



Charter Funding Task Force
June 24, 2015

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School Finance Director

WPU calculated for ADM vs October 1

10 Day Rule

Student	Enrolled	Consecutive days of unexcused absences	Final Membership Days	WPU (Membership /180)
Student 1	180 days	11	179	.994
Student 2	135 day	0	135	.75
Student 3	90 days	10	90	.50
Student 4	180 days	40	150	.833
Student 5	90 days	5	90	.90
Total	675		644	3.977 WPU

How WPU's are calculated

School District (ADM)	Charter School (October 1)
.994	1
.75	1
.50	1
.833	1
.90	1
3.977 WPU	5 WPU

Weighting of WPU's

53-17a-106 (2) Kindergarten

53A-1a-513 (3)c – Charter Weighting

Grade	School District Weighting Factor	2015-2016 WPU \$3,092	Charter School WPU's	2015-2016 WPU \$3,092
Kindergarten	.55	\$1,700.60	.55	\$1,700.60
Grades 1-6	1	\$3,092	.90	\$2,782.80
Grades 7-8	1	\$3,092	.99	\$3,061.08
Grades 9-12	1	\$3,092	1.20	\$3,710.40

Calculated WPU's and Funding Impact for ADM Compared to October 1

Student	School District			Charter Schools		
	WPU	WPU Value	Calculated WPU's	WPU	WPU Value	Calculated WPU's
Student 1, Grade 10	0.994	1.0	0.994	1.0	1.2	1.2
Student 2, Grade 8	0.75	1.0	0.75	1.0	0.99	0.99
Student 3, Grade 11	0.5	1.0	0.5	1.0	1.2	1.2
Student 4, Grade 5	0.833	1.0	0.833	1.0	0.9	0.9
Student 5, Grade 6	0.9	1.0	0.9	1.0	0.9	0.9
Totals	<u>3.977</u>		<u>3.977</u>	<u>5.0</u>		<u>5.19</u>
2015-16 WPU Value			\$ 3,092			\$ 3,092
WPU Funding Generated			\$ 12,297			\$ 16,047

Concerns with Two Different Funding Formulas

- The October 1 headcount is not prorated for less than full-time students.
- Dual enrollment between two charters could result in one LEA not generating funding.
- Dual enrollment between a charter and a district results in a full WPU at the charter in the current year and partial membership for District in the subsequent funding year (absent an agreement where one sends the other money).
- When funding is based on October 1 headcounts, the USOE does not have the ability to reallocate, transfer, or reduce WPU funds if a student leaves one charter for another, leaves a charter and goes to a district school, or transfers out of the public system in the current year. ADM self corrects when a student transfers or leaves.

Commonly Asked Questions

Question:

- We calculate funding based on each day a student ATTENDS school.
- Charters are most commonly funded on October 1 headcounts, so they are not required to report membership.
- 10 day rule does not apply to charter schools.

Answers:

- Membership is based on enrollment status, not on actual days attended.
- The comparison of PY membership + growth to the October 1 headcount is part of 53A-1a-513 (the charter funding law). Membership is used for assessment generation purposes. Both ADM and October 1 headcounts are required to be submitted to NCES for the entire public education system, independent of any funding calculations.
- The 10 day rule is an internal control to ensure that ACCURATE membership numbers are reported. Membership is used for many things, and the testing of membership is part of the required annual audit. It also helps LEAs comply with compulsory education law.

