

FLCCA - Osceola FY25 Proposed Budget



	FY24 Latest Projection	FY25 Proposed Budget	Variance	Commentary
Managed Enrollments				
K-5	521	486	(35)	
MS	395	407	11	
HS	-	-	-	
9-Month Average Enrollments	916	892	(24)	Slight decrease in enrollment
Projected Completions	844	824	(19)	
Funding Sources				
Basic Formula Funding	\$ 5,419,342	\$ 5,295,311	\$ (124,032)	Assuming flat PPR \$ year-over-year
Federal Funding	138,487	75,703	(62,784)	Decrease in grant funding planned
Other	6,347	-	(6,347)	
Total Funding	\$ 5,564,176	\$ 5,371,014	\$ (193,162)	
Instruction - Teachers				
Teacher Salaries, Benefits, & Bonus	\$ 2,136,052	\$ 2,153,410	\$ 17,358	3% Merit increase for FY25
Travel, Phone, Supplies, Etc.	55,233	30,639	(24,594)	Staffing held flat to the latest FY24 projections
1 Instructional Materials	-	-	-	Shift in allocated costs from Osceola to Duval
2 Curriculum Delivery	85,105	82,081	(3,024)	
3 K12 Charges - 3rd Party Teacher	50,264	64,871	14,607	
Teacher laptops & Internet	17,761	21,779	4,018	10% breakage, 30% replacements planned
Conf., Teacher Training & Prof. Dev.	16,913	25,524	8,611	
Printing, Mailing, Postage and Miscellaneous	31,342	32,588	1,246	
Total Instruction - Teachers	\$ 2,392,670	\$ 2,410,892	\$ 18,222	
Instruction - Students				
Proctored Exams & Test Administration	\$ 107,439	\$ 107,085	\$ (354)	Per student costs held flat year-over-year
4 Curriculum Delivery	1,802,221	1,739,281	(62,940)	Decline below is in volume
5 Instructional Materials	743,835	687,302	(56,532)	
6 Computer, Peripherals & Software	376,711	379,915	3,204	
Student internet	31,030	30,161	(870)	
7 K12 Charges Other	163,007	158,809	(4,197)	
Non-K12 Other: Academic Supplemental Support	30,429	40,910	10,481	
Total Instruction - Students	\$ 3,254,672	\$ 3,143,463	\$ (111,209)	
Student and Family Services				
Special Ed Contracted Svcs & Other Related Exp.	\$ 267,936	\$ 241,585	\$ (26,351)	Per student costs held flat year-over-year
Field Trips & School Events	11,517	10,966	(551)	
Other Miscellaneous	-	-	-	
Total Student and Family Services	\$ 279,453	\$ 252,551	\$ (26,902)	
School Administration & Governance				
8 Educational Services	\$ 802,145	\$ 805,652	\$ 3,507	Higher M&T and Oversight on higher Funding
Oversight/Sponsor Fee @ 5% (First 250 Students)	64,421	60,080	(4,340)	3% merit increase for Admin Staff
Legal, Audit	18,100	13,545	(4,556)	Admin costs held flat overall
Board Development & Training	245	289	44	
Administrator Travel, Phone, Software Etc.	8,381	6,100	(2,281)	
Non-K12 Administrative Staff Salaries	20,427	24,264	3,837	
Non-K12 Administrative Staff Benefits	6,242	5,993	(248)	
Non-K12 Administrative Staff Bonus	2,105	1,213	(892)	
Consultants, Temps and Other Miscellaneous	19,963	19,558	(405)	
Total School Administration & Governance	\$ 942,029	\$ 936,695	\$ (5,334)	

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Technology				
9 Technology Services	\$ 374,334	\$ 375,971	\$ 1,636	
Other Miscellaneous	-	-	-	
Total Technology	\$ 374,334	\$ 375,971	\$ 1,636	
Insurance / Facilities / Other				
Rent, Maintenance, Utilities	\$ 14,865	\$ 15,488	\$ 624	3% increase in rent for FY25
Phone, Internet, Conference Calls	16,662	16,026	(635)	Increase in Insurance based on higher enrollment
Copier/Fax Lease and Copying	1,560	1,509	(52)	Other costs largely held flat overall
Office Postage and Shipping	2,915	2,796	(119)	
Office Supplies and Equipment	1,494	1,274	(221)	
General Liability Insurance	25,105	23,318	(1,787)	
Bank Fees	56	473	417	
Depreciation	10,884	10,500	(384)	
Other Miscellaneous	728	702	(26)	
Total Insurance / Facilities / Other	\$ 74,270	\$ 72,086	\$ (2,184)	
Total School Expenditures This Period	\$ 7,317,429	\$ 7,191,657	\$ (125,771)	
Surplus(Deficit) Prior to Deficit Credit	\$ (1,753,253)	\$ (1,820,643)	\$ (67,391)	
10 Balanced Budget Credits	\$ 1,753,253	\$ 1,820,643	\$ 67,391	
Surplus(Deficit) net of Balanced Budget Credits	\$ -	\$ -	\$ -	

Notes on K12 Products & Services Fees (highlighted in blue on P&L Detail pages)

1. Teacher Instructional Materials: fees for K12 books, supplies and other teaching tools that teachers use for instruction.
2. Teacher Curriculum Delivery: fees for teachers to access and utilize the K12 online system.
3. K12 Charges 3rd Party Teacher: fees for non-salaried teachers assisting with instruction.
4. Student Curriculum Delivery: fees for students to access and utilize the K12 online system.
5. Student Instructional Materials: fees for K12 books, supplies and other learning tools.
6. Student Computer, Peripherals, & Software: fees for computers and peripherals provided to the students.
7. K12 Charges Other: fees for other student software licenses and services utilized by and paid for through K12. Also includes Instructional Coaching transitioned to a K12 shared service and charged back via K12 Charges-Other.
8. Management Fee: fee for K12 administrative services including business management, financial management, maintenance of student records, compliance, etc.
9. Technology Fee: fee for K12 technology services including setting up and training staff on systems, providing onsite and telephone support, software installation, computer purchasing and setup, etc.
10. Balanced Budget Credits: credits to K12 fees to offset negative fund balance.