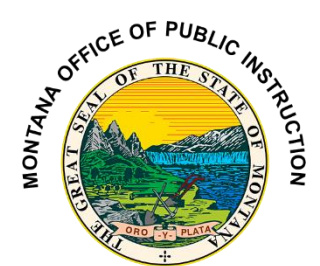


TUITION



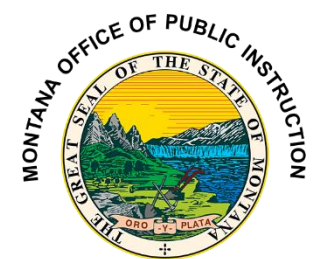
Andrea Mohammadi, School Finance Business Analyst

WHO PAYS TUITION?

The student's **district of residence** shall pay the district of attendance tuition for students attending under an attendance agreement.



Parents and/or guardians cannot be charged tuition are not responsible for payment.

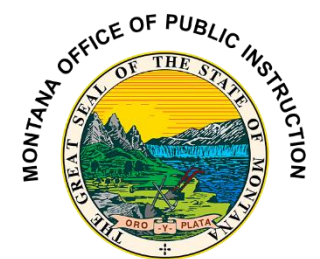


Students attending school in another district (through an attendance agreement) are eligible to be included in the district of attendance's ANB calculation.

20-9-311(11)(a), MCA

(11) A district *may include only, for ANB purposes*, an enrolled pupil who is otherwise eligible under this title and who is:

(a) a resident of the district *or a nonresident student admitted by trustees under a student attendance agreement* and who is attending a school of the district;





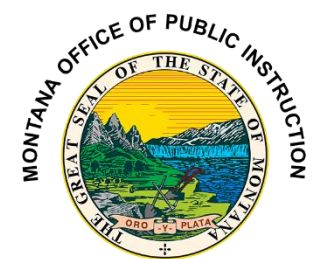
Exceptions to Residency Rules

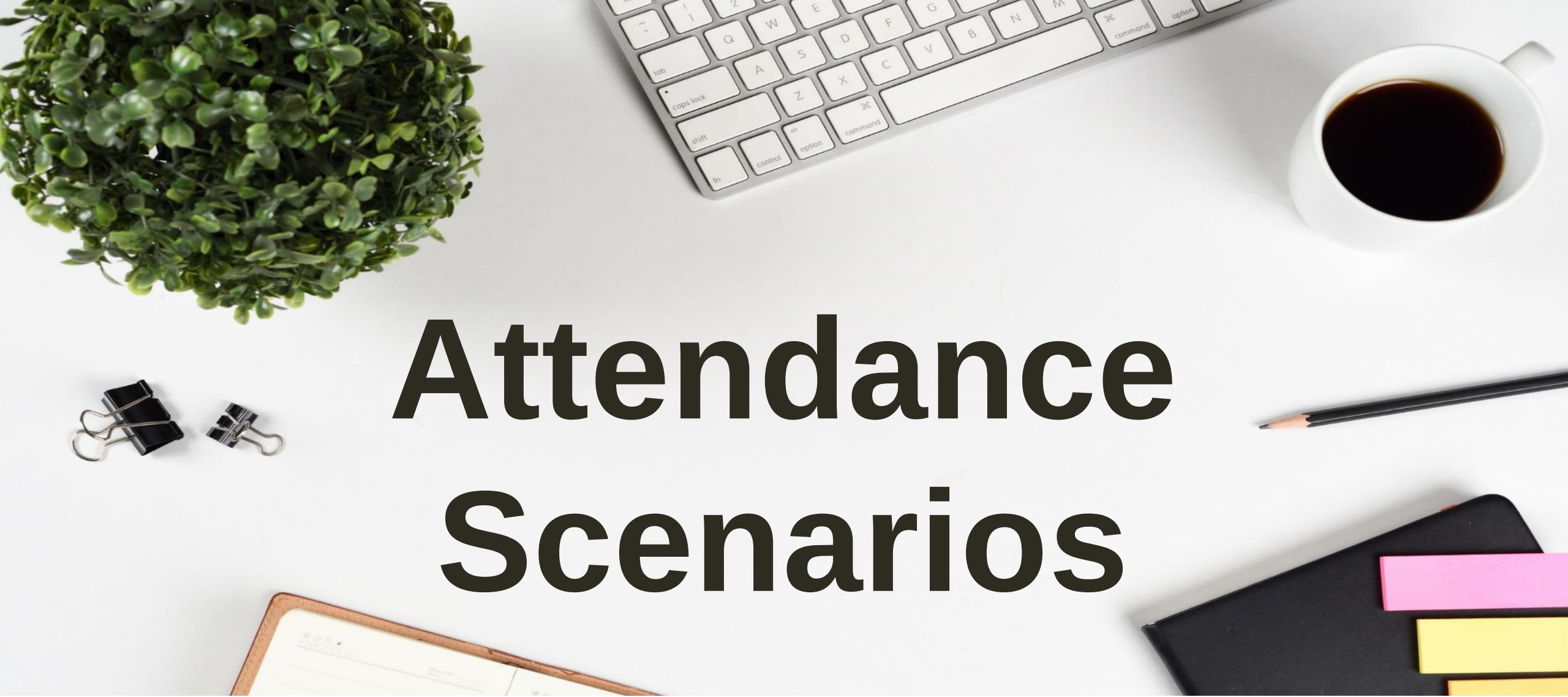
Homeless Students: [20-5-101\(4\), MCA](#)

(4) The trustees shall assign and admit a child who is homeless, as defined in the Stewart B. McKinney Homeless Assistance Act (Public Law 100-77), to a school in the district regardless of residence. ***The trustees may not require an out-of-district attendance agreement or tuition for a homeless child.***

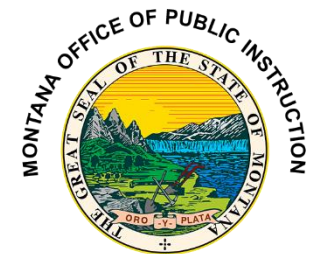
Students of Military Families: [20-5-101\(5\), MCA](#)

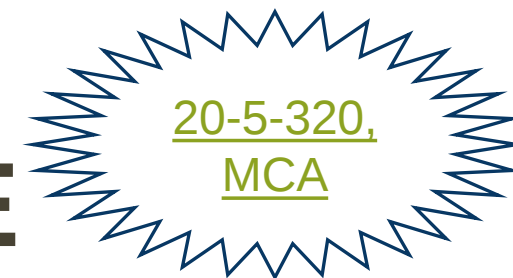
(5) The trustees shall assign and admit a child whose parent or guardian is being relocated to Montana under military orders to a school in the district and allow the child to preliminarily enroll in classes and apply for programs offered by the district prior to arrival and establishing residency.





Attendance Scenarios





DISCRETIONARY ATTENDANCE

Out-of-district attendance, by parent or guardian request, with no extenuating circumstances

- ❖ A student may be enrolled in a school district outside of the student's residential district at the request of their parent and/or guardian.
- ❖ Parents and/or guardians are responsible for transportation. Transportation is individual to each agreement.
- ❖ The request may be denied if approval of the application will negatively impact the quality of education for resident pupils [20-5-320 \(2\)\(e\), MCA](#)

construction
standards

history of
suspension

excessive
applications
to district

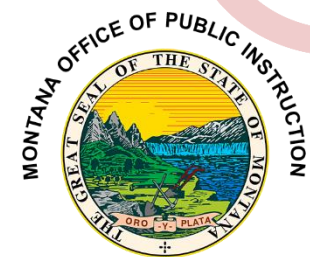
history of
truancy

building
capacity

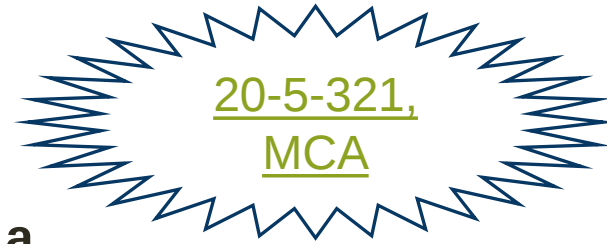
Negative
impact on
goals or
standards

evacuation
and safety
standards

history of
expulsion



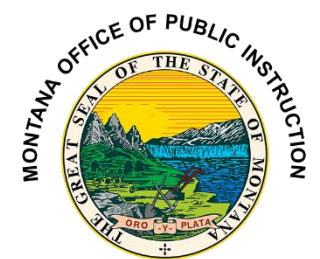
MANDATORY ATTENDANCE



Out-of-district attendance with extenuating circumstances, requested by a parent, guardian, state agency, or court:

A student may enroll in a school district outside of the student's residence district at the request of the parent/guardian, state agency, or court under the following conditions:

- Geographical conditions
- The student is a member of a family already required to send another student outside of the elementary district to attend a high school and the elementary student may more conveniently attend the elementary school in the same location as the high school and vice versa
- Student is under the protective care of a state agency or has been adjudicated to be a youth in need of intervention or a delinquent youth.
- Student is required to attend school outside of the district of residence as the result of a placement in foster care or a group home.

