



**Frank Edelblut**  
Commissioner

**Christine Brennan**  
Deputy Commissioner

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EDUCATION  
25 Hall Street  
Concord, N.H. 03301  
TEL. (603) 271-3495  
FAX (603) 271-1953

Bureau of Special Education Support FY'25 Memo #2

Date: July 5, 2024

To: Superintendents of Schools  
Administrators of Special Education

From: Office of the Commissioner of Education

Division of Learner Support  
Bureau of Special Education Support

Re: Special Education Aid (SPED AID)

The New Hampshire Department of Education (NHED), Bureau of Education Statistics has completed the calculation of the Estimated Expenditures of School Districts for the 2024 – 2025 school year.

The school district shall be liable for 3 1/2 times the estimated state average expenditure per pupil for the school year preceding the year of distribution, plus 20 percent of the additional cost, up to 10 times the estimated state average expenditure per pupil for the school year preceding the year of distribution.

The Estimated Cost per Pupil Tuition for Fiscal Year 2025 (2024-2025 school year) has been established at **\$21,519.91**.

- The CAP (3 ½ times the estimated per pupil cost) to determine whether a student's cost is eligible for reimbursement is **\$75,319.68**. The Department of Education shall be liable for 80 percent of the cost above the 3 1/2 times the estimated state average expenditure per pupil for the school year preceding the year of distribution, and up to 10 times the estimated state average expenditure per pupil for the school year preceding the year of distribution.
- The CAP (10 times the estimated per pupil cost) to determine whether a student's cost is eligible for reimbursement is **\$215,199.10**. The Department of Education shall be liable for all costs in excess of 10 times the estimated state average expenditure per pupil for the school year preceding the year of distribution.

Please refer to the Special Education Aid manual for additional information and procedures.

While you prepare your applications for Special Education Aid, should you need further information, please contact Cathy Krammes at (603) 271-6056 or [cathleen.m.krammes@doe.nh.gov](mailto:cathleen.m.krammes@doe.nh.gov).