



Utah Charter School Spending Report: FY 2016 - 2017

Public education is one of the largest recipients of taxpayer dollars in Utah. Funding public education consumed 31% of Utah’s state budget in FY 2017, second only to social services (32%). When higher education is included, education in Utah receives 44% of the state’s annual budget.

Every year, the Utah Taxpayers Association compiles the Utah State Office of Education’s financial and statistical data for each of Utah’s 41 school districts and 118 charter schools and uses this information to compare spending trends between LEAs (local education agencies – district and charter schools).

Utah’s charter schools received \$631,731,432 in revenues in FY 2017 and spent \$605,021,663. ***So where does the money come from and where does it go?***

Charter and Public Education Funding

Individual Income Tax

All of the state’s individual income tax is used for education purposes, including public education and higher education.

Total Fiscal Year 2017 (FY) Collected = \$3,609,453,719

Corporate Franchise Tax

All of the state’s corporate franchise tax is used for education purposes, including public education and higher education.

Total FY 2017 Collected = \$328,468,046

Property Tax

Charter schools are unable to levy a property tax, however they do still receive property taxes, both from the statewide basic levy, and from school districts’ property tax. This is done from the local replacement formula.

TY 2016 State, Local Property Tax Yield = \$1,691,504,739

State Property Tax

Statewide Basic Levy: The Legislature requires all school districts to levy this tax for maintenance and operation (M&O) purposes. The rate is uniform statewide, but the degree to which the amount generated by an LEA falls short of the WPU, (set at \$3,394 in FY 19) state income taxes fills the gap to reach the WPU.

TY 2016 State, Local Property Tax Yield = \$1,691,504,739

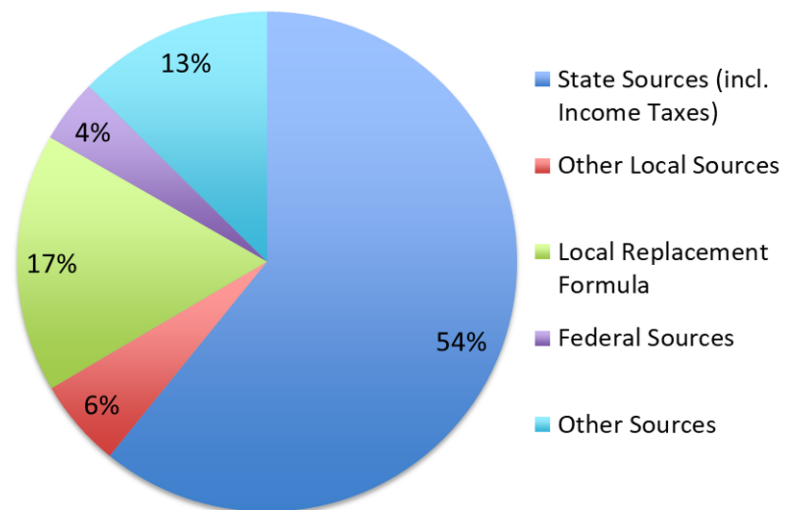
Local Property Tax

Local school districts have the authority to levy property taxes directly to fund district schools. Charter schools, on the other hand, do not have the ability to levy a property tax.

Local Replacement Formula

The local replacement formula is a calculation made to fund charter schools by having a portion of the local property tax follow a student to their incoming charter school.

This amount is set by the Legislature, and is \$1,427, following legislation passed in 2016.



As a student leaves a district school for a charter, 75% of the student’s WPU (including local property taxes), stay with the district. The remaining 25% follows the student to the charter school.

If a local school district is unable to generate \$1,427 from the property tax, state income tax dollars are used to backfill the remaining amount.

FY 2017 Local Replacement Formula Revenue = \$126,923,967

Federal Funding

Some federal money is also contributed to Utah’s LEAs by federal sources, which include funding from No Child Left Behind and special ability programs. The amount below is specific revenue for charter schools.

FY 2017 Federal Sources Yield = \$31,025,844

NOTE: The National Center for Education Statistics, which forms the basis for the Utah uniform chart of accounts, permits LEAs to account for property acquisition and leases of real property in the general fund. While districts and some charter schools have accounted for capital expenses in the capital outlay fund, other charter schools have accounted for it in the general fund. As such, some charter schools O&M expenses as the source data reports them may exceed expected norms of other LEAs.