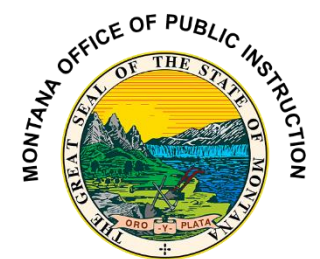


ATTENDANCE POLICIES

Each district must adopt school district policies for attendance agreements. School district policies may not contradict any part of Montana Code Annotated.

School district policy should outline criteria and timing of attendance agreements.

- School district policy cannot systematically exclude a “group” (e.g., special education, a particular district’s students) – unless the agreement is for educational programs not offered by the district of residence.
- School district policy may detail limits of acceptance to maintain accreditation standards, building code, safety standards, etc.
- School district policy should detail timing of attendance agreements (such as when attendance requests are due).



ATTENDANCE AGREEMENTS & TRANSPORTATION



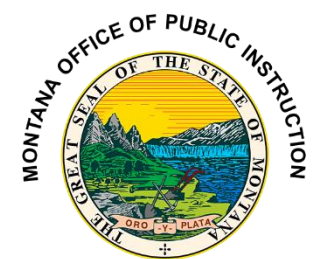
Guidance for a transportation agreement:

[20-5-323\(6\), MCA](#)

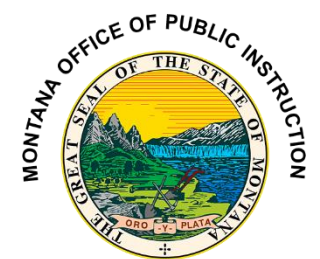
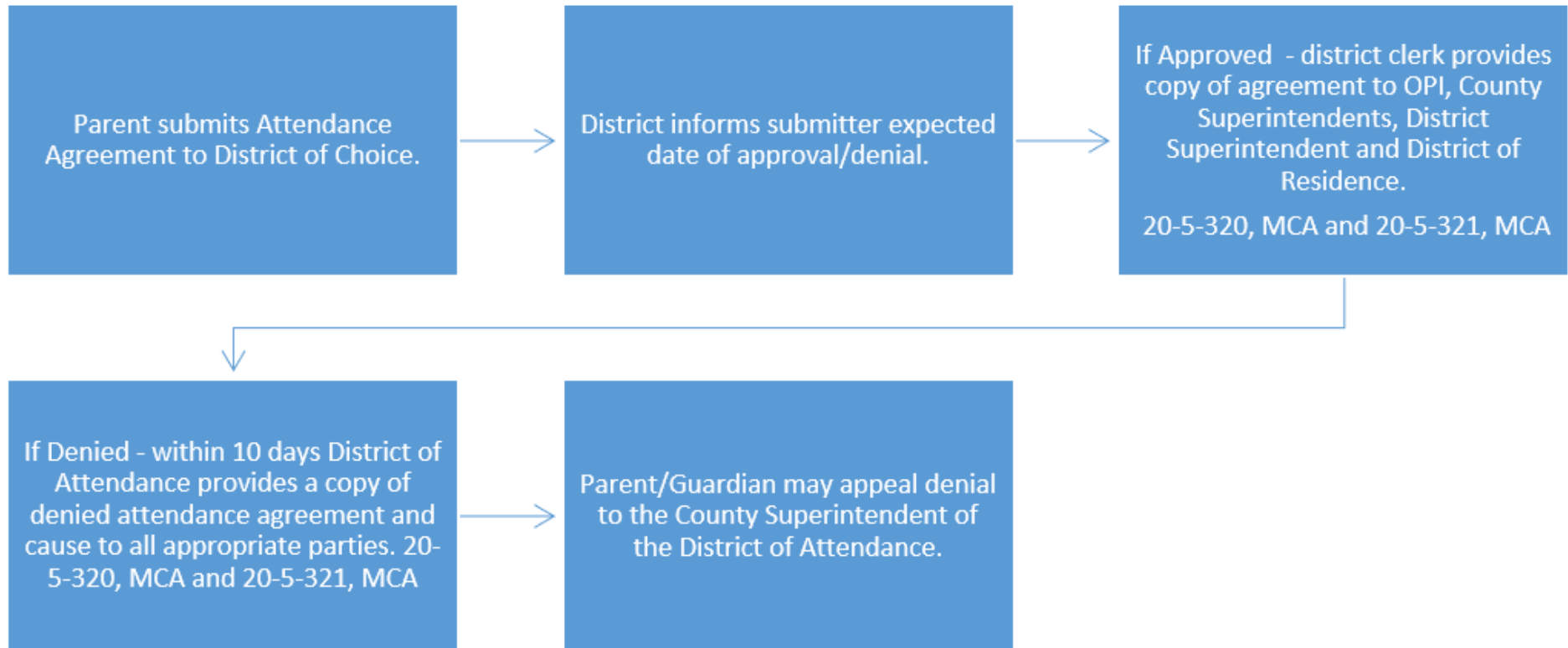
(6) The amount, if any, charged for transportation may not exceed the lesser of the average transportation cost for each student in the child's district of residence or 35 cents a mile. The average expenditures for the district transportation fund for the preceding school fiscal year must be calculated by dividing the transportation fund expenditures by the October 1st enrollment for the preceding fiscal year.

[20-5-324\(4\)\(b\), MCA](#)

(b) When a child has approval to attend a school outside the child's district of residence . . . the parent or guardian of the child is responsible for transportation unless otherwise agreed to in the out-of-district attendance agreement.



FP 14 – OUT OF DISTRICT ATTENDANCE AGREEMENT FLOW



TUITION PAYMENT CYCLE

March 2024 to July 2024
Open Enrollment must be clearly defined in district policy.



July 2024 to June 30, 2025
District of Attendance school year begins, and they enter all approved FP14s into MAEFAIRS.



June 30, 2025
LAST DAY TO ENTER FP14S TO MAEFAIRS.



July 15, 2025
District of Attendance must send a tuition invoice to District of Residence.



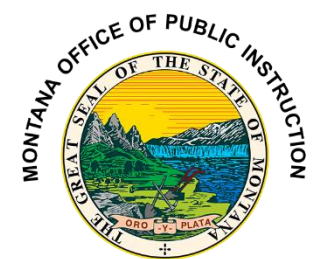
February - March 2025
Ensure tuition is on Trustees Board meeting agenda. Ensure that you have noticed the tuition levy.



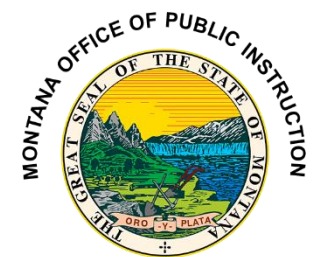
December 31, 2025
District of Residence pays the first half of the tuition to the District of Attendance.



June 15, 2026
District of Residence pays the second half of the tuition to the District of Attendance.



