

VIDEO 19: Provider Budget Workbook

In this video, we'll discuss how to correctly complete the New Jersey Department of Education Preschool Private Provider Budget Workbook. Through the course of this video, we'll walk through each of the five tabs and make up the 2026-2027 Private Provider Budget Workbook.

Table 1: CACFP Workbook

2026-27 Child and Adult Care Food Program (CACFP) Worksheet	
Worksheet for Estimating Food Costs Expensible to the Department of Education (DOE)	
District:	ABC District
Provider:	123 Provider
Centers participating in CACFP are eligible to expense the actual costs of food for contracted eligible preschoolers up to the sum of actual costs for meals not already reimbursed by CACFP for contracted eligible students.	
Instructions:	
1. In Table 1 below, enter the number of student contact days. This number may not exceed the number of district school calendar days.	
2. In Table 1, enter the number of contracted eligible preschoolers eligible for free and reduced rate meals. Centers in districts with universal programs may also enter the number of contracted eligible preschoolers eligible for paid rate meals. Estimate counts based upon center history.	
3. The line "Estimated Total Allowable Expense (not covered by CACFP)" (E33) will calculate an estimation of the sum of costs for meals served that are not reimbursed by CACFP for contracted eligible children.	
Providers must maintain ongoing supporting documentation (family applications, tables reflecting actual costs submitted to the district on quarterly reports, etc.) for review by district, DOE, and CACFP representatives during each contract period.	
Table 1-3	
Table 1: Eligible DOE-Funded Students	
Number of Student Contact Days	184
Free Rate: Number of Contracted Eligible Students	30
Reduced Rate: Number of Contracted Eligible Students	30
Above Scale (Paid) Rate: Number of Contracted Eligible Students	30
Total: Number of Contracted Eligible Students	90

Table 2: Reduced Price Rate of Reimbursement				
Note: all values in this table are autocalculated.				
Meal Type	Rate to Expense to DOE	Number of Reduced Rate Children	Student Contact Days	Total Reduced Price Rate Allowable Expenses
Breakfast	\$0.30	30	184	\$1,656
Lunch	\$0.40	30	184	\$2,208
Snack	\$0.63	30	184	\$3,478
Sum of Reduced Price Rate Expensible Totals	n/a	n/a	n/a	\$7,342

Table 3: Above Scale (Paid) Rate of Reimbursement				
Note: all values in this table are autocalculated.				
Meal Type	Rate to Expense to DOE	Number of Paid Rate Children	Student Contact Days	Total Above Scale Rate Allowable Expenses
Breakfast	\$2.46	30	184	\$13,570
Lunch	\$4.60	30	184	\$25,392
Snack	\$1.26	30	184	\$6,955
Sum of Above Scale (Paid) Rate Totals	n/a	n/a	n/a	\$45,920
Estimated Total Allowable Expense (not covered by CACFP)	n/a	n/a	n/a	\$53,268

The above meal rates are based on "Child and Adult Care Food Program: National Average Payment Rates, Day Care Home Food Service Payment Rates, and Administrative Reimbursement Rates for Sponsoring Organizations of Day Care Homes for the Period, July 1, 2025 Through June 30, 2026". Available at: <https://www.federalregister.gov/documents/2025/07/24/2025-13892/child-and-adult-care-food-program-national-average-payment-rates-day-care-home-food-service-payment-rates>

The first tab of your workbook is the Child and Adult Care Program worksheet, or the CACFP worksheet. This worksheet will give you a sense of how much you can charge to the Department of Education for the cost of meals provided to your state-funded preschoolers.

First, you will scroll down to the first table, which asks you to indicate the number of student contact days for your district. You'll want to contact your district and ask them for this number, which will always be a number that's at least 180 days or more because the Department of Education requires school districts to serve children for at least 180 days per school year.

Then you'll enter the number of children who are considered "free rate," which is children who are eligible for free meals through CACFP, the number of children who are eligible for "reduced-priced" meals through CACFP, and then the number of children who are considered "above scale" or "paid rate," meaning that they aren't eligible for free- or reduced-price meals. You'll need to estimate this number of children based on prior years of experience of the population of children who you serve on an annual basis. These numbers should reflect only preschoolers who you're contracting with the school district to serve in the state-funded preschool program.

What I've modeled out here is a provider that's contracting with this district to serve a total of 90 children in the state-funded preschool program -- 30 who are eligible for free meals, 30 who are eligible for reduced-price meals, and 30 who are not eligible for free- or reduced-rate meals. Once you enter that information, the rest of the sheet will calculate for you in these two tables – Table 2 and Table 3.

Table 2 shows you the amount of Department of Education dollars that you can allocate to support the cost of meals for reduced-price rate eligible children. And Table 3 will show you the amount of money you can allocate to support the cost of providing meals for children who are "above scale" or "paid rate." The idea is that CACFP will cover the full cost of supporting meals

for children who are eligible for free lunch and breakfast and snack, and then DOE will cover the balance of costs between what CACFP doesn't cover for the cost of children who are eligible for reduced-rate breakfast, lunch and snack. And then DOE would cover the full cost of meals for children who are "above scale" or "paid rate." And then these amounts together will total at the bottom for you, and this amount will automatically transfer to the budget planning worksheet, which we'll look at in just a few minutes.

