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11/7/58

State of New Jersey
Department of Education
175 West State Street
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M E M O R A N D U M

July 8, 1958

TO: Division Heads, County Superintendents, Superintendents of Schools,
Secretaries of District Boards of Education

FROM: Dr. Frederick M. Raubinger, Commissioner of Education

SUBJECT: Amendment to Rule of The State Board of Education In The Matter of
Tuition In Public Schools

Pursuant to advice of the Deputy Attorney General assigned to the Department of Education, the State Board of Education at its meeting on June 25, 1958, adopted an amendment to its rules in the matter of the method of computing tuition rates in public schools.

The Deputy Attorney General's advice on this matter was sought in connection with inquiries by several district boards on the exact meaning of the phrase "actual cost per pupil" as used in section 18:14-7 of the Revised Statutes. In his communication, the Deputy Attorney General states that, in his opinion, the quoted phrase "...refers to the expenditures required of the receiving district to educate each pupil during the current year of attendance...."

The new rule, a complete copy of which is enclosed, is effective as of July 1, 1958.

You have probably noticed that recent rules and amendments have been headed by numbers and that these numbers bear no relation to any numbers or headings appearing in your present set of State Board Rules. For the present, the numbers should be disregarded. We hope to be able to send you the revised and codified rules in the very near future; you will receive a complete set at that time.

TUITION IN PUBLIC SCHOOLS

Pursuant to R.S. 18:2-4b and
Implementing R.S. 18:14-7

1101 Method of Determining High School Tuition Rates

A. The term "actual cost per pupil" for determining the high school tuition rate for a given year referred to in R.S. 18:14-7 shall mean the cost per pupil in average daily enrollment, based upon total operating expenditures for that year for all high school purposes except maintenance and debt service, in lieu of which a rental charge of five per cent of the total original cost of the high school plant, including land and equipment, and subsequent additions thereto shall be made.

1. All expenditures for high school purposes shall be included, regardless of the sources of revenue.

2. "Average daily enrollment," for the purpose of determining the "actual cost per pupil," shall be the sum of the days present and absent of all pupils enrolled in the high school register during the year divided by the number of days school was actually in session.

B. Whenever practicable, the actual amounts expended for high school purposes for each item, according to the prescribed bookkeeping and accounting system, shall be recorded and used in determining the "actual cost per pupil."

C. Whenever it shall be impracticable to charge the actual amount expended for high school purposes for a particular item, the high school share of such expenditure shall be determined on a pro rata basis in accordance with the following ratios:

1. Administration - Ratio of number of high school teachers to total number of teachers of the system.

2. Instruction

a. Supervisors, Principals and Teachers - Ratio of time devoted to high school duties to time devoted to all duties.

b. Textbooks and Supplies - Weighted ratio of average daily enrollment of high school pupils to average daily enrollment of all pupils of the system; in weighting, four-tenths shall be allowed for elementary and six-tenths for high school grades.

c. Other Expenses - Ratio of the average daily enrollment of high school pupils to average daily enrollment of all pupils of the system.

3. Operation

a. Janitors', Engineers' and Firemen's Salaries - Ratio of square feet of floor space of building used for high school purposes to square feet of floor space used for all schools. Such floor space shall not include offices, boiler rooms, corridors or other rooms not used by pupils. Whenever a room shall be used by both high school and other pupils, such square footage shall be determined by the relative time use of such room by the high school and other school pupils.

b. Janitorial Supplies - Fuel, Light, Power and Water - Ratio of square footage as set forth in 3-a above. Whenever costs are not kept separately for a building which is a combination school, such costs shall be prorated according to the ratio of square footage used for high school to the total square footage of the building.

4. Other School Services

a. Coordinate Activities - Ratio of average daily enrollment of high school pupils to average daily enrollment of all pupils of the school system.

b. Auxiliary Agencies - Ratio of average daily enrollment of high school pupils to average daily enrollment of all pupils of the school system.

5. Fixed Charges - Ratio of average daily enrollment of high school pupils to average daily enrollment of all pupils of the school system. Tuition shall be excluded.

a. Rental - Ratio of square footage used for high school purposes to the total square footage of the building.

D. A tentative tuition rate may be set by agreement between the receiving district and the sending district, and such tentative rate shall be based upon the estimated cost per pupil for the ensuing school year, as to be reflected in the proposed budget of the receiving district.

1. If the sending district and the receiving district reach an agreement before January first, they shall so notify the Commissioner.

2. If the sending district and the receiving district can not reach an agreement on the estimated cost per pupil by January first, then the tentative tuition rate shall be based upon the actual cost per pupil for the completed school year immediately preceding.

3. If the Commissioner later determines that the tentative tuition rate was greater than the actual cost per pupil during the school year for which the tentative rate was charged, the receiving district shall return to the sending district the amount by which the tentative rate exceeded the actual cost per pupil, or, at the option of the receiving district, shall credit the sending district with the amount by which the tentative tuition rate exceeded the actual cost per pupil.

