

ROYAL PALM CHARTER SCHOOL
Preliminary Operating Budget 2026-2027

FTE		340					ACTUALS 06/23/2026	VARIANCE	%
		General	Title I	Food Service	Debt Service	Capital Outlay	Total Operating Budget		
REVENUES									
	NSLP Lunch Revenue	-		125,000			125,000	123,706	(1,294) 0%
	FEFP	2,864,284					2,864,284	2,840,058	(24,226) 99%
	District capital sharing	-			-	124,180	124,180	103,841	(20,339) 0%
	District millage sharing	356,523			-	-	356,523	355,989	(534) 100%
	Capital Outlay	-			-	234,481	234,481	231,016	(3,465) 0%
	Sales surtax	-			-	319,066	319,066	314,351	(4,715) 0%
	Title funds		6,800				6,800	6,754	(46) 100%
	IDEA	31,000					31,000	31,009	9 100%
	UNSig Grant/Security grant	4,825					4,825	4,824	(1) 0%
	Before/After Care Fees	88,300					88,300	88,319	19 100%
	Student Activities	(10,000)					(10,000)	(32,088)	(22,088) 321%
TOTAL REVENUE		3,334,932	6,800	125,000	-	677,728	4,144,460	4,067,779	(76,681) 122%
EXPENSES									
5100 Basic Education									
	100 Salaries								
	120 Classroom Teacher	1,215,891	-				1,215,891	1,195,794	20,097 98%
	121 Classroom Teacher - Bonus	10,200					10,200	12,600	(2,400) 124%
	121.1PTO PAYOUT	31,714					31,714	31,714	- 100%
	122 Ad Valorem Millage	116,075					116,075	109,375	6,700 94%
	125 Substitutes	23,800					23,800	43,860	(20,060) 184%
	200 Employee Benefits								
	210 Retirement	24,318	-				24,318	10,574	13,744 43%
	220 Social Security	93,016	-				93,016	101,163	(8,147) 109%
	230 Group Insurance	220,000	-				220,000	217,941	2,059 99%
	240 Worker's Compensation	7,295	-				7,295	5,338	1,957 73%
	250 Unemployment Compensation	9,072	-				9,072	265	8,807 3%
	300 Purchased Services								
	310 Professional & Technical Services	58,436					58,436	57,290	1,146 98%
	330 Travel	2,100					2,100	-	2,100 0%
	365 Software subscriptions	8,000					8,000	7,688	312 96%
	500 Supplies								
	510 Supplies	26,773	-				26,773	26,248	525 98%
	520 Textbooks	62,322	-				62,322	50,323	11,999 81%
	600 Capital Outlay								
	642 Noncapital FF & E	500				-	500	36,732	(36,232) 7346%
	790 Unclassified credit card expenses						-	15,456	(15,456) 100%
Sub Total 5100		1,909,512	-	-	-	-	1,909,512	1,922,361	(12,849) 101%

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	General	Title I	Food Service	Debt Service	Capital Outlay					
5200 Exceptional Education										
	100 Salaries									
	120 Classroom Teacher	191,664				191,664	263,545	(71,881)	138%	
	121 Classroom Teacher - Bonus	3,000				3,000	4,000	(1,000)	133%	
	121.1PTO PAYOUT	7,143				7,143	7,143	-	100%	
	122 Ad Valorem Millage	35,857				35,857	48,634	(12,777)	136%	
	200 Employee Benefits									
	210 Retirement	4,753	-			4,753	6,213	(1,460)	131%	
	220 Social Security	12,241				12,241	19,973	(7,732)	163%	
	230 Group Insurance	26,500				26,500	25,497	1,003	96%	
	240 Worker's Compensation	7,295				7,295	1,217	6,078	17%	
	250 Unemployment Compensation	9,072				9,072	39	9,033	0%	
	300 Purchased Services					-				
	310 Professional & Technical Services	-				-	-	-	0%	
Sub Total 5200		297,526	-	-	-	-	297,526	376,261	(78,735)	
6120 Guidance Services										
	100 Salaries									
	130 Other Certified Personnel	66,705				66,705	65,985	720	99%	
	131 Other Certified Personnel-Bonus	100				100	100	-	100%	
	132 PTO PAYOUT	755				1,150	755	395	100%	
	122 Ad Valorem Millage	1,948				1,948	2,053	(105)	105%	
	200 Employee Benefits									
	210 Retirement	1,308	-			1,308	-	1,308	0%	
	220 Social Security	4,576				4,576	5,151	(575)	113%	
	230 Group Insurance	8,496				8,496	-	8,496	0%	
	240 Worker's Compensation	400				400	281	119	70%	
	250 Unemployment Compensation	378				378	7	371	2%	
Sub Total 6120		84,666	-	-	-	-	85,061	74,332	10,729	
6400 Staff Development										
	300 Purchased services									
	330 Travel & Training	18,000				18,000	10,710	7,290	60%	
Sub Total 6400		18,000	-	-	-	-	18,000	10,710	7,290	
6500 Instructional Technology										
	300 Purchased services									
	360 Rentals	70,200				70,200	66,765	3,435	95%	
	365 Software subscriptions	25,000				25,000	27,293	(2,293)	109%	
	500 Materials & Supplies						-			
	510 Supplies	9,000	-			9,000	8,573	427	95%	
	600 Capital Outlay					-				
	642 Noncapital FF & E	20,996				20,996	7,253	13,743	35%	
	644 Capital FF&E	-	-			-	-			
Sub Total 6500		125,196	-	-	-	-	125,196	109,884	15,312	

