Academir Charter School East Middle (#0422) Budget Narrative
FY 26-27

***Budget Instructions: In accordance with FL.1002.33(9)(g)(3) The statement of revenue, expenditures, and changes in fund balance shall be in the governmental funds format prescribed by the Governmental Accounting Standards Board." See sample annual budget below.**

Projected FTE:		**100.00**		
Revenues				
Function	**Obj**	**Description**	**Total Governmental Funds**	**Budget Narrative** (Include a brief but detailed explanation for each amount claimed)
		FEDERAL SOURCES		
	3202	National School Lunch Program	$ 10,795	Estimated based on USDA reimbursement rates for free lunch per student.
		STATE SOURCES		
	3310	FEFP	$ 752,353	FEFP Revenue utilizing the revenue worksheet provided by the FLDOE, Includes TSIA Revenues
	3397	Capital outlay	$ 135,907	Estimated based on latest state budget/prior year allocation
	3355	Class size reduction	$ 98,656	FEFP Revenue utilizing the revenue worksheet provided by the FLDOE
	33XX	Other state revenue	$ 163,097	Estimated based on prior year allocation - Referendum and other miscellaneous state revenues
		LOCAL SOURCES		
	34XX	Other Income	$ 25,000	Based on historical data with fundraising efforts
		Total Revenue	**$ 1,185,808**	
Expenditures				
Function 5100 - Basic Instruction				
5100	120	Classroom Teacher Salaries	$ 349,200	See staffing plan
5100	220	FICA	$ 26,714	7.65% of gross salaries
5100	230	Group Insurance	$ 15,780	Estimated based on staffing
5100	250	Unemployment Compensation	$ 1,225	Based on .035% applied to maximum contribution of per staff.
5100	520	Textbooks	$ 15,000	Noncapitalized textbooks (workbooks) based on number of students.
5100	641	Furniture, Fixtures-Capitalized	$ 35,000	Estimated at $120,000 for the first year of operation (Includes furniture and computer equipment).
		5100 Sub Total	**$ 442,919**	
Function 7100 - Board				
7100	310	Professional and Technical Services	$ 12,500	Includes contracted audit fee, legal expenses
		7100 Sub Total	**$ 12,500**	
Function 7200 - General / District Administration				
7200	310	Management Fees	$ 97,015	12% of net FEFP
7200	730	Dues and Fees	$ 42,550	District fee as listed in district revenue estimate worksheet
		7200 Sub Total	**$ 139,565**	
Function 7300 - School Administration				
7300	110	Administrator Salaries	$ 41,885	See staffing plan
7300	160	Clerical Staff	$ 1,000	See staffing plan
7300	220	FICA	$ 3,281	7.65% of salaries
7300	230	Group Insurance	$ 3,500	Estimated based on staffing
7300	360	Rentals	$ 3,000	Estimated - Estimated @ $250 per month for leasing office equipment (Copiers and other equipment)
7300	510	Supplies	$ 6,500	Estimated - Office supplies, based on number of administrators
		7300 Sub Total	**$ 59,166**	
Function 7500 - Fiscal Services				
7500	310	Professional and Technical Services	$ 15,200	Estimated - Fiscal Services and other professional fees

		7500 Sub Total	**$ 15,200**	
Function 7600 - Food Services				
7600	160	Food Service Manager	$ 5,850	See staffing plan
7600	220	FICA	$ 448	7.65% of salaries
7600	570	Food	$ 35,200	Breakfast, Snacks and Lunch based on cost per student and estimated number of students eating lunch
		7600 Sub Total	**$ 41,498**	
Function 7900 - Operation of Plant				
7900	310	Professional and Technical Services	$ 25,000	Includes contracted safe school and traffic officers
7900	320	Insurance and Bond Premiums	$ 28,500	Estimated -Property insurance, general liability, professional liability
7900	350	Repairs and Maintenance	$ 45,000	Estimated - Daily operational repairs and maintenance
7900	360	Rent	$ 190,000	Estimated based on prior period expenses
7900	370	Communications	$ 1,580	Estimated - Internet, Phones and web access., amount based on historical expenses.
7900	380	Public Utilities	$ 35,650	Estimated expenses based on potential usage.
7900	390	Other Purchased Services	$ 5,000	Miscellaneous expenses -estimated
		7900 Sub Total	**$ 330,730**	
Function 8100 - Maintenance of Plant				
8100	350	Repairs and Maintenance	$ 10,000	contract
8100	510	Supplies	$ 5,000	Estimated - Janitorial supplies, based on prior year expenses
		8100 Sub Total	**$ 15,000**	
		Contingency (5%)	**$ 22,146**	Contingency calculated based on 5% of instuctional cost
		Total Expenditures	**$ 1,078,723**	
		Excess of Revenues Over Expenditures	**$ 107,085**	
		Beginning Fund Balance (as of June 30, 2026)	**$ 551,622**	
		Net Change in Fund Balance	**$ 107,085**	
		Ending Fund Balance	**$ 658,707**	

