

## MEMORANDUM

**To:** Atlanta Heights Charter School Board of Directors  
**Subject:** 2025-26 Initial Budget  
**Date:** April 14, 2025

Attached is the proposed initial budget for the upcoming 2025-26 school year. This is the first budget for the 2025-26 school year presented for your consideration and approval. This initial budget will confirm to state and other agencies that a fiscal plan is in place for the continuation of educational services at the school. Please consider this a very preliminary budget based upon early estimates for enrollment, funding, and staffing costs. With investment planning just beginning for the 2025-26 school year, the grant-related pieces of this initial budget should be viewed simply as placeholders.

The budget has been constructed with the following assumptions:

- 660 students
- 28 classrooms utilized
- \$13,117 per pupil funding

Student counts and staffed classrooms shown above are based on projected student enrollment, which may differ from offered seats to reflect anticipated outcomes based on current enrollment data and historical trends. Projected student enrollment may be different from the pupil membership used in calculating revenue from state and local government. The amended budget presented in the fall will reflect more certainty in enrollment, funding, and the investment plans for grants.

There are five reports included in this package:

The first report, entitled "**A Resolution of the Board of Directors**", is for your approval of the initial budget as it is presented. A signed board resolution is required as an acknowledgement of the board's approval of the budget. The budget is presented in two funds:

The **General Fund** contains the activity of the school pertaining to the general or main functions at the school. This fund contains the primary revenue sources, such as state and local student aid and the primary expenditures.

The **School Service Fund** contains the activity for the food service program at the school. This fund includes the revenue generated for the food service program from federal (Department of Agriculture) and state sources, as well as from parents. It also includes the expenditures related to the food service program. We recognize that the School Service Fund may need support from the General Fund to balance revenue and expense. When necessary, a fund transfer is indicated on the "Transfer between funds" line.

The total of these funds will be the basis for the comparisons on the following pages.

The second report, entitled "**2025-26 Initial Budget Detail**", shows the initial budget for the upcoming school year at a greater level of detail. For your reference, the supplemental revenue and expense associated with the COVID pandemic are separated, with columns showing the budget with and without these additional dollars. Because COVID funding ended in the 2024-25 school year, there will be no additional dollars in 2025-26 initial budget.

The third report, entitled "**2025-26 Initial Budget Comparison to 2024-25 Amended Budget**", compares the proposed budget for the upcoming school year to the budget that was last approved by the board.

## MEMORANDUM

Changes between the budgets are primarily due to expected changes in student counts, classrooms, funding amounts, and costs. The initial budget presented is a conservative estimate of funds available for the school and expenses for school operations. Grant investment planning for the 2025-26 school year is in progress. Preliminary estimates will be updated in the amended budget (published in the fall). Any changes in grant revenue will have a corresponding change in grant expense.

The fourth report, entitled **"Three Year Comparison"**, compares the audited actual results from the 2023-24 school year (if available), the most recent board approved budget (as of the date of this memo), and the proposed initial budget for the 2025-26 school year.

The fifth report, entitled **"2025-26 Initial Budget Detail Comparison to 2024-25 Amended Budget Detail"**, provides a detailed comparison between the proposed initial budget for the 2025-26 school year and the most recent board-approved budget for the 2024-25 school year.

Following is a brief explanation of budget line items:

### REVENUES:

State Aid – The per pupil funding provided by the state for general education.

Other State Sources – The portion of state funding allocated for special education, grant funds issued by the state, and state funding for food services (where applicable).

Local Sources – Funds issued by local municipalities that flow through the local school district for special education, grant funds, and student aid issued by local municipalities.

Federal Sources – Grant funds issued by the federal government, such as charter school grants and entitlement program grants for specific education purposes. Also included in Federal Sources is the Department of Agriculture reimbursement for the food services programs and ESSER grants. Covid-related funding expired early in the 2024-25 school year, ending four years of increased federal and state revenue to support learning loss. This is reflected in decreases in both revenue & related expenses.

Private Sources – Any non-governmental funds, e.g., privately funded grants, including those from authorizers or private foundations, as well as any amount paid to the school by parents.

Contribution from NHA - The contribution from NHA if the overall revenues are not sufficient to cover all expenses.

### EXPENDITURES:

#### *Instruction:*

Basic Instruction – Expenses incurred for the basic educational experience at the school including salaries and benefits for teachers, curriculum and textbooks, classroom supplies and student technology.

