



FISCAL YEAR 2024 BUDGET PROPOSAL

State Charter Schools Commission of Georgia



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Overview

The State Charter Schools Commission of Georgia (SCSC) is Georgia's state-level, independent charter school authorizing board. The SCSC was established via constitutional referendum in 2012 after the passage of House Bill 797.

To achieve our vision, mission, and carry out our statutory charges, the SCSC conducts all business according to high standards of transparency, accessibility, objectivity, and innovation.

Vision

Innovative and superior charter schools advancing education in every community.

Mission

The mission of the SCSC is to improve public education throughout the state by authorizing high-quality charter schools that provide students with better educational opportunities that they would otherwise receive in traditional district schools.

Funding and Budget

The SCSC is funded through an administrative withhold of state charter school state education funds, including Quality Basic Education (QBE) formula funds, state charter schools supplement formula funds, and state categorical grants. Statutorily, the SCSC is authorized to withhold up to 3% of state charter school earnings to fund agency operations. Since its inception, the SCSC has voluntarily reduced the withhold amount to 2% or less. Any unused agency funds have been returned to schools at the close of the fiscal year via a "giveback grant."

The SCSC staff requests approval from SCSC commissioners for the proposed fiscal year (FY) 2024 budget and accompanying withhold amount. Budget revenue is projected utilizing a 1.7% withhold for established schools and a 0.7% withhold for schools in their first year of operation.

The SCSC budget presents conservative estimates of operational costs. All projected expenditures reflect the actual historical and anticipated expenses of the agency. Budgeted funds are allocated for the programs and services that most effectively support state charter schools and fulfill the SCSC vision and mission.

The SCSC Budget Adoption and Budget Amendment are governed by the SCSC Internal Policy Manual. A copy of the Budget Policy is attached as Appendix A.

Personnel Services

Representing 40% of the proposed FY24 budget, just over \$2.9 million is allocated to Personnel Services. This amount represents an increase of approximately \$380,000 from the amount budgeted for FY23, which was nearly \$2.5 million. This difference reflects the addition of 2 new positions, applicable salary adjustments for staff (e.g. cost of living adjustments, merit-based salary increases, etc.) and an increase in fringe benefit costs.

Personnel Services include salaries and benefits for full-time SCSC staff, including the SCSF President, payment for part-time interns, commissioner per diem as applicable, and all other human resource-related expenses, such as fringe benefits.

Contracts

Approximately 41%, or just over \$3 million, of the proposed FY24 budget is dedicated to Contracts, which represents an approximately \$690,000 increase from FY23.

The Contracts section of the budget includes contracts for all agency projects, research, training resources, and services offered to schools and related per diem and fees. Each year, the SCSC critically analyzes the supports and services provided to our schools to ensure the support is delivering increased academic, financial, and operational performance. Through diligent negotiation and cost savings in other areas, the SCSC can continue offering robust opportunities for trainings and supports to an increased number of state charter schools.

Services that will be offered to SCSC schools in FY24 include, but are not limited to:

- Facilities Support – This support will assist newly approved schools with obtaining a facility and guide schools through the facility approval process. The SCSC began offering facilities support in FY20 and found it to be extremely helpful for schools in the pre-opening process.
- Financial Management Training – Schools have the option to receive financial management training on subjects such as financial policies, budgeting, and payroll administration.
- Governance Support – SCSC schools that need additional support in establishing and implementing effective governance practices will receive a Governance Support Specialist who will assist the school's governing board to identify and implement sound governing practices.

- Implementation Support – Charter school experts will assist newly approved schools in completing the SCSC’s Pre-Opening Checklist and serve as an advisor and resource to the school in its planning year.
- Independent Financial Audits – The SCSC will continue to identify high-quality auditors to provide annual financial audits to schools that choose to participate in the approved auditor program.
- Leadership Advisor Program – Educational leadership experts mentor school leaders to develop and implement an individualized growth plan designed to meet the specific needs of the school. The growth plan will build upon the school leader’s strengths and mitigate weaknesses to cultivate quality leadership practices aimed at increasing student achievement and improving operational efficiency.

In addition to school services, the FY24 Contracts amount also includes:

- Money specifically allocated for activities involved in the implementation of the SCSC’s Strategic Plan, including a substantial amount for the build, launch and implementation of a Unified Enrollment System;
- A contract for IT Services in lieu of services previously provided through GTA;
- Funds to continue our authorizer evaluation per the adopted Authorizer Standards; and
- A contract for the SCSF to cover regular operating costs and contracts for SCSF services.

