PURPOSE: This fund is used to pay tuition costs for resident students attending a school outside the resident district, for resident students attending private, non-sectarian day treatment programs, for special education costs for resident students, and to pay tuition obligations for foster, group home or students confined to a children’s psychiatric hospital or residential treatment facility. Tuition payments are not credited to the Tuition Fund (13). These payments are required by law to be deposited into the General Fund (01), or Miscellaneous Programs Fund (15) in exceptional circumstances (§20-5-324 (6), MCA). An operating reserve is not allowed in the Tuition Fund (13).

VOTING REQUIREMENTS: The Tuition Fund (13) is a permissively levied fund. Consequently, it is not subject to voter approval. However, projected mill increases in this fund are subject to voter notification by March 31st per §20-9-116, MCA. The permissive levy may be calculated using the following:

- The district may calculate the estimated need for in district special education students using the cost calculator provided on the OPI School Finance Tuition and Attendance webpage.
- The district may levy for actual costs from the prior fiscal year.
- The district may levy for the amount of tuition due to other districts or to state facilities based on invoices received or an estimate using Views in MAEFAIRS (Views>Tuition).

BUDGET Tab

1. Click Add a New Budget Record and select 0001 Adopted Budget. The budget should include tuition the district must pay during the ensuing year for resident students who attended other school districts during the prior year, payments to youth detention centers under §20-9-130, MCA, tuition for resident students attending day-treatment programs under approved individualized education programs at private, nonsectarian schools per, §20-5-324 (5)(a)(i), MCA, for resident students with a disability per §20-5-324 (5)(a)(iii), MCA, for foster and group home students per §20-5-324 (2)(b), MCA and for eligible children in an in-state children’s psychiatric hospital or residential treatment facility per §20-7-435 (3)(c), MCA.

2. No operating reserves are allowed in the Tuition Fund (13). All fund balance must be reappropriated.

In District Special Education Tuition Levy - In addition to the use of a tuition levy to pay tuition for out-of-district attendance of a resident pupil, §20-5-324, MCA has been amended to allow a school district to 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, MCA, 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:

- The student’s state special education payment;
- The student’s federal special education payment;
- The student’s per-ANB amount;
- The prorated portion of the district’s basic entitlement for each qualifying student; and
- The prorated portion of the district’s General Fund (01) payments in §20-9-327, MCA through §20-9-330, MCA for each qualifying student.
Use the In District Special Education Permissive Tuition Levy Calculator to calculate the allowed per-student levy located on the OPI School Finance Tuition and Attendance webpage.

Foster and Group Home Obligations - Resident districts are responsible for a portion of their student’s education costs while enrolled as a foster student or residing in a group home, in accordance with §20-5-324 (2)(b), MCA. The amount of the obligation may be permissively levied from the Tuition Fund (13) or paid from any other legally available fund.

Children’s Psychiatric Hospital and Residential Treatment Facility Obligations – Resident districts are responsible for a portion of their student’s education costs while enrolled in a children’s psychiatric hospital or residential treatment center (Shodair, Intermountain, or Yellowstone Boys & Girls Ranch), in accordance with §20-7-435 (3)(c), MCA. The amount of the obligation may be permissively levied from the Tuition Fund (13) or paid from any other legally available fund.

REVENUES Tab:

The Tuition Fund (13) receives the following revenues:

1. Non-levy Revenues are entered by the district and should be ESTIMATED
   - Non-levy revenue sources include: 1123, 1510, 1900, 3110, 3302, 3460, 9100, and 9710.
   - Estimated 1123 Coal Gross Proceeds: Pre-filled by the OPI using information provided by the Department of Revenue each June.
   - 3110 - Direct State Aid: Estimate if the district will receive direct state aid to reimburse for tuition paid out-of-state or for resident students attending day-treatment programs under approved individualized education programs at private, nonsectarian schools.

2. Fund Balance Reappropriated; MAEFAIRS calculates
3. Tax Levies; MAEFAIRS calculates

Note: If levy authority was transferred to the General Fund (01) from any allowable fund, the 1110 District Tax Levy will be limited to the Ending Levy Authority Balance for all funds listed on the General Fund (01) Flexible Non-Voted Levy Authority tab.

SUMMARY Tab: No input required.

Verify the information on the screen including the number of mills.