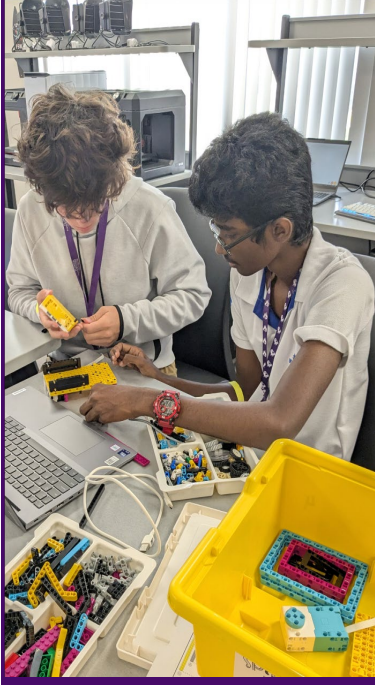


# 2026-2027 Annual Budgets



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## Collegiate High Schools

Florida SouthWestern Collegiate High Schools are publicly-funded early college high schools committed to educational innovation and academic excellence as it prepares students to become critical thinkers and productive global citizens. The high schools are created through a charter with local school districts. Teachers, staff, and the extended school community are dedicated to providing educational equality in a caring environment. Exemplary pedagogical techniques address the needs and abilities of all students, and community service opportunities integrate learning with real life issues. Florida SouthWestern State College operates two Collegiate High Schools, one on the Charlotte campus and one on the Lee campus. Funding for the high schools comes primarily from the Florida Education Finance Program (FEFP).

## Budget Highlights for 2026-2027

The following are the major assumptions and estimates used to prepare for the Collegiate high schools' Fiscal Year 2027 budget:

### **Revenue**

- State funding includes Florida Education Finance Program (FEFP) funding based on projected enrollment of 415 students for Lee and 385 students for Charlotte.
- In addition to the FEFP funding, Charlotte High School state funding includes approximately \$400,000 from local Referendum funds.
- Capital funding includes Charter School Capital Outlay for both high schools.
- In addition to the Capital Outlay, Lee High School capital funding includes approximately \$325,000 from Capital Outlay Surtax funds.
- Fund Balance Transfers include the use of Capital fund balance by both high schools to cover a portion of their lease and technology refresh.

### **Expenses**

- Staff costs included a 3% recurring salary increase.
- Current expenses are based on recurring expenses, including their projected annual increases and technology refresh.
- A budget reserve of 110,170 has been allocated within the Charlotte High School budget to sustain teacher salary levels in the event that Referendum funds are no longer available.

## Charlotte Campus – Fiscal Year 2027 Budget

### Sources of Funds

Fund Description	Operating Budget	Capital Outlay Budget	Total Budget
State Funding	\$3,604,623	\$0	\$3,604,623
Capital Funding	\$0	\$200,000	\$200,000
Fund Balance	\$0	\$233,000	\$233,000
Transfer from Other Funds	\$50,000	\$0	\$50,000
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$3,654,623</b>	<b>\$433,000</b>	<b>\$4,087,623</b>

