

Background

Charter schools are publicly-funded schools, which have more autonomy than traditional public schools and operate under a contract — known as a charter — with a state, school district, or other authorizing entity. The charter under which charter schools operate determines all aspects of the school's operation, such as the number of students it will serve, measures of student success, and what types of special programming the school may offer, among other details. Charter schools often deliver innovative curricula or programmatic themes, and may receive exemptions from certain state or local requirements. The particular requirements from which a charter school may be exempt also vary by state.¹

Charter school funding is complicated because charter schools are generally not directly associated with a local tax base. Traditional school funding formulas depend on both a state contribution, derived from state-level taxes, and a local contribution, derived from local taxes, in their calculations. Therefore, charter school funding systems must account for the local contribution in some way. Some states, like Connecticut, fund charter schools through an entirely separate system, funded solely by the state.² Other states ensure a local contribution is included in their charter school funding systems for students whose families live in the sending school district or town. This is to account for the fact that the student's family contributes to the tax base where they live, and the student no longer attends school in the district. However, the means by which the local share is calculated varies widely by state. These complications lead to a great deal of confusion regarding how charter schools are funded, and controversy regarding whether and how local school districts should contribute to charter school budgets for students who live in their district boundaries.

This policy briefing focuses on how state and local funds are allocated to charter schools in Connecticut and its comparison states of Massachusetts, New Jersey, New York, and Rhode Island. The organizations that govern charter schools differ between states. In most states, including the states detailed herein, charter schools must be operated by nonprofit organizations.^{3,B} Charter schools that are nonprofits organized under section 501(c)(3) of the Internal Revenue Code are governed both by laws and regulations specific to charter schools, and the laws governing tax-exempt, nonprofit organizations. This means charter schools, like other public schools, are primarily funded by public dollars, and may also accept philanthropic donations to support their operations.⁴

^A Originally published on December 11, 2019, this report has been updated with statutory changes pertaining ONLY to Connecticut charter schools. Other sections have not been updated since the original publication.

^B A minority of states, such as Michigan, allow charter schools to be operated by for-profit education providers. For more information regarding charter school governance, please see:

School and State Finance Project. (2021). *Charter School Governance & Accountability*. Hamden, CT: Author. Retrieved from <https://ctschoolfinance.org/resource-assets/Charter-School-Governance-and-Accountability.pdf>.

Connecticut^c

Charter schools in Connecticut are public, nonsectarian schools established under a charter, and are organized as a nonprofit entity under Connecticut state law. They operate independently of any local or regional board of education.⁵ In the 2017-18 school year, there were 24 charter schools in Connecticut serving slightly more than 10,000 Connecticut students. Of these 24 charter schools, one was a local charter school and 23 were state charter schools.⁶ Path Academy (a state charter school) voluntarily surrendered its charter to operate a charter school in Connecticut in July 2018, reducing the current number of charter schools to 23.⁷ Ten different school districts host charter schools and roughly 40 percent of all school districts had students enrolled in charter schools during the 2017-18 school year.⁸ For the purposes of comparison with other states, in the 2016-17 school year there were 9,573 charter school students in Connecticut, representing 1.8 percent of total public school enrollment.⁹

There are two types of charter schools in Connecticut: local charter schools and state charter schools. A local charter school is either a public school or part of a public school that has been converted into a charter school, and is approved by both the local or regional board of education of the school district where it is located, as well as by the Connecticut State Board of Education (SBOE).¹⁰ State charter schools are new public schools approved by the SBOE and operate independently of any local or regional boards of education.¹¹

Funding for Local and Regional School Districts in Connecticut

Local and regional school districts in Connecticut receive state dollars primarily through the Education Cost Sharing (ECS) grant and the formula by which it is distributed to local and regional school districts.¹² The ECS formula underwent a major overhaul in the 2017 legislative session and is currently being phased-in over a 10-year period. The ECS formula is a weighted student funding formula that has four primary components.

One of these components is the per-student foundation amount, which at \$11,525 is intended to represent the cost of educating a student without additional learning needs. In Connecticut, the foundation amount also includes an assumption that approximately 20 percent of the amount is attributable to special education.¹³ The foundation amount is multiplied by need student weights for each economically disadvantaged student and English Learner in a school district, as well as a weight for every economically disadvantaged student, above a certain threshold, who attends school in a district with a high concentration of poverty.

This amount is then multiplied by the Base Aid Ratio, which is a measure of a district's ability to pay for the support of local public schools and includes both a property wealth and income wealth measure. Finally, the ECS formula applies a secondary measure of

^c This section is accurate as of December 22, 2021 and reflects all Connecticut statutory changes prior to this date. This section is largely drawn from a previous work that contains more information regarding Connecticut's charter schools, including how they are authorized and governed.

