FLCCA - Duval
FY27 Proposed Budget

	FY26 Latest Forecast	FY27 Proposed Budget	Variance	Commentary
Managed Enrollments				
K-5	344	469	124	
MS	332	390	58	
HS	910	856	(54)	
9-Month Average Enrollments	**1,587**	**1,715**	**129**	Increase in enrollment
Projected Completions	1,349	1,543	194	
Funding Sources				
Basic Formula Funding	$ 8,762,454	$ 10,043,944	$ 1,281,490	Assuming flat PPR $ year-over-year
Federal Funding	130,308	98,080	(32,228)	Slight decrease in grant funding
Other	1,038,322	1,038,322	-	
Total Funding	**$ 9,931,084**	**$ 11,180,346**	**$ 1,249,262**	
Instruction - Teachers				
Teacher Salaries & Benefits	$ 3,977,494	$ 5,189,735	$ 1,212,241	2% salary adjustment for FY26
Travel, Phone, Supplies, Etc.	20,328	21,741	1,413	Per teacher costs held flat year-over-year ($301/teacher rate)
1 Instructional Materials	-	-	-	
2 Curriculum Delivery	141,553	136,629	(4,925)	
3 K12 Charges - 3rd Party Teacher	53,938	55,423	1,485	
Teacher laptops & Internet	35,297	47,335	12,038	20% breakage, 0% replacements planned
Conf.,Teacher Training & Prof. Dev.	14,266	14,429	164	Per teacher costs held flat year-over-year ($200/teacher rate)
Printing, Mailing, Postage and Miscellaneous	68,761	48,970	(19,792)	Shift in allocated costs to Clay/Osceola
Total Instruction - Teachers	**$ 4,311,638**	**$ 5,514,261**	**$ 1,202,623**	
Instruction - Students				
Proctored Exams & Test Administration	$ 450,493	$ 285,085	$ (165,408)	Per student costs held flat year-over-year (outside of contractors)
4 Curriculum Delivery	2,526,873	3,022,397	495,525	
5 Instructional Materials	594,609	676,860	82,250	
6 Computer, Peripherals & Software	690,929	717,910	26,981	
Student internet	57,153	64,701	7,547	Per student costs held flat year-over-year
7 K12 Charges Other	401,288	454,150	52,862	
Non-K12 Other: Academic Supplemental Support	151,764	140,405	(11,359)	Shift in allocated costs to Osceola
Total Instruction - Students	**$ 4,873,109**	**$ 5,361,507**	**$ 488,398**	
Student and Family Services				
Special Ed Contracted Svcs & Other Related Exp.	$ 363,652	$ 460,430	$ 96,778	Per student costs held flat year-over-year
Field Trips & School Events	7,197	6,854	(343)	Shift in allocated costs to Osceola
Other Miscellaneous	-	-	-	
Total Student and Family Services	**$ 370,849**	**$ 467,284**	**$ 96,435**	
School Administration & Governance				
8 Educational Services	$ 1,520,936	$ 1,615,952	$ 95,016	Higher M&T and Oversight on higher Funding
Oversight/Sponsor Fee @ 5% (First 250 Students)	73,538	144,893	71,355	Shift in allocated costs from Clay
Legal, Audit	12,476	17,923	5,448	Shift in allocated costs from Clay
Board Development & Training	-	(0)	(0)	
Administrator Travel, Phone, Software Etc.	1,985	1,421	(564)	
Non-K12 Administrative Staff Salaries	30,566	61,632	31,066	2% salary adjustment
Non-K12 Administrative Staff Benefits	8,675	20,590	11,915	
Non-K12 Administrative Staff Bonus	1,394	2,748	1,354	
Consultants, Temps and Other Miscellaneous	39,452	40,159	707	Admin costs held flat overall
Total School Administration & Governance	**$ 1,689,021**	**$ 1,905,318**	**$ 216,297**	
Technology				
9 Technology Services	$ 709,770	$ 754,111	$ 44,341	
Other Miscellaneous	-	-	-	
Total Technology	**$ 709,770**	**$ 754,111**	**$ 44,341**	
Insurance / Facilities / Other				
Rent, Maintenance, Utilities	$ 30,007	$ 30,926	$ 919	Facilities cost held flat overall
Phone, Internet, Conference Calls	27,197	30,238	3,041	
Copier/Fax Lease and Copying	3,096	3,179	83	
Office Postage and Shipping	1,980	2,128	148	
Office Supplies and Equipment	8,057	12,221	4,164	
Computer Equip. & Installation	-	-	-	
General Liability Insurance	30,021	37,017	6,997	Increase in insurance based on higher enrollment
Bank Fees	170	274	103	
Depreciation	-	-	-	
Other Miscellaneous	733	716	(17)	
Total Insurance / Facilities / Other	**$ 101,260**	**$ 116,697**	**$ 15,437**	
Total School Expenditures This Period	**$ 12,055,648**	**$ 14,119,178**	**$ 2,063,530**	
Surplus(Deficit) Prior to Deficit Credit	**$ (2,124,564)**	**$ (2,938,832)**	**$ (814,269)**	
10 Balanced Budget Credits	$ 2,124,564	$ 2,938,832	$ 814,269	
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