

Child Care Cost Model for Nevada

TECHNICAL USER GUIDE

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Prenatal to Five Fiscal Strategies

www.prenatal5fiscal.org

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About Prenatal to Five Fiscal Strategies

Prenatal to Five Fiscal Strategies is a national nonprofit, founded by Jeanna Capito and Simon Workman, that seeks to address the broken fiscal and governance structures within the prenatal to five system with a comprehensive, cross-agency, cross-service approach. The work is founded in a set of shared principles that centers on the needs of children, families, providers, and the workforce. This approach fundamentally rethinks the current system to better tackle equity in funding and access.

For more information about Prenatal to Five Fiscal Strategies, please visit: www.prenatal5fiscal.org

Acknowledgment

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Introduction

Cost estimation models, or cost models, are tools to understand the true cost of delivering child and family services and how that cost varies based on different program or child and family characteristics. These tools are flexible financial models that estimate the costs to deliver services by incorporating both data and assumptions to project the expected costs incurred by programs under a variety of different scenarios and program or policy conditions. Cost models are tools used to understand the relationship between the expense of delivering services or supports and the available revenues or current contract or payment rates paid for these services.

The Nevada Child Care Cost Model was developed to help caregivers, programs, and other early care and education and child care leaders estimate the true cost of providing child care in their communities. It quantifies the full cost of operating a child care program, beyond what is currently reimbursed through subsidy or collected through tuition, and shows how that cost changes as a program changes its size, the ages of children it serves, the wages and benefits it pays, and the additional supports it offers to children, families, and staff. The model includes county and subsidy region specific data for Nevada, and users can also choose to enter their own data for a more customized child care cost scenario.

Intended Users

The Nevada Child Care Cost Model is a free, public web tool. It is designed for:

- **Child care providers** — center directors and family child care providers who want to understand what it actually costs to run their program, test the effect of raising wages, adding benefits, and/or adding enhancements, and compare their cost per child to the rates they currently receive
- **Policymakers and agency staff** — who need to understand the gap between current subsidy rates and the true cost of care, and to model what different policy choices would cost
- **Advocates, funders, and researchers** — who want a transparent, consistent way to talk about the cost of quality child care in Nevada

Scope of the Model

The model estimates costs and revenues for one program at a time. It produces a program-level budget and a cost per child for each age group served, under whatever set of assumptions the user chooses.

The model is not a bookkeeping or accounting system, and it does not produce a countywide or statewide cost projection. Its results are estimates built from the assumptions selected on screen.

How to Use This Manual

This technical manual is a guide to understanding and using the **Nevada Child Care Cost Model**. It explains what each input on the screen does, what assumptions sit behind the numbers, and how to read the results. The manual follows the same order as the tool itself, so that it can be read straight through the first time and then used as a reference. The headings in this manual follow the input sections that appear on screen.

Prenatal to Five Fiscal Strategies is committed to supporting users of the cost model. If additional questions or needs arise, users can reach out directly to Prenatal to Five Fiscal Strategies at info@prenatal5fiscal.org for support.

Nevada Child Care Cost Model Web Tool

Accessing the Model

The Nevada Child Care Cost Model runs in a web browser and can be found at: <https://nv.cccostmodel.prenatal5fiscal.org/>. Nothing needs to be downloaded or installed, and no account or login is required. The model works best on a laptop or desktop screen, because the input scenarios sections and the Results area are shown side by side.

A brightness control in the upper right corner of the screen switches the display between a light and a dark color scheme. This control only changes how the screen looks; it has no effect on any calculations.

Cost Model Layout

The screen has three areas:

- **The input scenarios sections.** A stacked set of labeled blue bars — Location and Size of Center, Salaries, Benefits, and so on. Selecting a bar opens that section; selecting it again closes it. Every choice that shapes the cost estimate is made in one of these sections.
- **The Scenarios and Results areas.** Scenarios lists the cost scenarios being worked on and offers tools to name, save, compare, export, and delete them. The Results area shows the program-level budget for the scenario currently selected, and updates automatically as inputs change.
- **Scenario Tables and Charts.** The cost per child table and three charts that break down where the money goes.

How these areas are arranged depends on the size of the browser window. On a wide screen the input scenarios sections appear alongside Scenarios and Results, with the Scenario Tables and Charts underneath. In a narrower window the areas stack into a single column in that same order.

Most fields have a small, circled question mark beside the label. Selecting it displays a short explanation of what the field is asking for.

Figure 1. The Nevada Child Care Cost Model Landing Page

The Nevada Child Care Cost Model is a tool to help caregivers, programs and other early care and education and child care leaders estimate the true cost of providing child care in their communities. The model includes county and subsidy region specific data and users can also choose to enter their own data for a more customized child care cost scenario. To access additional information on this model and how to use it, [click here](#).

✓ Center-Based

Family Child Care

Location and Size of Center

Salaries

Benefits

Staffing Adjustments and Additional Positions

Operating Reserve

Enhancements: Additional Cost Drivers

Nonpersonnel Adjustments

Revenue

Scenario Tables and Charts

Program Type Selection

At the top of the input area is a two-button control:

- **Center-Based** — a child care center, where children are grouped into classrooms by age
- **Family Child Care** — care provided in a provider's home, either a small or a group home

The two model types ask for different information, so it is important to choose the correct one before entering anything else. Switching between them keeps each set of work separate: the model can create a scenario for each type, and both will appear in the Scenarios list, so a center scenario and a family child care scenario can be built in the same session without one overwriting the other.

Cost Model Input Sections

The Results area stays empty until three selections have been made. Until then it lists what is still missing:

Model type	Required before results appear
Center-Based	Location; Ratio/Group Size Regulations; Salary Selection
Family Child Care	Location; Size of Home; Salary Selection

Everything else in the model has a starting value already in place, so results appear as soon as those selections are made. The rest of the scenario sections refine the estimate.

Section	What it covers
Location and Size of Center	The county or subsidy region whose local data the model should use, the standards the program follows, and how many classrooms (or, in family child care, how many children) the program has by age group. The section keeps this title in both model types; in Family Child Care it asks for Size of Home instead of Ratio/Group Size Regulations.
Salaries	The wage source used to pay every position in the model, or a custom set of salaries entered by the user.
Benefits	Health insurance; life, vision, and dental coverage; retirement or pension; paid sick days; paid time off; staff transportation; a child care tuition benefit for staff; and staff wellness supports.
Staffing Adjustments and Additional Positions (<i>centers only</i>)	Manual adjustments to non-classroom staffing counts, and any paid positions not already built into the model.
Operating Reserve	The share of annual expenses set aside as an operating reserve.
Enhancements: Additional Cost Drivers	Professional development supports, family engagement, child education and health supports, mental health consultation, inclusion supports, and multilingual learner supports.
Nonpersonnel Adjustments	The default nonpersonnel costs the model has already included for the selected location, user adjustments to four of the largest of those items, and a list of additional nonpersonnel costs a program may carry.
Revenue	The program's Star Level, the number of children served under CCDF subsidy, private tuition, and other payment rates; additional income; and adjustments for average enrollment and uncollected revenue.

