



June 28, 2010

MEMORANDUM

TO: District Board of Trustees
FROM: Barbara R. Sloan, President
SUBJECT: College Operating Budget

Item Description:

This item is presented for the approval of the College's 2010-2011 operating budget.

Overview:

Based on the projected state appropriations, enrollment plan credit hours, and other revenue sources, staff has prepared the attached operating budget for review and approval.

Salient Facts:

Pursuant to state rule 6A-14.0716, the College must prepare and submit a budget for the current unrestricted fund to the Chancellor as designee of the Commissioner of Education by June 30, 2010. In accordance with Florida statutes (1011.30), this operating budget (fund 1) must be approved by the College's Board of Trustees prior to the submission to Department of Education (DOE).

Past Actions:

There were no previous Board actions required for this initiative.

Future Actions:

Any revisions to this operating budget must be presented to and approved by the Board.

Funding/Financial Matters:

The projected revenues and expense requirements of this budget are reflected in the attached DOE budget form (Exhibit A).

Staff Resource:

Teresa Smith

Recommended Action:

Approve the College's 2010-2011 operating budget.

2010-2011 OPERATING BUDGET STUDENT FEE RATES

COLLEGE: TALLAHASSEE

PROGRAMS

BACCALAUREATE (UPPER LEVEL)
 CREDIT (A & P, PSV, COLLEGE PREP AND EPI) (LOWER LEVEL)
 POSTSECONDARY ADULT VOCATIONAL
 VOCATIONAL PREPARATORY
 ADULT BASIC & SECONDARY

RESIDENT STUDENTS FEE PER CREDIT HOUR						
TUITION	STUDENT FINANCIAL AID FEE(1)	STUDENT ACTIVITY FEE(1)	CAPITAL IMPROVEMENT FEE(1) (2)	TECHNOLOGY FEE	TOTAL	FEEES FOR ACADEMIC YEAR (30 HOURS)
0.00	0.00	0.00	0.00	0.00	0.00	0.00
69.50	3.00	5.35	5.00	3.00	85.85	2,575.50
61.80	0.00	N/A	0.00	0.00	61.80	1,854.00
0.00	0.00	N/A	0.00	0.00	0.00	0.00
0.00	0.00	N/A	0.00	0.00	0.00	0.00

(1) These Fees Not Required

PROGRAMS

BACCALAUREATE (UPPER LEVEL)
 CREDIT (A & P, PSV, COLLEGE PREP AND EPI) (LOWER LEVEL)
 POSTSECONDARY ADULT VOCATIONAL
 VOCATIONAL PREPARATORY
 ADULT BASIC & SECONDARY

NON-RESIDENT STUDENTS FEE PER CREDIT HOUR							
TUITION	OUT-OF-STATE	STUDENT FINANCIAL AID FEE(1)	STUDENT ACTIVITY FEE(1)	CAPITAL IMPROVEMENT FEE(1)	TECHNOLOGY FEE	TOTAL	FEEES FOR ACADEMIC YEAR (30 HOURS)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69.50	208.50	12.00	5.35	5.00	3.00	303.35	9,100.50
61.80	185.40	0.00	N/A	0.00	0.00	247.20	7,416.00
0.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00
0.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00

(1) These Fees Not Required

(2) These fees to be spent on parking garage bonds and other projects included on the Capital Improvement Plan