School and State Finance Project. (2021). *Charter School Governance & Accountability*. Hamden, CT: Author. Retrieved from <https://ctschoolfinance.org/resource-assets/Charter-School-Governance-and-Accountability.pdf>.

district wealth, which acts as a bonus for the 10 lowest-wealth districts in the state. The ECS formula also contains a Minimum Aid Ratio and State Guaranteed Wealth Level, which ensure all school districts receive some state support, regardless of their ability to pay, and a regional school district bonus of \$100 per-student.¹⁴

State and Local Contributions to Charter Schools

Of the states profiled in this policy briefing, Connecticut is the only state that does not tie charter school funding to its main state education formula. Charter schools receive funding through local, state, and federal sources, and some receive philanthropic donations or local tuition. However, for most charter schools, the State provides the primary source of funding and state support for charter schools is provided through a separate funding stream, which is not associated with the ECS grant.¹⁵ Charter schools are also eligible for some other, smaller competitive and categorical state grants.¹⁶ Only local charter schools are required to receive tuition payments from local sources in their host districts.

Charter schools in Connecticut are each granted local education agency (LEA) status, which means they receive federal funding directly, which does not pass through the sending district.¹⁷

State Charter Schools

The State of Connecticut funds state charter schools with a per-student grant broadly based on the foundation and need weights contained in the ECS formula for local and regional school districts. This per-student grant was first implemented for the 2021-22 school year, and replaced the flat state per-student grant of \$11,250.¹⁸ The current per-student grant provides schools serving students with additional learning needs with additional state funding to support these students. The new per-student grant uses the number of students eligible for free or reduced-price lunch (FRPL), the number of students identified as English learners, and whether the charter school serves a high percentage of economically disadvantaged students (referred to as “concentrated poverty”). The additional funding is weighted at 30 percent for each student eligible for FRPL, 25 percent for each English Learner, and 15 percent for the number of students at the charter school eligible for FRPL above a 60 percent threshold. Table 1 below shows the weighted funding by student type.

Table 1: Connecticut Charter School Weighted Funding by Student Type

Student Need	Weight	Funding
General Education (non-need) Student	N/A	\$11,525
Economically Disadvantaged Student	30 percent	\$14,983
English Learner	25 percent	\$14,406
Economically Disadvantaged and English Learner	55 percent	\$17,864

Student Need	Weight	Funding
Concentrated Economically Disadvantaged Student	Weight: 15 percent Threshold: 60 percent	\$16,711
Concentrated Economically Disadvantaged English Learner	70 Percent	\$19,593

The new foundation and weighted student funding is being phased-in over the FY 2022 and 2023 biennium. In FY 2022, charter schools will receive^D the ECS foundation (\$11,525) plus 4.1 percent of the weighted funding for each student enrolled. In FY 2023, state charter schools will receive the ECS foundation (\$11,525) plus 14.76 percent of the weighted funding for each student enrolled. This funding is not currently provided in FY 2024 and beyond.¹⁹

State grants are paid directly to the state charter school.^E A student who attends a state charter school is not counted as a resident student in the calculation of the ECS formula grant for the town in which the student resides.²⁰ The State may also provide a grant of up to \$75,000 to a newly approved state charter school, if the school helps the State meet its obligations under 1996 Connecticut Supreme Court ruling in *Sheff v. O'Neill* and the case's subsequent stipulated agreements (as determined by the commissioner of the Connecticut State Department of Education (CSDE)).²¹ State charter schools may also create reserve funds under certain circumstances for expenses in future years or specific capital or equipment expenditures.²²

^D The state disburses charter grants in four installments: 25 percent is provided in both July and September based on the estimated enrollment on May 1 (of the previous school year); another 25 percent is disbursed by January 1 and the remainder is disbursed by April 1 based on the actual enrollment on October 1. The enrollment counts used in the calculation of state funding are subject to the maximum approved enrollment for each charter school. Maximum approved enrollment is used for the July and September payments, and the lesser of the maximum approved enrollment and actual enrollment is utilized for the January and April payments.

Conn. Acts 21-2 (June Special Session).

^E These payments are paid according to the following schedule: 25 percent by July 15 and September 1, based on estimated student enrollment on May 1; and 25 percent by January 1 and the remaining amount by April 1, each based on student enrollment on October 1.

Conn. Gen. Statutes ch. 164, §§ 10-66ee (2)(c)(1), (2)(d)(1).

Local Charter Schools

Local charter schools may receive up to \$3,000 per student in state funding. However, this funding is paid to the town where the local charter school is located, not to the school itself.²³ The schedule by which these funds are paid is similar to the funding for state charter schools.^F For the purposes of ECS funding, students enrolled in local charter schools are considered resident students of the town in which they reside and are included in the resident student count, and therefore are counted in the calculation of the ECS grant.

