



June 11, 2026

**TO:** THE DISTRICT BOARD OF TRUSTEES OF VALENCIA COLLEGE

**FROM:** DR. KATHLEEN PLINSKE, PRESIDENT

**RE:** OPERATING BUDGET 2026-2027

The Operating Budget for Fiscal Year 2026-2027 must be presented to and approved by the District Board of Trustees of Valencia College prior to submission to the Florida Department of Education.

**RECOMMENDED ACTION:**

The President recommends that the District Board of Trustees of Valencia College approve the 2026-2027 Valencia College Operating Budget, as presented.

  
\_\_\_\_\_  
President

# VALENCIA COLLEGE

District Board of Trustees  
Valencia College

## OPERATING BUDGET

For the Fiscal Year  
Beginning July 1, 2026 - Ending June 30, 2027

**VALENCIA COLLEGE  
OPERATING BUDGET  
FISCAL YEAR 2026-27**

**TABLE OF CONTENTS**

EXHIBIT A - ANNUAL BUDGET SUMMARY ..... 3

EXHIBIT B - FALL 2026-27 STUDENT TUITION AND FEE RATES AND BLOCK TUITION ..... 4

EXHIBIT C - FALL 2026-27 BUDGET WORKSHEET FOR ESTIMATED STUDENT TUITION AND  
TRANSFERS..... 5

EXHIBIT C(2) - BUDGET WORKSHEET FOR STUDENT TUITION PER CREDIT HOUR RATE CHANGE... 6

EXHIBIT D - SCHEDULE OF BUDGETED REVENUES, EXPENDITURES AND FUND BALANCE ..... 7

EXHIBIT E - SUMMARY OF BUDGETED EXPENDITURES BY FUNCTION ..... 11

EXHIBIT G - UPPER LEVEL PLANNED EXPENDITURES AND SOURCES OF FUNDS..... 12

UNEXPENDED PLANT FUND BUDGET (FUND 7) ..... 16

**EXHIBIT A  
THE FLORIDA COLLEGE SYSTEM  
COLLEGE OPERATING BUDGET  
ANNUAL BUDGET SUMMARY  
FISCAL YEAR 2026-27**

**COLLEGE:** Valencia College

**CURRENT FUNDS -  
UNRESTRICTED**

**BEGINNING FUND BALANCE - JULY 1, 2026:**

ESTIMATED AFR FUND BALANCE - JUNE 30, 2026 (IF DEBIT BALANCE USE "MINUS SIGN" )	\$34,960,574
ADD AMOUNT EXPECTED TO BE FINANCED IN FUTURE YEARS ( USE PLUS SIGN )	\$26,076,858

TOTAL RESERVE AND UNENCUMBERED FUND BALANCE - JULY 1, 2026	\$61,037,432
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ADD:	REVENUES	\$299,345,815
	TRANSFERS IN	\$3,000,000

TOTAL RECEIPTS	\$302,345,815
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<b>TOTAL ESTIMATED AVAILABLE</b>	<b>\$363,383,247</b>
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DEDUCT:	EXPENDITURES	\$302,345,815
	TRANSFERS OUT	\$0

<b>TOTAL DISBURSEMENTS</b>	<b>\$302,345,815</b>
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**ESTIMATED FUND BALANCE - JUNE 30, 2026:**

TOTAL AVAILABLE LESS DISBURSEMENTS		\$61,037,432
ADD ACCRUED LEAVE EXPENSE (GLC 59300)		\$612,987

TOTAL ESTIMATED RESERVE AND UNENCUMBERED FUND BALANCE - JUNE 30, 2027	\$61,650,419
LESS ESTIMATED AMOUNT EXPECTED TO BE FINANCED IN FUTURE YEARS (GLC 30800) - JUNE 30, 2027	\$26,689,845

<b>TOTAL ESTIMATED FUND BALANCE - JUNE 30, 2027</b>	<b>\$34,960,574</b>
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ESTIMATED UNENCUMBERED FUND BALANCE - JUNE 30, 2027	\$61,650,419
(Includes GL's: 30200, 30300, 30400, 30500, 30600, 30700, 30900, and 31100)	