Compensatory Education – Costs associated with at-risk programs designed to meet the needs of children who are academically or economically challenged. Costs include salaries and benefits for interventionists, supplemental curricular tools and teaching materials, and classroom supplies.

Special Education – Expenses for serving students with special education needs in the classroom, including costs incurred in the Resource Room and for individual aides within a classroom setting.

#### *Support Services:*

Pupil Services – Costs related to special education students' individualized instruction, including speech language services, occupational therapy, physical therapy, social work services, and psychology services. Also included are health services for the general school population (including social work and nurse services, where applicable), health supplies, and other pupil support, such as wages for recess aides.

## MEMORANDUM

Instructional Staff Support – Costs for services focused on working with staff to better enhance the educational experience for all students. Included in this category are salaries and benefits for deans and library/technology personnel, and supplies and equipment for these school functions. Professional development costs for teaching staff are also included here.

Board of Education – Services for Board support such as legal, compliance and audit costs, board insurance, and NHA board relations assistance, as well as support to ensure school quality.

Executive Administration – Support services representing the general administration and oversight from the authorizer (where applicable) and NHA.

School Administration – Costs associated with operating the school office, including salaries and benefits for the principal and office staff, office supplies, postage, printing, and general fees.

Other School Administration – Services in support of student admissions and parent relations (including marketing and advertising investment). Salaries and benefits for admissions representatives and school ambassadors are included as Other School Administration.

Business & Internal Services – Shared services costs for accounting, financial reporting, payroll, and purchasing.

Central Services – Costs associated with the recruiting and hiring of staff, employee relations, and benefits management, and development and deployment of marketing and technology strategies. Also included is the design and delivery of professional development to school leadership.

Operations & Maintenance – Costs related to leasing, maintaining, and operating the school facility, and the purchase of any general equipment for use in the building. Costs related to maintaining school safety and security are also included.

### *Other Support Services:*

Pupil Transportation Services – Costs related to transporting pupils to and from school, including for field trips and as required by special education students' individualized education plans.

Other Support Services – Costs related to activities that are supplemental to the academic program, such as athletics and food services. These costs include stipends for coaches, salaries and benefits for personnel supporting food programs, and travel, equipment and supplies related to these activities.

### *Community Services:*

Community Activities – Costs related to activities, such as Communities in Schools and parental involvement along with salaries and benefits for student family liaisons, (where applicable) are included in Community Activities.

Welfare Activities – Costs related to meeting the personal needs of economically disadvantaged students including supplies for students experiencing homelessness and student uniforms are included in Welfare Activities.

If you have any questions on this, please direct them to your Partner Services Representative.

**Atlanta Heights Charter School**  
A Resolution of the Board of Directors  
2025-26 Initial Budget

Fiscal Year 2025-26

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	8,617,967	-	8,617,967
Other State Sources	140,159	-	140,159
Federal Grants	1,191,346	585,091	1,776,437
Private Sources	3,700	-	3,700
Contribution from Management Company	258,274	-	258,274
Total Revenues and Transfers	10,211,446	585,091	10,796,537
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,408,917	-	3,408,917
Added Needs	1,393,988	-	1,393,988
Support Services			
Pupil Services	428,173	-	428,173
Instructional Staff Support	1,148,205	-	1,148,205
General Administration	277,730	-	277,730
School Administration	765,750	-	765,750
Business & Internal Services	108,397	-	108,397
Central Services	292,441	-	292,441
Operations & Maintenance	2,280,860	81,012	2,361,872
Pupil Transportation Services	2,635	-	2,635
Other Support Services	-	592,248	592,248
Community Services			
Community Activities	13,180	-	13,180
Welfare Activities	3,000	-	3,000
Total Expenditures	10,123,277	673,260	10,796,537
EXCESS OF REVENUES OVER EXPENDITURES	88,169	(88,169)	-
Transfer Between Funds	(88,169)	88,169	-
FUND BALANCE, BEGINNING OF YEAR	24,774	-	24,774
CURRENT FUND BALANCE	24,774	-	24,774

*President's*

~~Secretary's~~ Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors  
at a properly noticed meeting, held on 10-15-25  
where a quorum of the board was present.