Calculating Program Level Costs – Step-by-Step Overview

The tables below summarize the sequence of choices for each model type. Detailed instructions for each step follow.

Center-Based Programs

Step	What to do
1	Select Center-Based at the top of the input area.
2	Location — select the state, county, or subsidy region.
3	Ratio/Group Size Regulations — select the standards the program follows. This sets the age groups, ratios, and group sizes used throughout the model.
4	Program Ratios — enter the number of classrooms for each age group. The model calculates the number of children.
5	Salary Selection — choose the wage source or enter custom salaries.
6	Benefits — set health insurance and any other benefits the program offers.

Step	What to do
7	Staffing Adjustments and Additional Positions — adjust non-classroom staffing and add any positions the model does not already include.
8	Operating Reserve — confirm or change the reserve percentage.
9	Enhancements — select any professional development, family engagement, child health and education, inclusion, or multilingual supports the program provides.
10	Nonpersonnel Adjustments — review the default nonpersonnel amounts, adjust the four default values if needed, and add any other nonpersonnel costs.
11	Revenue — select the Star Level, enter the number of children by payment type and the monthly amounts, add other income, and set the percentages for enrollment and bad debt.
12	Review results — read the Results area, the Cost per Child table, and the charts.
13	Save, export, or compare the scenario.

Family Child Care Programs

Step	What to do
1	Select Family Child Care at the top of the input area.
2	Location — select the county or subsidy region.
3	Size of Home — select Small FCC or Group FCC.
4	Program Ratios — enter the number of children in each age group.
5	Salary Selection — choose the wage source or enter custom salaries.
6	Benefits — set health insurance and any other benefits provided.
7	Operating Reserve — confirm or change the reserve percentage.
8	Enhancements — select any additional supports the program provides.
9	Nonpersonnel Adjustments — review and adjust nonpersonnel costs.
10	Revenue — select the Star Level, enter children by payment type and monthly amounts, add other income, and set the percentages for enrollment and bad debt.
11	Review results , then save, export, or compare the scenario.

Note: Family child care homes do not use the Staffing Adjustments and Additional Positions section, and a few of the enhancement options are described in terms of the provider/owner rather than a lead teacher.

Detailed Step-by Step Instructions

Location and Size of Center

Geographic Region Selection

Using the drop-down menu labeled **Location**, select the county or subsidy region whose local data the model should use. The choice drives the local wage values and the default nonpersonnel amounts throughout the model, so it should be made first.

The list is grouped:

- **Statewide**
- **Subsidy Regions** — Carson City/Douglas County; Clark County; Rural Counties (Churchill, Elko, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, and White Pine); Washoe County
- **Counties** — Carson City, Churchill, Clark, Douglas, Elko, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, Washoe, and White Pine

Choose a **county** to model a single county's costs. Choose a **subsidy region** when the question is about subsidy policy, since Nevada's child care subsidy rates are set by region.

Figure 2. Location and Size of Center Section

Location and Size of Center				
Location ?		Ratio/Group Size Regulations ?		
Clark County		Licensing		
AGE	# OF CLASSROOMS ?	RATIOS ?	GROUP SIZE ?	CHILDREN ?
Infants - 0-8 months	1	4	16	16
Toddlers - 9-23 months	1	6	18	18
2 year olds	1	9	18	18
3 year olds	1	12	24	24
4 year olds	1	13	26	26
5 years and older	1	18	36	36
Totals	6			138

Program Regulation Selection

Using the drop-down menu labeled **Ratio/Group Size Regulations**, select the program or regulation type the program follows. This selection determines the required adult-to-child ratio and group size, and it also determines how children are grouped by age everywhere else in the model.

Option	Use it for
Licensing	A program meeting Nevada's child care licensing requirements. If a QRIS participant, the user will select the appropriate Star Level in the Revenue section. If not in QRIS, the user will select Star One

Option	Use it for
Silver Star 5	A program meeting the ratio and group size standards at the top level of Nevada's quality rating and improvement system.
NR!PK	A program operating Nevada Ready! State Pre-K, which serves 3- and 4-year-olds only.
NAEYC	A program meeting National Association for the Education of Young Children accreditation standards.
Head Start/Early Head Start	A program meeting Head Start Program Performance Standards.
User Input	A program that wants to enter its own ratios and group sizes. If User Input is selected, the ratios and group sizes entered must at a minimum comply with Nevada licensing standards.

Because each option carries its own age bands, the rows of the ratio table change when the selection changes. Appendix A lists the age groups, ratios, and group sizes for every option.

Type of Program/Home Type Selection

In the Family Child Care model, the drop-down menu labeled **Size of Home** replaces Ratio/Group Size Regulations. Select whether the program is a **Small FCC** or a **Group FCC** home. The model will alert the user if the number of children entered exceeds what is allowed for that home type. Family child care homes do not select a Ratio/Group Size Regulations option; the home type determines the age groups and ratios used.

Program Profile/Child Enrollment

Once the regulation type (or home type) is selected, the **Program Ratios** table appears.

For centers, enter the **number of classrooms** for each age group. The RATIOS and GROUP SIZE columns fill in automatically from the selected standards and cannot be edited — unless User Input was selected, in which case both columns become editable. The CHILDREN column and the Totals row are calculated by the model: the number of children in each age group is the group size multiplied by the number of classrooms.

For family child care homes, enter the **number of children** in each age group directly. There are no classrooms to enter in the family child care section.

Leave an age group at zero if the program does not serve that age. To model a program that serves only preschoolers, for example, enter classrooms for the 3- and 4-year-old rows and leave the rest at zero.

Figure 3. Location and Size of Family Child Care Section

Location	Size of Home
Clark County	Small FCC

AGE	NUMBER OF CHILDREN
Infants - 0-11 months	0
1-3 year olds	0
3-5 year olds	0
5 years and older	0
Totals	0

Salaries

Using the drop-down menu labeled **Salary Selection**, choose the source of the wage values the model applies to every position:

Option	What it uses
Bureau of Labor Statistics	Local wage data reported by the U.S. Bureau of Labor Statistics for the selected location. This generally reflects what child care staff in the area are actually paid today.
MIT Living Wage Single Person	The MIT Living Wage Calculator value for a single adult with no children in the selected location.
MIT Living Wage Child Care Workforce Family Composition	A living wage weighted to reflect the household composition of the child care workforce, rather than assuming every worker is a single adult with no children.
User Input	A custom salary for each position, entered by the user.

Selecting **User Input** opens a table of the positions in the model so that a salary can be entered for each one. A program with its own salary scale should use this option; the rest of the model then builds on those figures. The default salaries for every position, wage source, and location are listed in Appendix C.

