



STATE OF NEW JERSEY

# DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: January 29, 2025  
To: Chief School Administrators  
Route To: School Business Administrators and Board Secretaries  
From: Thomas McMahon, Director  
Office of Fiscal Policy and Planning  
Division of Finance and Business Services  
Deadline: February 28, 2025

## **2023-2024 School District Certified Tuition Rates, Actual Cost Per Pupil Worksheets, and Enrollment and Attendance Letters**

State laws and regulations (N.J.S.A. 18A:38-19, 18A:46-21 and N.J.A.C. 6A:23A-17.1) require the New Jersey Department of Education (NJDOE) to annually prepare and distribute to each school district the certified actual per pupil tuition rate based upon year-end audited fiscal data submitted to the NJDOE through the online Audit Summary application (AudSum), and enrollment data submitted to the NJDOE through the School Register Summary application. The NJDOE has compiled the 2023-2024 school district certified actual tuition rate(s), the supporting actual cost per pupil worksheets, and the supporting Report of Enrollment and Attendance for each school district.

School district personnel are advised to follow the process described in this letter to access certified tuition rates and supporting worksheets and reports. Having obtained the district's certified rates and reports, school district personnel are encouraged to immediately perform a thorough review of the certified 2023-2024 fiscal year tuition rate(s), supporting 2023-2024 cost-per-pupil worksheets, and supporting Report of Enrollment and Attendance for the 2023-2024 school year. Districts may utilize the time between this distribution and February 28, 2025, the date upon which the certified tuition rates become final, to revise certified tuition rates through revisions to AudSum and/or the School Register Summary.

School district personnel with access to the NJDOE's Homeroom online portal may now obtain the district's 2023-2024 certified tuition rate letter, supporting cost per pupil worksheets, and supporting Report of Enrollment and Attendance at the NJDOE [Homeroom](#) webpage in the [School Aid](#) folder (State Aid Payments and Notices). Because the 2023-2024 certified tuition rates have been determined utilizing fiscal and attendance data previously certified and submitted by the district through AudSum and School Register Summary, the NJDOE anticipates the rates issued pursuant to this notification are final rates. Accordingly, if your district accepts the certified tuition rates as distributed, no additional school district action is required.

However, if your district's review of the tuition rates, supporting worksheets, and enrollment reports results in your determination that tuition rates have been calculated based upon erroneous AudSum or School Register Summary submissions, the district may take corrective action including the revision of the district's AudSum and/or School Register Summary. Please be aware that revisions to AudSum must be coordinated with the school district's independent auditor and will be effective only upon re-certification by the auditor *and* by the district. The School Register Summary application is currently open and will be available to the district for corrections upon special request and explanation submitted to the [tuition@doe.nj.gov](mailto:tuition@doe.nj.gov) email address.

If the district must revise AudSum and/or the School Register Summary, please plan to complete all revisions and re-certifications before the close of business on Friday, February 28, 2025. Final certified 2023-2024 school district

tuition rates and supporting worksheets will be placed in the district's School Aid/State Aid Notices folder on or around March 3, 2025.

Please be aware that tuition adjustments for the school year ending June 30, 2024, are reflected during the second school year following the 2023-2024 fiscal year end (2025-2026) (N.J.A.C. 6A:23A-17.1(f)). Any adjustments will ultimately be reflected in the 2025-2026 School District Budget Documents.

Please note that the certified tuition rate letters and supporting cost-per-pupil worksheets for vocational school districts and county special services districts will be provided directly to the respective schools for review. The process and February 28, 2025, deadline for changes to AudSum and/or the School Register Summary for vocational and special services districts is the same as described above.

The final certified 2023-2024 cost-per-pupil tuition letters for districts that use the A41/A42 method for cost allocation will be provided directly to those districts during February 2025.

Please email any questions or concerns to [tuition@doe.nj.gov](mailto:tuition@doe.nj.gov).

c: Members, State Board of Education  
NJDOE Staff  
Statewide Parent Advocacy Network  
Garden State Coalition of Schools  
NJ LEE Group