Minimum School Programs	District	Charter	Notes
Kindergarten	PY Adm + growth .55	> Oct 1 or PY Adm + growth 0.55	
Grades 1-12	PY Adm + growth no weighting	> Oct 1 or PY Adm + growth weighting per statute	
Necessarily Existent Small Schools	District Only		Statutory
Professional Staff	same	same	
District Administrative Costs	District Only		Statutory- See Charter Admin Cost (below the line)
Special Education - Add On	same	same	
Special Education - Self Contained	same	same	
Special Education - Preschool	District Only		Statutory
Special Education - Extended Year for Several Disabled	same	same	
Special Education - State Programs	same	same	
Career and Technology Education - Add On (ATE)	same	same	Awarded based on qualification of eligible program.
Class Size Reduction	same	same	
The Line			
Pupil Transportation - To and From School	District Only		Statutory
Transportation - Levy	District Only		Statutory
Flexible Allocation -- WPU Distribution	same	same	
Enhancement for At-Risk Students	same	same	
Enhancement for At-Risk Students - Gang Prevention	same	same	
Youth in Custody (YIC)	same	same	
Adult Education	District Only		
Enhancement for Accelerated Students - Advanced Placement	same	same	
Enhancement for Accelerated Students - Gifted and Talented	same	same	
Enhancement for Accelerated Students -- International Baccalaureate	same	same	
Concurrent Enrollment	same	same	
Paraeducator Funding	same	same	
School Land Trust Account	same	same	
Charter School Local Replacement		Charters Only	Districts are required to contribute 25% of local revenues per student for each charter student that lives in their District.
Charter School Administrative Costs		Charters Only	
K-3 Reading Achievement - State	Must provide a match to participate	No match required	Allocated based on K-3 ADM and economic disadvantaged count.
Educator Salary Adjustments	same	same	
Teacher Salary Supplement Restricted Account	same	same	
Library Books and Electronic Resources	same	same	
School Nurses	same	same	
Critical Languages and Dual Immersion	same	same	
Utah Science Technology and Research Initiative (USTAR) Centers Program	same	same	
Early Intervention (extended day K)	yes	yes	For districts, all districts receive a base amount and the remaining amount is allocated based on students eligible to receive free & reduced lunch. For charter schools, the funding is based on a competitive process.
Beverly Taylor Sorenson Arts Learning Program	same	same	Awarded based on qualification of eligible program.
Teacher Supplies & Materials	same	same	
Voted Local Levy	District Only		
Board Local Levy	District Only		
Capital Outlay - Enrollment Growth	District Only		
Capital Outlay - Foundation	District Only		
Capital Outlay - School Building Revolving Account	District Only		