Figure 4. Salary Selection

Salaries

Salary Selection

Bureau of Labor Statistics

Benefits

Benefits apply to all staff in the model. Each item is either a switch that turns the benefit on and off, or a set of choices.

Field	What to enter
Health Insurance	None Provided, Default Annual Cost, or User Input. The Default Annual Cost option shows the total annual amount the model has calculated for a program of this size in the selected location, based on average local cost. Choosing User Input replaces it with an annual cost per employee entered by the user.
Life/Vision/Dental Insurance	Toggle on or off. When on, enter the percent of salary allocated to these benefits.
Retirement/Pension	Toggle on or off. When on, enter the employer contribution as a percent of salary.
Sick Days	Toggle on or off. When on, enter paid sick days per staff member per year.
Paid Time-off	Toggle on or off. When on, enter paid days off per staff member per year, not counting holidays and program closures.
Transportation (staff travel and parking)	Toggle on or off. When on, enter the annual cost per employee and the number of employees receiving it.
Child Care Tuition Benefit	Toggle on or off. When on, enter the annual benefit per employee and the number of employees receiving it.
Wellness Supports	Toggle on or off. When on, enter the total annual cost.

Mandatory employer costs are built into the model and are not user inputs. These are included in the Benefits line of the Results area along with whatever discretionary benefits have been selected, which is why the Benefits figure is never zero even when every optional benefit is switched off.

Figure 5. Benefits Section

The screenshot displays the 'Benefits' section of a software interface. At the top, there's a header bar labeled 'Benefits'. Below it, the 'Health Insurance' section is active, showing three radio button options: 'None Provided', 'Default Annual Cost: \$129,149' (which is selected), and 'User Input'. Below this, there are two columns of benefit options, each with a toggle switch and a help icon. The left column includes 'Life/Vision/Dental Insurance' (off), 'Sick Days' (on, with a value of 10 days/year), 'Transportation (staff travel and parking)' (off), and 'Wellness Supports' (off). The right column includes 'Retirement/ Pension' (off), 'Paid Time-off' (on, with a value of 10 days/year), 'Child Care Tuition Benefit' (off), and 'Wellness Supports' (off).

Staffing Adjustments and Additional Positions

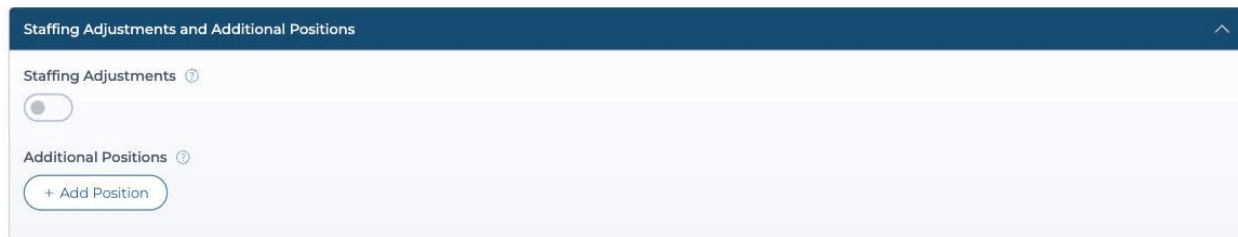
The model builds a staffing pattern automatically. Classroom staffing follows the ratios and group sizes from the regulation type selected, and non-classroom positions such as a director, assistant director, and administrative assistant are added based on the size of the program.

This section allows two kinds of change:

- **Staffing Adjustments.** Turning this on reveals the non-classroom positions the model calculates on its own — Assistant Director and Administrative Assistant — and gives control of them to the user. The fields open at zero and replace the model's calculation, so the user can enter the number of each position the program actually has. Leaving them at zero removes those positions from the estimate entirely, which is a useful way to model a small program that operates without them.
- **Additional Positions.** Select **Add Position** to add a paid role the model does not already include, entering a name, a salary, and how many of that position the program has. A cook, a bus driver, a family advocate, or a second site supervisor would be entered here. Select Add Position again for each additional role.

A position added here is treated like any other staff member: benefits and mandatory employer costs are applied to it.

Figure 6. Staffing Adjustments and Additional Positions Section

The screenshot shows a software interface titled "Staffing Adjustments and Additional Positions". It features two main sections. The first section, "Staffing Adjustments", has a toggle switch that is currently turned off. The second section, "Additional Positions", includes a button labeled "+ Add Position".

Operating Reserve

An operating reserve is money set aside each year so that a program can absorb an unexpected expense or a gap in revenue without cutting services. Contributing to a reserve is a recognized practice for long-term financial stability, and the model includes it as a real cost of operating.

The reserve is **set by default at 5%** of annual expenses. Turn it off to model a program that sets nothing aside or change the percentage.

Enhancements: Additional Cost Drivers

This section holds the supports that go beyond the basic staffing and materials needed to open the doors. Each is optional, and each is set to none or off until selected. Grouping them here makes it straightforward to price a single change — the cost of adding coaching, for example — by turning one item on and watching the results.

The section is divided into five groups.

Professional Development Supports

Field	Options
Training	None Provided; 12, 24, 36, 48, or 96 hours per year; or User Input. Applies per teaching staff member and is priced as the cost of covering the classroom at a substitute's hourly rate while staff are in training. Note that the model already includes a baseline allowance of 24 hours of training coverage per staff member in its personnel costs, so selecting None Provided here does not remove training cost from the estimate entirely — it removes only the additional hours selected
Planning Time	None Provided; 1 hour/day for the lead teacher; 1.5 hours/day for the lead teacher and 0.5 hours/day for others; 2 hours/day for the lead teacher and 1 hour/day for others; or User Input. In family child care, these read as provider/owner rather than lead teacher.
Coaching	None Provided; 1 hour/week for the lead teacher; 1.5 hours/week for the lead teacher and 0.5 hours/week for others; 2 hours/week for the lead teacher and 1 hour/week for others; or User Input.
Mentor Teacher	None; 10%, 25%, or 50% of a full-time position; or User Input.

Figure 7. Professional Development Supports Section

Enhancements: Additional Cost Drivers

Professional Development Supports

Training

Planning Time

Coaching

Mentor Teacher

Family Engagement

Other Enhancements

Family Engagement

Field	Options
Conferences/Home Visits	None; 2, 3, or 4 per year; or User Input. The cost is the coverage needed while the teacher or provider meets with the family, priced at a substitute's hourly rate for each child in the program.
Social Events/Parent Education	None; 2, 3, or 4 events per year; or User Input.
Family Engagement Specialists	None; one specialist per 35, 50, 100, or 150 children.

Figure 8. Family Engagement Section

Family Engagement

Conferences/Home Visits ?

Social Events/Parent Education ?

Family Engagement Specialists ?