Utah Charter School Spending Report - Fiscal Year 2016-2017
A Comparison of Per-Student Spending, Teacher and Staff Compensation, and Revenue Sources

A	B	C	Per-Student Spending											Teachers				Revenue						
			General Fund											School Lunch/ B-fast	Debt Bond Interest	Capital Facility Const.	Total Spending	Average Teacher Salary	School Admin Salary as % Teacher Salary	Classroom Teachers as % of Staff	Student/ Teacher Ratio	Local	State	Federal
			Instruction		Student Services					Total General Fund														
			Instruction Expense	Instruction Expense as % of GF	Student Support Services	Media Services	Admin	O&M	Student Transport															
1	ACADEMY FOR MATH ENGINEERING & SCIENCE (AMES)	482	63	\$5,710	69%	\$546	\$48	\$1,154	\$237	\$538	\$8,233	\$0	\$0	\$0	\$8,233	\$53,583	167%	63%	21.3	4%	90%	6%		
2	AMERICAN ACADEMY OF INNOVATION	314	90	3,339	71%	118	52	1,017	193	5	4,724	0	0	0	4,724	\$44,912	145%	68%	11.5	9%	89%	2%		
3	AMERICAN INTERNATIONAL SCHOOL OF UTAH	1,363	10	2,545	46%	169	22	653	2,082	44	5,516	199	1,543	61	7,319	\$44,253	170%	62%	22.8	9%	86%	6%		
4	AMERICAN LEADERSHIP ACADEMY	1,765	7	3,733	62%	884	121	822	409	65	6,034	274	1,650	1,769	9,728	\$40,980	151%	56%	19.6	13%	80%	7%		
5	AMERICAN PREPARATORY ACADEMY	4,723	1	2,641	49%	424	119	1,430	718	92	5,424	229	309	3,390	9,352	\$35,035	152%	43%	21.0	3%	88%	9%		
6	ASCENT ACADEMIES OF UTAH	1,924	5	3,183	60%	313	104	847	867	8	5,322	337	224	0	5,884	\$39,205	183%	59%	21.1	9%	85%	6%		
7	ATHENIAN ACADEMY	572	47	3,462	60%	145	633	1,079	441	9	5,769	0	501	15	6,285	\$38,593	130%	55%	19.2	6%	89%	5%		
8	ATHLOS ACADEMY OF UTAH	875	24	2,739	74%	249	6	421	289	1	3,705	295	0	0	3,999	\$39,037	218%	76%	20.3	7%	89%	3%		
9	BEAR RIVER CHARTER SCHOOL	166	101	4,824	61%	417	172	1,590	875	0	7,878	216	0	983	9,076	\$37,479	195%	44%	15.6	11%	81%	8%		
10	BEEHIVE SCIENCE & TECHNOLOGY ACADEMY (BSTA)	312	91	3,842	53%	172	214	1,446	1,546	91	7,312	153	13	0	7,479	\$38,143	NR	50%	15.1	9%	87%	4%		
12	CANYON GROVE ACADEMY	640	39	2,202	40%	45	324	742	1,985	147	5,445	245	0	0	5,689	\$36,174	204%	54%	33.7	9%	86%	5%		
13	CANYON RIM ACADEMY	505	55	3,643	69%	131	92	956	430	25	5,277	318	233	2	5,830	\$50,144	165%	53%	23.4	11%	85%	4%		
14	CHANNING HALL	649	37	3,557	66%	172	525	768	324	24	5,369	307	813	0	6,489	\$38,479	226%	57%	17.1	13%	83%	4%		
15	CITY ACADEMY	178	98	5,407	46%	993	318	1,941	2,911	117	11,687	187	0	0	11,873	\$41,221	135%	64%	8.7	23%	73%	4%		
16	CS LEWIS ACADEMY	321	88	3,619	69%	2	152	905	398	188	5,264	438	1,083	15	6,801	\$38,136	170%	44%	17.7	6%	80%	14%		
17	DAVINCI ACADEMY	1,190	12	4,037	71%	201	116	993	269	76	5,693	300	500	2,719	9,212	\$37,366	134%	63%	21.3	8%	85%	7%		
18	DIXIE MONTESSORI ACADEMY	410	73	2,681	59%	51	1,002	427	1	1,519	0	368	0	0	4,887	\$35,375	201%	31%	24.9	6%	86%	8%		
