

SELDA 2016-17

Budgeting Basics And Fiscal Principles

Amber McCollum

Learning Targets

- I can name the three budgets for which I am responsible
- I can locate the Budgets, Grants and Data section on the GADOE website
- I can locate and identify my district's special education state teacher allocation
- I can state the definition of basic budgeting terms
- I can locate and identify my federal and state budget allocations
- I can fill out budget preparation pages to assist me in budget entry in the portal

Budgeting Basics

- What contributes to a good budget?
 - Clear starting point
 - Clear goals
 - Clear plan – short and long-term
 - _____

Georgia Department of Education

Navigating GADOE Website for Budget Information



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The screenshot shows the GADOE website interface. At the top, there is a navigation bar with links: [Offices & Divisions](#), [Programs & Initiatives](#), [Data & Reporting](#), [Learning & Curriculum](#), [State Board & Policy](#), [Finance & Operations](#), and [Contact](#). Below this is a red banner with the word **LATEST** and several news items, including "Love On When Ready", "Longitudinal Data System for your students", and "FREE Summer Reading".

Below the banner, there are several featured sections:

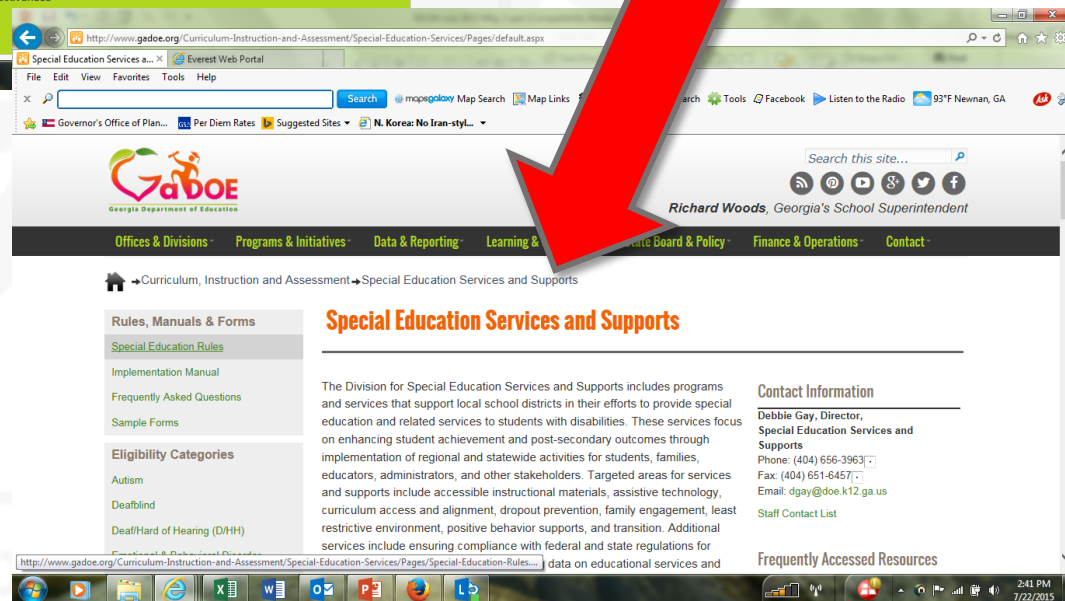
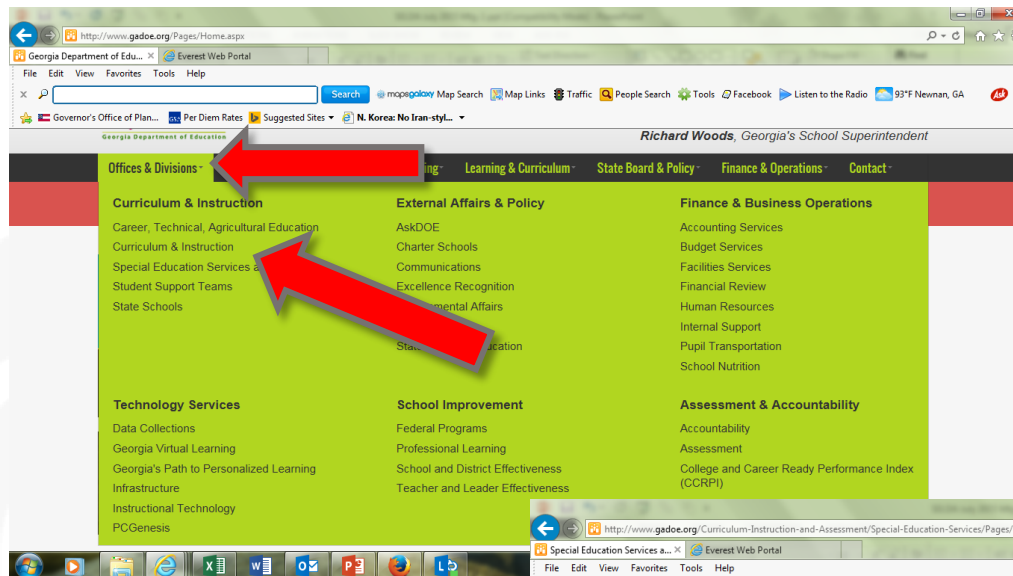
- GEORGIA EDUCATION Leadership Institute**: A blue banner for an event on September 9-11, 2015, at the Marriott Marquis in Atlanta, GA. It lists topics like "Supporting Student Success!", "Culture of Success", "Career Pathways", "School Climate & Safety", "Teacher/Leader Development", and "Business/Operational Management".
- Teacher of the Year**: A photo of a smiling man with glasses.
- Summer Reading: Free Resources**: A photo of a group of children reading.
- Got questions? AskDOE**: A white box with the text "Got questions? AskDOE".

