



Private Schools for Students with Disabilities

2026 – 2027
New School Budget Application

Directions for Completing the New School Application 7/1/2026 to 6/30/2027 Projected Budget

1. Private school tuition rates will be based on one per diem rate for the July through June school year. The same per diem rate must be charged for all pupils regardless if the pupil attends only the ten month school year, or only the extended school year, or both the ten month and extended school years and if the pupil enrolls after the start of the ten month or extended school years. This budget document is for the July through June school year and the tuition rate is based on a per diem rate using an average daily enrollment (ADE) for the 12 month school year.
2. Insert the requested information on pages one through three. The Projected Average Daily Enrollment on page 1 is now based on an ADE for the 12 month school year. If a school has only a ten month school year for 180 days, the projected ADE would be based on the number of pupils enrolled for the entire ten month school year. If the school has both a ten month school year for 180 days and extended school year for 30 days, the projected ADE for all pupils would be based the total enrolled days of 210. In this case, a pupil in the ten month and extended school years would be $210/210$ or 1.0 , a pupil in just the ten month school year would be $180/210$ or 0.8571 and a pupil in only the extended school year would be $30/210$ or 0.1428 . On page 1, the Total Projected Average Daily Enrollment line, columns 1, 2 and 3 must equal column 4.

“Public School ADE” is the July through June average daily enrollment for pupils whose tuition is paid by a New Jersey school district or New Jersey state agency. “Private Placements In-State ADE” is the July through June average daily enrollment for pupils who reside in New Jersey whose tuition is paid by a parent, guardian or the private school is supporting the cost of the pupil’s education through another funding source. “Private Placement Out-of-State ADE” is the July through June average daily enrollment for pupils who reside in a state other than New Jersey whose tuition is paid by a parent, guardian, an out-of-state public school, a state agency of a state other than New Jersey or the private school is supporting the cost of the pupil’s education through another funding source.

In accordance with N.J.A.C. 6A:23A-18.4(b)1, the applicant shall document the need for a minimum of 24 public school placement students in order to be approved by the Commissioner. In accordance with N.J.A.C. 6A:23A-18.4(c)1, the school shall receive preliminary approval to operate for a two year period, after which the school shall provide documentation that the school has a minimum ADE of 24 public school placement students by the end of the second school year; in accordance with N.J.A.C. 6A:23A-18.4(c)1i, a school meeting the minimum ADE of 24 public school placement students by the end of the second school year shall receive new school approval; and in accordance with N.J.A.C. 6A:23A-18.4(c)1ii, a school not meeting the minimum ADE of 24 public school placement students by the end of the second school year shall have its preliminary approval status revoked and shall no longer be considered an approved private school for students with disabilities. Approved private schools for students with disabilities operating in and affiliated with a public school are exempt from N.J.A.C. 6A:23A-18.4(b)1, (c)1i, ii, iii, iv, v, and vi.

3. Insert the name of the school at the top of page 4 on the line titled Name of School.
4. Insert on pages 18 through 40, by title of position, the projected salary by individual for the 7/1/2026 to 6/30/2027 school year (no names). The totals by category from pages 18 through 40 will be inserted on the lines and page numbers indicated at the bottom of each salary analysis. For example, the total of Special Education - Instruction - Cognitive Mild - Salaries of Teachers will automatically be inserted on line 3500, page 4; the total of Undistributed Expenditures – Support Services – School Administration – Salaries of Principals/Assistant Principals will be automatically inserted on line 46000, page 12, etc. If additional space is needed, please insert the appropriate number of rows in each account title as needed.
5. Insert expenditures, other than salaries, by account title on pages 4 through 15 in column (E) “Budgeted Expenditures”. In accordance with N.J.A.C. 6A:23A-18.3(a) 1i, 1ii, 1iii, 1iv, and 1v, when determining the actual allowable costs for the program, the board of directors shall ensure that such costs are based on all costs required for student instruction from July 1 through June 30, consistent with the students’ individualized education programs (IEP), and inclusive of all costs required to implement all students' IEPs and all related services, reasonable, that is ordinary and necessary and not in excess of the cost that would be incurred by an ordinarily prudent person in the administration of public funds, and based on goods actually received and placed in service and/or services rendered in the fiscal year expensed. In accordance with N.J.A.C. 6A:23A-18.3(a)5, except for

extraordinary services, an APSSD shall provide required related services in the scope of services rendered pursuant to the tuition contract and may not bill the sending district board of education separately for related services that are required by a student's initial or any subsequent IEP with limited exception. If the related service required by an IEP is beyond what is typically provided during the school day, or the nature of the related services requires that it be beyond the school day/ operating hours, the APSSD may address the costs and provision of such related services through a separate agreement with the sending district.