Other Enhancements

Field	Options
Child Education and Development	None; \$100 per child and \$1,500 per classroom per year; \$200 per child and \$3,000 per classroom; \$300 per child and \$4,000 per classroom; or User Input. In family child care, the per-classroom amount reads as per home. Use this only for educational programming and materials beyond the standard amount already included in nonpersonnel costs.
Child Health	None; \$50 per child per year; \$100 per child per year; or User Input.
Infant Early Childhood Mental Health Consulting	None; 8, 16, or 24 hours per month; or User Input.

Figure 9. Other Enhancements Section

Other Enhancements

Child Education and Development ?

None ☒

\$100/child - \$1,500/classroom annually ☐

\$200/child - \$3,000/classroom annually ☐

\$300/child - \$4,000/classroom annually ☐

User Input ☐

Child Health ?

None ☒

\$50/child annually ☐

\$100/child annually ☐

User Input ☐

Infant Early Childhood Mental Health Consulting ?

None ☒

8 hrs/month ☐

16 hrs/month ☐

24 hrs/month ☐

User Input ☐

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Inclusion Supports

Costs of serving children with disabilities, developmental delays, or other support needs.

Field	What to enter
Avg # of Children Needing Inclusion Supports	The average number of children in the program who need these supports.
Equipment/Materials	\$250 per child per year, \$400 per child per year, or User Input.
Inclusion Aide	5 hours per week per child, 10 hours per week per child, or User Input.

Figure 10. Inclusion Supports Section

Inclusion Supports

Avg # of Children Needing Inclusion Supports ?
0

Equipment/Materials ?
☒ \$250/child
☐ \$400/child
☐ User Input

Inclusion Aide ?
☒ 5 hours weekly/child
☐ 10 hours weekly/child
☐ User Input

Multilingual Learner Supports

Field	What to enter
Number of Multilingual Children	How many children in the program are multilingual learners.
Multilingual Staff Capacity	The percent salary increase for staff who support multilingual children, or for building that capacity in staff. Starting value 5%.
Multilingual Materials	None; \$75, \$100, or \$150 per child per year; or User Input.

Figure 11. Multilingual Learner Supports Section

Multilingual Learner Supports

Number of Multilingual Children ?
0

Multilingual Staff Capacity ?
Percentage of Salary: 5%

Multilingual Materials ?
☒ None
☐ \$75/child annually
☐ \$100/child annually
☐ \$150/child annually
☐ User Input

Nonpersonnel Adjustments

Nonpersonnel Expenses

The model includes default values for nonpersonnel items that virtually every child care program pays for, calculated for the location selected. The section opens with a summary of those defaults and what each category contains:

Category	Includes
Education Program	Food, classroom supplies, medical supplies, educational supplies, advertising, postage, professional contractors, training and professional development expenses.
Occupancy	Rent or lease, utilities, building insurance, maintenance, repair, cleaning.
Program Management/Administration	Office supplies, insurance, audit and legal fees, telephone and internet.

The per-unit values behind each category, and the location adjustment applied to them, are listed in Appendix D.

Default Value Adjustments

Four of the larger nonpersonnel items can be replaced with a program's own figures. Each shows the default annual amount the model calculated; selecting **User Input** allows a different amount to be entered.

Item	Notes
Child Liability Insurance	Annual amount spent.
Food & Food Related Items	Annual amount spent on food and food-related items.
Background checks/Fingerprinting	User Input asks for the annual cost per employee and the number of employees.
Adjusting Rent / Lease / Mortgage Costs	Annual amount spent on rent, lease, or mortgage, including real estate taxes.

A program that owns its building outright, or one paying well above market rent, will get a materially better estimate by entering its own figure here rather than accepting the default.

Figure 12. Nonpersonnel Adjustments Section

Nonpersonnel Adjustments

The model includes default values for a number of nonpersonnel items which are common expenditures of child care programs. The items included and the total default amounts calculated for the selected geography are:

Education Program
 \$375,048
 Includes: Food, classroom supplies, medical supplies, educational supplies, advertising, postage, professional contractors, training/professional development expenses

Occupancy
 \$285,718
 Includes: rent/lease, utilities, building insurance, maintenance, repair, cleaning

Program Mgmt/Administration
 \$41,207
 Includes: office supplies, insurance, audit/legal fees, telephone/internet

Default Value Adjustments

Child Liability Insurance ⓘ
 Default Annual Cost: \$16,601 ☒ User Input ☐

Food & Food Related Items ⓘ
 Default Annual Cost: \$317,234 ☒ User Input ☐

Background checks/Fingerprinting ⓘ
 Default Annual Cost: \$828 ☒ User Input ☐

Adjusting Rent / Lease / Mortgage Costs ⓘ
 Default Annual Cost: \$202,159 ☒ User Input ☐

Additional Nonpersonnel

Additional Nonpersonnel

Costs that only some programs carry. Each is a switch; turning one on reveals the amount fields.

Item	What to enter
Technology	Toggle on or off. When on, enter annual amount spent on technology, communications, and back-office tools.
Field Trips	Toggle on or off. When on, enter annual amount spent on field trips.
Accreditation Fee	Toggle on or off. When on, enter annual amount spent on annual accreditation fees.
Playground Equipment	Toggle on or off. When on, enter annual amount spent on playground equipment and maintenance.
Onboarding Training	Toggle on or off. When on, enter the average number of staff onboarded each year and the average cost of onboarding per new employee.
Additional Indirect/Admin Costs	Toggle on or off. When on, slide to select the percent of total annual costs for indirect or administrative expenses not captured elsewhere.
Cost of borrowing money	Toggle on or off. When on, enter annual amount of annual fees and interest on borrowed money.
Child Scholarships	Toggle on or off. When on, enter annual amount spent on child scholarships the program provides.
Transportation (for children)	Toggle on or off. When on, enter the annual cost per child and the number of children receiving transportation.

Figure 13. Additional Nonpersonnel Section

Additional Nonpersonnel

Technology ?

Field Trips ?

Accreditation Fee ?

Playground Equipment ?

Onboarding Training ?

Additional Indirect/Admin Costs ?

Cost of borrowing money ?

Child Scholarships ?

Transportation (for children) ?

Revenue

Star Level

Select the program's Star Level, from **Star 1** through **Star 5**. Nevada's subsidy rates vary by quality level and by region, and this selection is what tells the model which rate to apply. Programs that are licensed but not participating in Nevada's Quality Rating and Improvement System (QRIS) do not have a Star Level; they will automatically be Star 1. Subsidy income is calculated by multiplying the number of subsidized children entered below by the daily rate that matches the location, Star Level, and age group, multiplied by 260 days per year. Rates for school-age children are reduced to reflect their shorter hours.

Subsidies and Private Tuition

A table with one row per age group and three payment types:

Column group	What to enter
CCDF Child Care Subsidy	The number of children in each age group whose care is paid through Nevada's child care subsidy program. The rate is set by the Star Level and location selected.
Full Private Tuition	The monthly tuition charged for each age group. The number of children in this column is entered by the user.
Other Payment Rate (NR!PK, HS/EHS, partial tuition payments)	The number of children, entered by the user, whose care is paid at some other rate — Nevada Ready! Pre-K, Head Start or Early Head Start, or who pay a partial tuition payment — and the monthly amount per child.

