

To: Atlanta Heights Charter School Board of Directors  
Subject: 2024-25 Initial Budget  
Date: April 19, 2024

---

Attached is the proposed initial budget for the upcoming 2024-25 school year. This is the first budget for the 2024-25 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 2024-25 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:

- 760 students
- 28 classrooms utilized
- \$12,354 per pupil funding

Student counts and staffed classrooms shown above are based on projected student enrollment, which may be lower than 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 "**2024-25 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.

The third report, entitled "**2024-25 Initial Budget Comparison to 2023-24 Amended Budget**", compares the proposed budget for the upcoming school year to the budget that was last approved by the board. Because the compliance timeline for the initial budgets overlaps with work on final amended budgets (where necessary) for the current year, the initial budget in this package is compared to the most recently approved budget as of the date of this memo.

Changes between the budgets are primarily due to expected changes in student counts and classrooms, as well as updates to funding amounts and costs. The initial budget presented at this time is a conservative estimate of funds that will be available for the school and a conservative estimate of expenses for school operations. Investment planning for grants for the 2024-25 school year is just beginning and plans will be reflected in the amended budgets presented 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 prior school year, the most recent board approved budget (as of the date of this memo), and the proposed initial budget for the upcoming school year.

The fifth report, entitled "**2024-25 Initial Budget Detail Comparison to 2023-24 Amended Budget Detail**", provides a detailed comparison between the proposed initial budget for the upcoming school year and the most recent board-approved budget for the current 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, as well as grant funds issued by the state and state funding for food services, where applicable.

Local Sources – Special education funds that flow through the local school district, as well as 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 program. ESSER grants and most other COVID-related grant funds are also from Federal sources. Covid-related funding will expire early in the 2024-25 school year, ending four years of increased federal and state revenue to support learning loss. This will be 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 items such as, salaries and benefits for teachers, curriculum and textbooks, classroom supplies and student technology. Investment of ESSER and other COVID-related grants for before and after-school tutors, teacher stipends, supplemental curricular tools, and classroom supplies and technology are included in Basic Instruction. Board discretionary expenses are also included in the budget in Basic Instruction. Since we cannot anticipate how the Board will utilize these funds, they are included in Basic Instruction. When the funds are spent, they will be accounted for in the appropriate expense category.

Compensatory Education – Costs associated with at-risk programs designed to meet the needs of children who are academically or economically challenged. Costs include items such as salaries and benefits for interventionists, supplemental curricular tools and teaching materials, and classroom supplies. ESSER and other COVID-related grants specifically planned for at-risk students and summer school are included in Compensatory Education.

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. Investment of ESSER and other COVID-related grants for supplemental social emotional services is included in Pupil Services.

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. Investment of ESSER and other COVID-related grants for program coordination and staff professional development is included in Instructional Staff Support.

Board of Education – Services for Board support such as legal and audit costs, board insurance, and NHA board relations assistance.

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) and support to ensure school quality. 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, purchasing, and compliance services.

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 (including those funded with ESSER or COVID-related grants). 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. Investment of ESSER and other COVID-related grants for supplies for students experiencing homelessness and for 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  
2024-25 Initial Budget

### Fiscal Year 2024-25

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	9,055,506	-	9,055,506
Other State Sources	95,466	-	95,466
Federal Grants	1,875,477	666,115	2,541,592
Private Sources	8,600	-	8,600
<b>Total Revenues and Transfers</b>	<b>11,035,049</b>	<b>666,115</b>	<b>11,701,164</b>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,598,502	-	3,598,502
Added Needs	1,626,412	-	1,626,412
Support Services			
Pupil Services	297,324	-	297,324
Instructional Staff Support	1,099,775	-	1,099,775
General Administration	321,666	-	321,666
School Administration	825,990	-	825,990
Business & Internal Services	198,925	-	198,925
Central Services	474,655	-	474,655
Operations & Maintenance	2,411,492	90,999	2,502,491
Pupil Transportation Services	2,980	-	2,980
Other Support Services	-	647,220	647,220
Community Services			
Community Activities	101,225	-	101,225
Welfare Activities	4,000	-	4,000
<b>Total Expenditures</b>	<b>10,962,945</b>	<b>738,219</b>	<b>11,701,164</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>72,104</b>	<b>(72,104)</b>	<b>-</b>
Transfer Between Funds	(72,104)	72,104	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>30,813</b>	<b>-</b>	<b>30,813</b>
<b>CURRENT FUND BALANCE</b>	<b>30,813</b>	<b>-</b>	<b>30,813</b>