Signed By: \_\_\_\_\_

Dated: \_\_\_\_\_

*Lana D Hodgson*  
10-15-25

**Atlanta Heights Charter School**  
2025-26 Initial Budget Detail

	2025-26 Initial	COVID Funding	Excluding COVID
<b>General Fund</b>			
<b>REVENUE</b>			
State Aid	8,617,967	-	8,617,967
Revenue from State Sources	140,159	-	140,159
Restricted-Federal 'Pass thru' Grants - Title I	844,244	-	844,244
Restricted-Federal 'Pass thru' Grants - Title II	161,281	-	161,281
Restricted-Federal 'Pass thru' Grants - Title IV	41,734	-	41,734
IDEA Flowthrough	139,686	-	139,686
E-Rate (32.004)	4,400	-	4,400
Revenue from Private Sources	3,700	-	3,700
Contribution from Management Company	258,274	-	258,274
<b>Total Revenue &amp; Other Transactions</b>	<b>10,211,446</b>	<b>-</b>	<b>10,211,446</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries & Wages	2,138,951	-	2,138,951
Payroll Taxes	177,533	-	177,533
Insurance Benefits	261,601	-	261,601
Other Benefits	478,241	-	478,241
Employment Expenses	18,445	-	18,445
Contracted Services	95,813	-	95,813
Curricular Tools	128,950	-	128,950
Student Costs	6,205	-	6,205
General Supplies	23,095	-	23,095
Equipment Expense	34,047	-	34,047
Dues & Subscriptions	11,037	-	11,037
Board Funds	35,000	-	35,000
<b>Total - Basic Instruction</b>	<b>3,408,917</b>	<b>-</b>	<b>3,408,917</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries & Wages	450,376	-	450,376
Payroll Taxes	33,721	-	33,721
Insurance Benefits	68,600	-	68,600
Other Benefits	89,016	-	89,016
Curricular Tools	51,180	-	51,180
General Supplies	126	-	126
Equipment Expense	5,461	-	5,461
<b>Subtotal - Compensatory Education</b>	<b>698,481</b>	<b>-</b>	<b>698,481</b>
<b>Special Education</b>			
Salaries & Wages	456,979	-	456,979
Payroll Taxes	37,929	-	37,929
Insurance Benefits	89,890	-	89,890
Other Benefits	102,593	-	102,593
Employment Expenses	1,487	-	1,487
Contracted Services	2,493	-	2,493
Curricular Tools	4,135	-	4,135
<b>Subtotal - Special Education</b>	<b>695,507</b>	<b>-</b>	<b>695,507</b>
<b>Total - Added Needs</b>	<b>1,393,988</b>	<b>-</b>	<b>1,393,988</b>
<b>Pupil Services</b>			
Health Services	110,711	-	110,711
Psychological Services	49,859	-	49,859
Speech Pathology	67,357	-	67,357
Social Work Services	165,108	-	165,108
Other (including recess aides)	35,138	-	35,138
<b>Total - Pupil Services</b>	<b>428,173</b>	<b>-</b>	<b>428,173</b>

	2025-26 Initial	COVID Funding	Excluding COVID
<b>Instructional Staff Support</b>			
Salaries & Wages	573,808	-	573,808
Payroll Taxes	47,185	-	47,185
Insurance Benefits	99,822	-	99,822
Other Benefits	129,942	-	129,942
Employment Expenses	31,068	-	31,068
Contracted Services	161,711	-	161,711
Curricular Tools	9,400	-	9,400
General Supplies	250	-	250
Improvement of Instruction	89,919	-	89,919
Communication	5,100	-	5,100
<b>Total - Instructional Staff Support</b>	<b>1,148,205</b>	<b>-</b>	<b>1,148,205</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of Education Administration	33,014	-	33,014
Employment Expenses	510	-	510
Professional Services - Audit & Other	16,300	-	16,300
Professional services - Legal	8,250	-	8,250
Insurance	9,100	-	9,100
<b>Subtotal - Board of Education</b>	<b>67,174</b>	<b>-</b>	<b>67,174</b>
<b>Executive Administration</b>			
Executive Administration	107,141	-	107,141
Oversight Fee	103,416	-	103,416
<b>Subtotal - Executive Administration</b>	<b>210,556</b>	<b>-</b>	<b>210,556</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>277,730</b>	<b>-</b>	<b>277,730</b>
<b>School Administration</b>			
<b>Office of the Principal</b>			
Salaries & Wages	254,107	-	254,107
Payroll Taxes	21,091	-	21,091
Insurance Benefits	33,850	-	33,850
Other Benefits	50,683	-	50,683
Employment Expenses	13,850	-	13,850
Contracted Services	5,275	-	5,275
General Supplies	9,300	-	9,300
Insurance	1,100	-	1,100
Communication	6,045	-	6,045
Dues & Subscriptions	8,472	-	8,472
<b>Subtotal - Office of the Principal</b>	<b>403,773</b>	<b>-</b>	<b>403,773</b>
<b>Other School Administration</b>			
Admissions & Other Administrative Support	72,717	-	72,717
Salaries & Wages	51,394	-	51,394
Payroll Taxes	4,266	-	4,266
Insurance Benefits	185	-	185
Other Benefits	11,261	-	11,261
Employment Expenses	2,150	-	2,150
Marketing	220,005	-	220,005
<b>Subtotal - Other School Administration</b>	<b>361,977</b>	<b>-</b>	<b>361,977</b>
<b>Total - School Administration</b>	<b>765,750</b>	<b>-</b>	<b>765,750</b>
<b>Business &amp; Internal Services</b>			
Fiscal Services	106,282	-	106,282
Internal Distribution Services	2,115	-	2,115
<b>Total - Business &amp; Internal Services</b>	<b>108,397</b>	<b>-</b>	<b>108,397</b>

