GCA Finance Committee



FY26 Budget Review #2

June 13th, 2025

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GCA FY26 Proposed Budget

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Enrollments

Major Budget Input Assumptions

- FY26 projections assume enrollments based on current Board Policy and enrollment trends.

	FY26	FY25	V
K8	6,800	6,697	103
HS	3,200	3,255	(55)
Total	10,000	9,952	48
FTE Count	10,151	10,193	(42)

- The Special Education population is projected to increase approximately 5% from FY25 to approximately 2,000.

Funding

Major Budget Input Assumptions

- State Basic & Special Education Funding
  - Assumes most recent GA DoE Funding Sheet information of **$115.8M**; **7.9% increase** YoY with 3-count funding estimate of 10,151 FTE yielding:

		Count Date PPR	$ Millions
FY26	QBE:	$ 6,221	$63.2
	Charter Supplement:	$ 5,186	$52.6
	Total:	**$11,407**	**$ 115.8**

		Count Date PPR	$ Millions
FY25	QBE:	$ 5,847	$59.6
	Charter Supplement:	$ 4,677	$47.7
	Total:	**$ 10,524**	**$107.3**

- Federal Funding

	$ Millions
Title I	$ 5.3
IDEA	$ 2.1
Title II	$ 0.5
Title - Other	$ 0.8
Total	**$ 8.7**

Traditional Fed funding assumes slight increases due to improved enrollment. Total funding could reach over **$124M**.

$ Millions
$115.8
$8.7
$124.5

Staffing & Compensation

Major Budget Input Assumptions

- FY25 1066 Full-Time Projected

Projected Board-employed:		
Faculty & Instruction	-- General teachers:	13
	-- SPED teachers:	6
Administrator & Support Staff	-- Admins (3 District):	4
FTE Total		1,089
Paraprofessional staff (6 LIFE)		6
Total Proposed Staff		1,095

Currently backfilling at 100% and budgeting/hiring for entire 12-month run rate

- Average Salaries
  - Comp & Ben increase of $1.9M due to average 3.3% staff salary increases and $2.6M increase due to 29 additional headcount
  - No retention bonus within budget
- Assume Benefits of 40%, including GA TRS
  - Includes up to 35% retirement matching program from social security savings

Headcount Changes

Major Budget Input Assumptions

- **K8** - PGB: 8 GEN teachers | EGB: 4 GEN teachers, 4 SPED teachers | MGB: 2 SPED teachers, 1 SE Admin
- **HS** - 1 Elective teacher

	Instruction	Admin	Total
K8	18	1	19
HS	1	0	1
SPED	6	0	6
Grade Band	**25**	**1**	**26**
District	2	1	3
Total	**27**	**2**	**29**

- **SPED**: 6 Paraprofessionals
- **District:** 1 Curriculum Coordinator, 1 Enrollment Spc, 1 Curr AD

Other P&L Expenses

Major Budget Input Assumptions

Assumptions flat to FY25 assumptions/runrate, except if otherwise noted.

- Instruction – Teacher and Staff Expenses; C&B increase
  - Compensation and benefits
  - Travel
  - Phone
  - Teacher Laptops: Assume a decreased refresh of teacher laptops
  - Other Instructional Materials & Supplies
  - Conf., Teacher Training & Prof. Dev.
  - Printing, Mailing, Postage
  - Tuition reimbursement: $50K/semester
  - Teacher ISP Reimbursements
  - Other

Other P&L Expenses

Major Budget Input Assumptions

Assumptions flat to FY25 assumptions/runrate, except if otherwise noted.

- Instruction – Student Expenses; curriculum decrease
  - Proctored Exams & Test Administration
  - Curriculum Charges: Tutoring Svc, ELA increase
    - Curriculum Delivery – 100+ vendors used: Edgenuity, IXL, Canvas, iReady, etc.
    - Computer, Peripherals, & Software – Lease program from SCA/Ampil
    - Other: Testing Services, Testing Computers
  - Student ISP – T-Mobile (hotspot program)
  - Other: 3rd party curriculum, assessments

- Student and Family Services
  - Special Ed Contracted Services & Other Related Exp.
  - Field Trips
  - School Events
  - Annual School Reports
  - Other

Other P&L Expenses

Major Budget Input Assumptions

Assumptions flat to FY25 assumptions/runrate, except if otherwise noted.

