	Washington School	Teacher	1.00	12	\$ 80,000	\$ 30,000	\$ 72,000	\$ 35,000
Teachers Subtotal:					\$ 140,000	\$ 7,500	\$ 135,000	\$ 70,000
Relief Teachers								
Kelly McGone	Bloomsbury/Washington	Relief teacher	0.10	2	\$ 6,000	\$ 3,000	\$ 6,200	\$ 4,000
Relief Teachers Subtotal:					\$ 6,000	\$ 3,000	\$ 6,200	\$ 4,000
Teacher Assistants								
Suzanne Clark	Bloomsbury School	Paraprofessional	1.00	2	\$ 35,000	\$ 30,000	\$ 38,000	\$ 35,000
Ella Assente	Washington School	Paraprofessional	1.00		\$ 50,000	\$ 30,000	\$ 41,000	\$ 35,000
Teacher Assistants Subtotal:					\$ 85,000	\$ 60,000	\$ 79,000	\$ 70,000
Supervisors of Instruction								
Laura Vargas	Washington School	Early Childhood Supervisor	0.25	12	\$ 31,250	\$ 7,500	\$ 33,000	\$ 8,000
Supervisors of Instruction Subtotal:					\$ 31,250	\$ 7,500	\$ 33,000	\$ 8,000
Principals/Assistant Principals/Program Directors								
N/A								
Principals/Assistant Principals/Program Directors Subtotal:					\$ -	\$ -	\$ -	\$ -
Other Professional Staff								
Victor Clemente	Bloomsbury School	Nurse	0.42				\$ 31,500	\$ 13,440
Other Professional Staff Subtotal:					\$ -	\$ -	\$ 31,500	\$ 13,440
Secretarial and Clerical Assistants								
Robert Timinski	Washington School	Clerical Assistant	0.25	N/A	\$ 9,500	\$ 7,500	\$ 10,000	\$ 8,000
Secretarial and Clerical Assistants Subtotal:					\$ 9,500	\$ 7,500	\$ 10,000	\$ 8,000
Fiscal Specialist								
Elisabeth Ryan	Board Office	Accountant	0.10	N/A	\$ 9,500	\$ 3,000	\$ 10,000	\$ 4,000
Fiscal Specialist Subtotal:					\$ 9,500	\$ 3,000	\$ 10,000	\$ 4,000
Custodian								
Jennifer Robinson	Bloomsbury School	Custodian	0.05	5	\$ 2,250	\$ 3,750	\$ 2,500	\$ 3,750
Jamie Cayl	Washington School	Custodian	0.05	5	\$ 2,250	\$ 3,750	\$ 2,500	\$ 3,750
Custodian Subtotal:					\$ 4,500	\$ 7,500	\$ 5,000	\$ 7,500
Security Guard								
Lorenzo Moreno	Bloomsbury School	Security Guard	0.13	5	\$ 5,000	\$ 3,750	\$ 5,250	\$ 3,750
Phoebe Dunlap	Washington School	Security Guard	0.13	5	\$ 5,000	\$ 3,750	\$ 5,250	\$ 3,750
Security Guard Subtotal:					\$ 10,000	\$ 7,500	\$ 10,500	\$ 7,500
CPIS								
Brittany Johnson	Bloomsbury/Washington	CPIS	1.00	N/A	\$ 45,000	\$ 30,000	\$ 49,500	\$ 35,000
CPIS Liaison Subtotal:					\$ 45,000	\$ 30,000	\$ 49,500	\$ 35,000
PIC/PIRS Coach								
Nalasha Marshall	Bloomsbury/Washington	PIC/PIRS Coach	0.60	10	\$ 45,000	\$ 18,000	\$ 47,500	\$ 21,000
PIC/PIRS Coach Subtotal:					\$ 45,000	\$ 18,000	\$ 47,500	\$ 21,000
Totals:					\$ 385,750	\$ 151,500	\$ 417,200	\$ 248,440

The next tab in the workbook is the 26-27 Schedule A, where you'll provide information on all of the district personnel who will be funded, either in part or in whole by Preschool Education Aid.