	2025-26 Initial	COVID Funding	Excluding COVID
<b>Central Services</b>			
Planning, Research, and Development	3,093	-	3,093
Information Services	74,379	-	74,379
Staff/Personnel Services	168,312	-	168,312
Data Processing Services	34,224	-	34,224
Other Central Services	12,433	-	12,433
<b>Total - Central Services</b>	<b>292,441</b>	<b>-</b>	<b>292,441</b>
<b>Operations &amp; Maintenance</b>			
Internal Building Services	16,369	-	16,369
Safety & Security	96,088	-	96,088
Insurance	21,300	-	21,300
Equipment Expense	21,476	-	21,476
Lease of Building	1,504,727	-	1,504,727
Janitorial Services	191,300	-	191,300
Building Repairs & Maintenance	163,200	-	163,200
Utilities	110,900	-	110,900
Dues & Subscriptions	22,000	-	22,000
Taxes	133,500	-	133,500
<b>Total - Operations &amp; Maintenance</b>	<b>2,280,860</b>	<b>-</b>	<b>2,280,860</b>
<b>Pupil Transportation Services</b>			
Student Costs	2,635	-	2,635
<b>Total - Pupil Transportation Services</b>	<b>2,635</b>	<b>-</b>	<b>2,635</b>
<b>Other Support Services</b>			
<b>Pupil Activities</b>			
<b>Total - Pupil Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Services</b>			
<b>Community Activities</b>			
Student Costs	13,180	-	13,180
<b>Total - Community Activities</b>	<b>13,180</b>	<b>-</b>	<b>13,180</b>
<b>Welfare Activities</b>			
Student Costs	3,000	-	3,000
<b>Total - Welfare Activities</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
Outgoing Transfer to School Service Fund	88,169	-	88,169
Total Expenditures & Other Transactions	10,211,446	-	10,211,446
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	24,774	-	24,774
Ending Fund Balance	24,774	-	24,774

	2025-26 Initial	COVID Funding	Excluding COVID
<b>School Service Fund</b>			
<b>REVENUE</b>			
Department of Agriculture - Lunch	408,407	-	408,407
Department of Agriculture - Breakfast	176,684	-	176,684
<b>Total Food Service Revenue</b>	<b>585,091</b>	<b>-</b>	<b>585,091</b>
Transfer In from General Fund	88,169	-	88,169
<b>Total Revenue and Incoming Transfers</b>	<b>673,260</b>	<b>-</b>	<b>673,260</b>
<b>EXPENDITURES</b>			
<b>Operations &amp; Maintenance</b>			
Supplies, Materials Including Commodities Expense	3,500	-	3,500
Building Repairs & Maintenance	1,500	-	1,500
Lease of Building	76,012	-	76,012
<b>Total Operations &amp; Maintenance</b>	<b>81,012</b>	<b>-</b>	<b>81,012</b>
<b>Food Services</b>			
Supplies, Materials Including Commodities Expense	582,850	-	582,850
Salaries & Wages	4,398	-	4,398
Equipment Purchases & Repairs	5,000	-	5,000
<b>Total Food Service Expenditures</b>	<b>592,248</b>	<b>-</b>	<b>592,248</b>
Total Expenditures & Other Transactions	673,260	-	673,260
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	-	-	-
Ending Food Service Fund Balance	-	-	-