DISTRICT LOCAL REPLACEMENT FUNDING FOR CHARTER SCHOOLS - FY2015-2016

													Local Replacement Funding Per Charter School Student				\$1,745.81
DISTRICT	FY 14 VOTED LOCAL LEVY REVENUES	FY14 BOARD LOCAL LEVY REVENUES	FY14 CAPITAL LOCAL LEVY REVENUES	TOTAL REVENUE	SCHOOL DISTRICTS FY2013-14 ADM	CHARTER SCHOOL Students DOR FY2013-14 ADM	TOTAL ADM	DISTRICT (WITH CHARTER SCHOOLS) PER PUPIL LOCAL REVENUE	CHARTER SCHOOL FALL ENROLLMENT OCTOBER 1, 2014	DISTRICT PER PUPIL LOCAL REVENUE CHARTER SCHOOL FALL ENROLLMENT OCTOBER 1, 2014 (Rate X Fall Enrollment)	CHARTER SCHOOLS' AVERAGE LOCAL REVENUE	FY15-16 25% Local Contribution	FY16 LEGISLATIVE ESTIMATES DISTRICTS LOCAL REVENUE CONTRIBUTION	DEBT SERVICE REVENUES	Debt service revenue divided by ADM	DEBT SERVICE AVERAGE PER ADM	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				Sum of (2), (3) & (4)			(6) + (7)	(5) / (8)		(9) X (10)	\$1,155.92	25%				\$589.89	
1 Alpine	\$ 25,527,623	\$ 16,341,890	\$ 12,401,192	\$ 54,270,704	71,944.178	7,885.294	79,829.472	679.83	8,624	\$ 5,862,879		169.96	\$ 1,465,720	\$ 52,863,872	\$ 735		
2 Beaver	1,291,845	1,814,333	650,683	3,756,861	1,562.706	16.761	1,579.467	2,378.56	17	40,436		594.64	10,109	2,176,617	1,393		
3 Box Elder	2,205,753	6,347,177	9,225,737	17,778,667	10,986.800	728.111	11,714.911	1,517.61	724	1,098,750		379.40	274,687	7,758,929	706		
4 Cache	6,134,637	2,365,635	1,988,223	10,488,495	15,917.017	1,506.861	17,423.878	601.96	1,543	928,826		150.49	232,206	9,478,646	596		
5 Carbon	2,275,332	4,317,402	3,318,558	9,911,292	3,342.750	486.611	3,829.361	2,588.24	505	1,307,059		647.06	326,765	1,347,427	403		
6 Daggett	-	382,460	212,446	594,906	185.467					-		-	-	238,823	1,288		
7 Davis	26,083,978	21,426,147	16,966,652	64,476,777	68,274.144	7,377.422	75,651.567	852.29	8,165	6,958,916		213.07	1,739,729	43,018,996	630		
8 Duchesne	3,301,463	2,992,400	7,774,437	14,068,300	4,951.100	75.000	5,026.100	2,799.05	51	142,752		699.76	35,688	1,118,384	226		
9 Emery	3,314,896	3,164,968	1,449,997	7,929,861	2,298.228	65.394	2,363.622	3,354.96	70	234,847		838.74	58,712	-	-		
10 Garfield	-	1,162,627	884,086	2,046,713	919.828	10.044	929.872	2,201.07	12	26,413		550.27	6,603	1,113,744	1,211		
11 Grand	-	3,093,602	1,568,170	3,851,772	1,441.283	136.017	1,577.300	2,442.00	142	346,764		610.50	86,691	2,529,507	1,755		
12 Granite	33,898,426	44,618,691	21,273,201	99,790,318	66,887.922	6,407.061	73,294.983	1,361.49	7,783	10,596,469		340.37	2,649,117	16,122,936	241		
13 Iron	2,342,543	4,262,184	3,577,643	10,182,370	8,623.139	738.750	9,361.889	1,087.64	758	824,432		271.91	206,108	8,765,521	1,017		
14 Jordan	22,708,136	8,967,735	40,752,566	72,428,437	52,905.372	6,890.828	59,796.200	1,211.25	9,244	11,196,840		302.81	2,799,210	12,098,449	229		
15 Juab	331,088	1,049,049	1,565,904	2,946,041	2,279.139	26.306	2,305.444	1,277.89	26	33,224		319.47	8,306	1,939,701	851		
16 Kane	-	1,341,541	764,147	2,105,688	1,196.950	6.733	1,203.683	1,749.37	13	22,742		437.34	5,685	734,320	613		
17 Millard	1,757,410	3,190,408	4,032,268	8,980,087	2,778.500	14.344	2,792.844	3,215.39	10	32,154		803.85	8,038	-	-		
18 Morgan	-	1,574,303	979,200	2,553,503	2,646.783	82.078	2,728.861	935.74	72	67,373		233.93	16,843	2,646,560	1,000		