You'll notice that the Department of Education has given you sections for all of the either required or allowable positions that you can support with Preschool Education Aid, including the teachers, and this should match the same teachers who you represented on Table 4, your teacher assistants, and again, this should match the teachers who you represented on Table 4A. There are a number of other positions that are allowable and or required for you to support with Preschool Education Aid, and we encourage you to look at the district budget guidelines and also administrative code to understand the full-time equivalents that you're either required or permitted to budget for each of these individuals.

One thing that the Department has done that's quite helpful is, once you put in the salary and benefit information, the projected salaries for the 26-27 school year will automatically add up and will populate in the appropriate lines on the budget planning worksheet. I'll show you that when we move over to that tab.

So, as you're going through, you'll want to collect information on the location where each individual is housed, their title, their FTE, their salary step, if it's applicable. You'll want to provide information here about their 25-26 actual salary and benefits. You'll notice here, just because this is a mock-up, these look very clean, but you'll want to make sure that you are including the actual salary and benefits for each of the individuals who you're going to be budgeting for. Then here you'll indicate projected salary and benefits for the 26-27 school year.

Now, you might be in a situation where you have a salary scale that's not settled yet for teachers and for other positions. So, what you'll do is just give your best estimation of what salaries and benefits are going to be for those individuals.

I should mention also at the top, there is a drop-down box here for you to indicate whether or not you have a settled teacher salary scale for the 26-27 school year. There is no right or wrong answer to this question, as far as the Department of Education is concerned. It's really just an indicator to them as to whether or not your teacher salaries are being projected based on a settled scale, or being projected based on, where you think a scale might settle and might need to then be modified later on.

So again, moving down, you'll notice that there are sections for all of the required and or allowable positions, supervisors of instruction, principals and assistant principals, other professional staff, which tends to be the nurses, is what we see most often in this section, any secretarial or clerical assistance, the fiscal specialist, which is typically in school districts that are working with Head Start and child care providers, custodial workers, security staff, your community parent and involvement specialist (CPIS), and then both your preschool instructional coach (PIC) and your preschool intervention and referral specialist (PIRS) coaches, which are two different positions that you'll need to make sure that you're budgeting for.

We encourage you to be as clear as possible in this “Job Title” column on Schedule A. So, for example, here, this district is projecting to have one individual fill the position of both the PIC and the PIRS. And so sometimes we'll see folks submit their budgets like this. And so it doesn't make it clear to the Department of Education that this person is filling both roles. So, you want to be as clear as possible in filling out Schedule A so the Department knows that you are aware of all of the required positions that you need to fill and, using your Preschool Education Aid.

Provider Per Pupil Amounts

District and County: Bergen County, Ridgefield Boro, 4370

DIRECTIONS:

1. Enter the names of all providers the district is planning to contract with in 2026-27. Names should be listed under Head Start, or Other Private Provider, as appropriate.
2. Enter the district-determined 2026-27 per pupil amount for each provider.
3. If applicable, indicate any withheld funds in the designated column (i.e preschool instructional coach salary) **Enter these amounts as negative dollar amounts.**
4. The 2026-27 Budget Total calculated below for each provider should match the budget total on the 2026-27 Private Provider One-Year Planning Budget for that provider.
5. If you need to add a row to any of the site lists, select a cell in the list and press "Insert Row".