**BUDGET WORKSHEET
FISCAL YEAR 2010-2011**

COLLEGE: TALLAHASSEE

I. ESTIMATED BUDGET WORKSHEET FOR STUDENT FEES

STUDENT FEES	DISCIPLINE	GL CODE	TOTAL PLANNED CREDIT HOURS	FEE EXEMPT DUAL ENROLLMENT/ APPRENTICESHIP, ETC.	TOTAL FEE PAYING	CHARGE PER STUDENT CREDIT HOUR	BUDGETED FEE REVENUES
TUITION	ADVANCED & PROF	40101	0	0	0	0.00	0
TUITION	ADVANCED & PROF	40110	225,808	0	225,808	69.50	15,693,656
TUITION	POSTSECONDARY V	40120	31,270	0	31,270	69.50	2,173,265
TUITION	POSTSECONDARY A	40130	9,725	0	9,725	61.80	601,005
TUITION	COLLEGE PREPARA	40150	43,598	0	43,598	69.50	3,030,061
TUITION	EDUCATOR PREPAR	40160	0	0	0	69.50	0
TUITION	VOCATIONAL PREP/	40180	0	0	0	0.00	0
TUITION	ADULT BASIC & SEC	40190	6,930	0	6,930	0.00	0
	SUBTOTAL		317,331	0	317,331		21,497,987
STUDENT FEES	DISCIPLINE	GL CODE	EST. FEE PAYING OUT-OF-STATE CREDIT HOURS	CHARGE PER STUDENT CREDIT HOUR	BUDGETED FEE REVENUES		
OUT OF STATE	ADVANCED & PROF	40301	0	0.00	0		
OUT OF STATE	ADVANCED & PROF	40310	15,286	208.50	3,187,131		
OUT OF STATE	POSTSECONDARY V	40320	1,467	208.50	305,870		
OUT OF STATE	POSTSECONDARY A	40330	162	185.40	30,035		
OUT OF STATE	COLLEGE PREPARA	40350	3,904	208.50	813,984		
OUT OF STATE	EDUCATOR PREPAR	40360	0	208.50	0		
OUT OF STATE	VOCATIONAL PREP/	40380	0	0.00	0		
OUT OF STATE	ADULT BASIC & SEC	40390	359	0.00	0		
	SUBTOTAL		21,178		4,337,020		
GRAND TOTAL CCPF STUDENT FEES							25,835,007

II. TRANSFER IN AND OUT INFORMATION:

EXHIBIT C (Continued)

PLEASE DO NOT LEAVE THE PURPOSE OF TRANSFER CELLS BLANK.

PURPOSE OF TRANSFER	AMOUNT	FUND TRANSFERRED FROM	FUND TRANSFERRED TO
TRANSFERS OUT:			
TOTAL TRANSFERS OUT	0		
TRANSFERS IN:			
Auxiliary operations and Services	150,000	Fund 3	
TOTAL TRANSFERS IN	150,000		
TOTAL ALL TRANSFERS	150,000		

COLLEGE: TALLAHASSEE
**SCHEDULE OF BUDGETED REVENUE, EXPENDITURES, AND FUND BALANCE
 BY GENERAL LEDGER CODE
 FOR THE FISCAL YEAR 2010-2011**

Enter amounts only for cells highlighted in blue. Amounts in black have been automatically populated from other budget schedules. If the amount in black is incorrect, changes must be made on the referenced schedule.

