

**AcadeMir Middle School of Math and Science (#2032) 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.

| <b>Projected FTE:</b>                                    |      | <b>174</b>                                          |                          |                                                                                                     |
|----------------------------------------------------------|------|-----------------------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------|
| <b>Revenues</b>                                          |      |                                                     |                          |                                                                                                     |
| Function                                                 | Obj  | Description                                         | Total Governmental Funds | Budget Narrative ( Include a brief but detailed explanation for each amount claimed)                |
|                                                          |      | <b>FEDERAL SOURCES</b>                              |                          |                                                                                                     |
|                                                          | 3200 | Title I                                             | \$ 73,687                | Title I revenues based on prior year approved budget                                                |
|                                                          | 3201 | Title III                                           | \$ 2,464                 | Title III revenues based on prior year approved budget                                              |
|                                                          | 3202 | National School Lunch Program                       | \$ 85,000                | Estimated based on USDA reimbursement rates for free lunch per student.                             |
|                                                          |      | <b>STATE SOURCES</b>                                |                          |                                                                                                     |
|                                                          | 3310 | FEFP                                                | \$ 1,310,095             | FEFP Revenue, includes TSIA allocation                                                              |
|                                                          | 3355 | Class size reduction                                | \$ 169,821               | FEFP Revenue utilizing the revenue worksheet provided by the FLDOE                                  |
|                                                          | 3397 | Capital outlay                                      | \$ 267,576               | Estimated based on latest state budget/prior year allocation                                        |
|                                                          | 33XX | Other state revenue                                 | \$ 353,888               | Estimated based on prior year allocation - Referendum and other miscellaneous state revenues        |
|                                                          |      | <b>LOCAL SOURCES</b>                                |                          |                                                                                                     |
|                                                          | 34XX | Other Income                                        | \$ 75,000                | Based on historical data with fundraising efforts                                                   |
|                                                          |      | <b>Total Revenue</b>                                | <b>\$ 2,337,531</b>      |                                                                                                     |
| <b>Expenditures</b>                                      |      |                                                     |                          |                                                                                                     |
| <b>Function 5100 - Basic Instruction</b>                 |      |                                                     |                          |                                                                                                     |
| 5100                                                     | 120  | Classroom Teacher Salaries                          | \$ 630,000               | See staffing plan                                                                                   |
| 5100                                                     | 220  | FICA                                                | \$ 48,195                | 7.65% of gross salaries                                                                             |
| 5100                                                     | 230  | Group Insurance                                     | \$ 50,400                | Estimated based on staffing                                                                         |
| 5100                                                     | 250  | Unemployment Compensation                           | \$ 1,225                 | Based on .035% applied to maximum contribution of per staff.                                        |
| 5100                                                     | 520  | Textbooks                                           | \$ 35,000                | Noncapitalized textbooks (workbooks) based on number of students.                                   |
| 5100                                                     | 641  | Furniture, Fixtures-Capitalized                     | \$ 55,800                | Estimated ( Includes furniture and computer equipment).                                             |
|                                                          |      | <b>5100 Sub Total</b>                               | <b>\$ 820,620</b>        |                                                                                                     |
| <b>Function 7100 - Board</b>                             |      |                                                     |                          |                                                                                                     |
| 7100                                                     | 310  | Professional and Technical Services                 | \$ 13,500                | Includes contracted audit fee, legal expenses                                                       |
|                                                          |      | <b>7100 Sub Total</b>                               | <b>\$ 13,500</b>         |                                                                                                     |
| <b>Function 7200 - General / District Administration</b> |      |                                                     |                          |                                                                                                     |
| 7200                                                     | 310  | Management Fees                                     | \$ 168,710               | 12% of net FEFP                                                                                     |
| 7200                                                     | 730  | Dues and Fees                                       | \$ 73,996                | District fee as listed in district revenue estimate worksheet                                       |
|                                                          |      | <b>7200 Sub Total</b>                               | <b>\$ 242,706</b>        |                                                                                                     |
| <b>Function 7300 - School Administration</b>             |      |                                                     |                          |                                                                                                     |
| 7300                                                     | 110  | Administrator Salaries                              | \$ 73,300                | See staffing plan                                                                                   |
| 7300                                                     | 160  | Other Support Personnel                             | \$ 26,500                | See staffing plan                                                                                   |