TUITION FORMS



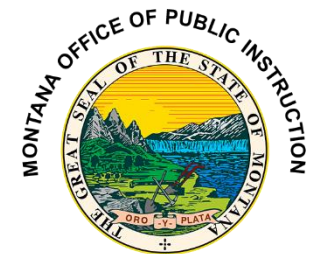
FP14 FORMS

Required for out of district attendance.
Districts may require a supplemental application.

Three types of forms:

1. **FP-14.1** Parent or District Student Attendance Agreement
2. **FP-14.2** Foster and Group Home* Student Attendance Agreement
3. **FP-14A** Special Tuition Rates
 - Used in conjunction with FP14.1 or FP14.2

***Only Authorized Group Home Personnel may sign
in place of a parent and/or guardian***



FP-14.1 Out-of-District Attendance Agreement – January 2025

FP -14.1 Out-of-District Attendance Agreement – January 2025

Notes:

FP14A SPECIAL TUITION RATES

1. Option A

Based on the number of hours in the student's IEP – up to 100% of the tuition rate.

2. Option B

Based on the cost of unique special education services – 100% of the cost minus 120% of the Tuition Per-ANB Amount.

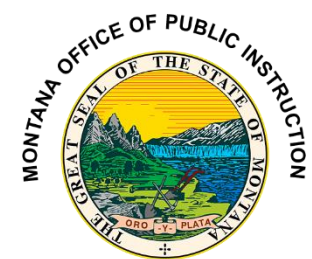
3. Option C*

Based on the cost of a specialized school district program – 100% of the cost minus 120% of the Tuition Per-ANB Amount.

****Option C rates require prior OPI approval***

4. Programs Exceeding Average Cost

For students without disabilities in specialized district programs – 100% of the cost minus 120% of the Tuition Per-ANB Amount, up to \$2,500 per student.



FP14A SPECIAL TUITION RATES



SPECIAL TUITION RATES (FP-14A)

School Year 20__ - 20__

SECTION I: STUDENT INFORMATION

(1) Student Name (Last, First, MI)	(2) Birthdate (mm/dd/yyyy)	(3) Grade	(4) State ID
------------------------------------	----------------------------	-----------	--------------

SECTION II: SPECIAL EDUCATION ADD-ON RATE (CHOOSE ONE: OPTION A, B, OR C)

Option A – At Least Half-Time Special Education Services (max 30 hours per week, 15 if PK or KH)

(5) PK or KH, 7.5-15 hrs/week on IEP	[(____ hrs per week/15)(regular education tuition rate)]	\$
(6) Grades K-8, 15-30 hrs/week on IEP	[(____ hrs per week/30)(regular education tuition rate)]	\$
(7) Grades 7-8 (accredited), 15-30 hrs/week on IEP	[(____ hrs per week/30)(regular education tuition rate)]	\$
(8) Grades 9-12, 15-30 hrs/week on IEP	[(____ hrs per week/30)(regular education tuition rate)]	\$
(9)	Option A - Total Special Rate	\$

Option B – Actual Cost of Unique Special Education Services

Services	Explanation of Details	Cost
(10) Staff Salary (Usually One-on-One)		\$
(11) Staff Insurance and Workers' Comp.		\$
(12) Support Services Salary		\$
(13) Support Services Insurance and Workers' Comp.		\$
(14) Special Assistive Technology and Equipment		\$
(15) Special Supplies		\$
(16) Other (Explain)		\$
(17) Total Actual Cost (Annual)	Sum (10) through (17)	\$
(18) Subtract:	120% of the Tuition Per ANB amount (1/2 for PK or KH)	\$
(19)	(17 minus 18) Option B - Total Special Rate	\$

Option C – Specialized School District Programs (Requires OPI Approval)

Services	Approved Option C Program Name	Cost
(20) Per Pupil Program Cost (Annual)		\$
(21)	Subtract 120% of the Tuition Per ANB amount (1/2 for PK or KH)	\$
(22)	(20 minus 21) Option C - Total Special Rate	\$

School Finance Division

FP-14A Special Tuition Rates 2026

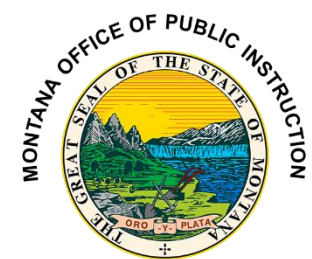


SECTION III: PROGRAMS EXCEEDING AVERAGE DISTRICT COST – STUDENTS WITHOUT DISABILITIES

	Services	Explanation of Details	Cost
(23)	Staff Salary		\$
(24)	Staff Insurance and Workers' Comp.		\$
(25)	Support Services Salary		\$
(26)	Support Services Insurance and Workers' Comp.		\$
(27)	Special Equipment		\$
(28)	Special Supplies		\$
(29)	Other (Explain)		\$
(30)	Total Actual Cost (Annual)	Sum (23) through (29)	\$
(31)	Subtract 120% of the Tuition Per ANB amount (1/2 for PK or KH)		\$
(32)	(30 minus 31) Programs Exceeding Av. District Cost - Total Special Rate (\$2,500 max)		\$

School Finance Division

FP-14A Special Tuition Rates 2026



FP 15 Resident Students Attending Day Treatment Programs Or Resident Students Attending Out of State



TUITION REPORT (FP-15)

School Year 20__ - 20__

SECTION I: DISTRICT INFORMATION

District Name	LE Number
District Contact	Contact Phone
Email Address	

SECTION II: RESIDENT STUDENTS ATTENDING OUT OF STATE

Student Name	State ID	Grade	Enrollment Start Date	Enrollment End Date	Tuition Paid by District	OPI Approved Tuition **
1.						
2.						
3.						
4.						
5.						
6.						
					Total Tuition Paid	

SECTION III: RESIDENT STUDENTS ATTENDING DAY TREATMENT PROGRAMS

Student Name	State ID	Grade	Enrollment Start Date	Enrollment End Date	Tuition Paid by District	OPI Approved Tuition **
1.						
2.						
3.						
4.						
5.						
6.						
					Total Tuition Paid	

Reviewed December 2024



SECTION IV: AGREEMENTS AND SIGNATURES

A. DISTRICT OF RESIDENCE

The above students are resident students attending in another district out of state for the year indicated and the district paid tuition for their attendance; OR the above students are resident students attending a day treatment program under an approved IEP at a private, non-sectarian school for the year indicated and the district paid tuition for their attendance.

Print name of Board Chair: _____

Signature of Board Chair: _____

B. SUPERINTENDENT OF PUBLIC INSTRUCTION

Acknowledges receipt of the above agreement and authorizes payment for students approved under this agreement.

Print name of OPI Representative: _____

Signature of OPI Representative: _____

C. COUNTY SUPERINTENDENT

Acknowledges receipt of the Tuition Report.

Print name of County Superintendent: _____

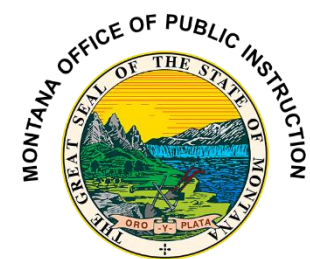
Signature of County Superintendent: _____

Instructions:

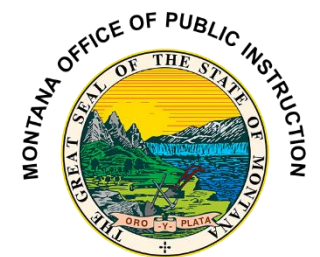
1. District of Residence completes applicable Sections I, II and III (attach copies of invoices for each student). Attach additional copies of page 1 if necessary.
2. The Board Chair of the District of Residence completes Section IV. The District of Residence returns the report to the Office of Public Instruction.
3. The Office of Public Instruction reviews the report and determines the amount of tuition the District of Residence is entitled. The report is returned to the District of Residence:
 - a. Out of State Tuition: [20-5-323, MCA](#)
 - b. Day Treatment Tuition: [20-5-324, MCA](#)
4. The District of Residence sends a copy of the report to the County Superintendent for their records.

