

State Rules for Determining Tuition Rate



1. Using a district's own financial records

A district may calculate its own per-student cost, but only if:

- Its financial records clearly identify the cost per student, and
- The amount charged does not exceed that actual cost

In practice, it is very difficult for districts to track costs with this level of precision. When they cannot, they are required to use the State's standard formula.

2. Using the State's standard formula (Seneca Falls Formula / SA-10 Form)

This is the most commonly used method. The New York State Education Department calculates tuition rates each year based on financial data submitted by districts. These rates are published and serve as the standard.

Because these rates are based on audited financial data, contracts often include a "reconciliation" process. This allows adjustments to be made later if the final calculated rate differs from the estimated rate.