DeKalb Brilliance Academy
Multi-year Projection
As of May FY2025

		Year 1 2024-25	Year 2 2025-26	Year 3 2026-27	Year 4 2027-28	Year 5 2028-29	Year 6 2029-30	Assumptions
SUMMARY								
Revenue								
	Local Revenues	949,400	507,702	296,052	335,252	374,508	375,173	
	State Revenues	5,172,202	7,485,837	8,297,935	9,217,206	10,214,723	10,448,003	
	Federal Revenues	803,779	1,096,480	1,283,166	2,223,113	1,664,425	1,670,412	
	Other Revenue	-	-	-	-	-	-	
	Total Revenue	**6,925,381**	**9,090,019**	**9,877,153**	**11,775,572**	**12,253,656**	**12,493,588**	
Expenses								
	Personnel	2,864,150	3,696,820	4,098,917	4,502,249	4,956,955	5,054,294	
	Benefits & Insurances	965,549	1,291,686	1,417,000	1,573,729	1,755,132	1,808,016	
	Purchased Professional & Technical Services	698,550	934,209	1,041,610	1,148,770	1,233,897	1,261,852	
	Purchased Property Services	378,164	356,628	343,260	350,126	357,128	364,271	
	Other Purchased Services	506,566	775,958	881,471	1,005,620	1,136,735	1,159,463	
	Supplies	484,549	661,528	590,813	1,109,002	680,267	693,572	
	Property	11,150	581,746	579,289	571,234	571,234	571,234	
	Other Expenses	608,212	1,087,750	1,088,024	1,278,757	1,058,529	521,374	
	Total Expenses	**6,516,889**	**9,386,325**	**10,040,383**	**11,539,486**	**11,749,877**	**11,434,077**	
Net Income		**408,492**	**(296,306)**	**(163,230)**	**236,086**	**503,779**	**1,059,512**	
Fund Balance								
	Beginning Balance (Unaudited)	925,137	1,333,629	1,037,323	874,092	1,110,178	1,613,957	
	Audit Adjustment							
	Beginning Balance (Audited)	925,137	1,333,629	1,037,323	874,092	1,110,178	1,613,957	
	Net Income	408,492	(296,306)	(163,230)	236,086	503,779	1,059,512	
Ending Fund Balance		**1,333,629**	**1,037,323**	**874,092**	**1,110,178**	**1,613,957**	**2,673,469**	
Total Revenue Per Student		21,244	18,036	16,798	17,523	16,209	16,526	
Total Expenses Per Student		19,990	18,624	17,075	17,172	15,542	15,124	
Net Income Per Student		1,253	(588)	(278)	351	666	1,401	
Fund Balance as a % of Expenses		20%	11%	9%	10%	14%	23%	
Debt Service Coverage Ratio		1.73	1.26	1.38	1.54	1.72	3.30	
Key Assumptions								
	K	78	84	84	84	84	84	
	1	76	84	84	84	84	84	
	2	79	84	84	84	84	84	
	3	48	84	84	84	84	84	
	4	45	84	84	84	84	84	
	5	-	84	84	84	84	84	
	6	-	-	84	84	84	84	
	7	-	-	-	84	84	84	
	8	-	-	-	-	84	84	
Enrollment Summary								
	K-3	281	336	336	336	336	336	
	4-6	45	168	252	252	252	252	
	7-8	-	-	-	84	168	168	
	Total Enrolled	**326**	**504**	**588**	**672**	**756**	**756**	
REVENUE								
Local Revenues								
1220	Donations	20,000	20,000	20,000	20,000	20,000	20,000	Our fundraising goal for donations is $20,000 annually, which includes
1500	Investment Income	80,000	5,000	5,500	6,050	6,655	7,321	
1920.3	Contributions - Foundation	699,400	250,800	-	-	-	-	
1995	School Fees	150,000	231,902	270,552	309,202	347,853	347,853	
	SUBTOTAL - Local Revenues	**949,400**	**507,702**	**296,052**	**335,252**	**374,508**	**375,173**	

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State Revenues								
3120	Total QBE Formula Earnings (State And Local Funds	5,495,729	8,252,206	9,272,251	10,330,710	11,467,415	11,700,695	
3140	Qbe Contra Account (Debit	(400,578)	(835,128)	(974,316)	(1,113,504)	(1,252,692)	(1,252,692)	
3800	Other Grants From Georgia Department Of Education	77,051	68,759	-	-	-	-	
