

**To:** Atlanta Heights Charter School Board of Directors  
**Subject:** 2026-27 Initial Budget  
**Date:** April 3, 2026

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Attached is the proposed initial budget for the upcoming 2026-27 school year. This is the first budget for the 2026-27 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 2026-27 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:

652 students  
27 classrooms utilized  
\$14,588 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 four 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 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 "**2026-27 Initial Budget Detail Comparison to 2025-26 Amended Budget Detail**", provides a detailed comparison between the proposed initial budget for the 2026-27 school year and the most recent board-approved budget for the 2025-26 school year. Because COVID funding ended in the 2024-25 school year, there will be no additional dollars in 2026-27 initial budget.

The third report, entitled "**2026-27 Initial Budget Comparison to 2025-26 Amended Budget**", compares the proposed budget for the upcoming school year to the budget that was last approved by the board.

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 2026-27 school year is in progress. Preliminary estimates will be

## MEMORANDUM

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 2025-26 school year (if available), the most recent board approved budget (as of the date of this memo), and the proposed initial budget for the 2026-27 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 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  
2026-27 Initial Budget

## Fiscal Year 2026-27

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	9,219,894	-	9,219,894
Other State Sources	267,966	-	267,966
Federal Grants	806,275	613,965	1,420,240
Private Sources	88,614	-	88,614
Total Revenues and Transfers	10,382,750	613,965	10,996,715
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,409,833	-	3,409,833
Added Needs	1,312,363	-	1,312,363
Support Services			
Pupil Services	376,065	-	376,065
Instructional Staff Support	945,395	-	945,395
General Administration	306,251	-	306,251
School Administration	948,052	-	948,052
Business & Internal Services	145,577	-	145,577
Central Services	371,557	-	371,557
Operations & Maintenance	2,546,804	4,909	2,551,713
Pupil Transportation Services	4,700	-	4,700
Other Support Services	-	604,908	604,908
Community Services			
Community Activities	13,070	-	13,070
Welfare Activities	3,084	-	3,084
Total Expenditures	10,382,750	609,817	10,992,567
EXCESS OF REVENUES OVER EXPENDITURES	-	4,148	4,148
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	27,232	-	27,232
CURRENT FUND BALANCE	27,232	4,148	31,380

### Secretary's Certification:

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

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

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

**Atlanta Heights Charter School**

2026-27 Initial Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	8,411,924	9,219,894
Revenue from State Sources	250,242	267,966
Restricted-Federal 'Pass thru' Grants - Title I	545,428	580,302
Restricted-Federal 'Pass thru' Grants - Title I SIP	87,098	68,108
Restricted-Federal 'Pass thru' Grants - Title II	-	33,222
IDEA Flowthrough	119,943	119,943
E-Rate (32.004)	4,700	4,700
Revenue from Private Sources	100,481	88,614
Contribution from Management Company	196,103	-
<b>Total Revenue &amp; Other Transactions</b>	<u><u>9,715,919</u></u>	<u><u>10,382,750</u></u>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	2,089,946	2,133,409
Payroll Taxes	173,466	177,073
Insurance Benefits	243,038	293,406
Other Benefits	464,745	485,448
Employment Expenses	17,850	18,300
Contracted Services	91,416	95,288
Curricular Tools	103,050	91,850
Student Costs	6,150	6,175
General Supplies	22,350	23,100
Equipment Expense	40,222	39,566
Dues & Subscriptions	10,531	11,218
Board Funds	35,000	35,000
<b>Total - Basic Instruction</b>	<u><u>3,297,763</u></u>	<u><u>3,409,833</u></u>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	343,845	410,535
Payroll Taxes	24,879	25,815
Insurance Benefits	50,428	46,797
Other Benefits	65,675	69,358
Curricular Tools	41,371	51,616
Other	9,919	11,665
<b>Subtotal - Compensatory Education</b>	<u><u>536,118</u></u>	<u><u>615,787</u></u>
<b>Special Education</b>		
Salaries & Wages	463,280	461,557
Payroll Taxes	38,452	38,309
Insurance Benefits	78,982	77,100
Other Benefits	103,948	105,426
Employment Expenses	1,487	1,355
Curricular Tools	3,532	3,630
Equipment Expense	365	-
Dues & Subscriptions	4,257	9,200
<b>Subtotal - Special Education</b>	<u><u>694,304</u></u>	<u><u>696,576</u></u>
<b>Total - Added Needs</b>	<b>1,230,422</b>	<b>1,312,363</b>