**NOTE: Tuition payments are made for students enrolled in the district either on the Fall or Spring Count Date and the payment is the lesser of the amount of DSA the district would have been eligible for had the student been enrolled in the district or the amount of tuition paid by the district. This document contains confidential information. The OPI's Student Records Confidentiality Policy requires the safeguarding of all student records. Forms submitted to the OPI should be clearly marked "Confidential" on the envelope.

Reviewed December 2024



TUITION RATES



1/25/2025

OFFICE OF PUBLIC INSTRUCTION

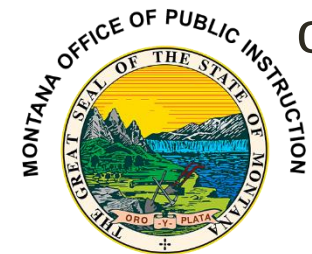
19

TUITION RATES

The District of Attendance will charge the District of Residence for Tuition. The Tuition is calculated using the Percentage and the Per- ANB Tuition rate.

Percentage is multiplied by the Tuition Per-ANB Rate
= Tuition to Charge the District of Residence

Current year tuition rates can be found on the OPI website [FY 2025 Tuition Rates](#).



TUITION RATES SCHOOL YEAR 2024-2025

Regular Tuition Agreement Rates per [20-5-323, MCA](#) and [20-5-324, MCA](#)

The OPI will calculate the percentages necessary to determine the tuition rate once all the budgets have been submitted in the fall. The percentages are calculated based on the adopted general fund budget funded by BASE and over-BASE property tax levies in the year of attendance not to exceed 35.3%. The tuition rate will be determined based upon the lowest percentage calculated between the District of Residence and the District of Attendance. The calculated tuition amount is to be entered into the appropriate box on the attendance agreement.

Calculation of Tuition to be charged:

Compare the rates for the two districts; choose the lower percentage.
Multiply the Tuition per-ANB amount by the lower percentage.
Equals Tuition Charged.

FY2025 Tuition Per-ANB Amounts:

\$ 3,365.27 for half-time kindergartners (KH) and Pre-K (PK) students with an IEP.
\$ 6,518.77 for full-time kindergartners (KF) and students in grades 1-8.
\$ 8,286.77 for grades 7-8 if the school runs an accredited 7-8 program or junior high.
\$ 8,286.77 for grades 9-12.

Amounts Used To Calculate Tuition Per-ANB Amount per [20-9-306, MCA](#): FY2025 Maximum Tuition Per-ANB Amounts:

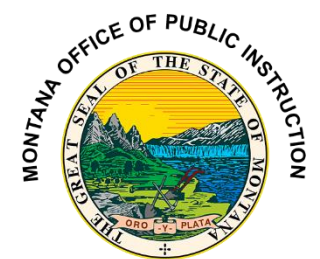
\$ 3,153.50 for half-time kindergartners (KH) and Pre-K (PK) students with an IEP.
\$ 6,307.00 for full-time kindergartners (KF) and students in grades 1-8.
\$ 8,075.00 for grades 7-8 if the school runs an accredited 7-8 program or junior high.
\$ 8,075.00 for grades 9-12.

FY 2025 Block Grant Rates:

\$ 158.83 Instructional Block Grant Rate per ANB.
\$ 52.94 Related Services Block Grant Rate per ANB.

Tuition Per-ANB Amount

Maximum ANB for grade/accreditation of school +
the per-ANB amount of the Instructional Block Grant +
the per-ANB amount of the Related Services Block Grant
=
Tuition Per-ANB



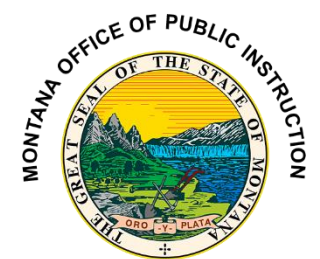


Percentage Used to Calculate Tuition

(Base Levy Elem + Base Levy HS + Overbase Levy)
divided by
Adopted General Fund Budget

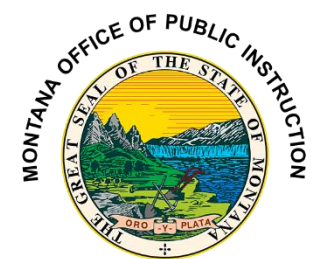
The lowest percentage between the two districts is used to
calculate the amount of tuition.

Tuition is calculated separately for:
E1 - Elementary K-8
M1 - Accredited Middle School 7-8
H1 – High School 9-12



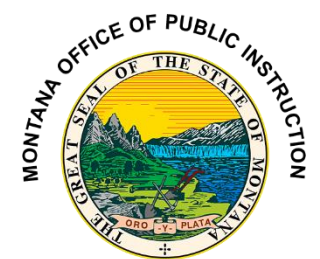
DISCRETIONARY OR MANDATORY TUITION PROCESS

1. Complete an FP14.1/FP14A and necessary approvals.
2. Enter the FP14.1/FP14A into MAEFAIRS no later than June 30th in the year of attendance.
3. Enter Days Enrolled at the conclusion of the school year and submit the claim to the OPI by June 30th.
4. Send a bill to the Resident District by - July 15th, after the year of attendance.



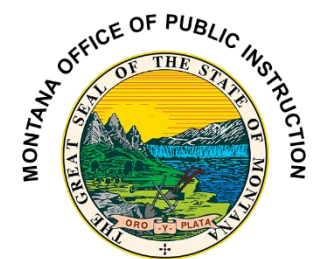
STATE PAID TUITION FOSTER AND GROUP HOME TUITION PROCESS

1. Complete an FP14.2/FP14A and necessary approvals.
2. Enter the FP14.2/FP14A into MAEFAIRS no later than June 30th in the year of attendance.
3. Enter Days Enrolled at the conclusion of the school year and submit the claim to the OPI by June 30th.
4. Send a bill to the Resident District by - July 15th after the year of attendance.

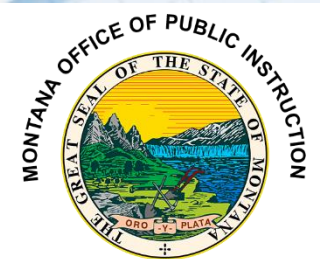


IN STATE TREATMENT FACILITY TUITION

- State will contract for a portion of the daily rate, based on actual cost of providing an appropriate educational opportunity; and
- District of Residence will pay a portion of the daily rate (40% of the Tuition Per-ANB amount divided by 180).



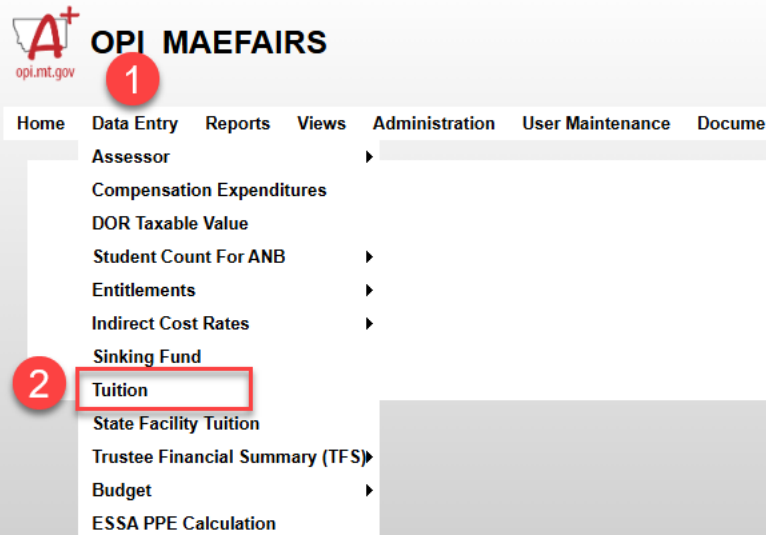
TUITION IN MAEFAIRS



ENTERING CLAIMS IN TO MAEFAIRS

District of Attendance will enter students with accepted attendance agreements into MAEFAIRS