Academir Charter School East Middle (#0422) Staffing Plan

Instructions: Categorize by Function and Expenditure Category. Salaries must tie to budget

** Staffing plan not limited to example categories listed below

Expenditure Category	Amount	# of staff	Total Salaries	Function
Classroom Salaries				
Teachers	$ 58,200.00	6	$ 349,200.00	Basic Instruction
School Administration				
Principal	$ 18,750.00	1	$ 18,750.00	School Administration
Curriculum Specialist	$ 1,630.00	1	$ 1,630.00	School Administration
Registrar	$ 1,000.00	1	$ 1,000.00	School Administration
Grant Specialist	$ 8,740.50	2	$ 17,481.00	School Administration
Director of Operations /Compliance	$ 2,774.00	1	$ 2,774.00	School Administration
IT Director	$ 1,250.00	1	$ 1,250.00	School Administration
Other Support Personnel				
Custodian	$ 3,750.00	1	$ 3,750.00	Operation of Plant
Cafeteria/Aftercare	$ 1,050.00	2	$ 2,100.00	Food Services
		18	$ 397,935.00	

13 (Insert district number in cell A1, enter, then strike F9. Your district data then pulls from Calculation Detail Sheets)

Revenue Estimate Worksheet for "Academir Charter School East Middle

Based on the 2026-27 FEFP Conference Calculation

School District: Miami-Dade

1A. 2026-27 FEFP State and Local Funding

Base Student Allocation $5,457.60 | Comparable Wage Factor: 1.0362 | Small District Factor 1.0000

Program	Number of FTE	Program Cost Factor	Weighted FTE (2) x (3)	2026-27 Base Funding (WFTE x BSA x CWF x SDF)
(1)	(2)	(3)	(4)	(5)
101 Basic K-3	0.00	1.107	0.0000	$ -
111 Basic K-3 with ESE Services	0.00	1.107	0.0000	$ -
102 Basic 4-8	71.00	1.000	71.0000	$ 401,517
112 Basic 4-8 with ESE Services	6.00	1.000	6.0000	$ 33,931
103 Basic 9-12	0.00	0.965	0.0000	$ -
113 Basic 9-12 with ESE Services	0.00	0.965	0.0000	$ -
254 ESE Level 4 *(Grade Level PK-3)*	0.00	3.515	0.0000	$ -
254 ESE Level 4 *(Grade Level 4-8)*	0.00	3.515	0.0000	$ -
254 ESE Level 4 *(Grade Level 9-12)*	0.00	3.515	0.0000	$ -
255 ESE Level 5 *(Grade Level PK-3)*	0.00	5.906	0.0000	$ -
255 ESE Level 5 *(Grade Level 4-8)*	0.00	5.906	0.0000	$ -
255 ESE Level 5 *(Grade Level 9-12)*	0.00	5.906	0.0000	$ -
130 ESOL *(Grade Level PK-3)*	0.00	1.161	0.0000	$ -
130 ESOL *(Grade Level 4-8)*	23.00	1.161	26.7030	$ 151,010
130 ESOL *(Grade Level 9-12)*	0.00	1.161	0.0000	$ -
300 Career Education *(Grades 9-12)*	0.00	1.090	0.0000	$ -
Totals	100.00		103.7030	$ 586,458

Letters in Parentheses Refer to Notes at Bottom of Worksheet:

Additional FTE	Number of FTE *Charter schools should contact their school district sponsor regarding eligible FTE. Please note that "Number of FTE" is NOT equivalent to number of students enrolled in these courses or programs.*		2026-27 Base Funding (WFTE x BSA x CWF x SDF)
Small District ESE Supplement			$ -
	Total Additional FTE 0.0000	Additional Base Funds	$ -
	Total Funded Weighted FTE 103.7030	Total Base Funding	$ 586,458

1B. Classroom Teacher and Other Instructional Personnel Salary Increase

Maintenance and Growth Portions of the Salary Increase funds are part of the total Conference Base Funding and are not treated as a separate allocation. Amounts are split out here for informative purposes and for the purposes of providing a total that may be used for calculating the administrative fee.