Insert Row				
Site	2026-27 Projected Contract Eligible Preschoolers	2026-27 Enter the county per pupil amount	District Withheld Funds (enter negative)	2026-27 Budget Total
Contracted Head Start Sites (Federal)				
Bergen Head Start	30	\$10,082	-\$101	\$302,359
(Insert site name here.)				\$0
Subtotal, Contracted Head Start Sites	30	\$10,082	-\$101	\$302,359
Contracted Head Start Sites (State)				
(Insert site name here.)				\$0
(Insert site name here.)				\$0
Subtotal, Contracted Head Start Sites	0	#DIV/0!	\$0	\$0
Contracted Other Private Provider Sites				
123 Child Care	30	\$18,246	-\$75,650	\$471,730
XYZ Child Care	30	\$18,246	-\$97,850	\$449,530
(Insert site name here.)				\$0
(Insert site name here.)				\$0
(Insert site name here.)				\$0
Subtotal, Contracted Other Provider Sites	60	\$18,246	-\$173,500	\$921,260
Total for all Contracted Providers	90	\$15,525	-\$173,601	\$1,223,619

The next tab is the “Provider Per Pupil Amounts” tab. Again, mine looks a little different. I've hidden some rows so that we can see more on one page. And here is where you will provide information to the Department about the private providers, both Head Start and other child care providers, you'll be working with, and how much funding you plan to give to them.

What you're instructed to do is first indicate the number of general education and inclusion preschoolers who you're contracting with each location to serve. And then here to enter the county per pupil amount that the Department of Education is passing along to you. This information is typically provided in documentation, usually the Budget Guidelines from the Department of Education. So you'll need to look there and look to see what those rates are for your particular county, because they differ by county.

They also differ by location, so you'll notice here that the Head Start rate is lower than the child care rate. And the reason for that is because Head Start grantees are receiving some federal funding to support the cost of these same 30 children, and so Department of Education funding is being used to supplement Head Start funding to improve the

quality of services that those children are receiving. So, they'll be using those two funding streams in a blended manner, or a braided manner, to serve the children in their program.

Then, in column F, you'll indicate any funding that you're planning to withhold from your private providers. Now, you'll want to note that in the Head Start contract, there's typically a limit of how much funding, I believe it's a percentage, that you can withhold from any Head Start provider. So you'll want to make sure to consult the contract template that comes from the Department of Education to make sure you're staying within that range.

For your other child care providers, this dollar amount represents a few different things, but primarily, it represents funding that you, as a district, will use to support the overall costs of operating the program. And that's because baked into each of the per-child rates, the childcare rate, the Head Start rate, and also your district per child rate, is funding needed to support the overall implementation of the program. That includes your Early Childhood Supervisor, your nurses, the PIC, the PIRS, curriculum training, and a number of other activities and positions that serve to benefit all of the children in the preschool program, and not just children served in one location or another.

So, you'll want to plan for this carefully and take into account about how much money per child you'll need to withhold from private providers, and also from your district per child rate in order to support those costs. For that reason, this number is entered as a negative amount. It will multiply the number of children by the county rate, subtract any withheld funds, and then provide for you here a total dollar amount that would be passed along to the private provider to support the cost of operating the state-funded preschool program.

We typically don't recommend treating all providers exactly the same, or assuming that all providers need the exact same per child rate. You'll notice here that these are providers serving the same number of children. We're starting with the same base county rate, but two different amounts are being withheld from those providers. And the reason for that is twofold. One, the children served in those private provider locations will also benefit from that overall district administration of the program, and so those dollars withheld off the top being used to support the coach, the nurse, professional development, etc. But the amounts are also different because providers have different actual costs. And we ask you to work with your child care and Head Start providers to give them a budget amount that's as close to what you think they will actually need to operate the program as possible. And the reason for that is because providers are only allowed to expend allowable costs based on actual documented expenses. Anything above and beyond that amount would need to be recovered by the district. So, to the extent that you can come close to budgeting for private providers the amount that they

actually need to operate the program, you'll have less recovery of dollars to do at the end of the school year, or throughout the school year as you're working with your child care and Head Start providers.