**Secretary's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on June 10, 2024 where a quorum of the board was present.

Signed By:   
Dated: June 10, 2024

**Atlanta Heights Charter School**  
2024-25 Initial Budget Detail

	<b>2024-25 Initial</b>	<b>COVID Funding</b>	<b>Excluding COVID</b>
<b>General Fund</b>			
<b>REVENUE</b>			
State Aid	9,055,506	-	9,055,506
Revenue from State Sources	95,466	-	95,466
Restricted-Federal 'Pass thru' Grants - Title I	578,333	-	578,333
Restricted-Federal 'Pass thru' Grants - Title I SIP	7,500	-	7,500
Restricted-Federal 'Pass thru' Grants - Title II	94,904	-	94,904
IDEA Flowthrough	127,550	-	127,550
IDEA Preschool	3,751	-	3,751
ESSER III (84.425D)	1,056,639	1,056,639	-
E-Rate (32.004)	6,800	-	6,800
Revenue from Private Sources	8,600	-	8,600
<b>Total Revenue &amp; Other Transactions</b>	<b>11,035,049</b>	<b>1,056,639</b>	<b>9,978,409</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries & Wages	2,421,047	358,000	2,063,047
Payroll Taxes	171,233	-	171,233
Insurance Benefits	220,872	-	220,872
Other Benefits	425,145	-	425,145
Employment Expenses	17,670	-	17,670
Contracted Services	102,375	-	102,375
Curricular Tools	132,330	-	132,330
Student Costs	10,725	-	10,725
General Supplies	22,165	-	22,165
Equipment Expense	32,040	-	32,040
Dues & Subscriptions	7,900	-	7,900
Board Funds	35,000	-	35,000
<b>Total - Basic Instruction</b>	<b>3,598,502</b>	<b>358,000</b>	<b>3,240,502</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries & Wages	467,153	68,127	399,026
Payroll Taxes	33,119	-	33,119
Insurance Benefits	46,832	-	46,832
Other Benefits	82,918	-	82,918
Curricular Tools	586,786	566,030	20,756
General Supplies	142	-	142
<b>Subtotal - Compensatory Education</b>	<b>1,216,950</b>	<b>634,157</b>	<b>582,793</b>
<b>Special Education</b>			
Salaries & Wages	231,831	-	231,831
Payroll Taxes	19,076	-	19,076
Insurance Benefits	29,597	-	29,597
Other Benefits	47,611	-	47,611
Employment Expenses	1,477	-	1,477
Contracted Services	74,880	-	74,880
Curricular Tools	4,990	-	4,990
<b>Subtotal - Special Education</b>	<b>409,462</b>	<b>-</b>	<b>409,462</b>
<b>Total - Added Needs</b>	<b>1,626,412</b>	<b>634,157</b>	<b>992,255</b>
<b>Pupil Services</b>			
Health Services	87,679	-	87,679
Psychological Services	44,319	-	44,319
Speech Pathology	49,894	-	49,894
Social Work Services	81,073	-	81,073
Other (including recess aides)	34,359	-	34,359
<b>Total - Pupil Services</b>	<b>297,324</b>	<b>-</b>	<b>297,324</b>

