



New Jersey Department of Education Division of Early
Childhood Education Office of Preschool Education

FY2025-2026 BUDGET NARRATIVE

Do you contract with Head Start and/or a Local Childcare Providers?	Yes	No	If yes, please provide a copy of each provider's budget workbook for our files. <i>Please note, it is the district's responsibility to review and approve these budgets. The Division of Early Childhood Education will not be reviewing for approval purposes.</i>
	X		If no, please explain why you are not contracting for Preschool services with Local Providers and/or Head Start.

<p>Will your district be withholding funds from your Private Provider and/or Head start Agencies?</p>	<table border="1"> <tr> <td data-bbox="183 1331 248 1419">Yes</td> <td data-bbox="183 1226 248 1331">No</td> </tr> <tr> <td data-bbox="248 1331 386 1419">X</td> <td data-bbox="248 1226 386 1331"></td> </tr> </table>	Yes	No	X		<p>If yes, below please explain what budget category your district will be withholding and why your district is withholding. Also, included the total percentage withheld from each Private Provider and/or Head Start budget.</p>
Yes	No					
X						
<p>Please provide a recoupment plan. If your district withheld funds and did not use all the funds- please provide a plan for reissuing the unspent funds back to the Private Provider and/or Head-Start.</p>		<p>We will be withholding money for each of the following positions (salary) from Head Start as we have done in the 2023-2024 and 2024-2025 school year.</p> <ul style="list-style-type: none"> • Preschool Instructional Coach - \$3,493.00 • Community Parent Involvement Specialist - \$3,493.00 • Preschool Intervention and Referral Specialist - \$3,493.00 <p>Total Withholding - \$10,479.00 (8.5% being withheld)</p>				

Do you use consultants to provide any of the required positions (Preschool Instructional Coach, Preschool Intervention Specialist, etc.)?	Yes	No <input checked="" type="checkbox"/>	If yes, please provide the following below: Position(s) consultant is fulfilling Name of consultant providing service Number of classrooms under each position Number of hours per week consultant is in the district (per position) Duties of consultant (by position) Any other districts the consultant is serving and the number of classrooms

Name of Line	Acct #	Please Provide the Budget Line Detail
Purchased Professional Educational Service	100-321	<ul style="list-style-type: none"> • Contracted Teacher Assistants through ESS as needed (\$129,717.00) • Teaching Strategies GOLD and Student Portfolios (\$30,000.00) <p>Total Costs: \$159,717.00</p>
Other Purchased Service	100-500	<ul style="list-style-type: none"> • Field Trips (\$5,000.00) <p>Total Costs: \$5,000.00</p>

Other Object	100-800	
Name of Line	Acct #	Please Provide the Budget Line Detail
Purchased Professional Educational Service	200-329	<ul style="list-style-type: none"> • Parent Workshops (\$3,000.00) Total Costs: \$3,000.00
Other Purchased Service	200-330	<ul style="list-style-type: none"> • Security Services/SRO from Borough (\$25,000.00) Total Costs: \$25,000.00

<p>Cleaning, Repair and Maintenance Service</p>	<p>200-420</p>	
<p>Rentals</p>	<p>200-440</p>	<ul style="list-style-type: none"> • Copiers (\$9,000.00) <p>Total Costs: \$9,000.00</p>
<p>Transportation</p>	<p>200-511</p>	

Miscellaneous Purchased Services	200-590	
Other Object	200-800	
Instructional Equipment	400-731	

	<p>Acct #</p> <p>400-732</p>	<p>Name of Line</p> <p>Non-Instructional Equipment</p>
		<p>Please Provide the Budget Line Detail</p>

CARRY OVER

CARRY OVER AMOUNT & Year of Carryover	Please provide a brief description of why your district is carrying funds over.
\$250,000.00 from 2024-2025 to 2025-2026	<p>We are reallocating our Preschool Education Aid (PEA) fund balance between fiscal years to maintain the continued success of our highly regarded Preschool Education program without necessitating drastic budgetary cuts. Please note, we are not seeking additional funding, but rather a strategic reallocation of our existing surplus.</p> <p>In the 23-24 PEA workbook budget on the carryover line only \$10,000 of carryover was budgeted. During the 23-24 school year and appropriation was made to the 23-24 PEA budget using the carryover from 22-23, which was not accounted for in the 23-24 workbook.</p> <p>As a result of this we could not use the carryover identified in the audit of 22-23 for the 24-25 PEA workbook budget as would be normal practice, because the previous administration had appropriated these funds during the 23-24 budget cycle.</p> <p>This action by the previous administration forced us to again underbudget our carryover in the 24-25 PEA workbook using a \$10,000 value. As we only were able to budget \$10,000 of carryover this caused the 24-25 PEA budget to not fully encompass the true costs to be incurred in 24-25. The only way to handle this underbudgeting issue was to once again plan appropriate funds during the 24-25 school year to have access the carryover funds and cover expenses. We consulted with both the County Business Administrator and our district Auditor and it was advised that the only way to move forward was to appropriate the funds in 24-25. The fund balance per the audit for 23-24 was \$581,739, less the \$10,000 already budget, it was agreed that \$571,739 would be appropriated in the 24-25 budget.</p> <p>Upon receipt of state aid, we learned that our surplus had been reduced by 25%, an amount of \$145,435, which adjusted our carryover to a total of:</p> <p><u>\$581,739 (23-24 Carryover) - \$145,435 (25% Reduction) = \$436,304 (Adjusted Carryover)</u></p>

\$436,304 (Adjusted Carryover) - \$10,000 (24-25 Budgeted Carryover) = \$426,304 (Available Carryover)

While working on our 25-26 PEA workbook budget we had a shortfall of close to \$250,000. The majority of this number is made up of benefits increase over approximately \$175,000 due to life events (marriage, births, etc.) and over \$30,000 in salary increases. It is important to note that no additional positions were added, and many line items were decreased.

We are requesting that we are able to fix this cumbersome carryover situation by reallocating the total Available Carryover of \$426,304 between the 24-25 and 25-26 budgets as opposed to allocating it all to the 24-25 budget which would produce another significant surplus 24-25 and cause a significant shortfall in 25-26.

By signing this narrative, you will be approving all your districts budgeted items:

Melanie Sweeney, Principal
NAME and TITLE

3/14/25
DATE