19	DUAL IMMERSION ACADEMY	492	60	3,485	65%	121	397	931	447	7	5,389	607	875	3,470	10,341	\$37,445	139%	57%	15.8	9%	74%	17%		
20	EARLY LIGHT ACADEMY AT DAYBREAK	1,002	21	3,044	60%	580	159	856	406	9	5,055	0	1,423	0	6,479	\$39,653	172%	59%	22.3	7%	90%	3%		
21	EAST HOLLYWOOD HIGH	367	81	3,297	52%	1,201	82	1,152	577	13	6,323	0	317	0	6,639	\$34,559	165%	53%	19.9	10%	86%	4%		
22	EDITH BOWEN LABORATORY SCHOOL	358	84	4,415	54%	455	627	1,598	1,104	38	8,236	307	0	0	8,542	\$53,947	160%	52%	17.9	17%	79%	4%		
23	ENDEAVOR HALL	492	60	4,563	69%	252	85	1,192	479	39	6,610	465	977	193	8,246	\$41,990	166%	51%	17.1	6%	86%	8%		
24	ENTHEOS ACADEMY	1,055	16	3,822	66%	340	170	1,058	376	32	5,798	483	827	252	7,360	\$41,851	164%	45%	21.5	8%	80%	12%		
25	ESPERANZA SCHOOL	504	56	3,234	66%	182	125	896	498	0	4,935	2	1,040	0	5,977	\$34,962	182%	58%	22.4	7%	85%	8%		
26	EXCELSIOR ACADEMY	703	33	3,920	71%	225	66	882	393	9	5,495	425	826	378	7,124	\$37,569	187%	57%	23.1	8%	84%	8%		
27	FAST FORWARD HIGH	236	95	4,406	56%	1,462	1	1,405	558	1	7,834	251	326	0	8,410	\$36,984	183%	49%	14.1	10%	82%	8%		
28	FRANKLIN DISCOVERY ACADEMY	502	58	3,236	66%	253	111	794	501	0	4,896	290	0	15,608	20,793	\$30,686	NR	36%	22.1	4%	92%	4%		
29	FREEDOM PREPARATORY ACADEMY	1,556	8	3,175	55%	346	115	834	1,316	35	5,822	542	353	174	6,891	\$39,367	169%	52%	17.0	9%	84%	7%		
30	GATEWAY PREPARATORY ACADEMY	677	34	4,023	72%	269	163	710	275	129	5,570	0	767	155	6,492	\$40,158	199%	24%	22.2	5%	84%	11%		
31	GEORGE WASHINGTON ACADEMY	1,016	19	3,364	71%	117	54	702	498	16	4,752	325	2,470	0	7,547	\$40,443	215%	55%	21.4	9%	87%	4%		
32	GOOD FOUNDATIONS ACADEMY	504	56	3,799	70%	191	278	775	356	9	5,407	144	3,584	21	9,156	\$40,159	135%	58%	18.7	9%	85%	6%		
33	GREENWOOD CHARTER SCHOOL	359	83	3,844	39%	151	274	1,149	4,444	0	9,862	520	0	0	10,381	\$38,372	195%	44%	20.9	5%	85%	10%		
34	GUADALUPE SCHOOL	304	92	4,208	51%	309	614	1,857	852	356	8,195	1,011	0	0	9,207	\$45,004	137%	29%	18.3	12%	71%	17%		
35	HAWTHORN ACADEMY	1,444	9	2,784	21%	477	40	828	8,886	0	13,013	265	548	0	13,826	\$36,094	215%	66%	22.1	8%	87%	5%		
36	HIGHMARK CHARTER SCHOOL	676	36	3,869	68%	407	47	1,031	303	6	5,663	55	792	0	6,511	\$39,072	236%	60%	20.2	9%	88%	3%		
37	INTECH COLLEGIATE HIGH SCHOOL	171	99	5,224	53%	558	399	1,715	1,815	226	9,937	236	0	0	10,173	\$44,904	217%	61%	19.7	9%	86%	5%		
38	ITINERIS EARLY COLLEGE HIGH	404	77	3,673	62%	570	52	1,140	357	174	5,967	336	1,398	0	7,702	\$49,758	154%	53%	24.9	11%	86%	4%		
39	JEFFERSON ACADEMY	581	45	3,245	69%	194	98	763	398	13	4,712	243	8	0	4,963	\$40,346	207%	65%	20.8	8%	87%	5%		
40	JOHN HANCOCK CHARTER SCHOOL	188	96	4,718	68%	123	336	1,266	465	13	6,922	0	0	172	7,093	\$45,884	193%	61%	15.8	5%	93%	2%		