On the right side, there is a section for **Richard Woods, Georgia's School Superintendent**. It includes a video player titled "From Superintendent Woods: Message" and a bio stating: "Richard Woods has over 22 years of pre-k through 12th grade experience in public education. Woods was a high school teacher for 14 years, serving as department chair and teacher mentor." Below the bio are links for [Full Bio](#), [Scheduling Request](#), and [Columns](#).

The bottom of the page shows a Windows taskbar with various application icons and a system clock indicating 2:34 PM on 7/22/2015.



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http://www.gadoe.org/Curriculum-Instruction-and-Assessment/Special-Education-Services/Pages/default.aspx

Special Education Services a... x Everest Web Portal

File Edit View Favorites Tools Help

Search mapegalaxy Map Search Map Links Traffic People Search Tools Listen to the Radio 93°F Newnan, GA

Governor's Office of Plan... Per Diem Rates Suggested Sites N. Korea: No Iran-styl...

Disproportionality

Strategic Plan and Federal Indicators

Approved Private Schools

Dispute Resolution

Overview

Formal Complaints

Mediation

Due Process Hearings

Parent Rights

Statewide Projects & Initiatives

Core Access Teachers

Georgia

Georgia

Georgia

Georgia

Georgia

Georgia

http://www.gadoe.org/Curricu...

Curriculum, Instruction and Assessment → Special Education Services and Supports → Budget, Grants and Consolidated Application

Budget, Grants, Data Collection and Reporting

- Other Health Impairment
- Significant Developmental Delay
- Specific Learning Disability
- Speech-Language Impairment
- Traumatic Brain Injury
- Visual Impairment & Blindness

Budget, Grants, and Consolidated Application

- Budget, Grants, and Consolidated Application
- Data Collections Conference
- Enrollment by Disability
- Federal Data Reports
- Guidance for District Submissions to the GaDOE
 - Child Find and Early Childhood Transition Timeline Summary

Assessment Information

- Georgia Milestones Informational Video

Budget, Grants and Consolidated Application

FY 2017 Allocations

- FY 2017 Allocations
- FY 2016 Allocations
- Indirect Costs Calculator
- Sample District Budget Worksheet
- Budget Pages
- IDEA Allowable Expenditures

FY 2017 Consolidated Application

- LEA Consolidated Application Navigation Manual
- Program Guidance
- Consolidated Application Requirements
 - 2017 IDEA Budget Submission Checklist