19 Nebo	8,140,537	9,544,419	3,786,345	21,471,301	30,987.267	3,357.339	34,344.606	625.17	3,597	2,248,745		156.29	562,186	24,970,395	806		
20 No. Sanpete	1,102,198	1,245,484	494,611	2,842,293	2,305.378	65.022	2,370.400	1,199.08	39	46,764		299.77	11,691	1,337,104	580		
21 No. Summit	113,787	908,446	2,030,712	3,052,945	977.300	19.772	997.072	3,061.91	26	79,610		765.48	19,902	738,492	756		
22 Park City	16,970,091	5,632,217	4,888,662	27,490,971	4,561.167	411.528	4,972.694	5,528.39	443	2,449,075		1,382.10	612,269	3,238,771	710		
23 Piute	1,160,963	982,916	279,672	2,423,552	306.189	0.289	7,907.76	7,907.76		-		1,976.94	-	356,094	1,163		
24 Rich	1,160,963	671,559	279,672	2,112,194	476.322	5.044	481.367	4,387.91	5	21,940		1,096.98	5,485	356,094	748		
25 San Juan	1,525,854	1,412,633	2,692,178	5,630,665	2,985.950	28.628	3,014.578	1,867.81	20	37,356		466.95	9,339	-	-		
26 Sevier	906,954	1,301,140	1,771,582	3,979,676	4,542.672	56.394	4,599.067	865.32	40	34,613		216.33	8,653	2,146,457	473		
27 So. Sanpete	935,308	910,863	1,104,649	2,950,820	3,112.022	63.300	3,175.322	929.30	25	23,232		232.32	5,808	1,434,875	461		
28 So. Summit	935,423	1,851,997	3,673,298	6,460,718	1,499.133	46.978	1,546.111	4,178.69	47	196,398		1,044.67	49,100	-	-		
29 Tintic	101,897	20,313	38,067	160,277	242.367	1.900	244.267	656.16	1	656		164.04	164	94,686	391		
30 Tooele	1,948,261	6,890,652	3,211,382	12,050,295	14,037.178	885.867	14,923.044	807.50	1,384	1,117,574		201.87	279,394	12,501,338	891		
31 Uintah	-	9,569,442	9,868,285	19,437,727	17,470.083	150.739	7,620.822	2,550.61	122	311,174		637.65	77,794	3,367,855	451		
32 Wasatch	5,311,656	5,078,594	5,434,836	15,825,086	5,782.389	389.678	6,172.067	2,563.98	367	940,982		641.00	235,246	6,237,798	1,079		
33 Washington	11,988,178	16,598,822	4,490,166	33,077,166	26,909.156	2,939.978	29,849.133	1,108.14	3,460	3,834,182		277.04	958,545	31,999,369	1,189		
34 Wayne	-	456,264	132,556	588,820	494.333	12.417	506.750	1,161.95	6	6,972		290.49	1,743	-	-		
35 Weber	8,760,862	12,953,931	7,709,235	29,424,028	30,870.544	2,691.556	33,562.100	876.70	3,018	2,645,893		219.18	661,473	10,864,116	352		
36 Salt Lake	17,529,193	15,583,537	15,394,172	48,506,902	23,690.728	2,683.133	26,373.861	1,839.20	3,075	5,655,551		459.80	1,413,888	18,123,708	765		
37 Ogden	5,208,478	6,115,310	3,733,339	15,057,127	12,279.500	1,814.956	14,094.456	1,068.30	2,099	2,242,365		267.08	560,591	7,229,485	589		
38 Provo	6,237,871	5,756,497	5,587,049	17,581,417	14,699.578	1,411.128	16,110.706	1,091.29	1,514	1,652,210		272.82	413,052	6,200,120	422		
39 Logan	1,750,352	3,798,125	4,299,870	9,848,347	5,964.094	809.333	6,773.428	1,453.97	854	1,241,689		363.49	310,422	2,354,348	395		
40 Murray	5,108,168	1,865,498	3,166,175	10,139,841	6,403.933	194.978	6,598.911	1,536.59	299	459,441		384.15	114,860	3,850,560	601		
42 Canyons	25,345,964	20,889,169	22,173,386	68,408,518	33,644.117	2,942.961	36,587.078	1,869.75	3,234	6,046,756		467.44	1,511,689	25,081,786	746		
Total	\$ 253,416,088	\$ 258,450,381	\$ 234,815,010	\$ 746,681,479	553,382.706	53,436.533	606,633.772		61,434	\$ 71,014,054	\$ -	\$ 19,847	\$ 17,753,514	\$ 326,435,882	\$ 590		

