Additional Considerations

- Do not include costs paid for by another permissive fund (including retirement, unemployment, FICA, transportation).

- Estimate or Actual
  1. Estimate - current year, must re-evaluate the levy based on actual cost
  2. Actual - a year in arrears, only calculate once

- Decide what to include: Verify with your auditor - ensure that you can get a "per student" cost.

- Capital projects (elevators, lifts, ramps, etc.) are not included.

- Do not include costs not paid by the district - include Medicaid reimbursements, cooperative expenditures, etc.

- Everything must be "per student" - do not include the total special education budget.

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http://opi.mt.gov/Leadership/Finance-Grants/School-Finance/Tuition-and-Attendance

Montana Office of Public Instruction
opi.mt.gov Elsie Arntzen, Superintendent

The Basics of the Tuition Fund Levy for Special Education

PURPOSE

During the 2013 Montana Legislative Session, Senate Bill (SB) 191 was codified as § 20-5-324(5)(a)(iii), MCA. Prior to the passage of this bill, districts that did not have enough General Fund dollars to pay for a student's special education needs could finance the cost of education by sending the student to another district and use the tuition fund to pay for it. This bill allowed a district to keep the student in their home district and use the same tuition levy to pay for educational services.

Who is eligible?

- Resident students – Students who are not residents, regardless of whether they have a signed attendance agreement, are not eligible.
- Any child with a disability – defined as "a child evaluated in accordance with the regulations of the Individuals with Disabilities Education Act as having a disability and who because of the disability needs special education and related services".
- Students provided services by their school district, or at school district expense (cooperative fees or services paid by the cooperative are NOT eligible).

20-5-324(5)(a)(iii), MCA

(iii) In addition to use of a tuition levy to pay tuition for out-of-district attendance of a resident pupil, a school district may include in its tuition levy an amount necessary to pay for the full costs of providing a free appropriate public education, as defined in 20-7-401, in the district to any child with a disability who lives in the district. The amount of the levy imposed for the costs associated with educating each child with a disability under this subsection is limited to the actual cost of service under the child's individualized education program minus: (A) the student's state special education payment; (B) the student's federal special education payment; (C) the student's per-ANB amount; (D) the prorated portion of the district's basic entitlement for each qualifying student; and (E) the prorated portion of the district's general fund payments in sections 20-9-327 through 20-9-330 for each qualifying student.

INCLUDED COSTS

The "full costs of providing a free appropriate public education, as defined in 20-7-401":

20-7-401(2), MCA
"Free appropriate public education" means special education and related services that: (a) are provided at public expense under public supervision and direction and without charge; (b) meet the accreditation standards of the board of public education, the special education requirements of the superintendent of public instruction, and the requirements of the Individuals With Disabilities Education Act; (c) include preschool, elementary school, and high school education in Montana; and (d) are provided in conformity with an individualized education program that meets the requirements of the Individuals With Disabilities Education Act."

What are the Minuses?

(A) State Special Education Payment – SPED allowable cost payment divided by current year ANB
(B) Federal Special Education Payment – IDEA Part B divided by AIM October Enrollment
(C) Per-ANB Amount – Maximum per-ANB amount for the student's grade
(D) Prorated Basic Entitlement – Basic Entitlement of the budget unit divided by budgeted ANB
(E) Prorated General Fund Payments (Quality Educator, At Risk, Indian Ed for All, American Indian Achievement Gap) divided by budgeted ANB