	2024-25 Initial	COVID Funding	Excluding COVID
<b>Instructional Staff Support</b>			
Salaries & Wages	467,183	11,483	455,700
Payroll Taxes	37,710	-	37,710
Insurance Benefits	60,060	-	60,060
Other Benefits	95,257	-	95,257
Employment Expenses	89,295	53,000	36,295
Contracted Services	137,447	-	137,447
Curricular Tools	16,200	-	16,200
General Supplies	910	-	910
Improvement of Instruction	190,611	-	190,611
Communication	5,100	-	5,100
<b>Total - Instructional Staff Support</b>	<b>1,099,775</b>	<b>64,483</b>	<b>1,035,292</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of Education Administration	59,287	-	59,287
Employment Expenses	510	-	510
Professional Services - Audit & Other	14,500	-	14,500
Professional services - Legal	8,250	-	8,250
Insurance	7,300	-	7,300
<b>Subtotal - Board of Education</b>	<b>89,847</b>	<b>-</b>	<b>89,847</b>
<b>Executive Administration</b>			
Executive Administration	50,709	-	50,709
Oversight Fee	181,110	-	181,110
<b>Subtotal - Executive Administration</b>	<b>231,819</b>	<b>-</b>	<b>231,819</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>321,666</b>	<b>-</b>	<b>321,666</b>
<b>School Administration</b>			
<b>Office of the Principal</b>			
Salaries & Wages	258,286	-	258,286
Payroll Taxes	21,438	-	21,438
Insurance Benefits	25,191	-	25,191
Other Benefits	44,647	-	44,647
Employment Expenses	15,096	-	15,096
Contracted Services	4,060	-	4,060
General Supplies	8,990	-	8,990
Insurance	1,300	-	1,300
Communication	5,890	-	5,890
Dues & Subscriptions	7,535	-	7,535
<b>Subtotal - Office of the Principal</b>	<b>392,434</b>	<b>-</b>	<b>392,434</b>
<b>Other School Administration</b>			
Admissions & Other Administrative Support	215,959	-	215,959
Salaries & Wages	24,000	-	24,000
Payroll Taxes	1,992	-	1,992
Insurance Benefits	86	-	86
Other Benefits	4,987	-	4,987
Employment Expenses	2,150	-	2,150
Marketing	184,381	-	184,381
<b>Subtotal - Other School Administration</b>	<b>433,556</b>	<b>-</b>	<b>433,556</b>
<b>Total - School Administration</b>	<b>825,990</b>	<b>-</b>	<b>825,990</b>
<b>Business &amp; Internal Services</b>			
Fiscal Services	194,988	-	194,988
Internal Distribution Services	3,936	-	3,936
<b>Total - Business &amp; Internal Services</b>	<b>198,925</b>	<b>-</b>	<b>198,925</b>

	2024-25 Initial	COVID Funding	Excluding COVID
<b>Central Services</b>			
Planning, Research, and Development	9,906	-	9,906
Information Services	60,644	-	60,644
Staff/Personnel Services	306,676	-	306,676
Data Processing Services	50,923	-	50,923
Other Central Services	46,506	-	46,506
<b>Total - Central Services</b>	<b>474,655</b>	<b>-</b>	<b>474,655</b>
<b>Operations &amp; Maintenance</b>			
Internal Building Services	27,586	-	27,586
Safety & Security	67,640	-	67,640
Insurance	27,400	-	27,400
Equipment Expense	23,610	-	23,610
Lease of Building	1,670,776	-	1,670,776
Janitorial Services	181,000	-	181,000
Building Repairs & Maintenance	152,250	-	152,250
Utilities	112,700	-	112,700
Dues & Subscriptions	21,300	-	21,300
Taxes	127,230	-	127,230
<b>Total - Operations &amp; Maintenance</b>	<b>2,411,492</b>	<b>-</b>	<b>2,411,492</b>
<b>Pupil Transportation Services</b>			
Student Costs	2,980	-	2,980
<b>Total - Pupil Transportation Services</b>	<b>2,980</b>	<b>-</b>	<b>2,980</b>
<b>Other Support Services</b>			
<b>Pupil Activities</b>			
<b>Total - Pupil Activities</b>	-	-	-
<b>Community Services</b>			
<b>Community Activities</b>			
Contracted Services	80,000	-	80,000
Student Costs	21,225	-	21,225
<b>Total - Community Activities</b>	<b>101,225</b>	<b>-</b>	<b>101,225</b>
<b>Welfare Activities</b>			
Student Costs	4,000	-	4,000
<b>Total - Welfare Activities</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>
Outgoing Transfer to School Service Fund	72,104	-	72,104
Total Expenditures & Other Transactions	11,035,049	1,056,639	9,978,409
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	30,813	-	30,813
Ending Fund Balance	<b>30,813</b>	<b>-</b>	<b>30,813</b>