# Atlanta Heights Charter School

2025-26 Initial Budget Comparison to 2024-25 Amended Budget

	2024-25 Amended Budget Proposal	2025-26 Initial Budget Proposal	Change
<b>REVENUE</b>			
State Aid	8,379,969	8,617,967	237,998
Other State Sources	140,159	140,159	-
Federal Grants	3,519,608	1,776,437	(1,743,172)
Private Sources	3,700	3,700	-
Contribution from Management Company	629,586	258,274	(371,312)
Total Revenues and Transfers	12,673,022	10,796,537	(1,876,486)
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	4,069,005	3,408,917	(660,087)
Added Needs	2,052,433	1,393,988	(658,445)
Support Services			
Pupil Services	432,025	428,173	(3,852)
Instructional Staff Support	1,295,560	1,148,205	(147,355)
General Administration	267,762	277,730	9,968
School Administration	809,498	765,750	(43,749)
Business & Internal Services	102,289	108,397	6,108
Central Services	268,810	292,441	23,631
Operations & Maintenance	2,620,218	2,361,872	(258,346)
Pupil Transportation Services	2,780	2,635	(145)
Other Support Services	658,339	592,248	(66,091)
Community Services			
Community Activities	90,183	13,180	(77,003)
Welfare Activities	4,120	3,000	(1,120)
Total Expenditures	12,673,022	10,796,537	(1,876,485)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	24,774	24,774	-
CURRENT FUND BALANCE	24,774	24,774	-

**Atlanta Heights Charter School**  
Three Year Comparison

	<b>2023-24 Audited</b>	<b>2024-25 Amended Budget</b>	<b>2025-26 Initial Budget Proposal</b>
<b>REVENUE</b>			
State Aid	9,149,239	8,379,969	8,617,967
Other State Sources	191,288	140,159	140,159
Federal Grants	2,126,877	3,519,608	1,776,437
Private Sources	22,572	3,700	3,700
Contribution from Management Company	-	629,586	258,274
Total Revenues and Transfers	11,489,976	12,673,022	10,796,537
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	4,183,662	4,069,005	3,408,917
Added Needs	1,487,142	2,052,433	1,393,988
Support Services			
Pupil Services	358,448	432,025	428,173
Instructional Staff Support	1,078,705	1,295,560	1,148,205
General Administration	320,622	267,762	277,730
School Administration	890,038	809,498	765,750
Business & Internal Services	156,561	102,289	108,397
Central Services	162,520	268,810	292,441
Operations & Maintenance	2,580,546	2,620,218	2,361,872
Pupil Transportation Services	2,851	2,780	2,635
Other Support Services	36,693	658,339	592,248
Community Services			
Community Activities	147,158	90,183	13,180
Welfare Activities	14,783	4,120	3,000
Total Expenditures	11,419,729	12,673,022	10,796,537
EXCESS OF REVENUES OVER EXPENDITURES	70,247	-	-
Transfer Between Funds	(74,522)	-	-
FUND BALANCE, BEGINNING OF YEAR	29,047	24,774	24,774
CURRENT FUND BALANCE	24,772	24,774	24,774