Impact of Change in Statute to Local Replacement Calculation (HB 119)

Fiscal Year 2014-2015						Fiscal Year 2015-2016								
District	Charter School Fall Enrollment Oct. 1, 2013	DISTRICT (with Charter Schools) per Pupil Local Revenue	State average local revenue (does not include debt service)	25% Allocation from District to Charter School (Lessor of)	District Local Revenue Contribution	District	Charter School Fall Enrollment Oct. 1, 2014	DISTRICT (with Charter Schools) per Pupil Local Revenue	25% Allocation from District to Charter School	Legislative Estimates-District Local Revenue Contribution	Difference in Contribution per Student	Difference in District Local Revenue Contribution	Change in Charter Students Living in the District of Residence	
	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(9)	(10)	FY16-FY15	FY16-FY15	FY16-FY15	
			\$1,085.67	Lesser of Column (2) or (3) * 25%	Column (4) * (1)				Column (7) * 25%	Column (9) * (6)	Column (9) - (4)	Column (10) - (5)	Column (6) - (1)	
Alpine	8,129	\$ 616.38		\$ 154.10	\$ 1,252,645	Alpine	8,624	\$ 679.83	\$ 169.96	\$ 1,465,720	\$ 15.86	\$ 213,075	495	
Beaver	19	1,883.22		271.42	5,157	Beaver	17	2,378.56	\$ 594.64	\$ 10,109	323.22	4,952	(2)	
Box Elder	745	1,400.62		271.42	202,206	Box Elder	724	1,517.61	\$ 379.40	\$ 274,687	107.98	72,481	(21)	
Cache	1,526	553.88		138.47	211,306	Cache	1,543	601.96	\$ 150.49	\$ 232,206	12.02	20,900	17	
Carbon	513	2,035.59		271.42	139,237	Carbon	505	2,588.24	\$ 647.06	\$ 326,765	375.64	187,528	(8)	
Daggett	2	2,909.05		271.42	543	Daggett	-	-	\$ -	\$ -	(271.42)	(543)	(2)	
Davis	7,587	815.79		203.95	1,547,343	Davis	8,165	852.29	\$ 213.07	\$ 1,739,729	9.12	192,386	578	
Duchesne	77	2,577.66		271.42	20,899	Duchesne	51	2,799.05	\$ 699.76	\$ 35,688	428.34	14,789	(26)	
Emery	67	3,195.34		271.42	18,185	Emery	70	3,354.96	\$ 838.74	\$ 58,712	567.32	40,527	3	
Garfield	11	1,966.70		271.42	2,986	Garfield	12	2,201.07	\$ 550.27	\$ 6,603	278.85	3,618	1	
Grand	131	2,132.50		271.42	35,556	Grand	142	2,442.00	\$ 610.50	\$ 86,691	339.08	51,135	11	
Granite	6,595	1,222.65		271.42	1,789,999	Granite	7,783	1,361.49	\$ 340.37	\$ 2,649,117	68.95	859,119	1,188	
Iron	769	893.77		223.44	171,826	Iron	758	1,087.64	\$ 271.91	\$ 206,108	48.47	34,281	(11)	
Jordan	7,001	1,213.39		271.42	1,900,194	Jordan	9,244	1,211.25	\$ 302.81	\$ 2,799,210	31.40	899,016	2,243	
Juab	26	1,062.36		265.59	6,905	Juab	26	1,277.86	\$ 319.47	\$ 8,306	53.87	1,401	-	
Kane	9	2,267.60		271.42	2,443	Kane	13	1,749.37	\$ 437.34	\$ 5,685	165.93	3,243	4	