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7300 School Administrative										
100 Salaries										
	110 Administrator	231,520					231,520	183,654	47,866	79%
	160 Support Personnel	94,457					94,457	88,141	6,316	93%
	121 Admin Bonus	7,400					7,400	5,600	1,800	76%
	121.1PTO PAYOUT	2,185					8,171	8,171		
	122 Ad Valorem Millage	64,417					64,417	49,514	14,903	77%
200 Employee Benefits										
	210 Retirement	11,999					11,999	11,855	144	99%
	220 Social Security	24,937					24,937	25,526	(589)	102%
	230 Group Insurance	33,984					33,984	16,891	17,093	50%
	240 Worker's Compensation	1,956					1,956	1,405	551	72%
	250 Unemployment Compensation	1,890					1,890	28	1,862	1%
300 Purchased Services										
	310 Professional & Technical Services	16,031					16,031	9,089	6,942	57%
	320 Insurance and Bond Premiums	29,545					29,545	24,252	5,293	82%
	330 Travel	3,120					3,120		3,120	0%
	365 Software Subscriptions	2,000					2,000	1,840	160	92%
	370 Communications	8,500					8,500	8,401	99	99%
	390 Other Purchased Services	3,500					3,500	3,436	64	98%
500 Supplies										
	510 Supplies	11,500					11,500	10,497	1,003	91%
600 Capital Outlay										
	642 Noncapital FF & E	1,000					1,000		1,000	0%
	644 Noncap Computer Hardware	1,000					1,000		1,000	0%
700 Other Expense										
	730 Dues & Fees	32,000					32,000	29,895	2,105	93%
Sub Total 7300		582,942	-	-	-	-	588,928	478,195	110,733	
7500 Fiscal Services										
300 Purchased Services										
	310 Professional & Technical Services	74,000					74,000	73,910	90	100%
Sub Total 7500		74,000	-	-	-	-	74,000	73,910	90	
7600 Food Service										
100 Salaries										
	160 Cafeteria - Other Support Personnel			66,730			66,730	62,572	4,158	94%
	161 Cafeteria - Other Support Bonus			1,300			1,300	500	800	38%
	122 Ad Valorem Millage			12,794			12,794	4,781	8,013	37%
200 Employee Benefits										
	210 Retirement						-	-	-	
	220 Social Security			5,105			5,105	5,075	30	99%
	230 Group Insurance			9,250			9,250	9,177	73	99%
	240 Worker's Compensation			400			400	656	(256)	164%
	250 Unemployment			1,134			1,134	16	1,118	1%
500 Materials & Supplies										
	570 Food Supplies			91,300			91,300	89,521	1,779	98%
600 Capital Outlay										
	642 Noncapital FF & E			500			500		500	0%
Sub Total 7600			-	188,513	-	-	188,513	172,298	16,215	

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	General	Title I	Food Service	Debt Service	Capital Outlay					
7900 Operation of Plant										
	300 Purchased Services									
	320 Insurance and Bond	29,545				-	29,545	24,252	5,293	82%
	350 · Repairs	1,000				-	1,000	-	1,000	0%
	380 · Public Utility Services	10,608					10,608	10,349	259	98%
	390 · Other Purchased Services	96,920					96,920	93,072	3,848	96%
	400 Energy Services						-			
	430 Electricity	62,336					62,336	61,114	1,222	98%
	500 Supplies						-			
	510 Supplies	12,500					12,500	10,307	2,193	82%
	600 Capital Outlay									
	630 Building and Fixed Equipment	-			-	175,500	175,500	126,703	48,797	72%
	700 Other Expenses						-			
	700 Other expenses						-		-	0%
Sub Total 7900		212,909	-	-	-	175,500	388,409	325,797	62,612	
9100 Community Services										
	100 Salaries									
	160 Other Support Personnel	26,096					26,096	36,955	(10,860)	142%
	161 Other Support Personnel-Bonus	-					-	400	(400)	0%
	121.1PTO PAYOUT	415					400	414		
	122 Ad Valorem Millage	3,954					3,954	2,404	1,550	61%
	200 Employee Benefits									
	210 Retirement							1,078	(1,078)	
	220 Social Security	1,996					1,996	2,998	(1,002)	150%
	230 Group Insurance	8,550					8,550	8,468	82	99%
	240 Worker's Compensation	55					55	7	48	13%
	250 Unemployment Compensation	378					378		378	0%
	500 Supplies									
	510 Supplies	500					500		500	0%
Sub Total 9100		41,944	-	-	-	-	41,929	52,724	(10,781)	
9200 Debt Service										
	700 Other Expense									
	710 Redemption of Principal	-			34,615	-	34,615	31,412	3,203	91%
	720 Interest	-			266,674	-	266,674	269,878	(3,204)	101%
	710 Redemption of Principal-new	-			12,613	-	12,613	18,947	(6,334)	150%
	720 Interest-new	-			127,851	-	127,851	141,517	(13,666)	111%
Sub Total 9200		-	-	-	441,753	-	441,753	461,754	(20,001)	105%
TOTAL EXPENSE		3,346,695	-	188,513	441,753	175,500	4,158,827	4,058,226	100,615	98%
EXCESS REVENUES OVER EXPENDITURES		(11,763)	6,800	(63,513)	(441,753)	502,228	(14,367)	9,553	23,920	-66%
BEGINNING FUND BALANCE		1,296,427		-	-	-	1,296,427	1,280,885	-	
ENDING FUND BALANCE		1,284,664	6,800	(63,513)	(441,753)	502,228	1,282,060	1,290,438	8,378	
Erik Brown, Board President										