The table totals the children in each column and shows the share of enrollment that is subsidized. Because a child can be counted in more than one column — for example, a child whose care is paid partly

through subsidy and partly through a tuition payment — the combined total number of children can be higher than the capacity entered in the Program Ratios table.

Figure 14. Revenue Section

Revenue

Star Level ?

Star 1

Star 2

Star 3

Star 4

Star 5

AGE	CCDF CHILD CARE SUBSIDY ?	FULL PRIVATE TUITION		OTHER PAYMENT RATE (NR/!PK, HS/EHS, PARTIAL TUITION PAYMENTS)	
		CHILDREN	MONTHLY TUITION ?	CHILDREN ?	MONTHLY RATE ?
Infants - 0-8 months	0 ^ v	0 ^ v	\$ 0	0 ^ v	\$ 0
Toddlers - 9-23 months	0 ^ v	0 ^ v	\$ 0	0 ^ v	\$ 0
2 year olds	0 ^ v	0 ^ v	\$ 0	0 ^ v	\$ 0
3 year olds	0 ^ v	0 ^ v	\$ 0	0 ^ v	\$ 0
4 year olds	0 ^ v	0 ^ v	\$ 0	0 ^ v	\$ 0
5 years and older	0 ^ v	0 ^ v	\$ 0	0 ^ v	\$ 0
Totals	0	0		0	

Additional Income

Enter any other annual income the program receives — grants, donations, fundraising — as a single annual total.

Income Adjustment

Field	What to enter
Enrollment	Slide to change the average share of slots that are actually filled over the course of a year, the default is set at 85%.
Bad Debt	Slide to change the share of revenue that is expected to go uncollected (e.g., parents who do not pay).

Figure 15. Income Adjustment Section

Additional Income 

\$ 0

Income Adjustment 

Enrollment 

Bad Debt 

Average Enrollment: 85%

Uncollected Revenue: 3%

Cost Model Scenarios

A scenario is one complete set of inputs and its results. The Scenarios area makes it possible to build several and compare them.

The scenarios area has two tabs:

- **In Progress** — scenarios currently being worked on
- **Saved** — scenarios that have been saved to return to later

The tools available for each scenario are:

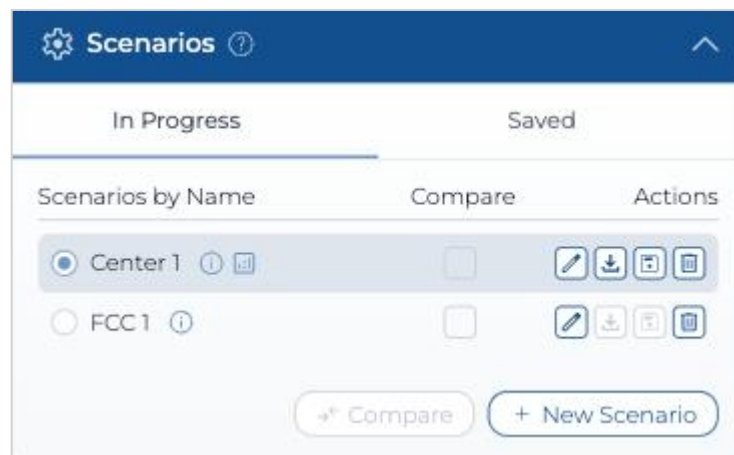
Tool	What it does
Edit Scenario Name	Renames the scenario. Descriptive names — "Clark County, Licensing, BLS wages" — make comparisons much easier to read later.
Save this scenario to access later	Moves a copy to the Saved tab.
Export Results PDF	Downloads the results as a PDF for printing or sharing.
Delete this Scenario	Removes it. The last remaining scenario cannot be deleted.
Import this Scenario	Brings a saved scenario back into the In Progress tab as a new working copy.

New Scenario creates a fresh scenario and asks for a name and a scenario type (Center-based or Family Child Care).

Compare places scenarios side by side. Select the Compare checkbox for the scenarios to be compared, then choose Compare.

A practical way to work is to build one scenario that reflects the program as it operates today, save it, then duplicate it and change one thing at a time. The difference between the two is the cost of that change.

Figure 16. Cost Model Scenarios



Nevada Child Care Cost Model Outputs

Scenario Results

The Results area updates as inputs change. It reports the annual budget for the scenario:

Staffing

- **Total Staff** — all staff in the model, expressed in full-time equivalents
- **Teaching Staff** (Center scenarios only)— the portion of those staff who work directly with children

Expenses

- **Wages and Benefits**, which together equal **Total Personnel**
- **Program Enhancements** — everything selected in the Enhancements section
- **Education Program, Occupancy, and Program Management/Administration** — the three default nonpersonnel categories
- **Additional Nonpersonnel** — anything switched on in the Additional Nonpersonnel section
- **Operating Reserve**
- **Total Nonpersonnel**, and then **TOTAL EXPENSE**

Income

- **CACFP** — the model's estimate of reimbursement through the Child and Adult Care Food Program. There is no separate entry for it: the model calculates it automatically from the number of children entered in the CCDF Child Care Subsidy and Full Private Tuition columns of the Revenue section, so it shows \$0 until children are entered there.
- **Subsidy, Tuition, and Other Payments** — calculated from the children and rates entered in the Revenue section
- **Other Income** — the additional income entered
- **Total Income**, then **Income Adjustment**, which applies the enrollment and bad debt percentages

Bottom line

- **Annual Net Revenue** — total income minus total expense. A figure shown in parentheses and in red is a shortfall.
- **Percent of Expenses** — that same result expressed as a share of total expense, which makes it easy to compare scenarios of different sizes

Figure 17. Scenario Results

Results	
Total Staff	21.4
Teaching Staff	17.6
EXPENSES	
Wages	\$774,919
Benefits	\$206,119
Total Personnel	\$981,038
Program Enhancements	\$0
Education Program	\$375,048
Occupancy	\$285,718
Program Management/Administration	\$42,035
Additional Nonpersonnel	\$0
Operating Reserve	\$84,192
Total Nonpersonnel	\$786,994
TOTAL EXPENSE	\$1,768,031
INCOME	
CACFP	\$155,719
Subsidy	\$0
Tuition	\$0
Other Payments	\$0
Other Income	\$0
Total Income	\$155,719
Income Adjustment ⓘ	\$27,329
Annual Net Revenue ⓘ	(\$1,639,641)
Percent of Expenses	-92.7%

Cost per Child

The **Cost per Child** table reports the annual, monthly, and weekly cost of serving one child in each age group.