<b>PERCENT OF ESTIMATED UNENCUMBERED FUND BALANCE AS OF JUNE 30, 2027, TO ESTIMATED FUNDS AVAILABLE</b>	<b>16.97%</b>
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**CERTIFY BOARD OF TRUSTEES APPROVAL:**

\_\_\_\_\_  
COLLEGE PRESIDENT

\_\_\_\_\_  
DATE

**THE FLORIDA COLLEGE SYSTEM  
COLLEGE OPERATING BUDGET  
FALL 2026-27 STUDENT TUITION AND FEE RATES AND BLOCK TUITION  
(UPPER AND LOWER LEVELS)**

COLLEGE: Valencia 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	3.83	7.07	5.67	3.83	112.19	3,365.70
LOWER LEVEL - CREDIT (A & P, PSV, DEVELOPMENTAL EDUCATION AND EPI)	82.66	3.83	7.07	5.67	3.83	103.06	3,091.80
CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	73.40	0.00		3.41	3.67	80.48	2,414.40
PROGRAMS	BLOCK TUITION					TOTAL	BLOCK TUITION PER TERM OR PER HALF YEAR
VOCATIONAL PREPARATORY (PER TERM)	0.00					0.00	0.00
ADULT GENERAL EDUCATION AND SECONDARY (PER TERM)	0.00					0.00	0.00
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	15.34	7.07	22.68	15.34	427.59	12,827.70
LOWER LEVEL - CREDIT (A & P, PSV, DEVELOPMENTAL EDUCATION AND EPI)	82.66	247.87	15.34	7.07	22.68	15.34	390.96	11,728.80
CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	73.40	220.19	0.00		7.07	14.68	315.34	9,460.20
DISTANCE LEARNING (2)	0.00	0.00	0.00		0.00	0.00	0.00	0.00
PROGRAMS	BLOCK TUITION						TOTAL	BLOCK TUITION PER TERM OR PER HALF YEAR
VOCATIONAL PREPARATORY (PER TERM)	0.00						0.00	0.00
ADULT GENERAL EDUCATION AND SECONDARY (PER TERM)	0.00						0.00	0.00
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 2026-27 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.

**THE FLORIDA COLLEGE SYSTEM  
FALL 2026-27 BUDGET WORKSHEET FOR ESTIMATED STUDENT TUITION AND TRANSFERS**

COLLEGE: Valencia College

**I. BUDGET WORKSHEET FOR ESTIMATED STUDENT FEES PER CREDIT HOUR**

STUDENT TUITION	DISCIPLINE	GENERAL LEDGER CODE	TOTAL PLANNED CREDIT HOURS	FEE EXEMPT, DUAL ENROLLMENT & APPRENTICESHIP, ETC.	TOTAL FEE PAYING	CHARGE PER STUDENT CREDIT HOUR	BUDGETED FEE REVENUES
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	46,752	0	46,752.41	91.79	4,291,404
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	724,710	76,544	648,165.58	82.66	53,577,367
TUITION	POSTSECONDARY VOCATIONAL	40120	330,447	28,449	301,997.49	82.66	24,963,112
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	7,628	312	7,316.30	73.40	537,017
TUITION	DEVELOPMENTAL EDUCATION	40150	22,933	0	22,932.51	82.66	1,895,601
TUITION	EDUCATOR PREPARATION INSTITUTES	40160	1,719	0	1,719.30	82.66	142,117
<b>SUBTOTAL</b>			<b>1,134,189</b>	<b>105,305</b>	<b>1,028,883.59</b>		<b>\$85,406,618</b>
STUDENT OUT-OF STATE FEES	DISCIPLINE	GENERAL LEDGER CODE	ESTIMATED FEE PAYING OUT-OF-STATE CREDIT HOURS	CHARGE PER STUDENT CREDIT HOUR	BUDGETED FEE REVENUES		
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	1,970	275.37	542,479		
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	39,892	247.87	9,887,989		
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	23,890	247.87	5,921,614		
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	802	220.19	176,663		
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	4,150	247.87	1,028,661		
OUT-OF-STATE FEES	EDUCATOR PREPARATION INSTITUTES & ALTERNATIVE CERTIFICATI	40360	3	247.87	744		
OUT-OF-STATE FEES	DISTANCE LEARNING	XXXXX	0	0.00	0		
<b>SUBTOTAL</b>			<b>70,707</b>		<b>\$17,558,150</b>		
<b>TOTAL STUDENT TUITION AND OUT-OF-STATE FEES</b>							<b>\$102,964,768</b>