- School Administration & Governance - C&B increase
  - Oversight/Sponsor Fee: Commission fee 2% of Funding (partially refunded)
  - Legal Services: School related legal expenses and Board legal fees
  - Payroll Services: includes ADP platform for payroll and benefits
  - Auditing – Sonaike LLC
  - Board Development & Training – Board Travel
  - Administrator Travel
  - Administrator Phone
  - Non-Instructional Administrative Staff Salaries, Benefits, Incentives
  - Consultants
  - Administrative Temp/Contract Labor
  - Other

- Technology
  - SCA IT services

Other P&L Expenses

Major Budget Input Assumptions

Assumptions flat to FY25 assumptions/runrate, except if otherwise noted.

- Facilities / Insurance / Other
  - Rent – includes addition office space
  - Maintenance/Repair Facility/Utilities
  - Internet Connection
  - Conference calls
  - Copier / Fax Lease
  - Office Postage and Shipping – likely decrease shipping expense due to renegotiation
  - Office supplies and equipment
  - Computer equip. & installation
  - General Liability Insurance – slight increase due to average enrollment (one year in rears)
  - Bank fees
  - Depreciation
  - Other

P&L Review

P&L Summary: FY26 Unapproved Budget vs. FY25 Forecast

	Budget vs. FY25			
	FY26 Budget	FY25 Budget	Variance Over / (Under)	% Change
Count Date	10,000	9,800	200	2%
Total Revenue	$ 124,566,437	$ 115,532,553	$ 9,033,884	7%
INSTRUCTION	98,478,174	89,442,000	$ 9,036,174	9%
PUPIL SERVICES	15,420,247	16,068,000	$ (647,753)	-4%
IMPROVEMENT OF INSTRUCT SRVC	2,960,795	2,868,000	$ 92,795	3%
GENERAL ADMINISTRATION	271,368	226,000	$ 45,368	17%
SCHOOL ADMINISTRATION	4,712,910	5,210,000	$ (497,090)	-11%
SUPPORT SERVICES	1,474,530	1,206,000	$ 268,530	18%
MAINT & OPER - PLANT SVCS	784,919	593,033	$ 191,885	24%
Total Expenses	124,102,943	115,513,033	8,589,909	7%
Net Surplus (Deficit)	$ 463,494	$ 19,520	$ 443,974	

P&L Review Details

Funding Detail

State Funds

FY26 State Funds		Funding Description
QBE Funding	$63,140,075	Quality Basic Education funding formula uses the number of students and learning plan enrolled
Charter Supplement	$52,628,673	Additional funding provided to charter schools by the state to compensate for the absence of local tax revenue
SCSC Admin Fee	($2,084,197)	The SCSC is authorized to withhold up to 3% of state charter school earnings to cover agency operations
Totals	**$113,704,551**	

Federal Funds

FY26 Restricted Funds			Grant Description	CO %
Transfered to Title I	Title I*	$4,776,916	Provides financial assistance to schools with high percentages of children from low-income families	10.00%
	Title II	$489,951	Provides funds intended to increase academic achievement through professional development	10.00%
	Title IV	$387,999	Provides all students with access for a more well-rounded education experience	10.00%
Title III		$25,811	Supplements funds for Language Instruction for English Learners and Immigrant Students	0.00%
MKV Title Grant		$56,199	Competitive grant that provides assistance to displaced students and families	0.00%
IDEA Flowthrough		$2,157,864	Funds excess costs of providing special education and related services to children with disabilities	0.00%
IDEA Preschool		$26,897	Funds SPED and related services cost for children aged 5 and under	0.00%
Parent Mentor		$18,400	Compensates for a portion of the parnet mentor salary under IDEA	0.00%
GRASP		$135,000	Competitive grant : helps improve grad rate and salary of GRASP counselor	0.00%
Computer Science Teacher		$15,000	Competive grant: funds professional development for computer science teachers	0.00%
Ga Outdoor Learning		$5,000	Competitive grant: subsidizes and promotes outdoor learning	0.00%
Totals		**$8,095,037**	***Does not include carryover in Title 1**	

