



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: April 15, 2026
To: Local Educational Agency Leads
From: Allen Dupree, Director
Office of School Finance
Division of Finance and Business Services
Deadline: May 22, 2026

2025-2026 Application for Extraordinary Special Education Aid (EXAID)

The Application for Extraordinary Special Education Aid (EXAID) will be available on the New Jersey Department of Education's (NJDOE) [Homeroom](#) webpage on or about April 15, 2026. Applications will be accepted through May 22, 2026.

The extraordinary aid program provides additional aid to districts with classified students who have certain expenses over a set threshold, pursuant to N.J.S.A. 18A:7F-55. The application for reimbursement is for costs incurred during the 2025-2026 school year. For students educated in public school programs, the threshold is \$40,000 in instructional and support services.

For students educated in approved private schools for students with disabilities, the threshold is \$55,000. Be advised that the tuition rate included in reimbursement requests for these students cannot exceed the NJDOE-approved tentative per diem rate for 2025-2026.

Charter schools and renaissance school projects with classified students who have certain expenses over the set thresholds can now apply directly in the EXAID application on the NJDOE Homeroom webpage, instead of going through the resident district of the applicable student.

Award notifications will be sent out after the application period closes, and the payment will be made during Fiscal Year 2027. In the event that sufficient funding is not appropriated by the Legislature, award amounts will be prorated.

Accounting Guidance

School districts, charter schools, and renaissance school projects must file applications with the NJDOE for expenses incurred for their classified students for whom they are seeking reimbursement. The additional state aid awarded for Extraordinary Special Education costs must be recorded by the LEA as revenue in the current school year and will be paid to the LEA in the subsequent school year. Extraordinary Aid awards must be recorded in the general fund account 10-3131.

Because actual payment for the 2025-2026 fiscal year will not be made until after the end of this fiscal year, districts, charter schools, and renaissance school projects must recognize revenue and establish a receivable for the appropriate amount of anticipated payment, as required by N.J.S.A. 18A:7F-55c and Governmental Accounting Standards Board (GASB) 33 par. 74.

For school districts, the 2025-2026 EXAID revenue can be excluded from the June 30, 2026, excess surplus calculation only if the district can clearly document, under audit, that it did not budget this additional aid during the 2025-2026 fiscal year for which they filed an application.

Contact Information

For questions, email the NJDOE at EXAID@doe.nj.gov.