4. If the Commissioner later determines that the tentative rate was less than the actual cost per pupil during the school year for which the tentative rate was charged, the receiving district may charge the sending district all or part of the amount by which the actual cost per pupil exceeded the tentative rate, to be paid not later than during the second school year following the school year for which the tentative rate was paid.

E. The Commissioner shall prepare the detailed directions and the necessary forms to be used by school officials in determining the "actual cost per pupil" for tuition purposes according to these rules.

1102 Method of Determining Junior High School Tuition Rates

A. The cost per pupil for tuition purposes in Junior High Schools shall be determined in the same manner as in high schools.

1103 Method of Determining Tuition Rate in a New School

A. During the first year of operation of a school which is to accept pupils from sending districts, the tentative tuition rate shall be set by the receiving district and shall be based on estimated costs; the tentative tuition rate so established shall be submitted to the Commissioner for his approval or disapproval.

B. If the Commissioner approves the tentative tuition rate, the board of education of each sending district shall pay this rate, pursuant to statute, during the first year of operation.

C. If, after the first year of operation, the Commissioner determines that this tentative tuition rate was greater than the actual cost per pupil, the receiving district shall return to each sending district the amount by which the tentative rate exceeded the actual cost per pupil, or, at the option of the receiving district, shall credit each sending district with the amount by which the tentative tuition rate exceeded the actual cost per pupil.

1104 Method of Determining Tuition Rates for Educable Mentally Retarded Children

A. The term "actual cost per pupil" for determining the tuition rate of educable mentally retarded children for a given year, referred to in R.S. 18:14-71.7 as mentally retarded children, shall mean the cost per pupil in average daily enrollment based on the total operating expenditures for the year for which tuition is charged for all pupils so classified exclusive of maintenance and debt service, in lieu of which a rental charge of five per cent of the total original cost of the plant including land and equipment and subsequent additions thereto shall be made.

1. All expenditures for educable mentally retarded children shall be included regardless of the sources of revenue.

2. "Average daily enrollment" for the purpose of determining the "actual cost per pupil" shall be the sum of the days present and absent of all pupils enrolled in the school register for educable mentally retarded classes during the year divided by the number of days school was actually in session.

B. Whenever practicable, the actual amounts expended for educable class purposes for each item, according to the prescribed bookkeeping and accounting system, shall be recorded and used in determining the "actual cost per pupil."

C. Whenever it shall be impracticable to charge the actual amount expended for educable class purposes for a particular item, the share to be charged to educable classes shall be determined on a pro rata basis in accordance with the following ratios:

1. Administration - Ratio of the number of teachers in educable classes to the total number of teachers of the system.

2. Instruction

a. Teachers, Supervisors and Principals - Ratio of time devoted to educable classes to time devoted to all duties.

b. Textbooks and Supplies - Ratio of average daily enrollment of educable mentally retarded pupils to average daily enrollment of all pupils in the system.

c. Other Expenses - Ratio of the average daily enrollment of educable mentally retarded pupils to the average daily enrollment of all pupils of the system.

3. Operation

a. Janitors', Engineers' and Firemen's Salaries - Ratio of square feet of floor space of areas used for educable mentally retarded classes to square feet of floor space used for all schools. Such floor space shall not in-

clude offices, boiler rooms, corridors or other rooms not used by pupils. Whenever a room shall be used by both educables and other pupils, such square footage shall be determined by the relative time use of such room by the educables and other school pupils.

b. Janitorial supplies - Fuel, Light, Power and Water - Ratio of square footage as set forth in 3-a above. Whenever costs are not kept separately for a building which is a combination school, such costs shall be prorated according to the ratio of square footage used for educables to the total square footage of the building.

4. Other School Services

a. Coordinate Activities - Ratio of average daily enrollment of educable pupils to average daily enrollment of all pupils in the school system.

b. Auxiliary Agencies - Ratio of average daily enrollment of educable pupils to average daily enrollment of all pupils of the school system.

5. Fixed Charges - Ratio of average daily enrollment of educable pupils to average daily enrollment of all pupils of the school system. Tuition shall be excluded.

a. Rental - Ratio of square footage used for educable classes to the total square footage of the building.

D. The Commissioner shall prepare the detailed directions and the necessary forms to be used by school officials in determining the actual cost per pupil for tuition purposes according to these rules.

1105 Method of Determining Tuition Rates for Trainable Mentally Retarded Children

The cost per pupil for tuition purposes in trainable mentally retarded classes shall be determined in the same manner as in educable mentally retarded classes.

1106 Method of Determining Tuition Rates for Physically Handicapped
Children, Pursuant to R.S. 18:14-71.25

The cost per pupil for tuition purposes in each category listed in
R.S. 18:14-71.18 shall be determined in the same manner as in educable mentally
retarded classes.