

BIA Charter School

Function name	Account name	Fund	FY 2025	AMENDED FY25	AFY25 Change	FY2026	FY26 Change
Revenues	FTE - \$14830 per FTE	532				620	
Revenues	ESSR Homeless	448	5,200.00	11,000.00	111.54%		
Revenues	IDEA	404	92,841.00	92,841.00	0.00%	93,000.00	0.17%
Revenues	IDEA Parent Mentor Grant	404-2	18,400.00	18,400.00	0.00%		n/a
Revenues	IDEA Preschool	404-3	2,150.00	2,150.00	0.00%	2,150.00	0.00%
Revenues	Title I	402	65,647.00	65,647.00	0.00%	65,647.00	0.00%
Revenues	Title II	414	9,756.00	9,756.00	0.00%	9,756.00	0.00%
Revenues	Title IV	462	10,000.00	10,000.00	0.00%	10,000.00	0.00%
Revenues	School Lunch Reimbursement	600			n/a	156,000.00	n/a
Revenues	Total Federal Revenue		203,994.00	209,794.00	2.84%	336,553.00	60.42%
Revenues	Total QBE Earnings	100	5,412,755.00	5,412,755.00	0.00%	5,057,030.00	-6.57%
Revenues	QBE Contra Account - Less 5 Mills	100	-892,826.00	-892,826.00	0.00%		n/a
Revenues	State Categorical Grants	100	20,000.00	20,000.00	0.00%	20,000.00	0.00%
Revenues	SCSC Supplement	100	5,646,930.00	5,646,930.00	0.00%	4,137,570.00	-26.73%
Revenues	SCSC Administration Fee	100	-144,881.00	-144,881.00	0.00%		n/a
Revenues	Other State Grants - GADOE	100	50,000.00	180,000.00	260.00%	90,000.00	-50.00%
Revenues	Total State Revenue		10,091,978.00	10,221,978.00	1.29%	9,304,600.00	-8.97%
Revenues	After School Care Revenues	100	1,500.00	1,500.00	0.00%	55,000.00	3566.67%
Revenues	Club Dues and Fees	100	2,500.00	12,000.00	380.00%	12,000.00	0.00%
Revenues	Donations	100	75,000.00	140,000.00	86.67%	150,000.00	7.14%
Revenues	Fundraising (School-Based) & Field Trips	100	75,000.00	75,000.00	0.00%	75,000.00	0.00%
Revenues	Investment Income	100	8,000.00	60,000.00	650.00%	75,000.00	25.00%
Revenues	Other Local Revenues	100	120,000.00	120,000.00	0.00%	120,000.00	0.00%
Revenues	Shallowford Sale - Principal		0.00	521,138.43	n/a	0.00	n/a
Revenues	Shallowford Sale - Rental Income		0.00	0.00	n/a	40,373.28	n/a
Revenues	Total Local Revenue		282,000.00	929,638.43	229.66%	527,373.28	-43.27%
Revenues	Total All Revenue		10,577,972.00	11,361,410.43	7.41%	18,168,526.28	59.91%
Instruction	Aides And Paraprofessionals	100	284,104.63	180,635.00	-36.42%	230,000.00	27.33%
Instruction	Art, Music, PE Teachers	100	176,000.00	185,739.00	5.53%	185,739.00	0.00%
Instruction	Books (Other Than Textbooks)	402	1,300.00	1,300.00	0.00%	1,300.00	0.00%
Instruction	Computer Software	402	29,300.00	29,300.00	0.00%	29,300.00	0.00%
Instruction	Computer Software	100	15,000.00	105,000.00	600.00%	105,000.00	0.00%
Instruction	Contracted Service - Teachers	100	105,000.00	130,000.00	23.81%	135,000.00	3.85%
Instruction	Dues & Fees	100	1,000.00	7,000.00	600.00%	7,000.00	0.00%
Instruction	Expendable Computer Equipment	100	2,000.00	2,000.00	0.00%	2,000.00	0.00%
Instruction	Expendable Equipment	100	5,000.00	25,000.00	400.00%	37,000.00	48.00%
Instruction	FICA/Medicare	100	50,247.23	39,000.00	-22.38%	45,000.00	15.38%
Instruction	Health Insurance	100	261,062.30	553,557.00	112.04%	620,000.00	12.00%
Instruction	Other Employee Benefits	100	3,532.10	6,000.00	69.87%	8,000.00	33.33%
Instruction	Other Salaries and Compensation	402	29,200.00	29,200.00	0.00%	29,200.00	0.00%

