

FLCCA - Duval
FY26 Proposed Budget



	FY25 Latest Forecast	FY26 Proposed Budget	Variance	Commentary
Managed Enrollments				
K-5	368	427	59	
MS	401	410	9	
HS	710	890	180	
9-Month Average Enrollments	1,479	1,726	247	
Projected Completions	1,330	1,625	294	Increase in enrollment
Funding Sources				
Basic Formula Funding	\$ 8,639,435	\$ 10,551,626	\$ 1,912,191	Assuming flat PPR \$ year-over-year
Federal Funding	75,476	75,476	-	
Other	1,038,322	1,038,322	-	1 Mill Property Tax
Total Funding	\$ 9,753,232	\$ 11,665,423	\$ 1,912,191	
Instruction - Teachers				
Teacher Salaries & Benefits	\$ 3,105,738	\$ 3,207,921	\$ 102,183	2.5% salary adjustment for FY26
Travel, Phone, Supplies, Etc.	35,116	28,571	(6,545)	Per teacher costs held flat year-over-year (\$614/teacher rate)
1 Instructional Materials	-	-	-	
2 Curriculum Delivery	104,490	128,241	23,751	
3 K12 Charges - 3rd Party Teacher	78,921	101,043	22,123	
Teacher laptops & Internet	33,891	35,576	1,685	25 laptops purchased for all of FLCCA
Conf., Teacher Training & Prof. Dev.	29,228	26,192	(3,035)	Per teacher costs held flat year-over-year (\$614/teacher rate)
Printing, Mailing, Postage and Miscellaneous	35,642	34,075	(1,567)	
Total Instruction - Teachers	\$ 3,423,025	\$ 3,561,620	\$ 138,594	
Instruction - Students				
Proctored Exams & Test Administration	\$ 220,287	\$ 251,679	\$ 31,392	Per student costs held flat year-over-year
4 Curriculum Delivery	2,736,654	3,391,676	655,022	Increase below is volume
5 Instructional Materials	857,560	1,147,420	289,860	
6 Computer, Peripherals & Software	624,558	792,627	168,069	
Student internet	38,441	44,162	5,721	Per student costs held flat year-over-year
7 K12 Charges Other	307,221	353,262	46,040	
Non-K12 Other: Academic Supplemental Support	111,689	126,608	14,919	
Total Instruction - Students	\$ 4,896,410	\$ 6,107,433	\$ 1,211,023	
Student and Family Services				
Special Ed Contracted Svcs & Other Related Exp.	\$ 369,750	\$ 469,937	\$ 100,187	Per student costs held flat year-over-year
Field Trips & School Events	12,516	14,351	1,835	
Other Miscellaneous	-	-	-	
Total Student and Family Services	\$ 382,266	\$ 484,288	\$ 102,022	
School Administration & Governance				
8 Educational Services	\$ 1,467,128	\$ 1,682,354	\$ 215,226	Higher M&T and Oversight on higher Funding
Oversight/Sponsor Fee @ 5% (First 250 Students)	72,930	147,001	74,072	
Legal, Audit	12,131	15,628	3,497	Admin costs held flat overall
Board Development & Training	869	782	(87)	Admin costs held flat overall
Administrator Travel, Phone, Software Etc.	4,892	5,719	827	
Non-K12 Administrative Staff Salaries	30,111	41,069	10,958	2.0% salary adjustment
Non-K12 Administrative Staff Benefits	7,867	9,037	1,169	
Non-K12 Administrative Staff Bonus	2,182	2,053	(128)	
Consultants, Temps and Other Miscellaneous	32,673	30,595	(2,077)	Admin costs held flat overall
Total School Administration & Governance	\$ 1,630,783	\$ 1,934,238	\$ 303,455	
Technology				
9 Technology Services	\$ 684,660	\$ 785,098	\$ 100,439	
Other Miscellaneous	-	-	-	
Total Technology	\$ 684,660	\$ 785,098	\$ 100,439	
Insurance / Facilities / Other				
Rent, Maintenance, Utilities	\$ 45,207	\$ 46,850	\$ 1,643	New office space (higher rent, lower maintenance) and moving costs
Phone, Internet, Conference Calls	24,839	24,769	(70)	Other costs largely held flat overall
Copier/Fax Lease and Copying	2,294	2,135	(158)	
Office Postage and Shipping	3,336	3,143	(193)	
Office Supplies and Equipment	694	728	34	
Computer Equip. & Installation	-	-	-	
General Liability Insurance	30,695	36,713	6,019	Increase in insurance based on higher enrollment
Bank Fees	322	611	289	
Depreciation	14,552	13,557	(995)	
Other Miscellaneous	1,032	5,887	4,855	
Total Insurance / Facilities / Other	\$ 122,971	\$ 134,392	\$ 11,422	
Total School Expenditures This Period	\$ 11,140,115	\$ 13,007,069	\$ 1,866,955	
Surplus(Deficit) Prior to Deficit Credit	\$ (1,386,882)	\$ (1,341,646)	\$ 45,236	
10 Balanced Budget Credits	\$ 1,386,882	\$ 1,341,646	(45,236)	
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.

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