41	KARL G MAESER PREPARATORY ACADEMY	636	40	4,037	68%	187	14	1,038	628	46	5,951	0	1,583	107	7,640	\$41,298	157%	72%	16.5	16%	83%	1%		
42	LAKEVIEW ACADEMY	1,024	17	3,642	70%	207	285	631	368	50	5,184	255	1,337	99	6,875	\$38,533	NR	48%	22.0	9%	87%	4%		
44	LEADERSHIP LEARNING ACADEMY	854	26	2,077	66%	380	57	511	138	6	3,167	206	224	0	3,598	\$35,903	223%	46%	24.3	6%	88%	6%		
45	LEGACY PREPARATORY ACADEMY	1,108	14	3,445	66%	176	98	1,112	391	2	5,224	0	681	0	5,904	\$35,207	143%	49%	21.3	4%	93%	3%		
46	LINCOLN ACADEMY	855	25	3,574	67%	130	237	933	442	0	5,317	438	820	56	6,631	\$42,122	199%	45%	20.2	11%	84%	5%		
47	LUMEN SCHOLAR INSTITUTE	520	54	3,096	55%	328	87	1,610	457	71	5,650	0	4	0	5,654	\$39,336	173%	51%	28.1	4%	94%	2%		
48	MANA ACADEMY CHARTER SCHOOL	323	87	4,388	57%	663	31	1,249	1,285	34	7,650	52	761	0	8,463	NR	NR	39%	17.8	8%	84%	8%		
49	MARIA MONTESSORI ACADEMY	643	38	3,399	56%	496	72	995	1,142	8	6,112	0	0	0	6,112	\$38,651	215%	58%	19.3	8%	89%	4%		
50	MERIT COLLEGE PREPARATORY ACADEMY	384	79	3,479	61%	575	27	935	409	243	5,667	439	2,279	0	8,385	\$37,018	216%	57%	15.2	17%	77%	7%		
51	MOAB CHARTER SCHOOL	115	103	4,896	66%	344	90	1,612	356	96	7,394	313	212	0	7,919	\$35,216	156%	59%	14.1	8%	84%	8%		
52	MONTICELLO ACADEMY	770	29	3,369	69%	195	148	863	318	15	4,908	506	607	1	6,022	\$40,310	158%	67%	20.4	8%	87%	5%		
53	MOUNTAIN HEIGHTS ACADEMY	623	41	3,021	55%	1,212	77	1,028	165	0	5,503	0	0	0	5,503	\$40,912	277%	75%	18.4	7%	92%	1%		
54	MOUNTAIN WEST MONTESSORI ACADEMY	489	62	2,725	54%	691	197	1,063	348	9	5,033	296	429	0	5,757	\$36,640	205%	55%	21.4	12%	84%	4%		
55	MOUNTAINVILLE ACADEMY	760	31	3,506	69%	136	112	963	362	3	5,082	0	2,389	0	7,472	\$43,108	140%	46%	21.0	9%	88%	2%		
56	NAVIGATOR POINTE ACADEMY	494	59	4,237	74%	341	36	790	305	10	5,719	0	572	0	6,291	\$41,653	247%	47%	17.9	8%	88%	4%		
57	NO UT ACAD FOR MATH ENGINEERING & SCIENCE (NUAM)	763	30	5,345	69%	352	23	1,207	747	69	7,743	0	0	0	7,743	\$54,477	222%	73%	25.3	6%	92%	2%		
58	NOAH WEBSTER ACADEMY	560	48	3,342	68%	177	375	761	264	14	4,932	514	1,008	343	6,797	\$37,046	192%	37%	23.8	8%	84%	8%		
59	NORTH DAVIS PREPARATORY ACADEMY	1,022	18	3,088	62%	486	142	820	481	0	5,018	296	839	0	6,153	\$43,579	179%	53%	23.6	10%	85%	5%		
60	NORTH STAR ACADEMY	523	53	3,361	69%	273	38	910	309	15	4,906	373	977	0	6,255	\$40,623	170%	56%	20.5	10%	87%	3%		
61	ODYSSEY CHARTER SCHOOL	459	67	3,618	65%	286	237	887	500	11	5,539	152	591	7,533	13,816	\$38,053	210%	52%	19.0	2%	95%	3%		
62	ODGEN PREPARATORY ACADEMY	1,087	15	4,215	74%	360	137	688	321	0	5,721	566	434	0	6,720	\$41,531	196%	43%	18.2	8%	82%	10%		
63	OPEN CLASSROOM	349	86	6,046	79%	207	7	753	627	0	7,640	405	0	0	8,044	\$54,516	NR	47%	18.2	11%	84%	5%		
64	PACIFIC HERITAGE ACADEMY	407	74	3,626	65%	226	142	946	489	140	5,570	3												