Function name	Account name	Fund	FY 2025	AMENDED FY25	AFY25 Change	FY2026	FY26 Change
Instruction	Purchase of Equipment	100	30,000.00	50,000.00	66.67%	50,000.00	0.00%
Instruction	Purchased Professional and Technical Services	100	13,000.00	20,000.00	53.85%	20,000.00	0.00%
Instruction	Substitute - Non Certified	100	68,000.00	77,000.00	13.24%	77,000.00	0.00%
Instruction	Supplies - General	100	22,000.00	180,000.00	718.18%	180,000.00	0.00%
Instruction	Teachers	100	2,749,097.43	2,145,550.00	-21.95%	2,252,827.50	5.00%
Instruction	Teachers	100	60,000.00	60,000.00	0.00%	60,000.00	0.00%
Instruction	Teachers Retirement System	100	821,930.71	889,984.00	8.28%	910,000.00	2.25%
Instruction	Total Instruction		4,726,774.40	4,716,265.00	-0.22%	4,984,366.50	5.68%
Pupil Services	Aides And Paraprofessionals	100	20,000.00	26,000.00	30.00%	26,000.00	0.00%
Pupil Services	Books (Other Than Textbooks)	402	1,300.00	1,800.00	38.46%	1,800.00	0.00%
Pupil Services	Computer Software	100	5,000.00	20,000.00	300.00%	20,000.00	0.00%
Pupil Services	Expendable Computer Equipment	402	600.00	600.00	0.00%	6,000.00	900.00%
Pupil Services	Expendable Equipment	402	5,059.00	5,000.00	-1.17%	5,000.00	0.00%
Pupil Services	Purchase of Equipment	100	10,000.00	0.00	-100.00%	0.00	n/a
Pupil Services	Purchased Professional and Technical Services	404, 404-2	120,000.00	120,000.00	0.00%	120,000.00	0.00%
Pupil Services	Purchased Professional and Technical Services	100	70,000.00	45,000.00	-35.71%	125,000.00	177.78%
Pupil Services	Purchased Professional and Technical Services	100	2,500.00	12,000.00	380.00%	12,000.00	0.00%
Pupil Services	Purchased Professional and Technical Services	100	75,841.00	75,841.00	0.00%	98,000.00	29.22%
Pupil Services	Purchased Professional and Technical Services	100	2,150.00	4,000.00	86.05%	4,000.00	0.00%
Pupil Services	Purchased Professional and Technical Services	404-3	18,400.00	18,400.00	0.00%	18,400.00	0.00%
Pupil Services	School Nurse/Special Education Nurse Inp	100	61,700.00	64,000.00	3.73%	64,000.00	0.00%
Pupil Services	Secondary Counselor	100	76,400.00	80,000.00	4.71%	80,000.00	0.00%
Pupil Services	Supplies - General	402	1,200.00	1,200.00	0.00%	1,200.00	0.00%
Pupil Services	Supplies - General	100	6,300.00	12,000.00	90.48%	17,000.00	41.67%
Pupil Services	Supplies - General	100	2,700.00	2,700.00	0.00%	2,700.00	0.00%
Pupil Services	Total Pupil Services		479,150.00	488,541.00	1.96%	601,100.00	23.04%
Improvement Of Instructional Services	Computer Software	100	5,000.00	8,000.00	60.00%	12,000.00	50.00%
Improvement Of Instructional Services	Per Diem and Fees - Prof. Dev.	100	28,500.00	21,000.00	-26.32%	21,000.00	0.00%
Improvement Of Instructional Services	Purchase of Equipment	100	4,500.00	0.00	-100.00%	0.00	n/a
Improvement Of Instructional Services	Purchased Professional and Technical Services	100	30,000.00	120,000.00	300.00%	120,000.00	0.00%
Improvement Of Instructional Services	Supplies - General	100	2,200.00	20,000.00	809.09%	20,000.00	0.00%
Improvement Of Instructional Services	Supplies - Instructional and Tech	100	3,329.21	11,000.00	230.41%	31,000.00	181.82%
Improvement Of Instructional Services	Teacher Support Specialist	100	76,000.00	162,000.00	113.16%	162,000.00	0.00%
Improvement Of Instructional Services	Technology Specialist	100	65,300.00	68,000.00	4.13%	68,000.00	0.00%
Improvement Of Instructional Services	Total Improvement of Instructional Services		214,829.21	410,000.00	90.85%	434,000.00	5.85%
Staff Training	Dues & Fees	100	444.00	444.00	0.00%	1,500.00	237.84%
Staff Training	Total for Staff Training		444.00	444.00	0.00%	1,500.00	237.84%
Educational Media Services	Books (Other Than Textbooks)	100	500.00	3,000.00	500.00%	3,000.00	0.00%
Educational Media Services	Librarian/Media Specialist	100	60,000.00	64,000.00	6.67%	64,000.00	0.00%
Educational Media Services	Purchased Professional and Technical Services	100	15,000.00	0.00	-100.00%	0.00	n/a
Educational Media Services	Supplies - General	100	1,500.00	2,000.00	33.33%	2,000.00	0.00%