Table 2: Director Salary Scale

<p>This worksheet contains one table, schedule for director salary scale, spanning columns A-F with row 22 as the header row. Instructions are found in cell A5. Enter information requested in cells B15:B17. A7 through A12 provide information on educational requirements for Tiers 1 through 4. Note: All cells are locked except cells for data entry (B15:B17)</p>				<p>Education</p>																																																																																																																																																																																			
<p>2026-27 Table 5: Director Salary Scale and Worksheet</p>				<p>Educational Attainment BA in ECE</p>																																																																																																																																																																																			
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<p>Instructions</p> <p>All center directors must accurately complete the section below. First, under Educational Attainment, detail the highest degree(s) held including area(s) of concentration, as well as any professional certificates held. Second, select the appropriate Tier Level from the drop-down box based on the Educational Requirements listed below. Third, enter Years of Preschool Experience (defined as the number of years served as a preschool director). The total number of classrooms (including those without contracted preschoolers) will automatically enter based on information provided on the 2026-27 Private Provider One-Year Planning Budget Worksheet. All of this information should then be used to determine the recommended full-time, full-year salary for the director as per the salary scale below.</p>				<p>Years of Preschool Experience 4</p>																																																																																																																																																																																			
<p>Educational Requirements</p> <p>Note: All credits/degrees must be obtained from an accredited college or university.</p>				<p># Classrooms 11</p>																																																																																																																																																																																			
<p>Tier 1</p> <p>Director's Academy and/or 15 Credit Hours Early Childhood Education, Business Administration/Accounting, or Education Administration.</p>				<p>Schedule for Director Salary Scale</p> <p>Note: All figures below reflect full-time, full-year salaries for center directors.</p>																																																																																																																																																																																			
<p>Tier 2</p> <p>Bachelor's Degree in Early Childhood Education, Business Administration/Accounting, Education Administration, or Related Field.</p>				<table border="1"> <thead> <tr> <th>Preschool Experience</th> <th>Classrooms</th> <th>Tier 1</th> <th>Tier 2</th> <th>Tier 3</th> <th>Tier 4</th> </tr> </thead> <tbody> <tr><td>0-5 Years</td><td></td><td>\$7,759</td><td>\$13,322</td><td>\$14,215</td><td>\$15,901</td></tr> <tr><td>0-5 Years</td><td>1</td><td>\$9,466</td><td>\$16,253</td><td>\$17,343</td><td>\$19,399</td></tr> <tr><td>0-5 Years</td><td>2</td><td>\$17,225</td><td>\$29,576</td><td>\$31,557</td><td>\$35,299</td></tr> <tr><td>0-5 Years</td><td>3</td><td>\$24,983</td><td>\$42,899</td><td>\$45,773</td><td>\$51,201</td></tr> <tr><td>0-5 Years</td><td>4</td><td>\$31,888</td><td>\$54,756</td><td>\$58,426</td><td>\$65,351</td></tr> <tr><td>0-5 Years</td><td>5</td><td>\$38,794</td><td>\$66,614</td><td>\$71,076</td><td>\$79,503</td></tr> <tr><td>0-5 Years</td><td>6</td><td>\$45,388</td><td>\$77,937</td><td>\$83,161</td><td>\$93,018</td></tr> <tr><td>0-5 Years</td><td>7</td><td>\$51,983</td><td>\$89,261</td><td>\$95,243</td><td>\$106,533</td></tr> <tr><td>0-5 Years</td><td>8-9</td><td>\$58,579</td><td>\$100,587</td><td>\$105,542</td><td>\$120,048</td></tr> <tr><td>0-5 Years</td><td>10-11</td><td>\$59,796</td><td>\$101,805</td><td>\$108,543</td><td>\$121,266</td></tr> <tr><td>0-5 Years</td><td>12-14</td><td>\$61,015</td><td>\$103,023</td><td>\$109,762</td><td>\$123,486</td></tr> <tr><td>0-5 Years</td><td>15 or more</td><td>\$62,233</td><td>\$104,241</td><td>\$110,981</td><td>\$123,703</td></tr> <tr><td>6-10 