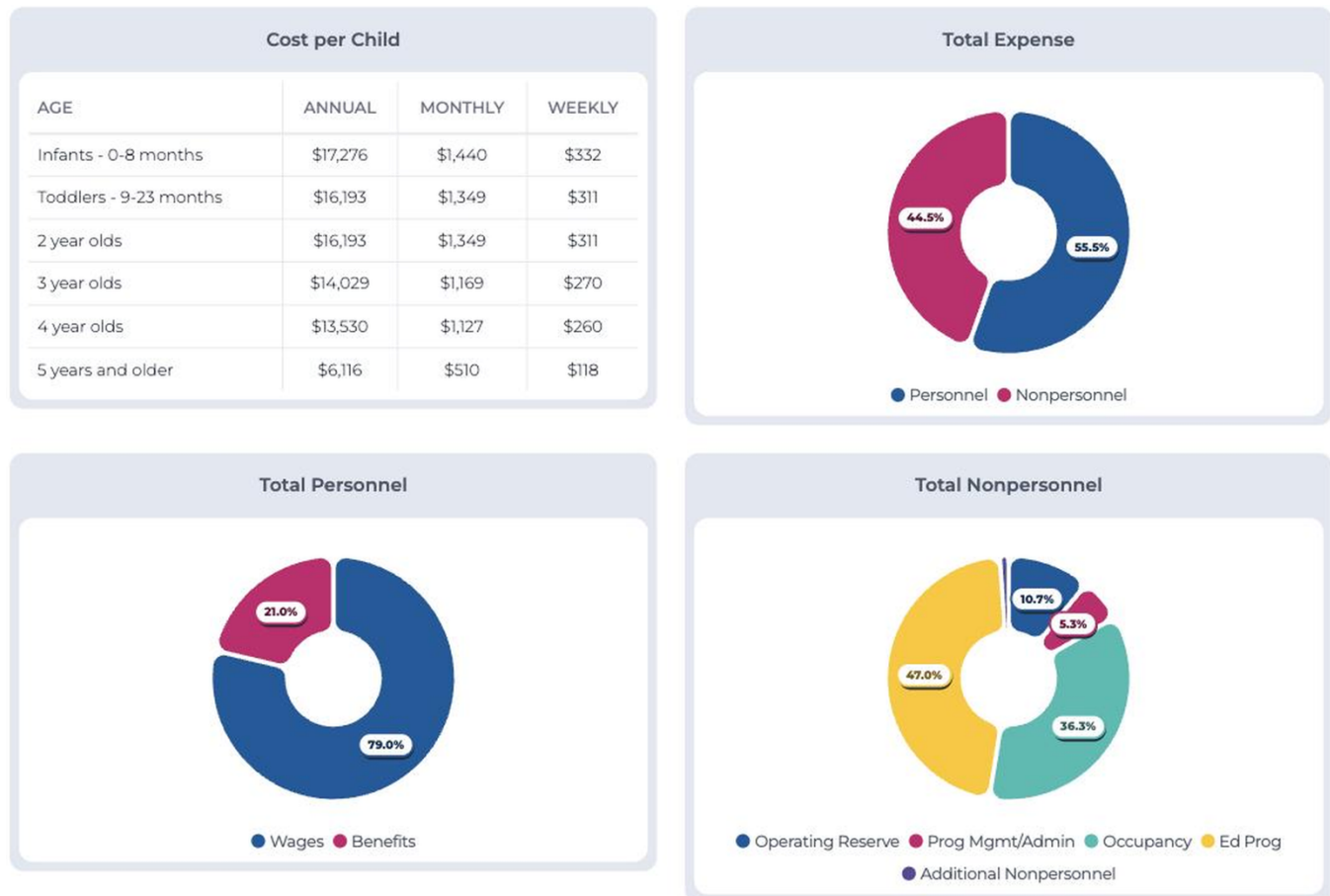
Expense Distribution Charts

Three charts break down the expenses under the user's scenario:

- **Total Expense** — the split between personnel and nonpersonnel costs. Personnel is typically the majority of a child care budget.

- **Total Personnel** — the split between wages and benefits
- **Total Nonpersonnel** — the split across Education Program, Occupancy, Program Management/Administration, Additional Nonpersonnel, and the Operating Reserve

Figure 18. Expense Distribution Charts



Using the Child Care Cost Model to Answer Common Questions

The model can be used to run many scenarios about the true cost of child care. Some examples:

What does it cost to pay a living wage?

Build the program once with Bureau of Labor Statistics wages and once with the MIT Living Wage Child Care Workforce Family Composition option, changing nothing else. The difference in cost per child is the cost of paying the workforce a wage it can live on.

How does program size affect cost per child?

Change the number of classrooms and compare. Larger programs spread administrative and occupancy costs across more children; very small programs carry those costs on a small base.

What does it cost to serve infants?

Model the same program with and without infant classrooms. Infant ratios require far more staff per child, and the cost per child reflects that.

What would a higher quality standard cost?

Change the Ratio/Group Size Regulations selection — from Licensing to Silver Star 5, for example — and compare. Smaller groups and richer ratios raise staffing costs.

What do benefits cost?

Turn health insurance, retirement, and paid leave on and off and compare. This is often the clearest way to show what it takes to make child care jobs sustainable.

How far do current subsidy rates go?

Enter the program's Star Level and the number of subsidized children, then compare the resulting subsidy income to the cost per child. The gap is the amount a program must cover from other sources.

What happens when enrollment slips?

Lower the Enrollment percentage and watch net revenue. This shows how thin the margin is in a business whose costs are largely fixed, but whose revenue depends on filled slots.

What is the effect of the mix of children served?

Shift children between the CCDF subsidy, private tuition, and other payment columns. When private tuition rates exceed subsidy rates, programs face a real tension between serving subsidy-eligible families and covering their costs. The model quantifies that tension.

Appendix A: Ratios and Group Size

The age groups, adult-to-child ratios, and group sizes below are applied automatically when the corresponding option is selected under Ratio/Group Size Regulations. Ratios are expressed as the number of children per adult.

Table 1: Adult:Child Ratio and Group Size, Center, Licensing Standards

Age Group	Ratio (children per adult)	Group Size
Infants — 0–8 months	4	16
Toddlers — 9–23 months	6	18
2-year-olds	9	18
3-year-olds	12	24
4-year-olds	13	26
5 years and older	18	36

Table 2: Adult:Child Ratio and Group Size, Center, Silver Star 5 Standards

Age Group	Ratio (children per adult)	Group Size
0–14 months	4	8
12–27 months	5	12
21–35 months	6	12
30–47 months	9	18
4–6-year-olds	10	20
6 years and older	12	24

Table 3: Adult:Child Ratio and Group Size, Center, NR!PK Standards

Age Group	Ratio (children per adult)	Group Size
3-year-olds	9	18
4-year-olds	10	20

Table 4: Adult:Child Ratio and Group Size, Center, NAEYC Standards

Age Group	Ratio (children per adult)	Group Size
Infants — 0–12 months	4	8
1-year olds	4	8
2-year-olds	6	12

Age Group	Ratio (children per adult)	Group Size
3-year-olds	10	20
4-year-olds	10	20
5-year-olds	10	20
6 years and older	15	30

Table 5: Adult:Child Ratio and Group Size, Center, Head Start/Early Head Start Standards

Age Group	Ratio (children per adult)	Group Size
Infants — 0–12 months	4	8
1-year olds	4	8
2-year-olds	4	8
3-year-olds	8	17
4-year-olds	8	17
5-year-olds	8	17

For Family Child Care, the model will alert the user if the total number of children entered exceeds what is allowed for the selected home type.