	2024-25 Initial	COVID Funding	Excluding COVID
<b>School Service Fund</b>			
<b>REVENUE</b>			
Department of Agriculture - Lunch	473,313	-	473,313
Department of Agriculture - Breakfast	192,802	-	192,802
<b>Total Food Service Revenue</b>	<b>666,115</b>	<b>-</b>	<b>666,115</b>
Transfer In from General Fund	72,104	-	72,104
<b>Total Revenue and Incoming Transfers</b>	<b>738,219</b>	<b>-</b>	<b>738,219</b>
<b>EXPENDITURES</b>			
<b>Operations &amp; Maintenance</b>			
Supplies, Materials Including Commodities Expense	5,100	-	5,100
Building Repairs & Maintenance	1,500	-	1,500
Lease of Building	84,399	-	84,399
<b>Total Operations &amp; Maintenance</b>	<b>90,999</b>	<b>-</b>	<b>90,999</b>
<b>Food Services</b>			
Supplies, Materials Including Commodities Expense	642,550	-	642,550
Salaries & Wages	4,670	-	4,670
<b>Total Food Service Expenditures</b>	<b>647,220</b>	<b>-</b>	<b>647,220</b>
Total Expenditures & Other Transactions	738,219	-	738,219
<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

2024-25 Initial Budget Comparison to 2023-24 Amended Budget

	<b>2023-24 Amended Budget Proposal</b>	<b>2024-25 Initial Budget Proposal</b>	<b>Change</b>
<b>REVENUE</b>			
State Aid	9,323,339	9,055,506	(267,833)
Other State Sources	88,881	95,466	6,585
Federal Grants	4,602,860	2,541,592	(2,061,268)
Private Sources	11,500	8,600	(2,900)
Total Revenues and Transfers	<u>14,026,579</u>	<u>11,701,164</u>	<u>(2,325,416)</u>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	4,826,745	3,598,502	(1,228,243)
Added Needs	1,768,884	1,626,412	(142,472)
Support Services			
Pupil Services	329,027	297,324	(31,704)
Instructional Staff Support	1,448,803	1,099,775	(349,028)
General Administration	342,925	321,666	(21,258)
School Administration	820,273	825,990	5,717
Business & Internal Services	161,891	198,925	37,033
Central Services	535,073	474,655	(60,418)
Operations & Maintenance	2,858,454	2,502,491	(355,963)
Pupil Transportation Services	2,725	2,980	255
Other Support Services	735,333	647,220	(88,114)
Community Services			
Community Activities	196,446	101,225	(95,221)
Welfare Activities	-	4,000	4,000
Total Expenditures	<u>14,026,579</u>	<u>11,701,164</u>	<u>(2,325,415)</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	33,836	30,813	(3,023)
CURRENT FUND BALANCE	<u><u>33,836</u></u>	<u><u>30,813</u></u>	<u><u>(3,023)</u></u>

