

## Miami Arts Charter School Budget 2025-2026

**Projected FTE:** **909**

<b>Revenues</b>				
Function	Obj	Description	Total Governmental Funds	Narrative
		FEDERAL SOURCES		
3100	3100	Federal direct	27,194	Erate Reimbursement
3200	3200	Federal through state and local	35,000	Title IV
		STATE SOURCES		
3310	3310	FEFP	6,805,726	FEFP Revenue as Per Florida DOE Estimator Worksheet
3397	3397	Capital outlay	579,600	Estimated based on latest state budget/prior year allocation
3355	3355	Class size reduction	859,792	
3361	3361	School recognition		
3410	33XX	Other state revenue	1,373,560	Referendum
		LOCAL SOURCES		
3430	3430	Interest	165,300	
3413	3413	Local capital improvement tax	447,120	
3440	34XX	Other local revenue	543,000	Community Services (Cultural Arts) & Event Ticket Sales
		<b>Total Revenue</b>	<b>10,836,292</b>	
<b>Expenditures</b>				
<b>Function 5100 - Basic Instruction</b>				
5100	120	Classroom Teacher Salaries	3,720,001	See staffing plan
5100	140	Substitute Teachers	81,000	See staffing plan
5100	220	FICA	284,122	7.65% of gross salaries
5100	230	Group Insurance	52,932	Average x per full time employee
5100	240	Worker's Compensation	10,619	Taxes & Benefits
5100	250	Unemployment Compensation	3,087	Taxes & Benefits
5100	131	Instructional Overtime	25,000	Tutoring & Club Supplements
5100	310	Professional and Technical Services	875	Graduation Media Services
5100	320	Other Purchased Services	10,000	Arts Master Classes
5100	349	Other Central Services	11,000	Graduation Venue Rental
5100	360	Travel & Registration Fees	2,000	FMEA State Registration
5100	365	Software Licenses & Subscriptions, Instructional	61,876	Instructional Programs and Licenses
5100	370	Repairs & Maintenance, Non-Capitalized	2,000	Piano Tunings
5100	510	Supplies	22,400	EOC Prep, Graduation Supplies, Science Supplies
5100	519	Other Supplies	7,410	Classroom Supplies
5100	552	Textbooks	7,461	Dual Enrollment & AP Books & Prep Books
5100	579	Other Purchased Services	15,190	Park Tickets- Testing Incentive Program
5100	573	Food for Students	625	Student Meals for Auditions
5100	641	Furniture, Fixtures-Capitalized	10,356	Classroom FF&E
5100	642	Non-Capitalized FF&E	2,339	Science Dept. FF&E
5150	519	Other Supplies	8,000	Miscellaneous Testing Incentive Program & Testing Day
		<b>5100 Sub Total</b>	<b>4,338,293</b>	
<b>Function 5200 - Exceptional Education</b>				
5200	130	Other Certified Staff Member	150,000	ESE Teacher Salaries
5200	220	FICA	10,832	Taxes & Benefits
5200	230	Group Insurance	2,647	Taxes & Benefits
5200	240	Worker's Compensation	420	Taxes & Benefits
5200	250	Unemployment Compensation	98	Taxes & Benefits
5200	310	Professional and Technical Services	25,000	Student Speech and Occupational Therapy (ESE)
		<b>5200 Sub Total</b>	<b>188,997</b>	

<b>Function 6100 - Pupil Services</b>					
6100	130	Other Certified Staff Member	142,000	See staffing plan	
6100	220	FICA	10,220	Taxes & Benefits	
6100	230	Group Insurance	2,647	Taxes & Benefits	
6100	240	Worker's Compensation	398	Taxes & Benefits	
6100	250	Unemployment Compensation	98	Taxes & Benefits	
6100	519	Other Supplies	2,000	Student Ambassador Supplies	
		<b>6100 Sub Total</b>	<b>157,363</b>		
<b>Function 6130 - Health Services</b>					
6130- Health Services	310	Other Purchased Services	1,200	Scoliosis Screening	
		<b>6130 Sub Total</b>	<b>1,200</b>		
<b>Function 6150 - Pupil Services</b>					
6150- Pupil Personnel Services - Assessment & Testing	390	Software Licenses & Subscriptions, Instructional	76,788	AP Test, CEEExam, SAT, PSA, Civic Literacy	
		<b>6150 Sub Total</b>	<b>76,788</b>		
<b>Function 6300 - Instructional/Curriculum Development</b>					
6300	365	Software Licenses & Subscriptions, Instructional	1,500	Aspen Master Scheduling Program	
		<b>6300 Sub Total</b>	<b>1,500</b>		
<b>Function 6400 - Instructional Staff Training</b>					
6400	390	Other Purchased Services	33,340	Professional Developmnet & Training for Teachers	
		<b>6400 Sub Total</b>	<b>33,340</b>		
<b>Function 6500 - Instructional Related Technology</b>					
6500	365	Computer Lease	23,340	Testing Chromebooks for Classrooms	
		<b>6500 Sub Total</b>	<b>23,340</b>		
<b>Function 7100 - Board</b>					
7100	310	Professional and Technical Services	15,000	Legal Services & School Counselor Activities, Parking Evacuation Process City of Miami	
		<b>7100 Sub Total</b>	<b>15,000</b>		
<b>Function 7200 - General Support Services</b>					
	310	General Administrative Salaries	<b>55,000</b>		
	360				
	220	FICA	4,208	Taxes & Benefits	
	230	Group Insurance	0	Taxes & Benefits	
	240	Worker's Compensation	154	Taxes & Benefits	
	250	Unemployment Compensation	49	Taxes & Benefits	
		Total Taxes & benefits	<b>4,411</b>		
7200	310	Professional and Technical Services	54,705	District fee as listed in district revenue estimate workbook	
7200	360	Software Licenses & Subscriptions, Instructional	5,663	Charter Support Organizations Subscriptions	
7200	573	Food Non-Student	4,000	Staff Workroom Coffee and Supplies	
		Coffe Teachers Workroom	4,000		
		<b>7200 Sub Total</b>	<b>68,368</b>		
		<b>7100 Sub Total</b>	<b>127,779</b>		
<b>Function 7300 - School Administration</b>					
7300	110	Administrator Salaries	160,000	See staffing plan	
7300	160	Other Support Personnel	315,000	See staffing plan	
7300	220	FICA	33,025	Taxes & Benefits	
7300	230	Group Insurance	10,586	Taxes & Benefits	
7300	240	Worker's Compensation	1,330	Taxes & Benefits	
7300	250	Unemployment Compensation	196	Taxes & Benefits	
7300	310	Professional and Technical Services	17,067	Bonds Servicing & Certificate of Use	
		<b>7300 Sub Total</b>	<b>537,204</b>		

