

**THE FLORIDA COLLEGE SYSTEM
2023-24 INSTRUCTIONS
ANNUAL COLLEGE OPERATING BUDGET WORKBOOK FORMS**

GENERAL INFORMATION:

The college operating budget workbook forms and instructions will be provided annually by the Department of Education, Florida College System (FCS) Budget Office to Florida College System institutions to assist them in the preparing their operating budget. Also, the workbook will be posted on the Florida College System Finance Publication [website](#) under Forms/Templates by the end of the week.

The operating budget workbook for FCS institutions include the following:

- Current Year Operating Budget Instructions
- VLOOKUP - This tab contains all the data to assist in Check Sheet Review
- Check Sheet - The check sheet is designed to automatically check the data in the exhibits
- Exhibit A - Annual Budget Summary
- Exhibit B – Upper and Lower Levels Student Tuition and Fee Rates and Block Tuition
- Exhibit C - Budget Worksheet for Estimated Student Tuition Per Credit Hour and Transfers
- Exhibit C(2) - Budget Worksheet for Student Tuition per Credit Hour Tuition Rate Change
This form is required by institutions that plan to change the credit hour rate after the beginning of the fall term fiscal year.
- Exhibit D - Schedule of Budgeted Revenues, Expenditures and Fund Balance by General Ledger Code
- Exhibit E - Summary of Budgeted Expenditures by Function (Current Funds - Unrestricted)
- Exhibit F – Required only for the institutions that submit an Unencumbered Fund Balance Below 5 Percent (If Applicable)
- Exhibit G - Upper Level Planned Expenditures and Sources of Funds
The Baccalaureate Degree Program College Operating Budget is required by institutions that offer Baccalaureate Degree Programs.
- Fee Audit – Tuition and Fees – Summary of Upper and Lower Levels Student Tuition and Fee Rates
- Discretionary Fee Percentages, per Section 1009.23, Florida Statutes (F.S.)

SUBMISSION OF FORMS:

The completed board-approved operating budget forms should be submitted electronically to collegereporting@fldoe.org, no later than **June 30, 2023** to receive the scheduled disbursement of funds on or around July 14, 2023. However, if the board-approved operating budget is submitted after **June 30th**, but before July 21st, the college will receive the July disbursement on or around July 28, 2023. To certify board approval, Exhibit A must be signed by the FCS institution President and submitted electronically as a scanned PDF. Please note that a hard copy is not required to be sent to the FCS Budget Office.

SPECIFIC INSTRUCTIONS:

Several exhibits are driven by the College Name (drop-down) box in cell D7 on the Check Sheet Tab in the College Operating Budget Workbook. Select your College name to ensure proper data population in the exhibits. The exhibits have all been pre-formatted for presentation and printing. Please do not alter the print layouts. The exhibits also have been programmed to allow typing or changes only in those cells necessary to complete the workbook. This prevents the accidental alteration of any critical formulas or data links. Any cells color-coded light yellow require data entry. Any attempt to alter the workbook template will result in a pop-up reminder that no changes may be made. The exhibits should be completed in the following order: Exhibit B, Exhibit C, Exhibit C(2) (if applicable), Exhibit D, Exhibit E, Exhibit A, and Exhibit G (if applicable). The amounts on the exhibits should be reported in whole dollars. An entry should be made for each general ledger code. If no revenues or expenditures exist for a specific code, enter a zero in that cell. In Exhibit D, cell G264, enter a **negative** number for the “Amount Expected to be Financed in Future Years,” and, if a debit, the “Beginning Fund Balance, July 1, 2023” on Exhibit A. All totals and subtotals will be calculated automatically. **Do not enter amounts as labels.**

OPERATING BUDGET CHECK SHEET REVIEW:

The budget check sheet review is designed to automatically check the exhibits. **Before submitting the budget forms, please review the check sheet to verify that the data from the exhibits are correctly populated and are reconciling properly.** The check sheet is only a working document and does not require the board of trustee’s approval.

On the check sheet, item number 6, the division's upper and lower-level estimated full-time equivalent (FTE) student data is based on the 2022-23 FTE-2A report. This data has been verified and approved. If you have upper-level non-resident students in your institution, please enter this data in Exhibit C.