Years</td><td></td><td>\$8,146</td><td>\$13,989</td><td>\$14,926</td><td>\$16,695</td></tr> <tr><td>6-10 Years</td><td>1</td><td>\$11,406</td><td>\$19,585</td><td>\$20,896</td><td>\$23,373</td></tr> <tr><td>6-10 Years</td><td>2</td><td>\$19,163</td><td>\$32,907</td><td>\$35,113</td><td>\$39,274</td></tr> <tr><td>6-10 Years</td><td>3</td><td>\$26,924</td><td>\$46,230</td><td>\$49,326</td><td>\$55,174</td></tr> <tr><td>6-10 Years</td><td>4</td><td>\$33,828</td><td>\$58,088</td><td>\$61,979</td><td>\$69,326</td></tr> <tr><td>6-10 Years</td><td>5</td><td>\$40,734</td><td>\$69,943</td><td>\$74,632</td><td>\$83,477</td></tr> <tr><td>6-10 Years</td><td>6</td><td>\$47,328</td><td>\$81,268</td><td>\$86,714</td><td>\$96,992</td></tr> <tr><td>6-10 Years</td><td>7</td><td>\$53,922</td><td>\$92,593</td><td>\$98,797</td><td>\$110,509</td></tr> <tr><td>6-10 Years</td><td>8-9</td><td>\$60,518</td><td>\$103,916</td><td>\$114,532</td><td>\$124,023</td></tr> <tr><td>6-10 Years</td><td>10-11</td><td>\$61,737</td><td>\$105,135</td><td>\$112,097</td><td>\$125,243</td></tr> <tr><td>6-10 Years</td><td>12-14</td><td>\$62,955</td><td>\$106,354</td><td>\$113,316</td><td>\$126,461</td></tr> <tr><td>6-10 Years</td><td>15 or more</td><td>\$64,174</td><td>\$107,571</td><td>\$114,532</td><td>\$127,679</td></tr> <tr><td>11 and Above</td><td></td><td>\$8,534</td><td>\$14,655</td><td>\$15,637</td><td>\$17,491</td></tr> <tr><td>11 and Above</td><td>1</td><td>\$13,345</td><td>\$22,915</td><td>\$24,451</td><td>\$27,344</td></tr> <tr><td>11 and Above</td><td>2</td><td>\$21,104</td><td>\$36,237</td><td>\$38,666</td><td>\$43,249</td></tr> <tr><td>11 and Above</td><td>3</td><td>\$28,862</td><td>\$49,561</td><td>\$52,881</td><td>\$59,150</td></tr> </tbody> </table>						Preschool Experience	Classrooms	Tier 1	Tier 2	Tier 3	Tier 4	0-5 Years		\$7,759	\$13,322	\$14,215	\$15,901	0-5 Years	1	\$9,466	\$16,253	\$17,343	\$19,399	0-5 Years	2	\$17,225	\$29,576	\$31,557	\$35,299	0-5 Years	3	\$24,983	\$42,899	\$45,773	\$51,201	0-5 Years	4	\$31,888	\$54,756	\$58,426	\$65,351	0-5 Years	5	\$38,794	\$66,614	\$71,076	\$79,503	0-5 Years	6	\$45,388	\$77,937	\$83,161	\$93,018	0-5 Years	7	\$51,983	\$89,261	\$95,243	\$106,533	0-5 Years	8-9	\$58,579	\$100,587	\$105,542	\$120,048	0-5 Years	10-11	\$59,796	\$101,805	\$108,543	\$121,266	0-5 Years	12-14	\$61,015	\$103,023	\$109,762	\$123,486	0-5 Years	15 or more	\$62,233	\$104,241	\$110,981	\$123,703	6-10 Years		\$8,146	\$13,989	\$14,926	\$16,695	6-10 Years	1	\$11,406	\$19,585	\$20,896	\$23,373	6-10 Years	2	\$19,163	\$32,907	\$35,113	\$39,274	6-10 Years	3	\$26,924	\$46,230	\$49,326	\$55,174	6-10 Years	4	\$33,828	\$58,088	\$61,979	\$69,326	6-10 Years	5	\$40,734	\$69,943	\$74,632	\$83,477	6-10 Years	6	\$47,328	\$81,268	\$86,714	\$96,992	6-10 Years	7	\$53,922	\$92,593	\$98,797	\$110,509	6-10 Years	8-9	\$60,518	\$103,916	\$114,532	\$124,023	6-10 Years	10-11	\$61,737	\$105,135	\$112,097	\$125,243	6-10 Years	12-14	\$62,955	\$106,354	\$113,316	\$126,461	6-10 Years	15 or more	\$64,174	\$107,571	\$114,532	\$127,679	11 and Above		\$8,534	\$14,655	\$15,637	\$17,491	11 and Above	1	\$13,345	\$22,915	\$24,451	\$27,344	11 and Above	2	\$21,104	\$36,237	\$38,666	\$43,249	11 and Above	3	\$28,862	\$49,561	\$52,881	\$59,150
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<p>Tier 3</p> <p>Bachelor's Degree with a specialization in Early Childhood Education supplemented by 15 Credit Hours of Business Administration/Accounting, Education Administration or Related Field. Or Bachelor's Degree in Business Administration/Accounting, Education Administration or Related Field supplemented by 15 Credit Hours of Early Childhood Education. Or Graduate Degree or higher in Education supplemented by 15 Credit Hours of Business Administration/Accounting or Education Administration or Related Field.</p>																																																																																																																																																																																							
<p>Tier 4</p> <p>Graduate Degree or higher with a specialization in Early Childhood Education (specialization may be completed in either a Graduate or Bachelor's program) supplemented by 15 Credit Hours of Business Administration/Accounting or Education Administration.</p>																																																																																																																																																																																							

