FY16 Pre-K for All Enhancement
ACS Financial Services
August 24, 2015
Today’s Objectives

Pre-K for All (Pre-K) Enhancement

- Clarify Pre-K for All in EarlyLearn programs
- Provide overview of the eligible expense categories
- Review cost allocation implication
- Discuss budget development and expense reporting process
- Provide template overview
**Pre-K for All in EarlyLearn**

- Your EarlyLearn preschool (PS) award means that you will serve 3- and 4-year-olds

- *Pre-K for All* (Pre-K) is automatically embedded in the full day of services for **all** 4-year-olds
  - Your pre-k target reflects the number of 4-year-olds you will be serving
  - It was set by ACS and can be adjusted; please contact: Teija Sudol at teija.sudol@acs.nyc.gov

- EarlyLearn Pre-k students (4-year-old children) are income eligible for subsidized child care
Pre-K for All in EarlyLearn

• You have the option to enroll non-income eligible “pre-k only” children for 6hrs 20min of services a day (180 days a year)
  – You will be reimbursed based on your EL rate prorated for the pre-k hours only
  – You may not use ACS funding to cover the cost of full day of care for “pre-k only” students

• If you have a contract with both DOE and ACS, your total enrollment must be within your permitted license capacity for the site

• DOE and ACS contracts are separate
  – You may not use ACS funding for wrap-around services for your DOE-contracted pre-k students
EarlyLearn vs. Pre-K for All 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 FY16
Pre-K for All Enhancement Budget: Three Categories

(per classroom)

- Lead Pre-k Teacher Salary
- Support Staff & Quality Enhancement
- Professional Development
Lead Pre-K Teacher Salary Initiative

Provides incremental funding to support full time certified lead pre-k teachers:

- Up to $44,000: Bachelor’s degree + certification
- Up to $50,000: Master’s degree + certification
- Lead teachers in pre-k (4 year old) only classrooms
- Lead 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
- DOE will share and review Aspire data with ACS
- Aspire Support: (718) 254-7716 or info@nyworksforchildren.org
Support Staff & Quality Enhancements

**Support Staff funding supports:**
- 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.

*Note: Funding is per classroom*
Professional Development

**Funding supports:**
- Costs for Substitute Teachers while Teacher(s) and Assistant Teacher(s) attend Professional Development days provided by Department of Education
- EarlyLearn Professional Development days remain the same

*Note: Funding is per classroom.*
Cost Allocation
Cost Allocation Implication

- The ACS Pre-K Enhancement initiative has been developed around specific components:
  - The three (3) eligible expense categories
  - Minimal impact on your agency’s Cost Allocation policy and/or methodologies

- One of the basic standards of any Cost Allocation is to distribute “joint costs” among different funding sources/streams.
  - Pre-K enhancement services are allowable and allocable only to the Pre-K enhancement funding
  - Expenses are not joint costs thus will not meet the basic standard for cost allocating
Cost Reporting for Salary

**Example:** Current base salary (exclude Fringe Benefit) for a certified Lead Pre-k Teacher at a Child Care center with a Master’s degree is $40,000. Based on the education level, the enhancement funding supports a salary of $50,000.

**EarlyLearn – $40,000**
- Base salary and fringe are cost allocated between Child Care/Head Start and UPK

**Pre-K Enhancement - $10,000**
- 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 base salary that is reflected in the **Pre-k Enhancement** template is only $10,000.
Template Overview
Payment Overview
<table>
<thead>
<tr>
<th>Period</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>July - September (1st Qtr)</td>
<td>Calculated payments based on 1/4 of contract. Submit expenses with template.</td>
</tr>
<tr>
<td>October - December (2nd Qtr)</td>
<td>Payment based on last month submitted expense report. Submit monthly expenses by 10th of each month.</td>
</tr>
<tr>
<td>January Reconciliation</td>
<td>Year to date submitted expenses will be reconciled to Advances / Payments.</td>
</tr>
<tr>
<td>January - March (3rd Qtr)</td>
<td>Payments based on submitted expense reports. Submit monthly expenses by 10th of each month.</td>
</tr>
<tr>
<td>April - June (4th Qtr)</td>
<td>Payments are adjusted based on allowable expenses up to revised maximum budget.</td>
</tr>
<tr>
<td>Post-June Reconciliation</td>
<td>Final reconciliation of budget, expense and payment.</td>
</tr>
</tbody>
</table>
## Salary Distribution:
### 10 months vs. 12 months

<table>
<thead>
<tr>
<th></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><strong>Option A:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Base Salary</td>
<td>$6,667</td>
<td>$33,333</td>
<td>$40,000</td>
<td>*EarlyLearn</td>
</tr>
<tr>
<td>Enhanced</td>
<td>$ -</td>
<td>$10,000</td>
<td>$10,000</td>
<td>Enhancement</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$6,667</strong></td>
<td><strong>$43,333</strong></td>
<td><strong>$50,000</strong></td>
<td></td>
</tr>
</tbody>
</table>

|                       |                            |                           |         |                 |
| **Option B:**         |                            |                           |         |                 |
| Base Salary           | $6,667                     | $33,333                   | $40,000 | *EarlyLearn     |
| Enhanced              | $1,667                     | $8,333                    | $10,000 | Enhancement     |
| **Total**             | **$8,333**                 | **$41,667**               | **$50,000** |                 |

*EarlyLearn Base Salary is still cost-allocated between CC/HS and UPK; exclude FB
Certified Lead Teacher Incentive Program for 2015 – 2016 school year

Certified Lead Teacher Retention Incentive:
- One time retention incentive of $3,500
- Employed as a Lead Teacher in a full day UPK classroom in the 2014-2015
- Possess a teaching license or certificate by October 1, 2015

Certified Lead Teacher Signing Incentive:
- One time new hire incentive of $2,500
- Not employed as a Lead Teacher in a full day UPK classroom by any contractors in the 2014-2015
- Possess a teaching license or certificate by October 1, 2015
Certified Lead Teacher Incentive Program Timeline

July 2015:
- Contractors distribute applications to eligible Lead Teachers

September 2015:
- Submit application before September 9, 2015 deadline.
- The application must be signed and notarized by both the Lead Teacher and the site Director
- Contractors submit the paper and an online application for each qualified Lead teachers
Certified Lead Teacher Incentive Program Timeline
(cont.)

- ACS ECE verify eligibility of the application

- Contractors submit proof of Lead Teachers’ continuous employment through March 25, 2016

- Upon approval, Pre-K for All programs receive incentive funds in April 2016

- Contractors submit proof of incentive payment to teachers
ACS will issue Pre-k Enhancement Budget Templates – by mid September 2015.

- Complete **Pre-k Enhancement template** (including expense reports through September 2015): *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 following month

- If you have questions regarding your Pre-K targets, please contact Teija Sudol at teija.sudol@acs.nyc.gov