Fiscal Year 2024 – Budgeted Revenue

Graph 1: Operational SCSC Schools & Students Served

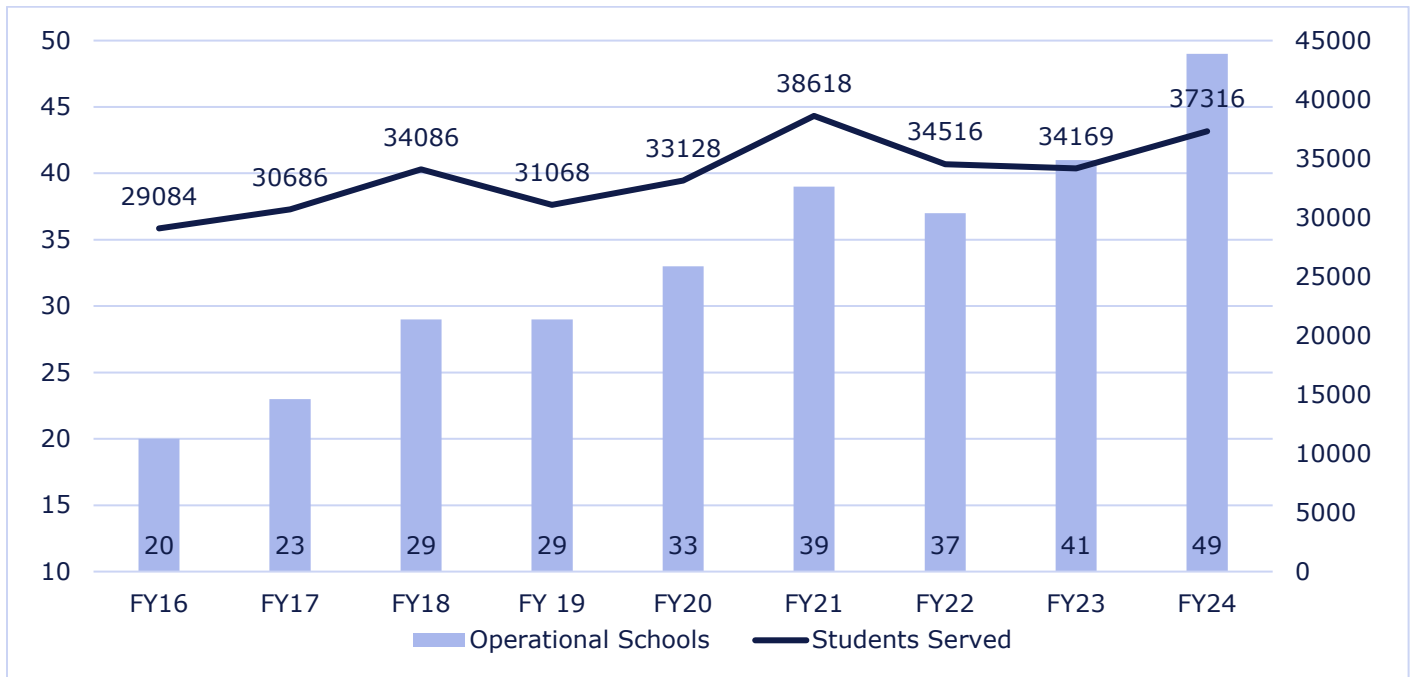


Chart 1: SCSC Revenue for FY24 by Source

School	FY23 Actuals	FY24 Projected	FY23-FY24 \$ Change
Academy for Classical Education	\$ 377,929	\$ 444,694	\$ 66,765
Amana Academy West Atlanta	\$ -	\$ 46,341	\$ 46,341
Atlanta Heights Charter School	\$ 145,971	\$ 157,329	\$ 11,358
Atlanta Smart	\$ 47,945	\$ 54,929	\$ 6,984
Atlanta Unbound	\$ 54,797	\$ 65,848	\$ 11,051
Baconton Community Charter School	\$ 194,229	\$ 204,264	\$ 10,035
Brookhaven Innovation Academy	\$ 110,916	\$ 122,102	\$ 11,186
Cherokee Charter Academy	\$ 133,347	\$ 139,768	\$ 6,421
Cirrus Academy Charter School	\$ 106,383	\$ 106,667	\$ 284
Coweta Charter Academy	\$ 147,454	\$ 169,218	\$ 21,764
DeKalb Brilliance Academy	\$ -	\$ 44,380	\$ 4,380
Delta STEAM Academy	\$ 54,048	\$ 62,799	\$ 8,751
Destinations Career Academy of Georgia	\$ -	\$ 60,293	\$ 60,293
DuBois Integrity Academy	\$ 266,475	\$ 294,522	\$ 28,047
Ethos Classical	\$ 85,033	\$ 99,986	\$ 14,953
Fulton Leadership Academy	\$ 55,282	\$ 61,144	\$ 5,862
Furlow Charter School	\$ 126,707	\$ 136,149	\$ 9,442
Genesis Innovation Academy for Boys	\$ 83,605	\$ 87,734	\$ 4,129
Genesis Innovation Academy for Girls	\$ 82,153	\$ 88,275	\$ 6,122
Georgia Connections Academy	\$ 914,756	\$ 1,042,083	\$ 127,327
Georgia Cyber Academy	\$ 1,788,643	\$ 1,691,167	\$ 97,476
Georgia Fugees Academy Charter School	\$ 43,417	\$ 50,675	\$ 7,258
Georgia School of Innovation & the Classics	\$ 188,766	\$ 217,578	\$ 28,812
International Academy of Smyrna	\$ 73,796	\$ 77,488	\$ 3,692
International Charter School of Atlanta	\$ 171,277	\$ 201,476	\$ 30,199
International Charter Academy of Georgia	\$ 46,021	\$ 52,016	\$ 5,995
Ivy Prep Academy at Kirkwood	\$ 94,553	\$ 108,607	\$ 14,054
Liberation Academy	\$ -	\$ 6,428	\$ 6,428
Liberty Tech Charter School	\$ 94,217	\$ 106,164	\$ 11,947
Miles Ahead	\$ -	\$ 10,604	\$ 10,604
Northwest Classical Academy	\$ 139,542	\$ 161,260	\$ 21,718
Odyssey School	\$ 72,947	\$ 84,392	\$ 11,445
Pataula Charter Academy	\$ 124,625	\$ 140,462	\$ 15,837
PEACE Academy	\$ -	\$ 8,785	\$ 8,785
Resurgence Hall	\$ 84,316	\$ 95,950	\$ 11,634
Resurgence Hall Middle Academy (Replication)	\$ -	\$ 20,022	\$ 20,022
SAIL - School for Arts-Infused Learning	\$ 113,917	\$ 131,645	\$ 17,728