**Atlanta Heights Charter School**  
2025-26 Initial Budget Detail Comparison to 2024-25 Amended Budget Detail

	2024-25 Amended	COVID Funding	Excluding COVID	2025-26 Initial	COVID Funding	Excluding COVID
<b>General Fund</b>						
<b>REVENUE</b>						
State Aid	8,379,969	-	8,379,969	8,617,967	-	8,617,967
Revenue from State Sources	140,159	-	140,159	140,159	-	140,159
Restricted-Federal 'Pass thru' Grants - Title I	859,552	-	859,552	844,244	-	844,244
Restricted-Federal 'Pass thru' Grants - Title II	124,198	-	124,198	161,281	-	161,281
Restricted-Federal 'Pass thru' Grants - Title IV	34,378	-	34,378	41,734	-	41,734
IDEA Flowthrough	139,686	-	139,686	139,686	-	139,686
ESSER III (84.425D)	1,700,108	1,700,108	-	-	-	-
E-Rate (32.004)	3,400	-	3,400	4,400	-	4,400
Revenue from Private Sources	3,700	-	3,700	3,700	-	3,700
Contribution from Management Company	629,586	-	629,586	258,274	-	258,274
<b>Total Revenue &amp; Other Transactions</b>	<b>12,014,736</b>	<b>1,700,108</b>	<b>10,314,628</b>	<b>10,211,446</b>	<b>-</b>	<b>10,211,446</b>
<b>EXPENDITURES</b>						
<b>Basic Instruction</b>						
Salaries & Wages	2,773,838	620,325	2,153,513	2,138,951	-	2,138,951
Payroll Taxes	178,742	-	178,742	177,533	-	177,533
Insurance Benefits	213,655	-	213,655	261,601	-	261,601
Other Benefits	442,219	-	442,219	478,241	-	478,241
Employment Expenses	19,703	-	19,703	18,445	-	18,445
Contracted Services	96,272	-	96,272	95,813	-	95,813
Curricular Tools	164,830	-	164,830	128,950	-	128,950
Student Costs	6,025	-	6,025	6,205	-	6,205
General Supplies	22,165	-	22,165	23,095	-	23,095
Equipment Expense	105,864	59,903	45,962	34,047	-	34,047
Dues & Subscriptions	10,692	-	10,692	11,037	-	11,037
Board Funds	35,000	-	35,000	35,000	-	35,000
<b>Total - Basic Instruction</b>	<b>4,069,005</b>	<b>680,228</b>	<b>3,388,777</b>	<b>3,408,917</b>	<b>-</b>	<b>3,408,917</b>
<b>Added Needs</b>						
<b>Compensatory Education</b>						
Salaries & Wages	598,462	185,641	412,821	450,376	-	450,376
Payroll Taxes	30,930	-	30,930	33,721	-	33,721
Insurance Benefits	53,445	-	53,445	68,600	-	68,600
Other Benefits	77,438	-	77,438	89,016	-	89,016
Contracted Services	270,000	270,000	-	-	-	-
Curricular Tools	368,095	316,915	51,180	51,180	-	51,180
General Supplies	-	-	-	126	-	126
Equipment Expense	40,037	35,237	4,800	5,461	-	5,461
Other	14,969	-	14,969	-	-	-
<b>Subtotal - Compensatory Education</b>	<b>1,453,376</b>	<b>807,793</b>	<b>645,583</b>	<b>698,481</b>	<b>-</b>	<b>698,481</b>
<b>Special Education</b>						
Salaries & Wages	414,219	-	414,219	456,979	-	456,979
Payroll Taxes	34,380	-	34,380	37,929	-	37,929
Insurance Benefits	56,850	-	56,850	89,890	-	89,890
Other Benefits	85,580	-	85,580	102,593	-	102,593
Employment Expenses	1,455	-	1,455	1,487	-	1,487
Contracted Services	2,493	-	2,493	2,493	-	2,493
Curricular Tools	4,080	-	4,080	4,135	-	4,135
<b>Subtotal - Special Education</b>	<b>599,057</b>	<b>-</b>	<b>599,057</b>	<b>695,507</b>	<b>-</b>	<b>695,507</b>
<b>Total - Added Needs</b>	<b>2,052,433</b>	<b>807,793</b>	<b>1,244,640</b>	<b>1,393,988</b>	<b>-</b>	<b>1,393,988</b>
<b>Pupil Services</b>						
Health Services	117,511	-	117,511	110,711	-	110,711
Psychological Services	49,859	-	49,859	49,859	-	49,859
Speech Pathology	59,873	-	59,873	67,357	-	67,357
Social Work Services	165,219	-	165,219	165,108	-	165,108
Other (including recess aides)	39,563	-	39,563	35,138	-	35,138
<b>Total - Pupil Services</b>	<b>432,025</b>	<b>-</b>	<b>432,025</b>	<b>428,173</b>	<b>-</b>	<b>428,173</b>
<b>Instructional Staff Support</b>						
Salaries & Wages	626,552	32,153	594,399	573,808	-	573,808
Payroll Taxes	48,779	-	48,779	47,185	-	47,185
Insurance Benefits	96,918	-	96,918	99,822	-	99,822
Other Benefits	127,124	-	127,124	129,942	-	129,942
Employment Expenses	142,072	112,784	29,288	31,068	-	31,068
Contracted Services	132,318	-	132,318	161,711	-	161,711
Curricular Tools	8,200	-	8,200	9,400	-	9,400
General Supplies	460	-	460	250	-	250
Improvement of Instruction	100,816	-	100,816	89,919	-	89,919
Communication	5,040	-	5,040	5,100	-	5,100
Other	7,280	-	7,280	-	-	-
<b>Total - Instructional Staff Support</b>	<b>1,295,560</b>	<b>144,937</b>	<b>1,150,622</b>	<b>1,148,205</b>	<b>-</b>	<b>1,148,205</b>
<b>General Administration</b>						
<b>Board of Education</b>						
Board of Education Administration	32,913	-	32,913	33,014	-	33,014
Employment Expenses	510	-	510	510	-	510
Professional Services - Audit & Other	14,500	-	14,500	16,300	-	16,300
Professional services - Legal	8,250	-	8,250	8,250	-	8,250
Insurance	6,300	-	6,300	9,100	-	9,100
<b>Subtotal - Board of Education</b>	<b>62,473</b>	<b>-</b>	<b>62,473</b>	<b>67,174</b>	<b>-</b>	<b>67,174</b>
<b>Executive Administration</b>						
Executive Administration	37,690	-	37,690	107,141	-	107,141
Oversight Fee	167,599	-	167,599	103,416	-	103,416
<b>Subtotal - Executive Administration</b>	<b>205,289</b>	<b>-</b>	<b>205,289</b>	<b>210,556</b>	<b>-</b>	<b>210,556</b>
<b>Grant Procurement</b>						
Grant Procurement	-	-	-	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>267,762</b>	<b>-</b>	<b>267,762</b>	<b>277,730</b>	<b>-</b>	<b>277,730</b>

