

MEMORANDUM

To: Atlanta Heights Charter School Board of Directors
Subject: 2025-26 Amended Budget
Date: October 17, 2025

Attached is the amended budget for the 2025-26 school year for your review and approval. This budget is amended to reflect the most current information available at this time.

The budget has been constructed with the following assumptions:

593 students
27 classrooms utilized
\$14,233 per pupil funding

The student counts and staffed classrooms reflect current state as of fall 2025. Student enrollment may differ from the pupil membership used by state and local government to calculate revenue.

There are four reports included in this package:

The first report, entitled "**A Resolution of the Board of Directors**", is for your approval of the amended budget as presented. A signed board resolution is required as 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 Amended Budget Detail**", shows the amended budget for the current school year at a greater level of detail compared to the initial budget which was presented to the board for approval in the spring of 2025.

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

Changes between the budgets are primarily due to changes in student counts, classrooms, funding amounts, and costs. The Amended budget presented is based on actual student enrollment for fall 2025 and updated funding information. We also have more information about available grant allotments and the respective investment plans, which may result in variances compared to the budget presented last spring. The 2025-26 Initial Budget included placeholders for anticipated grant investments, but in many cases the budget preceded the actual investment planning. As a result, there may be significant shifts in expense categories. Any changes in grant revenue will have an accompanying change in grant expense. Because the budget presented is for fiscal year 2025-26 only, it may not reflect all grant dollars awarded; often, grant investments cross fiscal years and are budgeted accordingly. The Amended budget reflects the anticipated grant investment for the 2025-26 fiscal year.

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For comparison, the initial budget presented to you last spring was based on the following assumptions:

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

The fourth report, entitled "**Three Year Comparison**", compares the audited actual results from the 2024-25 school year (if available), the board approved budget for the 2024-25 school year, and the proposed amended budget for the 2025-26 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.

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.

Added Needs:

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.

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

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supplies and equipment for these school functions. Professional development costs for teaching staff are also included here.

General Administration:

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:

Office of the Principal – 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.

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 Amended Budget

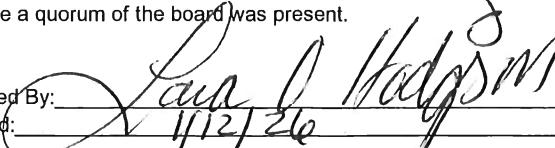
Fiscal Year 2025-26

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	8,411,924	-	8,411,924
Other State Sources	250,242	-	250,242
Federal Grants	757,169	620,042	1,377,210
Private Sources	100,481	-	100,481
Contribution from Management Company	196,103	-	196,103
Total Revenues and Transfers	<u>9,715,919</u>	<u>620,042</u>	<u>10,335,961</u>
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,297,763	-	3,297,763
Added Needs	1,230,422	-	1,230,422
Support Services			
Pupil Services	352,339	-	352,339
Instructional Staff Support	937,235	-	937,235
General Administration	266,459	-	266,459
School Administration	887,188	-	887,188
Business & Internal Services	105,227	-	105,227
Central Services	300,814	-	300,814
Operations & Maintenance	2,256,897	78,065	2,334,962
Pupil Transportation Services	3,550	-	3,550
Other Support Services	-	603,848	603,848
Community Services			
Community Activities	13,070	-	13,070
Welfare Activities	3,084	-	3,084
Total Expenditures	<u>9,654,048</u>	<u>681,913</u>	<u>10,335,961</u>
EXCESS OF REVENUES OVER EXPENDITURES	61,871	(61,871)	-
Transfer Between Funds	(61,871)	61,871	-
FUND BALANCE, BEGINNING OF YEAR	27,232	-	27,232
CURRENT FUND BALANCE	<u>27,232</u>	<u>-</u>	<u>27,232</u>

President's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
 at a properly noticed meeting, held on January 12, 2026
 where a quorum of the board was present.

Signed By:
 Dated:



Laura O. Hodges
 1/12/26

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

	2025-26 Initial	2025-26 Amended
General Fund		
REVENUE		
State Aid	8,617,967	8,411,924
Revenue from State Sources	140,159	250,242
Restricted-Federal 'Pass thru' Grants - Title I	844,244	545,428
Restricted-Federal 'Pass thru' Grants - Title I SIP	-	87,098
Restricted-Federal 'Pass thru' Grants - Title II	161,281	-
Restricted-Federal 'Pass thru' Grants - Title IV	41,734	-
IDEA Flowthrough	139,686	119,943
E-Rate (32.004)	4,400	4,700
Revenue from Private Sources	3,700	100,481
Contribution from Management Company	258,274	196,103
Total Revenue & Other Transactions	<u>10,211,446</u>	<u>9,715,919</u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	2,138,951	2,089,946
Payroll Taxes	177,533	173,466
Insurance Benefits	261,601	243,038
Other Benefits	478,241	464,745
Employment Expenses	18,445	17,850
Contracted Services	95,813	91,416
Curricular Tools	128,950	103,050
Student Costs	6,205	6,150
General Supplies	23,095	22,350
Equipment Expense	34,047	40,222
Dues & Subscriptions	11,037	10,531
Board Funds	35,000	35,000
Total - Basic Instruction	<u>3,408,917</u>	<u>3,297,763</u>
Added Needs		
Compensatory Education		
Salaries & Wages	450,376	343,845
Payroll Taxes	33,721	24,879
Insurance Benefits	68,600	50,428
Other Benefits	89,016	65,675
Curricular Tools	51,180	41,371
General Supplies	126	-
Equipment Expense	5,461	-
Other	-	9,919
Subtotal - Compensatory Education	<u>698,481</u>	<u>536,118</u>

	2025-26 Initial	2025-26 Amended
Special Education		
Salaries & Wages	456,979	463,280
Payroll Taxes	37,929	38,452
Insurance Benefits	89,890	78,982
Other Benefits	102,593	103,948
Employment Expenses	1,487	1,487
Contracted Services	2,493	-
Curricular Tools	4,135	3,532
Equipment Expense	-	365
Dues & Subscriptions	-	4,257
Subtotal - Special Education	695,507	694,304
Total - Added Needs	1,393,988	1,230,422
Pupil Services		
Health Services	110,711	111,472
Psychological Services	49,859	52,646
Speech Pathology	67,357	41,782
Social Work Services	165,108	121,459
Other (including recess aides)	35,138	24,980
Total - Pupil Services	428,173	352,339
Instructional Staff Support		
Salaries & Wages	573,808	428,050
Payroll Taxes	47,185	34,779
Insurance Benefits	99,822	68,636
Other Benefits	129,942	97,296
Employment Expenses	31,068	48,916
Contracted Services	161,711	154,109
Curricular Tools	9,400	8,600
General Supplies	250	250
Improvement of Instruction	89,919	87,007
Communication	5,100	5,100
Other	-	4,493
Total - Instructional Staff Support	1,148,205	937,235
General Administration		
Board of Education		
Board of Education Administration	33,014	32,808
Employment Expenses	510	510
Professional Services - Audit & Other	16,300	9,500
Professional services - Legal	8,250	8,250
Insurance	9,100	11,270
Subtotal - Board of Education	67,174	62,338
Executive Administration		
Executive Administration	107,141	103,177
Oversight Fee	103,416	100,943
Subtotal - Executive Administration	210,556	204,120
Total - General Administration	277,730	266,459

	2025-26 Initial	2025-26 Amended
School Administration		
Office of the Principal		
Salaries & Wages	254,107	253,333
Payroll Taxes	21,091	21,027
Insurance Benefits	33,850	13,931
Other Benefits	50,683	50,513
Employment Expenses	13,850	12,615
Contracted Services	5,275	4,655
General Supplies	9,300	9,126
Insurance	1,100	810
Communication	6,045	5,850
Dues & Subscriptions	8,472	7,851
Other	-	4
Subtotal - Office of the Principal	403,773	379,713
Other School Administration		
Admissions & Other Administrative Support	72,717	72,580
Salaries & Wages	51,394	45,720
Payroll Taxes	4,266	3,795
Insurance Benefits	185	7,042
Other Benefits	11,261	10,017
Employment Expenses	2,150	2,150
Marketing	220,005	365,920
Dues & Subscriptions	-	250
Subtotal - Other School Administration	361,977	507,475
Total - School Administration	765,750	887,188
Business & Internal Services		
Fiscal Services	106,282	102,957
Internal Distribution Services	2,115	2,271
Total - Business & Internal Services	108,397	105,227
Central Services		
Planning, Research, and Development	3,093	2,101
Information Services	74,379	95,695
Staff/Personnel Services	168,312	157,045
Data Processing Services	34,224	33,379
Other Central Services	12,433	12,595
Total - Central Services	292,441	300,814
Operations & Maintenance		
Internal Building Services	16,369	16,444
Safety & Security	96,088	92,134
Insurance	21,300	14,330
Equipment Expense	21,476	19,296
Lease of Building	1,504,727	1,446,393
Janitorial Services	191,300	203,875
Building Repairs & Maintenance	163,200	180,625
Utilities	110,900	125,800
Dues & Subscriptions	22,000	24,500
Taxes	133,500	133,500
Total - Operations & Maintenance	2,280,860	2,256,897
Pupil Transportation Services		
Student Costs	2,635	3,550
Total - Pupil Transportation Services	2,635	3,550