Sankofa Montessori	\$ -	\$ 6,938	\$ 6,938
Scintilla Charter Academy	\$ 139,316	\$ 151,328	\$ 12,012
SLAM Academy of Atlanta	\$ 32,206	\$ 34,274	\$ 2,068
Southwest Georgia STEM Charter	\$ 95,202	\$ 108,057	\$ 12,855
Spring Creek Charter Academy	\$ 81,266	\$ 90,233	\$ 8,967
Statesboro STEAM	\$ 38,973	\$ 43,435	\$ 4,462
The Anchor School	\$ -	\$ 4,334	\$ 4,334
The Rise School	\$ -	\$ 40,436	\$ 40,436
Utopian Academy for the Arts	\$ 74,738	\$ 81,364	\$ 6,626
Utopian Academy for the Arts Trillith	\$ -	\$ 4,469	\$ 4,469
Yi Hwang Academy of Language Excellence	\$ 66,318	\$ 75,573	\$ 9,255
Zest Preparatory Academy Charter School	\$ -	\$ 8,538	\$ 8,538
Total	\$ 6,695,048	\$ 7,302,223	\$ 607,175

Fiscal Year 2024 – Budgeted Expenses

Graph 2: Budgeted Expenditures by Class

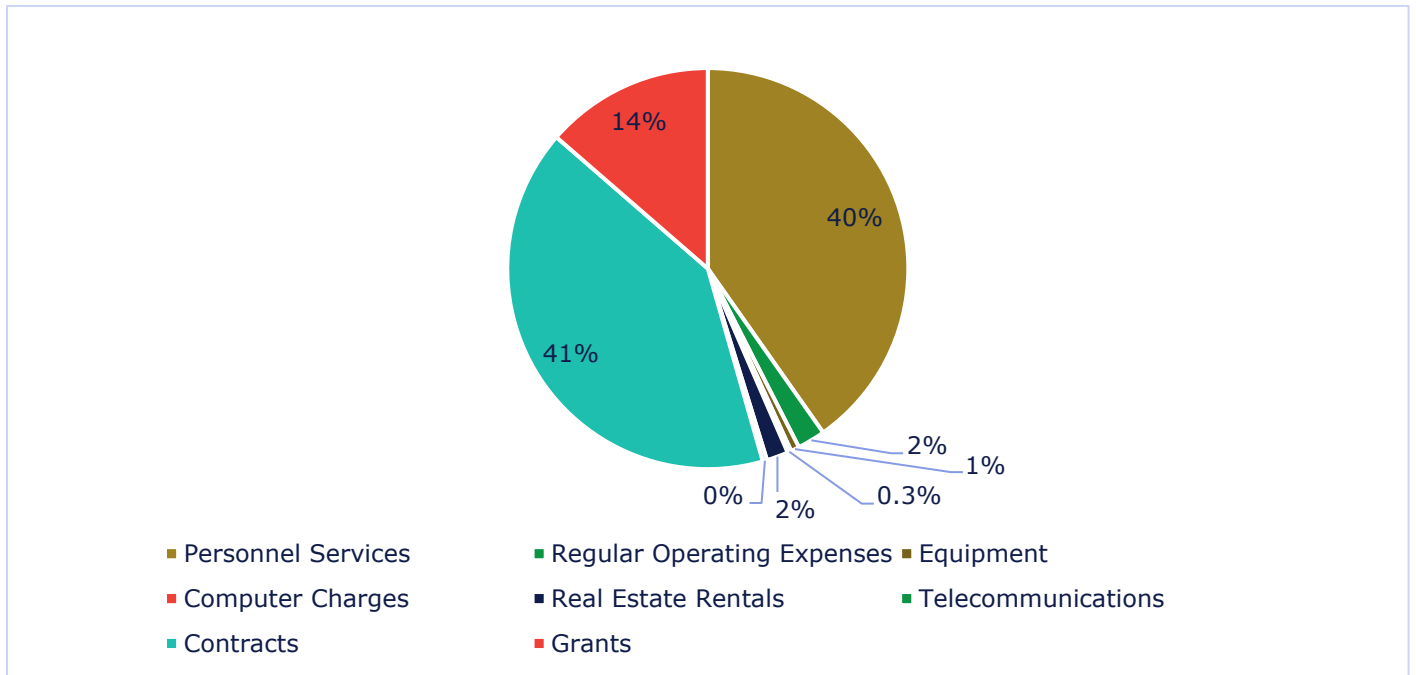


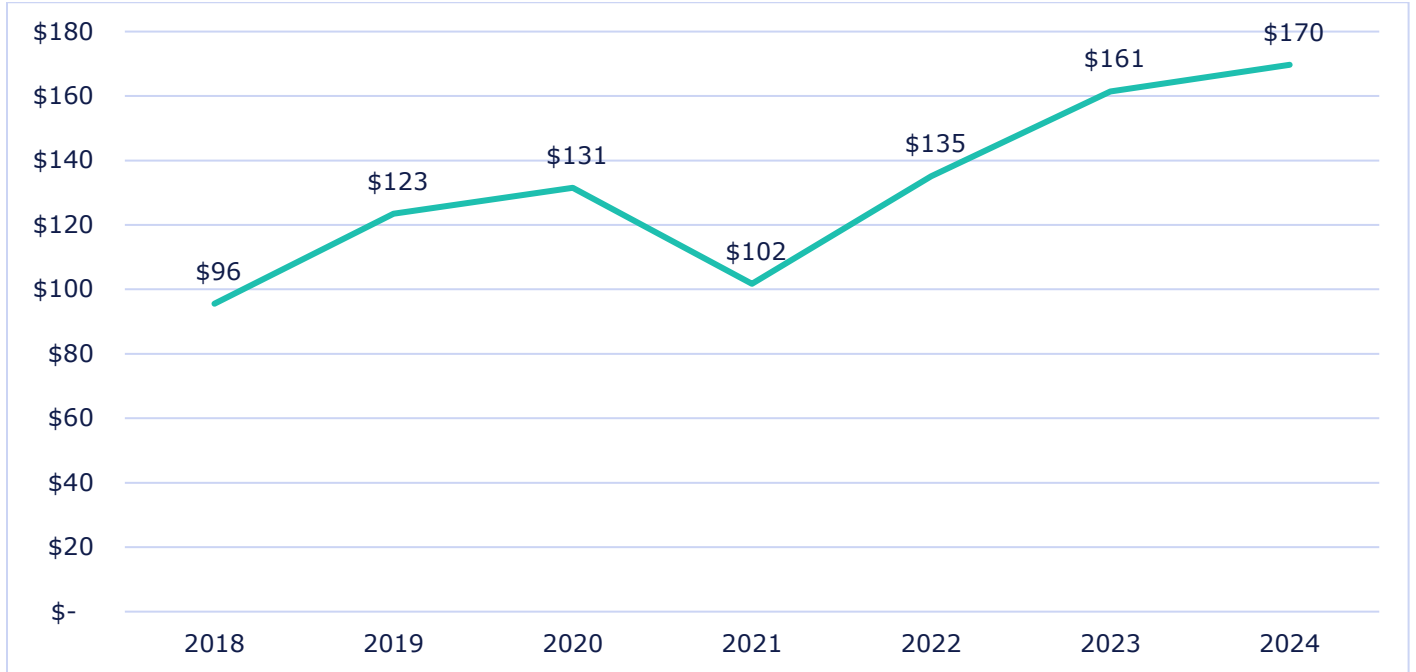
Chart 2: Budgeted Expenditures

Expenditure Area	FY24 Budget	FY23 Budget	Change (\$)
Total Personnel Services	\$ 2,938,340.79	\$ 2,556,310.64	\$ 382,030.15
Total Regular Operating Expenses	\$ 164,800.00	\$ 166,596.30	\$ (1,796.30)
Total Equipment	\$ 50,000.00	\$ 50,000.00	\$ -
Total Computer Charges	\$ 22,000.00	\$ 20,000.00	\$ 2,000.00
Total Real Estate Rentals	\$ 127,599.00	\$ 94,000.00	\$ 33,599.00
Total Telecomm	\$ 25,372.00	\$ 45,351.15	\$ (19,979.15)
Total Contracts	\$ 3,004,126.10	\$ 2,314,425.60	\$ 664,980.50
Total Grants	\$ 969,985.11	\$ 753,847.31	\$ 240,857.80
Total Expenditures	\$ 7,302,223.00	\$ 6,000,531	\$ 1,301,692.00