The next tab in the workbook is the Director Salary Scale and worksheet. What this worksheet does is show you how much Department of Education funding you can allocate to support the cost of the on-site Director salary for your program.

You'll need to scroll down and look at the educational requirements section of this tab to figure out which tier you're on as the on-site Director. Now if you look down in the education section, the first thing you'll need to enter is the highest level of education attained for the on-site Director. Here, I've modeled a director who has a bachelor's degree in early childhood education. Once I fill that out, I can go back up to the educational requirements section and figure out which of the four tiers I belong in based on my educational attainment. In this particular case, a bachelor's in early childhood education would put me in tier two, because it says right here, bachelor's degree in early childhood education. So you want to make sure that you read through each of the four tiers to make sure you know exactly which one the site Director belongs in.

Now that I know that it's tier two, I go down to this section and select tier two from the drop-down box. Then I would enter my total years of experience and the total number of classrooms in my program, including both state-funded preschool classrooms and any other classrooms that are operating within the site. With these three pieces of information together, I can figure out what my allowable salary is that I can charge to the Department of Education program. So, if we scroll down, we see "tier two," we see "years of experience between 0 and 5 years," and a "total number of classrooms between 10 and 11," which would put me at this salary right

here. \$101,805. And I'll need to remember this amount and enter it on the next tab, which is Schedule A.

Table 3: Schedule A Personnel

2026-27 Schedule A: Provider Personnel Detail									
District:		ABC District		Provider:		123 Provider			
Instructions									
1. Private providers must use this form to estimate salaries, benefits, and salary step (if applicable) for all state-funded positions (both Educational Program positions and Administrative Support positions) to be funded in 2026-27.									
2. Both full-time and part-time employees must be included.									
3. Full-time, school calendar year salary and benefit equivalent should be reported for all employees.									
4. Do not include employees from 2025-26 who will not be employed in 2026-27.									
*Salaries for certified teachers and teacher assistants in private provider or local Head Start settings must be comparable to teachers or teacher assistants employed by the district board of education based on equivalent certification and credentials.									
*Please note: Schedule A is now broken into categories. Be sure to place staff under the appropriate category.									
Schedule A									
Sample Table									
Teachers									
Employee Name	School/Site Name	Job Title	Full-Time Equivalent	Salary Step (if applicable)	2025-26 Salary	2025-26 Benefits	2026-27 Salary	2026-27 Benefits	
Katlin Kels	123 Provider	Teacher	1.00		\$ 48,544	\$ 4,854	\$ 50,485	\$ 5,000	
Andrea Mauro	123 Provider	Teacher	1.00		\$ 48,544	\$ 4,854	\$ 50,485	\$ 5,000	
Ella Assiento	123 Provider	Teacher	1.00		\$ 53,398	\$ 4,854	\$ 55,534	\$ 5,000	
Lorenzo Moreno	123 Provider	Teacher	1.00		\$ 48,544	\$ 4,854	\$ 50,485	\$ 5,000	
Phoebe Dunlap	123 Provider	Teacher	1.00		\$ 50,728	\$ 4,854	\$ 52,727	\$ 5,000	
To be hired	123 Provider	Teacher	1.00				\$ 50,485	\$ 5,000	
Relief Teachers									
Employee Name	School/Site Name	Job Title	Full-Time Equivalent	Salary Step (if applicable)	2025-26 Salary	2025-26 Benefits	2026-27 Salary	2026-27 Benefits	
THIS POSITION IS ALLOWABLE, BUT NOT REQUIRED									
Teacher Assistants									
Employee Name	School/Site Name	Job Title	Full-Time Equivalent	Salary Step (if applicable)	2025-26 Salary	2025-26 Benefits	2026-27 Salary	2026-27 Benefits	
Natasha Marshall	123 Provider	Teacher Assistant	1.00		\$ 18,951	\$ 4,854	\$ 20,281	\$ 5,000	
Jennifer Robinson	123 Provider	Teacher Assistant	1.00		\$ 26,650	\$ 4,854	\$ 28,117	\$ 5,000	
Janie Caryl	123 Provider	Teacher Assistant	1.00		\$ 43,689	\$ 4,854	\$ 45,417	\$ 5,000	
Robert Timmins	123 Provider	Teacher Assistant	1.00		\$ 18,951	\$ 4,854	\$ 20,281	\$ 5,000	
Elizabeth Ryan	123 Provider	Teacher Assistant	1.00		\$ 43,689	\$ 4,854	\$ 45,417	\$ 5,000	
Sophia Clarry	123 Provider	Teacher Assistant	1.00		\$ 26,650	\$ 4,854	\$ 28,117	\$ 5,000	
Program Directors									
Employee Name	School/Site Name	Job Title	Full-Time Equivalent	Salary Step (if applicable)	2025-26 Salary	2025-26 Benefits	2026-27 Salary	2026-27 Benefits	
Fel Caspous	123 Provider	Director	1.00		\$ 101,805	\$ 4,854	\$ 103,805	\$ 5,000	
Secretarial and Clerical Assistants									
Employee Name	School/Site Name	Job Title	Full-Time Equivalent	Salary Step (if applicable)	2025-26 Salary	2025-26 Benefits	2026-27 Salary	2026-27 Benefits	
Alexandra Zantos	123 Provider	Clerical Worker	1.00		\$ 24,212	\$ 4,854	\$ 25,241	\$ 5,000	
Custodians									
Employee Name	School/Site Name	Job Title	Full-Time Equivalent	Salary Step (if applicable)	2025-26 Salary	2025-26 Benefits	2026-27 Salary	2026-27 Benefits	
Eliza Davis	123 Provider	Custodial Worker	1.00		\$ 26,942	\$ 4,854	\$ 28,017	\$ 5,000	
Security Guard									
Employee Name	School/Site Name	Job Title	Full-Time Equivalent	Salary Step (if applicable)	2025-26 Salary	2025-26 Benefits	2026-27 Salary	2026-27 Benefits	
Dani Valdez	123 Provider	Security Guard	1.00		\$ 24,212	\$ 4,854	\$ 25,241	\$ 5,000	
Family/Parent Liaison									
Employee Name	School/Site Name	Job Title	Full-Time Equivalent	Salary Step (if applicable)	2024-25 Salary	2024-25 Benefits	2025-26 Salary	2025-26 Benefits	
Kelly McCone	123 Provider	Family Worker	1.00		\$ 33,981	\$ 4,854	\$ 35,340	\$ 5,000	
Allison Taylor	123 Provider	Family Worker	0.20		\$ 33,981	\$ 4,854	\$ 35,340	\$ 5,000	