Rules, Manuals & Forms

- Special Education Rules
- Implementation Manual
- Frequently Asked Questions
- Sample Forms

Eligibility Categories

- Autism
- Deafblind
- Deaf/Hard of Hearing (D/HH)
- Emotional & Behavioral Disorder
- Intellectual Disabilities
- Orthopedic Impairment
- Other Health Impairment
- Significant Developmental Delay

The Essential Budget Information



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The screenshot shows the GaDOE website interface. The browser address bar displays w.gadoe.org/Curriculum-Instruction-and-Assessment/Special. The page title is "Budget, Grants and Consolidated Application". The left sidebar contains a navigation menu with categories like "Rules, Manuals & Forms", "Eligibility Categories", "Budgets, Grants, Data Collection and Reporting", and "Continuous Improvement". The "Budget & Grant Applications" link is highlighted. The main content area is titled "Budget, Grants and Consolidated Application" and lists three sections: "FY 2017 Allocations", "FY 2017 Consolidated Application", and "Maintenance of Effort". A large red arrow points to the "FY 2017 Allocations" link. The Windows taskbar at the bottom shows various application icons including Chrome, Excel, PowerPoint, and Word.

Budget, Grants and Consolidated Application

FY 2017 Allocations

- FY 2017 Allocations
- FY 2016 Allocations
- Indirect Costs Calculator
- Sample District Budget Worksheet
- Budget Pages
- IDEA Allowable Expenditures

FY 2017 Consolidated Application

- LEA Consolidated Application Navigation Manual
- Program Guidance
- Consolidated Application Requirements
 - 2017 IDEA Budget Submission Checklist
 - 2017 MOE Eligibility Worksheet
- Forms

Maintenance of Effort

- FY15 MOE Results for LEAs
- LEA Maintenance of Effort Training Webinar
 - LEA Maintenance of Effort Training PowerPoint
- FY14 MOE Audit or Compliance Correction Worksheet
- FY15 MOE Audit or Compliance Correction Worksheet
- Exceptions to MOE Compliance Requirement Form
- MOE Adjustment Form
- New Charter MOE Requirement Form

Resources for Guidance

- FY 17 IDEA Supplanting Tests
- FY 17 IDEA Year in Perspective
- Cross-Functional Monitoring Webinar
 - Cross-Functional Monitoring Webinar PowerPoint
- Special Ed Directors Handbook
- 2016 Budget Meeting Powerpoint
- Proportionate Share Process Powerpoint

Headings

- FY 2017 Allocations
- Consolidated Application
- Maintenance of Effort
- Resources
- High Cost Fund
- Residential Reintegration Grant

Budget Basics: Terminology



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- Fiscal Year = the year in which the school year ends
 - Ex.: Our upcoming school year = ends May 2017 = FY17
- Allocations – the amount given to LEA for a certain budget
- Federal Budget – Comes from the Federal Government and has Federal regulations guiding it's use
- State Budget – Comes from our state legislature in form of a state law signed by Governor

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More Terminology

- Expense line – a line in your budget page for one type of expense (ex. Supplies, travel)
- Carryover – the amount of unspent money in your budget from last school year
- Unbudgeted Funds – funds yet to be assigned to a certain expense line in the budget
- Function Code – a 4-digit number that describes a category of expenses (ex. Pupil Services, Instruction)
- Object Code – a 3-digit number that describes one specific item within the group (or function code)

Understanding My Allocations

FY17 IDEA 611 Flowthrough	FY17 Fed. IDEA 619 Preschool	FY17 State Preschool	Parent Mentors	CEIS Total Funds Possible	15% CEIS Max for Required or Optional	Total FY17 State and Federal Funding	Indirect Cost %	Indirect Max for IDEA 611 & PM	Indirect Max IDEA PreK
\$ 710,422	\$ 29,614	\$ 120,921	\$ 12,500	\$ 752,536	\$ 112,880	\$ 873,457	2.95	\$ 20,715.10	\$ 848.58
\$ 346,723	\$ 18,659	\$ 2,480	\$ -	\$ 365,382	\$ 54,807	\$ 367,862	1.38	\$ 4,719.65	\$ 253.99
\$ 412,128	\$ 16,776	\$ 39,575	\$ -	\$ 428,904	\$ 64,335	\$ 468,479	1.63	\$ 6,609.94	\$ 269.06