The State may award initial start-up grants of up to \$500,000 to a town with a newly established local charter school.²⁴ The school district where a student lives is responsible for annual payments to the charter school in the amount specified in its charter. This amount includes reasonable special education costs, including costs which are eligible for reimbursement under Connecticut's special education Excess Cost grant.²⁵

For students who live in the district where the local charter school is located, the school district where the local charter school is located is responsible for providing funding equal to the per-student expenditure from two fiscal years prior multiplied by the number of resident students attending the charter school in the current fiscal year.²⁶ The equation for this funding responsibility is written below.

$$\begin{array}{l}
 \text{Current Year Funding} \\
 \text{Local Charter School} \\
 \text{Receives from District} \\
 \text{Where School is Located}
 \end{array}
 =
 \begin{array}{l}
 \text{Per-pupil Expenditure} \\
 \text{(from two fiscal years prior)} \\
 \text{for District Where} \\
 \text{Charter School is Located}
 \end{array}
 \times
 \begin{array}{l}
 \text{Number of Resident} \\
 \text{Students Currently} \\
 \text{Attending} \\
 \text{Local Charter School}
 \end{array}$$

Special Education Funding for Charter Schools

Charter schools are responsible for ensuring students with disabilities receive appropriate special education services. By statute, the local school district in which a student resides must hold the planning and placement meeting and must invite representatives from the charter school. A student's resident town is statutorily required to pay the state charter school the reasonable cost of educating the student with special education services²⁷ because the student's resident town is the nexus school district for purposes of the Individuals with Disabilities Education Act (IDEA).²⁸ However, the charter school the student receiving special education services attends is legally responsible for ensuring the student receives the special education services as mandated by the student's Individualized Education Program (IEP), regardless of whether the services are provided by the charter school or school district in which the student resides, and regardless of

^F The payment schedule from the State to the town where the local charter school is located is 25 percent of the amount by July 15 and September 1, based on estimated student enrollment from May 1; and 25 percent of the amount by January 1 and the remaining amount by April 1, each based on student enrollment on October 1. The payment schedule from the town to the local charter school is 25 percent of the amount by July 20 and September 15, 25 percent of the amount by January 15, and the remaining amount by April 15.

Conn. Gen. Statutes ch. 164, § 10-66ee(c)(1).

whether or not the charter school is actually being reimbursed for said services by the municipality.

Transitional Aid to Districts to Offset Local Contributions to Charter Schools

Connecticut does not provide transitional aid to local school districts to offset charter school tuition. However, it is important to note that only one Connecticut charter school receives a local contribution.²⁹

Charter School Facilities & Start-up Funding

Generally, Connecticut's charter schools are responsible for procuring and funding their own facilities, and many charter schools lease their facilities. Charter school construction funds are not granted specifically in statute. Instead, funds are authorized by the legislature on an ad hoc basis. For example, the State of Connecticut provided a one-time initial start-up grant of \$250,000 to the state's lone local charter school, Elm City Montessori, in FY 2015.³⁰ When funds are made available by the Connecticut General Assembly, governing authorities of state charter schools can apply for grants from the CSDE for either new school buildings, general improvements to school buildings, or repayment of debt incurred for school building projects.³¹ Funding for charter school construction projects comes from the State Bond Commission's authority to issue bonds.³² If the state charter school later abandons, leases, or sells the building, the school is required to refund the unamortized balance of the state grant.³³

Charter School Transportation

The school district where a charter school is located is required to provide transportation services for students of the charter school who live in the school district, unless the charter school makes other arrangements. A school district with a student who attends a charter school outside of the district may elect, but is not required, to provide transportation.³⁴

Charter School Growth Caps

There are no specific caps on charter school growth in Connecticut. However, there is a dual authorization process that requires both the SBOE and the Connecticut General Assembly to approve the opening of new charter schools.³⁵ There have been no new charter schools that have been both authorized by the SBOE and funded by the legislature since 2014.³⁶

Teacher Benefits and Retirement

Charter school teachers are required to participate in the Connecticut Teachers' Retirement System.³⁷

Comparison to Other States

The following sections detail charter school funding in the states of Massachusetts, New Jersey, New York, and Rhode Island. Please note these sections are accurate as of December 11, 2019 and have not been updated to reflect statutory changes in the respective states.

Massachusetts

Massachusetts operates two types of charter schools: Commonwealth charter schools, which are authorized by the Massachusetts Board of Elementary and Secondary Education (BESE); and Horace Mann charter schools, which are approved by the local school committee and, in some cases, the local collective bargaining unit in the district in which the charter school is located.³⁸ However, all final charters are granted by the (BESE).³⁹

In 2016-17, there were 78 charter schools in Massachusetts serving 45,596 students, or 4.5 percent of total public school enrollment.⁴⁰ In 2019-20, Massachusetts operated 74 Commonwealth charter schools and seven Horace Mann charter schools.⁴¹ Because Horace Mann charter schools are authorized by the local school committee, they are funded differently than are Commonwealth charters.

