Pre-K Enhancement
ACS Financial Services
October 2, 2014
Introduction

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- Executive Director of Central Operations & Support
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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
- Support Staff & Quality Enhancement
- Professional Development
- One-Time
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
  o 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

<table>
<thead>
<tr>
<th>Period</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>July - September</strong></td>
<td>Calculated payments based on 1/4 of contract</td>
</tr>
<tr>
<td>(1st Qtr)</td>
<td>Submit expenses with template</td>
</tr>
<tr>
<td><strong>October - December</strong></td>
<td>Calculated payments based on <strong>enrollment</strong></td>
</tr>
<tr>
<td>(2nd Qtr)</td>
<td>Submit monthly expenses by 10th of each month</td>
</tr>
<tr>
<td><strong>January Reconciliation</strong></td>
<td>Classroom budget is adjusted to reflect <strong>actual</strong> B Edwards System (BEDS) enrollment numbers</td>
</tr>
<tr>
<td><strong>January - March</strong></td>
<td>Payments are adjusted based on allowable expenses up to revised maximum budget</td>
</tr>
<tr>
<td>(3rd Qtr)</td>
<td><strong>April - June</strong></td>
</tr>
<tr>
<td>(4th Qtr)</td>
<td>Payments are adjusted based on allowable expenses up to revised maximum budget</td>
</tr>
<tr>
<td><strong>Post-June Reconciliation</strong></td>
<td>Final reconciliation of budget, expense and payment</td>
</tr>
</tbody>
</table>

- **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: acspekfinance@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

<table>
<thead>
<tr>
<th>Option A: Base Salary spread across 12 months &amp; Enhancement Salary spread across 10 months</th>
<th>Summer Months (July &amp; Aug)</th>
<th>School Year (Sept – June)</th>
<th>Total</th>
<th>Charged To</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base</td>
<td>$6,667</td>
<td>$33,333</td>
<td>$40,000</td>
<td>*EarlyLearn</td>
</tr>
<tr>
<td>Enhanced</td>
<td>$ -</td>
<td>$4,000</td>
<td>$4,000</td>
<td>Enhancement</td>
</tr>
<tr>
<td>Total</td>
<td>$6,667</td>
<td>$37,333</td>
<td>$44,000</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Option A: Base Salary spread across 10 months &amp; Enhancement Salary spread across 12 months</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Base</td>
<td>$8,000</td>
<td>$32,000</td>
<td>$40,000</td>
<td>*EarlyLearn</td>
</tr>
<tr>
<td>Enhanced</td>
<td>$ 667</td>
<td>$3,333</td>
<td>$4,000</td>
<td>Enhancement</td>
</tr>
<tr>
<td>Total</td>
<td>$8,667</td>
<td>$35,333</td>
<td>$44,000</td>
<td></td>
</tr>
</tbody>
</table>

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