6. The line items by category will be summed and inserted at the end of each category on pages 4 through 15. For example, the sum of lines 3500 through 3640 will be inserted on line 3660 in column (E) "Budgeted Expenditures" on page 4, the sum of lines 4700 through 4860 will be inserted on line 4880 in column (E) "Budgeted Expenditures" on page 5, etc.
7. The grand total of each category will be inserted on line 90000, page 15.
8. The totals by category from pages 4 through 15 will be transferred to the Budget Summary on page 16 on lines 3660 through 89980. The totals on lines 3660 through 89980 will be summed and the total will be inserted on line 90000, Total Budgeted Expenditures. Please note that costs associated with Extraordinary Services will be excluded from the total budgeted expenditures and the tuition rate calculation as these costs are not permitted in accordance with N.J.A.C. 6A:23A-18.1 et seq.
9. The Total Budgeted Expenditures from page 15, line 90000 will be inserted on page 17, line 13 to determine the maximum Working Capital / Surcharge. The Total Budgeted Expenditures on line 13 is multiplied by 0.025 and the result is inserted on line 15, page 17.
10. Line 15 on page 17, will be inserted on line 2. The school has the option of including a Working Capital / Surcharge of an amount equal to or less than 2.5% of the Total Budgeted Expenditures but the amount included is a management decision. A school is not required to include a Working Capital / Surcharge in the Budgeted Per Pupil Tuition Rate.
11. The Total Budgeted Expenditures from page 16, line 90000 will be inserted on page 17, line 1. The Total Budgeted Expenditures from line 1 and Working Capital / Surcharge from line 2 will be summed and the total will be inserted on line 3. This is the Total Budgeted Expenditures and Working Capital / Surcharge.
12. Insert the Estimated Average Daily Enrollment (ADE) on page 17, line 4. This ADE is based on a July 1st through June 30th school year. If a school has only a ten month school year for 180 days, the Estimated ADE would be based on the total number of enrolled days for all pupils for the ten month school year divided by 180. If the school has both a ten month school year for 180 days and extended school year for 30 days, the Estimated ADE for all pupils would be based on the total number of enrolled days for all pupils (both ten month and extended) divided by 210. In this case, a pupil enrolled in the ten month and extended school years would be 210/210 or an ADE of 1.0, a pupil enrolled in just the ten month school year would be 180/210 or an ADE of 0.8571 and a pupil enrolled only in the extended school year would be 30/210 or an ADE of 0.1428.
13. The Total Budgeted Expenditures and Working Capital / Surcharge on page 17, line 3 will be divided by the Estimated ADE on line 4. The total will be inserted on line 5. **This is the 7/1/2026 to 6/30/2027 Budgeted Per Pupil Tuition Rate the school is planning to charge for the July 1st to June 30th school year.**
14. Insert the Total Number of Days in Session for the period of July 1st to June 30th on page 17, line 6. The 7/1/2026 to 6/30/2027 Budgeted Per Pupil Tuition Rate from line 5 will be divided by the total number of days in session for the period of July 1st to June 30th from line 6 and the total will be inserted on line 7. **This is the Budgeted Per Diem Tuition Rate the school is planning to charge. The same per diem rate must be charged for pupils enrolled in the ten month school year and the extended school year.**

15. To determine the Ten Month School Year Tuition Rate (September through June), insert the number of enrolled days for the Ten Month School Year on page 17, line 8. This number must be a minimum of 180 days. The number of enrolled days for the Ten Month School Year on line 8 will be multiplied by the Budgeted Per Diem Tuition Rate on line 7 and the total will be inserted on line 9. **This is the Total Ten Month School Year Tuition Rate.**
16. To determine the Extended School Year Tuition Rate (July through August), if applicable, the Budgeted Per Diem Tuition Rate from page 17, line 7 will be inserted on line 10. Insert the number of enrolled days for the Extended School Year on line 11. The Budgeted Per Diem Tuition Rate from line 10 will be multiplied by the enrolled days for the Extended School Year from line 11 and the total will be inserted on line 12. **This is the Total Extended School Year Tuition Rate.**
17. Please return pages 1 through 40 to the Department of Education via email to Doe.Pssd@doe.nj.gov and retain a copy for your files.