**Atlanta Heights Charter School**  
Three Year Comparison

	<b>2022-23 Audited</b>	<b>2023-24 Amended Budget</b>	<b>2024-25 Initial Budget Proposal</b>
<b>REVENUE</b>			
State Aid	8,308,946	9,323,339	9,055,506
Other State Sources	169,310	88,881	95,466
Federal Grants	3,242,742	4,602,860	2,541,592
Private Sources	5,280	11,500	8,600
<b>Total Revenues and Transfers</b>	<b>11,726,277</b>	<b>14,026,579</b>	<b>11,701,164</b>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,653,240	4,826,745	3,598,502
Added Needs	1,224,670	1,768,884	1,626,412
Support Services			
Pupil Services	353,199	329,027	297,324
Instructional Staff Support	1,213,631	1,448,803	1,099,775
General Administration	114,974	342,925	321,666
School Administration	792,633	820,273	825,990
Business & Internal Services	93,561	161,891	198,925
Central Services	257,470	535,073	474,655
Operations & Maintenance	2,380,967	2,858,454	2,502,491
Pupil Transportation Services	1,272	2,725	2,980
Other Support Services	656,046	735,333	647,220
Community Services			
Community Activities	2,013	196,446	101,225
Welfare Activities	-	-	4,000
<b>Total Expenditures</b>	<b>10,743,677</b>	<b>14,026,579</b>	<b>11,701,164</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>982,600</b>	<b>-</b>	<b>-</b>
Transfer Between Funds	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>(953,553)</b>	<b>33,836</b>	<b>30,813</b>
<b>CURRENT FUND BALANCE</b>	<b>29,047</b>	<b>33,836</b>	<b>30,813</b>