State and Local Contributions to Charter Schools

Charter schools charge tuition to school districts for each charter school student who lives in the district's attendance catchment area. This amount is deducted from the district's main state education grant, known as Chapter 70, and sent directly to the charter school.⁴² Charter school tuition is set by the Massachusetts Department of Elementary and Secondary Education (DESE).⁴³ Tuition amounts for each sending district are designed to reflect the sending district's per-student expenditures, which include both state and local contributions.⁴⁴ This means different school districts are responsible for different per-student charter school tuition amounts.⁴⁵ Charter school tuition is deducted by the state treasurer from the district's total Chapter 70 aid. If in a single local school district, the total charter school tuition is greater than the district's state aid, the excess amount is deducted from other aid appropriated to the town or city.⁴⁶ In addition, the state contribution for charter schools is listed a separate line item in the state budget.⁴⁷

DESE determines charter school tuition amounts through the sum of three rate calculations.⁴⁸ The charter school foundation budget rate is based on the Chapter 70 aid formula, which is intended to set an adequate spending level for each school district,⁴⁹ but it is applied only to the subset of students who are attending charter schools from that district.⁵⁰ This distinction is important because the Chapter 70 foundation budget calculation. There are essentially multiple foundation amounts for different types of students. These foundation amounts are calculated based on specific resource allocations and include additional whole-dollar amounts for students with additional

learning needs.^{51,G} The foundation budget also includes inputs that represent the estimated costs of resources associated with several types of educational programs.⁵² The funding associated with each student category is determined by assuming the number of teachers, administrators, paraprofessionals, guidance counselors, psychologists, etc. that each educational program type requires. Also included in the foundation amounts are set amounts for operations and maintenance, employee benefits, pupil services, and special education tuition.⁵³ The charter school foundation budget is then divided by the number of charter school students in a sending district, which results in the foundation budget rate.⁵⁴

The DESE then calculates an above foundation rate, which represents the difference between the total district per-student expenditure and the charter school foundation budget rate. This calculation is included because most school districts spend more than their foundation budget, and therefore are responsible for contributing more than the foundation budget rate alone.⁵⁵

Because capital expenditures are not included in the foundation budget, a facilities aid rate is also included in the charter school tuition calculation, which is a whole-dollar per-student amount set in statute by the Massachusetts General Court.⁵⁶

A district's per-student charter school tuition is the sum of the foundation budget rate, the above foundation rate, and the facilities aid rate. The district's total foundation budget is the per-student tuition multiplied by the number of local students attending charter schools.⁵⁷ Thus, a charter school's budget is comprised of the sum of the varying tuition payments from each sending town. The equations for a district's per-student charter school tuition and total foundation budget are written below.

Equation for Determining a District's Per-student Charter School Tuition

$$\text{District Per-pupil Charter School Tuition} = \text{Foundation Budget Rate} + \text{Above Foundation Rate} + \text{Facilities Aid Rate}$$

Equation for Determining a District's Total Foundation Budget

$$\text{District Total Foundation Budget} = \text{District Per-pupil Charter School Tuition} \times \text{Number of Local Students Attending Charter Schools}$$

^G By contrast, the ECS formula provides one foundation amount, currently set at \$11,525, and then applies a weight (or multiplier) for students with additional learning needs.

Conn. Gen. Statutes ch. 172 § 10-262f.

Connecticut General Assembly, Office of Legislative Research. (2013). *Task Force to Study State Education Funding Final Report*. Hartford, CT: Author. Retrieved from <http://www.cga.ct.gov/2013/rpt/2013-R-0064.htm>.

Horace Mann Charter School Funding

Funding for Horace Mann charter schools comes from the local school district budget where the charter school is located. This is because Horace Mann charters are authorized by the local school committee in that district.⁵⁸ In the case of Horace Mann charter schools, the board of trustees of the charter school submits an annual budget request to the superintendent of the host district. The local school committee then acts on the budget request in conjunction with the overall district budget. The charter school is entitled to the same amount of funding as district schools under the district's normal budgetary rules. Once the funds are appropriated, the charter school may spend them without consulting the school committee or superintendent.⁵⁹ Horace Mann charters may apply to the DESE directly for categorical and competitive state and federal grants outside of Chapter 70 aid.⁶⁰

Special Education Funding for Charter Schools

Charter schools are obligated to provide special education services to all eligible students. General special education funding is included in charter school tuition amounts in the foundation budget rate. However, if a charter school student's planning and placement team (PPT) determines the student needs to be outplaced to an out-of-district special education program due to extraordinary learning needs, that student is no longer considered a student of the charter school and the local district becomes financially responsible for the student. The local district may then become eligible for categorical state special education aid through a partial reimbursement system known as the "special education circuit breaker."⁶¹

