

This document is designed to provide guidance only. Pre-K Grantee's should refer to the Pre-K Providers' Operating Guidelines for additional information about expenditure requirements. Pre-K funds can be used for a variety of Pre-K related expenses. Included are some of the expenditure requirements for the use of the funds. Funds are to be used only for ordinary and necessary expenses, directly benefiting or resulting from Pre-K program operations.

Salary: Lead and Assistant Teacher

Salary funds are to be used to pay the Pre-K lead and assistant teacher for the Pre-K instructional day (time Pre-K students are in class). The remaining working hours for the lead teacher and assistant teacher day must be used for Pre-K program activities such as family conferences, meetings, instructional planning, documenting children's progress, etc.

- 100% of funding must be paid to salary for Lead and Assistant teacher positions.
 - Lead teacher salary rate is determined by verified credential and Creditable Years of Experience
- Salary funds can be used for substitute costs when the lead and/or assistant teacher positions are not filled.
- Salary Rates reflect the gross amount (total earnings before taxes or deductions).
- Actual compensation for an individual teacher may vary based on the number of days/hours worked.
- **Inappropriate use** of Pre-K lead and assistant teachers during the workday include, but are not limited to, bus driver, receptionist, cook, school administrator, etc. This includes using the lead or assistant teacher to supervise children not enrolled in Georgia's Pre-K Program.

**Lead and Assistant teachers are employees of the Pre-K provider for whom they work, not the Department of Early Care and Learning.*

Operating: Benefits Lead and Assistant Teacher

Benefit funds are provided for the Lead and Assistant teacher.

- Each Pre-K provider determines the benefit package for the lead and assistant teacher.
- Examples of benefits include health insurance, life insurance, flexible benefits such as vision and dental, dependent childcare, and the provider's portion of state and federal taxes.

Operating: Classroom

Operating funds are provided for direct and indirect costs associated with the operation of a Pre-K classroom.

Operating: Instructional Supplies and Materials

- Each year programs must spend a minimum of \$1,000.00 per classroom of the classroom operating funds on classroom equipment, materials, and supplies selected from **Georgia's Pre-K Program Basic Equipment, Materials, and Supplies Inventory List**. Examples include, classroom furniture, books, math manipulatives, paint, crayons, paper, etc. *Please note: some technology and playground items require approval from the assigned Pre-K Specialists prior to purchasing. Items requiring approval are indicated on the Basic Equipment List.*
- Other instructional expenditures might be field trips, storyteller, special instruction provided to the class such as music, foreign language, or science instructor.

Operating funds can also be used for other expenses including:

- Pre-K's portion of properly allocated and documented rent, utilities, insurance, playground mulch, etc.
- Pre-K programs can use up to six percent (6%) of the total budget for administrative expenses (office supplies, accounting and/or clerical costs, Pre-K's portion of the director's salary and benefits)

Operating: Transportation

Funding for transportation is provided at an annual rate of \$80.78 per student. Funding covers the cost for transporting Pre-K children to and from school.

- Transportation is not required.
- If transportation is not provided, funds can be used towards other appropriate and allowable Pre-K expenses.

Additional Resources Available:

For more information regarding teacher salary and benefits, additional resources are available at <https://www.decal.ga.gov/Prek/ProjectDirectors.aspx>.

Georgia's Pre-K Program Basic Equipment, Materials, and Supplies Inventory List can be found at <https://www.decal.ga.gov/Prek/BasicMaterialsList.aspx>.

Questions?

Please contact PreKBusiness.Support@decal.ga.gov