Maefairs > Data Entry > Tuition



OPI MAEFAIRS

Home Data Entry Reports Views Administration User Maintenance Docume

Assessor

Compensation Expenditures

DOR Taxable Value

Student Count For ANB

Entitlements

Indirect Cost Rates

Sinking Fund

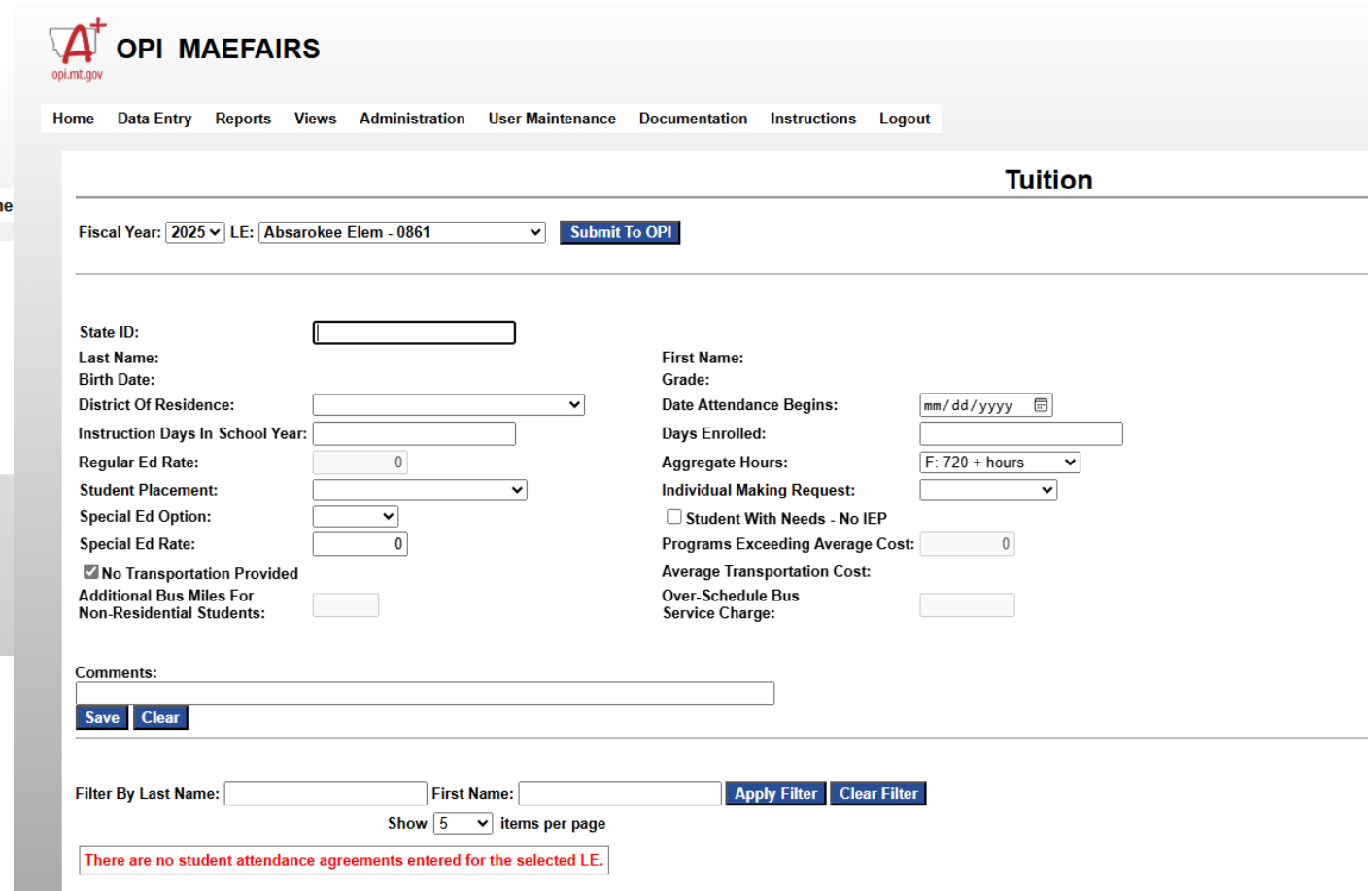
Tuition

State Facility Tuition

Trustee Financial Summary (TFS)

Budget

ESSA PPE Calculation



OPI MAEFAIRS

Home Data Entry Reports Views Administration User Maintenance Documentation Instructions Logout

Tuition

Fiscal Year: 2025 LE: Absarokee Elem - 0861 **Submit To OPI**

State ID:

Last Name:

Birth Date:

District Of Residence:

Instruction Days In School Year:

Regular Ed Rate:

Student Placement:

Special Ed Option:

Special Ed Rate:

☒ No Transportation Provided

Additional Bus Miles For Non-Residential Students:

First Name:

Grade:

Date Attendance Begins:

Days Enrolled:

Aggregate Hours:

Individual Making Request:

☐ Student With Needs - No IEP

Programs Exceeding Average Cost:

Average Transportation Cost:

Over-Schedule Bus Service Charge:

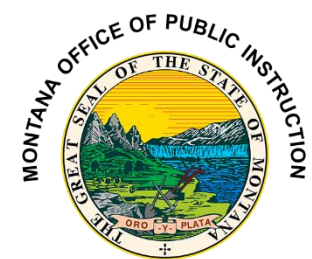
Comments:

Save Clear

Filter By Last Name: First Name: **Apply Filter Clear Filter**

Show 5 items per page

There are no student attendance agreements entered for the selected LE.



TUITION REPORTS FOR DISTRICTS

Maefairs > Reports > Tuition

OPI MAEFAIRS

Home Data Entry **Reports** Views Administration User Maintenance Documentation Instructions Logout

OPI
Budget
Student Count For ANB
Entitlements
Federal MOE
GTB
Indirect Cost Rate
LE Info
Registered Users
Sinking Fund
SPED
Status
Submission
Taxable Value
TFS
Tuition

3

Approved Attendance Agreements for Dist of Choice
Attendance Agreements for Dist of Choice
Average Transportation Costs
Potential Duplicates
State Facility Monthly Payment Detail
State Facility Tuition Summary
State Facility Tuition
State Facility Detail by District of Residence
State Facility Monthly Payment Summary

The reports are used by the District of Attendance for tracking and billing purposes.



TUITION REPORTS

The attendance agreement reports show entered agreements and the annualized tuition amount(s).

*** Reports are available to the District of Attendance only. ***

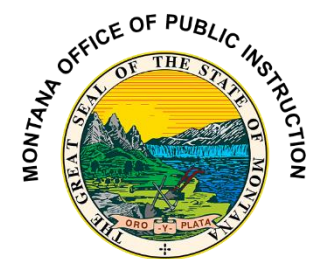
Approved Attendance Agreements for Dist of Choice

Attendance Agreements for Dist of Choice

State Facility Tuition Summary

State Facility Tuition

State Facility Detail by District of Residence



TUITION REPORTS

Approved Attendance Agreements for District of Attendance

Shows the actual payment amount for each claim entered based on Days Enrolled.



Tuition Approved Attendance Agreements for School Year 2024-25

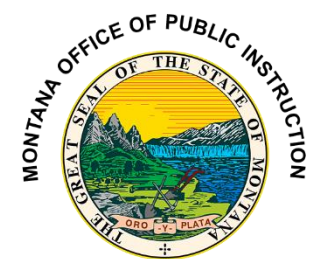
14 Fergus
0280 Roy K-12 Schools

Not Submitted

I. MANDATORY ATTENDANCE AGREEMENTS (IN-STATE)

Tuition amounts shall be adjusted for the portion of the year the student is enrolled, based on the percentage calculated by dividing the number of days the student is enrolled by the number of pupil instruction days scheduled by the school district in the year of attendance. ARM 10.10.3010(5Xd)

Student Name	State ID	Regular Ed Tuition	Special Ed Tuition	Programs Exceeding Cost	Transportation	Days Enrolled	Total Annual Tuition
		1,151.74	0.00	0.00	0.00	42	1,151.74
		1,630.96	0.00	0.00	0.00	151	1,630.96
Amount to be reimbursed in FY2026		2,782.70	0.00	0.00	0.00	193	2,782.70



TUITION REPORTS

Attendance Agreements for District of Choice

One page per Resident District.
Used for billing at the end of the year with a district letter.



