

## USBE FY2023 Income Tax Funds Spend Plan

Guidelines for Submitting Spend Plans for Carryforward Balances from Income Tax Funds

**Eligible Programs and Submission Requirements:**

- Sections are requested to furnish a spend plan for carryforward balances from Income Tax funds exceeding \$100,000 per program.
- The specified funds must not be subject to restrictions or encumbrances from contracts, award letters, or legal obligations.
- Access to these funds will be granted after the State Board completes its review and approval of the respective spend plans.

**Exclusions and Budget Allocation:**

- Programs with restricted balances or unencumbered carryforward balances less than \$100,000 are exempt from submitting spend plans.
- The remaining amounts will be integrated into the originating program budget.
- Access to these integrated funds is contingent upon receiving acknowledgment from State Finances that our FY2023 closeout package is finalized.

**Prepopulation and Section Responsibilities:**

- The section accountant and budget manager will automatically populate the section name, unit, and all program details, including balances and obligation specifics.

**Program Participation and Documentation:**

- Program staff are responsible for completing the spend plan detail and category detail sections, indicated in the document.
- Spend Plan Detail: Provide an overarching summary of how program balances will be utilized, ensuring alignment with agency/LEA interests and the original funding purpose.
- For inquiries regarding fund usage eligibility, contact Deborah Jacobson, Sue Mak, or Brian Ross in Financial Operations.
- Category Detail: Segment funding allocation by category. The five applicable categories are: current expense, travel, flow through, personnel, and indirect costs.
- Each category's balance allocation should be detailed with a brief description of the intended expenses. Reach out to your section accountant or budget manager for category clarification.

**Important Considerations:**

- Spend plans should not establish ongoing obligations but instead focus on one-time expenditures.
- Personnel or human resource expenses should involve contractors or temporary employees exclusively, refraining from creating permanent full-time equivalents (FTEs) through one-time carryforward funding.

**Section Name: Charter Schools**

Unit: 2701	Amount	Obligated/ Encumbered	Spend Plan
<b>Major Program: CHSCH</b>			
<b>Program name: State Charter Board Admin</b>			
<b>Program Code: 21CHBD</b>	\$ 63,821.23	\$ 38,192.40	\$ 25,628.83
22CHBD	\$ 102,573.81		\$ 102,573.81
23CHBD	\$ 404,024.95	\$ 69,976.73	\$ 334,048.22
<b>Total</b>	<b>\$ 570,419.99</b>	<b>\$ 108,169.13</b>	<b>\$ 462,250.86</b>

**Obligation detail**

\$38,192.40	DO3 23*250 Cornerstone OnDemand, Inc.
\$3,750.40	USBE230025CT Fabian & Clendenin Attorneys at Law
\$66,163.00	USBE230038CT Bradley Wilkinson
\$51.95	PO3 23*141 Winmark Inc

**Spend plan detail**

The State Charter School Board has carryover due to prior spending habits of executive staff. The State Charter School Board is hiring for a new Executive Director, and will closely review the SY2024 budget to minimize future carryforward. Currently, the State Charter School Board plans to reallocate the \$252,299.40 23CHFA carryforward into 23CHBD. That is reflected in the carryforward spend plan below. Additionally, the State Charter School Board plans to return \$40,525.26 to the board. The State Charter School Board will consider additional ways to minimize future carryforward.

The State Charter School Board's spendplan for the carryforward funds is as follows (amounts are estimates):

Total By Category (see detail below)	
<b>Current Expense</b>	486,000.00
<b>Travel</b>	102,600.00
<b>Flow Through</b>	-
<b>Personnel</b>	75,000.00
<b>Indirect Cost</b>	10,425.00
<b>Total Spend plan</b>	674,025.00
<b>Total Available</b>	462,250.86
<b>Difference (to return to the Board)</b>	(211,774.14)

**Category Detail**

<b>Personnel</b>	Incentive Awards (based on merit): SCSB strategic plan encourages employee retention and recognizes efficiency and excellence in operations, compliance, and performance. Amount is estimated based on number of staff, complexity of work being performed, overtime worked, key personnel, and other related factors.	\$75,000
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<b>Indirect Cost</b>	Indirect Cost associated with potential Incentive Awards (13.9%)	\$10,425
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Travel	Travel associated with Employee and Board visits to authorized schools: Inclusive of transportation, lodging, meal reimbursements/per diem, and other ancillary costs. Employee Training and Development: SCSB would like to have all staff and board members participate in national-level conferences or training on charter school authorizing related knowledge, skills, and abilities. National-level conferences/trainings are generally higher quality as they attract top presenters. Estimate based on prior years trainings and currently available costs.	\$102,600
Current Expense	Equipment Refresh and New Software: USBE policy is to update computers and related accessories for staff every 3 years. This year some of the SCSB computers and related accessories are due for update. Estimate based on prior years and consideration of adding additional software capacity to meet needs.	\$30,000
Current Expense	Office Supplies/Equipment: SCSB would like to update office space to better reflect collaboration and supportive oversight of authorized schools. Estimate is inclusive of the office supply/equipment, as well as labor to install.	\$3,500
Current Expense	Day of Training: The SCSB plans to have multiple full days of technical authorizer training for all staff and optional to board members. To enhance the training and team building opportunity (given staff generally work remotely most of the year), we would like to consider an off-site location and training activity.	\$12,500
Current Expense	Discretionary Funds for the new Executive Director: These funds are set aside to be used by the new ED to fully implement the SCSB's strategic plan.	\$100,000
Current Expense	Supportive Oversight Framework, Scorecards, and Rubrics: SCSB will work with consultants to develop these items consistent with the SCSB strategic plan.	\$20,000
Current Expense	End of Year Awards Banquet: SCSB will host an end of the year awards banquet for schools who have completed a successful comprehensive review.	\$20,000
Current Expense	<b>From 23CHFA: Contingency Plan: Rainy Day Fund</b>	\$100,000
Current Expense	<b>From 23CHFA: Contingency Plan: Legal Fund</b>	\$200,000

