Massachusetts



A 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 Massachusetts may be authorized by the State Board of Education.

Funding Formula

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

Massachusetts calculates per student funding for charter schools through several components: Charter schools receive a per student formula amount, calculated separately for each school district sending students to the charter. This amount is then increased by a percentage which reflects the amount by which sending district's actual spending exceeds their formula amount, excluding some types of spending such as health care costs for retired district employees. Finally, charters also receive a separate form of funding to cover facilities costs.

= Funding Distribution

Funding Distribution

Charter schools in Massachusetts receive all funding directly from the state.

The state provides funding for charter schools in Massachusetts by withholding an equivalent amount of state aid for school districts that send students to charters.

Withholdings

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

However, state law sets limits on the share of school district spending that may go towards charter school funding.

Local Taxes

All charter schools in Massachusetts receive a share of local tax revenue, which the state withholds from payments to the school districts.

Charter schools do not have direct access to revenue raised by local governments for school districts. However, the level of funding that charters receive varies depending on spending in their students' district(s) of residence, including increased spending as a result of local tax revenue. The state provides funding for charter schools in Massachusetts by withholding an equivalent amount of state aid for school districts that send students to charters.

Data and Reporting

Legal Status

Charter schools in Massachusetts constitute their own local education agencies.

Student Count

Charter school students in Massachusetts are counted as students of the charter they attend for state reporting purposes.

Funding

State funding for charter schools in Massachusetts is reported separately from state funding for any district.

Expenditures

Charter school expenditures in Massachusetts are reported as part of the expenditures of the school district where the student resides.

 $For a complete \ list of primary sources, please see the appropriate state page at charters. funded. edbuild. or graduate the properties of the primary sources and the properties of the primary sources are the properties of the primary sources. The properties of the primary sources are the properties of the primary sources are the properties of the primary sources. The properties of the primary sources are the properties of the primary sources are the properties of the primary sources. The properties of the primary sources are the primary sourc$