One other thing I wanted to mention about this form is this section right here that talks about "Contracted Head Start Sites (State)." There the Department is acknowledging here that there might be two different scenarios under which you work with a Head Start provider. This, top section here represents the most common situation, which is where you'd be working with a Head Start provider who is, as I mentioned before, receiving federal funding to serve children, and then is going to supplement that funding with state funding to improve the quality of services for those children. What might happen in some cases with a contracted Head Start provider is that they might have empty classrooms where they could serve children, but that those classrooms are not being supported through federal dollars. In that case, those Head Start classrooms, or classrooms in Head Start locations would be fully supported by the state and would not have any federal support coming to them. In that case, you'd be using these per child rates here, these other private provider per child rates, instead of the lower Head Start rate here. It's probably a good idea to check in with the Department of Education if you think you find yourself in a situation like this with a Head Start provider. It's fairly rare. In most cases, you'll be working with Head Start providers who are already receiving federal funding for the children they'll be serving within your state-funded preschool program.

Budget Planning Worksheet

**New Jersey Department of Education
Division of Early Childhood Education**

**Preschool Education Aid
2026-27 DISTRICT BUDGET PLANNING WORKSHEET**

District: Ridgefield Boro	County: Bergen
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Resident General Education Students	Projected Enrollment	Estimated Preschool Education Budget
Projected GENERAL EDUCATION Enrollment in District	26	\$437,164
Projected GENERAL EDUCATION Enrollment in Head Start	28	\$292,404
Projected GENERAL EDUCATION Enrollment in Providers	58	\$1,096,142
Projected GENERAL EDUCATION Enrollment in Charter Schools	0	\$0
	112	\$1,825,710

2026-27 District Aid Percentage (DAP) (Minimum of 40%)	40.0%	
2026-27 Estimated Preschool Education Aid (PEA)**		\$730,284
2026-27 Preschool Education Levy Adjustment***	\$1,095,426	IF APPLICABLE
Additional Contribution from the General Fund (GF)		
Tuition from Individuals		
Tuition from Other LEAs		
Prior Year PEA Carryover		
Minimum Amt for Students w/Disabilities in Gen Ed Classrooms***	\$125,940	IF APPLICABLE
Additional Amt for Students w/Disabilities in Gen Ed Classrooms		
Total Estimated Preschool Education Aid, Tuition, Carryover, Local Levy Adjustment, GF transfer, and Special Education Funding		\$1,951,650

**As per N.J.S.A. 18A:7F-54, for any district first receiving Preschool Education Aid (PEA) in the 2026-27 school year, the PEA amount shall be calculated as follows: the maximum of 40% of the district's DAP (as per N.J.S.A. 18A:7C-3).
 ***As per N.J.S.A. 18A:7F-38, the maximum allowable Preschool Education Levy Adjustment is equal to the district's Estimated Preschool Education Budget less the district's Preschool Education Aid (PEA)

Description	Account Number	Amount Budgeted
INSTRUCTION 20-210-100-		
Salaries of Teachers	20-210-100-101	\$146,200
Teacher Salaries		\$125,000
Retire Teacher Salaries		\$5,200
Teacher stipends for professional development		
Substitute teacher stipends		\$5,000
Other Salaries for Instruction	20-210-100-106	\$81,500
Teacher Assistant Salaries		\$73,000
Teacher Assistant stipends for professional development		
Substitute teacher assistant stipends		\$2,500
Unused Vacation Payment to Terminated/Retired Staff	20-210-100-199	
Purchased Professional and Educational Services	20-210-100-321	
Other Pur. Servs. (400-500)	20-210-100-500	
Tuition to Other LEA's within the State - Regular	20-210-100-561	
Supplies and Materials	20-210-100-600	\$25,000
Other Objects	20-210-100-800	
SUBTOTAL - INSTRUCTION		\$252,700
SUPPORT SERVICES 20-210-200-		
Sal. of Supervisors of Instruction	20-210-200-102	\$33,000
Sal. of Principal/Asst. Principal/Program Directors	20-210-200-103	\$0
Sal. of other Professional Staff	20-210-200-104	\$31,000
Sal. of Secretarial/Clerical Assistants	20-210-200-105	\$10,000
Other Salaries	20-210-200-110	\$25,500
Fiscal Specialist		\$10,000
Custodian		\$5,000
Security guard		\$10,500
Family/Parent Liaison	20-210-200-173	\$15,500
PIE/PFIS Coach	20-210-200-176	\$17,500
Unused Vacation Payment to Terminated/Retired Staff	20-210-200-199	
Personal Services - Employee Benefits	20-210-200-200	\$248,440
Purchased Educational Services - Contracted Pre-K	20-210-200-321	\$321,280
Purchased Educational Services - Head Start	20-210-200-325	\$202,250
Other Purchased Professional - Education Services	20-210-200-323	\$35,000
Other Purchased Professional Services	20-210-200-330	
Cleaning, Repair and Maintenance Services	20-210-200-420	\$5,000
Rentals	20-210-200-440	
Contracted Services - Transportation	20-210-200-511	
Contracted Services (Field Trips)	20-210-200-516	\$3,000
Travel	20-210-200-560	
Miscellaneous Purchased Services	20-210-200-590	
Supplies and Materials	20-210-200-600	\$2,000
Other Objects	20-210-200-800	
SUBTOTAL - SUPPORT SERVICES		\$1,694,060
FACILITIES ACQ. CONSTR. SERVICES 20-210-400-		
Instructional Equipment	20-210-400-721	\$2,445
Constructional Equipment	20-210-400-732	\$4,445
SUBTOTAL - FAC. ACQ. & CONSTRUCTION		\$6,890
TOTAL		\$1,951,650