ACCOUNT TITLE		G.L. CODE	CURRENT FUND-UNRESTRICTED LOWER AND UPPER LEVEL
STUDENT FEES			
TUITION	ADVANCED & PROFESSIONAL	40101	0
TUITION	ADVANCED & PROFESSIONAL	40110	15,693,656
TUITION	POSTSECONDARY VOCATIONAL	40120	2,173,265
TUITION	POSTSECONDARY ADULT VOCATIONAL	40130	601,005
TUITION	COLLEGE PREPARATORY	40150	3,030,061
TUITION	EDUCATOR PREPARATION INSTITUTES	40160	0
TUITION	VOCATIONAL PREPARATORY	40180	0
TUITION	ADULT BASIC & SECONDARY	40190	0
SUBTOTAL TUITION			\$21,497,987
OUT-OF-STATE	ADVANCED & PROFESSIONAL	40301	\$0
OUT-OF-STATE	ADVANCED & PROFESSIONAL	40310	3,187,131
OUT-OF-STATE	POSTSECONDARY VOCATIONAL	40320	305,870
OUT-OF-STATE	POSTSECONDARY ADULT VOCATIONAL	40330	30,035
OUT-OF-STATE	COLLEGE PREPARATORY	40350	813,984
OUT-OF-STATE	EDUCATOR PREPARATION INSTITUTES	40360	0
OUT-OF-STATE	VOCATIONAL PREPARATORY	40380	0
OUT-OF-STATE	ADULT BASIC & SECONDARY	40390	0
SUBTOTAL OUT-OF-STATE			\$4,337,020
SUBTOTAL CCPF STUDENT FEES			\$25,835,007
CONTINUING WORKFORCE EDUCATION		40140	\$1,278,884
TUITION - LIFELONG LEARNING		40210	0
TUITION - SELF-SUPPORTING		40270	0
LABORATORY/DISTANCE LEARNING FEES		40400	808,390
APPLICATION FEES		40500	0
GRADUATION FEES		40600	0
TRANSCRIPT FEES		40700	0
FINANCIAL AID FUND FEES		40800	0
TECHNOLOGY FEE		40870	948,505
OTHER STUDENT FEES		40900	0
TOTAL STUDENT FEES			\$28,870,786
SUPPORT FROM LOCAL GOVERNMENT			
GRANTS & CONTRACTS FROM CITIES		41500	\$0
GRANTS & CONTRACTS FROM COUNTIES		41600	0
INDIRECT COSTS RECOVERED - CITY AND COUNTY		41900	0
TOTAL SUPPORT FROM LOCAL GOVERNMENT			\$0
STATE SUPPORT			
COMMUNITY COLLEGE PROGRAM FUND		42110	25,599,442
SPECIAL APPROPRIATION - OTHER		42130	0
PERFORMANCE BASED INCENTIVE FUNDING - CCPF		42150	0
INCENTIVE GRANTS FOR EXPANDED PROGRAMS		42160	0
LICENSE TAG FEES		42210	0
PERFORMANCE BASED INCENTIVE PROGRAM		42510	0
LOTTERY FUNDS - COMMUNITY COLLEGE PROGRAM FUND		42610	3,717,458
GRANTS & CONTRACTS FROM STATE		42700	0
INDIRECT COST RECOVERED - STATE		42900	400,000
TOTAL STATE SUPPORT			\$29,716,900

FEDERAL SUPPORT		
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT	43500	\$0
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT (EDUCATION)	43518	2,410,317
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT (DISCRETIONARY)	43519	0
INDIRECT COST RECOVERED - FEDERAL	43900	574,066
TOTAL FEDERAL SUPPORT		\$2,984,383
GIFTS, PRIVATE GRANTS AND CONTRACTS		
CASH CONTRIBUTIONS	44100	\$0
NON-CASH CONTRIBUTIONS	44200	0
GIFTS, GRANTS AND CONTRACTS - PRIVATE	44400	0
INDIRECT COSTS RECOVERED - PRIVATE SOURCES	44900	30,342
TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS		\$30,342
SALES AND SERVICES DEPARTMENT		
COMMISSIONS	46200	\$0
USE OF COLLEGE FACILITIES	46400	0
OTHER SALES AND SERVICES	46600	0
TAXABLE SALES	46700	0
INTERDEPARTMENTAL SALES	46900	0
TOTAL SALES AND SVCS. DEPT.		\$0
ENDOWMENT INCOME	47100	\$0
TOTAL ENDOWMENT INCOME		\$0
OTHER REVENUES		
INTEREST AND DIVIDENDS	48100	\$100,000
GAIN OR LOSS ON INVESTMENTS	48200	0
FINES AND PENALTIES	48700	0
MISCELLANEOUS REVENUE	48900	300,000
TOTAL OTHER REVENUES		\$400,000
NON-REVENUE RECEIPTS		
MANDATORY TRANSFERS IN	49110	\$0
NON MANDATORY TRANSFERS IN	49210	0
NON MANDATORY TRANSFERS IN	49230	150,000
NON MANDATORY TRANSFERS IN	49240	0
PROCEEDS FROM SALE OF PROPERTY	49500	0
INSURANCE RECOVERY	49520	0
PRIOR YEAR CORRECTIONS	49600	0
OVER AND SHORT	49900	0
TOTAL NON-REVENUE RECEIPTS		\$150,000
GRAND TOTAL REVENUES		\$62,152,411
PERSONNEL COSTS		
EXECUTIVE MANAGEMENT	51000	\$1,217,599
INSTRUCTIONAL MANAGEMENT	51100	932,223
INSTITUTIONAL MANAGEMENT	51200	328,989
EXECUTIVE, ADMINISTRATIVE, MANAGERIAL SABBATICAL	51400	0
EXECUTIVE, ADMINISTRATIVE, MANAGERIAL REGULAR PART-TIME	51500	0
INSTRUCTIONAL	52000	13,284,559
INSTRUCTIONAL - OVERLOAD	52100	1,150,568
INSTRUCTIONAL - SUBSTITUTION	52200	11,044
INSTRUCTIONAL - PARA-PROFESSIONAL/ASSOCIATE/ASSISTANT	52300	0
INSTRUCTIONAL - SABBATICAL	52400	0
INSTRUCTIONAL (PHASED RETIREMENT) - INSTRUCTOR/PROF.	52501	0
INSTRUCTIONAL (PHASED RETIREMENT) - LIBRARIAN	52502	0
INSTRUCTIONAL (PHASED RETIREMENT) - COUNSELOR	52503	0
INSTRUCTIONAL (PHASED RETIREMENT) - REGULAR PART-TIME	52504	0
OTHER PROFESSIONAL	53000	5,987,973
OTHER PROFESSIONAL - OVERLOAD	53100	0
OTHER PROFESSIONAL - SUBSTITUTION	53200	0
OTHER PROFESSIONAL - PARA-PROFESSIONAL/ASSOC./ASSIST.	53300	2,572,877
OTHER PROFESSIONAL - REGULAR PART-TIME	53500	168,816
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	4,847,061
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54,100	0

