

BOARD MEETING DATE: 01/20/2026

ITEM NO: X-c

RECOMMEND THAT the Board reviews the December 2025 Revenue and
Expenditure Board Report as an informational item only.

COLLEGE: NORTH FLORIDA
CURRENT FUNDS UNRESTRICTED, SCHEDULE OF BUDGETED REVENUES, EXPENDITURES, AND FUND BALANCE
BY GENERAL LEDGER CODE
FOR THE FISCAL YEAR 2025-26

ACCOUNT TITLE		GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - BUDGET	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL - December 31, 2025
STUDENT TUITION				
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	\$118,409	\$ 90,840
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	\$888,744	\$ 637,931
TUITION	POSTSECONDARY VOCATIONAL	40120	\$223,440	\$ 284,129
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	\$198,800	\$ 176,362
TUITION	DEVELOPMENTAL EDUCATION	40150	\$15,960	\$ 24,585
SUBTOTAL STUDENT TUITION			\$1,445,353	\$1,213,847
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	\$26,429	\$ 22,737
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	\$81,624	\$ 56,544
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	\$46,740	\$ 42,408
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	\$29,181	\$ 0
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	\$5,016	\$ 2,280
SUBTOTAL OUT-OF-STATE FEES			\$188,990	\$123,969
SUBTOTAL FCSPF STUDENT FEES			\$1,634,343	\$1,337,816
TUITION - SELF-SUPPORTING		40270	\$2,000	\$2,679
LABORATORY FEES		40400	\$234,000	\$234,966
APPLICATION FEES		40500	\$10,000	\$6,880
GRADUATION FEES		40600	\$5,000	\$94
TRANSCRIPT FEES		40700	\$1,000	\$778
TECHNOLOGY FEE		40870	\$75,000	\$62,555
OTHER STUDENT FEES		40900	\$60,000	\$61,411
LATE FEES		40980	\$0	\$0
TOTAL STUDENT FEES			\$2,021,343	\$1,707,178
SUPPORT FROM LOCAL GOVERNMENT				
GRANTS AND CONTRACTS FROM CITIES		41500	\$0	\$0
GRANTS AND CONTRACTS FROM COUNTIES		41600	\$400,000	\$314,432
TOTAL SUPPORT FROM LOCAL GOVERNMENT			\$400,000	\$314,432
STATE SUPPORT				
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)		42110	\$8,949,938	\$4,797,938
SPECIAL APPROPRIATION - OTHER		42130	\$909,979	\$266,314
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF		42150	\$134,140	\$57,046
DUAL ENROLLMENT		42500	\$0	\$69,188
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS)		42510	\$205,000	\$18,867
LOTTERY FUNDS - FCSPF		42610	\$1,656,741	\$543,351
TOTAL STATE SUPPORT			\$11,855,798	\$5,752,704
FEDERAL SUPPORT				
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT		43500	\$0	\$0
INDIRECT COST RECOVERED - FEDERAL		43900	\$0	\$0
TOTAL FEDERAL SUPPORT			\$0	\$0
GIFTS, PRIVATE GRANTS AND CONTRACTS				
CASH CONTRIBUTIONS		44100	\$0	\$0
NON-CASH CONTRIBUTIONS		44200	\$0	\$0
TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS			\$0	\$0
SALES AND SERVICES DEPARTMENT				
USE OF COLLEGE FACILITIES		46400	\$35,000	\$18,489
OTHER SALES AND SERVICES		46600	\$0	\$5,165
INTERDEPARTMENTAL SALES		46900	\$0	\$0