**Atlanta Heights Charter School**  
2024-25 Initial Budget Detail Comparison to 2023-24 Amended Budget Detail

	2023-24 Amended	COVID Funding	Excluding COVID	2024-25 Initial	COVID Funding	Excluding COVID
<b>General Fund</b>						
<b>REVENUE</b>						
State Aid	9,323,339	-	9,323,339	9,055,506	-	9,055,506
Revenue from State Sources	88,881	-	88,881	95,466	-	95,466
Restricted-Federal 'Pass thru' Grants - Title I	726,483	-	726,483	578,333	-	578,333
Restricted-Federal 'Pass thru' Grants - Title I SIP	162,650	-	162,650	7,500	-	7,500
Restricted-Federal 'Pass thru' Grants - Title II	61,891	-	61,891	94,904	-	94,904
Restricted-Federal 'Pass thru' Grants - Title IV	50,391	-	50,391	-	-	-
IDEA Flowthrough	127,550	-	127,550	127,550	-	127,550
IDEA Preschool	3,751	-	3,751	3,751	-	3,751
ESSER III (84.425D)	2,694,012	2,694,012	-	1,056,639	1,056,639	-
E-Rate (32.004)	6,707	-	6,707	6,800	-	6,800
Revenue from Private Sources	11,500	-	11,500	8,600	-	8,600
<b>Total Revenue &amp; Other Transactions</b>	<b>13,257,155</b>	<b>2,694,012</b>	<b>10,563,144</b>	<b>11,035,049</b>	<b>1,056,639</b>	<b>9,978,409</b>
<b>EXPENDITURES</b>						
<b>Basic Instruction</b>						
Salaries & Wages	3,128,880	1,055,902	2,072,978	2,421,047	358,000	2,063,047
Payroll Taxes	170,783	-	170,783	171,233	-	171,233
Insurance Benefits	266,177	-	266,177	220,872	-	220,872
Other Benefits	409,240	-	409,240	425,145	-	425,145
Employment Expenses	17,050	-	17,050	17,670	-	17,670
Contracted Services	97,875	-	97,875	102,375	-	102,375
Curricular Tools	133,439	9,280	124,159	132,330	-	132,330
Student Costs	13,425	-	13,425	10,725	-	10,725
General Supplies	30,070	-	30,070	22,165	-	22,165
Equipment Expense	315,350	278,540	36,810	32,040	-	32,040
Dues & Subscriptions	7,898	-	7,898	7,900	-	7,900
Board Funds	35,000	-	35,000	35,000	-	35,000
Other	201,558	201,558	-	-	-	-
<b>Total - Basic Instruction</b>	<b>4,826,745</b>	<b>1,545,280</b>	<b>3,281,465</b>	<b>3,598,502</b>	<b>358,000</b>	<b>3,240,502</b>
<b>Added Needs</b>						
<b>Compensatory Education</b>						
Salaries & Wages	686,223	390,586	295,637	467,153	68,127	399,026
Payroll Taxes	39,894	15,356	24,538	33,119	-	33,119
Insurance Benefits	57,397	38,254	19,143	46,832	-	46,832
Other Benefits	96,033	36,965	59,068	82,918	-	82,918
Curricular Tools	358,416	289,228	69,188	586,786	566,030	20,756
Student Costs	4,000	-	4,000	-	-	-
General Supplies	757	-	757	142	-	142
Other	124,273	115,558	8,714	-	-	-
<b>Subtotal - Compensatory Education</b>	<b>1,366,992</b>	<b>885,947</b>	<b>481,045</b>	<b>1,216,950</b>	<b>634,157</b>	<b>582,793</b>
<b>Special Education</b>						
Salaries & Wages	264,001	-	264,001	231,831	-	231,831
Payroll Taxes	21,746	-	21,746	19,076	-	19,076
Insurance Benefits	57,511	-	57,511	29,597	-	29,597
Other Benefits	52,166	-	52,166	47,611	-	47,611
Employment Expenses	1,477	-	1,477	1,477	-	1,477
Contracted Services	-	-	-	74,880	-	74,880
Curricular Tools	4,990	-	4,990	4,990	-	4,990
<b>Subtotal - Special Education</b>	<b>401,892</b>	<b>-</b>	<b>401,892</b>	<b>409,462</b>	<b>-</b>	<b>409,462</b>
<b>Total - Added Needs</b>	<b>1,768,884</b>	<b>885,947</b>	<b>882,937</b>	<b>1,626,412</b>	<b>634,157</b>	<b>992,255</b>
<b>Pupil Services</b>						
Health Services	89,439	-	89,439	87,679	-	87,679
Psychological Services	49,859	-	49,859	44,319	-	44,319
Speech Pathology	56,131	-	56,131	49,894	-	49,894
Social Work Services	133,598	-	133,598	81,073	-	81,073
Other (including recess aides)	-	-	-	34,359	-	34,359
<b>Total - Pupil Services</b>	<b>329,027</b>	<b>-</b>	<b>329,027</b>	<b>297,324</b>	<b>-</b>	<b>297,324</b>
<b>Instructional Staff Support</b>						
Salaries & Wages	675,692	41,434	634,257	467,183	11,483	455,700
Payroll Taxes	51,580	717	50,863	37,710	-	37,710
Insurance Benefits	76,042	31	76,011	60,060	-	60,060
Other Benefits	129,246	1,726	127,520	95,257	-	95,257
Employment Expenses	115,658	55,000	60,658	89,295	53,000	36,295
Contracted Services	129,104	-	129,104	137,447	-	137,447
Curricular Tools	12,800	-	12,800	16,200	-	16,200
General Supplies	910	-	910	910	-	910
Improvement of Instruction	226,398	-	226,398	190,611	-	190,611
Communication	8,280	-	8,280	5,100	-	5,100
Other	23,093	14,836	8,257	-	-	-
<b>Total - Instructional Staff Support</b>	<b>1,448,803</b>	<b>113,745</b>	<b>1,335,058</b>	<b>1,099,775</b>	<b>64,483</b>	<b>1,035,292</b>
<b>General Administration</b>						
<b>Board of Education</b>						
Board of Education Administration	72,420	-	72,420	59,287	-	59,287
Employment Expenses	510	-	510	510	-	510
Professional Services - Audit & Other	-	-	-	14,500	-	14,500
Professional services - Legal	5,750	-	5,750	8,250	-	8,250
Insurance	8,300	-	8,300	7,300	-	7,300
<b>Subtotal - Board of Education</b>	<b>86,980</b>	<b>-</b>	<b>86,980</b>	<b>89,847</b>	<b>-</b>	<b>89,847</b>
<b>Executive Administration</b>						
Executive Administration	69,478	-	69,478	50,709	-	50,709
Oversight Fee	186,467	-	186,467	181,110	-	181,110
<b>Subtotal - Executive Administration</b>	<b>255,945</b>	<b>-</b>	<b>255,945</b>	<b>231,819</b>	<b>-</b>	<b>231,819</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>342,925</b>	<b>-</b>	<b>342,925</b>	<b>321,666</b>	<b>-</b>	<b>321,666</b>