EXHIBIT A – ANNUAL BUDGET SUMMARY

Exhibit A is a summary of the financial plan for the Current Funds-Unrestricted, through which resources will be received and disbursed throughout the budget year. The summary for Fund 1 will reflect the budgets as presented on succeeding exhibits for review. The percentage of the Estimated Unencumbered Fund Balance as of June 30, 2023 should be reported on this Exhibit in accordance with the statutory guidelines in Section 1011.84 (3)(e), F.S. The Beginning Fund Balance, July 1, 2023 (cell E13), and the Amount Expected to be Financed In Future Years (cell E14) (both highlighted in light yellow) are the only cells where you should enter data. The remainder of Exhibit A will be generated from Exhibit D. The Total Available less Disbursements (cell D32) plus Accrued Leave Expense (cell D33) should equal Total Estimated Reserve and Unencumbered Fund Balance (cell E35). Otherwise, the fund balance will be understated because the adjusting entry transferring accrued leave expense from GLC 31100 and 30800 has not been completed.

NOTE: Please do not include Accrued Leave Expense in the Beginning Fund Balance, July 1, 2023 (cell E13).

EXHIBIT B - STUDENT TUITION AND FEE RATES AND BLOCK TUITION (UPPER AND LOWER LEVELS)

The upper and lower level student tuition and fee rates as authorized by the Legislature and approved by the Florida College System Boards of Trustees should be reported on Exhibit B. No other fees are to be included on this exhibit. The consolidated 2023-24 student tuition and fee rates will be returned to each institution to verify accuracy of the rates submitted. The rates established by the college boards of

trustees are very important elements in the calculation of the college operating budgets at the state level; therefore, it is necessary that we have accurate information on the rates reported on Exhibit B and the tuition revenues generated and reported on Exhibits C and D. The Legislature, Auditor General, Florida Prepaid College Program and the General Public rely on the Division for updates on student rate information.

Block tuition has been established for resident students enrolled in adult general education programs. For adult general education programs, a block tuition of \$45 per half year or \$30 per term shall be assessed as authorized in section 1009.22 F.S. Students enrolled in adult general education programs may not be assessed out-of-state, financial aid, capital improvement, or technology fees on Exhibit B.

EXHIBIT C - BUDGET WORKSHEET FOR ESTIMATED STUDENT TUITION AND TRANSFERS

The worksheet for estimated student tuition and transfers in and out is reported on this exhibit. Enter data for the Estimated Total Planned Credit Hours, Fee Exempt, Dual Enrollment and Apprenticeship Credit Hours, the Estimated Fee Paying Out-of-State Credit Hours, Total Annual Unduplicated Headcount by Term/Block and Fee Exempt. Except for the Transfer In and Transfer Out sections, the remainder of Exhibit C is generated from the Exhibit B.

SPECIFIC INSTRUCTIONS FOR THE ADULT GENERAL EDUCATION PROGRAM:

1. **Total Annual Head Count (Unduplicated by Term/Block) Column** – Report and sum the unduplicated students taking courses per term or block to calculate a total annual figure. This number should be the total number of blocks or terms taken by students in one year. An example is provided below:

Summer Term Unduplicated Head Count	500
Fall Term Unduplicated Head Count	1,000
Winter/Spring Term Unduplicated Head Count	1,500
Total Annual Head Count (Unduplicated by Term/Block) (Should be reported in Column D)	3,000

2. **Fee Exempt Column** – Report fee exempt students as authorized in section 1009.25, F.S.
3. **Total Fee Paying Column** – This column contains a formula to automatically populate data from columns D and E.
4. **Block Tuition Charged Column**– The adult general education block tuition shall be assessed at \$45 per half year or \$30 per term. The block tuition should automatically populate from the data entered on Exhibit B.

EXHIBIT C(2) – BUDGET WORKSHEET FOR ESTIMATED STUDENT TUITION – CHANGE IN STUDENT TUITION AND OUT-OF-STATE FEES

Exhibit C(2) is required by institutions that plan to change the credit hour rate after the beginning of the fall term fiscal year. If the college board of trustees approves a change in the student tuition and out-of-state fee for the upper and lower level, the college should notify the Division of Florida Colleges **prior** to the Spring Term. Enter amounts only for cells highlighted in **light yellow**.