Now, the last tab is, finally, we get to the "Budget Planning Worksheet" tab. And so, as I mentioned before, much of the information that you've provided in the tabs leading up to

this tab, will filter information here that is critical to understanding how your budget will work. So, right here at the top, we see projected enrollment numbers by location, by district, Head Start, and provider. And if these numbers don't look right to you, it means that there's something that was inputted in correctly on Table 1, because that's where these numbers come from. And it also is representing, remember, just your general education preschoolers, because they are the children served with Preschool Education Aid. Your preschoolers with disabilities are going to be served with special education funding.

So, we'll just go back to Table 1 as a reminder. We were projecting a total of 26 general education preschoolers in district classrooms, a total of 28 in Head Start classrooms, and a total of 58 in childcare center classrooms. And those are the numbers that we see represented here.

Then, the budget worksheet will automatically calculate the county per child rates times each of these locations. And get your total amount of Preschool Education Aid that you're eligible to receive if the Department accepts your projected enrollment figures for the 26-27 school year.

Now, there are several other sections on this workbook that don't apply to every school district, and we'll try to make that clear as we go.

If you are a district that's part of the pilot program where you are only receiving a share of the total cost of operating the program, this section will apply to you. This section only applies to a small number of districts who started the state-funded preschool program in the last year. If you've been part of the state-funded preschool program for a few years, this section does not apply to you. So, for folks who are part of the pilot program, you'll see that the Department is automatically showing you what percentage of the total costs here that the Department of Education will be providing to you in preschool education aid. And then in the following section, you'll be indicating to the Department how much funding you will be supplementing the Department's funding in order to fully support the cost of the program. And you can do that through either a levy adjustment or a contribution from the general fund. But again, these two sections here only apply to a small number of districts receiving preschool education aid. If you're confused about that, please contact your district liaison to make sure.

The next section here will apply to all districts, but probably not all rows will apply to all districts. These two rows here is where you would indicate whether or not you're receiving tuition from any individuals or any other LEAs to serve preschoolers. Again, this is atypical, it's not something that most districts are doing, and you're only permitted to do this if you are already serving at least 90% of your universe of general education preschoolers. Again, if you have questions about this, please reach out to your Department of Education liaison.

In row 25, you'll be asked to enter any prior year preschool education aid carryover that you plan to use to support the cost of the program in the 26-27 school year. This may not be applicable to all districts. If you're not planning to use any prior PEA carryover, you typically can leave this cell blank. But if you are planning to use carryover, you'll want to indicate it here. In preparation for the 25-26 school year, we understand that some districts were asked to provide a number, a specific number in this cell, that equaled about 25% of their current carryover amount. We don't know yet whether or not that will be applicable for the 26-27 school year, so you'll want to pay attention to any communications coming from the Department of Education to know if you need to handle this particular cell any differently.