Appendix B: Model Data Sources

The model combines user selections with underlying data that is maintained by Prenatal to Five Fiscal Strategies and refreshed as new source data is published.

Data	Source
Wage values — Bureau of Labor Statistics option	U.S. Bureau of Labor Statistics wage data for the selected Nevada location. Values are listed in Appendix C.
Wage values — MIT Living Wage Single Person option	MIT Living Wage Calculator, one working adult with no children, for the selected location. Values are listed in Appendix C.
Wage values — MIT Living Wage Child Care Workforce Family Composition option	MIT Living Wage Calculator values weighted to reflect the household composition of the child care workforce rather than a single adult household. Values are listed in Appendix C.
Subsidy rates	Nevada's CCDF child care subsidy rates. The model holds a daily rate for each combination of setting type, location, Star Level, and age group, and applies it across 260 days per year.
Default nonpersonnel amounts	Per-child and per-program values for education program, occupancy, and program management and administration expenses, adjusted for the selected location. Values are listed in Appendix D.
Mandatory employer costs	Federal and state requirements — the employer share of Social Security (6.2% of salary), Medicare (1.45%), workers' compensation (2.0%), and unemployment insurance (1% of a \$7,000 wage base per employee).
Food program reimbursement	A weekly per-child CACFP amount that differs for subsidized and privately paying children, and by setting type.

Because these sources are updated on their own schedules, results produced at different times may differ even when the same inputs are used. Users citing figures from the model in a report or presentation should note the date the scenario was run.

For questions about the underlying data, or for help interpreting results, contact Prenatal to Five Fiscal Strategies at info@prenatal5fiscal.org.

Appendix C: Wage Scales

The tables below list the default annual salary the model applies to each position when Bureau of Labor Statistics, MIT Living Wage Single Person, or MIT Living Wage Child Care Workforce Family Composition is chosen under Salary Selection. Salaries vary by the location selected. When User Input is chosen, the program's own figures replace these values.

Several positions share a salary. In center-based programs, the Administrative Assistant and Floater/Substitute positions are paid the Assistant Teacher salary. In family child care, the Assistant Teacher and Floater/Substitute positions are also paid the Assistant Teacher salary shown below, and the Provider/Owner salary is shown in the last column.

Table 6: Default Annual Salaries, Bureau of Labor Statistics

Location	Director	Assistant Director	Lead Teacher	Assistant Teacher	FCC Provider/Owner
Statewide	\$65,530	\$52,424	\$42,970	\$32,030	\$58,977
Subsidy Regions					
Carson City/Douglas County	\$64,961	\$51,969	\$41,900	\$32,820	\$58,465
Clark County	\$68,020	\$54,416	\$42,970	\$31,320	\$61,218
Rural Counties	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Washoe County*	\$61,710	\$49,368	\$40,830	\$33,470	\$55,539
Counties					
Carson City	\$64,961	\$51,969	\$41,900	\$32,820	\$58,465
Churchill	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Clark	\$68,020	\$54,416	\$42,970	\$31,320	\$61,218
Douglas	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Elko	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Esmeralda	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Eureka	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Humboldt	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Lander	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Lincoln	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Lyon	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Mineral	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Nye	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Pershing	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Storey	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898
Washoe*	\$61,710	\$49,368	\$40,830	\$33,470	\$55,539
White Pine	\$78,775	\$63,020	\$50,810	\$33,540	\$70,898

*For Washoe County and the Washoe subsidy region, BLS 2025 Director data was lower than 2024, so 2024 data is used.

Source: U.S. Bureau of Labor Statistics, Occupational Employment and Wage Statistics, May 2025 release. Available at: <https://www.bls.gov/oes/current/oesrcst.htm>

Table 7: Default Annual Salaries, MIT Living Wage Single Person

Location	Director	Assistant Director	Lead Teacher	Assistant Teacher	FCC Provider/Owner
Statewide	\$96,424	\$79,854	\$65,454	\$50,253	\$88,139
Subsidy Regions					
Carson City/Douglas County	\$93,071	\$77,078	\$63,179	\$48,506	\$85,075
Clark County	\$96,584	\$79,986	\$65,563	\$50,336	\$88,285
Rural Counties	\$93,474	\$77,411	\$63,452	\$48,715	\$85,442
Washoe County	\$98,260	\$81,375	\$66,701	\$51,210	\$89,817
Counties					
Carson City	\$89,559	\$74,169	\$60,794	\$46,675	\$81,864
Churchill	\$94,708	\$78,433	\$64,289	\$49,358	\$86,570
Clark	\$96,584	\$79,986	\$65,563	\$50,336	\$88,285
Douglas	\$96,584	\$79,986	\$65,563	\$50,336	\$88,285
Elko	\$96,863	\$80,218	\$65,752	\$50,482	\$88,540
Esmeralda	\$93,790	\$77,673	\$63,666	\$48,880	\$85,731
Eureka	\$100,734	\$83,424	\$68,380	\$52,499	\$92,079
Humboldt	\$92,832	\$76,880	\$63,016	\$48,381	\$84,856
Lander	\$95,825	\$79,358	\$65,048	\$49,941	\$87,592
Lincoln	\$94,468	\$78,235	\$64,127	\$49,234	\$86,351
Lyon	\$94,428	\$78,202	\$64,100	\$49,213	\$86,315
Mineral	\$93,989	\$77,838	\$63,802	\$48,984	\$85,914
Nye	\$86,806	\$71,889	\$58,925	\$45,240	\$79,347
Pershing	\$86,167	\$71,360	\$58,492	\$44,907	\$78,763
Storey	\$93,191	\$77,177	\$63,260	\$48,568	\$85,184
Washoe	\$98,260	\$81,375	\$66,701	\$51,210	\$89,817
White Pine	\$91,355	\$75,657	\$62,014	\$47,611	\$83,506

Assistant Teacher and Administrative Assistant salary is equal to the hourly Living Wage for '1 adult with 0 children' from the MIT Living Wage Calculator, multiplied by 2,080 hours (equivalent to a 40-hour week). Other salaries are adjusted to account for additional responsibilities. Family Child Care Provider/Owner salary is the midpoint between Assistant Director and Director. *Source:* Wage scale developed by Prenatal to Five Fiscal Strategies, based on MIT Living Wage Calculator. Living Wage Institute, Inc. "Living Wage Benchmark Series", 2026. Available at: <https://livingwage.mit.edu>