Beginning to Work with Your Allocations



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Last
year's
amounts

	FY16	FY17	Program Code
IDEA (FLOWTHROUGH)			2824
Original Allocation			
Carryover			
Additional Allocation			
Not Budgeted Funds			
FEDERAL PRESCHOOL			2820
Original Allocation			
Carryover			
Not Budgeted Funds			
STATE PRESCHOOL			2620
Original Allocation			
Not Budgeted Funds			

This
year's
amounts

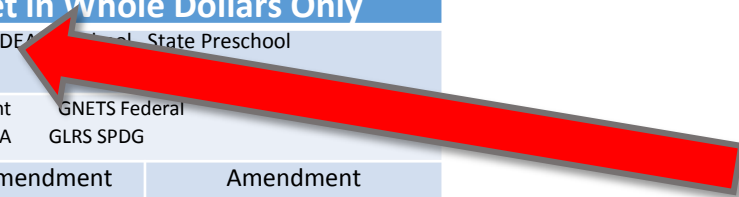
2 Federal
Budgets

Creating Your Budget on Paper: Step One



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Source	FY 17 Initial Budget	\$	Budget in Whole Dollars Only		
of	FY 16 Carryover	\$	IDEA 611 Grant IDEA 619 State Preschool		
Funds	Total Budget	\$	GNETS State Grant GNETS Federal GLRS Federal IDEA GLRS SPDG		
Descriptions (See Financial Management for Georgia Local Units of Administration, Section VIII, Appendix C).		Function Code	Original Budget	Amendment ____/____/____	Amendment ____/____/____
1	Instruction*	1000			
2	Support Services-Pupil Services*	2100			
3	Support Services-Improvement of Instructional Services*	2210			
4	General Administration*	2230 or 2300			
5	School Administration*	2400			



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Step 2: Entering Line Items



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BUDGET IN WHOLE DOLLARS ONLY (Do not include cents or zeros.)

No.	Justification Narrative	Function-Object	Amount
1	To pay for ____special education teachers.	1000 - 110	\$
2	To pay for substitute special education teachers.	1000 - 113	
3	To pay for substitute special education paraprofessionals.	1000 - 114	
4	To pay for special education teachers extended day in school year.	1000 - 115	
5	To pay for special education teachers extended school year.	1000 - 117	
6	To pay for ____special education art/ music/physical ed. teachers.	1000 - 118	
7	To pay for ____special education aides/paraprofessionals.	1000 - 140	
8	To pay for ____special education interpreters.	1000 - 145	
9	To pay for ____special education technology specialist.	1000 - 161	
10	To pay for ____other special education specialists above the QBE.	1000 - 191	
11	To pay for employee benefits.	1000 - 200	
12	To pay for contracted instructional services.	1000 - 300	
13	To pay for repair/maintenance of instructional equipment.	1000 - 430	
14	To pay for lease/rental of instructional equipment.	1000 - 442	
15	To pay for instructional communication needs.	1000 - 530	
16	To pay for tuition in Ga., outside Ga., private or other.	1000 - 561, 2, 3, 9	
17	To pay for instructional travel.	1000 - 580	
18	To pay for other purchased instructional service.	1000 - 595	
19	To pay for instructional supplies.	1000 - 610	
20	To pay for instructional computer software.	1000 - 612	
21	To pay for expendable instructional equipment (less than \$5000 for federal funds or \$1000 for state funds per item).	1000 - 615	
22	To pay for expendable instructional computer equipment (less than \$5000 for federal funds or \$1000 for state funds per item).	1000 - 616	
23	To pay for supplemental textbooks.	1000 - 641	
24	To pay for other instructional books and periodicals.	1000 - 642	
25	To pay for instructional registration fees.	1000 - 810	
26	To pay for	1000	
27	To pay for	1000	
28	To pay for	1000	
		1000 Series TOTAL	\$