P&L Review Details w/ Vendors

Expense Detail: Instruction Expenses – Teachers and Instruction

10-1000 INSTRUCTION	$	98,478,173.76
100-110 INST-TEACHERS	$	60,227,815.71
100-113 INST-SUBS & TEMPS (CERTIFIED)	$	42,342.00
100-116 INST-PROF DEVELOPMENT STIPENDS	$	171,081.74
100-140 INST-AIDS AND PARAPRO	$	243,128.73
100-164 INST-PERSONAL SERVICES SALARY	$	292,258.30
100-199 INST- OTHER SALARIES AND COMPEN	$	188,731.35
Total 100-200 INST-EMPLOYEE BENEFITS	$	24,999,033.62
100-260 INST-WORKERS COMPENSATION	$	406.80
100-300 INST-PURCHASED PROFESSIONAL SVC	$	2,066,485.57
100-443 INST-RENTAL OF COMPUTER EQUIP	$	622,578.50
100-443-1 INST-RENTAL OF COMPUTER EQUP	$	1,825,196.96
100-530 INST-COMMUNICATION	$	1,057,263.29
100-532 INST-CWB SUBSCRIPTIONS/LICENSES	$	1,895,482.72
100-610 INST-SUPPLIES	$	400,126.42
100-611 INST-SUPPLIES TECH RELATED	$	12,312.00
100-612 INST-SOFTWARE	$	4,037,558.15
100-616 INST-EXPENDABLE COMPUTER EQUIP	$	159,544.37
100-640 INST-DIGITAL TEXTBOOKS	$	87,458.17
100-642 INST-BOOKS(O/THAN TXT)& PERIODI	$	3,606.86
100-810 INST-DUES AND FEES	$	145,762.50

Vendor Demographic

- Comp & Ben 86%
- Insight Investments 3%
- Southeastern Computer Association 2%
- United Parcel Svc 1%
- Imagine Learning 1%
- i-Ready Classroom .4%
- Discovery Education .4%
- Webinar 3000 .3%
- IXL Professional .2%
- Florida Virtual School .2%
- OverDrive, Inc.
- Leadership Preparatory Academy Inc
- ELEM Health Course
- Pitsco Education, LLC
- eDynamic Holdings LP

P&L Review Details w/ Vendors

Expense Detail: Pupil Services

10-2100 PUPIL SERVICES	$	15,420,246.74
210-164 PS- PERSONAL SERVICES -SALARIES	$	220,086.09
210-173 PS-SECONDARY COUNSELOR	$	67,929.80
210-176 PS - SCHOOL SOCIAL WORKER	$	227,122.50
210-177 PS-PARENT COORDINATOR SALARY	$	3,371,825.84
210-190 PS- OTHER MGMT PERSONNEL SALARY	$	71,554.73
210-191 PS-OTHER ADMIN PERSONNEL SALARY	$	779,611.78
210-199 PS - OTHER SALARIES AND COMPENS	$	30,965.42
Total 210-200 PS-EMPLOYEE BENEFITS	$	1,645,659.82
210-300 PS-PURCHASED PROFESSIONAL SVCS	$	1,786,222.31
210-820 PS-NO SHOWS/CANCELLATIONS	$	736,798.44
210301 PS-SPEECH SERVICES	$	2,686,455.90
210302 PS-OCCUPATIONAL SERVICES	$	677,722.66
210303 PS-PSYCHOLOGICAL SERVICES	$	900,500.80
210304 PS-PHYSICAL THERAPY SERVICES	$	124,477.00
210305 PS-VISION THERAPY SERVICES	$	46,450.13
210306 PS-SUPPORT SERVICES	$	18,021.80
210307 PS-PROCTORED EXAMS & TEST ADMIN	$	80,938.56
210308 PS-SCHOOL EVENTS	$	136,214.60
210-441 PS-RENTAL OF LAND OR BUILDINGS	$	907,542.47
210-530 PS-COMMUNICATION	$	530,943.85
210-532 PS-CWB SUBSCRIP/LICENCES	$	11,322.42
210-580 PS-TRAVEL	$	25,892.48
210582 PS-LODGING	$	752.45
210583 PS-MEALS AND ENTERTAINMENT	$	50,023.46
210-610 PS-SUPPLIES	$	72,107.62
210-612 PS-COMPUTER SOFTWARE	$	240.00
210-616 PS-EXPENDABLE COMPUTER EQUIP	$	191,702.40
210-810 PS-DUES AND FEES	$	15,161.42
210-890 PS-OTHER EXPENDITURES	$	6,000.00