Maintenance Portion (7.14% of Conference Base Funding)	(a)	$ 586,458	X	7.14%	$ 41,873
Growth Portion (1.06% of Conference Base Funding)	(a)	$ 586,458	X	1.06%	$ 6,216
Total Salary Increase Allocation					$ 48,089

2. ESE Guaranteed Allocation:	FTE	Grade Level	Matrix Level	Guarantee Per Student	
	0.00	PK-3	251	$ 1,070	$ -
		PK-3	252	$ 3,455	$ -
		PK-3	253	$ 7,050	$ -
Additional Funding from the ESE Guaranteed Allocation. Enter the FTE from 111,112 and 113 by grade and matrix level. Students who do not have a matrix level should be considered 251. This total should equal all FTE from programs 111, 112 and 113 above, **less any 113 gifted FTE**.	6.00	4-8	251	$ 1,200	$ 7,200
		4-8	252	$ 3,584	$ -
		4-8	253	$ 7,179	$ -
	0.00	9-12	251	$ 854	$ -
		9-12	252	$ 3,238	$ -
		9-12	253	$ 6,833	$ -
Total FTE with ESE Services	6.00			Total ESE Guarantee	$ 7,200

3A. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C28 above by the district's total UFTE to obtain school's UFTE share.
Charter School UFTE: 100.00 ÷ District's Total UFTE: 385,976.28 = 0.0259%

3B. Divide school's Weighted FTE (WFTE) total computed in Section 1, cell E33 above by the district's total WFTE to obtain school's WFTE share.
Charter School WFTE: 103.70 ÷ District's Total WFTE: 411,597.21 = 0.0252%

3C. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C28 above by the district's total non-scholarship UFTE to obtain school's UFTE share.
Charter School UFTE: 100.00 ÷ District's Total Non-Scholarship UFTE: 303,506.53 = 0.0329%

3D. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C28 above by the district's total non-virtual UFTE to obtain school's UFTE share.
Charter School UFTE: 100.00 ÷ District's Total Non-Virtual UFTE: 385,104.17 = 0.0260%

3E. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C28 above by the district's total non-scholarship and non-virtual UFTE to obtain school's UFTE share.
Charter School UFTE: 100.00 ÷ District's Total Non-Scholarship Non-Virtual UFTE: 302,634.42 = 0.0330%

4. Educational Enrichment Share (Non-Virtual UFTE share)	(e)	125,258,982	x	0.0260%	$ 32,567
5. Discretionary Millage Compression Allocation					
.748 Mills (UFTE share)	(b)	0	x	0.0259%	$ -
6. State Funded Discretionary Contribution (UFTE share)	(b) (m)	0	x	0.0259%	$ -
7. Safe Schools Allocation (Non-Virtual and Non-Scholarship UFTE share)	(f)	36,442,072	x	0.0330%	$ 12,026
8. Mental Health Assistance Allocation (Non-Scholarship UFTE share)	(d)	19,296,781	x	0.0329%	$ 6,349
9. Academic Acceleration Options Supplement (Value share)	(g)				

Acceleration Value	Acceleration Value *Charter schools should contact their school district sponsor regarding eligible value. Please note that "Acceleration Value" is NOT equivalent to number of students enrolled in these courses or programs. Please refer to footnote (g) below.*
Advanced Placement	
International Baccalaureate	
Advanced International Certificate	
Industry Certified Career Education	
Early High School Graduation	
Dual Enrollment	
School total value	-
District total value	14,483.26

School Academic Acceleration Option Supplement		65,667,507	x	0.0000%	$ -
10. Discretionary Local Effort (WFTE share)	(c)	427,592,916	x	0.0252%	$ 107,753
11. Proration to Funds Available (WFTE share)	(c)	0	x	0.0252%	$ -
12. Educational Enrollment Stabilization Program (UFTE share)	(b)	0	x	0.0259%	$ -

13. Class Size Reduction Funds:

	Weighted FTE (not including Add-On)	X	CWF	X	Allocation factors	=	
PK - 3	0.0000		1.0362		961.57	=	0
4-8	103.7030		1.0362		918.10	=	98,656
9-12	0.0000		1.0362		920.31	=	0
Total *	103.7030				Total Class Size Reduction Funds		$ 98,656

*(*Total FTE should equal total in Section 1, column (4) and should not include any additional FTE from Section 1.)*

14. Student Transportation (h)

Enter All Adjusted Fundable Riders		x	548	$ -
Enter All Adjusted ESE Riders		x	1,691	$ -

15. Federally Connected Student Supplement (i)

Impact Aid Student Type	Number of Students	Exempt Property Allocation	Impact Aid Student Allocation	Total
Military and Indian Lands		$0.00	$0.00	$ -
Civilians on Federal Lands		$0.00	$0.00	$ -
Students with Disabilities			$0.00	$ -
Total				$ -

16. Food Service Allocation (j)