Transitional Aid to Districts to Offset Local Contributions to Charter Schools

The Commonwealth of Massachusetts provides transitional funding for local school districts to offset budget decreases due to students leaving the district to attend charter schools.⁶² This aid is provided when a district's total charter school tuition amount is greater than in the previous year. As of FY 2020, transitional aid is provided on a three-year schedule, with 100 percent of the increase reimbursed in year one, 60 percent in year two, and 40 percent in year three. After the third year, the sending district receives no supplementary payments.⁶³

In the FY 2020 state budget, an additional \$7.5 million dollars was appropriated to the transitional aid line item, provided that it must be expended on school districts in which total net charter school tuition exceeds nine percent of the district's net school spending, and which are receiving less Chapter 70 aid than the calculated amount the district is eligible to receive under the Chapter 70 formula.⁶⁴ These funds are distributed by the DESE to school districts to offset the costs of charter school tuition.^H

^H The Chapter 70 formula is currently underfunded, which means certain school districts receive less state support than for which they are eligible. The Massachusetts General Court is currently considering a large overhaul of Chapter 70, which is intended to address this situation, but has not yet been enacted and signed into law by the governor. Therefore, the supplemental aid to school districts with large charter school tuition payments is anticipated to be a one-time appropriation.

Source: Schoenberg, S. (2019, October 3). Massachusetts Senate passes \$1.5 billion education funding bill after lengthy debate. *MassLive*. Retrieved from <https://www.masslive.com/news/2019/10/massachusetts-senate-passes-15-billion-education-funding-bill-after-lengthy-debate.html>.

Charter School Enrollment Caps

Charter schools in Massachusetts are subject to two different growth caps. The charter school law limits the total amount a sending district may be required to spend on charter school tuition as a percentage of the district's net school spending. For most districts, this cap is nine percent, but for the 10 lowest-performing districts in the state the cap is 18 percent. This means in a given year, certain districts are subject to charter school caps while others are not.⁶⁵ There are currently 55 school districts in Massachusetts that are subject to the spending cap on enrollment, meaning no new charters can draw students from these districts, and no new seats will be granted to students from those districts at existing charter schools.⁶⁶

In addition, Massachusetts caps the total number of each type of charter school on a statewide basis. Commonwealth charters are limited to 72, except for the 10 lowest performing districts, wherein the BESE may approve additional Commonwealth charters — up to the 18 percent spending cap — if the applicant has a record of successfully operating at least one similar program that serves low-income, special education, low-performing, or at-risk students or English Learners. For a district approaching its spending cap, the BESE must give preference to applicants who are building networks of schools in more than one town.⁶⁷ Horace Mann charters are limited to 48.⁶⁸ However, if the BESE revokes a charter, or if the charter is returned by its owner, the BESE may grant these to new applicants, above the statutory cap.⁶⁹

Charter School Facilities and Startup Costs

Charter schools in Massachusetts are not eligible for state financing for school construction,⁷⁰ which is managed by the Massachusetts School Building Authority. Facilities aid is included in the charter school tuition calculation and was increased from \$893 to \$938 per pupil in the FY 2020 state budget.⁷¹ The state budget includes a separate appropriation, intended to be sufficient to cover the facilities aid portion of charter school tuition, which is distributed to sending school districts on a per-charter student basis.⁷² Massachusetts does not provide funding for costs related to the startup of charter schools outside of charter school tuition.⁷³

Charter School Transportation

Local districts are responsible for the transportation of resident students to charter schools located within district boundaries,⁷⁴ and the Commonwealth of Massachusetts reimburses a portion of the costs.⁷⁵ Regional charter schools are responsible for the transportation of all their students, and are eligible for state reimbursement.^{76, 77}

Teacher Benefits and Retirement

Commonwealth charter schools are required to participate in the state teacher retirement system.⁷⁸ Teachers at Horace Mann charter schools are provided all benefits in accordance with the collective bargaining agreement of the host district, including participation in the teacher retirement system.⁷⁹

New Jersey

Charter schools in New Jersey are authorized by the commissioner of the New Jersey Department of Education (NJDOE) and are overseen by the New Jersey State Board of Education (NJ SBOE). Charter schools may be established by teachers and/or parents/guardians of students in a local district or New Jersey institutions of higher education or private entities in conjunction with teachers and parents of students in a local school district. If a private entity operates a charter school, it may not realize a profit from that operation.⁸⁰ In 2016-17, New Jersey operated 88 charter schools, which served 46,274 students or 3.4 percent of the total public school enrollment in the state.⁸¹

State and Local Contributions to Charter Schools

New Jersey charter schools are funded through a combination of state and local tax dollars, transferred from the school district where a student resides to the charter school that student attends. School districts with resident students who attend charter schools must make a per-student payment directly to the charter school that includes both the state and local shares of funding.⁸² The NJDOE calculates the per-student charter school tuition for each school district.⁸³