	SUBTOTAL - State Revenues	**5,172,202**	**7,485,837**	**8,297,935**	**9,217,206**	**10,214,723**	**10,448,003**	
Federal Revenues								
4300.1	Title I	358,242	554,135	646,714	739,293	831,873	831,873	
4300.6	IDEA	134,682	155,274	180,194	207,032	233,869	233,869	
4510	NSLP - Lunch	156,480	244,466	288,162	332,708	378,116	381,897	
4511	NSLP - Breakfast	91,280	142,605	168,095	194,080	220,568	222,773	
4520	Other Federal Grants Through Georgia Department Of Education	44,029	-	-	-	-	-	
4520.1	Charter School Program	-	-	-	750,000	-	-	
4999	PY Unaccrued Federal Revenues	19,066	-	-	-	-	-	
	SUBTOTAL - Federal Revenues	**803,779**	**1,096,480**	**1,283,166**	**2,223,113**	**1,664,425**	**1,670,412**	
Other Revenue								
	SUBTOTAL - Other Revenue	**-**	**-**	**-**	**-**	**-**	**-**	
TOTAL REVENUE		**6,925,381**	**9,090,019**	**9,877,153**	**11,775,572**	**12,253,656**	**12,493,588**	
EXPENSES								
Personnel								
110	Teachers	910,886	1,895,930	2,140,549	2,394,194	2,657,130	2,710,273	SPED & Gen Ed Teachers combined with specified program coding
116	Teacher Leader Stipends	12,000	12,000	12,000	12,000	34,120	34,802	See payroll tab for salary assumptions
118	Enrichment Teachers	212,315	296,113	302,035	308,076	384,496	392,186	See payroll tab for salary assumptions
130	Principal	120,213	133,705	136,379	139,107	141,889	144,727	See payroll tab for salary assumptions
131	AP of Instruction	260,389	295,823	301,739	406,774	414,910	423,208	See payroll tab for salary assumptions
140	Assistant Teachers	174,485	247,502	252,452	257,501	309,651	315,844	SPED & Gen Ed Paras combined with specified program coding
140.1	Reading Teacher	157,728	-	-	-	-	-	
140.2	Special Education Personnel	452,072	-	-	-	-	-	
140.3	Aftercare Personnel	4,509	71,885	73,322	74,789	76,285	77,810	See payroll tab for salary assumptions
141	Operations Manager	67,119	72,159	73,602	75,074	76,576	78,107	See payroll tab for salary assumptions
142	Operations Assistant | Café Manager	41,406	42,473	43,322	44,189	45,073	45,974	See payroll tab for salary assumptions
161	Data/Special Projects Manager	-	95,342	97,249	99,194	101,178	103,201	See payroll tab for salary assumptions
174	Nurse	55,745	56,860	57,997	59,157	60,340	61,547	See payroll tab for salary assumptions
176	Social Worker	76,905	79,966	81,565	83,197	84,861	86,558	See payroll tab for salary assumptions
181	Facility Manager	-	72,159	73,602	75,074	76,576	78,107	See payroll tab for salary assumptions
190	Head of School	130,014	141,889	144,727	147,621	150,574	153,585	See payroll tab for salary assumptions
190.3	Director of Operations	108,790	122,921	125,379	127,887	130,445	133,054	See payroll tab for salary assumptions
190.4	Front Office Manager	42,549	45,093	45,995	46,915	47,853	48,810	See payroll tab for salary assumptions
191	Other Administrative Personnel	22,025	-	-	-	-	-	See payroll tab for salary assumptions
199.1	Bonuses	15,000	15,000	137,000	151,500	165,000	166,500	$5k per executive team, $4K per admin team, $3K per lead teacher, $1500 per
	SUBTOTAL - Personnel	**2,864,150**	**3,696,820**	**4,098,917**	**4,502,249**	**4,956,955**	**5,054,294**	
Benefits & Insurances								
210	Health Insurance	315,250	423,000	472,500	535,815	614,699	645,434	Health Insurance assumes $750 per month for each employee either through
220.1	Medicare - Employer Share	41,530	53,604	59,434	65,283	71,876	73,287	Medicare is a 1.45% cost from all earnings per FTE.