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**Exclusions and Budget Allocation:**

- Programs with restricted balances or unencumbered carryforward balances less than \$100,000 are exempt from submitting spend plans.
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**Prepopulation and Section Responsibilities:**

- The section accountant and budget manager will automatically populate the section name, unit, and all program details, including balances and obligation specifics.

**Program Participation and Documentation:**

- Program staff are responsible for completing the spend plan detail and category detail sections, indicated in the document.
- Spend Plan Detail: Provide an overarching summary of how program balances will be utilized, ensuring alignment with agency/LEA interests and the original funding purpose.
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**Important Considerations:**

- Spend plans should not establish ongoing obligations but instead focus on one-time expenditures.
- Personnel or human resource expenses should involve contractors or temporary employees exclusively, refraining from creating permanent full-time equivalents (FTEs) through one-time carryforward funding.

**Section Name: Charter Schools**

Unit:	Amount	Obligated/ Encumbered	Spend Plan
<b>Major Program: CHSCH</b>			
<b>Program name: Charter School Mentoring</b>			
<b>Program Code: 21CHMT</b>	\$ 58,384.00	\$ 58,384.00	\$ -
22CHMT	\$ 117,114.96	\$ 37,994.96	\$ 79,120.00
23CHMT	\$ 181,035.20	\$ 117,131.04	\$ 63,904.16
<b>Total</b>	<b>\$ 356,534.16</b>	<b>\$ 213,510.00</b>	<b>\$ 143,024.16</b>

**Obligation detail**

\$130,350.00 USBE190123MA Utah Assoc of Public Charter Schools  
 \$75,660.00 USBE190124MA Utah Assoc of Public Charter Schools  
 \$7,500.00 PO3 22\*51 Brian L Carpenter

**Spend plan detail**

The State Charter School Board has carryover due to prior spending habits of executive staff. The State Charter School Board is hiring for a new Executive Director, and will closely review the SY2024 budget to minimize future carryforward. Currently, the State Charter School Board plans to return \$143,024.16 from 23CHMT to the board.  
 The State Charter School Board will consider additional ways to minimize future carryforward.  
 The State Charter School Board's spendplan for the carryforward funds is as follows (amounts are estimates):

<b>Total By Category (see detail below)</b>	
Current Expense	-
Travel	-
Flow Through	-
Personnel	-
Indirect Cost	-
<b>Total Spend plan</b>	<b>-</b>
<b>Total Available</b>	<b>143,024.16</b>
<b>Difference (to return to the Board)</b>	<b>143,024.16</b>

**Category Detail**

Personnel -

Indirect Cost -

Travel -

Current Expense	-
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Current Expense	-
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Flow Through	-
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**Section Name: Charter Schools**

Unit: 2701	Amount	Obligated/ Encumbered	Spend Plan
<b>Major Program: CHSCH</b>			
<b>Program name: Regional Seminars</b>			
<b>Program Code: 21CHRG</b>	\$ 16,537.70		\$ 16,537.70
22CHRG	\$ 4,046.51		\$ 4,046.51
23CHRG	\$ 168,255.82	\$ 45,000.00	\$ 123,255.82
<b>Total</b>	<b>\$ 188,840.03</b>	<b>\$ 45,000.00</b>	<b>\$ 143,840.03</b>

**Obligation detail**

\$45,000.00 USBE190136MA Utah Assoc of Public Charter Schools

**Spend plan detail**

The State Charter School Board has carryover due to prior spending habits of executive staff. The State Charter School Board is hiring for a new Executive Director, and will closely review the SY2024 budget to minimize future carryforward. Currently, the State Charter School Board plans to return \$18,840.03 to the board. The State Charter School Board will consider additional ways to minimize future carryforward. The State Charter School Board's spendplan for the carryforward funds is as follows (amounts are estimates):

<b>Total By Category (see detail below)</b>	
<b>Current Expense</b>	125,000.00
Travel	-
<b>Flow Through</b>	-
Personnel	-
Indirect Cost	-
<b>Total Spend plan</b>	125,000.00
<b>Total Available</b>	143,840.03
<b>Difference (to return to the Board)</b>	18,840.03

