

The logo for the NYC Administration for Children's Services, featuring the letters "NYC" in a bold, white, sans-serif font on a green background.

Administration for
Children's Services

A horizontal collage of several young children's faces, showing a diverse range of ethnicities and expressions, positioned at the top of the slide.

NYC Children's Services is the City's child welfare agency, dedicated to protecting children, strengthening families and providing childcare and Head Start programs

Pre-K Enhancement ACS Financial Services October 2, 2014

Introduction

ACS Finance

- Executive Director of Budget
Courtney Leborious

Department of Education

- Executive Director of Central Operations & Support
Carol Varikos

Today's Objectives

Pre-K Enhancement

- Provide overview of the eligible expense categories
- Review cost allocation implication
- Discuss budget development and expense reporting process
- Provide template overview

EarlyLearn vs. Pre-K Enhancement

EarlyLearn

- EarlyLearn Pre-K process remains the same
- Payments are issued based on the number of enrolled children
- Paid via a daily rate

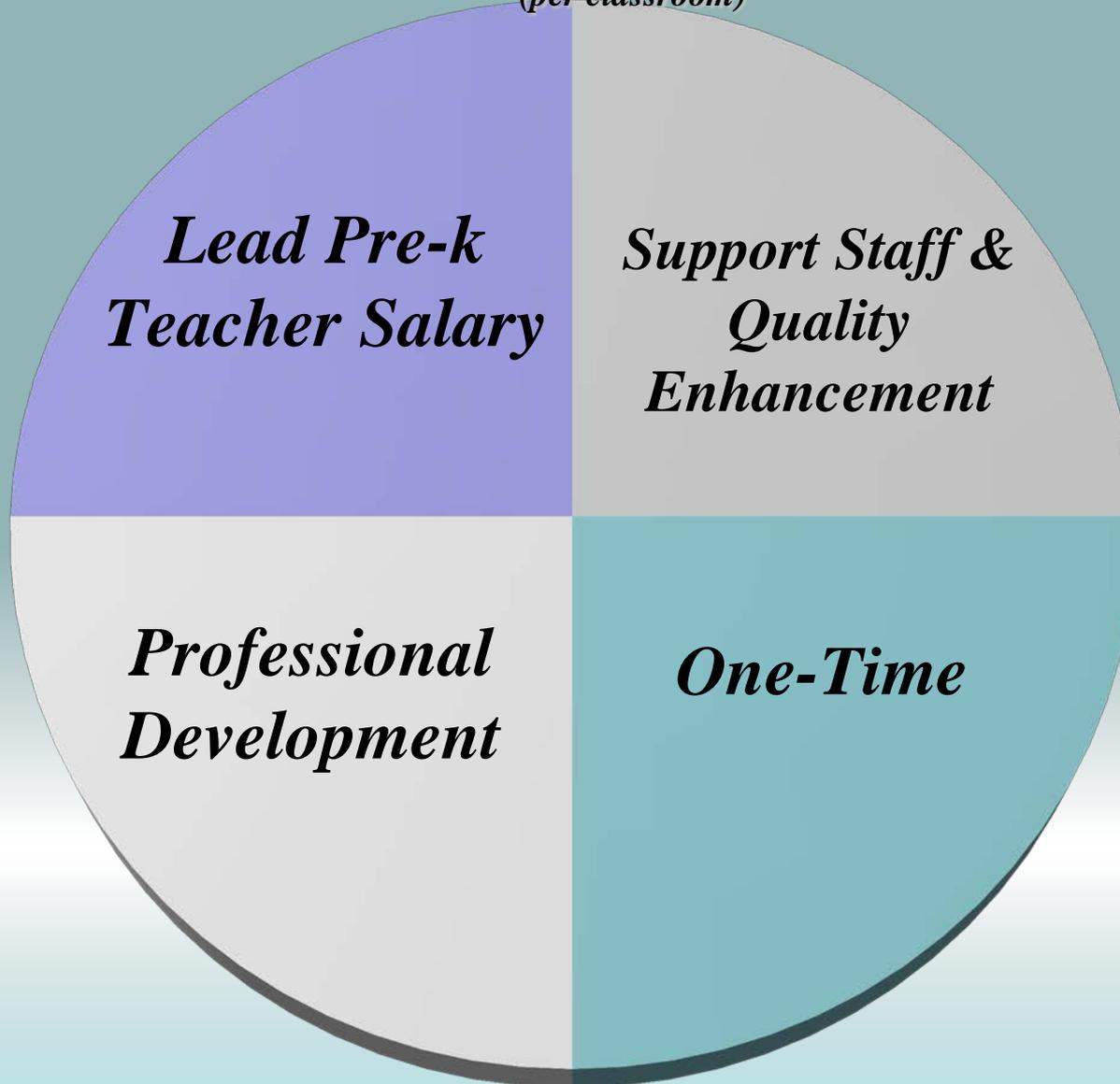
Pre-K Enhancement

- Enhancement funding and budget are outside of your EarlyLearn budget and daily rate
- Payments are based on allowable expenses
- Pre-k enhancement funding is adjusted based on actual enrollment and classroom configuration

