

# Financial Operations Spring Training

## School Fees Update - 2025

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The big thing on  
everyone's mind.  
  
What's new!



# New Definitions

## *53G-7-501*

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Common education expense

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Course

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Discretionary project

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Fee course

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Non-fee course

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Instructional supply

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Instructional equipment

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Personal student supply

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School equipment

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Scholarship expense

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Scholarship student

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# Changes Effective SY 2026-27



**Each LEA awarding graduation credits must ensure that every school offers at least one option for each graduation requirement that:**

Fulfills the graduation requirement

Does not require any fee or waiver



**Exclusions: This does not apply to charter schools only offering one of the following for a graduation requirement:**

AP, IB, concurrent enrollment (*Section 53E-10-302*)



**Any fees for activities, courses, or programs must be clearly identified alongside their descriptions in the LEA's registration materials.**

# An LEA may only charge a fee that:



Directly benefits the student paying the fee, not general in nature.



Directly related to the LEA's expense for the specific activity, course, or program.



Equal to or less than the incurred expense.



Does not replace or subsidize a prohibited fee, including normal instructional costs.

# Changes Effective SY 2025-26

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May **not**  
charge a  
secondary  
student a fee  
for:

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an expense related to a non-fee course  
(*except as provided in subsection 2B*)

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a textbook (*except for AP, IB or CE*)

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school equipment

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a common education expense

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# Allowable fees for Non-fee courses



Instructional equipment



School trips (including transportation, food, lodging, and fees)



School activity clothing



Discretionary projects



Competency remediation programs

# Allowable fees for Fee courses

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Instructional equipment

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School trips (including transportation, food, lodging, and fees)

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School activity clothing

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Discretionary projects

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Competency remediation programs

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Instructional supplies

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Life-cycle replacement costs for school equipment (must be directly related to the fee course)

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Musical instrument rental

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Licensing fees for fine arts

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Driver's education course



# Allowable fees for Fee courses continued

Post-secondary courses (tuition, college credit, exams, textbooks)

- AP, IB, or CE course (Section 53G-7-506)

Extracurricular activities

- including equipment replacement costs

Open enrollment application processing (Section 53G-6-402)

Charter school application processing (Section 53G-6-503)

Fees for adult education courses (Section 53E-10-202)

# Discretionary Projects



**Option for Secondary Students:** May request a discretionary project instead of the required one.



**Key Requirement:** Discretionary project must show the same core skills.



**Additional Projects Allowed:** Students can do extra projects besides required ones.



**Fees:** The LEA may charge for materials or fees for discretionary or extra projects, including requiring students to bring their own materials.




**No Guarantee of Approval:** Requesting a discretionary project doesn't mean it will be approved.


# Elementary School

An LEA may not charge a fee for:

- Elementary school activities during the regular school day.
- Supplies used by students during the regular school day.



Teachers may provide parents with a voluntary supply list. Lists must include the following language before identifying the supplies:



NOTICE: THE ITEMS ON THIS LIST WILL BE USED DURING THE REGULAR SCHOOL DAY. THEY MAY BE BROUGHT FROM HOME ON A VOLUNTARY BASIS, OTHERWISE, THEY WILL BE FURNISHED BY THE SCHOOL."



# Annual Board Approval

## R277-407-6(2)(a)

### Approval Date Deadlines Extended:

**SY 2025-26:** The approval deadline has been extended from April 1st to July 1st.

**SY 2026-27 - Ongoing:** The approval deadline has been modified from July 1st to June 1st.

**Applies to:** Fee schedule and Fee Policies



# Fee Structure for Scholarship Student Expense

## R277-407-7



An LEA offering classes, programs, or services to scholarship students with expenses beyond tuition must establish a transparent and fair fee structure.



An LEA may establish the required fee structure without adhering to R277-407-1 through R277-407-6.



Fee Schedule should:

Be based on actual costs of the services or items covered

Match the fees charged to enrolled students for the same services or items

Itemize all charges and fees

Explain the basis for each fee

Be updated annually

# Change to Fee Waiver Accounting and Rule

## R277-113-8. LEA Accounting Requirements.

(1)(f) Each LEA shall [~~beginning with the fiscal year that begins on July 1, 2021, accrue school fees, and fee waivers and use contra revenue accounts to record fee waivers in the LEA's accounting system~~] ensure that fee and fee waiver accounting aligns with GASB34.

~~1741 - General Student Fees~~

~~1742 - General Student Fee Waivers~~

1743 - Curricular Activity Fees

1744 - Curricular Activity Fee Waivers

~~1745 - Co-curricular Activity Fees~~

~~1746 - Co-curricular activity Fee Waivers~~

1747 - Extracurricular Activity Fees

1748 - Extracurricular Activity Fee Waivers

\*NEW 1749 - Prior Year General Student Fee Collections (only available for FY26)

# Monitoring

## 53G-7-503 (8)

(8) Notwithstanding Section 53E-3-401, if the state board finds that an LEA has violated a provision of this part, the state board shall impose corrective action against the LEA, including:

- (a) requiring an LEA to repay improperly charged fees;
- (b) withholding state funds; or
- (c) suspending the LEA's authority to charge fees for an amount of time specified by the state board.

# Common Issues



# Fees for Textbooks

53G-7-501(14) & R277-407-11



LEAs may NOT charge a fee for textbooks except for concurrent enrollment, IB, or AP courses. Fees are subject to fee waivers.



Textbooks include:

hardcopy books or printed pages of instructional material, including consumable workbooks  
computer hardware, software, or digital content

# Parent Notice

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Publish on  
each  
school  
website

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Fee schedule w/ spend plan

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Fee policies

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Fee waiver application

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Decision and appeals form

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School fee notice for families

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# Elementary School Supplies

R277-407-3(6)



Supply lists must start with the following notice before itemizing the contents:

NOTICE: THE ITEMS ON THIS LIST ARE MEANT FOR USE DURING THE REGULAR SCHOOL DAY. THEY CAN BE BROUGHT FROM HOME ON A VOLUNTARY BASIS; IF NOT, THE SCHOOL WILL SUPPLY THEM.

# Resources

Utah Code 53G-7, Part 5: Student Fees

Board Rule R277-407: School Fees

Website for School Fees: <https://www.schools.utah.gov/schoolfees>

- Forms
- Common Questions (FAQ)
- Guidelines

# Thank you

**Scott Crapo**  
and  
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