Private School for Students with Disabilities
New School Budget
7/1/2026 to 6/30/2027

Name of School:

County:

Address:

City, State, and Zip Code:

Telephone Number:

Fax Number:

Summer Telephone Number:

E-mail Address:

Projected Average Daily Enrollment (ADE)
July through June

Program Type	(1) Public School Pupils ADE	(2) Private Placements In State ADE	(3) Private Placements Out of State ADE	(4) Total Pupils ADE	(5) # of Classes
Auditory Impairments					
Autism					
Behavioral Disabilities					
Cognitive Mild					
Cognitive Moderate					
Cognitive Severe					
Learning and/ or Lang. Disability Mild to Moderate					
Learning and/ or Lang. Disability Severe					
Multiple Disabilities					
Preschool Disabilities					
Visual Disabilities					
Total Projected ADE					

Ten Month Program

Date of Opening Day of School:

Number of Days in Session:

Length of School Day:

Starting Time:

Ending Time:

Type of School (Day or Residential):

Extended School Year

Date of Opening Day of School:

Number of Days in Session:

Length of School Day:

Starting Time:

Ending Time:

Type of Organization (Nonprofit or Profit):

Administrative Personnel	Name	Fax Number	Phone Number	E-Mail Address
Director				
Assistant Director				
Executive Director				
School Business Administrator				
Business Manager				
Principal				
Assistant Principal				
Vice Principal				

Please designate the individual(s) that should receive all fiscal correspondence from the department by putting a check next to their name(s). If the title of the individual(s) is not indicated, you may add information in the blank spaces.

**Affidavit
New School Budget 2026-2027**

This is to certify that _____ located at _____
_____ is a privately operated school and/or educational facility and is profit making _____ or non-profit organization _____ providing non-sectarian services. It is further certified that the program meets the standards of, and is conducted in full compliance with the Individuals with Disabilities Act, Section 504 of the Rehabilitation Act of 1973, and Title II and III of the Americans with Disabilities Act, P.L. 101-336, N.J.S.A. 18A:46-1 et seq., N.J.A.C. 6A:14 and N.J.A.C. 6A:23A-18.1 through 18.23.

I hereby certify that all information submitted to the New Jersey Department of Education by the undersigned, is to the best of my knowledge accurate. It is further certified that all costs listed are directly attributable to the education of disabled children received from the public schools of New Jersey or private placements in the same classrooms with New Jersey public school children. It is further certified that the undersigned are aware of the non-allowable costs contained in N.J.A.C. 6A:23A-18.6 and that such costs charged as allowable costs in the private school for students with disabilities tuition rate are consistent with the Individualized Education Program of a disabled student and shall be reasonable, that is, ordinary and necessary and not in excess of the cost which would be incurred by an ordinary prudent person in the administration of public funds. It is also understood that the submission of erroneous and/or misleading information may lead to the prosecution by the State of New Jersey.

I further certify that all professional staff are appropriately certified for the positions that they hold. I assure the Department of Education that all necessary health, safety, and necessary emergency procedures will be followed. It is further agreed that an end-of-year adjusted tuition rate will be determined by a certified audit report, which may involve an increase, or decrease in the projected tuition rate assigned this private school that, in turn, may involve refunds or additional charges to the sending public school districts.

I agree to cooperate with any Division of Family and Youth Services investigation into alleged child maltreatment; and if applicable, I will submit written corrective action plans in a timely manner, as per the remedial recommendations of that office. In the event that an appeal of the investigative finding is sought, I will immediately provide written notification to the Office of Special Education Programs.

(Signature Board President/Chairperson)

(Signature Director in Charge)

(print or type name)

(date)

(print or type name)

(date)

This affidavit must be executed before an individual authorized by law to administer oaths.

State of _____ County of _____ on this _____

day of _____

personally appeared before me the said _____

and _____ known to be the individuals described in and who executed the foregoing instrument, and they duly acknowledge to me that they execute the same, and that the statements contained therein are true.

Signature of Notary Public

(Official Seal)

Official Title