	2024-25 Amended	COVID Funding	Excluding COVID	2025-26 Initial	COVID Funding	Excluding COVID
<b>School Administration</b>						
<b>Office of the Principal</b>						
Salaries & Wages	257,449	-	257,449	254,107	-	254,107
Payroll Taxes	21,368	-	21,368	21,091	-	21,091
Insurance Benefits	25,224	-	25,224	33,850	-	33,850
Other Benefits	46,551	-	46,551	50,683	-	50,683
Employment Expenses	20,076	-	20,076	13,850	-	13,850
Contracted Services	5,000	-	5,000	5,275	-	5,275
General Supplies	8,990	-	8,990	9,300	-	9,300
Insurance	1,700	-	1,700	1,100	-	1,100
Communication	5,890	-	5,890	6,045	-	6,045
Dues & Subscriptions	8,447	-	8,447	8,472	-	8,472
<b>Subtotal - Office of the Principal</b>	<b>400,695</b>	-	<b>400,695</b>	<b>403,773</b>	-	<b>403,773</b>
<b>Other School Administration</b>						
Admissions & Other Administrative Support	124,633	-	124,633	72,717	-	72,717
Salaries & Wages	46,265	-	46,265	51,394	-	51,394
Payroll Taxes	3,840	-	3,840	4,266	-	4,266
Insurance Benefits	167	-	167	185	-	185
Other Benefits	9,614	-	9,614	11,261	-	11,261
Employment Expenses	2,281	-	2,281	2,150	-	2,150
Marketing	222,005	-	222,005	220,005	-	220,005
<b>Subtotal - Other School Administration</b>	<b>408,803</b>	-	<b>408,803</b>	<b>361,977</b>	-	<b>361,977</b>
<b>Total - School Administration</b>	<b>809,498</b>	-	<b>809,498</b>	<b>765,750</b>	-	<b>765,750</b>
<b>Business &amp; Internal Services</b>						
Fiscal Services	100,078	-	100,078	106,282	-	106,282
Internal Distribution Services	2,211	-	2,211	2,115	-	2,115
<b>Total - Business &amp; Internal Services</b>	<b>102,289</b>	-	<b>102,289</b>	<b>108,397</b>	-	<b>108,397</b>
<b>Central Services</b>						
Planning, Research, and Development	3,765	-	3,765	3,093	-	3,093
Information Services	44,382	-	44,382	74,379	-	74,379
Staff/Personnel Services	164,690	-	164,690	168,312	-	168,312
Data Processing Services	29,678	-	29,678	34,224	-	34,224
Other Central Services	26,295	-	26,295	12,433	-	12,433
<b>Total - Central Services</b>	<b>268,810</b>	-	<b>268,810</b>	<b>292,441</b>	-	<b>292,441</b>
<b>Operations &amp; Maintenance</b>						
Internal Building Services	17,005	-	17,005	16,369	-	16,369
Safety & Security	82,624	-	82,624	96,088	-	96,088
Insurance	19,400	-	19,400	21,300	-	21,300
Equipment Expense	22,151	-	22,151	21,476	-	21,476
Lease of Building	1,730,865	-	1,730,865	1,504,727	-	1,504,727
Janitorial Services	186,500	-	186,500	191,300	-	191,300
Building Repairs & Maintenance	177,800	-	177,800	163,200	-	163,200
Utilities	111,800	-	111,800	110,900	-	110,900
Dues & Subscriptions	22,000	-	22,000	22,000	-	22,000
Taxes	152,538	-	152,538	133,500	-	133,500
<b>Total - Operations &amp; Maintenance</b>	<b>2,522,683</b>	-	<b>2,522,683</b>	<b>2,280,860</b>	-	<b>2,280,860</b>
<b>Pupil Transportation Services</b>						
Student Costs	2,780	-	2,780	2,635	-	2,635
<b>Total - Pupil Transportation Services</b>	<b>2,780</b>	-	<b>2,780</b>	<b>2,635</b>	-	<b>2,635</b>
<b>Other Support Services</b>						
<b>Pupil Activities</b>						
<b>Total - Pupil Activities</b>	-	-	-	-	-	-
<b>Community Services</b>						
<b>Community Activities</b>						
Student Costs	89,513	67,150	22,363	13,180	-	13,180
Other	671	-	671	-	-	-
<b>Total - Community Activities</b>	<b>90,183</b>	<b>67,150</b>	<b>23,034</b>	<b>13,180</b>	-	<b>13,180</b>
<b>Welfare Activities</b>						
Student Costs	4,000	-	4,000	3,000	-	3,000
Other	120	-	120	-	-	-
<b>Total - Welfare Activities</b>	<b>4,120</b>	-	<b>4,120</b>	<b>3,000</b>	-	<b>3,000</b>
Outgoing Transfer to School Service Fund	97,588	-	97,588	88,169	-	88,169
Total Expenditures & Other Transactions	12,014,736	1,700,108	10,314,628	10,211,446	-	10,211,446
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-	-	-	-	-
Beginning Fund Balance (7/1)	24,774	-	24,774	24,774	-	24,774
Ending Fund Balance	24,774	-	24,774	24,774	-	24,774

