

BOARD MEETING DATE: November 19, 2024

ITEM NO: X-D

RECOMMEND THAT the Board approve the budget amendment request as outlined below:

1. Increase budgeted expenditures for joining the State Group Health Insurance plan (\$215,000)

2. Increase contingency for any other unexpected operational adjustments (\$100,000)

**COLLEGE: NORTH FLORIDA
BUDGET AMENDMENT - CURRENT FUNDS UNRESTRICTED
BY GENERAL LEDGER CODE
FOR THE FISCAL YEAR 2024-25**

ACCOUNT TITLE		GENERAL LEDGER CODE	CURRENT BUDGET CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	BUDGET AMENDMENT CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL	BUDGET AS ADJUSTED CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL
STUDENT TUITION					
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	\$85,273		\$85,273
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	\$934,800		\$934,800
TUITION	POSTSECONDARY VOCATIONAL	40120	\$217,664		\$217,664
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	\$106,500		\$106,500
TUITION	DEVELOPMENTAL EDUCATION	40150	\$23,408		\$23,408
SUBTOTAL STUDENT TUITION			\$1,367,645	\$0	\$1,367,645
OUT-OF-STATE FEES					
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	\$29,732		\$29,732
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	\$127,680		\$127,680
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	\$61,560		\$61,560
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	\$3,195		\$3,195
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	\$2,280		\$2,280
SUBTOTAL OUT-OF-STATE FEES			\$224,447	\$0	\$224,447
SUBTOTAL FCSPPF STUDENT FEES			\$1,592,092	\$0	\$1,592,092
TUITION - SELF-SUPPORTING					
LABORATORY FEES		40270	\$2,000		\$2,000
APPLICATION FEES		40400	\$217,000		\$217,000
GRADUATION FEES		40500	\$10,000		\$10,000
TRANSCRIPT FEES		40600	\$1,700		\$1,700
TECHNOLOGY FEE		40700	\$1,000		\$1,000
OTHER STUDENT FEES		40870	\$75,000		\$75,000
LATE FEES		40900	\$60,000		\$60,000
		40980	\$0		\$0
TOTAL STUDENT FEES			\$1,958,792	\$0	\$1,958,792
SUPPORT FROM LOCAL GOVERNMENT					
GRANTS AND CONTRACTS FROM CITIES		41500	\$0	\$0	\$0
GRANTS AND CONTRACTS FROM COUNTIES		41600	\$300,000	\$0	\$300,000
TOTAL SUPPORT FROM LOCAL GOVERNMENT			\$300,000	\$0	\$300,000
STATE SUPPORT					
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPPF)		42110	\$8,949,938		\$8,949,938
SPECIAL APPROPRIATION - OTHER		42130	\$909,979		\$909,979
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPPF		42150	\$134,140		\$134,140
DUAL ENROLLMENT		42500	\$0		\$0
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		42510	\$200,000		\$200,000
LOTTERY FUNDS - FCSPPF		42610	\$1,656,741		\$1,656,741
TOTAL STATE SUPPORT			\$11,850,798	\$0	\$11,850,798
FEDERAL SUPPORT					
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT		43500	\$0	\$0	\$0
INDIRECT COST RECOVERED - FEDERAL		43900	\$0	\$0	\$0
TOTAL FEDERAL SUPPORT			\$0	\$0	\$0
GIFTS, PRIVATE GRANTS AND CONTRACTS					
CASH CONTRIBUTIONS		44100	\$0	\$0	\$0
NON-CASH CONTRIBUTIONS		44200	\$0	\$0	\$0
TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS			\$0	\$0	\$0