Initial Draft FY26 Budget

Function name	Account name	Fund	FY 2025	AMENDED FY25	AFY25 Change	FY2026	FY26 Change
Educational Media Services	Total for Educational Media Services		77,000.00	69,000.00	-10.39%	69,000.00	0.00%
Federal Grants Management	Purchased Professional and Technical Services	100	17,000.00	17,000.00	0.00%	17,000.00	0.00%
Federal Grants Management	Purchased Professional and Technical Services	402	17,000.00	17,000.00	0.00%	17,000.00	0.00%
Federal Grants Management	Total for Federal Grants Management		34,000.00	34,000.00	0.00%	34,000.00	0.00%
School Administration	Unemployment Compensation	100	7,500.00	7,500.00	0.00%	7,875.00	5.00%
School Administration	Assistant Principal	100	180,000.00	205,000.00	13.89%	315,000.00	53.66%
School Administration	Backgrounds & Fingerprints	100	2,000.00	2,000.00	0.00%	6,500.00	225.00%
School Administration	Clerical Staff	100	58,000.00	60,000.00	3.45%	60,000.00	0.00%
School Administration	Communication	100	40,000.00	60,000.00	50.00%	60,000.00	0.00%
School Administration	Computer Software	100	4,000.00	12,000.00	200.00%	12,000.00	0.00%
School Administration	Dues & Fees	100	7,000.00	5,000.00	-28.57%	5,000.00	0.00%
School Administration	Expendable Equipment	100	2,000.00	2,000.00	0.00%	2,000.00	0.00%
School Administration	Insurance	100	40,000.00	45,000.00	12.50%	75,000.00	66.67%
School Administration	Per Diem and Fees - Prof. Dev.	100	14,000.00	5,000.00	-64.29%	5,000.00	0.00%
School Administration	Principal	100	150,000.00	150,000.00	0.00%	165,000.00	10.00%
School Administration	Professional Legal Services	100	22,000.00	25,000.00	13.64%	25,000.00	0.00%
School Administration	Purchase of Equipment	100	5,000.00	0.00	-100.00%	0.00	n/a
School Administration	Purchased Professional and Technical Services	100	15,000.00	21,000.00	40.00%	21,000.00	0.00%
School Administration	Secretarial Staff	100	75,000.00	78,000.00	4.00%	78,000.00	0.00%
School Administration	Supplies - General	100	30,000.00	120,000.00	300.00%	90,000.00	-25.00%
School Administration	Travel - Employees	100	15,000.00	8,000.00	-46.67%	8,000.00	0.00%
School Administration	Workmen Compensation	100	15,000.00	15,000.00	0.00%	17,000.00	13.33%
School Administration	Total for School Administration		681,500.00	820,500.00	20.40%	952,375.00	16.07%
Business Services	Purchased Professional and Technical Services	100		150,000.00	n/a	120,000.00	-20.00%
Business Services	Total for Business Services			150,000.00	n/a	120,000.00	-20.00%
Maint. & Operation of Plant	Building and Land Rental	100	30,000.00	24,000.00	-20.00%	100,000.00	316.67%
Maint. & Operation of Plant	Building Improvements	100	175,000.00	175,000.00	0.00%	300,000.00	71.43%
Maint. & Operation of Plant	Custodial Personnel	100	55,000.00	55,000.00	0.00%	95,000.00	72.73%
Maint. & Operation of Plant	Equipment and Vehicle Rental	100	15,000.00	4,000.00	-73.33%	10,000.00	150.00%
Maint. & Operation of Plant	Expendable Equipment	100	1,000.00	14,000.00	1300.00%	15,000.00	7.14%
Maint. & Operation of Plant	Facility TICAM and Cleaning Services	100	150,000.00	150,000.00	0.00%	150,000.00	0.00%
Maint. & Operation of Plant	Other Purchased Property Services	100	2,000.00	1,000.00	-50.00%	1,000.00	0.00%
Maint. & Operation of Plant	Other Purchased Services	100	250,000.00	250,000.00	0.00%	250,000.00	0.00%
Maint. & Operation of Plant	Per Diem and Fees - Prof. Dev.	100	2,500.00	2,450.00	-2.00%	2,450.00	0.00%
Maint. & Operation of Plant	Purchased Professional and Technical Services	100	12,000.00	5,000.00	-58.33%	5,000.00	0.00%
Maint. & Operation of Plant	Repair & Maint. - General and Facility	100	220,000.00	120,000.00	-45.45%	120,000.00	0.00%
Maint. & Operation of Plant	School Security	100		30,000.00	n/a	50,000.00	66.67%
Maint. & Operation of Plant	Supplies - General	100	15,000.00	27,000.00	80.00%	27,000.00	0.00%
Maint. & Operation of Plant	Other Purchased Services			75,000.00	n/a	31,000.00	-58.67%