Enhancement Budget Categories

Pre-K Enhancement Budget: Four Categories

(per classroom)



Lead Pre-K Teacher Salary Initiative

Provides incremental funding for the full time base salaries of certified lead pre-k teachers

- Up to \$44,000: Bachelor's degree + Initial certification
- Up to \$50,000: Master's degree + certification
- Teachers in pre-k (4 year old) only classrooms
- Teachers in mixed classrooms (1 per site)

****Notes: base salaries exclude differentials and longevity. Funding is per classroom.***

Lead Pre-K Teacher Salary Initiative

(cont.)

Aspire: New York State registry for childhood and school age professionals.

- Teacher info (salary, credentials and education) **must** be in Aspire
- EarlyLearn and Pre-k Enhancement templates
- DOE and ACS partnership
- Aspire Support: (718) 254-7716 or info@nyworksforchildren.org

Support Staff & Quality Enhancements

Support Staff funding supports:

Funding is added to provide up to one (1) Teacher's Aide per classroom to meet pre-k standards

- Part-time to full-time conversion

Quality Enhancement funding supports:

- Programmatic consultants: ex. Art or Music teacher
 - Only applicable once pre-k core requirements have been met e.g., staffing ratios, professional development expenses etc.

Professional Development

Funding supports:

- Costs for Substitute Teachers while Teacher(s) and Assistant Teacher(s) attend five (5) Professional Development days
- EarlyLearn Professional Development days remain the same

Note: Funding is per classroom.

One-Time Funding

Funding supports:

- Facility related costs to bring classroom to pre-k standards
- Eligible items required to outfit a classroom such as carpet, storage coat lockers, tables etc. (see list provided with Finance FAQ)

Note: Funding is per classroom.

Cost Allocation

Cost Allocation Implication

- The ACS Pre-K Enhancement initiative has been developed around specific components e.g., the four (4) eligible expense categories. As such the impact on your agency's Cost Allocation policy and/or methodologies should be minimal.
- One of the basic standards of any Cost Allocation is to distribute “joint costs” among different funding sources/streams. The Pre-K enhancement services are allowable and allocable only to the Pre-K enhancement funding. **These expenses are not expected to be joint costs thus will not meet the basic standard for cost allocating.**

Cost Reporting for Salary

Example: *The base salary for a certified lead pre-k teacher at a Child Care center with a Bachelor's degree is \$40,000. Based on the education level, the enhancement funding supports a salary of \$44,000.*

EarlyLearn – \$40,000

- Base salary and fringe are cost allocated between Child Care/Head Start and UPK

Pre-K Enhancement - \$4,000

- Enhancement portion of salary and fringe are reported in enhancement funding template