220.2	Social Security - Employer Share	3,343	6,251	13,906	14,899	17,203	17,435	Social Security is a 6.2% for non TRS employees.
230	Teachers Retirement System	583,965	787,883	848,929	933,792	1,025,277	1,045,783	TRS is a 21.91% cost from all eligible FTE in Year 2.
250	Unemployment Compensation	21,460	20,948	22,230	23,940	26,078	26,078	Unemployment Compensation is a 4.5% cost from all earning per FTE.
	SUBTOTAL - Benefits & Insurances	**965,549**	**1,291,686**	**1,417,000**	**1,573,729**	**1,755,132**	**1,808,016**	
Purchased Professional & Technical Services								
310.1	Business Services	142,488	143,113	145,975	163,895	151,873	154,910	Reflects EdTec fees as per DeKalb Brilliance Academy's contract with EdTec
310.2	Audit	12,000	2,500	2,500	2,500	2,500	2,500	Audit fee of $2,500/year
310.3	Bank Fees	3,000	1,068	1,089	1,111	1,133	1,156	$89/month
310.4	Payroll Fees	4,314	5,348	5,789	6,359	7,065	7,206	$109 per Full-Time Equivalent (FTE) employee
310.7	Other	50,000	16,000	19,000	22,000	25,000	25,500	
321	Contracted Service - Teachers	-	140,000	142,800	145,656	148,569	151,541	

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321.1	Professional Development	41,000	50,000	62,400	67,200	73,200	61,000	$50,000 in FY26, $1,200/staff member in FY27 and outyears
321.2	SPED	129,748	206,150	244,020	285,971	329,502	336,092	$1,890/SPED student based on actuals from prior year
321.3	Substitutes	130,000	170,030	200,096	217,560	239,303	261,080	Based on FY25 actuals, FY26 is set to Total FTE rate
324	Contracted Service -Technology Specialist	52,000	82,000	97,581	113,751	130,529	133,140	6 per month per student and 20 per month per adult. multiply by 12 months, and
336	Contracted Security Services	55,000	68,000	69,360	70,747	72,162	73,605	$68,000 for contracted resource officer
340	Professional Legal Services	79,000	50,000	51,000	52,020	53,060	54,122	
	SUBTOTAL - Purchased Professional & Technical Services	**698,550**	**934,209**	**1,041,610**	**1,148,770**	**1,233,897**	**1,261,852**	
Purchased Property Services								
410.3	Janitorial	127,500	200,000	204,000	208,080	212,242	216,486	As per selected bid
410.5	Pest Control	2,938	8,186	8,350	8,517	8,687	8,861	Based on FY25 expenditures set to new building square footage at .12/sqft
430	Repair And Maintenance Services	40,000	102,450	104,499	106,589	108,721	110,895	Based on FY25 expenditures set to new building square footage at $1.5/sqft
430.1	School Beautification	5,000	17,075	17,417	17,765	18,120	18,483	Based on FY25 expenditures set to new building square footage at .25/sqft
441	Rental Of Land Or Buildings	132,000	-	-	-	-	-	Eliminated due to purchase and construction of new building
490	Real Estate Tax	11,887	-	-	-	-	-	
490.1	Security	28,000	25,000	5,000	5,100	5,202	5,306	$5,000 in FY26 with 2% cola in outyears
490.2	Fire & Occupational Safety and Compliance	3,840	3,917	3,995	4,075	4,157	4,240	2% over FY25
490.3	Facilities Consultant	27,000	-	-	-	-	-	Eliminated FY26 with the purchase of new property
	SUBTOTAL - Purchased Property Services	**378,164**	**356,628**	**343,260**	**350,126**	**357,128**	**364,271**	
Other Purchased Services								
520	Insurance (Other Than Employee Benefits	30,843	29,645	33,800	37,128	41,252	42,077	Based on received contracts
530.4	Postage & Delivery	350	300	300	300	300	300	$300 annually based on prior years
530.5	Student Recruitment	20,000	20,400	20,808	21,224	21,649	22,082	2% increase over FY25
530.6	Staff Recruitment	20,000	20,400	20,808	21,224	21,649	22,082	2% increase over FY25
