

**§15688. School administrative unit contribution to total cost of funding public education from kindergarten to grade 12**

**1. School administrative unit; total cost.** For each school administrative unit, the commissioner shall annually determine the school administrative unit's total cost of education. A school administrative unit's total cost of education must include:

A. The school administrative unit's base total calculated pursuant to section 15683, subsection 1, adjusted pursuant to the transition targets described in section 15671, subsection 7, paragraph A; [PL 2005, c. 2, Pt. D, §53 (AMD); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

B. The other subsidizable costs described in section 15681-A; [PL 2013, c. 368, Pt. C, §11 (AMD).]

C. The total debt service allocation described in section 15683-A; and [PL 2013, c. 368, Pt. C, §11 (AMD).]

D. Beginning in the 2013-14 funding year, the normal cost of retirement for a teacher pursuant to Title 5, section 17154, subsection 6. [PL 2013, c. 368, Pt. C, §11 (NEW).]

[PL 2013, c. 368, Pt. C, §11 (AMD).]

**2. Member municipalities in school administrative districts, community school districts, regional school units; total costs.** For each municipality that is a member of a school administrative district, community school district or regional school unit, the commissioner shall annually determine each municipality's total cost of education. A municipality's total cost of education is the school administrative district's, community school district's or regional school unit's total cost of education multiplied by the percentage that the municipality's most recent calendar year average pupil count is to the school administrative district's, community school district's or regional school unit's most recent calendar year average pupil count.

[PL 2007, c. 240, Pt. XXXX, §29 (AMD).]

**3. School administrative unit; contribution.**

[PL 2005, c. 2, Pt. D, §55 (RP); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

**3-A. School administrative unit; contribution.** For each school administrative unit, the commissioner shall annually determine the school administrative unit's required contribution, the required contribution of each municipality that is a member of the unit, if the unit has more than one member, and the State's contribution to the unit's total cost of education in accordance with the following.

A. For a school administrative unit composed of only one municipality, the contribution of the unit and the municipality is the same and is the lesser of:

(1) The total cost described in subsection 1; and

(2) The total of the full-value education mill rate calculated in section 15671-A, subsection 2 multiplied by the property fiscal capacity of the municipality. [PL 2005, c. 2, Pt. D, §56 (NEW); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

B. For a school administrative district, community school district or regional school unit composed of more than one municipality, each municipality's contribution to the total cost of education is the lesser of:

(1) The municipality's total cost as described in subsection 2; and

(2) The total of the full-value education mill rate calculated in section 15671-A, subsection 2 multiplied by the property fiscal capacity of the municipality. [PL 2015, c. 494, Pt. A, §13 (AMD).]

B-1. [PL 2007, c. 668, §36 (RP).]

C. For a school administrative district, community school district or regional school unit composed of more than one municipality, the unit's contribution to the total cost of education is the lesser of:

(1) The total cost as described in subsection 1; and

(2) The sum of the totals calculated for each member municipality pursuant to paragraph B, subparagraph (2). [PL 2007, c. 668, §37 (AMD).]

D. The state contribution to the school administrative unit's total cost of education is the total cost of education calculated pursuant to subsection 1 less the school administrative unit's contribution calculated pursuant to paragraph A or C, as applicable. The state contribution is subject to reduction in accordance with section 15690, subsection 1, paragraph C. [PL 2005, c. 2, Pt. D, §56 (NEW); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

[PL 2015, c. 494, Pt. A, §13 (AMD).]

**4. Method of cost sharing; exception.** For the purpose of local cost sharing, the provisions of subsection 3-A do not apply to municipalities that are members of a school administrative district or a community school district whose cost sharing formula was established pursuant to private and special law prior to January 1, 2004. For each municipality that is a member of a school administrative district or a community school district whose cost sharing formula was established pursuant to private and special law prior to January 1, 2004, the cost sharing formula established pursuant to private and special law determines each municipality's local cost of education.

[PL 2005, c. 2, Pt. D, §57 (AMD); PL 2005, c. 2, Pt. D, §§72, 74 (AFF); PL 2005, c. 12, Pt. WW, §18 (AFF).]

**5. Effective date.** This section takes effect July 1, 2005.

[PL 2003, c. 712, §17 (NEW).]

#### SECTION HISTORY

PL 2003, c. 712, §17 (NEW). PL 2005, c. 2, §§D53-57 (AMD). PL 2005, c. 2, §§D72,74 (AFF). PL 2005, c. 12, §WW18 (AFF). PL 2007, c. 240, Pt. XXXX, §§29, 30 (AMD). PL 2007, c. 668, §§36, 37 (AMD). PL 2013, c. 368, Pt. C, §11 (AMD). PL 2015, c. 494, Pt. A, §13 (AMD).

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