Table 8: Default Annual Salaries, MIT Living Wage Child Care Workforce Family Composition

Location	Director	Assistant Director	Lead Teacher	Assistant Teacher	FCC Provider/Owner
Statewide	\$116,414	\$96,409	\$79,024	\$60,671	\$106,411
Subsidy Regions					
Carson City/Douglas County	\$108,626	\$89,959	\$73,737	\$56,612	\$99,293
Clark County	\$116,907	\$96,817	\$79,358	\$60,928	\$106,862
Rural Counties	\$107,276	\$88,842	\$72,821	\$55,909	\$98,059
Washoe County	\$120,955	\$100,170	\$82,107	\$63,038	\$110,563
Counties					
Carson City	\$105,013	\$86,967	\$71,285	\$54,729	\$95,990
Churchill	\$107,979	\$89,424	\$73,298	\$56,275	\$98,702
Clark	\$116,907	\$96,817	\$79,358	\$60,928	\$106,862
Douglas	\$112,239	\$92,951	\$76,190	\$58,495	\$102,595
Elko	\$111,980	\$92,737	\$76,014	\$58,360	\$102,359
Esmeralda	\$108,323	\$89,709	\$73,532	\$56,454	\$99,016
Eureka	\$113,903	\$94,329	\$77,319	\$59,362	\$104,116
Humboldt	\$106,326	\$88,055	\$72,176	\$55,414	\$97,191
Lander	\$109,266	\$90,489	\$74,172	\$56,946	\$99,878
Lincoln	\$108,302	\$89,691	\$73,517	\$56,443	\$98,996
Lyon	\$105,167	\$87,095	\$71,389	\$54,809	\$96,131
Mineral	\$107,357	\$88,908	\$72,876	\$55,951	\$98,132
Nye	\$99,724	\$82,587	\$67,694	\$51,972	\$91,155
Pershing	\$101,686	\$84,212	\$69,026	\$52,995	\$92,949
Storey	\$109,511	\$90,693	\$74,338	\$57,074	\$100,102
Washoe	\$120,955	\$100,170	\$82,107	\$63,038	\$110,563
White Pine	\$105,068	\$87,013	\$71,322	\$54,758	\$96,040

Assistant Teacher and Administrative Assistant salary is equal to the computed hourly Living Wage from the MIT Living Wage Calculator, multiplied by 2,080 hours (equivalent to a 40-hour week). Hourly Living Wage computed based on the weighted family composition of the early childhood education workforce. Other salaries are adjusted to account for additional responsibilities. Family Child Care Provider/Owner salary is the midpoint between Assistant Director and Director.

Source: Wage scale developed by Prenatal to Five Fiscal Strategies, based on MIT Living Wage Calculator. Living Wage Institute, Inc. "Living Wage Benchmark Series", 2026. Available at: <https://livingwage.mit.edu>

Appendix D: Nonpersonnel Default Values

The Education Program, Occupancy, and Program Management/Administration amounts in the Results area are built from the per-unit values below. Each value is multiplied by the number of children, the number of teaching staff, or applied once per program, as shown in the Basis column. Values marked "Yes" in the last column are statewide amounts that the model adjusts for the location selected, using the cost of living adjustments in Table 11.

Table 9: Nonpersonnel Default Values, Center-Based Programs

Item	Default amount	Basis	Adjusted for location
Education Program			
Food and food-related items	\$2,295.00	per child	Yes
Classroom supplies	\$148.45	per child	No
Medical supplies	\$66.89	per child	No
Educational supplies	\$118.55	per child	No
Advertising	\$23.50	per child	Yes
Child assessment	\$26.70	per child	No
Professional consultants/temporary personnel	\$1,281.60	per program	Yes
Training/professional development	\$200.00	per teaching staff member	No
Occupancy			
Rent/lease/mortgage (including real estate taxes)	\$22.50	per square foot (65 sq. ft. per child)	Yes
Other occupancy (including utilities)	\$5.30	per square foot (65 sq. ft. per child)	Yes
Maintenance/repairs/cleaning	\$4.00	per square foot (65 sq. ft. per child)	Yes
Program Management/Administration			
Office supplies/equipment	\$118.55	per child	No
Telephone/internet	\$4,403.90	per program	Yes
Insurance (child liability)	\$120.10	per child	Yes
Legal/professional fees	\$3,281.40	per program	Yes
Fees/permits	\$547.40	per program	Yes
Background checks/fingerprinting	\$6.00	per child	No

Table 10: Nonpersonnel Default Values, Family Child Care Programs

Item	Default amount	Basis	Adjusted for location
Education Program			
Food	\$1,672.10	per child	Yes
Supplies	\$98.97	per child	No
Training/professional development	\$49.48	per child	No
Child assessment	\$35.60	per child	No
Professional services	\$200.00	per child	Yes
Occupancy (household costs shared with the business)			
Mortgage/rent	\$17,628.00	per home, per year	Yes
Home insurance	\$865.00	per home, per year	Yes
Utilities	\$3,137.16	per home, per year	Yes
Repairs/maintenance	\$652.55	per home, per year	Yes
Household supplies	\$289.50	per home, per year	Yes
Program Management/Administration			
Insurance (child liability)	\$90.25	per child	Yes
Telephone	\$328.00	per child	Yes
Legal and professional fees	\$130.47	per child	No
Depreciation	\$65.33	per child	No
Vehicle expense	\$54.47	per child	No
Repairs/maintenance (business)	\$52.33	per child	No
Office supplies	\$39.52	per child	No
Advertising	\$27.40	per child	Yes
Interest on business debt	\$25.63	per child	No
Professional memberships	\$21.72	per child	No
License/permits	\$20.02	per child	Yes

Occupancy: Home default size of 2,400 sq. ft., with 1,200 used for child care, 65 hours per week. A time-space percentage calculation is used to allocate shared expenses to child care business operations.

Table 11: Cost of Living Adjustments for Nonpersonnel Expenses

Location	Cost of Living Adjustment	Location	Cost of Living Adjustment
Carson City County	92.88%	Mineral County	97.48%
Churchill County	98.22%	Nye County	90.02%
Clark County	100.17%	Pershing County	89.36%
Douglas County	100.17%	Storey County	96.65%
Elko County	100.46%	Washoe County	101.90%
Esmeralda County	97.27%	White Pine County	94.74%
Eureka County	104.47%	Subsidy Region - Carson City/Douglas	96.52%
Humboldt County	96.27%	Subsidy Region - Clark	100.17%
Lander County	99.38%	Subsidy Region - Rural	96.94%
Lincoln County	97.97%	Subsidy Region - Washoe	101.90%
Lyon County	97.93%	Statewide	100.00%

Source: Cost of living adjustments developed by Prenatal to Five Fiscal Strategies, based on MIT Living Wage Calculator. Living Wage Institute, Inc. "Living Wage Benchmark Series", 2026. Available at: <https://livingwage.mit.edu>