New Jersey funds its public schools through an equalization formula enacted through the School Funding Reform Act of 2008, as amended by P.L. 2018, c.67.⁸⁴ State funding distributed under this formula to school districts is commonly known as SFRA.⁸⁵ There are seven primary components of SFRA, based on a comprehensive school district model. These include: 1) a base per-student amount, set in statute; the per-student amount for full-day preschool; 3) weights applied to the base amount for grade level, county vocational districts, at-risk students, and bilingual students; 4) cost coefficients for security aid and transportation aid; 5) the average special education identification rate in New Jersey; 6) the excess costs for general special education and speech only students; and 7) extraordinary special education aid thresholds.⁸⁶

Districts must pay charter schools 90 percent of their per-student SFRA allocation for each resident student who attends a charter school. In addition, the school district of residence pays to the charter school all security categorical state aid that is attributable to each resident student. If applicable, charter schools also receive 100 percent of state preschool education aid.⁸⁷ Because SFRA is calculated based on the total, weighted resident student count in a school district, if charter school enrollment increases while state funding remains flat, charter schools will see a proportionate drop in their funding from that district.⁸⁸

Charter schools also receive 90 percent of the local tax levy attributed to schools, on a total per-student basis.⁸⁹ This means wealthy districts tend to make larger per-student contributions for their resident charter school students than do lower-wealth districts, because they receive less equalization aid from the State and they often have a higher tax levy for their local district schools.⁹⁰

Special Education Funding for Charter Schools

Charter schools receive a percentage of the district's special education categorical aid equal to the percentage of the district's special education students enrolled in the

charter school. Federal funds for special education pass through the district to the charter school on a per-special education student basis.⁹¹

Transitional Aid to Districts to Offset Local Contributions to Charter Schools

If a student enrolls in a charter school who was not included in the district's projected resident enrollment for the school year, the State pays the combined amount of the state and local share to the charter school for that year.⁹²

Charter School Caps

New Jersey caps the total number of charter schools in the state at 135. However, per state statute, each county must also have a minimum of three charter schools, and the commissioner of the NJDOE is required to "actively encourage the establishment of charter schools in urban school districts with the participation of institutions of higher education."⁹³

Charter School Facilities and Startup Costs

Charter schools in New Jersey are explicitly barred from using state or local funds for school construction, but they are allowed to be located in public buildings or to co-locate with existing public schools.⁹⁴ New Jersey does not provide financial support for charter school startup costs.⁹⁵

Charter School Transportation

School districts are responsible for the transportation of resident students to charter schools located within district boundaries, on the same terms and conditions as transportation is provided to students attending local district schools.⁹⁶ School districts are eligible for state reimbursement for the transportation, and this aid is not included in the calculation of the local share of the per-student tuition paid by the district to the charter school.⁹⁷ School districts must also transport resident students to charter schools outside district boundaries. However, if the cost of transporting a student to a charter school outside district boundaries exceeds the state per-student transportation reimbursement to the district, the family of the student may pay the difference between the cost of transporting the student and the state reimbursement for that student, or they can receive the amount of the difference from the State as payment in lieu of transportation. In order to receive payment in lieu of transportation, the student must be classified as "remote" from the charter school they attend.⁹⁸

Teacher Benefits and Retirement

All charter schools in New Jersey are required to participate in the state Teachers' Pension and Annuity Fund.⁹⁹ In addition, if a currently existing public school is converted into a charter school, the school employees remain subject to the applicable collective bargaining agreement and are eligible for benefits in accordance with that agreement.¹⁰⁰

New York

Charter schools in New York must be operated by nonprofit organizations.¹⁰¹ All new charters in New York are formally granted by the New York State Board of Regents (NYSBR). However, the board of trustees of the State University of New York (SUNY) authorizes charter schools statewide and local school boards and the chancellor of New York City Public Schools are granted the authority to authorize conversions from existing public schools to charter schools, as long as the majority of parents or guardians in the existing school vote to convert to a charter school.¹⁰² In 2019, there were 341 charter schools approved to operate in the state of New York,¹⁰³ with 290 currently enrolling students¹⁰⁴ and 235 located in New York City.¹⁰⁵ In 2016-17, New York's charter schools served 128,784 students or 4.8 percent of the state's total public school enrollment.¹⁰⁶

State and Local Contributions to Charter Schools

Charter schools in New York state are funded through a combination of state and local tax dollars. The sending district receives state aid and is responsible for paying tuition comprised of both a state and local share to charter schools, for each resident student who attends a charter school.¹⁰⁷

New York's largest state education grant is known as Foundation Aid, which has four main components. The adjusted foundation amount is calculated by multiplying a foundation amount (set in statute) by an inflation metric, a phase-in percentage, a regional cost index, and a pupil need index.¹⁰⁸ Then, the formula calculates an expected minimum local contribution on a per-student basis, which is the lesser of two calculations: one based on the district's tax rate and one based on a calculated state share ratio. Both measures are intended to represent the district's ability to raise funds to pay for local schools. These components are multiplied by the number of total foundation pupil units in the district, which is a combination of student counts for students attending choice schools, including charters, and those attending district schools. The last component of the formula is the foundation aid payable, which adjusts the base foundation amount up or down based on phase-in amounts and recent appropriations made to increase the total statewide grant amount.¹⁰⁹ Charter school students are included in the enrollment, attendance, membership, and special education counts of the school district where the student resides.¹¹⁰