Initial Draft FY26 Budget

Function name	Account name	Fund	FY 2025	AMENDED FY25	AFY25 Change	FY2026	FY26 Change
Maint. & Operation of Plant	Total for Maintenance and Operations		927,500.00	857,450.00	-7.55%	1,125,450.00	31.26%
Student Transportation Service	Bus/Minibus	100		55,000.00	n/a		n/a
Student Transportation Service	Vehicle Maintenance	100		10,000.00	n/a	12,000.00	20.00%
Student Transportation Service	Auto Insurance	100		10,000.00	n/a	15,000.00	50.00%
Student Transportation Service	Fuel	100		5,000.00	n/a	12,000.00	140.00%
Student Transportation Service	Student Transportation	100	13,000.00	18,000.00	38.46%	120,000.00	566.67%
Student Transportation Service	Total for Student Transportation		13,000.00	98,000.00	653.85%	159,000.00	62.24%
School Nutrition Program	Food Service Management	100	65,000.00	105,000.00	61.54%	260,000.00	147.62%
School Nutrition Program	Total for Food Service Management		65,000.00	105,000.00	61.54%	260,000.00	147.62%
Other Outlays	New Bond Capital Outlay				n/a	8,000,000.00	#DIV/0!
Maint. & Operation of Plant	Interest	100	700,000.00	700,000.00	0.00%	900,000.00	28.57%
Other Outlays	Principal Payments	100	200,000.00	200,000.00	0.00%	220,000.00	10.00%
	Shallowford Lien Release	100		500,000.00	n/a		n/a
Other Outlays	New Bond Issuance Principal Payment				n/a		n/a
Other Outlays	New Bond Issuance Debt Service				n/a		n/a
Other Outlays	Total Debt Service		900,000.00	1,400,000.00	55.56%	9,120,000.00	551.43%
Other Outlays	Fund Balance Unreserved / Undesignated	100	326,498.39	58,796.00	-81.99%	307,734.78	423.39%
Other Outlays	Total Undesignated Reserve		326,498.39	58,796.00	-81.99%	307,734.78	423.39%
Other Outlays	Dynamo Escrow			21,138.43	n/a		n/a
Other Outlays	Nonspendable Fund Balance	100	2,132,276.00	2,132,276.00	0.00%		n/a
Other Outlays	Total Nonspendable Balance		2,132,276.00	2,153,414.43	0.99%	0.00	n/a
Total	Total Credits		10,577,972.00	11,361,410.43	7.41%	18,168,526.28	59.91%
Total	Total Debits		10,577,972.00	11,361,410.43	7.41%	18,168,526.28	59.91%