**Category Detail**

Personnel	N/A	-
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Indirect Cost	N/A	-
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Travel	N/A	-
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Current Expense	Professional Learning for charter schools: SCSB will provide additional professional learning opportunities to all charter schools in the state.	\$50,000
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Current Expense	Conference Hosting: SCSB will work with Charter Associations to host or sponsor conferences throughout the state.	\$75,000
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Flow Through		-
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**Exclusions and Budget Allocation:**

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**Program Participation and Documentation:**

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**Section Name: Charter Schools**

Unit: 2701	Amount	Obligated/ Encumbered	Spend Plan
<b>Major Program: CHSCH</b>			
<b>Program name: Start-up Funds</b>			
<b>Program Code: 18CHSU</b>	\$ 37,004.57	\$ 37,004.57	\$ -
19CHSU	\$ 49,889.21	\$ 49,889.21	\$ -
20CHSU	\$ 1,799,999.22	\$ 503,481.22	\$ 1,296,518.00
21CHSU	\$ 1,590,000.00		\$ 1,590,000.00
22CHSU	\$ 1,630,800.00		\$ 1,630,800.00
23CHSU	\$ 1,003,365.00		\$ 1,003,365.00
<b>Total</b>	<b>\$ 6,111,058.00</b>	<b>\$ 590,375.00</b>	<b>\$ 5,520,683.00</b>

**Obligation detail**

Currently no obligations

**Spend plan detail**

The State Charter School Board has carryover due to prior spending habits of executive staff. The State Charter School Board is hiring for a new Executive Director, and will closely review the SY2024 budget to minimize future carryforward. Currently, the State Charter School Board plans to return \$520,683 to the board, and flow the remaining Start Up Funds to schools in start up processes.

The State Charter School Board will consider additional ways to minimize future carryforward.

The State Charter School Board's spendplan for the carryforward funds is as follows (amounts are estimates):

	<b>Total By Category (see detail below)</b>
	<b>Current Expense</b> -
	Travel -
	<b>Flow Through</b> 5,000,000.00
	Personnel -
	Indirect Cost -
	<b>Total Spend plan</b> 5,000,000.00
	<b>Total Available</b> 5,520,683.00
	<b>Difference (to return to the Board)</b> 520,683.00

**Category Detail**

Personnel - -

Indirect Cost - -

Travel	-	-
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Current Expense		
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Current Expense		
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Flow Through	Start Up Funds to new schools, new satellites, and new expansions. The SCSB is also working with USBE on an amendment to board rule allowing for additional start up costs.	5,000,000.00
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**Section Name: Charter Schools**

Unit: 2701	Amount	Obligated/ Encumbered	Spend Plan
Major Program: CHSCH			
Program name: Fiscal Accountability			
Program Code: 23CHFA			
	\$ 252,299.40		\$ 252,299.40
<b>Total</b>	\$ 252,299.40	\$ -	\$ 252,299.40

**Obligation detail**

Currently no obligations

**Spend plan detail**

The State Charter School Board has carryover due to prior spending habits of executive staff. The State Charter School Board is hiring for a new Executive Director, and will closely review the SY2024 budget to minimize future carryforward. Currently, the State Charter School Board plans to reallocate the 23CHFA carryforward into 23CHBD. Please see 23CHBD for complete details.

The State Charter School Board will consider additional ways to minimize future carryforward. The State Charter School Board's spendplan for the carryforward funds is as follows (amounts are estimates):

<b>Total By Category (see detail below)</b>	
<b>Current Expense</b>	300,000.00
<b>Travel</b>	102,600.00
<b>Flow Through</b>	-
<b>Personnel</b>	75,000.00
<b>Indirect Cost</b>	10,425.00
<b>Total Spend plan</b>	488,025.00
<b>Total Available</b>	252,299.40
<b>Difference (to return to the Board)</b>	(235,725.60)

**Category Detail**

Personnel	From 23CHBD: Incentive Awards (based on merit): SCSB strategic plan encourages employee retention and recognizes efficiency and excellence in operations, compliance, and performance.	75,000.00
Indirect Cost	From 23CHBD: Indirect Cost associated with potential Incentive Awards (13.9%)	10,425.00
Travel	From 23CHBD: Travel associated with Employee and Board visits to authorized schools: Inclusive	102,600.00
Current Expense	Contingency Plan: Rainy Day Fund	\$100,000

Current Expense	Contingency Plan: Legal Fund	\$200,000
Current Expense	From 23CHBD:Equipment Refresh and New Software: USBE policy is to update computers and	\$30,000
Current Expense	From 23CHBD:Office Supplies/Equipment: SCSB would like to update office space to better	\$3,500
Current Expense	From 23CHBD:Day of Training: The SCSB plans to have multiple full days of technical authorizer	\$12,500
Current Expense	From 23CHBD:Discretionary Funds for the new Executive Director: These funds are set aside to	\$100,000
Current Expense	From 23CHBD:Supportive Oversight Framework, Scorecards, and Rubrics: SCSB will work with	\$20,000
Current Expense	From 23CHBD:End of Year Awards Banquet: SCSB will host an end of the year awards banquet	\$20,000