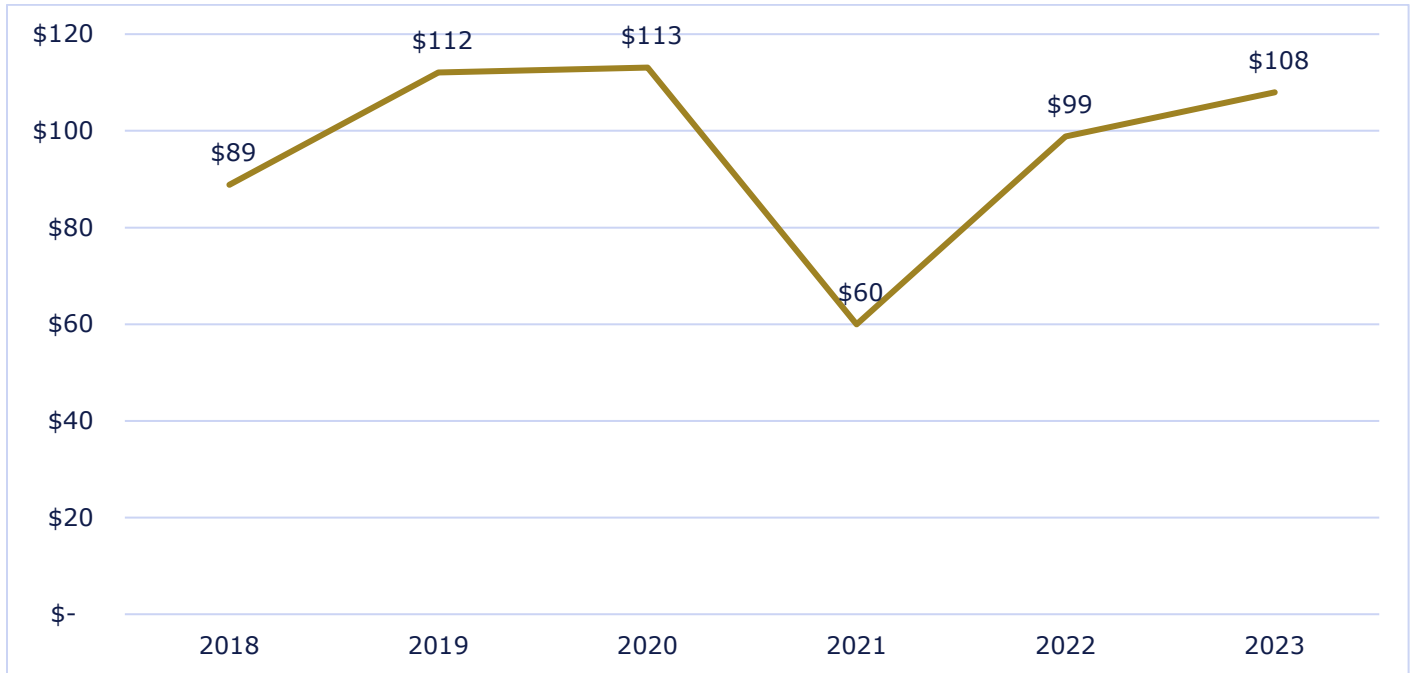
More detail regarding the components of each expenditure area is found in Appendix B.