Charter school tuition is set by the New York Department of Education and is the lesser of an adjusted charter school basic tuition rate or the total per-student expenditure of the sending district.¹¹¹ The adjusted charter school basic tuition rate is the 2017-18 rate multiplied by the average of the three middle values, expressed as quotients over 100 percent, among five previous years of the school district's approved operating expenditures (AOE) per pupil.¹¹² AOE's are expenditures related to the day-to-day operations of a school, but exclude capital outlay, debt service for construction, student transportation, payments made for cooperative purchases, tuition payments, federal aid, state aid for special programs, and expenditures for programs that "do not conform to law or regulation."¹¹³ Essentially, this calculation ties charter school tuition to increases in district funding for AOE's only.

Special Education Funding for Charter Schools

Charter school tuition calculations include state and local support for special education students.¹¹⁴ School districts must also pay directly to the charter school any federal or state aid attributable to students with disabilities in proportion to the level of special education services the charter school provides.¹¹⁵

Transitional Aid to Districts to Offset Costs of Charter School Tuition

Districts whose charter school basic tuition is greater than or equal to the charter school basic tuition rate in 2016-17 are eligible for a charter school supplemental basic tuition rate of \$500 per pupil.¹¹⁶ This subsidy began in the 2010-11 school year, which was the base year until it was reset in 2018 to the 2016-17 school year.¹¹⁷ Essentially, the State has subsidized the per-student increase in charter school tuition, up to \$500 per pupil.

New York also provides transitional aid to school districts that have large increases in charter school enrollment, or that have large proportions of resident students who attend charter schools. Transitional aid is paid to a district if the total number of resident students enrolled in charter schools is greater than two percent of the district's 2017-18 resident student enrollment, or if charter enrollment is greater than two percent of the resident public school enrollment, or if the district's total charter school tuition exceeded two percent of its total general fund expenditures.¹¹⁸ This funding is calculated based on the per pupil, year-over-year increase in charter enrollment over three years. Total transitional aid is equal to the sum of 1) 80 percent of last year's increase in charter school enrollment multiplied by the basic charter school tuition amount, 2) 60 percent of the increase two years prior, and 3) 40 percent of the increase three years prior. These components are known as transitional aid, parts A, B, and C, respectively.¹¹⁹

Charter School Facilities and Startup Costs

Charter schools are eligible to apply for competitive grants for facilities construction, renovation, financing, and improvements to leased spaces through the Charter School Stimulus Fund.¹²⁰ In 2018-19, total funding available was \$2 million, and the maximum grant per applicant was \$200,000.¹²¹

New York City is required to provide charter schools with space through co-location with public schools, in a public building, or through the lease of a private property at no cost to the charter school.¹²² Charter schools in New York City can receive tax-exempt financing for school construction through bonds issued by Build NYC,¹²³ a program of the New York City Economic Development Corporation.¹²⁴ New York City also receives a special state reimbursement for a portion of the costs associated with charter school leases when those costs exceed \$40 million.¹²⁵

Charter School Growth Caps

The State of New York first passed charter school authorization legislation in 1998, which initially limited the initial number of charters in the state to 50. The legislation was amended several times, increasing the cap. As of 2015, the cap was a total of 460 charter schools in the state, with a maximum of 50 new schools allowed to be created in New York City.¹²⁶

Charter School Transportation

For the purposes of school transportation, charter schools are considered non-public schools and must submit a plan for student transportation with their charter application. Charter schools may contract with local school districts to provide student transportation, which the local district must provide at cost, should it agree to transport charter school students.¹²⁷ Local school districts must provide resident special education students who attend charter schools with transportation services on the same basis as they provide transportation of private school students, in accordance with statutory minimum mileage requirements relating to city and non-city districts.¹²⁸

Teacher Benefits and Retirement

Charter schools may elect to,¹²⁹ but are not required to, participate in the state teacher retirement system.¹³⁰

Rhode Island

Rhode Island has three types of charter schools: district, independent, and mayoral. In 1995, the Rhode Island General Assembly first passed legislation that allowed the formation of district charter schools. District charter schools may be established by local school districts, public school personnel, or existing public schools.¹³¹ In 1998, the state expanded its charter school authorization law, creating independent charter schools, which are established by Rhode Island-based colleges and universities and nonprofit organizations.¹³² A third type of charter school, called a mayoral academy, was introduced in 2008 legislation. Mayoral academies are created by mayors or elected town administrators, with the mayor serving as the charter board chairperson.¹³³ There are currently 35 charter schools in operation in Rhode Island,¹³⁴ which is the maximum number allowed by state law.¹³⁵ In 2016-17, Rhode Island charter schools served 8,317 students or 9.5 of the state's public school enrollment.¹³⁶ In 2019, there were 20 independent charter schools, 12 mayoral academies, and three district charter schools in Rhode Island.¹³⁷