The next tab in the Private Provider Budget Workbook is Schedule A, which requires you to provide personnel detail on any individuals who you'll be using Department of Education funding to support, either salary and/or benefits.

You'll notice that there are sections for each of the required and/or allowable positions in the Department of Education program. Each classroom that's supported with Department of Education funding will need to have a fully certified teacher and a teacher assistant. You're only permitted to allocate one full-time teacher and one full-time teacher assistant in each classroom. You'll want to include salary and benefit information that's what you actually expended for the 25-26 school year, and then your projected salary & benefit information for the 26-27 school year. If you happen to have a situation where you have a classroom where you don't have a teacher identified yet for the 26-27 school year, instead of the employee name write "to be hired," and then fill out the 26-27 salary benefit information, leaving the 25-26 information blank.

You want to also make sure to contact the school district and give them information on the highest level of education and credentials for each of your teachers and teacher assistants and find out what the comparable salary is for teachers who are working directly in the district. And this is because teachers and teacher assistants in the state-funded preschool program are required to be paid comparably to their peers in school district-operated classrooms. So you'll want to make sure that you contact the district to find out what this teachers' salaries would be if they were working in a district classroom and use that information for your salary projections.

There are several positions on Schedule A that are allowable positions, but not positions that you're required to fill. The relief teacher position is one of those. If you're interested in having a relief teacher position in your Center, we encourage you to take a look at the provider expenditure guidance, which would give you information for recommended ratios for this position.

The Program Director piece of Schedule A should be completed based on the information that we just gathered from the Directory Salary Scale. If you remember, the allowable salary that we found was \$101,805. If we go to Schedule A you'll see that's what I've entered here.

Then, using your own established policies and guidance for your Center, you can enter information for the other allowable positions, which are the secretarial and clerical assistants, custodial, staff and security guards. One other position that you're required to have in the state-funded preschool program is a "Family Worker" or a "Family/Parent Liaison," and you're required to have one Family Worker for every 75 children who are served in state-funded preschool classrooms. This might mean that you have to have more than one full-time equivalent (FTE) Family Worker on site. If you remember, this was a private provider that has approximately 90 children who are state-funded preschoolers, and at a ratio of one for every 75 this would require the provider to have 1.2 FTE Family Workers. So that's what I've modeled out here.

Now you need to remember that all of this information, the average salaries for each position and the average benefit amounts -- you'll need to use this information to fill out your Provider Planning Budget worksheet, which is the next tab.