<b>Function 7400 - Facilities Acquisition</b>				
7400	630	Capitalized Improvements	16,000	Dance Room Electrical Upgrades
		<b>7400 Sub Total</b>	<b>16,000</b>	
<b>Function 7500 - Fiscal Services</b>				
7500	108	Fiscal Service Salaries	80,000	
7500	220	FICA	6,120	Taxes & Benefits
7500	230	Group Insurance	0	Taxes & Benefits
7500	240	Worker's Compensation	224	Taxes & Benefits
7500	250	Unemployment Compensation	49	Taxes & Benefits
7500	310	Professional and Technical Services	15,100	Payroll Expenses
		<b>7500 Sub Total</b>	<b>101,493</b>	
<b>7700- Central Services</b>				
	110,	Fiscal Service Salaries	252,000	
	220	FICA	16,948	
	230	Group Insurance	7,940	
	240	Worker's Compensation	706	
	250	Unemployment Compensation	147	
		<b>7500 Sub Total</b>	<b>277,741</b>	
7700	310	Professional and Technical Services	666,200	ESP And Other Fees
7700	350	Maintenance	3,330	
7700	360	Software Licenses & Subcriptions, Instructional	47,299	
7700	432	Cellular/Wireless Services	15,000	
7700	433	Internet and Telecom	11,700	
7700	519	Supplies, Non-Instructional	8,333	
7700	530	Advertising, Marketing & Promotional	123,488	
7700	735	Dues & Fees, Other	163	
		<b>7600 Sub Total</b>	<b>875,513</b>	
<b>Function 7800 - Pupil Transportation</b>				
		Student Transportation Activities	14,000	
		<b>7800 Sub Total</b>	<b>14,000</b>	
<b>Function 7900 - Operation of Plant</b>				
7900	160	Salaries, Other Support Personnel	260,000	
7900	175	Overtime Pay (Events & Activities)	10,500	
7900	220	FICA	19,121	
7900	230	Group Insurance	7,940	
7900	240	Worker's Compensation	6,293	
7900	350	Unemployment Compensation	245	
7900	310	Professional and Technical Services	580,611	Contracts: School Security, Maintenance, Custodial, Pest, Fire, Trash amd Mechanical Systems, etc
7900	321	Fire Fees	504	Fire Alarms Fees
7900	341	Grounds Maintenance	2,800	
7900	430	Electrical Power	141,904	FPL
7900	440	Water & Sewer	8,455	Water, Sewer & Sprinkler Supply
7900	441	Waste Disposal Service	60,040	Waste Management
7900	519	Supplies, Non-Instructional	24,500	Janitorial supplies
7900	735	Dues & Fees, Other	5,311	Municipal Permits (DERM, City fo Miami, Etc)
		<b>7900 Sub Total</b>	<b>1,128,224</b>	
<b>Function 8100 - Maintenance of Plant</b>				
8100	369	Leases	33,500	
8100	370	Repairs	52,715	
8100	519	Supplies, Non-Instructional	12,681	Paint & Repair Supplies
		<b>8100 Sub Total</b>	<b>98,896</b>	

Function 8200 - Maintenance of Plant			
8200	160	Salaries	76,000
8200	220	FICA	5,814
8200	230	Group Insurance	0
8200	240	Worker's Compensation	213
8200	250	Unemployment Compensation	49
8200	310	Professional and Technical Services	3,500
8200	344	Non-Capitalized Lease	32,568
8200	360	Software Licenses & Subscriptions, Instructional	23,422
8200	519	Supplies	4,000
8200	643	Capitalized Computer Hardware	1,700
8200	648	Capitalized Tech-Related Fixtures	29,065
		<b>8200 Sub Total</b>	<b>176,331</b>
<b>9100 - Debt Service</b>			
	310	Professional and Technical Services	254,000
	730	Dues & Fees	85,975
		<b>9100 Sub Total</b>	<b>339,975</b>
<b>9000 - Debt Service</b>			
		Interest	1,518,562
		Loan Amortization	439,693
		<b>Total Debt Service</b>	<b>1,958,255</b>
		<b>Total Expenditures</b>	<b>10,487,232</b>
		<b>Excess of Revenues Over Expenditures</b>	<b>349,061</b>
		Beginning Fund Balance (as of June 30, 2025)	7,137,690
		Net Change in Fund Balance	349,061
		<b>Ending Fund Balance (As of June 30, 2026)</b>	<b>7,486,751</b>