

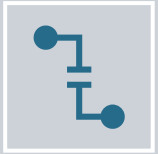
# **SCSB Quarterly Budget Update to USBE**

## **Overview: Building a Transparent & Collaborative Framework**

**August 2025**

*Presented by Dr. Paul Kremer, Executive Director  
State Charter School Board*

# Budget Oversight & Autonomy



## Purpose:

Support **USBE oversight** and **SCSB autonomy**, both grounded in Utah Code and the USBE/SCSB Memorandum of Understanding (MOU)



## Key Points:

USBE **approves** SCSB's annual budget

SCSB **executes** within approved parameters

**Joint reviews** build transparency and trust

# Budget Oversight Process

## 1. Annual Approval

- USBE staff drafts → SCSB finalizes → USBE approves

## 2. Monthly Virtual Check-Ins beginning after Q1

- Budget vs. Actual report
- Variance discussion

## 3. Quarterly Review Meetings (SCSB to USBE)

- Joint team: USBE & SCSB
- Focus: High Level, variances, trends, improvements

# SCSB Internal Controls & Finance Committee

## Segregation of Duties:

- Roles separated: **Request** → **Approve** → **Pay**
- Embedded in system controls

## Next Step for SCSB Finance Committee:

- Propose: **Finance Committee review** for all **>\$75K** purchases/positions

## FY 2026 Final Budget

	Program Information			Budget Amount				
	Program Name	Program Number	Personnel	Travel/In State	Travel/Out of State	Current Expense	Other Charges/Pass Through	Total Expenditure Budget
1	Charter School Board	26CHBD	\$ 1,553,400	\$ 11,550	\$ 18,950	\$ 437,300	\$ -	\$ 2,021,200
2	Mentoring & Training	26CHMT	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
3	Start-up Funds	26CHSU	\$ -	\$ -	\$ -	\$ -	\$ 1,590,700	\$ 1,590,700
	<b>Total Amount</b>		<b>\$ 1,553,400</b>	<b>\$ 11,550</b>	<b>\$ 18,950</b>	<b>\$ 837,300</b>	<b>\$ 1,590,700</b>	<b>\$ 4,011,900</b>

# Program Consolidation

---

## PREVIOUS 6 PROGRAMS → NOW 3 PROGRAMS

---

1. CHARTER SCHOOL BOARD (OPERATIONS) – \$2.02M

---

2. MENTORING & TRAINING (CONTRACT SERVICES) – \$400K

---

3. START-UP FUNDS (PASS-THROUGH TO LEAS) – \$1.59M

---

NOTES: ADMINISTRATIVE AND FISCAL PROGRAMS NOW UNIFIED UNDER “CHARTER SCHOOL BOARD.”  
MENTORING AND TRAINING NOW COMBINED INTO 1 PROGRAM.

## FY 2026 Final Budget

	Program Information				Budget Amount			
	Program Name	Program Number	Personnel	Travel/In State	Travel/Out of State	Current Expense	Other Charges/Pass Through	Total Expenditure Budget
1	Charter School Board	26CHBD	\$ 1,553,400	\$ 11,550	\$ 18,950	\$ 437,300	\$ -	\$ 2,021,200
2	Mentoring & Training	26CHMT	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
3	Start-up Funds	26CHSU	\$ -	\$ -	\$ -	\$ -	\$ 1,590,700	\$ 1,590,700
	<b>Total Amount</b>		<b>\$ 1,553,400</b>	<b>\$ 11,550</b>	<b>\$ 18,950</b>	<b>\$ 837,300</b>	<b>\$ 1,590,700</b>	<b>\$ 4,011,900</b>

\$214K shifted from Indirect Cost Pool →  
**Other Expenses**

Now used for **contracted services**



**Examples:**

IT Support –  
\$90K

“Traction”  
Implementation  
– \$27.5K

Educational  
Research - \$9K

Accountability  
Framework  
Management –  
\$77.5K

# **FY26 Budget Highlights**



## FY 2026 Final Budget

	Program Information			Budget Amount				
	Program Name	Program Number	Personnel	Travel/In State	Travel/Out of State	Current Expense	Other Charges/Pass Through	Total Expenditure Budget
1	Charter School Board	26CHBD	\$ 1,553,400	\$ 11,550	\$ 18,950	\$ 437,300	\$ -	\$ 2,021,200
2	Mentoring & Training	26CHMT	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
3	Start-up Funds	26CHSU	\$ -	\$ -	\$ -	\$ -	\$ 1,590,700	\$ 1,590,700
	Total Amount		\$ 1,553,400	\$ 11,550	\$ 18,950	\$ 837,300	\$ 1,590,700	\$ 4,011,900

# Staffing & Travel

## FTEs:

- 10 current FTEs; budget for 2 more FTEs in FY26 (needs assessment underway)

## Travel:

- **In-State:** \$11.5K – On-site school support
- **National:** \$18.9K – Presenting & sharing best practices

# Closing & What's Next

- Thank you to USBE staff!
- Next Update: Q1 Budget-to-Actual, key trends, and adjustments
- Questions?