| 7300                                                     | 220  | FICA                                                | \$ 7,635                 | 7.65% of salaries                                                                                   |
| 7300                                                     | 230  | Group Insurance                                     | \$ 29,400                | 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                                            | \$ 7,500                 | Estimated - Office supplies, based on number of administrators                                      |
|                                                          |      | <b>7300 Sub Total</b>                               | <b>\$ 147,335</b>        |                                                                                                     |
| <b>Function 7500 - Fiscal Services</b>                   |      |                                                     |                          |                                                                                                     |
| 7500                                                     | 310  | Professional and Technical Services                 | \$ 32,500                | Estimated - Fiscal Services and other professional fees                                             |
|                                                          |      | <b>7500 Sub Total</b>                               | <b>\$ 32,500</b>         |                                                                                                     |
| <b>Function 7600 - Food Services</b>                     |      |                                                     |                          |                                                                                                     |
| 7600                                                     | 160  | Food Service Manager                                | \$ 23,100                | See staffing plan                                                                                   |
| 7600                                                     | 220  | FICA                                                | \$ 1,767                 | 7.65% of salaries                                                                                   |
| 7600                                                     | 570  | Food                                                | \$ 65,750                | Breakfast, Snacks and Lunch based on cost per student and estimated number of students eating lunch |
|                                                          |      | <b>7600 Sub Total</b>                               | <b>\$ 90,617</b>         |                                                                                                     |
| <b>Function 7900 - Operation of Plant</b>                |      |                                                     |                          |                                                                                                     |
| 7900                                                     | 160  | Other Support Personnel                             | \$ 69,500                | See staffing plan                                                                                   |
| 7900                                                     | 220  | FICA                                                | \$ 5,317                 | 7.65% of salaries                                                                                   |
| 7900                                                     | 310  | Professional and Technical Services                 | \$ 68,000                | Includes contracted safe school and traffic officers                                                |
| 7900                                                     | 320  | Insurance and Bond Premiums                         | \$ 45,200                | Estimated -Property insurance, general liability, professional liability                            |
| 7900                                                     | 350  | Repairs and Maintenance                             | \$ 32,000                | Estimated - Daily operational repairs and maintenance                                               |
| 7900                                                     | 370  | Communications                                      | \$ 15,000                | Estimated - Internet, Phones and web access., amount based on historical expenses.                  |
| 7900                                                     | 380  | Public Utilities                                    | \$ 19,500                | Estimated expenses based on potential usage.                                                        |
| 7900                                                     | 390  | Other Purchased Services                            | \$ 11,300                | Miscellaneous expenses -estimated                                                                   |
|                                                          |      | <b>7900 Sub Total</b>                               | <b>\$ 265,817</b>        |                                                                                                     |
| <b>Function 8100 - Maintenance of Plant</b>              |      |                                                     |                          |                                                                                                     |
| 8100                                                     | 350  | Repairs and Maintenance                             | \$ 15,000                | contract                                                                                            |
| 8100                                                     | 510  | Supplies                                            | \$ 10,000                | Estimated - Janitorial supplies, based on prior year expenses                                       |
|                                                          |      | <b>8100 Sub Total</b>                               | <b>\$ 25,000</b>         |                                                                                                     |
| <b>Function 9200 - Debt Service</b>                      |      |                                                     |                          |                                                                                                     |
| 9100                                                     |      | Bond principal and Interest                         | \$ 400,000               | Bond principal and interest payments                                                                |
|                                                          |      | <b>9100 Sub Total</b>                               | <b>\$ 400,000</b>        |                                                                                                     |
|                                                          |      | <b>Contingency (5%)</b>                             | <b>\$ 41,031</b>         | Contingency of 5% of total cost of pupil instructional services                                     |
|                                                          |      | <b>Total Expenditures</b>                           | <b>\$ 2,079,126</b>      |                                                                                                     |
|                                                          |      | <b>Excess of Revenues Over Expenditures</b>         | <b>\$ 258,405</b>        |                                                                                                     |
|                                                          |      | <b>Beginning Fund Balance (as of June 30, 2026)</b> | <b>\$ 1,348,893</b>      |                                                                                                     |
|                                                          |      | <b>Net Change in Fund Balance</b>                   | <b>\$ 258,405</b>        |                                                                                                     |
|                                                          |      | <b>Ending Fund Balance</b>                          | <b>\$ 1,607,298</b>      |                                                                                                     |