	2025-26 Initial	2025-26 Amended
Other Support Services		
Pupil Activities		
Total - Pupil Activities	-	-
Community Services		
Community Activities		
Student Costs	13,180	12,714
Other	-	356
Total - Community Activities	13,180	13,070
Welfare Activities		
Student Costs	3,000	3,000
Other	-	84
Total - Welfare Activities	3,000	3,084
Outgoing Transfer to School Service Fund	88,169	61,871
Total Expenditures & Other Transactions	10,211,446	9,715,919
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	24,774	27,232
Ending Fund Balance	24,774	27,232

	2025-26 Initial	2025-26 Amended
School Service Fund		
REVENUE		
Department of Agriculture - Lunch	408,407	428,360
Department of Agriculture - Breakfast	176,684	191,681
Total Food Service Revenue	<u>585,091</u>	<u>620,042</u>
Transfer In from General Fund	88,169	61,871
Total Revenue and Incoming Transfers	673,260	681,913
EXPENDITURES		
Operations & Maintenance		
Supplies, Materials Including Commodities Expense	3,500	3,500
Building Repairs & Maintenance	1,500	1,500
Lease of Building	76,012	73,065
Total Operations & Maintenance	<u>81,012</u>	<u>78,065</u>
Food Services		
Supplies, Materials Including Commodities Expense	582,850	594,536
Salaries & Wages	4,398	4,312
Equipment Purchases & Repairs	5,000	5,000
Total Food Service Expenditures	<u>592,248</u>	<u>603,848</u>
Total Expenditures & Other Transactions	673,260	681,913
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses		
Beginning Fund Balance (7/1)	-	-
Ending Food Service Fund Balance	<u>-</u>	<u>-</u>

Atlanta Heights Charter School

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

	2025-26	2025-26	
	Initial Budget	Amended Budget	Change
		Proposal	
REVENUE			
State Aid	8,617,967	8,411,924	(206,043)
Other State Sources	140,159	250,242	110,083
Federal Grants	1,776,437	1,377,210	(399,226)
Private Sources	3,700	100,481	96,781
Contribution from Management Company	258,274	196,103	(62,171)
Total Revenues and Transfers	10,796,537	10,335,961	(460,576)
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,408,917	3,297,763	(111,155)
Added Needs	1,393,988	1,230,422	(163,566)
Support Services			
Pupil Services	428,173	352,339	(75,834)
Instructional Staff Support	1,148,205	937,235	(210,970)
General Administration	277,730	266,459	(11,272)
School Administration	765,750	887,188	121,439
Business & Internal Services	108,397	105,227	(3,169)
Central Services	292,441	300,814	8,373
Operations & Maintenance	2,361,872	2,334,962	(26,910)
Pupil Transportation Services	2,635	3,550	915
Other Support Services	592,248	603,848	11,600
Community Services			
Community Activities	13,180	13,070	(110)
Welfare Activities	3,000	3,084	84
Total Expenditures	10,796,537	10,335,961	(460,576)
EXCESS OF REVENUES OVER EXPENDITURES			
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	24,774	27,232	2,459
CURRENT FUND BALANCE	24,774	27,232	2,459

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

	2024-25 Unaudited	2024-25 Final Budget	2025-26 Amended Budget Proposal
REVENUE			
State Aid	9,759,759	8,379,969	8,411,924
Other State Sources	415,734	140,159	250,242
Federal Grants	2,843,754	3,519,608	1,377,210
Private Sources	(3,096)	3,700	100,481
Contribution from Management Company	-	629,586	196,103
Total Revenues and Transfers	13,016,152	12,673,022	10,335,961
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	4,253,251	4,069,005	3,297,763
Added Needs	1,802,639	2,052,433	1,230,422
Support Services			
Pupil Services	504,203	432,025	352,339
Instructional Staff Support	1,453,633	1,295,560	937,235
General Administration	151,494	267,762	266,459
School Administration	760,313	809,498	887,188
Business & Internal Services	112,068	102,289	105,227
Central Services	482,259	268,810	300,814
Operations & Maintenance	2,724,248	2,620,218	2,334,962
Pupil Transportation Services	456	2,780	3,550
Other Support Services	730,629	658,339	603,848
Community Services			
Community Activities	38,502	90,183	13,070
Welfare Activities	-	4,120	3,084
Total Expenditures	13,013,693	12,673,022	10,335,961
EXCESS OF REVENUES OVER EXPENDITURES	2,459	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	24,774	24,774	27,232
CURRENT FUND BALANCE	27,233	24,774	27,232