Attendance Agreements For District Of Choice

0861 Absarokee Elem
Preliminary
Anderson Elem - 0366

First Name	Last Name	State ID	Grade	Start Date	Days Enrolled	Reg Tuition	Sped Tuition	Total Tuition
		05	08/30/2024		25	322.50	100.67	423.17
						322.50	100.67	423.17



Attendance Agreements For District Of Choice

0861 Absarokee Elem
Preliminary
Fishtail Elem - 0853

First Name	Last Name	State ID	Grade	Start Date	Days Enrolled	Reg Tuition	Sped Tuition	Total Tuition
		05	08/21/2024		149	2,301.13	0.00	2,301.13
		05	08/21/2024		100	1,544.38	0.00	1,544.38
						3,845.51	0.00	3,845.51



Attendance Agreements For District Of Choice

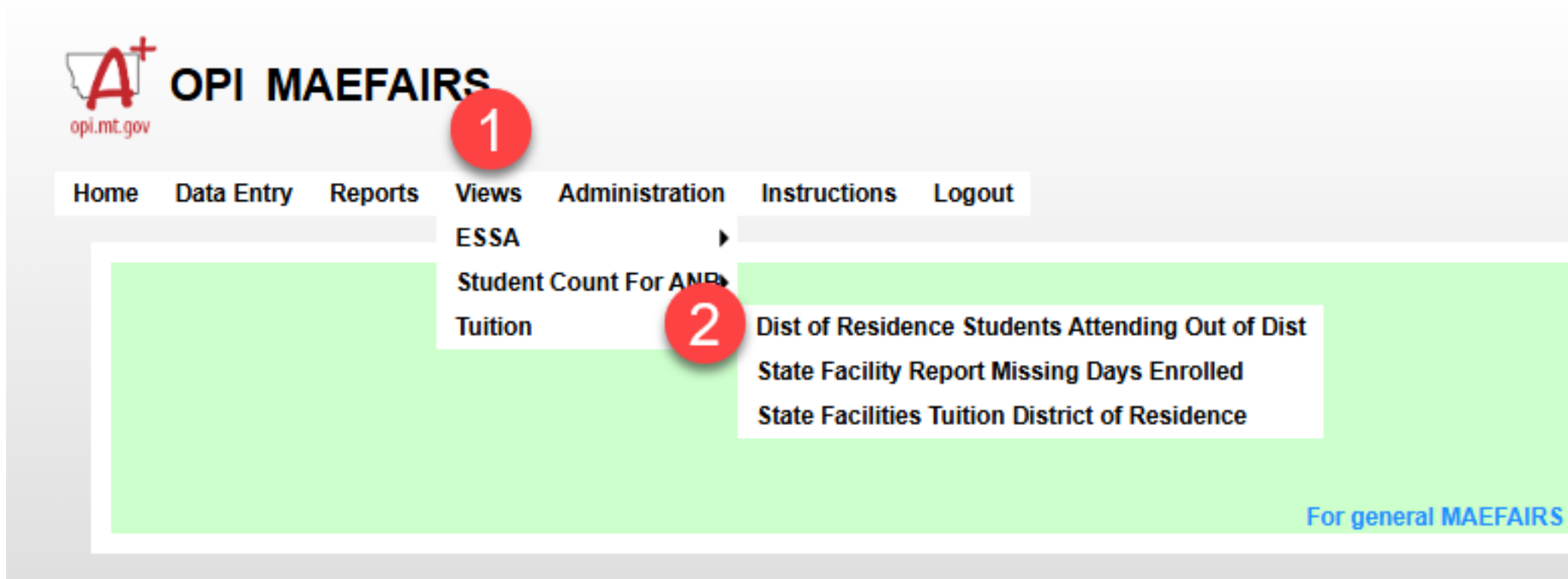
0861 Absarokee Elem
Preliminary
Red Lodge Elem - 0056

First Name	Last Name	State ID	Grade	Start Date	Days Enrolled	Reg Tuition	Sped Tuition	Total Tuition
		05	01/06/2025		10	154.44	16.78	171.22
						154.44	16.78	171.22



TUITION VIEWS

USED BY DISTRICT OF RESIDENCE



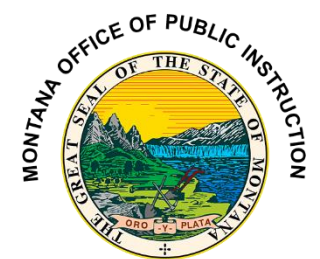
The screenshot shows the OPI MAEFAIRS website interface. At the top left is the logo for OPI MAEFAIRS, which includes a red 'A+' and the text 'opi.mt.gov'. To the right of the logo is the text 'OPI MAEFAIRS'. Below this is a horizontal navigation bar with the following links: Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. The 'Views' link is highlighted with a red circle containing the number '1'. A dropdown menu is open under 'Views', showing the following options: ESSA, Student Count For AND, Tuition, Dist of Residence Students Attending Out of Dist, State Facility Report Missing Days Enrolled, and State Facilities Tuition District of Residence. The 'Tuition' option is highlighted with a red circle containing the number '2'. The background of the page is light green. In the bottom right corner, there is a link that says 'For general MAEFAIRS'.

OPI MAEFAIRS
opi.mt.gov

Home Data Entry Reports **Views** Administration Instructions Logout

ESSA
Student Count For AND
Tuition
Dist of Residence Students Attending Out of Dist
State Facility Report Missing Days Enrolled
State Facilities Tuition District of Residence

[For general MAEFAIRS](#)

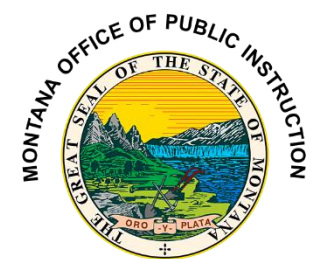


TUITION VIEWS

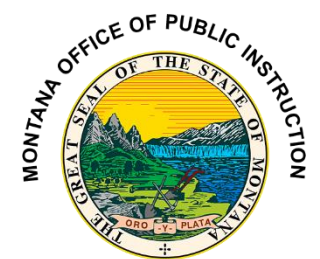
MAEFAIRS > VIEWS > TUITION

District of Residence Students Attending Out of Dist

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
District of Residence Out of District Student List																			
School Year: 2025																			
Resident LE #	Resident LE Name	State FY	State ID	First Name	Last Name	Birthdate	Grade	Dist LE #	District of Choice LE Name	Days In School Year	Student Placement	Days Enrolled	Annual Regular Tuition	Annual SPED Cost	Annual Prog Exceed Avg Cost	Transportation Cost	Special Education Option	Annual Tuition Calculated	Estimated Payment Due
0812	Noxon H S	2025				11/12/2008	10	0805	Thompson Falls H S	177	District to District	177	3,333.99	0.00	0.00	0.00		3,333.99	3,333.99
0812	Noxon H S	2025				11/04/2006	12	0805	Thompson Falls H S	177	District to District	177	3,333.99	0.00	0.00	0.00		3,333.99	3,333.99

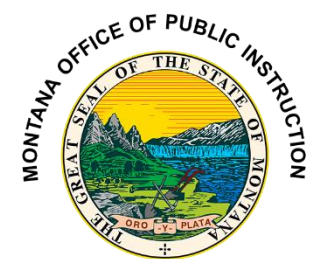


TUITION PAYMENTS



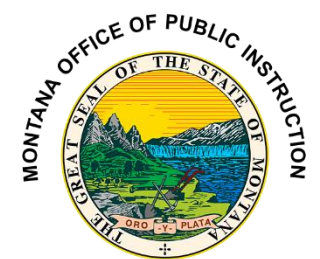
TUITION PAYMENTS

- Districts pay tuition in the year **following attendance**
 - 1st half by Dec 31st
 - 2nd half by June 15th
- The state pays tuition following the submission of claims (as early as August following the year of enrollment).



