

## # 6082 Academir Charter School Middle Budget and Budget Narrative Template

**\*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: 440**

### Revenues

Function	Obj	Description	Total Governmental Funds	Budget Narrative
		FEDERAL SOURCES		
3100		Federal direct		
3200		Federal through state and local	\$ 332,959	Based on \$222.38 NSLP funding per student; Title 1 revenues in the amount of \$120,086, CSP Remote Learning - \$105,926. Title IV estimate of \$9,100 based on prior year allocation.
		STATE SOURCES		
3310		FEFP	\$ 2,102,111	FEFP Revenue utilizing the revenue worksheet provided by the FLDOE
3397		Capital outlay	\$ 194,484	Estimated based on latest state budget/prior year allocation
3355		Class size reduction	\$ 328,657	CSR as shown on FEFP worksheet provided by the state
3361		School recognition	\$ 0	None expected for FY2021
33XX		Other state revenue	\$ 259,232	Coronavirus Prevention (\$7,704), GEER (\$10,144), ESSER (\$104,392). School resource officer estimate of \$7,800 is based on prior year's allocation. Teacher Salary Allocation estimate of \$170 per student. Best & Brightest estimated at \$45,500 based on last year's allocation, and Teacher Supply is estimated at \$8,892.
		LOCAL SOURCES		
3430		Interest	\$ 0	None expected for FY2021
3413		Local capital improvement tax		
34XX		Other local revenue	\$ 99,600	Based on historical data with fundraising efforts (\$90,000), and lunch charges collected estimated at \$9,600 for FY2020.
		<b>Total Revenue</b>	<b>\$ 3,317,043</b>	

### Expenditures

Function 5100 - Basic Instruction				
5100	120	Classroom Teacher Salaries	\$ 950,000	See staffing plan
5100	130	Other Certified Staff Member	\$ 73,400	See staffing plan
5100	160	Other Support Personnel	\$ 38,880	See staffing plan
5100	210	Retirement	\$ 10,623	Employer match of 1% per full time employee
5100	220	FICA	\$ 81,264	7.65% of gross salaries
5100	230	Group Insurance	\$ 66,000	Average \$250 per full time employee per month
5100	240	Worker's Compensation	\$ 10,623	Average 1% of payroll
5100	250	Unemployment Compensation	\$ 13,810	Average 1.3%
5100	360	Rentals	\$ 28,800	Estimate for mobile hotspots
5100	369	Technology Related Rentals	\$ 25,219	Estimate for iReady site licenses for ELA and Math, Remote Classroom Learning with Kami, USA Testprep licenses, J&J Educational Bootcamp, and Scholastic Classroom Magazine remote learning site licenses
5100	510	Supplies	\$ 33,000	Instructional supplies based on \$75 per student
5100	519	Technology Related supplies	\$ 3,147	Estimate for personal automatic stereo/mono switching headphones lab packs
5100	520	Textbooks	\$ 30,000	Noncapitalized textbooks (workbooks) based on \$68 per student
5100	641	Furniture, Fixtures-Capitalized		
5100	644	Technology Related non-capitalized computer hardware	\$ 89,098	Estimate to purchase chromebooks and mac books approved by the Board
5100	649	Technology Related non-capitalized furniture & equipment	\$ 16,715	Estimate to purchase charging carts
5100	692	Non-capitalized computer software	\$ 3,750	Estimate to purchase Chrome operating system licenses
		<b>5100 Sub Total</b>	<b>\$ 1,474,329</b>	