Table 4: Provider Planning Budget

2026-27 Private Provider One-Year Budget Planning Worksheet					
District Name:	ABC District				
Provider Name:	123 Provider				
Program Type:	Other private provider				
Non profit Status (center/parent company):	501(c)(3) non profit				
Facility Ownership:	Leased from unrelated party				
DCF License Number:	1BC123				
Classrooms Serving Contracted Eligible Children:	6				
Contracted Eligible Children:	90				
Other Students in Classrooms with Contracted Eligible Children:	0				
All Other Classrooms:	4				
All Other Children:	20				
District School Calendar Days:	184				
DOE Share of Annual Costs:	75.10%				
Educational Program Costs					
Expense	FTE/Quantity	Unit Cost / Average Unit Cost	DOE Share of Costs in Contracted Classrooms	N/A	Total Cost
Teacher Salary	6.00	\$15,700	100.00%	N/A	\$94,200
Teacher Assistant Salary	6.00	\$4,314	100.00%	N/A	\$25,884
Floating Teacher Assistant Salary	12.00	\$5,000	100.00%	N/A	\$60,000
Teacher Assistant Teacher Benefits	6.00	\$3,000	100.00%	N/A	\$18,000
Substitute Teacher Stipend	6.00	\$5,000	100.00%	N/A	\$30,000
Substitute Assistant Teacher Stipend	6.00	\$3,000	100.00%	N/A	\$18,000
Classroom Materials and Supplies	6.00	\$6,000	100.00%	N/A	\$36,000
Classroom Technology	6.00	\$6,000	100.00%	N/A	\$36,000
Field Trips w/ Transportation	90.00	\$200	100.00%	N/A	\$18,000
Family Worker Salary	1.20	\$15,140	81.63%	N/A	\$18,168
Family Worker Benefits	1.00	\$5,000	81.63%	N/A	\$4,168
					\$402,000
Food-Related Costs (CACFP participant, non-reimbursable costs)					
Expense	FTE/Quantity	Unit Cost / Average Unit Cost	DOE Share of Annual Costs	DOE Share of Center-Wide Costs	Total Cost
Food (for contracted preschool children only)	n/a	n/a	100.00%	n/a	\$55,268
Food Worker Salary (cook)	1.00	\$25,243	75.10%	81.82%	\$18,938
Food Worker Benefits (cook)	1.00	\$5,000	75.10%	81.82%	\$3,755
Assistant Food Worker Salary (asst. cook)	1.00	\$5,000	75.10%	81.82%	\$3,755
Assistant Food Worker Benefits (asst. cook)	1.00	\$5,000	75.10%	81.82%	\$3,755
					\$36,211
Employer Payroll Taxes (For Educational Program Positions only)					
Expense	FTE/Quantity	Unit Cost / Average Unit Cost	DOE Share of Annual Costs	DOE Share of Center-Wide Costs	Total Cost
Social Security (6.20%)	n/a	n/a	n/a	n/a	\$40,157
Medicare (1.45%)	n/a	n/a	n/a	n/a	\$9,592
Unemployment (2.80%)	n/a	n/a	n/a	n/a	\$18,135
Disability (0.50%)	n/a	n/a	n/a	n/a	\$3,218
					\$71,092
Subtotal Educational Program Costs					\$929,720
Administrative Support and Indirect Costs					
Support Costs					
Expense	FTE	Total Cost	DOE Share of Annual Costs	DOE Share of Center-Wide Costs	Total Cost
Director Salary	1.00	\$109,805	75.10%	81.82%	\$82,556
Director Benefits	1.00	\$5,000	75.10%	81.82%	\$3,755
Clinical Salary	1.00	\$25,243	75.10%	81.82%	\$18,938
Clinical Benefits	1.00	\$5,000	75.10%	81.82%	\$3,755
Custodian Salary	1.00	\$28,019	75.10%	81.82%	\$21,117
Custodian Benefits	1.00	\$5,000	75.10%	81.82%	\$3,755
Security Guard Salary	1.00	\$25,243	75.10%	81.82%	\$18,938
Security Guard Benefits	1.00	\$5,000	75.10%	81.82%	\$3,755
Social Security (6.20%)	n/a	n/a	n/a	n/a	\$6,569
Medicare (1.45%)	n/a	n/a	n/a	n/a	\$1,607
Unemployment (2.80%)	n/a	n/a	n/a	n/a	\$3,102
Disability (0.50%)	n/a	n/a	n/a	n/a	\$524
					\$142,848
Indirect Costs - Space Costs					
Expense	N/A	Total Cost	DOE Share of Annual Costs	DOE Share of Center-Wide Costs	Total Cost
Rent, Mortgage, Other Space Costs	n/a	\$200,000	75.10%	81.82%	\$151,642
					\$151,642
Indirect Costs - All Other Allowable Indirects					
Expense	N/A	Total Cost	DOE Share of Annual Costs	DOE Share of Center-Wide Costs	Total Cost
Office Equipment/2000 and Regain	n/a	\$10,000	75.10%	81.82%	\$8,182
Office Materials and Supplies	n/a	\$5,000	75.10%	81.82%	\$3,755
Food-Related Paper Supplies	n/a	\$1,000	75.10%	81.82%	\$755
Cleaning Supplies	n/a	\$2,000	75.10%	81.82%	\$1,510
Fund for Mortgage	n/a	\$7,000	75.10%	81.82%	\$5,327
Building General Maintenance Program	n/a	\$27,000	75.10%	81.82%	\$20,427
Utilities	n/a	\$40,000	75.10%	81.82%	\$30,280
Administrations Services	n/a	\$12,000	75.10%	81.82%	\$9,024
Security	n/a	\$15,000	75.10%	81.82%	\$11,273
Insurance	n/a	\$120,000	75.10%	81.82%	\$90,000
Accounting Fees	n/a	\$5,000	75.10%	81.82%	\$3,755
Parent Preparation Fees	n/a	\$5,000	75.10%	81.82%	\$3,755
Advertising	n/a	\$5,000	75.10%	81.82%	\$3,755
Staff Transportation	n/a	\$5,000	75.10%	81.82%	\$3,755
Profit, if Applicable (Max of 2.5% of \$0 Cost)	n/a	\$0.00	100.00%	n/a	\$0
					\$149,645
Subtotal of Above Administrative Support and Indirect Costs					\$149,645
Provider Program Totals					
Total Cost	\$1,434,485				
Per-Pupil Cost	\$14,826				
District Adjustment (For District Use Only)					
Amounts withheld for taxes to be paid by the district					
(Describe expense to be adjusted and enter negative amount.)					
(Describe expense to be adjusted and enter negative amount.)					
(Describe expense to be adjusted and enter negative amount.)					
Total Cost Less District Adjustment	\$1,324,840				
Per-Pupil Cost Less District Adjustment	\$13,826				

The next tab in the workbook is the 2026 Private Provider One-Year Budget Planning worksheet. You'll start by including the district that you're contracting with, your private provider name, and then you'll select your program type from the drop-down box. And there are three options here. You're either an "other private provider," which is a regular child care provider, an "enhanced Head Start provider," or an "expanded Head Start provider." An "enhanced Head Start provider" is one that's using a combination of state and federal funding to support the cost of serving state-funded preschoolers. These would be children who are included in your Head Start grant, in addition to being part of your contract with a school district receiving state

dollars. An “expanded Head Start” is a Head Start that's serving children above and beyond its Head Start contract and is serving additional children who would be fully funded by the state-funded preschool program. That situation is relatively rare, and you'll want to make sure that you contact your school district and make sure that you're choosing the correct program type, if you're a Head Start provider. In this particular case, I'll select “other program provider.”