	2024-25 Amended	COVID Funding	Excluding COVID	2025-26 Initial	COVID Funding	Excluding COVID
<b>School Service Fund</b>						
<b>REVENUE</b>						
Department of Agriculture - Lunch	465,344	-	465,344	408,407	-	408,407
Department of Agriculture - Breakfast	192,942	-	192,942	176,684	-	176,684
<b>Total Food Service Revenue</b>	<b>658,286</b>	<b>-</b>	<b>658,286</b>	<b>585,091</b>	<b>-</b>	<b>585,091</b>
Transfer In from General Fund	97,588	-	97,588	88,169	-	88,169
<b>Total Revenue and Incoming Transfers</b>	<b>755,874</b>	<b>-</b>	<b>755,874</b>	<b>673,260</b>	<b>-</b>	<b>673,260</b>
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
Supplies, Materials Including Commodities Expense	8,600	-	8,600	3,500	-	3,500
Building Repairs & Maintenance	1,500	-	1,500	1,500	-	1,500
Lease of Building	87,435	-	87,435	76,012	-	76,012
<b>Total Operations &amp; Maintenance</b>	<b>97,535</b>	<b>-</b>	<b>97,535</b>	<b>81,012</b>	<b>-</b>	<b>81,012</b>
<b>Food Services</b>						
Supplies, Materials Including Commodities Expense	648,650	-	648,650	582,850	-	582,850
Salaries & Wages	4,689	-	4,689	4,398	-	4,398
Equipment Purchases & Repairs	5,000	-	5,000	5,000	-	5,000
<b>Total Food Service Expenditures</b>	<b>658,339</b>	<b>-</b>	<b>658,339</b>	<b>592,248</b>	<b>-</b>	<b>592,248</b>
Total Expenditures & Other Transactions	755,874	-	755,874	673,260	-	673,260
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>						
	-	-	-	-	-	-
Beginning Fund Balance (7/1)	-	-	-	-	-	-
Ending Food Service Fund Balance	-	-	-	-	-	-