

How are the Maine Public School Tuition Rates calculated?

§5805. Secondary school students; public schools

Tuition charges for secondary school students in public schools shall be governed by the following. [PL 1981, c. 693, §§5, 8 (NEW).]

1. Computation of tuition rate. The tuition rate at a public secondary school shall be the sum of all expenditures divided by the number of students. These figures shall be determined as follows.

A. Expenditures shall be all expenditures for public secondary education for the period July 1st to June 30th of the year immediately before the school year for which the tuition charge is computed, except expenditures for:

(1) Special education;

(2) Career and technical education;

(3) Community services;

(4) Major capital outlay;

(5) Debt retirement; and

(6) Tuition and transportation. [PL 1981, c. 693, §§5, 8 (NEW); PL 2005, c. 397, Pt. D, §3 (REV).]

B. The number of students shall be the average number of public secondary pupils enrolled on October 1st and April 1st of the same year. [PL 1981, c. 693, §§5, 8 (NEW).]

C. The figure obtained by using the figures established in [paragraphs A](#) and [B](#) shall be divided by the average number of secondary students on October 1st and April 1st of the year immediately prior to the year for which the tuition charge is computed. [PL 1981, c. 693, §§5, 8 (NEW).]

D. The tuition rate thus determined shall be adjusted by the average change in public secondary education costs for the 2 years immediately before the school year for which the tuition charge is computed. This adjustment shall be limited to a 6% increase. [PL 1981, c. 693, §§5, 8 (NEW).]

[PL 1981, c. 693, §§5, 8 (NEW); PL 2005, c. 397, Pt. D, §3 (REV).]

2. Maximum allowable tuition. The maximum allowable tuition charge by a public secondary school is the rate computed under [subsection 1](#) or the state average per public secondary student cost as adjusted, whichever is lower. The school board of the sending unit may vote to pay a higher tuition rate.

[PL 1997, c. 266, §10 (AMD).]

Tuition Rates for each School Administrative Unit (SAU) are calculated by looking at the SAU's actual Expenditures and Revenues. From the General fund only:

We sum up Secondary Grade level expenses, Overhead Costs, Special ed administration, and secondary expenses for Co-Curricular, Extra-Curricular, & Field Trip Transportation. From the prior sum we subtract secondary special ed expenses, secondary operating revenues, and system level operating revenues. This is now the total of All Expenditures to be used in the Tuition Calculation which is divided by the Average Number of Attending Students from the October 1st and April 1st Counts to create the tuition rate.

The following pages provide more detailed information from the Maine DOE's Model Chart of Accounts.

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Formula for Calculating Maine Public School Tuition Rates		
	Actual Expenditures/Revenues by SAU from MEFS Data System	See Code Table
	General Fund Secondary Grade Level Expenses	1
+	General Fund Overhead Costs	3
+	General Fund Overhead Special Education Administration	4
+	General Fund Secondary Co-Curricular, Extra-Curricular, & Field Trip Transportation	5
-	General Fund Secondary Subsidizable Special Education Expenditures	2
-	General Fund Secondary Operating Revenues	6
-	General Fund System Level Operating Revenues	7
=	Sum of All Expenditures to be used in Tuition Calculation	
÷	Average Number of Attending Students from October 1 st and April 1 st Counts	
=	Tuition Rate	

See below for financial codes included in tuition calculation:

1. Secondary Grade Level Expenses

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Cost Center</u>
1000 - 1499	(Excluding) 2900 - 2999, 3000 - 3999, 4900 - 4999, 8000 - 8999	(Excluding) 2700 - 2799, 4000 - 4999, 5100 - 5199, 5300 - 5399	(Excluding) 4410 - 4419, 4450 - 4459, 5600 - 5699, 7100 - 7299, 9100 - 9199	300 - 389, 990 - 999

2. Secondary Subsidizable Grade Level Special Ed.

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Cost Center</u>
1000 - 1490	2000 - 2899		1000 - 2999, 3300 - 3309, 3440 - 3459, 5810 - 5819	300 - 389, 990 - 999

3. Overhead Costs

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Cost Center</u>
1000 - 1490	(Excluding) 2500 - 2599, 8000 - 8999	(Excluding) 2700 - 2799, 4000 - 4999, 5100 - 5199, 5300 - 5399	(Excluding) 4410 - 4419, 4450 - 4459, 5130 - 5139, 5600 - 5699, 7100 - 7299, 7900 - 7900, 9100 - 9199	900 - 949, 991 - 999

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4. Non Subsidizable Overhead Costs for Sped. Director's Office

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Cost Center</u>
1000 - 1490	2500 - 2599	2330 - 2330	(Excluding) 1000 - 2999, 3300 - 3309, 3440 - 3449, 3450 - 3459, 4410 - 4419, 4450 - 4459, 5130 - 5139, 5600 - 5699, 5810 - 5819, 7100 - 7299, 9100 - 9199	900 - 949

5. Secondary Grade Level Co, Extra and Filed Trip Transportation

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Cost Center</u>
1000 - 1490	(Excluding) 0 - 0, 3000 - 3999	2700 - 2799		300 - 389, 990 - 999

6. Secondary Grade Level Operating Revenues

<u>Fund</u>	<u>Revenue</u>
1000 - 1490	1370 - 1370, 1702 - 1702, 1712 - 1712, 1747 - 1747, 1792 - 1792, 1942 - 1942, 1969 - 1969, 1982 - 1982

7. System Level Operating Revenues

<u>Revenue</u>	<u>Order</u>
1000 - 1490	1600 - 1600, 1610 - 1614, 1620 - 1622, 1630 - 1630, 1650 - 1650, 1710 - 1710, 1730 - 1730, 1790 - 1790, 1900 - 1901, 1910 - 1910, 1920 - 1928, 1950 - 1952, 1958 - 1958, 1960 - 1960, 1987 - 1987, 1988 - 1988, 1990 - 1991, 1996 - 1996, 1998 - 1998, 3140 - 3140, 3200 - 3201, 3214 - 3219, 3221 - 3222, 3228 - 3231, 3235 - 3235, 3241 - 3247, 3250 - 3251, 3257 - 3257, 3263 - 3265, 3270 - 3272, 3280 - 3281, 3285 - 3285, 3290 - 3294, 3296 - 3299, 4100 - 4100, 4200 - 4200, 4300 - 4300, 4310 - 4310, 4328 - 4328, 4340 - 4347, 4350 - 4351, 4360 - 4360, 4370 - 4370, 4380 - 4380, 4390 - 4390, 4552 - 4555, 4557 - 4559, 5204 - 5204, 5207 - 5207, 5223 - 5226