TUITION PAYMENTS

- Tuition claims may be paid with a permissive levy from the Tuition fund; or
- The General Fund; or
- Any other legally available fund in the district at the discretion of the trustees.



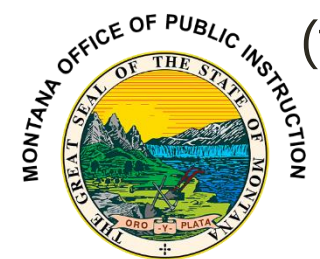
TUITION PAYMENTS

NON VOTED LEVY NOTICE REQUIREMENT – MARCH 31

Only use the Tuition Fund if the district complies with the notice requirements in 20-9-116, MCA.

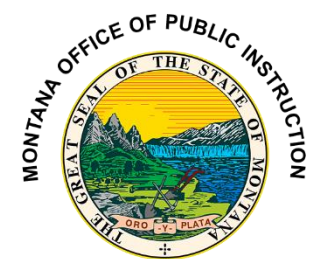
(1) The trustees of a school district shall adopt a resolution no later than March 31 of each fiscal year and provide notice pursuant to subsection (2) whenever the trustees intend to impose an increase in a non-voted levy in the ensuing school fiscal year for the purposes of funding any of the funds listed below:

- (a) the tuition fund under 20-5-324;
- (b) the adult education fund under 20-7-705;
- (c) the building reserve fund under 20-9-502 and 20-9-503;
- (d) the transportation fund under 20-10-143 and 20-10-144;
- (e) the bus depreciation reserve fund under 20-10-147; and
- (f) the flexibility fund established in 20-9-543 for the purposes in 20-7-1602.



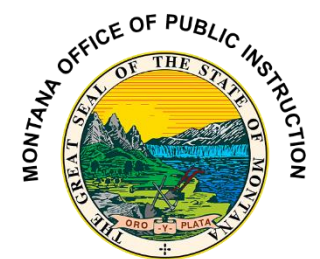


TUITION ACCOUNTING



TUITION ACCOUNTING REVENUES

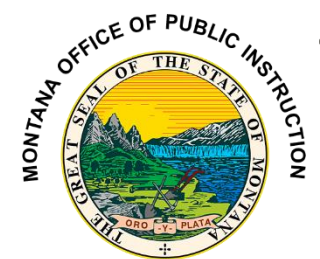
With limited exception, tuition receipts should be credited to the General Fund and transportation receipts to the Transportation Fund.



TUITION ACCOUNTING

Exceptions:

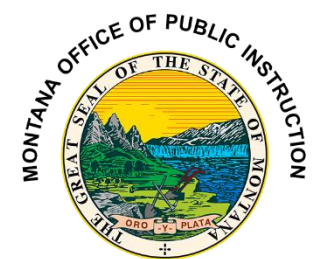
- Tuition receipts for students without disabilities under the care of the state or in foster/group homes that exceed tuition receipts for the prior year;
- Tuition receipts for students with disabilities that exceed tuition receipts for students without disabilities;
- Any other Tuition receipts that exceed Tuition receipts for the prior year.
- If the Tuition receipts meet the exceptions, then the receipts may be deposited into the Miscellaneous Programs Fund



TUITION ACCOUNTING

If the tuition receipts meet the exceptions, then the receipts may be deposited into the Miscellaneous Programs Fund;

A unique project reporter is required:
X15-1320-**XXX**



TUITION ACCOUNTING REVENUES

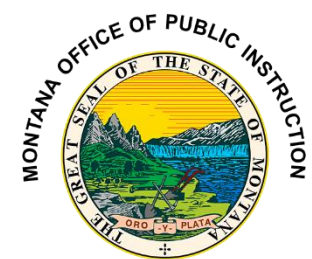
Payments from

X01-1320 tuition from other school districts in state
X01 – 1330 tuition from other school districts out of state
X01 – 3117 state tuition for state placement

Permissive Levy Tuition
Deposit funds to Fund 13
X13 – 1110 district tax levy

Payments from the State for students in Day Treatment programs
X13 – 3110 direct state aid

Payments from the State for students with disability under
20-5-323(2) and (3), MCA
X15 – 1320 – XXX need a project reporter code
X15 – 1330 – XXX need a project reporter code



TUITION ACCOUNTING

Expenditure Codes:

Tuition Fund Payments:

In-state, regular education:	X13 - XXX - 1XXX - 561
In-state, special education:	X13 - 280 - 1XXX - 561
In-state, day treatment:	X13 - 280 - 1XXX - 320
Out-of-state, regular education:	X13 - XXX - 1XXX - 562
Out-of-state, special education:	X13 - 280 - 1XXX - 562
Detention center payments:	X13 - 1XX - 1XXX - 563
In-state treatment facilities:	X13 - XXX - 1XXX - 564

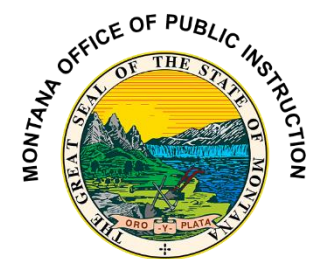


TUITION ACCOUNTING

Expenditure Codes

Transportation Fund Payments:

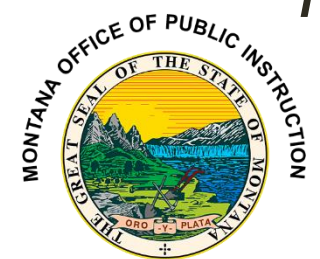
In-state, regular education:	X10-XXX-27XX-51X
In-state, special education:	X10-280-27XX-51X
Out-of-state, regular education:	X10-XXX-27XX-512
Out-of-state, special education:	X10-280-27XX-512



SPECIAL EDUCATION PERMISSIVE TUITION LEVY

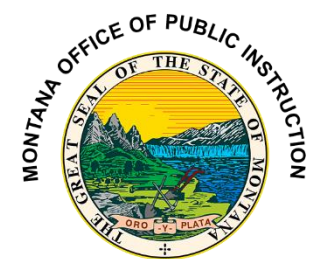
- Levy to pay for costs of high needs special education students.
- Levy must be on a per student basis – not the cost of a “program”.
- Calculators were updated in June.

Please use the latest calculator for an accurate levy amount.





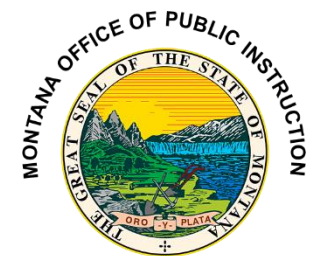
The permissive levy is intended to help districts pay the costs of high needs special education students without sending them outside their resident district for services. Districts should not use the permissive levy to increase the overall special education revenue to pay for special education expenditures that are already funded by the Special Education Block Grant.



SPECIAL EDUCATION PERMISSIVE TUITION LEVY

IN-DISTRICT SPECIAL EDUCATION PERMISSIVE LEVY CALCULATOR						
Districts with structure changes should contact the OPI to ensure accuracy of calculations						
		Enter LE		LE Name		
Elem LE:						
HS LE:						
K12 LE:						
*Districts with an approved and accredited junior high school, 7th and 8th grade program or middle school calculate the tuition levy using the high school ANB rate ** Unaccredited 7-8 programs SEE INSTRUCTIONS FOR USING THIS CALCULATOR BELOW						
Use this calculator to identify the amount that may be levied from the district's Tuition fund (13). Districts have the option of levying either the estimated cost in the year of enrollment or the actual cost in the year following enrollment. If estimated costs are not realized the district must reduce their levy in the subsequent year. Expenditures from the Tuition and Transportation funds will count toward the district's Maintenance of Effort (MOE) calculation.						
	Elementary		High School		K-12	
	2021	2022	2021	2022	2021	2022
Student's Total SPED Costs K-6 or K-8**						
Student's Total SPED Costs 7-8*						
Student's Total SPED Costs 9-12						
a. SPED Allowable Cost Payment	-	-	-	-	-	-
Current Year ANB	-	-	-	-	-	-