	2023-24 Amended	COVID Funding	Excluding COVID	2024-25 Initial	COVID Funding	Excluding COVID
<b>School Administration</b>						
<b>Office of the Principal</b>						
Salaries & Wages	252,114	-	252,114	258,286	-	258,286
Payroll Taxes	17,048	-	17,048	21,438	-	21,438
Insurance Benefits	25,877	-	25,877	25,191	-	25,191
Other Benefits	41,598	-	41,598	44,647	-	44,647
Employment Expenses	23,262	-	23,262	15,096	-	15,096
Contracted Services	3,985	-	3,985	4,060	-	4,060
General Supplies	8,680	-	8,680	8,990	-	8,990
Insurance	1,300	-	1,300	1,300	-	1,300
Communication	5,735	-	5,735	5,890	-	5,890
Dues & Subscriptions	7,481	-	7,481	7,535	-	7,535
<b>Subtotal - Office of the Principal</b>	<b>387,079</b>	<b>-</b>	<b>387,079</b>	<b>392,434</b>	<b>-</b>	<b>392,434</b>
<b>Other School Administration</b>						
Admissions & Other Administrative Support	240,983	-	240,983	215,959	-	215,959
Salaries & Wages	24,958	-	24,958	24,000	-	24,000
Payroll Taxes	2,072	-	2,072	1,992	-	1,992
Insurance Benefits	90	-	90	86	-	86
Other Benefits	4,987	-	4,987	4,987	-	4,987
Employment Expenses	2,150	-	2,150	2,150	-	2,150
Marketing	157,955	-	157,955	184,381	-	184,381
<b>Subtotal - Other School Administration</b>	<b>433,194</b>	<b>-</b>	<b>433,194</b>	<b>433,556</b>	<b>-</b>	<b>433,556</b>
<b>Total - School Administration</b>	<b>820,273</b>	<b>-</b>	<b>820,273</b>	<b>825,990</b>	<b>-</b>	<b>825,990</b>
<b>Business &amp; Internal Services</b>						
Fiscal Services	158,270	-	158,270	194,988	-	194,988
Internal Distribution Services	3,622	-	3,622	3,936	-	3,936
<b>Total - Business &amp; Internal Services</b>	<b>161,891</b>	<b>-</b>	<b>161,891</b>	<b>198,925</b>	<b>-</b>	<b>198,925</b>
<b>Central Services</b>						
Planning, Research, and Development	13,831	-	13,831	9,906	-	9,906
Information Services	57,471	-	57,471	60,644	-	60,644
Staff/Personnel Services	339,730	-	339,730	306,676	-	306,676
Data Processing Services	69,744	-	69,744	50,923	-	50,923
Other Central Services	54,296	-	54,296	46,506	-	46,506
<b>Total - Central Services</b>	<b>535,073</b>	<b>-</b>	<b>535,073</b>	<b>474,655</b>	<b>-</b>	<b>474,655</b>
<b>Operations &amp; Maintenance</b>						
Internal Building Services	34,803	-	34,803	27,586	-	27,586
Safety & Security	65,355	-	65,355	67,640	-	67,640
Insurance	22,600	-	22,600	27,400	-	27,400
Equipment Expense	29,140	5,000	24,140	23,610	-	23,610
Lease of Building	2,002,815	-	2,002,815	1,670,776	-	1,670,776
Janitorial Services	201,009	24,009	177,000	181,000	-	181,000
Building Repairs & Maintenance	161,400	-	161,400	152,250	-	152,250
Communication	2,500	-	2,500	-	-	-
Utilities	100,400	-	100,400	112,700	-	112,700
Dues & Subscriptions	-	-	-	21,300	-	21,300
Taxes	127,808	-	127,808	127,230	-	127,230
Other	4,351	4,351	-	-	-	-
<b>Total - Operations &amp; Maintenance</b>	<b>2,752,182</b>	<b>33,360</b>	<b>2,718,821</b>	<b>2,411,492</b>	<b>-</b>	<b>2,411,492</b>
<b>Pupil Transportation Services</b>						
Student Costs	2,725	-	2,725	2,980	-	2,980
<b>Total - Pupil Transportation Services</b>	<b>2,725</b>	<b>-</b>	<b>2,725</b>	<b>2,980</b>	<b>-</b>	<b>2,980</b>
<b>Other Support Services</b>						
<b>Pupil Activities</b>						
<b>Total - Pupil Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Services</b>						
<b>Community Activities</b>						
Salaries & Wages	47,883	-	47,883	-	-	-
Payroll Taxes	3,974	-	3,974	-	-	-
Insurance Benefits	172	-	172	-	-	-
Other Benefits	9,567	-	9,567	-	-	-
Contracted Services	80,000	80,000	-	80,000	-	80,000
Curricular Tools	16,818	-	16,818	-	-	-
Student Costs	20,590	20,590	-	21,225	-	21,225
Other	17,441	15,089	2,352	-	-	-
<b>Total - Community Activities</b>	<b>196,446</b>	<b>115,679</b>	<b>80,767</b>	<b>101,225</b>	<b>-</b>	<b>101,225</b>
<b>Welfare Activities</b>						
Student Costs	-	-	-	4,000	-	4,000
<b>Total - Welfare Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>
Outgoing Transfer to School Service Fund	72,181	-	72,181	72,104	-	72,104
<b>Total Expenditures &amp; Other Transactions</b>	<b>13,257,155</b>	<b>2,694,012</b>	<b>10,563,144</b>	<b>11,035,049</b>	<b>1,056,639</b>	<b>9,978,409</b>
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>						
Beginning Fund Balance (7/1)	33,836	-	33,836	30,813	-	30,813
Ending Fund Balance	33,836	-	33,836	30,813	-	30,813

