

# FundEd: Charters

## A Detailed Look at Utah's Charter Funding Policies



## Utah

### 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 Utah may be authorized by local school districts, the State Charter School Board, or another entity, such as institutions of higher education.

#### Funding Formula

Funding for charter schools in Utah 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 formula that considers the characteristics of students they educate. Charter schools receive increased funding for students with particular needs, including students with disabilities and students in career and technical education programs. Charter schools are also eligible for program-specific allocations for at-risk students including English-language learners and students from low-income households, and to reduce class sizes for students in grades K-8.

However, unlike traditional public schools, funding for charter schools is subject to a different system of providing increased funding for students in certain grade levels. In addition, charter schools are not eligible for funding for necessary small schools.

### Funding Distribution

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

#### Withholdings

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

#### Local Taxes

Charter schools in Utah receive a share of local tax revenue, as well as state funding that may be meant to replace local funding.

Local school districts are required to impose a local property tax levy for charter schools equal to 25% of the per student local revenue raised in their district, excluding revenue for debt service. In addition, the state provides the difference between the statewide average local revenue raised per student, excluding debt service, and what is raised by the local school district. In addition, the state will also provide funds for debt service, based on what local school districts raise for debt service statewide.

Though local school districts raise local revenue on behalf of charter schools, the districts do not directly provide the district with local funds. (See "Funding Distribution.") The county treasurer collects revenue raised on behalf of charter schools and remits it back to the State Treasurer to distribute.

### Data and Reporting

#### Legal Status

Charter schools in Utah constitute their own local education agencies.

#### Student Count

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

#### Funding

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

## Expenditures

Charter school expenditures in Utah are reported separately from expenditures of any school district.

For a complete list of primary sources, please see the appropriate state page at [charters.funded.edbuild.org](http://charters.funded.edbuild.org)