TOTAL SALES AND SVCS. DEPT.		\$35,000	\$23,654
OTHER REVENUES			
INTEREST AND DIVIDENDS	48100	\$250,000	\$164,459
FINES AND PENALTIES	48700	\$0	\$252
MISCELLANEOUS REVENUE	48900	\$10,000	\$9,527
TOTAL OTHER REVENUES		\$260,000	\$174,238
NON-REVENUE RECEIPTS			
NON-MANDATORY TRANSFERS IN, FROM CURRENT FUNDS - UNRESTRICTED	49200	\$40,500	\$0
NON-MANDATORY TRANSFERS IN, AUXILIARY FUNDS	49230	\$0	\$0
INURANCE RECOVERY	49520	\$0	\$0
PRIOR YEAR CORRECTIONS	49600	\$0	\$16,193
TOTAL NON-REVENUE RECEIPTS		\$40,500	\$16,193
GRAND TOTAL REVENUES		\$14,612,641	\$7,988,400
PERSONNEL COSTS			
EXECUTIVE MANAGEMENT	51000	\$287,208	\$159,210
INSTRUCTIONAL MANAGEMENT	51100	\$251,757	\$130,292
INSTITUTIONAL MANAGEMENT	51200	\$413,751	\$157,179
INSTRUCTIONAL	52000	\$2,162,113	\$1,038,929
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	\$367,500	\$164,669
OTHER PROFESSIONAL	53000	\$2,589,822	\$1,318,717
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	\$0	\$350
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	\$1,119,941	\$548,092
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	\$0	\$0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	\$0	\$0
OPS - INSTRUCTIONAL	56000	\$439,500	\$177,055
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	\$76,000	\$76,117
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	\$0	\$0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	\$218,000	\$107,958
EMPLOYEE AWARDS	58500	\$2,500	\$110
SOCIAL SECURITY CONTRIBUTIONS	59100	\$567,511	\$267,563
RETIREMENT CONTRIBUTIONS	59200	\$1,192,587	\$577,229
OTHER BENEFITS - TAXABLE	59500	\$0	\$11,003
INSURANCE BENEFITS	59700	\$1,702,942	\$842,090
TUITION BENEFITS & REIMBURSEMENT	59800	\$15,000	\$17,781
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	\$150,000	\$0
TOTAL PERSONNEL COSTS		\$11,556,132	\$5,594,344
CURRENT EXPENSES			
TRAVEL	60500	\$125,610	\$28,484
FREIGHT AND POSTAGE	61000	\$20,680	\$9,703
TELECOMMUNICATIONS	61500	\$120,000	\$84,006
PRINTING	62000	\$14,700	\$1,520
REPAIRS AND MAINTENANCE	62500	\$787,010	\$438,067
RENTALS	63000	\$35,700	\$18,792
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	\$43,440	\$18,100
INSURANCE	63500	\$300,500	-\$1,841
UTILITIES	64000	\$666,900	\$290,109
OTHER SERVICES	64500	\$879,200	\$221,117
PROFESSIONAL FEES	65000	\$280,630	\$89,066
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	\$518,582	\$195,797
DATA SOFTWARE - NON-CAPITALIZED	65700	\$113,715	\$22,878
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	\$111,650	\$44,985
OTHER MATERIALS AND SUPPLIES	66500	\$36,100	\$6,420
LIBRARY RESOURCES	67000	\$35,300	\$10,713
PURCHASES FOR RESALE	67500	\$4,500	-\$171
SCHOLARSHIPS AND WAIVERS	68000	\$350,000	\$125,587
INTEREST ON DEBT	68500	\$0	\$0
NON-MANDATORY TRANSFERS-OUT, UNEXPENDED PLANT AND RENEWAL/REPLACEMENT FUNDS	69270	\$0	\$0
OTHER EXPENSES	69500	\$57,836	\$23,089
PRIOR-YEAR CORRECTIONS	69600	\$0	\$0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	\$100,000	\$0
TOTAL CURRENT EXPENSES		\$4,602,053	\$1,626,421
CAPITAL OUTLAY			
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$345,323	\$269,285

MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	\$101,000	\$28,174
FURNITURE AND EQUIPMENT	71000	\$53,777	\$21,313
BUILDINGS AND FIXED EQUIPMENT	75000	\$0	\$0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	\$50,000	\$0
TOTAL CAPITAL OUTLAY		\$550,100	\$318,772
GRAND TOTAL EXPENDITURES		\$16,708,285	\$7,539,536
CHANGE IN FUND BALANCE		(2,095,644)	448,863
FUND BALANCE (Reserve and Unencumbered), BEGINNING OF YEAR	31100	7,264,283	7,264,283
FUND BALANCE (Reserve and Unencumbered), END OF YEAR		\$5,168,639	\$7,713,146