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
<b>Pupil Services</b>		
Health Services	111,472	111,868
Psychological Services	52,646	54,387
Speech Pathology	41,782	66,153
Social Work Services	121,459	105,916
Other (including recess aides)	24,980	37,741
<b>Total - Pupil Services</b>	<b><u>352,339</u></b>	<b><u>376,065</u></b>
<b>Instructional Staff Support</b>		
Salaries & Wages	428,050	440,777
Payroll Taxes	34,779	35,870
Insurance Benefits	68,636	63,199
Other Benefits	97,296	100,602
Employment Expenses	48,916	27,091
Contracted Services	154,109	155,738
Curricular Tools	8,600	11,500
General Supplies	250	250
Improvement of Instruction	87,007	101,571
Communication	5,100	5,100
Other	4,493	3,697
<b>Total - Instructional Staff Support</b>	<b><u>937,235</u></b>	<b><u>945,395</u></b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	32,808	41,119
Employment Expenses	510	525
Professional Services - Audit & Other	9,500	13,850
Professional services - Legal	8,250	8,250
Insurance	11,270	11,830
<b>Subtotal - Board of Education</b>	<b><u>62,338</u></b>	<b><u>75,574</u></b>
<b>Executive Administration</b>		
Executive Administration	103,177	120,038
Oversight Fee	100,943	110,639
<b>Subtotal - Executive Administration</b>	<b><u>204,120</u></b>	<b><u>230,677</u></b>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total - General Administration</b>	<b>266,459</b>	<b>306,251</b>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	253,333	260,168
Payroll Taxes	21,027	21,594
Insurance Benefits	13,931	22,225
Other Benefits	50,513	52,946
Employment Expenses	12,615	12,859
Contracted Services	4,655	4,501
General Supplies	9,126	9,426
Insurance	810	850
Communication	5,850	6,000
Dues & Subscriptions	7,851	8,786
Other	4	4
<b>Subtotal - Office of the Principal</b>	<b><u>379,713</u></b>	<b><u>399,358</u></b>

	<b>2025-26</b>	<b>2026-27</b>
	<b>Amended</b>	<b>Initial</b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	72,580	87,423
Salaries & Wages	45,720	50,092
Payroll Taxes	3,795	4,158
Insurance Benefits	7,042	7,486
Other Benefits	10,017	11,170
Employment Expenses	2,150	2,500
Marketing	365,920	385,616
Dues & Subscriptions	250	250
<b>Subtotal - Other School Administration</b>	<b>507,475</b>	<b>548,694</b>
<b>Total - School Administration</b>	<b>887,188</b>	<b>948,052</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	102,957	142,917
Internal Distribution Services	2,271	2,660
<b>Total - Business &amp; Internal Services</b>	<b>105,227</b>	<b>145,577</b>
<b>Central Services</b>		
Planning, Research, and Development	2,101	3,689
Information Services	95,695	90,283
Staff/Personnel Services	157,045	203,865
Data Processing Services	33,379	59,163
Other Central Services	12,595	14,557
<b>Total - Central Services</b>	<b>300,814</b>	<b>371,557</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,444	21,642
Safety & Security	92,134	96,873
Insurance	14,330	15,000
Equipment Expense	19,296	18,822
Lease of Building	1,446,393	1,649,507
Janitorial Services	203,875	210,200
Building Repairs & Maintenance	180,625	236,200
Utilities	125,800	133,900
Dues & Subscriptions	24,500	24,500
Taxes	133,500	140,160
<b>Total - Operations &amp; Maintenance</b>	<b>2,256,897</b>	<b>2,546,804</b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Pupil Transportation Services</b>		
Student Costs	3,550	4,700
<b>Total - Pupil Transportation Services</b>	<b>3,550</b>	<b>4,700</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	12,714	12,714
Other	356	356
<b>Total - Community Activities</b>	<b>13,070</b>	<b>13,070</b>
<b>Welfare Activities</b>		
Student Costs	3,000	3,000
Other	84	84
<b>Total - Welfare Activities</b>	<b>3,084</b>	<b>3,084</b>
Outgoing Transfer to School Service Fund	61,871	-
Total Expenditures & Other Transactions	9,715,919	10,382,750
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	27,232	27,232
Ending Fund Balance	<b>27,232</b>	<b>27,232</b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>School Service Fund</b>		
<b>REVENUE</b>		
Department of Agriculture - Lunch	428,360	447,677
Department of Agriculture - Breakfast	191,681	166,288
<b>Total Food Service Revenue</b>	<b>620,042</b>	<b>613,965</b>
Transfer In from General Fund	61,871	-
<b>Total Revenue and Incoming Transfers</b>	<b>681,913</b>	<b>613,965</b>
<b>EXPENDITURES</b>		
<b>Operations &amp; Maintenance</b>		
Supplies, Materials Including Commodities Expense	3,500	3,409
Building Repairs & Maintenance	1,500	1,500
Lease of Building	73,065	-
<b>Total Operations &amp; Maintenance</b>	<b>78,065</b>	<b>4,909</b>
<b>Food Services</b>		
Supplies, Materials Including Commodities Expense	594,536	590,207
Salaries & Wages	4,312	3,951
Equipment Purchases & Repairs	5,000	10,750
<b>Total Food Service Expenditures</b>	<b>603,848</b>	<b>604,908</b>
Total Expenditures & Other Transactions	681,913	609,817
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>4,148</b>
Beginning Fund Balance (7/1)	-	-
Ending Food Service Fund Balance	-	4,148