Historical Trends

Graph 3: Total Budgeted Cost/Student by Fiscal Year

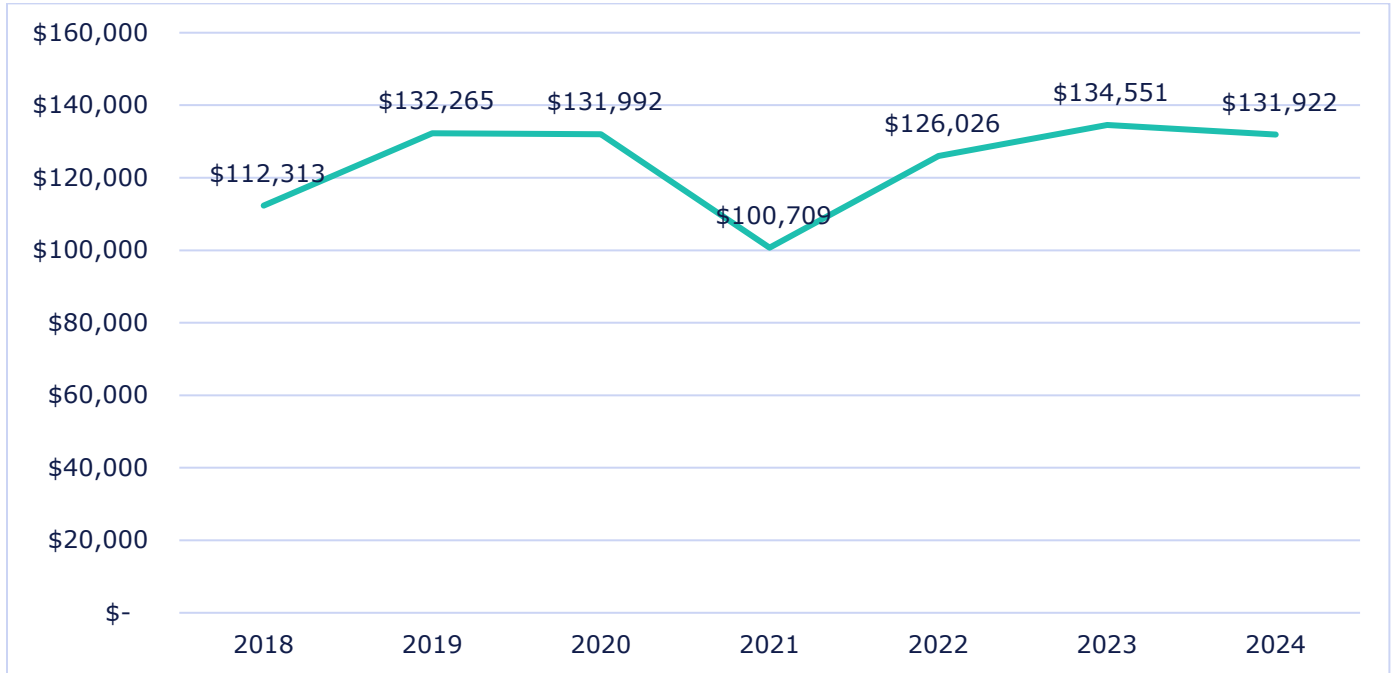


Graph 4: Total Actual Cost/Student by Fiscal Year*

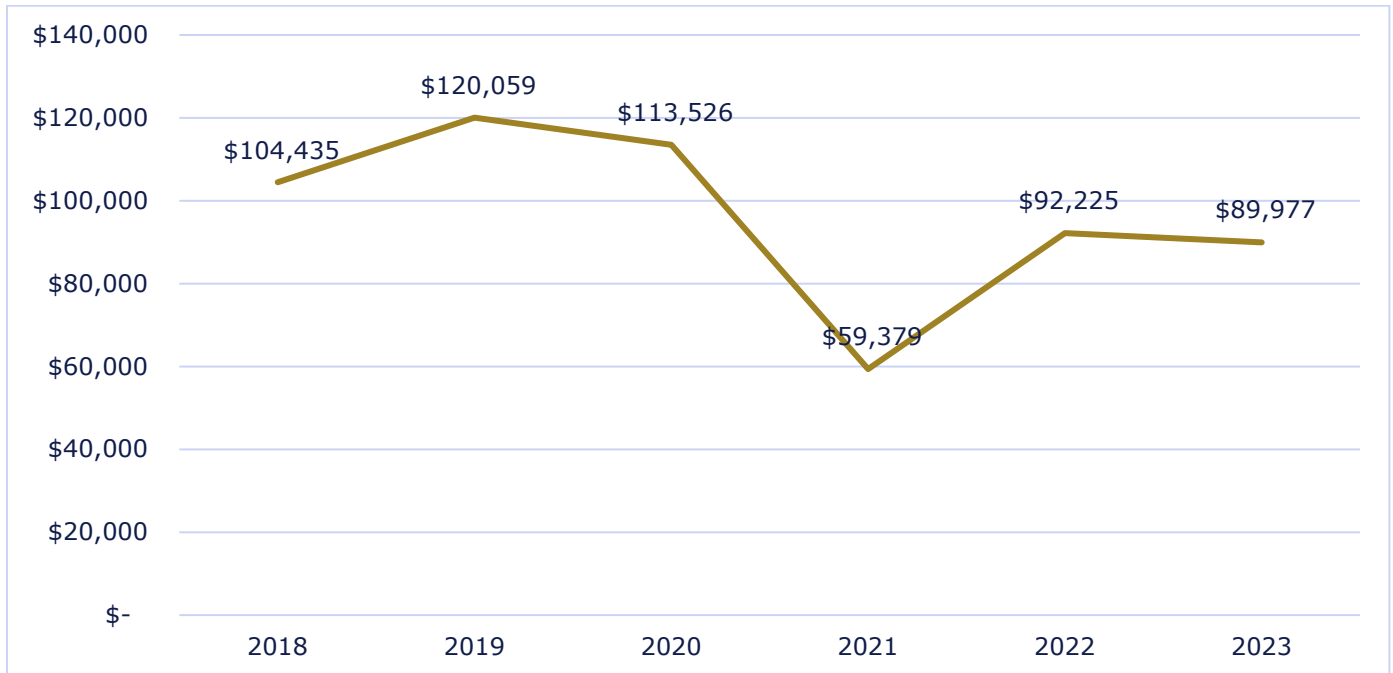


*Actual costs for FY23 utilize July – May actuals and June projections

Graph 5: Total Budgeted Cost/School by Fiscal Year

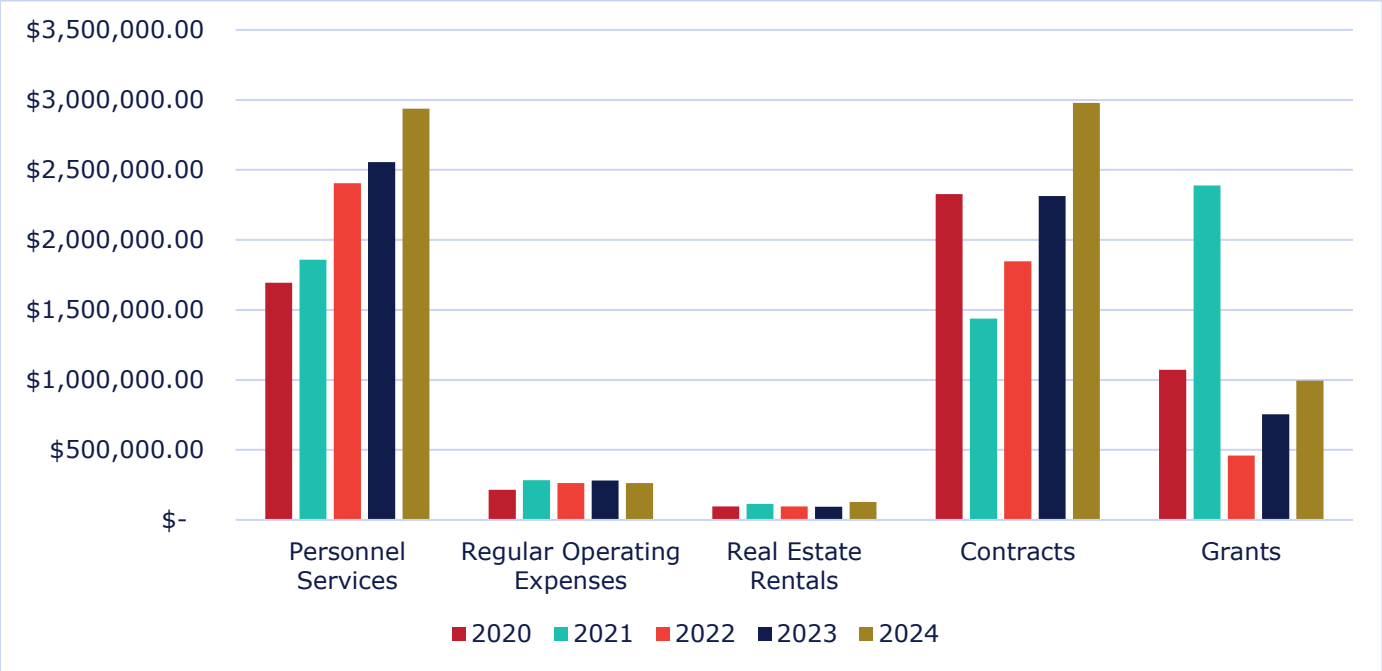


Graph 6: Total Actual Cost/School by Fiscal Year[^]



[^]Actual costs for FY23 utilize July – May actuals and June projections

Graph 7: SCSC Expenditure Comparison by Fiscal Year



Appendix A

Annual Budget: Policy 2.1

Article I Purpose

The SCSC is committed to adopting and implementing an annual budget that allows the agency to fulfill its statutory duties while maximizing efficiency.

Article II Policy

1. Administrative Withhold. As provided by OCGA § 20-2-2089(b), the SCSC is authorized to direct the Georgia Department of Education to withhold up to 3% of state earnings for state charter schools for the current fiscal year to allow the agency to perform its duties required by law. To maximize resources for state charter schools, the SCSC will utilize the smallest percentage of administrative withhold that allow the SCSC to effectively meet its statutory obligations. Except as provided by the Emergency School Operations Fund Policy, if the SCSC does not utilize the entire amount of funding withheld during the fiscal year, the Executive Director shall request that the SCSC direct the Georgia Department of Education to return any funding remaining in the SCSC administrative budget to state charter schools on the same pro rata basis as its collection upon satisfaction of the SCSC's expenses for the fiscal year.

