



Date: December 17, 2025

To: Local Educational Agency Leads, Administrators of Approved Private Schools for Students with Disabilities

Route To: School Business Administrators/Board Secretaries, Directors, Business Managers, Bookkeepers

From: David F. Corso, Assistant Commissioner  
Division of Finance and Business Services

**Release of 2026-2027 Tentative Tuition Rates and 2024-2025  
Independent Auditor Certified Tuition Rates for Approved Private  
Schools for Students with Disabilities**

State regulations (N.J.A.C. 6A:23A-18.3(i)) require the Commissioner of Education to issue annual notification of the maximum tentative tuition rate for each Approved Private School for Students with Disabilities (APSSD) for the following school year. This memo serves as official notification of the 2026-2027 Tentative Per Diem Tuition Rates (Exhibit A, below) and the Independent Auditor's Certified Tuition Rates (Exhibit B, below) for the APSSDs. This memo also provides school districts with the information needed to budget for out-of-district tuition. Additional information, including the 2026-2027 full day Tentative Per Diem Tuition Rates and 2024-2025 Independent Auditor Certified Tuition Rates and Adjustments for private schools for students with disabilities are available on the New Jersey Department of Education's (NJDOE) [Approved Private Schools for Students with Disabilities](#) webpage.

**Tentative Per Diem Rates for 2026-2027 — Exhibit A**

[Exhibit A](#) reflects the maximum Tentative Per Diem Tuition Rate (column 1) each APSSD is approved to charge in the 2026-2027 school year. These rates are the maximum rates an APSSD may tentatively charge local school districts, unless a higher Tentative Per Diem Tuition Rate is approved by the NJDOE based on the process outlined below. Also included is the 2024-2025 enrolled days in the APSSD's calendar (column 2) and the 2026-2027 projected school year tentative tuition rates (column 3) based on the amounts in columns 2 and 3.

An APSSD must charge the same amount to all local school districts. It is important that the local school district contact the APSSD to determine the Tentative Per Diem Tuition Rate the APSSD will be charging for the 2026-2027 school year and the number of enrolled days the APSSD anticipates in the 2026-2027 school year. It is possible that the number of enrolled days reflected in column 2 for the 2024-2025 school year may change in the 2026-2027 school year, which would increase or decrease the total school year tentative tuition rate charged. A written contractual agreement between the APSSD and local school district must establish the Tentative Per Diem Tuition Rate and the number of enrolled days in the school year for each pupil. APSSDs implementing S6207 during the 2026-2027 school year, will utilize the Tentative Tuition Rates calculated for 2026-2027.

**Application for a Higher Tuition Rate**

If the Tentative Per Diem Tuition Rate places an undue financial hardship on the APSSD, a higher Tentative Per Diem Tuition Rate may be approved by the NJDOE through a request submitted no later than January 31, 2026, pursuant to N.J.A.C. 6A:23A-18.3(j). An APSSD interested in requesting a higher per diem tuition rate should contact this office at [doe.pssd@doe.nj.gov](mailto:doe.pssd@doe.nj.gov) concerning the application procedure. This information will also be available on the NJDOE's webpage for APSSDs.

**Additional Rate for Extraordinary Services and Guidance Regarding Related Services**

An additional tuition rate (separate from the Tentative Per Diem Tuition Rates provided in this memorandum) may be approved by the sending district for a particular pupil who requires extraordinary services. Once the sending district agrees to pay for a pupil's extraordinary services, the sending district board of education shall notify the Commissioner within 30 days of such agreement. The notification shall include the pupil's initials, the name of the private school, the type of extraordinary service(s) and the cost of the extraordinary service(s).

**2024-2025 Independent Auditor Certified Tuition Rates and Adjustments — Exhibit B**

The Independent Auditor’s Certified Tuition Rates and Adjustments for 2024-2025 are contained in [Exhibit B](#). The purpose of posting the Independent Auditor’s certified tuition rates is to facilitate and expedite the dissemination of tuition adjustments and to eliminate the delay of payments and credits of these adjustments. Exhibit B, by column, contains the following information:

- 1) Schools that are charging additional tuition for extraordinary services are identified by an “A;”
- 2) Total Enrolled Days in the school year;
- 3) Certified Per Diem Tuition Rate Charged;
- 4) Certified School Year Tuition Rate Charged;
- 5) Tentative Per Diem Tuition Rate Charged;
- 6) Tentative School Year Tuition Rate Charged,
- 7) Final Per Diem (Over)/Under Charges; and
- 8) Final School Year (Over)/Under Charges.

In accordance with N.J.A.C. 6A:23A-18.3(m), a district board of education must pay the APSSD the difference between the tentative tuition rate and certified tuition rate on a mutually agreed upon date during the second school year following the year for which the actual cost per student is certified. Therefore, local school districts *must* adequately budget the Final Per Diem (Over)/Under Charges (column 7), the Final School Year Under Charges (column 8) and undercharges for extraordinary services (column 1) in their 2026-2027 budgets since these funds are due to the private schools in the 2026-2027 school year.

The recommended method to properly budget the undercharges is to multiply the total average daily enrollment (ADE) of the local school district’s students enrolled in the private school, times the school year undercharge in column 8. However, if the local school district is not aware of the ADE, multiply the total number enrolled days of the local school district’s students enrolled in the private school, times the per diem undercharge in column 7.

In accordance with N.J.A.C. 6A:23A-18.3(l), the APSSD must pay the district board of education for the difference between the tentative tuition rate and certified tuition rate when there is an overcharge related to the June 30, 2025, year-end audit no later than June 30th of the school year in which the audit is received. Based on the information in Exhibit B column 8, an APSSD must refund or credit overcharges to a school district board of education no later than June 30, 2026. Public school districts are reminded that, for accounting purposes, refunds on prior year expenditures are considered miscellaneous income and recorded in Refund of Prior Year’s Expenditures (A/C 10-1980).

**Contact Information**

Questions concerning this memo should be referred to [doe.pssd@doe.nj.gov](mailto:doe.pssd@doe.nj.gov).

- c: Members, State Board of Education
- NJDOE Staff
- Statewide Parent Advocacy Network
- Garden State Coalition of Schools
- NJ LEE Group