## Academir Middle School of Math and Science (#2032) Staffing Plan

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

| Expenditure Category              | Amount       | # of staff | Total Salaries | Function              |
|-----------------------------------|--------------|------------|----------------|-----------------------|
| <b>Classroom Salaries</b>         |              |            |                |                       |
| Teachers                          | \$ 52,500.00 | 12         | \$ 630,000     | Basic Instruction     |
|                                   |              |            |                |                       |
| <b>School Administration</b>      |              |            |                |                       |
| Principal                         | \$ 45,800.00 | 1          | \$ 45,800      | School Administration |
| Assistant Principal               | \$ 27,500.00 | 1          | \$ 27,500      | School Administration |
| Registrar                         | \$ 2,500.00  | 1          | \$ 2,500       | School Administration |
| Curriculum Director               | \$ 5,250.00  | 2          | \$ 10,500      | School Administration |
| Grant Specialist                  | \$ 3,500.00  | 1          | \$ 3,500       | School Administration |
| Director of operations/compliance | \$ 7,500.00  | 1          | \$ 7,500       | School Administration |
| IT Director                       | \$ 2,500.00  | 1          | \$ 2,500       | School Administration |
|                                   |              |            |                |                       |
| <b>Other Support Personnel</b>    |              |            |                |                       |
| Custodian                         | \$ 4,500.00  | 1          | \$ 4,500       | Operation of Plant    |
| Cafeteria Management /Server      | \$ 5,775.00  | 4          | \$ 23,100      | Food Services         |
| Safe School Officer               | \$ 65,000.00 | 1          | \$ 65,000      | Operation of Plant    |

|              |    |    |         |
|--------------|----|----|---------|
| <b>Total</b> | 26 | \$ | 822,400 |
|--------------|----|----|---------|

|                              |                   |
|------------------------------|-------------------|
| <b>Basic Instructions</b>    |                   |
| Classroom Teacher Salaries   | \$ 630,000        |
| <b>School Administration</b> |                   |
| Administrator Salaries       | \$ 73,300         |
| Other Support Personnel      | \$ 26,500         |
| <b>Food Staff</b>            |                   |
| Food Service Workers         | \$ 23,100         |
| <b>Operation of Plant</b>    |                   |
| Other Support Personnel      | \$ 69,500         |
| <b>Total</b>                 | <b>\$ 822,400</b> |

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 Middle School of Math and Science"

Based on the 2026-27 FEFP Conference Calculation  
Miami-Dade

School District:

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) |           |
|------------------------------------|---------------|---------------------|------------------------|-----------------------------------------------|-----------|
|                                    |               |                     |                        | (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                      | 124.00        | 1.000               | 124.0000               | \$                                            | 701,240   |
| 112 Basic 4-8 with ESE Services    | 22.00         | 1.000               | 22.0000                | \$                                            | 124,414   |
| 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)         | 20.00         | 1.161               | 23.2000                | \$                                            | 183,838   |
| 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                             | 174.00        |                     | 178.5880               | \$                                            | 1,009,492 |

Letters in Parentheses Refer to Notes at Bottom of Worksheet:

| Additional FTE                | Number of FTE | 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     | 178.5880      | Total Base Funding                    | \$ 1,009,492 |