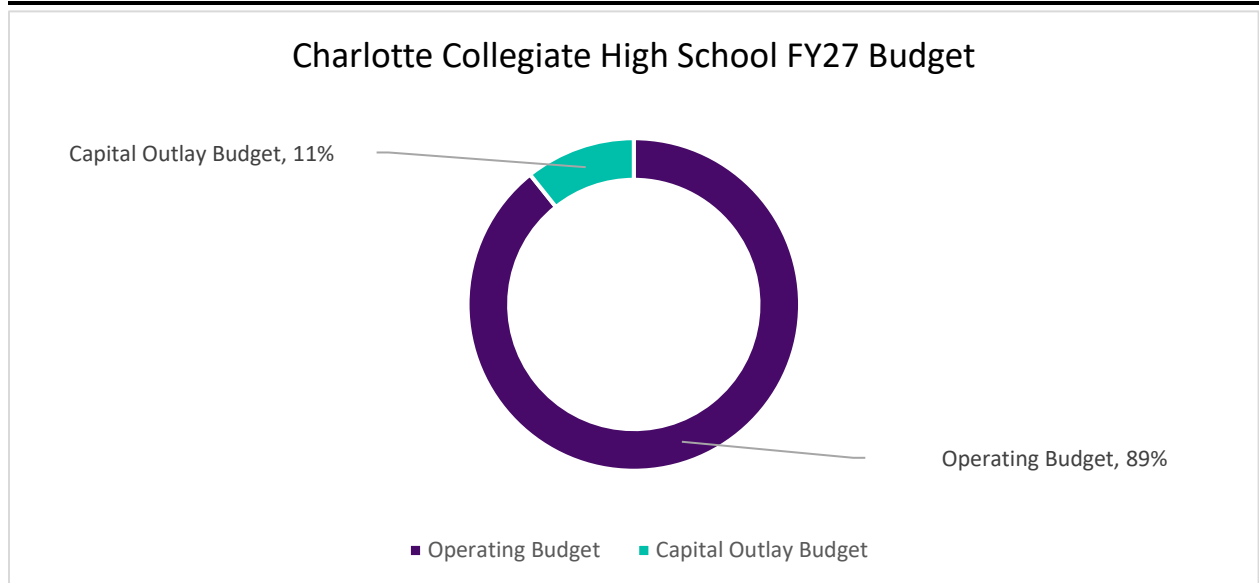
### Uses of Funds

<b>Staff Costs</b>			
Instruction	\$855,694	\$0	\$855,694
Instructional Support	\$159,521	\$0	\$159,521
Administration	\$353,758	\$0	\$353,758
Benefits	\$697,104	\$0	\$697,104
<b>Total Staff Costs</b>	<b>\$2,066,077</b>	<b>\$0</b>	<b>\$2,066,077</b>

<b>Current Expenses</b>			
Travel	\$91,000	\$0	\$91,000
Operating Expenses	\$220,600	\$100,000	\$320,600
Rentals	\$7,000	\$333,000	\$340,000
Utilities	\$52,100	\$0	\$52,100
Contract Services	\$161,560	\$0	\$161,560
Transfer to Other Funds	\$50,000	\$0	\$50,000
Reserve	\$110,170	\$0	\$110,170
Contingency	\$14,742	\$0	\$14,742
Dual Enrollment Costs/Indirect Cost	\$881,374	\$0	\$881,374
<b>Total Current Expenses</b>	<b>\$1,588,546</b>	<b>\$433,000</b>	<b>\$2,021,546</b>

<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$3,654,623</b>	<b>\$433,000</b>	<b>\$4,087,623</b>
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<b>Projected Carryover</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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Charlotte Campus High School – Five-Year Schedule

	2026-27 Proposed Budget	2025-26 Original Budget	2024-25 Actual Amounts	2023-24 Actual Amounts	2022-23 Actual Amounts
<b>Fund Description</b>					
State Funding	\$3,604,623	\$3,084,210	\$4,222,601	\$3,419,165	\$2,849,561
Federal Funding	\$0	\$0	\$8,472	\$230,687	\$513,179
Capital Funding	\$200,000	\$410,882	\$493,449	\$322,245	\$174,920
Food Service Sales	\$0	\$0	\$23,898	\$0	\$0
Transfer from Other Funds	\$50,000	\$0	\$50,000	\$0	\$0
Fund Balance Transfers	\$233,000	\$0	\$0	\$0	\$0
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$4,087,623</b>	<b>\$3,495,092</b>	<b>\$4,798,420</b>	<b>\$3,972,097</b>	<b>\$3,537,660</b>
<b>Uses of Funds</b>					
<b>Staff Costs</b>					
Instruction	\$855,694	\$841,025	\$884,836	\$905,384	\$900,709
Instructional Support	\$159,521	\$154,925	\$164,162	\$160,034	\$155,921
Administration	\$353,758	\$259,307	\$252,766	\$246,596	\$209,858
Benefits	\$697,104	\$609,432	\$565,581	\$465,841	\$407,773
<b>Total Staff Costs</b>	<b>\$2,066,077</b>	<b>\$1,864,689</b>	<b>\$1,867,346</b>	<b>\$1,777,855</b>	<b>\$1,674,261</b>
<b>Current Expenses</b>					
Travel	\$91,000	\$90,000	\$85,436	\$90,524	\$100,358
Operating Expenses	\$320,600	\$292,821	\$297,096	\$342,107	\$485,358
Rentals	\$340,000	\$339,300	\$204,970	\$205,206	\$205,139
Insurance	\$0	\$0	\$14,166	\$14,076	\$11,185
Utilities	\$52,100	\$55,000	\$44,491	\$51,191	\$42,199
Contract Services	\$161,560	\$143,800	\$134,658	\$121,741	\$134,130
Transfers Out - Indirect costs	\$881,374	\$596,430	\$647,738	\$645,728	\$672,477
Transfers to Other Funds	\$50,000	\$0	\$50,000	\$0	\$0
Other Expenses	\$0	\$0	\$5,715	\$2,410	\$(15,146)
Budget Reserve	\$110,170	\$110,170	\$0	\$0	\$0
Contingency	\$14,742	\$2,882	\$0	\$0	\$0
<b>Total Current Expenses</b>	<b>\$2,021,546</b>	<b>\$1,630,403</b>	<b>\$1,484,271</b>	<b>\$1,472,982</b>	<b>\$1,635,699</b>
<b>Capital Expenditures</b>					
Capital Expenditures	\$0	\$0	\$0	\$1,689	\$121,023
<b>Total Capital Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,689</b>	<b>\$121,023</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$4,087,623</b>	<b>\$3,495,092</b>	<b>\$3,351,617</b>	<b>\$3,252,526</b>	<b>\$3,430,983</b>
<b>Change in Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,446,803</b>	<b>\$719,571</b>	<b>\$106,677</b>

