

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>



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