

June 16, 2025

M E M O R A N D U M

TO: Jim Murdaugh, Ph.D.
President

FROM: Barbara Wills, Ph.D.
Vice President for Administrative Services and Chief Business Officer

SUBJECT: College Operating Budget for FY 2025-2026

Item Description

This item requests approval of the College's FY 2025-2026 Operating Budget to be implemented at the start of the fiscal year, July 1, 2025. In the absence of a State budget, the proposed College budget is based on last year's state appropriation and projected revenue from tuition and fees. Upon completion of a State budget, the College will present a budget amendment.

Overview and Background

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. In accordance with Florida Statutes (section 1011.30), this operating budget must be approved by the College's District Board of Trustees prior to submission to the Department of Education (DOE).

Funding/ Financial Implications

The College's projected revenues and expense requirements of this budget are reflected in the attached DOE budget forms (Exhibit A and Exhibit B). The College developed the proposed budget with no increase to tuition and non-course related student fees.

Past Actions by the Board

There were no previous Board actions required for this item.

Recommended Action

Approve the College's FY 2025-2026 Operating Budget.

EXHIBIT A
THE FLORIDA COLLEGE SYSTEM
COLLEGE OPERATING BUDGET
ANNUAL BUDGET SUMMARY
FISCAL YEAR 2025-26

COLLEGE:	Tallahassee State College	
		CURRENT FUNDS - UNRESTRICTED
BEGINNING FUND BALANCE - JULY 1, 2025:		
ESTIMATED AFR FUND BALANCE - JUNE 30, 2025 (IF DEBIT BALANCE USE "MINUS SIGN")		\$5,983,649
ADD AMOUNT EXPECTED TO BE FINANCED IN FUTURE YEARS (USE PLUS SIGN)		\$0
TOTAL RESERVE AND UNENCUMBERED FUND BALANCE - JULY 1, 2025		\$5,983,649
ADD: REVENUES		\$76,710,453
TRANSFERS IN		\$1,000,000
TOTAL RECEIPTS		\$77,710,453
TOTAL ESTIMATED AVAILABLE		\$83,694,102
DEDUCT: EXPENDITURES		\$77,710,453
TRANSFERS OUT		\$0
TOTAL DISBURSEMENTS		\$77,710,453
ESTIMATED FUND BALANCE - JUNE 30, 2025:		
TOTAL AVAILABLE LESS DISBURSEMENTS	\$5,983,649	
ADD ACCRUED LEAVE EXPENSE (GLC 59300)	\$0	
TOTAL ESTIMATED RESERVE AND UNENCUMBERED FUND BALANCE - JUNE 30, 2026		\$5,983,649
LESS ESTIMATED AMOUNT EXPECTED TO BE FINANCED IN FUTURE YEARS (GLC 30800) - JUNE 30, 2026		\$0
TOTAL ESTIMATED FUND BALANCE - JUNE 30, 2026		\$5,983,649
ESTIMATED UNENCUMBERED FUND BALANCE - JUNE 30, 2026		\$5,983,649
(Includes GL's: 30200, 30300, 30400, 30500, 30600, 30700, 30900, and 31100)		
PERCENT OF ESTIMATED UNENCUMBERED FUND BALANCE AS OF JUNE 30, 2026, TO ESTIMATED FUNDS AVAILABLE		7.15%

CERTIFY BOARD OF TRUSTEES APPROVAL:	
COLLEGE PRESIDENT	DATE

THE FLORIDA COLLEGE SYSTEM
COLLEGE OPERATING BUDGET
FALL 2025-26 STUDENT TUITION AND FEE RATES AND BLOCK TUITION
(UPPER AND LOWER LEVELS)

COLLEGE: Tallahassee State College

RESIDENT STUDENTS
TUITION AND FEES PER CREDIT HOUR & BLOCK TUITION

PROGRAMS	TUITION	STUDENT FINANCIAL AID FEE (1)	STUDENT ACTIVITY FEE (1)	CAPITAL IMPROVEMENT FEE (1)	TECHNOLOGY FEE (1)	TOTAL	TUITION AND FEES FOR ACADEMIC YEAR (30 HOURS)
UPPER LEVEL - BACCALAUREATE	91.79	4.59	9.18	18.36	4.59	128.51	3,855.30
LOWER LEVEL - CREDIT (A & P, PSV, DEVELOPMENTAL EDUCATION AND EPI)	76.80	3.84	5.35	11.00	3.84	100.83	3,024.90
CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	69.90	3.39		3.39	3.39	80.07	2,402.10
PROGRAMS	BLOCK TUITION					TOTAL	BLOCK TUITION PER TERM OR PER HALF YEAR
VOCATIONAL PREPARATORY (PER TERM)	30.00					30.00	90.00
ADULT GENERAL EDUCATION AND SECONDARY (PER TERM)	30.00					30.00	90.00
VOCATIONAL PREPARATORY (PER HALF YEAR)	0.00					0.00	0.00
ADULT GENERAL EDUCATION AND SECONDARY (PER HALF YEAR)	0.00					0.00	0.00

NONRESIDENT STUDENTS
TUITION AND FEES PER CREDIT HOUR & BLOCK TUITION

PROGRAMS	TUITION	OUT-OF- STATE FEES	STUDENT FINANCIAL AID FEE (1)	STUDENT ACTIVITY FEE (1)	CAPITAL IMPROVEMENT FEE (1)	TECHNOLOGY FEE (1)	TOTAL	TUITION AND FEES FOR ACADEMIC YEAR (30 HOURS)
UPPER LEVEL - BACCALAUREATE	91.79	275.37	18.36	9.18	73.43	18.36	486.49	14,594.70
LOWER LEVEL - CREDIT (A & P, PSV, DEVELOPMENTAL EDUCATION AND EPI)	76.80	230.40	15.36	5.35	44.00	15.36	387.27	11,618.10
CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	69.90	209.70	13.56		13.56	13.56	320.28	9,608.40
DISTANCE LEARNING (2)	76.80	138.48	15.36		44.00	15.36	290.00	8,700.00
PROGRAMS	BLOCK TUITION						TOTAL	BLOCK TUITION PER TERM OR PER HALF YEAR
VOCATIONAL PREPARATORY (PER TERM)	30.00						30.00	90.00
ADULT GENERAL EDUCATION AND SECONDARY (PER TERM)	30.00						30.00	90.00
VOCATIONAL PREPARATORY (PER HALF YEAR)	0.00						0.00	0.00
ADULT GENERAL EDUCATION AND SECONDARY (PER HALF YEAR)	0.00						0.00	0.00

Note:
(1) These Fees Are Not Required. The 2025-26 Fee Audit and Discretionary Fee calculations are provided at the end of the Workbook, to assist the college in verifying that the tuition and fee rates are in compliance with sections 1009.22 and 1009.23, Florida Statutes.
(2)HB 1285- Beginning with the 2024-25 academic year, **Miami Dade College, Polk State College, and Tallahassee State College** are authorized to charge an amount not to exceed \$290 per credit hour for nonresident tuition and fees for distance learning. Such institutions may phase in this nonresident tuition rate by degree program.