

FLCCA - Clay
FY26 Proposed Budget



	FY25 Latest Forecast	FY26 Proposed Budget	Variance	Commentary
Managed Enrollments				
K-5	85	96	11	
MS	64	92	29	
HS	165	195	30	
9-Month Average Enrollments	313	383	70	Increase in enrollment
Projected Completions	289	354	66	
Funding Sources				
Basic Formula Funding	\$ 1,848,945	\$ 2,269,177	\$ 420,233	Assuming flat PPR \$ year-over-year
Federal Funding	30,749	30,749	-	
Other	53,597	53,597	-	1 Mill Property Tax
Total Funding	\$ 1,933,291	\$ 2,353,523	\$ 420,233	
Instruction - Teachers				
Teacher Salaries & Benefits	\$ 657,675	\$ 711,663	\$ 53,988	2.5% salary adjustment for FY26
Travel, Phone, Supplies, Etc.	5,114	6,338	1,225	Per teacher costs held flat year-over-year (\$614/teacher rate)
1 Instructional Materials	-	-	-	
2 Curriculum Delivery	22,002	28,450	6,448	
3 K12 Charges - 3rd Party Teacher	13,411	22,416	9,004	
Teacher laptops & Internet	7,256	7,892	636	25 laptops purchased for all of FLCCA
Conf., Teacher Training & Prof. Dev.	6,864	5,811	(1,054)	Per teacher costs held flat year-over-year (\$614/teacher rate)
Printing, Mailing, Postage and Miscellaneous	4,863	7,559	2,697	
Total Instruction - Teachers	\$ 717,185	\$ 790,129	\$ 72,944	
Instruction - Students				
Proctored Exams & Test Administration	\$ 48,483	\$ 55,834	\$ 7,351	Per student costs held flat year-over-year
4 Curriculum Delivery	527,860	752,428	224,568	Increase below is volume
5 Instructional Materials	152,146	254,550	102,404	
6 Computer, Peripherals & Software	146,470	175,841	29,370	
Student internet	8,069	9,797	1,728	Per student costs held flat year-over-year
7 K12 Charges Other	65,106	78,370	13,263	
Non-K12 Other: Academic Supplemental Support	21,290	28,087	6,797	
Total Instruction - Students	\$ 969,425	\$ 1,354,907	\$ 385,482	
Student and Family Services				
Special Ed Contracted Svcs & Other Related Exp.	\$ 91,154	\$ 104,253	\$ 13,099	Per student costs held flat year-over-year
Field Trips & School Events	2,656	3,184	527	Shift in allocated costs from Clay to Duval/Osceola
Other Miscellaneous	-	-	-	
Total Student and Family Services	\$ 93,810	\$ 107,437	\$ 13,627	
School Administration & Governance				
8 Educational Services	\$ 290,284	\$ 373,223	\$ 82,938	Higher M&T and Oversight on higher Funding
Oversight/Sponsor Fee @ 5% (First 250 Students)	77,924	32,612	(45,313)	Shift in allocated costs from Clay to Duval/Osceola
Legal, Audit	8,873	3,467	(5,406)	Admin costs held flat overall
Board Development & Training	167	173	6	Admin costs held flat overall
Administrator Travel, Phone, Software Etc.	2,281	1,269	(1,013)	
Non-K12 Administrative Staff Salaries	23,607	9,111	(14,496)	2.0% salary adjustment
Non-K12 Administrative Staff Benefits	4,988	2,005	(2,983)	
Non-K12 Administrative Staff Bonus	455	456	1	
Consultants, Temps and Other Miscellaneous	7,690	6,787	(903)	Admin costs held flat overall
Total School Administration & Governance	\$ 416,271	\$ 429,102	\$ 12,831	
Technology				
9 Technology Services	\$ 135,466	\$ 174,171	\$ 38,705	
Other Miscellaneous	-	-	-	
Total Technology	\$ 135,466	\$ 174,171	\$ 38,705	
Insurance / Facilities / Other				
Rent, Maintenance, Utilities	\$ 9,559	\$ 10,394	\$ 834	New office space (higher rent, lower maintenance) and moving costs
Phone, Internet, Conference Calls	5,209	5,495	285	Other costs largely held flat overall
Copier/Fax Lease and Copying	483	474	(9)	
Office Postage and Shipping	701	697	(3)	
Office Supplies and Equipment	158	161	3	
Computer Equip. & Installation	-	-	-	
General Liability Insurance	6,066	8,145	2,079	Increase in insurance based on higher enrollment
Bank Fees	840	136	(704)	
Depreciation	3,095	3,008	(88)	
Other Miscellaneous	10,746	1,306	(9,440)	
Total Insurance / Facilities / Other	\$ 36,858	\$ 29,814	\$ (7,044)	
Total School Expenditures This Period	\$ 2,369,015	\$ 2,885,560	\$ 516,545	
Surplus(Deficit) Prior to Deficit Credit	\$ (435,725)	\$ (532,037)	\$ (96,312)	
10 Balanced Budget Credits	\$ 435,725	\$ 532,037	\$ 96,312	
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.

Notes on Other/Misc lines

1. Teacher Other/Misc: fees for drug screening, teacher site licenses, fingerprinting
2. Student Other/Misc: fees for registration, textbooks, dual enrollment, student site licenses
3. School Administration Other/Misc: fees for admin supplies and subscriptions
4. Facilities Other/Misc: fees for business taxes