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 not here for administrative 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) | \$ 1,009,492 | X | 7.14% | \$ | 72,078 |
| Growth Portion (1.06% of Conference Base Funding)      | (a) | \$ 1,009,492 | X | 1.06% | \$ | 10,701 |
| Total Salary Increase Allocation                       |     |              |   |       | \$ | 82,779 |

| 2. ESE Guaranteed Allocation:                                                                                                                                                                                                                                                                         | FTE   | Grade Level | Matrix Level | Guarantee Per Student |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------------|--------------|-----------------------|-----------|
|                                                                                                                                                                                                                                                                                                       |       |             |              |                       |           |
| 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. <a href="#">See also 113 added FTE.</a> | 0.00  | PK-3        | 251          | \$ 1,070              | \$ -      |
|                                                                                                                                                                                                                                                                                                       |       | PK-3        | 252          | \$ 3,455              | \$ -      |
|                                                                                                                                                                                                                                                                                                       |       | PK-3        | 253          | \$ 7,858              | \$ -      |
|                                                                                                                                                                                                                                                                                                       | 22.00 | 4-8         | 251          | \$ 1,200              | \$ 26,400 |
|                                                                                                                                                                                                                                                                                                       |       | 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                                                                                                                                                                                                                                                                           | 22.00 |             |              | Total ESE Guarantee   | \$ 26,400 |

|                                                                                                                                                                                   |                      |        |   |                                                    |            |   |         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------|---|----------------------------------------------------|------------|---|---------|
| 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: | 174.00 | ÷ | District's Total UFTE:                             | 385,078.28 | = | 0.4511% |
| 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: | 178.51 | ÷ | District's Total WFTE:                             | 411,697.21 | = | 0.4334% |
| 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: | 174.00 | ÷ | Scholarship UFTE:                                  | 383,506.53 | = | 0.4537% |
| 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: | 174.00 | ÷ | District's Total Non-Virtual UFTE:                 | 385,104.17 | = | 0.4524% |
| 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: | 174.00 | ÷ | District's Total Non-Scholarship Non-Virtual UFTE: | 302,634.42 | = | 0.5739% |

|                                                                         |         |             |   |         |    |        |
|-------------------------------------------------------------------------|---------|-------------|---|---------|----|--------|
| 4. Educational Enrichment Share (Non-Virtual UFTE share)                | (e)     | 125,258.982 | x | 0.0452% | \$ | 56,617 |
| 5. Discretionary Millage Compression Allocation                         |         |             |   |         |    |        |
| .748 Mills (UFTE share)                                                 | (h)     | 0           | x | 0.0451% | \$ | -      |
| 6. State Funded Discretionary Contribution (UFTE share)                 | (b) (m) | 0           | x | 0.0451% | \$ | -      |
| 7. Safe Schools Allocation (Non-Virtual and Non-Scholarship UFTE share) | (f)     | 36,442.072  | x | 0.0575% | \$ | 20,954 |
| 8. Mental Health Assistance Allocation (Non-Scholarship UFTE share)     | (d)     | 19,296.781  | x | 0.0573% | \$ | 11,057 |
| 9. Academic Acceleration Options Supplement (Value share)               | (g)     |             |   |         |    |        |

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 Estimate (a) below.

| Acceleration Value                  |  |  |
|-------------------------------------|--|--|
| 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 0.0434% \$ 185,575 |
| 11. Proration to Funds Available (WFTE share)                 | (c) 0           | x 0.0434% \$ -       |
| 12. Educational Enrollment Stabilization Program (UFTE share) | (b) 0           | x 0.0451% \$ -       |

| 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                                 | 178.5880 | 1.0362 918.10 = 169,821                     |
| 9-12                                | 0.0000   | 1.0362 920.31 = 0                           |
| Total                               | 178.5880 | Total Class Size Reduction Funds \$ 169,821 |

(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 |
| 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) |  |
|-----------------------------|-----|--|