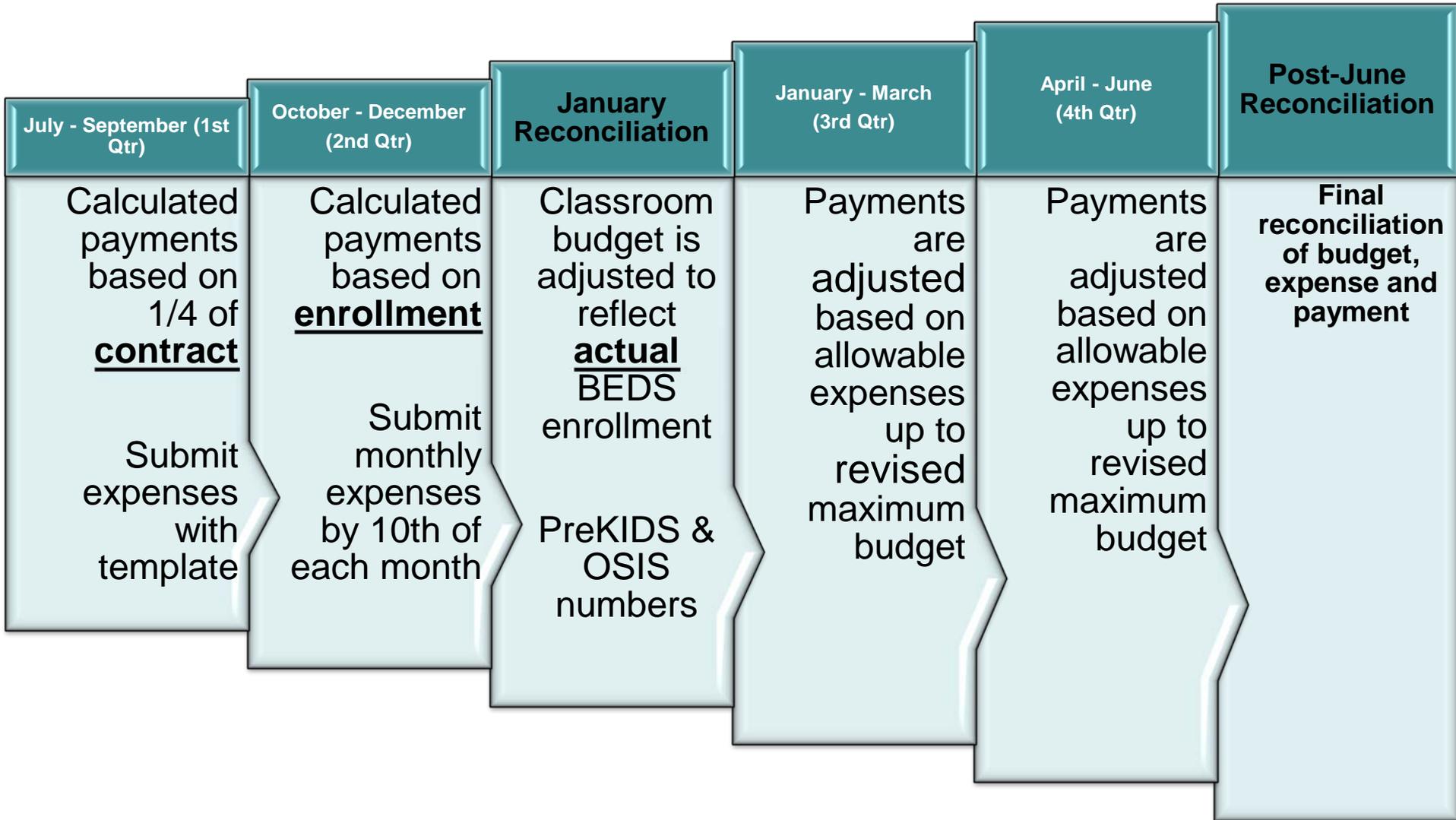
*The salary reflected in **EarlyLearn** template is \$40,000. Since this is a Child Care center, this amount should be cost-allocated between Child Care and UPK.*

*The enhancement salary that is reflected in the **Pre-k Enhancement** template is only \$4,000.*

Template Overview

Payment Overview

Expense Reimbursement Schedule



➤ **January Reconciliation is based on availability of BEDS data.**

Next Steps

ACS will issue EarlyLearn and Pre-k Enhancement Budget Templates – 10/6/14

- Complete **Pre-k Enhancement template** (including expense reports through September): ***Due three (3) weeks after issued***
- Electronically submit completed **Pre-K Enhancement** Budget template and all fiscal questions to: acsprekfinance@acs.nyc.gov
- Submit expense via Enhancement Template by the 10th of every month
- Complete **EarlyLearn** template and return to your ACS Budget Analyst

Salary Distribution: 10 months vs. 12 months

	Summer Months (July & Aug)	School Year (Sept – June)	Total	Charged To
<i>Option A: Base Salary spread across 12 months & Enhancement Salary spread across 10 months</i>				
Base	\$6,667	\$33,333	\$40,000	*EarlyLearn
Enhanced	\$ -	\$4,000	\$4,000	Enhancement
Total	\$6,667	\$37,333	\$44,000	
<i>Option A: Base Salary spread across 10 months & Enhancement Salary spread across 12 months</i>				
Base	\$8,000	\$32,000	\$40,000	*EarlyLearn
Enhanced	\$ 667	\$3,333	\$4,000	Enhancement
Total	\$8,667	\$35,333	\$44,000	

**EarlyLearn Base Salary is still cost-allocated between CC/HS and UPK*