

FLCCA - Osceola
FY27 Proposed Budget



	FY26 Latest Forecast	FY27 Proposed Budget	Variance	Commentary
Managed Enrollments				
K-5	578	628	50	
MS	517	620	104	
HS	-	-	-	
9-Month Average Enrollments	1,095	1,248	153	Increase in enrollment
Projected Completions	1,083	1,136	53	
Funding Sources				
Basic Formula Funding	\$ 7,150,938	\$ 7,447,447	\$ 296,509	Assuming flat PPR \$ year-over-year
Federal Funding	32,907	25,355	(7,551)	Slight decrease in grant funding
Other	-	-	-	
Total Funding	\$ 7,183,845	\$ 7,472,802	\$ 288,958	
Instruction - Teachers				
Teacher Salaries & Benefits	\$ 2,939,883	\$ 3,776,563	\$ 836,680	2% salary adjustment for FY26
Travel, Phone, Supplies, Etc.	10,194	15,821	5,626	Per teacher costs held flat year-over-year (\$301/teacher rate)
1 Instructional Materials	-	-	-	
2 Curriculum Delivery	98,820	99,424	604	
3 K12 Charges - 3rd Party Teacher	44,320	40,331	(3,989)	
Teacher laptops & Internet	28,856	34,446	5,590	20% breakage, 0% replacements planned
Conf.,Teacher Training & Prof. Dev.	2,703	10,500	7,798	Per teacher costs held flat year-over-year (\$200/teacher rate)
Printing, Mailing, Postage and Miscellaneous	22,748	35,635	12,887	Shift in allocated costs from Duval
Total Instruction - Teachers	\$ 3,147,525	\$ 4,012,720	\$ 865,196	
Instruction - Students				
Proctored Exams & Test Administration	\$ 339,785	\$ 207,456	\$ (132,329)	Per student costs held flat year-over-year (outside of contractors)
4 Curriculum Delivery	2,214,499	2,199,395	(15,104)	
5 Instructional Materials	756,357	492,550	(263,807)	
6 Computer, Peripherals & Software	564,016	522,422	(41,594)	
Student internet	43,769	47,083	3,314	Per student costs held flat year-over-year
7 K12 Charges Other	306,733	330,484	23,752	
Non-K12 Other: Academic Supplemental Support	96,195	102,172	5,977	
Total Instruction - Students	\$ 4,321,353	\$ 3,901,562	\$ (419,791)	
Student and Family Services				
Special Ed Contracted Svcs & Other Related Exp.	\$ 371,406	\$ 335,054	\$ (36,352)	Per student costs held flat year-over-year
Field Trips & School Events	3,143	4,988	1,845	
Other Miscellaneous	-	-	-	
Total Student and Family Services	\$ 374,549	\$ 340,042	\$ (34,507)	
School Administration & Governance				
8 Educational Services	\$ 979,991	\$ 1,196,698	\$ 216,707	Higher M&T and Oversight on higher Funding
Oversight/Sponsor Fee @ 5% (First 250 Students)	69,987	105,439	35,452	
Legal, Audit	12,165	13,043	878	Admin costs held flat overall
Board Development & Training	-	(0)	(0)	
Administrator Travel, Phone, Software Etc.	1,823	1,034	(789)	
Non-K12 Administrative Staff Salaries	30,064	44,850	14,786	2% salary adjustment
Non-K12 Administrative Staff Benefits	7,284	14,983	7,699	
Non-K12 Administrative Staff Bonus	1,411	2,000	589	
Consultants, Temps and Other Miscellaneous	30,125	29,223	(901)	Admin costs held flat overall
Total School Administration & Governance	\$ 1,132,849	\$ 1,407,270	\$ 274,421	
Technology				
9 Technology Services	\$ 457,329	\$ 558,459	\$ 101,130	
Other Miscellaneous	-	-	-	
Total Technology	\$ 457,329	\$ 558,459	\$ 101,130	
Insurance / Facilities / Other				
Rent, Maintenance, Utilities	\$ 23,483	\$ 22,504	\$ (979)	Facilities cost held flat overall
Phone, Internet, Conference Calls	21,063	22,004	941	
Copier/Fax Lease and Copying	2,401	2,313	(87)	
Office Postage and Shipping	1,708	1,548	(159)	
Office Supplies and Equipment	6,229	8,893	2,664	
Computer Equip. & Installation	-	-	-	
General Liability Insurance	28,643	26,937	(1,705)	Shift in allocated costs to Duval
Bank Fees	22	199	177	
Depreciation	-	-	-	
Other Miscellaneous	510	521	11	
Total Insurance / Facilities / Other	\$ 84,058	\$ 84,920	\$ 862	
Total School Expenditures This Period	\$ 9,517,663	\$ 10,304,974	\$ 787,310	
Surplus(Deficit) Prior to Deficit Credit	\$ (2,333,819)	\$ (2,832,171)	\$ (498,353)	
10 Balanced Budget Credits	\$ 2,333,819	\$ 2,832,171	\$ 498,353	
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