# **Arkansas**



# **P** Funding Basics

#### Authorizer

Charter funding policies and reporting practices within each state may vary depending on the entity that authorized the charter school. Charter schools in Arkansas may be authorized by the Department of Education and the State Board of Education.

## **Funding Formula**

Funding for charter schools in Arkansas is calculated based on a formula similar to the one used to calculate funding for traditional public schools.

Like traditional public schools, charter schools are funded through a student-based funding formula with a base amount that includes assumptions about different student-to-teacher ratios in different grade levels. Charter schools that had converted from being a traditional public school are funded by their school district in the same way as traditional public schools in their district. Charter schools that had not previously existed as traditional public schools will also receive state funding equal to what a traditional public school district will receive under the state's funding formula. Moreover, like traditional public schools, charter schools receive increased funding for English-language learners and students from low-income households. However, unlike traditional public school districts, charter schools are not eligible for funding for school districts with isolated schools.

Charter schools that had not previously existed as traditional public schools also have access to program-specific allocations available to school districts, like funding for gifted and talented students.

# **=** Funding Distribution

## **Funding Distribution**

Some charter schools in Arkansas receive all funding directly from the state, while others receive all funding through local school districts.

Charter schools in Arkansas that did not previously exist as traditional public schools are funded directly by the state, while charter schools that had been converted from being a traditional public school are funded through the local school districts where they are located.

### Withholdings

State law in Arkansas does not specify that a share of charter funding is withheld.

### Local Taxes

Some charter schools in Arkansas receive a share of local tax revenue, while other charter schools receive state funding which may be meant to replace local funding.

Charter schools that had been converted from being a traditional public school are funded by their school district in the same way as traditional public schools in their district, including by receiving local revenue. Charter schools that had not previously existed as traditional public schools do not receive revenue raised by local school districts. However, these charter schools do receive additional state funding in that the state provides the total amount that the charter is allotted in the state funding formula, including the portion that school districts would be expected to raise through local taxes.

# Data and Reporting

#### Legal Status

Some charter schools in Arkansas constitute their own local education agencies, while others are a part of local education agencies.

Charter schools that had not previously been a traditional public school constitute their own local education agencies. Charter schools that had been converted from being a traditional public school remain a part of the local education agencies of the school district to which they belong.

#### Student Count

Some charter school students in Arkansas are counted as students of the charter they attend for state reporting purposes, while other charter school students are counted as students of the school district in which the charter school is located.

Students attending charter schools that had not previously been a traditional public school are counted as students of the charter school. Students attending charter schools that had been converted from a traditional public school are counted as students of the school district.

## Funding

State funding for some charter schools in Arkansas is reported separately while for other charter schools, state funding is reported as part of state funding for the school district where the charter school is located.

State funding for charter schools that had not previously been a traditional public school is reported separately from state funding for any district. Funding for charter schools that had been converted from a traditional public school is included in funding for the school district to which the charter school belongs.

#### Expenditures

For some charter schools in Arkansas, expenditures are reported separately while for other charter schools, expenditures are reported as part of expenditures of the school district where the charter school is located.

Expenditures of charter schools that had not previously been a traditional public school are not reported as part of expenditures of any school district. Expenditures of charter schools that had been converted from a traditional public school to a charter school are included in the expenditures of the school district to which the charter school belongs.

For a complete list of primary sources, please see the appropriate state page at charters.funded.edbuild.org