TECHNICAL, CLERICAL, TRADE AND SERVICE - REGULAR		
PART-TIME	54500	0
OPS - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	0
OPS - INSTRUCTIONAL	56000	3,923,202
OPS - INSTRUCTIONAL /ADJUNCT INSTRUCTOR	56100	0
OPS - OTHER PROFESSIONAL PART-TIME	56500	474,967
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57,000	2,604,792
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	0
STUDENT EMPLOYMENT - COLLEGE WORK STUDY PROGRAM	58100	0
STUDENT EMPLOYMENT - COLLEGE WORK EXPERIENCE PROG.	58200	0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	195,314
STUDENT EMPLOYMENT - OTHER GOVERNMENTAL SOURCES	58400	0
EMPLOYEE AWARDS	58500	0
SOCIAL SECURITY CONTRIBUTIONS	59100	2,292,849
RETIREMENT CONTRIBUTIONS	59200	3,367,241
ACCRUED LEAVE EXPENSE (COMPENSATED ABSENCES)	59300	0
ACCRUED SEVERANCE PAY EXPENSE	59400	0
OTHER BENEFITS - TAXABLE	59500	0
INSURANCE BENEFITS	59700	2,375,994
TUITION BENEFITS & REIMBURSEMENT	59800	0
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	2,705,091
TOTAL PERSONNEL COSTS		\$48,441,159
CURRENT EXPENSE		
TRAVEL	60500	\$692,816
FREIGHT AND POSTAGE	61000	127,064
TELECOMMUNICATIONS	61500	359,071
PRINTING	62000	433,305
REPAIRS & MAINTENANCE	62500	470,800
RENTALS	63000	285,898
INSURANCE	63500	1,333,152
UTILITIES (NOT DESIGNATED BELOW)	64000	2,079,210
HEATING FUELS	64001	0
WATER & SEWER	64002	0
ELECTRICITY	64003	141,050
GARBAGE COLLECTIONS	64004	0
FUEL, VEHICULAR	64005	19,870
HAZARDOUS WASTE REMOVAL	64006	318
STORM WATER RUNOFF FEES	64007	0
OTHER SERVICES	64500	1,723,353
WORKFORCE/WAGES	64600	25,000
SERVICE PROVIDER CONTRACTS - WORKFORCE/WAGES	64700	0
PROFESSIONAL FEES	65000	458,559
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS & SUPPLIES	65500	3,880,520
DATA SOFTWARE - NON-CAPITALIZED	65700	502,234
MAINTENANCE AND CONSTRUCTION MATERIALS & SUPPLIES	66000	207,946
OTHER MATERIALS AND SUPPLIES	66500	304,526
SUBSCRIPTIONS, PERIODICALS AND VIDEO DISKS	67000	340,290
PURCHASES FOR RESALE	67500	0
INDIRECT COST EXPENSE	67600	0
ADMINISTRATIVE COST POOL ALLOCATION	67700	0
SCHOLARSHIPS AND WAIVERS	68000	30,000
INTEREST ON DEBT	68500	0
PAYMENT ON DEBT PRINCIPAL	69000	0
MANDATORY TRANSFERS OUT	69110	0
MANDATORY TRANSFERS OUT	69120	0
MANDATORY TRANSFERS OUT	69180	0
NONMANDATORY TRANSFERS OUT	69210	0
NONMANDATORY TRANSFERS OUT	69270	0
OTHER EXPENSES	69500	78,748
PRIOR YEAR CORRECTIONS	69600	0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	0
TOTAL CURRENT EXPENSE		\$13,493,730
CAPITAL OUTLAY		
MINOR EQUIPMENT - LESS THAN \$750	70500	\$0
MINOR EQUIPMENT - NON-CAPITALIZED (>= \$750, but < \$5,000)	70600	764,455
FURNITURE AND EQUIPMENT	71000	0
DATA SOFTWARE	72000	0
LIBRARY BOOKS AND FILMS	73000	0
BUILDINGS AND FIXED EQUIPMENT	75000	0
NON-CAPITALIZED REPAIRS, MAINTENANCE, REMOD AND RENOV.	76000	0
LAND	77000	0
OTHER STRUCTURES, LAND IMPROVEMENTS	79000	0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	0