The next row is calculated automatically by the Department of Education. It's a minimum amount that you will need to make sure that you are transferring from your special education dollars to use in conjunction with your Preschool Education Aid to support the cost of preschoolers with disabilities who are being served in general education classrooms, or those inclusion children, as I mentioned. This dollar amount will be equal to your county per child rate times the number of children being included in general education classrooms. This supports the cost of that children. They're typically what you might think of as their share of being in a general education classroom, so 1/15th of the teacher's salary, 1/15th of the materials and supplies for that classroom, etc. It's not intended to represent any of the therapies or additional services that children with disabilities might receive if they're being served in a general education classroom. It's just the basic educational program that's provided to all children. So, this is something that's automatically calculated and that the district is expected to use in conjunction with Preschool Education Aid to serve children. You're permitted to add additional funding over and above the amount that's automatically calculated by the DOE, but you're not required to do that.

This last row here is going to add up all of the dollar amounts in the sections above to give a total amount that the district has to allocate below, showing how it will support preschoolers in the district in the 26-27 school year. This is the dollar amount that the DOE is looking to make sure you've allocated in full in all of the rows that follow.

The vast majority of the information now on this district planning worksheet is going to be pre-populated based on what you've entered on "Schedule A Personnel." So, the teacher salaries, you'll see there's a formula here -- relief teacher salaries, salaries of supervisors of instruction, etc. So, all of the salary and benefit costs have already been populated here. If you need to change something, we recommend that you go to Schedule A and change it there, so that it will update then on the budget worksheet.

There is also a formula to automatically transfer the amount of funding that you've represented on the "Provider Per Pupil Amounts" tab on the budget worksheet, as well.

So here, in this purchased educational services contracted pre-K is where the total dollar amount for children served in regular child care centers will populate, and here is where funding going to any contracted Head Start agencies will populate.

So there really are only, a small number of sections left for the district to then allocate funding, and it's primarily in rows related to things like materials and supplies, other objects, professional services, cleaning and repair, transportation, etc. And you'll want to make sure that you reference the Department of Education's Budget Guidelines when you're filling out these rows to make sure that the costs that you're entering are allowable, and that you're entering costs on the appropriate rows.

Now, for any business administrators who are filling out the district budget planning worksheet, they'll notice right away that this is only a select number of accounts from the chart of accounts, and there might not be an account here that completely fits with an expense that you have. What we recommend in those cases is that you pick the account that most closely aligns with the expense that you're looking to project and know that the Department of Education is aware that this is just a limited set of accounts that are available to you.

At the very bottom of this worksheet is another calculation that will determine whether or not you've correctly allocated all of the funding. So, if I change this number, you'll notice right away that a check total message has appeared at the bottom of the form, and that's an indication to you that you've somehow misallocated the amount that's represented here in row 29, and you'll want to go back and take a look, to see where that error might be.

We caution against using decimals when you're filling out Schedule A, and also when you're adding any costs to this form, because it really can mess up the formulas here, and so you'll note if I, if I change this, even slightly to add 49 cents on here. It looks like this is a rounded number, but it's not, and it's throwing off this check total. So, to the extent that you can, we recommend that you try to use numbers without decimal places, both on Schedule A, because those numbers will carry over, and also in the other rows that you might fill out on the budget, because it can cause some frustration when you try to figure out why it won't balance for you.

Again, we recommend that you take a look at the instructions that the Department of Education releases annually in terms of how to fill out these forms, because there are small things that change from year to year, particularly in this upper section here, in terms of the requirements related to cost share for districts that are part of the pilot program, and carryover for all districts that are part of the program.

This brings the video on the District Budget Workbook to a close. For more information on New Jersey Preschool Expansion, including information about the application, see our library of other videos on a variety of useful topics.