Then you'll need to select your program's non-profit status, and there are three options here as well. You can select that you're a 501(c)(3), that you are an “other non-profit,” or that you're a “for profit provider.” If you're a “for profit provider,” this means that you'll be able to charge a small portion of your educational costs to a profit line, which is capped at approximately two and a half percent of your educational costs. So, if you're a “for profit provider,” you'll want to indicate that here so that it allows you to charge that profit. But otherwise, you'll want to select the correct non-profit status for your program.

In the next row, you'll select your facility ownership, whether it's owned by you, the provider, whether you lease it from an unrelated party, or whether you lease it from related party. This is helpful information for the Department of Education to know how facility ownership is driving the program costs.

Then you'll enter your DCF license number.

The next section on this worksheet is important because it drives a lot of operations that are generated on this worksheet. So first, you'll enter the number of classrooms that you're contracting with the school district to serve eligible state-funded preschoolers. Eligible preschoolers are children who are residents of the district that you're contracting with and that are either three years old or four years old by the district's cut-off date. So, you'll want to make sure that you are working in tandem with your school district, to make sure that the children that you're enrolling under the state-funded preschool program are eligible for the state-funded preschool program. And then you'll enter the total number of contracted eligible children being served in these classrooms. In this case, I've modeled six classrooms serving 90 children, and that's because there's a limit of no more than 15 children per classroom in the state-funded preschool program.

In the next row, you'll indicate whether there are any non-eligible children being served in the classrooms with your eligible children. This is fairly rare, and you'll absolutely want to make sure that you contact your school district if you think this situation applies to you. But for the most part, you will only be serving contracted eligible children in the classrooms that you're contracting with the school district to serve.

In the next row, you'll indicate whether or not there are other classrooms at the site where you're serving children. This would typically be classrooms serving infants and toddlers. And so here I've modeled a program that has five additional classrooms serving 20 more children. And we'll need to revisit these numbers later when I explain how some of the proration in this form work.

In row 16, you'll enter, again the number of school district calendar days, which, again is going to be a number that's at least 180 to comply with state regulations that require school districts to serve children for at least 180 days per school year. Once you add enter that number, a percentage will automatically calculate on the row that follows, which represents the DOE share of annual costs. And what this means is the DOE will cover certain costs only for its

share of the of the calendar year. So, in this case, it's looking at 184 school calendar days divided by 245 total days that the center could be open in a calendar year. And 245 is calculated by taking 365 days per year and subtracting out holidays and weekends. So this 75.10% again, is calculated by taking the number of district school calendar days, in this case, 184 and dividing it by the total number of days a center could be opened in a calendar year, which is 245.

Then in the next section, you'll want to enter information on the educational program costs that are allowable for the state-funded preschool program. So here you'll see the total number of teachers. As I mentioned, you're permitted to have one full-time teacher per state-funded preschool classroom and one full-time teacher assistant per state-funded preschool classroom. And then you'll want to go back to Schedule A and consult that the information that you've entered there to get the average salary that you'll enter in the unit cost column for each of the lines in the educational program cost section. And then you're permitted to budget for benefits for your teaching staff, for stipends for teacher and teacher assistant substitutes, for classroom materials and supplies, for field trips including transportation for field trips, and then for your Family Workers. And again, Family Workers are required at a ratio of one for every 75 children in the program.

You'll notice in column D that there are several different percentages represented here. The DOE share of cost and contracted classrooms varies at different points throughout this worksheet based on a number of different factors. You'll notice here that most of the cost in this section are not currently being prorated. They can be supported by Department of Education funding at 100%. However, this percentage will change based on the information that you enter in this section of the worksheet. So, for example, if you were to be serving non-eligible children in classrooms with eligible children, this percentage would change. So I'll show you an example of that. If, for example, in the six classrooms that you're contracting with the school district for, you were serving 80 eligible children and 10 non-eligible children, this percentage of costs would change. The expectation being that the 10 children who are not eligible for the state-funded preschool program would be generating tuition for the program, and that tuition would be used with state dollars to cover the full cost of serving the children in these classrooms and their share of the educational costs that you've entered here. But for now, I'm going to go back to a scenario where all of the children in the state-funded preschool classrooms are eligible for the state-funded preschool program.

However, you'll see that the percentage here for Family Workers is a bit different from above, and that's because family workers are supported at a ratio of 200 days per year. This percentage here is calculated by taking 200 days and dividing it by that same 245 total days that Center could be open in a given year, and those extra days beyond the 184 school district calendar days are intended to support the Family Workers to do things before and after the school year – to work with families to help them with any services they need or assistance they need with registration.

The following section on the worksheet is where you'll be able to enter information about covering the cost of food for children in the program, as well as any food workers and food worker assistance that you have employed in the program. As I mentioned before, the amount that is generated by the CACFP Worksheet will automatically appear here on the Budget Worksheet. You won't have to enter it yourself, and because it's already been factored in, how much funding you're getting from CACFP, the DOE would be covering 100% of those costs, as

long as 100% of the children in the classrooms are eligible for the state-funded preschool program. However, for the food workers and the food worker assistants, you'll notice that this DOE share of annual costs represents the 75.1% here, which, again, is factoring in 184 days divided by 245 days.