Lee Campus – Fiscal Year 2027 Budget

**Sources of Funds**

<b>Fund Description</b>	<b>Operating Budget</b>	<b>Capital Outlay Budget</b>	<b>Total Budget</b>
State Funding	\$3,278,909	\$0	<b>\$3,278,909</b>
Capital Funding	\$0	\$546,829	<b>\$546,829</b>
Fund Balance Transfers	\$167,000	\$111,171	<b>\$278,171</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$3,445,909</b>	<b>\$658,000</b>	<b>\$4,103,909</b>

**Uses of Funds**

**Staff Costs**

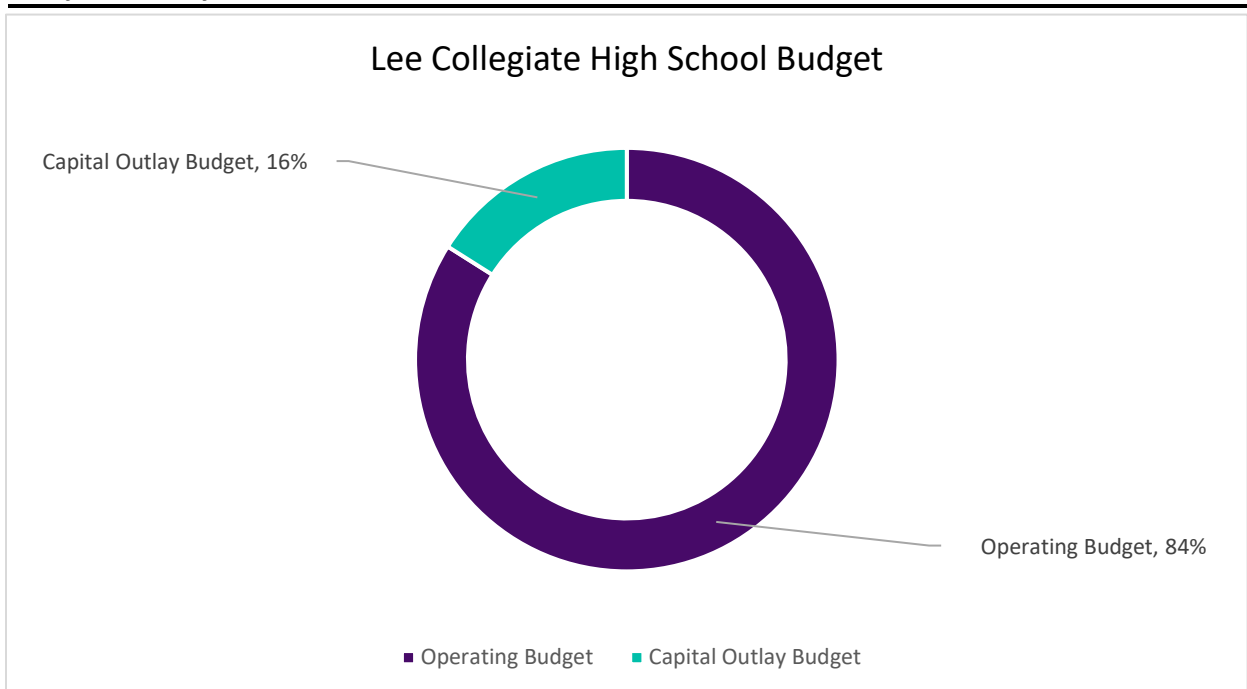
Instruction	\$868,742	\$0	<b>\$868,742</b>
Instructional Support	\$133,889	\$0	<b>\$133,889</b>
Administration	\$245,295	\$0	<b>\$245,295</b>
Benefits	\$634,135	\$0	<b>\$634,135</b>
<b>Total Staff Costs</b>	<b>\$1,882,061</b>	<b>\$0</b>	<b>\$1,882,061</b>