TOTAL CAPITAL OUTLAY		\$764,455
GRAND TOTAL EXPENDITURES		\$62,699,344
FUND BALANCE		
RESERVED FOR ENCUMBRANCES	30100	\$0
RESERVED FOR PERFORMANCE BASED INCENTIVE FUNDING (VOC.)	30200	0
RESERVED FOR ACADEMIC IMPROVEMENT TRUST FUNDS	30300	0
RESERVED FOR OTHER REQUIRED PURPOSES	30400	0
RESERVED FOR STAFF AND PROGRAM DEVELOPMENT	30500	0
RESERVED FOR STUDENT ACTIVITY FUNDS	30600	0
RESERVED FOR MATCHING GRANTS	30700	0
FUND BALANCE - BOARD DESIGNATED	30900	0
FUND BALANCE - COLLEGE - UNALLOCATED	31100	3,993,067
TOTAL ESTIMATED RESERVE AND UNALLOCATED FUND BALANCE		\$3,993,067
AMOUNT EXPECTED TO BE FINANCED IN FUTURE YEARS	30800	(\$5,200,000)
TOTAL ESTIMATED FUND BALANCE		(\$1,206,933)

EXHIBIT E

COLLEGE: TALLAHASSEE
SUMMARY OF BUDGETED EXPENDITURES BY FUNCTION
CURRENT FUND-UNRESTRICTED
FISCAL YEAR 2010-2011

FUNCTION	PERSONNEL	CURRENT EXPENSES	CAPITAL OUTLAY	TOTAL
	GLC 500s	GLC 600s	GLC 700s	
INSTRUCTION	\$27,260,752	\$1,486,014	\$0	\$28,746,766
RESEARCH	0	0	0	0
PUBLIC SERVICE	0	4,978	0	4,978
ACADEMIC SUPPORT:				
STAFF/PROGRAM DEVELOPMENT	506,071	329,916	0	835,987
ACADEMIC SUPPORT - OTHER	3,128,850	1,094,553	0	4,223,403
STUDENT SUPPORT	3,880,970	640,308	0	4,521,278
INSTITUTIONAL SUPPORT	6,090,567	6,683,493	764,455	13,538,515
PLANT OPERATION AND MAINTENANCE	4,868,858	3,254,468	0	8,123,326
STUDENT AID	0	0	0	0
TRANSFERS, CONTINGENCIES, ETC.	2,705,091	0	0	2,705,091
TOTAL	\$48,441,159	\$13,493,730	\$764,455	\$62,699,344