<b>Function 5200 - Exceptional Education</b>			
5200	130	Other Certified Staff Member	\$ 47,500 See staffing plan
5200	210	Retirement	\$ 475 Employer match of 1% per full time employee
5200	220	FICA	\$ 3,634 7.65% of salaries
5200	230	Group Insurance	\$ 3,000 Average \$250 per full time employee per month
5200	240	Worker's Compensation	\$ 475 Average 1% of payroll
5200	250	Unemployment Compensation	\$ 618 Average 1.3%
5200	310	Professional and Technical Services	\$ 15,000 requirements
		<b>5200 Sub Total</b>	<b>\$ 70,701</b>
<b>Function 6100 - Pupil Services</b>			
6100	160	Other Support Personnel	\$ 7,380.00 See staffing plan
6100	210	Retirement	\$ 0
6100	220	FICA	\$ 565 7.65% of salaries
6100	230	Group Insurance	\$ 3,000 Average \$250 per full time employee per month
6100	240	Worker's Compensation	\$ 74 Average 1% of payroll
6100	250	Unemployment Compensation	\$ 96 Average 1.3%
		<b>6100 Sub Total</b>	<b>\$ 11,114</b>
<b>Function 6300 - Instructional/Curriculum Development</b>			
6300	510	Supplies	Includes educational licenses, based on fees per student or campus
		<b>6300 Sub Total</b>	<b>\$ 0</b>
<b>Function 6400 - Instructional Staff Training</b>			
6400	330	Travel	development
		<b>6400 Sub Total</b>	<b>\$ 0</b>
<b>Function 7100 - Board</b>			
7100	310	Professional and Technical Services	\$ 9,500 Includes contracted audit fee, legal expenses
		<b>7100 Sub Total</b>	<b>\$ 9,500</b>
<b>Function 7200 - General / District Administration</b>			
7200	730	Dues and Fees	\$ 33,656 District fee as listed in district revenue estimate worksheet
7200	792	Indirect Cost	\$ 1,915 District indirect cost for CSP remote learning grant
		<b>7200 Sub Total</b>	<b>\$ 33,656</b>
<b>Function 7300 - School Administration</b>			
7300	110	Administrator Salaries	\$ 139,000 See staffing plan
7300	160	Other Support Personnel	\$ 157,660 See staffing plan
7300	210	Retirement	\$ 2,967 Employer match of 1% per full time employee
7300	220	FICA	\$ 22,694 7.65% of salaries
7300	230	Group Insurance	\$ 15,000 Average \$250 per full time employee per month
7300	360	Rentals	\$ 5,700 Copy machines costs based on prior year's expenses
7300	510	Supplies	\$ 28,917 Office supplies based on prior year cost
7300	641	Furniture, Fixtures-Capitalized	
7300	642	Furniture, Fixtures (Non Capitalized)	\$ 990 Estimate to purchase area dividers in reception area
7300	730	Dues and Fees	list dues and fees
		<b>7300 Sub Total</b>	<b>\$ 372,928</b>
<b>Function 7400 - Facilities Acquisition</b>			

<b>Function 7500 - Fiscal Services</b>				
7500	310	Professional and Technical Services	\$ 239,711	ESP Fee at 10%
7500	730	Dues and Fees	\$ 12,000	Estimated bank charges, and payroll costs based on prior year's cost
		<b>7500 Sub Total</b>	<b>\$ 239,711</b>	
<b>Function 7600 - Food Services</b>				
7600	160	Food Service Workers	\$ 69,360.00	See staffing plan
7600	160	Other Support Personnel		
7600	210	Retirement	\$ 694	Employer match of 1% per full time employee
7600	220	FICA	\$ 5,306	7.65% of salaries
7600	230	Group Insurance	\$ 3,000	Average \$250 per full time employee
7600	240	Worker's Compensation	\$ 694	
7600	250	Unemployment Compensation	\$ 902	
7600	290	Other Employee Benefits		
7600	510	Supplies		Estimate for precautionary sanitary supplies for the kitchen
7600	570	Food	\$ 50,000	Breakfast, Snacks and Lunch based on cost per student and estimated number of students eating lunch
7600	641	Furniture, Fixtures-Capitalized		Kitchen equipment purchases as approved by the board
		<b>7600 Sub Total</b>	<b>\$ 129,955</b>	
<b>Function 7900 - Operation of Plant</b>				
7900	160	Other Support Personnel	\$ 72,155	See staffing plan
7900	210	Retirement	\$ 722	Employer match of 1% per full time employee
7900	220	FICA	\$ 5,520	7.65% of salaries
7900	230	Group Insurance	\$ 3,000	Average \$250 per full time employee
7900	240	Worker's Compensation	\$ 722	Average 1% of payroll
7900	250	Unemployment Compensation	\$ 938	Average 1.3% of payroll
7900	310	Professional and Technical Services	\$ 40,000	Includes contracted safe school and traffic officers
7900	320	Insurance and Bond Premiums	\$ 28,000	Property insurance, general liability, professional liability
7900	330	Travel		
7900	350	Repairs and Maintenance	\$ 32,000	Based on prior year expenses
7900	360	Rent	\$ 541,836	Rent
7900	370	Communications		
			\$ 4,000	Based on prior year expenses
7900	380	Public Utilities	\$ 12,339	Based on prior year expenses
7900	390	Other Purchased Services		
7900	430	Utilities	\$ 18,000	Based on prior year expenses
			\$ 34,410	Based on prior year expenses
7900	641	Furniture, Fixtures-Capitalized		
		<b>7900 Sub Total</b>	<b>\$ 793,641</b>	
<b>Function 8100 - Maintenance of Plant</b>				
8100	350	Repairs and Maintenance	\$ 10,000	contract
8100	510	Supplies	\$ 7,704	Janitorial supplies, based on prior year expenses
8100	680	Remodeling/Renovations		
		<b>8100 Sub Total</b>	<b>\$ 17,704</b>	
		<b>Total Expenditures</b>	<b>\$ 3,153,239</b>	
		<b>Excess of Revenues Over Expenditures</b>	<b>\$ 163,804</b>	
		<b>Beginning Fund Balance (as of June 30, 2020)</b>	<b>\$ 497,287</b>	
		<b>Net Change in Fund Balance</b>	<b>\$ 163,804</b>	
		<b>Ending Fund Balance</b>	<b>\$ 661,091</b>	