Vendor Demographics

- Comp & Ben 34%
- Thrive Speech Therapy Services, LLC 5%
- Enable My Child LTD dba Hello Hero 4%
- James E Roberts dba BST Live, LLC 4%
- Verizon 3%
- T-Mobile 3%
- Atlanta Psychoeducational Services 3%
- E-Therapy Intermediate Inc. 3%
- Amazingly Uplifted 2%
- Innovative Behavior Options 1%
- Enablr Therapy, LLC 1%
- Sonesta Gwinnett Place Atlanta
- Legacy Lavista, LLC

P&L Review Details w/ Vendors

Expense Detail: Improvement of Inst Svc, General Administration

10-2210 IMPROVEMENT OF INSTRUCT SERVICE	**$**	**162,919.32**
221-199 IIS- OTHER SALARIES AND COMPENS	$	103,251.86
Total 221-200 IIS-EMPLOYEE BENEFITS	$	35,111.69
221-300 IIS-PURCH PROFESSIONAL SERVICES	$	15,120.00
221-580 IIS-TRAVEL	$	9,435.77
10-2213 INSTRUCTIONAL STAFF TRAINING	**$**	**2,797,876.09**
213-191 IST-OTHER ADMIN SALARY	$	194,465.01
Total 213-200 IST- EMPLOYEE BENEFITS	$	74,458.03
213-300 IST-PURCHASED PROFESSIONAL SVS	$	226,582.25
213-441 IST-RENTAL OF LAND OR BUILDING	$	469,647.40
213-530 IST-COMMUNICATION	$	1,326.53
213-532 IST-CWB SUBSCRIPTIONS/LICENSES	$	3,083.40
213-580 IST-TRAVEL	$	1,415,978.66
213-610 IST-SUPPLIES	$	121,880.62
213-612 IST-SOFTWARE	$	10,476.00
213-641 IST-TEXTBOOKS	$	2,070.00
213-642 IST-BKS (NOT TXT OR PERIODICAL)	$	1,829.63
213-810 IST-DUES AND FEES	$	264,576.94
213-890 IST-OTHER EXPENDITURES	$	11,501.64

Vendor Demographics

- Comp & Ben 87%
- Ready Learner One LLC 4%
- Solution Tree, Inc. 4%
- CTAE Resource Network, Inc. 3%
- Georgia Department of Education 1%

- Comp & Ben 45%
- The Classic Center 25%
- HP Athens, LLC 3%
- Secure Health Care Solution
- Hyatt Athens

10-2230 FEDERAL GRANT ADMINISTRATION	**$**	**1,793.42**
223-610 FGA-SUPPLIES	$	1,793.42
10-2300 GENERAL ADMINISTRATION	**$**	**269,574.60**
230-191 GA-OTHER ADMIN PERSONNEL	$	155,855.98
Total 230-200 GA-EMPLOYEE BENEFITS	$	57,450.36
230-300 GA-PURCHASED PROFESSIONAL SVCS	$	46,860.00
230-580 GA-TRAVEL	$	4,608.26
230-810 GA-DUES AND FEES	$	4,800.00

Vendor Demographics

- Comp & Ben
- Wiser Ed (subs)
- Robert Half and Other contract labor vendors

P&L Review Details w/ Vendors

Expense Detail: School Administration, support Svc, and Maintenance

10-2400 SCHOOL ADMINISTRATION	**$**	**4,712,910.48**
240191 SA-OTHER ADMIN PERSONNEL SALARY	$	550,861.83
Total 240-200 SA-EMPLOYEE BENEFITS	$	187,699.42
240-300 SA-PURCHASED PROF & TECH SVCS.	$	791,583.86
240-441 SA-RENTAL OF LAND OR BUILDINGS	$	23,689.09
240-442 SA-RENTAL OF EQUIPMENT	$	15,951.43
240-530 SA-COMMUNICATION	$	76,701.10
240-532 SA-COMMUNICATIONS-WEB BASED S/L	$	101,866.49
240-580 SA-TRAVEL	$	161,922.01
240-610 SA-SUPPLIES	$	115,295.34
240-612 SA-COMPUTER SOFTWARE	$	71,697.17
240-615 SA-EXPENDABLE EQUIPMENT	$	467.08
240-616 SA-EXPENDABLE COMPUTER EQUIP	$	34,878.23
240-810 SA-DUES AND FEES	$	2,579,361.95
240812 SA-BANK FEES	$	935.48