	2023-24 Amended	COVID Funding	Excluding COVID	2024-25 Initial	COVID Funding	Excluding COVID
<b>School Service Fund</b>						
<b>REVENUE</b>						
Department of Agriculture - Lunch	542,610	-	542,610	473,313	-	473,313
Department of Agriculture - Breakfast	226,814	-	226,814	192,802	-	192,802
<b>Total Food Service Revenue</b>	<b>769,424</b>	<b>-</b>	<b>769,424</b>	<b>666,115</b>	<b>-</b>	<b>666,115</b>
Transfer In from General Fund	72,181	-	72,181	72,104	-	72,104
<b>Total Revenue and Incoming Transfers</b>	<b>841,605</b>	<b>-</b>	<b>841,605</b>	<b>738,219</b>	<b>-</b>	<b>738,219</b>
<b>EXPENDITURES</b>						
<b>Operations &amp; Maintenance</b>						
Supplies, Materials Including Commodities Expense	5,100	-	5,100	5,100	-	5,100
Building Repairs & Maintenance	-	-	-	1,500	-	1,500
Lease of Building	101,172	-	101,172	84,399	-	84,399
<b>Total Operations &amp; Maintenance</b>	<b>106,272</b>	<b>-</b>	<b>106,272</b>	<b>90,999</b>	<b>-</b>	<b>90,999</b>
<b>Food Services</b>						
Supplies, Materials Including Commodities Expense	729,350	-	729,350	642,550	-	642,550
Salaries & Wages	5,483	-	5,483	4,670	-	4,670
Equipment Purchases & Repairs	500	-	500	-	-	-
<b>Total Food Service Expenditures</b>	<b>735,333</b>	<b>-</b>	<b>735,333</b>	<b>647,220</b>	<b>-</b>	<b>647,220</b>
Total Expenditures & Other Transactions	841,605	-	841,605	738,219	-	738,219
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	-	-	-	-	-	-
Ending Food Service Fund Balance	-	-	-	-	-	-