Utah's FY 2016 – 2017 Public Education Revenues

The following charts show the sources of public education revenue in Utah and where those revenues are allocated according to fund. Some revenue is restricted to a certain fund, meaning that it can only be used for certain purposes.

Beyond the taxes listed on the front page of this report, other sources of education funding include: unclaimed property returned to the state (escheats), school lands trust fund, one-time legislative appropriations, fees and donations, etc.

The first chart shows total dollar amounts of revenue to school districts and charter schools. The second chart shows the total revenues from the first chart as rounded percentages, and the last chart shows total revenue per student.

Education Revenue					
Fund	Local		State	Federal	Total ⁴
	Property ³	Other			
Operations ¹	\$ 1,080,815,839	\$ 269,394,272	\$ 3,034,372,414	\$ 295,386,685	\$ 4,679,969,210
Capital ²	\$ 268,687,696	\$ 31,466,045	\$ 35,880,967	\$ 8,477,184	\$ 344,511,892
Debt	\$ 356,726,803	\$ 1,508,531	\$ 571,140	\$ 2,408,834	\$ 361,215,308
Nutrition	\$ -	\$ 155,913,132	\$ 41,959,627	\$ 143,932,214	\$ 341,804,973
Non K-12 & Other	\$ 9,390,428	\$ 56,718,386	\$ 23,911,764	\$ 7,505,585	\$ 97,526,163
Total	\$ 1,715,620,766	\$ 515,000,366	\$ 3,136,695,912	\$ 457,710,502	\$ 5,825,027,546

Revenue Distribution					
Fund	Local		State	Federal	Total
	Property ³	Other			
Operations ¹	23%	6%	65%	6%	100%
Capital ²	78%	9%	10%	2%	100%
Debt	99%	0%	0%	1%	100%
Nutrition	0%	46%	12%	42%	100%
Non K-12 & Other	10%	58%	25%	8%	100%
Total	29%	9%	54%	8%	100%

Revenue per Student					
Fund	Local		State	Federal	Total
	Property ³	Other			
Operations ¹	\$ 1,656.81	\$ 413	\$ 4,651	\$ 453	\$ 7,174
Capital ²	\$ 412	\$ 48	\$ 55	\$ 13	\$ 528
Debt	\$ 547	\$ 2	\$ 1	\$ 4	\$ 554
Nutrition	\$ -	\$ 239	\$ 64	\$ 221	\$ 524
Non K-12 & Other	\$ 14	\$ 87	\$ 37	\$ 12	\$ 150
Total	\$ 2,630	\$ 789	\$ 4,808	\$ 702	\$ 8,929

Notes:

1. Includes the general fund and student activities fund.
2. Includes the capital outlay fund and building reserves fund.
3. Includes statewide basic levy and all local levies.
4. This revenue total does not match the expenditure total from the front page because there is an additional revenue category for districts and charter schools, "other financing sources & uses." Additionally, revenues overall do not match expenditures because expenditures for facility construction are incurred immediately, whereas property taxes to retire construction bonds are received over several years. School districts may use revenues to increase reserves or may use existing reserves to increase expenditures.