Enter number
of federally
funded
teachers

Transfer this
total to the
first page

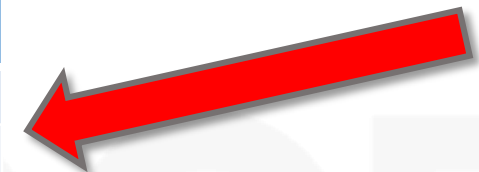
NOTE: Place number of personnel employed/contracted in the blank spaces provided.

Step Three: Transferring Totals



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Descriptions (See Financial Management for Georgia Local Units of Administration, Section VIII, Appendix C).	Function Code	Original Budget	Amendment ____/____/____ _____	Amendment ____/____/____
Instruction*	1000			
Support Services-Pupil Services*	2100			
Support Services-Improvement of Instructional Services*	2210			
General Administration*	2230 or 2300			
School Administration*	2400			
Maintenance and Operation of Plant Services*	2600			
Student Transportation*	2700			
If Other Specify:				
Subtotal (Lines 1 through 8)				
Indirect Cost (FY 17 restricted indirect cost rate) Rate = (divide into total allocation minus 11-13)	2300-880			



Copy the totals
from each
budget page
here

Budget Federal PreK and State the same way!



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- Check Federal PreK and State Amounts
- Enter your starting allocation
- Determine where you have needs
- Record Amounts on sheets 3-8
- Transfer to the front sheet

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Prek Budget Principles



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- State funds expire at year's end; use up all state funds or return them to the state
- Try to assign as many teachers as possible to State Prek Budget
- Federal prek funds, if unspent, can carry over to next year
- No funds go to the schools to provide supplies for prek special education programs
 - Budget in prek instructional materials

State Allocations:

District: _____ Understanding My State Allocations

GaDOE Earnings Sheet for FY 2016 (QBE003 System Allotment Sheet):

Direct Instructional Costs	FTE	Salary	Operating	QBE Earnings	Less Local 5 Mills	State Funds	Teachers
SWD Cat I (2021)							
SWD Cat II (2031)							
SWD Cat III (2041)							
SWD Cat IV(2051)							
SWD Cat V(2061)							
Sped Itinerant							
Sped Supplemental Speech							
TOTAL							

GaDOE Earnings Sheet for FY 2017 (QBE003 System Allotment Sheet):

Direct Instructional Costs	FTE	Salary	Operating	QBE Earnings	Less Local 5 Mills	State Funds	Teachers	Change (+/-)
SWD Cat I (2021)								
SWD Cat II (2031)								
SWD Cat III (2041)								
SWD Cat IV(2051)								
SWD Cat V(2061)								
Sped Itinerant								
Sped Supplemental Speech								
TOTAL								



Sp Ed Teachers by Category

Special Ed Teachers & Counselors



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OFFICIAL Georgia State Department of Education Earnings Sheet for FY 2016
School System: [REDACTED] FY16 INITIAL Amendment: 1 THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,463.43