EXHIBIT D - SCHEDULE OF BUDGETED REVENUES, EXPENDITURES AND FUND BALANCE

Enter amounts only for cells highlighted in **light yellow**. The amounts in **black** have been auto-populated from other budget exhibits or the check sheet. If the amount in **black** is incorrect, changes must be made on the referenced exhibit. This exhibit presents the revenue and other income expected to be received for the budgeted Current Fund-Unrestricted and the estimated expenditures.

Under the Student Tuition section, the amounts reported for student tuition should agree with the amounts reported on Exhibit C and C(2), and the amounts reported for the state support should agree with the legislatively approved appropriations. Note, the state support for the Florida College System Program Fund (FCSPF) Performance Based Incentive Funding allocation will not automatically populate. The performance funding amounts will not be available until mid-July 2023. The appropriation for the FCSPF Performance Based Incentives Funds for Industry Certifications should be entered in General Ledger Code 42510, cell G80 not General Ledger Code 42150. The general ledger codes listed must be shown at the level of detail required by sections 11 and 12 of the Florida College System (FCS) Accounting Manual.

Amount Expected to be financed in Future Years, General Ledger Code 30800 should be entered as a **negative** number on Exhibit D, cell G264. Transfers in (General Ledger Codes 49110 through 49240) will be shown on Exhibit D. Transfers out (General Ledger Codes 69110 through 69270) will also be shown on Exhibit D. Amounts shown should agree with the transfer amounts shown on Exhibit C, Item III (Transfer In and Out Section), and the amounts shown on Exhibit A, cells E19 and E26.

EXHIBIT E - SUMMARY OF BUDGETED EXPENDITURES BY FUNCTION

Rule 6A-14.029, Florida Administrative Code, Staff and Program Development, states that each FCS institution shall identify within its annual operating budget funding to support staff and program development activities as defined herein, as well as activities to achieve its goals for implementation of its Educational Equity Act plan and other related EA/EO activities. Colleges should continue to develop plans for the expenditure of such funds, but copies of the plan are no longer required to be submitted with the budget. Category totals for Personnel, Current Expense, and Capital Outlay should equal totals reported in Exhibit D.

EXHIBIT F - REPORT OF THE UNENCUMBERED FUND BALANCE BELOW 5 PERCENT

Exhibit F (Sample Letter) is required if the unencumbered fund balance goes below 5 percent. Section 1011.84(3)(e), F.S., states that, if at any time the unencumbered balance in the general fund of the Florida College System institution board of trustees approved operating budget goes below 5 percent, the president shall provide written notification to the State Board of Education. **Exhibit F should be submitted along with the approved operating budget, if applicable.**

EXHIBIT G - UPPER LEVEL PLANNED EXPENDITURES AND SOURCES OF FUNDS (BACCALAUREATE DEGREE PROGRAM COLLEGE OPERATING BUDGET)

The institutions authorized to offer baccalaureate degree programs must complete Exhibit G. The operating budget shall clearly identify planned expenditures for baccalaureate programs and shall include the sources of funds for. Colleges should verify the following cells on Exhibit G:

1. Upper-Level Resident Student Fee Revenue – Exhibit G, cell D118 should agree with Exhibit C, cell H10, Budgeted Fee Revenues. The resident and nonresident students should pay resident tuition.
2. Upper-Level Nonresident Student Fee Revenue – Exhibit G, cell D119 should agree with Exhibit C, cell F19, Budgeted Fee Revenues.
3. Grand Total Expenditures and Total Sources of Funds- Exhibit G, cell F113 should agree with Total Sources of Funds, cell F129. If not, a space has been provided on the Check Sheet (Item Number 14) and Exhibit G to explain the difference between the Grand Total Expenditures and the Total Sources of Funds. The items listed for the sources of funds do not have to include all sources available for baccalaureate programs; however, there should be adequate sources of funds to cover the cost of the expenditures reported. If there are any prior-year funds or fees, these sources of funds should be used first.