This spreadsheet is found at [OPI.MT.GOV](https://opi.mt.gov) - Tuition & Attendance - Calculation Spreadsheets - SPED Permissive Tuition Levy Calculators 2025



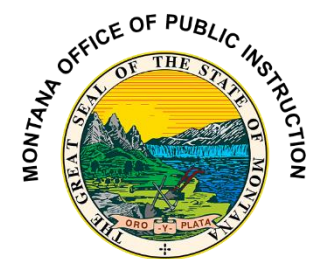
TUITION AND ATTENDANCE GUIDANCE (OPI.MT.GOV)

Tuition and Attendance

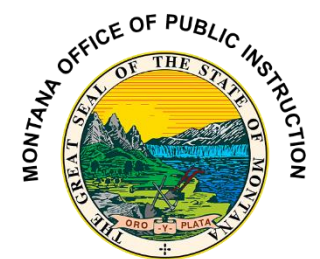
▶ [Forms](#)

▶ [Guidance](#)

▶ [Calculation Spreadsheets](#)



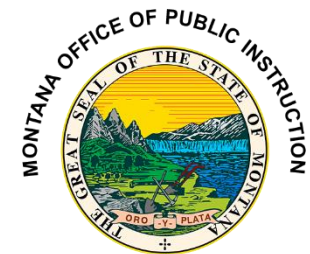
TUITION and THE GENERAL FUND BUDGET



TUITION AND THE GENERAL FUND BUDGET

General Fund Budget Spreadsheet

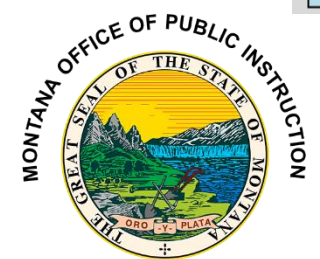
Enter LE				LE Name	County	PRE-SESSION Version_FY26_V0 2/11/25 PRE-SESSION	This spreadsheet is provided to assist school districts with calculations for FY26 budget projections. Please note that the data needed to calculate exact budget limits is not yet available, and as such, the amounts generated on this spreadsheet should not be considered certifiable information from the Office of Public Instruction.		
Elem LE:									
HS LE:									
K12 LE:	0291	Winifred K-12 Schools			Fergus				
FY23 ANB	FY24 ANB	FY25 ANB	3-Yr Ave ANB			Disproportionate Cost Reimbursement	Elem	HS	K12
86	99	91	92			FY26 Weighted GTB Subsidy Per Mill	2,344.69	1,229.42	
-	-	-	-			FY25 Full-Time Equivalent Educators	12,586.00	18,033.00	
-	-	-	-			Enter LE# in Inputs!C3	Enter LE# in Inputs!C4		18.405
-	-	-	-			FY25 Title I Allocation	Enter LE# in Inputs!C3	Enter LE# in Inputs!C4	45,832.00
-	-	-	-			American Indian Students	Enter LE# in Inputs!C3	Enter LE# in Inputs!C4	4.00
-	-	-	-			FY25 Adopted Budget	Enter LE# in Inputs!C3	Enter LE# in Inputs!C4	1,692,068.73
-	-	-	-			Highest Levy OB Auth Or Imposed Between FY21 & FY25	0.00	0.00	193,784.98
FY23 ANB	FY24 ANB	FY25 ANB	3-Yr Ave ANB			FY2026 Taxable Value			1,931,186
20	19	19	20			Total Unreserved Fund Balance Reappropriated	0.00	0.00	0.00
-	-	-	-			Prior Year Excess Reserves Funding Over-BASE	0.00	0.00	0.00
-	-	-	-			Number of Prior Yr BASE Mills Levied (Optional)	0.00	0.00	0.00
-	-	-	-			Number of Prior Yr Over-BASE Mills Levied (Optional)	0.00	0.00	0.00
-	-	-	-			Non-Levy Revenues (See Non-Levy Revenue Tab)			
Elem Portion of the K12 School budget driven by 3-yr ave ANB						Actual General Fund Receipts (See Non-Levy Rev Tab)	0.00	0.00	0.00
FY23 ANB	FY24 ANB	FY25 ANB	3-Yr Ave ANB			Anticipated (estimated) (See Non-Levy Rev Tab)	0.00	0.00	0.00
47	48	44	47			Other (estimated) (See Non-Levy Rev Tab)	0.00	0.00	0.00
-	-	-	-			Tuition (estimated) (See Non-Levy Rev Tab)	0.00	0.00	30,031.66
-	-	-	-			Oil&Gas to Fund Over-BASE (See Non-Levy Rev Tab)	0.00	0.00	0.00
-	-	-	-			Budget Summary			
-	-	-	-			BASE (Minimum) Budget:	0.00	0.00	1,444,771.15
HS Portion of the K12 School budget driven by 3-yr ave ANB						Maximum Budget:	0.00	0.00	1,796,703.68
If you have had a significant enrollment increase payment in FY25 place a "X" in the blue cell						Highest Budget Without a Vote:	0.00	0.00	1,638,556.13
Elem		HS or K12				Highest Budget With a Vote:	0.00	0.00	1,796,703.68
LE(s) receiving oil & gas revenue:						PROPOSED ADOPTED BUDGET:		0.00	1,638,556.13
						Funded by Other Funds (See Impact of Tax Increase Tab)	0.00	0.00	0.00
						Increase in Over-BASE levy (requires to voter approval)	0.00	0.00	0.00



TUITION AND THE GENERAL FUND BUDGET

Using the General Fund Budget spreadsheet, go to the Non-Levy Revenue tab and enter the amount of tuition expected to be received from the District of Residence for out of district students attending by choice. In this example the District of Attendance is expected to receive a total of \$30,031.66 in tuition from various Districts of Residences.

Tuition Revenue Used to Fund BASE Budget:					
1310	Tuition from Individuals used to fund BASE budget)	(If For attendance in the budget year			
			0.00	0.00	0.00
1320	Tuition from In-State Schools used to fund BASE budget)	(If Usually, for attendance in the prior year. Includes tuition received from another in-state district or the state.	0.00	0.00	30,031.66
1330	Tuition from Out-of-State Schools used to fund BASE budget)	(If Usually, for attendance in the prior year. Includes tuition received from an out-of-state district or another state.	0.00	0.00	0.00
3117	State Tuition for students placed in a group home, foster care, or by a state agency/court	Usually, for attendance in the prior year.	0.00	0.00	0.00
Total Tuition to Fund BASE:			0.00	0.00	30,031.66



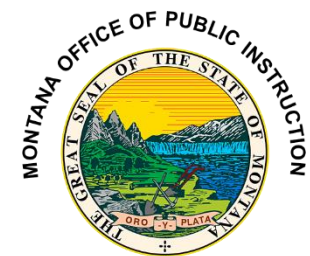
TUITION AND THE GENERAL FUND BUDGET

Mills Before Tuition is Added to Non Levy Revenue Tab

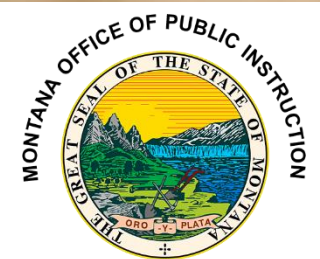
K12 Taxable Value		1,931,186.00			Property Tax Requirement	Mills	\$ 100,000 House	\$ 200,000 House	\$300,000 House	\$ 600,000 House
01	General Fund BASE				69,880.17	36.20	48.85	97.70	146.55	293.10
01	General Fund OverBASE				193,784.98	100.34	135.47	270.93	406.40	812.79
			Estimated							

Mills After Tuition Is Added To Non Levy Revenue Tab

K12 Taxable Value		1,931,186.00			Property Tax Requirement	Mills	\$ 100,000 House	\$ 200,000 House	\$300,000 House	\$ 600,000 House
01	General Fund BASE				39,848.51	20.65	27.86	55.71	83.57	167.14
01	General Fund OverBASE				193,784.98	100.34	135.47	270.93	406.40	812.79
			Estimated							



QUESTIONS?



CONTACT INFORMATION

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andrea.mohammadi@mt.gov