**Current Expenses**

Travel	\$305,000	\$0	<b>\$305,000</b>
Operating Expenses	\$185,500	\$240,000	<b>\$425,500</b>
Rentals	\$7,000	\$333,000	<b>\$340,000</b>
Utilities	\$37,000	\$0	<b>\$37,000</b>
Contract Services	\$136,000	\$0	<b>\$136,000</b>
Contingency	\$0	\$85,000	<b>\$85,000</b>
Dual Enrollment Costs/Indirect Cost	\$893,348	\$0	<b>\$893,348</b>
<b>Total Current Expenses</b>	<b>\$1,563,848</b>	<b>\$658,000</b>	<b>\$2,221,848</b>

<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$3,445,909</b>	<b>\$658,000</b>	<b>\$4,103,909</b>
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<b>Projected Carryover</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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Lee Campus High School – Five-Year Schedule

	2026-27 Proposed Budget	2025-26 Original Budget	2024-25 Actual Amounts	2023-24 Actual Amounts	2022-23 Actual Amounts
<b>Fund Description</b>					
State Funding	\$3,278,909	\$3,405,787	\$3,489,881	\$2,959,221	\$3,023,332
Federal Funding	\$0	\$0	\$0	\$352,596	\$380,982
Capital Funding	\$546,829	\$417,226	\$485,361	\$328,712	\$215,948
Local Grant Funding	\$0	\$0	\$5,928	\$4,949	\$18,388
Food Service Sales	\$0	\$0	\$29,320	\$3,560	\$0
Transfers from Other Funds	\$0	\$0	\$50,000	\$0	\$55,000
Miscellaneous	\$0	\$0	\$2,934	\$52	\$0
Fund Balance Transfers	\$278,171	\$118,774	\$0	\$0	\$0
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$4,103,909</b>	<b>\$3,941,787</b>	<b>\$4,063,425</b>	<b>\$3,649,090</b>	<b>\$3,693,651</b>
<b>Uses of Funds</b>					
<b>Staff Costs</b>					
Instruction	\$868,742	\$772,588	\$817,680	\$946,545	\$950,135
Instructional Support	\$133,889	\$202,377	\$213,407	\$119,702	\$130,362
Administration	\$245,295	\$269,794	\$289,601	\$312,819	\$282,933
Benefits	\$634,135	\$596,619	\$532,999	\$474,690	\$446,106
<b>Total Staff Costs</b>	<b>\$1,882,061</b>	<b>\$1,841,378</b>	<b>\$1,853,687</b>	<b>\$1,853,756</b>	<b>\$1,809,536</b>
<b>Current Expenses</b>					
Travel	\$305,000	\$290,000	\$274,075	\$258,006	\$205,791
Operating Expenses	\$425,500	\$313,957	\$322,492	\$268,538	\$341,774
Rentals	\$340,000	\$339,000	\$204,730	\$205,206	\$204,706
Insurance	\$0	\$0	\$16,509	\$16,405	\$13,035
Utilities	\$37,000	\$37,000	\$30,457	\$30,733	\$28,834
Contract Services	\$136,000	\$113,000	\$98,923	\$109,823	\$97,231
Transfers Out - Indirect costs*	\$893,348	\$888,018	\$887,510	\$814,727	\$826,167
Transfers to Other Funds	\$0	\$0	\$50,000	\$0	\$55,000
Other Expenses	\$0	\$0	\$9,260	\$10,625	\$12,265
Contingency	\$85,000	\$9,434	\$0	\$0	\$0
<b>Total Current Expenses</b>	<b>\$2,221,848</b>	<b>\$1,990,409</b>	<b>\$1,893,957</b>	<b>\$1,714,061</b>	<b>\$1,784,800</b>
<b>Capital Expenditures</b>					
Capital Expenditures	\$0	\$110,000	\$0	\$40,082	\$45,003
<b>Total Capital Expenditures</b>	<b>\$0</b>	<b>\$110,000</b>	<b>\$0</b>	<b>\$40,082</b>	<b>\$45,003</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$4,103,909</b>	<b>\$3,941,787</b>	<b>\$3,747,644</b>	<b>\$3,607,900</b>	<b>\$3,639,339</b>
<b>Change in Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$315,780</b>	<b>\$41,190</b>	<b>\$54,311</b>

Fees for 2026-2027

<b>Fee Description</b>	<b>Fees</b>
Lunch (Full Pay):	\$7.00
Lunch (Free/Reduced Lunch Eligible Students)	Free
Equipment repair or replacement fee	Repair or replacement cost
ID card replacement	\$5.00
Multi-Factor Authentication key replacement	\$15.00
Textbook replacement fee	Replacement cost