Millard	16	3,189.52		271.42	4,343	Millard	10	3,215.39	\$ 803.85	\$ 8,038	532.43	3,696	(6)	
Morgan	91	916.73		229.18	20,856	Morgan	72	935.74	\$ 233.93	\$ 16,843	4.75	(4,012)	(19)	
Nebo	3,417	572.62		143.15	489,160	Nebo	3,597	625.17	\$ 156.29	\$ 562,186	13.14	73,027	180	
No. Sanpete	75	961.29		240.32	18,024	No. Sanpete	39	1,199.08	\$ 299.77	\$ 11,691	59.45	(6,333)	(36)	
No. Summit	19	3,617.85		271.42	5,157	No. Summit	26	3,061.91	\$ 765.48	\$ 19,902	494.06	14,745	7	
Park City	433	5,781.61		271.42	117,524	Park City	443	5,528.39	\$ 1,382.10	\$ 612,269	1,110.68	494,745	10	
Piute	2	192.69		48.17	96	Piute	-	7,907.76	\$ 1,976.94	\$ -	1,928.77	(96)	(2)	
Rich	5	4,215.32		271.42	1,357	Rich	5	4,387.91	\$ 1,096.98	\$ 5,485	825.56	4,128	-	
San Juan	37	2,040.54		271.42	10,042	San Juan	20	1,867.81	\$ 466.95	\$ 9,339	195.54	(703)	(17)	
Sevier	56	957.88		239.47	13,410	Sevier	40	865.32	\$ 216.33	\$ 8,653	(23.14)	(4,757)	(16)	
So. Sanpete	67	778.52		194.63	13,040	So. Sanpete	25	929.30	\$ 232.32	\$ 5,808	37.69	(7,232)	(42)	
So. Summit	55	4,189.33		271.42	14,928	So. Summit	47	4,178.69	\$ 1,044.67	\$ 49,100	773.25	34,172	(8)	
Tintic	2	691.94		172.99	346	Tintic	1	656.16	\$ 164.04	\$ 164	(8.95)	(182)	(1)	
Tooele	930	647.08		161.77	150,446	Tooele	1,384	807.50	\$ 201.87	\$ 279,394	40.10	128,948	454	
Uintah	165	2,765.44		271.42	44,784	Uintah	122	2,550.61	\$ 637.65	\$ 77,794	366.23	33,010	(43)	
Wasatch	394	2,431.04		271.42	106,939	Wasatch	367	2,563.98	\$ 641.00	\$ 235,246	369.58	128,307	(27)	
Washington	3,043	1,022.40		255.60	777,788	Washington	3,460	1,108.14	\$ 277.04	\$ 958,545	21.44	180,757	417	
Wayne	13	1,186.13		271.42	3,528	Wayne	6	1,161.95	\$ 290.49	\$ 1,743	19.07	(1,785)	(7)	
Weber	2,811	824.22		206.06	579,224	Weber	3,018	876.70	\$ 219.18	\$ 661,473	13.12	82,249	207	
Salt Lake	2,737	1,774.09		271.42	742,870	Salt Lake	3,075	1,839.20	\$ 459.80	\$ 1,413,888	188.38	671,018	338	
Ogden	1,787	949.22		237.31	424,066	Ogden	2,099	1,068.30	\$ 267.08	\$ 560,591	29.77	136,525	312	
Provo	1,468	771.16		192.79	283,017	Provo	1,514	1,091.29	\$ 272.82	\$ 413,052	80.03	130,036	46	
Logan	851	1,342.14		271.42	230,976	Logan	854	1,453.97	\$ 363.49	\$ 310,422	92.07	79,446	3	
Murray	176	1,667.39		271.42	47,769	Murray	299	1,536.59	\$ 384.15	\$ 114,860	112.73	67,091	123	
Canyons	3,043	1,864.16		271.42	825,924	Canyons	3,234	1,869.75	\$ 467.44	\$ 1,511,689	196.02	685,766	191	
Total	54,900	\$ 72,097		\$ 9,821	\$ 12,233,044	Total	61,434	\$ 79,390	\$ 19,847	\$ 17,753,514	\$ 10,026.44	\$ 5,520,470	6,534	

The statewide average would have been \$1,155.92