## Atlanta Heights Charter School

2026-27 Initial Budget Comparison to 2025-26 Amended Budget

	2025-26 Amended Budget	2026-27 Initial Budget Proposal	Change
<b>REVENUE</b>			
State Aid	8,411,924	9,219,894	807,970
Other State Sources	250,242	267,966	17,724
Federal Grants	1,377,210	1,420,240	43,030
Private Sources	100,481	88,614	(11,867)
Contribution from Management Company	196,103	-	(196,103)
<b>Total Revenues and Transfers</b>	<b>10,335,961</b>	<b>10,996,715</b>	<b>660,754</b>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,297,763	3,409,833	112,070
Added Needs	1,230,422	1,312,363	81,941
Support Services			
Pupil Services	352,339	376,065	23,726
Instructional Staff Support	937,235	945,395	8,161
General Administration	266,459	306,251	39,792
School Administration	887,188	948,052	60,864
Business & Internal Services	105,227	145,577	40,349
Central Services	300,814	371,557	70,742
Operations & Maintenance	2,334,962	2,551,713	216,751
Pupil Transportation Services	3,550	4,700	1,150
Other Support Services	603,848	604,908	1,060
Community Services			
Community Activities	13,070	13,070	-
Welfare Activities	3,084	3,084	-
<b>Total Expenditures</b>	<b>10,335,961</b>	<b>10,992,567</b>	<b>656,606</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>4,148</b>	<b>4,148</b>
Transfer Between Funds	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>27,232</b>	<b>27,232</b>	<b>-</b>
<b>CURRENT FUND BALANCE</b>	<b>27,232</b>	<b>31,380</b>	<b>4,148</b>

# Atlanta Heights Charter School

## Three Year Comparison

	2024-25 Audited	2025-26 Amended Budget	2026-27 Initial Budget Proposal
<b>REVENUE</b>			
State Aid	9,921,095	8,411,924	9,219,894
Other State Sources	314,380	250,242	267,966
Federal Grants	3,830,322	1,377,210	1,420,240
Private Sources	1,958	100,481	88,614
Contribution from Management Company	-	196,103	-
Total Revenues and Transfers	14,067,755	10,335,961	10,996,715
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	4,258,305	3,297,763	3,409,833
Added Needs	1,802,639	1,230,422	1,312,363
Support Services			
Pupil Services	504,203	352,339	376,065
Instructional Staff Support	1,982,905	937,235	945,395
General Administration	151,493	266,459	306,251
School Administration	760,313	887,188	948,052
Business & Internal Services	112,068	105,227	145,577
Central Services	999,536	300,814	371,557
Operations & Maintenance	2,724,249	2,334,962	2,551,713
Pupil Transportation Services	456	3,550	4,700
Other Support Services	730,629	603,848	604,908
Community Services			
Community Activities	38,502	13,070	13,070
Welfare Activities	-	3,084	3,084
Total Expenditures	14,065,297	10,335,961	10,992,567
EXCESS OF REVENUES OVER EXPENDITURES	2,458	-	4,148
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	24,774	27,232	27,232
CURRENT FUND BALANCE	27,231	27,232	31,380