State and Local Contributions to Charter Schools

Charter schools in Rhode Island are funded through a combination of state and local tax dollars distributed through the state's primary education funding formula. Rhode Island's state foundation education aid is a weighted student funding formula and has three primary components. The foundation amount is called the core instructional amount, which is based on actual expenditure data from Rhode Island and certain comparison states. The core instructional amount includes an allocation for face-to-face teaching and classroom materials; pupil, teacher, and program support; and leadership, administration, and school business operations. It excludes federal expenditures, debt service, capital expenditures, retirement benefits, legal claims, non-business operations expenses, non-public student textbooks and transportation, and out-of-district student tuition and transportation.¹³⁸

The core instructional amount is multiplied by the student success factor, a single poverty weight for low-income students, which provides additional funding to support services beyond the core services. The state share ratio is a measure of a school district's ability to raise funds to support local public schools and is calculated using measures of property wealth, income wealth, and student poverty. A district's foundation education aid is the sum of the core instruction amount per pupil and the student success factor per high-needs pupil, multiplied by the state share ratio. Pupil counts are based on average daily membership, which includes charter school students. Foundation education aid grants also include categorical funding — outside of the formula — for career and technical education, early childhood programs, high-cost special education, English Learners, non-public and regional student transportation, and a bonus for regional school districts. The State pays its share of foundation education aid directly to charter schools.¹³⁹

The local payment rate is calculated annually by the Rhode Island Department of Education (RIDE). The local payment rate is equal to the local appropriation to education from property taxes, net of debt service and capital projects, divided by the average daily membership for all resident students of the district. This amount is reduced by the greater of: 1) seven percent of the local per-student funding; or 2) the per-student value

of the district's actual costs in defined categories, minus the average per-student expense incurred by charter schools for those same categories in the prior fiscal year. These categories are: textbooks, transportation, retiree health benefits, out-of-district special education tuition, services for students 18-21-years-old, preschool screening and intervention, career and technical education, tuition and out-of-district transportation costs, debt service payments, and rental costs.¹⁴⁰ For districts where the above categorical calculation is greater than seven percent of their charter school tuition, there is an additional reduction to payments to mayoral academies equal to the per-student value of teacher retirement costs attributable to unfunded liability, as calculated by the State's actuary for the preceding year.¹⁴¹

Special Education Funding for Charter Schools

No additional funding is provided for special education to charter schools outside of the foundation aid formula.¹⁴² The provision of special education services is the responsibility of the charter school, but discussions regarding whether those services will be provided by charter school staff or by contract staff include representatives of the local school district, which is the final signatory on contracts with special education providers.¹⁴³ Local school districts are eligible for partial reimbursement of excess costs, when the costs associated with educating a special education student exceed five times the core instructional amount.¹⁴⁴

Transitional Aid to Districts to Offset Costs of Charter School Tuition

Beginning in FY 2017, school districts wherein five percent or more of students attended charter or technical schools received additional state aid for a transitional period of three years. In year one, the aid was \$175 per choice student, in year two it was \$100 per choice student, and in year three the aid was \$50 per choice student. This allocation does not appear to have been renewed in FY 2020¹⁴⁵ and was intended to offset the "fixed costs" retained by the district.¹⁴⁶

Charter School Facilities and Startup Costs

Charter schools in Rhode Island are eligible for reimbursement of 30 percent for approved, completed school construction as well as repair and renovation projects that are supported by bonds or capital reserve funds.¹⁴⁷ Charter schools can also access tax-exempt bond funding through the Rhode Island Health and Educational Building Corporation.¹⁴⁸

Charter School Growth Caps

Rhode Island limits the total number of charter schools in the state to 35, at least half of which must be reserved for charter applicants that intend to increase educational opportunities for at-risk students.¹⁴⁹

Charter School Transportation

The RIDE administers a statewide transportation system for students attending school outside their resident district. Students who attend private, parochial, charter, career and technical education centers, or other approved programs, are eligible to receive transportation via the RIDE system.¹⁵⁰ All districts are mandated to participate in the state system on a fee-for-service basis.

If charter schools do not participate in the statewide transportation system, local school districts are responsible for the transportation of students to charter schools and technical schools within their established transportation district. However, the cost of transporting a student to a charter school or technical school is charged to the receiving district at the same grade-level per-student cost of student transportation in the resident district.¹⁵¹

Teacher Retirement and Benefits

Teachers and administrators at charter schools are entitled to the same prevailing wages and benefits as are provided to other teachers and administrators in the district where the charter school is located.¹⁵²

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