Vendor Demographics

- Southeastern Computer Associates, LLC 25%
- GA DOE 35%
- Docusign 3%
- Comp & Ben 3%
- C. Harper Media 2%
- Fit Kit Brands LLC 1%
- Arthur J. Gallagher & Co.
- We Partner Leasing

10-2500 SUPPORT SERVICES - BUSINESS	**$**	**340,820.76**
250301 SSB-LEGAL SERVICES	$	159,955.66
250303 SSB-AUDIT SERVICES	$	28,500.00
250-612 SSB-COMPUTER SOFTWARE	$	102,345.98
250-810 SSB-DUES AND FEES	$	50,019.12
10-2600 MAINT & OPER - PLANT SERVICES	**$**	**770,878.57**
260-300 MOPS-PURCHASED PROF & TECH SVCS	$	3,445.94
260-441 MOPS- BUILDING RENT	$	592,770.02
260-520 MOPS-INSURANCE (NON-EMPLOYEE)	$	165,882.96
260-615 MOPS-EXPENDABLE EQUIP	$	4,118.11
260-810 MOPS-DUES AND FEES	$	4,661.53
10-2700 STUDENT TRANSPORTATION SERVICES	**$**	**14,040.00**
270-595 STS-OTHER PURCHASED SERVICES	$	14,040.00
10-2800 SUPPORT SERVICES - CENTRAL	**$**	**1,133,708.87**
280-300 SSC-PURCHASED PROF & TECH SVCS	$	27,783.29
280-430 SSC-REPAIR & MAINT. SVS	$	1,335.60
280-530 SSC-COMMUNICATIONS	$	1,057,074.78
280-810 SSC-DUES AND FEES	$	47,515.20

Vendor Demographics

- MICROSOFT 14%
- Google Adwords 12%
- Meta Platforms, Inc.12%
- Concur Technologies, Inc. 5%
- Robbins Government Relations LLC 4%
- KREVOLIN & HORST LLC 3%
- Roku Ad 2%
- Spotify Ad 2%
- INDEED 1%
- Infinite Campus, Inc.1%

Risks & Opportunities

Major Budget Input Assumptions

- Opportunities: Includes all known revenue increases that present upside beyond the confines of the budgeting process. This also encompasses expenditure savings exceeding $100K
- Risks: All activities that can lead to a potential loss of margin, asset or increase in liability exceeding $100K

	Amount	Probability	Total
High Cost Fund	$0.1M	100%	$0.1M
GAF1 Fund	$0.5M	95%	$0.5M
QBE Upside	$4.0M	75%	$3.0M
SCSC Refund	$1.0M	50%	$0.5M
Delayed Hiring	$0.6M	50%	$0.3M
Sub Total	**$5.2M**		**$4.7M**
Enrollment Hires	-$1M	50%	-$0.5M
Board Initiatives	-$0.2M	50%	-$0.1M
Sub Total	**-$0.8M**		**-$0.6M**
Total	**$2.3M**		**$4.1M**

Federal Funding Descriptions
(for reference only)

Title I, Part A (Title I) of the Elementary and Secondary Education Act, as amended (ESEA) provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. Federal funds are currently allocated through four statutory formulas that are based primarily on census poverty estimates and the cost of education in each state.

Title II, Part A provides funds intended to increase academic achievement by improving teacher and principal quality., primarily through professional development. This program is carried out by increasing the number of highly qualified teachers in classrooms; increasing the number of highly qualified principals and assistant principals in schools; and increasing the effectiveness of teachers and principals by holding LEAs and schools accountable for improvements in student academic achievement.

Title III, Part A provides funds intended to assist schools with language instruction, specifically for Limited English Proficient students. Funds June be used for professional development and language instruction programs.

The Individuals with Disabilities Education Act (IDEA) is a law ensuring services to children with disabilities throughout the nation. IDEA governs how states and public agencies provide early intervention, special education and related services to more than 6.5 million eligible infants, toddlers, children and youth with disabilities. Children and youth (ages 3-21) receive special education and related services under IDEA Part B.

IDEA Part B Sections 611 and 619 funds must be used only to pay the excess costs of providing special education and related services to children with disabilities, such as costs for special education teachers and administrators; related services providers (speech therapists, psychologists, etc.); materials and supplies for use with children with disabilities; professional development for special education personnel; professional development for regular education teachers who teach children with disabilities; and specialized equipment or devices to assist children with disabilities.