Earnings (\$)							Earned Positions Grades K-12			
DIRECT INSTRUCTIONAL	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec.	Couns.	Tech. Spec.
Nursery School Pgm	290	1,880,488	22,883	1,883,131	708,791	888,340	19.33		0.64	0.28
Nursery Early Intr Pgm	45	335,925	3,517	339,442	180,891	178,751	4.09		0.10	0.04
Grade (1-3) Pgm	696	3,237,768	59,787	3,297,555	1,561,057	1,736,498	40.94	2.02	1.55	0.63
Grade Early Intr (1-3) Pgm	122	848,378	10,480	858,858	408,582	452,276	11.09	0.35	0.27	0.11
Elementary Grd (4-5) Pgm	402	1,427,516	28,309	1,455,825	689,185	766,640	17.48	1.17	0.89	0.37
Grade Early Intr (4-5)	151	1,050,042	10,834	1,060,876	502,122	558,554	13.73	0.44	0.34	0.14
Middle (6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle (6-8) Pgm	828	3,327,878	58,308	3,385,986	1,802,920	1,783,066	41.40	2.40	1.84	0.75
High School Gen Edu (9-12)	809	2,704,548	91,903	2,796,449	1,323,834	1,472,615	35.17		1.80	0.74
High School (9-12) PGM	225	857,489	73,845	931,314	440,882	490,432	11.25		0.50	0.20
Students with Disab Cat I	32	289,055	7,967	297,022	140,810	156,412	4.00			0.03
Students with Disab Cat II	15	166,538	1,970	168,508	79,771	88,737	2.31			0.01
Students with Disab Cat III	136	1,980,272	27,771	1,988,043	941,138	1,046,907	27.20			0.12
Students with Disab Cat IV	18	431,833	7,804	439,237	207,934	231,303	6.00			0.02
Students with Disab Cat V	48	433,582	20,276	453,858	214,856	239,002	6.00			0.04
Students with Disab Cat VI	229	1,383,993	23,106	1,407,099	686,118	740,981	10.00			0.21
Remedial Education Pgm	89	334,505	3,983	338,488	180,230	178,238	4.60			0.06
Alternate Education Pgm	47	235,315	3,310	238,625	112,965	125,660	3.13		0.10	0.04
Eng. Spkrs of Other Lang. (ESOL)	0	0	0	0	0	0	0.00			0.00
Spec Ed. Itinerant				8,855	4,192	4,663				
Spec Ed. Supplemental Speech										
TOTAL DIRECT INSTRUC.	4,162	20,684,683	455,413	21,148,951	10,011,878	11,137,075	266.80	6.38	8.03	3.77
INDIRECT COST										
Central Admin		708,831	0	708,831	335,559	373,272				
School Admin		1,037,580	29,043	1,066,623	504,937	561,686				
Facility M & O			1,240,277	1,240,277	587,145	653,132				
Sub Total (INDIRECT COST)		1,746,411	1,269,320	3,015,731	1,427,641	1,588,090				
MEDIA CENTER PGM.		509,957	58,118	568,075	288,926	299,149				7.14
20 DAYS ADDITIONAL INSTRUCTION		174,926		174,926	82,810	92,116				
STAFF & PROFESSIONAL DEV				91,623	43,374	48,249				
PRINCIPAL STAFF & PROF. DEV				1,505	712	793				

Earned Positions									
Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accont.	VT/IS	Psych.	Sp Ed Ldr	Media Cent.
1.00	2.00			1.00	1.00		1.68	1.68	2.39
		5.00	6.70	8.20					
1.00	2.00	5.00	6.70	9.20	1.00		1.68	1.68	2.39

Psychologists
& Sped
Leaders

So What Do I Do Now?

- Depend on last year's budget to help you develop your budget pages for each budget
- For IDEA Flowthrough Budget, work with your Finance Office to determine which staff need to be assigned here for funding purposes
- Federal Prek budget is smallest usually, easiest to complete (consider starting here)
- State Prek budget is best place to put your prek teachers

Proportionate Share Preparation



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Proportionate Share Tracking Log										
Fiscal Year	Amount To Be Paid on 3-5 year olds only	Carryover from Previous Year	Amount To Be Paid on 3-21 year olds	Carryover from Previous Year	Amount TO BE PAID Out of IDEA Flowthrough for Proportionate Share this Fiscal year	Amount Actually Paid Out	Difference	Proportionate Share Responsibilities Met? Y or N	Amount to be carried over to next year	Balance Brought Forward
FY 16	0		10243	0	10243	9562	681	N	681	681
FY 17	0		11259	681		11940				

1. Set up your record keeping
2. Get to know your plan—should exist already
3. Review and update periodically
4. Complete amount spent in June of next year

Learning Targets: Review



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- I can name the three budgets for which I am responsible
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"Educating Georgia's Future"
ga.doe.org

Contact Information

Amber McCollum

Budgets and Grants Program Manager

(404) 463-0535

amccollum@doe.k12.ga.us

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