530.7	Marketing	5,000	20,000	5,000	5,100	5,202	5,306	FY26 reflects website reboot, outyears reflect prior year trends
530.8	Staff-Only Events	26,206	44,200	49,915	55,840	63,658	64,931	2% increase over FY25
532	Communications : Web-Based Subscriptions And Licenses	623	-	-	-	-	-	
570	Food Service Management	340,344	539,201	638,252	741,050	847,705	864,659	Calculated by student enrollment with 2% over FY25
595	Copier	20,400	40,000	40,800	41,616	42,448	43,297	Doubles in FY26 due to double copiers, 2% COLA in out years
595.1	Field Trips	32,600	51,408	61,176	71,313	81,832	83,469	$102/student for FY26
595.3	Food Service Consultant	10,200	10,404	10,612	10,824	11,041	11,262	2% increase over FY25
	SUBTOTAL - Other Purchased Services	**506,566**	**775,958**	**881,471**	**1,005,620**	**1,136,735**	**1,159,463**	
Supplies								
610	McKinney Supplies	1,000	1,578	1,878	2,190	2,514	2,564	$4/FRL student
610.1	Custodial & Janitorial Supplies	19,886	55,415	56,523	57,654	58,807	59,983	Based on FY25 expenditures set to .85/new building square footage
610.12	Assessment Supplies	22,494	15,000	15,300	15,606	15,918	16,236	$1,500 for FY26 with 2% in outyears
610.13	Nursing Supplies	978	1,542	1,835	2,139	2,455	2,504	$3/student
610.2	Instructional Equipment & Classroom Supplies	40,000	50,400	73,500	85,680	98,318	100,284	$100/student for FY26, $125 for FY27 and out years
610.3	Office Supplies	15,000	23,654	28,148	32,813	37,653	38,406	$74/student based on prior years with 2% COLA in outyears
610.4	Arts & Music Supplies	571	900	1,071	1,248	1,432	1,461	$12/student
610.6	Uniforms	20,538	19,068	23,397	27,892	32,558	33,209	
610.8	PE Equipment	2,025	1,530	1,561	1,592	1,624	1,656	2% increase over FY25
612	Computer Software	54,731	70,560	82,320	94,080	107,957	110,116	$140/student for FY26
615	Classroom & Office Furniture	27,500	10,000	20,000	250,000	5,000	5,000	$10,000 for FY26, $20,000 for FY27, $250,000 for FY28 due to CSP, outyears
615.2	Other Equipment	20,000	150,000	-	-	-	-	FY26 budget allotted for playground construction
616.1	Student Computers	110,000	2,500	2,550	174,000	5,000	5,000	$174,000 for FY28 due to CSP, outyears lower due to CSP expenses in FY28
616.2	Staff Computers	30,000	2,500	10,000	75,000	5,000	5,000	FY26 laptops purchased in FY25, $10K for new staff and replacement for FY27,
620	Energy	65,000	181,132	184,754	188,449	192,218	196,063	We have budgeted $65K for energy expenses. In Fiscal Year 2026 (FY26), costs
630.4	School Events	10,000	10,200	10,404	10,612	10,824	11,041	2% over FY25
640	Library and Media Center	2,500	2,550	2,601	2,653	2,706	2,760	2% over FY25
641	Textbooks - Printed	42,326	63,000	74,970	87,394	100,284	102,290	$125/student
	SUBTOTAL - Supplies	**484,549**	**661,528**	**590,813**	**1,109,002**	**680,267**	**693,572**	
Property								15094.3
742	Depreciation Expense-Buildings	638	571,234	571,234	571,234	571,234	571,234	Land and Construction of new property
744	Depreciation Expense-Equipment	10,512	10,512	8,055	-	-	-	
	SUBTOTAL - Property	**11,150**	**581,746**	**579,289**	**571,234**	**571,234**	**571,234**	
Other Expenses								

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830	Interest	577,112	1,087,750	1,088,024	1,078,757	1,058,529	521,374	Construction financing
890	Contingency Fund	-	-	-	200,000	-	-	Contingency for CSP expenses and planned roof repair
890.1	Prior Year Expenses	31,100	-	-	-	-	-	
	SUBTOTAL - Other Expenses	**608,212**	**1,087,750**	**1,088,024**	**1,278,757**	**1,058,529**	**521,374**	
TOTAL EXPENSES		**6,516,889**	**9,386,325**	**10,040,383**	**11,539,486**	**11,749,877**	**11,434,077**	