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SALES AND SERVICES DEPARTMENT				
USE OF COLLEGE FACILITIES	46400	\$35,000		\$35,000
OTHER SALES AND SERVICES	46600	\$0		\$0
INTERDEPARTMENTAL SALES	46900	\$0		\$0
TOTAL SALES AND SVCS. DEPT.		\$35,000	\$0	\$35,000
OTHER REVENUES				
INTEREST AND DIVIDENDS	48100	\$360,000		\$360,000
FINES AND PENALTIES	48700	\$0		\$0
MISCELLANEOUS REVENUE	48900	\$10,000		\$10,000
TOTAL OTHER REVENUES		\$370,000	\$0	\$370,000
NON-REVENUE RECEIPTS				
NON-MANDATORY TRANSFERS IN, FROM CURRENT FUNDS - UNRESTRICTED	49200	\$39,500		\$39,500
NON-MANDATORY TRANSFERS IN, AUXILIARY FUNDS	49230	\$0		\$0
INURANCE RECOVERY	49520	\$283,000		\$283,000
TOTAL NON-REVENUE RECEIPTS		\$322,500	\$0	\$322,500
GRAND TOTAL REVENUES		\$14,837,090	\$0	\$14,837,090
PERSONNEL COSTS				
EXECUTIVE MANAGEMENT	51000	\$334,542		\$334,542
INSTRUCTIONAL MANAGEMENT	51100	\$258,424		\$258,424
INSTITUTIONAL MANAGEMENT	51200	\$309,945		\$309,945
INSTRUCTIONAL	52000	\$1,970,874		\$1,970,874
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$341,700		\$341,700
OTHER PROFESSIONAL	53000	\$2,654,404		\$2,654,404
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$27,500		\$27,500
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$1,064,072		\$1,064,072
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0		\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0		\$0
OPS - INSTRUCTIONAL	56000	\$396,000		\$396,000
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$91,500		\$91,500
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0		\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$219,000		\$219,000
EMPLOYEE AWARDS	58500	\$500		\$500
SOCIAL SECURITY CONTRIBUTIONS	59100	\$547,778		\$547,778
RETIREMENT CONTRIBUTIONS	59200	\$1,125,706		\$1,125,706
PRESIDENT'S AUTOMOBILE ALLOWANCE	59509	\$0		\$0
INSURANCE BENEFITS	59700	\$1,196,792	\$215,000	\$1,411,792
TUITION BENEFITS & REIMBURSEMENT	59800	\$45,000		\$45,000
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$150,000	\$100,000	\$250,000
TOTAL PERSONNEL COSTS		\$10,733,737	\$315,000	\$11,048,737
CURRENT EXPENSES				
TRAVEL	60500	\$192,675		\$192,675
FREIGHT AND POSTAGE	61000	\$15,930		\$15,930
TELECOMMUNICATIONS	61500	\$134,000		\$134,000
PRINTING	62000	\$13,100		\$13,100
REPAIRS AND MAINTENANCE	62500	\$826,500		\$826,500
RENTALS	63000	\$44,200		\$44,200
LEASE PAYMENTS (LONG-TERM/ASSET-\$5,000)	63100	\$40,105		\$40,105
INSURANCE	63500	\$275,000		\$275,000
UTILITIES	64000	\$667,400		\$667,400
OTHER SERVICES	64500	\$522,648		\$522,648
PROFESSIONAL FEES	65000	\$409,200		\$409,200
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$316,080		\$316,080
DATA SOFTWARE - NON-CAPITALIZED	65700	\$94,410		\$94,410
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$116,650		\$116,650
OTHER MATERIALS AND SUPPLIES	66500	\$35,900		\$35,900
LIBRARY RESOURCES	67000	\$38,230		\$38,230
PURCHASES FOR RESALE	67500	\$5,700		\$5,700
SCHOLARSHIPS AND WAIVERS	68000	\$350,000		\$350,000
INTEREST ON DEBT	68500	\$0		\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0		\$0
OTHER EXPENSES	69500	\$75,296		\$75,296
PRIOR-YEAR CORRECTIONS	69600	\$0		\$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$99,052		\$99,052
TOTAL CURRENT EXPENSES		\$4,272,076	\$0	\$4,272,076

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CAPITAL OUTLAY				
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$65,600		\$65,600
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	\$184,175		\$184,175
FURNITURE AND EQUIPMENT	71000	\$450,000		\$450,000
BUILDINGS AND FIXED EQUIPMENT	75000	\$12,000		\$12,000
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	\$50,000		\$50,000
TOTAL CAPITAL OUTLAY		\$761,775	\$0	\$761,775
GRAND TOTAL EXPENDITURES		\$15,767,588	\$315,000	\$16,082,588
CHANGE IN FUND BALANCE				
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR	31100	(930,498)	(315,000)	(1,245,498)
FUND BALANCE (Reserve and Unencumbered), END OF YEAR		6,816,312		6,816,312
		\$5,885,814		\$5,570,814