2. Preparation of the Annual Budget. Prior to the conclusion of the current fiscal year, the Executive Director shall utilize the initial QBE allotment sheets for each state charter school to estimate the funding available for SCSC operations. Thereafter, the Executive Director shall prepare an annual budget for the upcoming fiscal year that details proposed expenses at class and account levels that will guide the agency in fulfilling its mission, strategic plan, and statutory charge. In preparing the annual budget, the Executive Director may propose to utilize an administrative withhold that is less than the permitted 3%. The Executive Director, or his or her designee, shall present the draft budget to the SCSC for its approval prior to the start of the upcoming fiscal year. The budget presentation must expressly state that the budget is presented consistent with the terms of this Policy.

3. SCSC Approval. The SCSC shall approve the SCSC annual budget by majority vote prior to the start of the upcoming fiscal year. In the event the SCSC does not approve the budget prior to the start of the fiscal year, the Executive Director shall make only those expenditures and contractual arrangements that are necessary to continue the operations of the SCSC without interruption.

4. Budget Amendments. The Executive Director may redirect funding for budgeted items at the account level; provided however that such changes shall not exceed the budgeted class level amount by more than 10% each year without prior written approval from the SCSC Chair. In the discretion of the SCSC Chair, he or she may solely approve budget amendments that exceed 10% of the budgeted class amount or he or she may require a vote by the SCSC to approve the amendment request. The language of this subsection shall be included in the Executive Director's presentation of the draft budget to the SCSC.

5. Compliance with Law. The SCSC shall administer its budget in accordance with all applicable federal and state laws, rules, and regulations, including, but not limited to, budget directives issued by the Governor's Office of Planning and Budget.

Appendix B

State Chart of Accounts and Other Accounting Identifiers

This worksheet shows the relationship between account and class (Common Classes)