You'll also notice that there's an additional proration here that's called the DOE share of center-wide costs. This percentage takes into account the total number of children that a private provider is serving in their center, and the idea that tuition or other funds, perhaps even subsidized child care dollars, are coming in to support the costs of all of the children served in the center, and that they're all contributing towards these costs. So, in this particular case, this 81.82% is being calculated by taking the 90 children who are eligible for the state-funded preschool program, plus the 20 children who are infants and toddlers, who are being served by this private provider. It divides 90 by 110 to get the share of the cost that the state-funded preschoolers would be essentially allocated to cover these particular costs.

In the next section, you'll see automatic calculations taking into account the dollar amounts that you can charge to the state-funded preschool program to support important employer payroll taxes for all of the educational program positions listed above.

Next, we get to the administrative support and indirect costs section of the budget. And here you'll also want to consult back to Schedule A where you have already entered the salary and benefit amounts for the Director, Clerical staff, Custodial staff and any Security staff you have employed at your center. You'll want to directly pull these amounts over from Schedule A, making sure that they match one another. And then again, these amounts are prorated based on the DOE share of costs for the entire year (that 184 days divided by 245 for in this particular case), and also the DOE share of center-wide costs. So, this is assuming that the Director, the Clerical staff, the Custodial staff and the Security staff are supporting, not just the state-funded preschoolers in the program, but all of the children being served at this particular site.

Then we move down to the indirect costs section of the budget, where you can budget for your rent, mortgage or other space costs, and then all other allowable indirect costs, including things like office equipment, materials and supplies, cleaning supplies, utilities costs, insurance costs, accounting fees, etc. And these are subject to the same prorations that I mentioned above.

Once you've included all of this information on your budget, you can scroll down and see the total amount that you are allocating to the state funded preschool program in total and also per pupil.

Now you may have a situation with a school district where they are allowing you to charge things to the state-funded preschool program that are not part of any other section above. And this could be things like, for example, some additional preschool appropriate playground equipment. It could be some funding to help defray the cost of a new boiler that's needed for your location, and other items like that that are not directly or specifically referenced in lines above. So, you'll want to make sure that you work in consultation with your contracted school district to see if there are any other approved budget costs that you might be allowed to budget here.

Before we move on to the last section, I want to go back up for just a moment and point out the profit line that I mentioned earlier. If you are a "for profit provider," you're permitted to charge a

maximum of two and a half percent of your total educational costs in this line right here. So you'll want to scroll up to this section of the budget and look to see what your subtotal for educational program costs are and calculate no more than two and a half percent of this amount, and that's the maximum amount that you're permitted to charge for profit to the program.

And then finally, this last section of the budget is something else that you'll want to talk to your school district about. You may have a situation with your district where you've come to an agreement with the district to subtract some funding from your program so the district can purchase things on your behalf. For example, classroom materials and supplies that the district might be able to purchase at a lower cost than you can as a private provider. So you'll want to talk with the district to see if there are any amounts that make sense to put in this part of the budget. They would be entered as negative amounts and reduce your total budget amount, but they would be representing goods that the district would provide for you at some point during the school year.

Table 5: Provider Statement of Assurance

This worksheet is the statement of assurance. Enter information requested in column A in the corresponding cell in column B (cells B3, B4, B13, and B14). Note: all cells are locked except B3, B4, B13, and B14.

Preschool Private Provider One-Year Program School Year 2026-27	
Director name (person completing statement of assurance)	
DCF-Licensed Provider:	
Provider Statement of Assurance	
I, Director of the DCF-licensed provider named in cell B4, hereby assure that the following has occurred. If I cannot assure any of the activities below, justification will be included on a separate page.	
1. The provider agrees to meet the standards for educational programs set forth in New Jersey Administrative Code 6A:13A.	
2. The provider's preschool program is aligned with the New Jersey Preschool Teaching and Learning Standards.	
3. Items on the attached provider budget are true and accurate, and the provider shall make expenditures in strict accordance with the approved budget.	
4. The provider's activities and expenditures shall be subject to independent, external audit to ensure compliance with programmatic and fiscal requirements.	
5. The provider shall use the private provider one-year budget planning worksheet as the basis for their quarterly expenditure report.	
I certify that all the above items and any attached justification(s) are correct and complete.	
Director's signature:	
Date:	

The last tab in the product provider budget worksheet is the Provider Statement of Assurances. Essentially, this tab is here so that you are assuring the school district that you're working with that everything that you have entered into the workbook is accurate and true and meets the standards that the state has set forth for the New Jersey state-funded preschool program. You'll want to read through the provider statement of assurance and then date and sign this form before returning it to your school district. You want to also be sure to contact your school district to see if they are willing to accept an electronic signature, or they require you to print this form and sign it in and provide it to the school district in ink and provide it to the district in that fashion.

This brings the video on the Private Provider Budget Workbook to a close. For more information on New Jersey Preschool Expansion, including information about the application, see our library of other videos on a variety of useful topics.