

FLCCA - Osceola
FY26 Proposed Budget



	FY25 Latest Forecast	FY26 Proposed Budget	Variance	Commentary
Managed Enrollments				
K-5	694	806	113	
MS	499	774	275	
HS	-	-	-	
9-Month Average Enrollments	1,192	1,580	388	Increase in enrollment
Projected Completions	1,104	1,521	418	
Funding Sources				
Basic Formula Funding	\$ 7,186,941	\$ 9,906,942	\$ 2,720,001	Assuming flat PPR \$ year-over-year
Federal Funding	43,437	43,437	-	
Other	0	0	-	
Total Funding	\$ 7,230,378	\$ 9,950,379	\$ 2,720,001	
Instruction - Teachers				
Teacher Salaries & Benefits	\$ 2,230,504	\$ 2,935,842	\$ 705,338	2.5% salary adjustment for FY26
Travel, Phone, Supplies, Etc.	18,485	26,148	7,663	Per teacher costs held flat year-over-year (\$614/teacher rate)
1 Instructional Materials	-	-	-	
2 Curriculum Delivery	80,269	117,365	37,096	
3 K12 Charges - 3rd Party Teacher	49,042	92,473	43,431	
Teacher laptops & Internet	25,634	32,558	6,924	25 laptops purchased for all of FLCCA
Conf., Teacher Training & Prof. Dev.	16,963	23,971	7,008	Per teacher costs held flat year-over-year (\$614/teacher rate)
Printing, Mailing, Postage and Miscellaneous	27,918	31,185	3,267	
Total Instruction - Teachers	\$ 2,448,814	\$ 3,259,542	\$ 810,727	
Instruction - Students				
Proctored Exams & Test Administration	\$ 166,379	\$ 230,332	\$ 63,954	Per student costs held flat year-over-year
4 Curriculum Delivery	2,173,157	3,104,012	930,854	Increase below is volume
5 Instructional Materials	710,171	1,050,102	339,931	
6 Computer, Peripherals & Software	585,497	725,401	139,904	
Student internet	29,845	40,416	10,571	Per student costs held flat year-over-year
7 K12 Charges Other	238,456	323,300	84,843	
Non-K12 Other: Academic Supplemental Support	78,456	115,869	37,413	
Total Instruction - Students	\$ 3,981,961	\$ 5,589,433	\$ 1,607,471	
Student and Family Services				
Special Ed Contracted Svcs & Other Related Exp.	\$ 268,431	\$ 430,079	\$ 161,648	Per student costs held flat year-over-year
Field Trips & School Events	9,640	13,134	3,494	
Other Miscellaneous	-	-	-	
Total Student and Family Services	\$ 278,071	\$ 443,213	\$ 165,142	
School Administration & Governance				
8 Educational Services	\$ 1,079,966	\$ 1,539,665	\$ 459,699	Higher M&T and Oversight on higher Funding
Oversight/Sponsor Fee @ 5% (First 250 Students)	83,007	134,533	51,526	
Legal, Audit	12,393	14,302	1,910	Admin costs held flat overall
Board Development & Training	635	716	81	Admin costs held flat overall
Administrator Travel, Phone, Software Etc.	5,048	5,234	186	
Non-K12 Administrative Staff Salaries	32,731	37,586	4,855	2.0% salary adjustment
Non-K12 Administrative Staff Benefits	6,730	8,270	1,541	
Non-K12 Administrative Staff Bonus	1,686	1,879	193	
Consultants, Temps and Other Miscellaneous	25,020	28,000	2,980	Admin costs held flat overall
Total School Administration & Governance	\$ 1,247,215	\$ 1,770,186	\$ 522,971	
Technology				
9 Technology Services	\$ 503,984	\$ 718,510	\$ 214,526	
Other Miscellaneous	-	-	-	
Total Technology	\$ 503,984	\$ 718,510	\$ 214,526	
Insurance / Facilities / Other				
Rent, Maintenance, Utilities	\$ 35,228	\$ 42,877	\$ 7,649	New office space (higher rent, lower maintenance) and moving costs
Phone, Internet, Conference Calls	19,318	22,668	3,350	Other costs largely held flat overall
Copier/Fax Lease and Copying	1,786	1,954	168	
Office Postage and Shipping	2,679	2,876	197	
Office Supplies and Equipment	590	666	76	
Computer Equip. & Installation	-	-	-	
General Liability Insurance	26,716	33,599	6,883	Increase in insurance based on higher enrollment
Bank Fees	144	559	415	
Depreciation	11,324	12,407	1,083	
Other Miscellaneous	802	5,387	4,586	
Total Insurance / Facilities / Other	\$ 98,588	\$ 122,994	\$ 24,406	
Total School Expenditures This Period	\$ 8,558,634	\$ 11,903,878	\$ 3,345,244	
Surplus(Deficit) Prior to Deficit Credit	\$ (1,328,256)	\$ (1,953,499)	\$ (625,243)	
10 Balanced Budget Credits	\$ 1,328,256	\$ 1,953,499	\$ 625,243	
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