300 - PERSONAL SERVICES	
501000	REGULAR SALARIES
502000	ANNUAL LEAVE PAY
503000	OTHER SUPPLEMENTAL PAY
510000	REGULAR SALARIES (GDOL ONLY)
511000	OVERTIME
512000	PERMANENT HOURLY LABOR
513000	TEMPORARY/CASUAL LABOR
514000	FICA
515000	RETIREMENT
516000	HEALTH INSURANCE
517000	PERSONAL LIABILITY OF EMPLOYEES
518000	UNEMPLOYMENT INSURANCE
519000	WORKER'S COMPENSATION
520000	ASSESSMENTS BY MERIT SYSTEM
522000	DRUG TESTING
523000	EMPLOYEE PHYSICAL EXAMINATIONS
524000	OTHER
301 - REGULAR OPERATING EXPENSES	
610000	COST OF GOODS SOLD/PURCHASES FOR RESALE
611000	POSTAGE
612000	MOTOR VEHICLE EXPENSES
613000	PUBLICATIONS, PRINTING AND MEDIA
614000	SUPPLIES AND MATERIALS
615000	REPAIRS AND MAINTENANCE
616000	EQUIPMENT ON INVENTORY BUT NOT CAPITALIZED
617000	WATER & SEWAGE
618000	ENERGY
619000	RENTS OTHER THAN REAL ESTATE
620000	INSURANCE AND BONDING
621000	BAD DEBT
622000	FREIGHT
623000	CYBER INSURANCE PAYMENTS
625000	DISCOUNTS LOST
626000	PROCUREMENT CARD PURCHASES
627000	OTHER OPERATING EXPENSES
640000	TRAVEL OF EMPLOYEES
661000	COMPUTER BILLINGS - GTA
662000	COMPUTER BILLINGS - OTHER
663000	SOFTWARE
671000	TELECOMMUNICATIONS - DATA
672000	TELECOMMUNICATIONS - OTHER
740000	DEPRECIATION
741000	EXPENSE REIMBURSEMENT ALLOWANCES - GENERAL ASSEMBLY ONLY
742000	PER DIEM DIFFERENTIAL - GENERAL ASSEMBLY ONLY
303 - MOTOR VEHICLE PURCHASES	
701000	MOTOR VEHICLES NOT CAPITALIZED
722000	MOTOR VEHICLES

304 - EQUIPMENT
720000 EQUIPMENT
821000 COMPUTER/TELECOMMUNICATIONS EQUIPMENT
713000 CAPITAL LEASE/ INSTALLMENT PURCHASE - PRINCIPAL PAYMENTS
716000 CAPITAL LEASE/ INSTALLMENT PURCHASE - INTEREST PAYMENTS
305 - IT EXPENDITURES
814000 [IT EXPENDITURE] SUPPLIES AND MATERIALS
815000 [IT EXPENDITURE] REPAIRS AND MAINTENANCE
816000 [IT EXPENDITURE] EQUIPMENT UNDER CAPITALIZATION THRESHOLD
819000 [IT EXPENDITURE] RENTS (OTHER THAN REAL ESTATE)
823000 [IT EXPENDITURE] SOFTWARE (CAPITALIZED)
863000 [IT EXPENDITURE] SOFTWARE (NOT CAPITALIZED)
858000 [IT EXPENDITURE] CENTRALIZED ACCOUNTING SYSTEM FEES
864000 [IT EXPENDITURE] SOFTWARE (NOT CAPITALIZED)
306 - REAL ESTATE RENTALS
648000 REAL ESTATE RENTALS
680000 AUTHORITY LEASE RENTALS
848000 [IT EXPENDITURE] REAL ESTATE RENTALS
307 - VOICE/DATA COMMUNICATION SERVICES
865000 [IT EXPENDITURE] INFRASTRUCTURE AND TELECOMMUNICATIONS (TO PAY GTA INVOICES)
871000 [IT EXPENDITURE] VOICE/DATA COMMUNICATION SERVICES (TO PAY GTA INVOICES)
872000 [IT EXPENDITURE] VOICE/DATA COMMUNICATION SERVICES (VENDORS OTHER THAN GTA)
873000 [IT EXPENDITURE] VOICE/DATA COMMUNICATION SERVICES - GTA USE ONLY
309 - CAPITAL OUTLAY
720000 EQUIPMENT
721000 COMPUTER EQUIPMENT
722000 MOTOR VEHICLES
723000 LAND
724000 BUILDINGS
725000 IMPROVEMENTS OTHER THAN BUILDINGS
726000 WORKS OF ART AND HISTORICAL TREASURES
727000 LIBRARY COLLECTIONS
728000 CONSTRUCTION IN PROGRESS
729000 WATER, TIMBER & OTHER RIGHTS
730000 PATENT, TRADEMARK & COPYRIGHT
733000 INFRASTRUCTURE
824000 [IT EXPENDITURE] BUILDINGS - IT
864000 [IT EXPENDITURE] SOFTWARE M&S NETWORK
312 - CONTRACTUAL SERVICES
651000 PROFESSIONAL SERVICES
652000 PROFESSIONAL SERVICES - EXPENSES
653000 OTHER CONTRACTUAL SERVICES - PRIVATE
654000 OTHER CONTRACTUAL SERVICES - STATE ORGANIZATIONS
851000 [IT EXPENDITURE] PROFESSIONAL/TECHNICAL SERVICES - COMPUTER/IT
852000 [IT EXPENDITURE] PROFESSIONAL/TECHNICAL SERVICES - COMPUTER/IT - EXPENSES
314 - TRANSFERS
750000 TRANSFERS OUT

315 - GRANTS AND BENEFITS

690000 DIRECT BENEFITS
695000 PENSION BENEFITS
696000 REFUND OF PENSION CONTRIBUTIONS
705000 TUITION AND SCHOLARSHIPS
707000 GRANTS
700000 CLAIMS AND JUDGMENTS
703000 LOTTERY PRIZES
709000 SPECIAL ITEMS
710000 EXTRAORDINARY EXPENDITURES
712000 BOND PRINCIPAL
714000 OTHER DEBT PRINCIPAL
715000 INTEREST - BONDS
717000 INTEREST - OTHER DEBT
718000 OTHER DEBT SERVICE CHARGES