**II. BUDGET WORKSHEET FOR ESTIMATED STUDENT TUITION (CONTINUED)**

STUDENT BLOCK TUITION	DISCIPLINE	GENERAL LEDGER CODE	TOTAL ANNUAL HEADCOUNT UNDUPLICATED BY TERM/BLOCK	FEE EXEMPT	TOTAL FEE PAYING	BLOCK TUITION CHARGED	BUDGETED FEE REVENUES
BLOCK TUITION (PER TERM)	VOCATIONAL PREPARATORY	40180	0	0	0.00	0.00	\$0
BLOCK TUITION (PER TERM)	ADULT GENERAL EDUCATION AND SECONDARY	40190	0	0	0.00	0.00	0
BLOCK TUITION (PER HALF YEAR)	VOCATIONAL PREPARATORY	40180	0	0	0.00	0.00	0
BLOCK TUITION (PER HALF YEAR)	ADULT GENERAL EDUCATION AND SECONDARY	40190	0	0	0.00	0.00	0
<b>SUBTOTAL</b>			<b>0</b>	<b>0</b>	<b>0.00</b>		<b>\$0</b>
NONRESIDENT BLOCK TUITION	DISCIPLINE	GENERAL LEDGER CODE	TOTAL ANNUAL HEADCOUNT UNDUPLICATED BY TERM/BLOCK	BLOCK TUITION CHARGED	BUDGETED FEE REVENUES		
BLOCK TUITION (PER TERM)	VOCATIONAL PREPARATORY	40380	0	0.00	0		
BLOCK TUITION (PER TERM)	ADULT GENERAL EDUCATION AND SECONDARY	40390	0	0.00	0		
BLOCK TUITION (PER HALF YEAR)	VOCATIONAL PREPARATORY	40380	0	0.00	0		
BLOCK TUITION (PER HALF YEAR)	ADULT GENERAL EDUCATION AND SECONDARY	40390	0	0.00	0		
<b>SUBTOTAL</b>			<b>\$0</b>		<b>\$0</b>		<b>\$0</b>
<b>TOTAL BLOCK TUITION</b>							<b>\$0</b>
<b>GRAND TOTAL STUDENT FEES</b>							<b>\$102,964,768</b>

**III. TRANSFER IN AND OUT INFORMATION:**

IF YOU ENTER AN AMOUNT BELOW, YOU MUST ENTER THE APPROPRIATE FUND NUMBER IN THE "FUND TRANSFERRED FROM" COLUMN AND THE "FUND TRANSFERRED TO" COLUMN. PLEASE DO NOT LEAVE BLANK.

PURPOSE OF TRANSFER	AMOUNT	FUND TRANSFERRED FROM	FUND TRANSFERRED TO
<b>TRANSFERS OUT:</b>			
Current	0		
	0		
	0		
	0		
	0		
<b>TOTAL TRANSFERS OUT</b>	<b>\$0</b>		
<b>TRANSFERS IN:</b>			
Auxiliary	3,000,000		
	0		
	0		
	0		
	0		
<b>TOTAL TRANSFERS IN</b>	<b>\$3,000,000</b>		
<b>TOTAL ALL TRANSFERS</b>	<b>\$3,000,000</b>		

**THE FLORIDA COLLEGE SYSTEM  
BUDGET WORKSHEET FOR STUDENT TUITION PER CREDIT HOUR RATE CHANGE**

COLLEGE: Valencia College

(This form is required by institutions that change the credit hour rate after the beginning of the fall fiscal year. The college must notify the Division of Florida Colleges prior to the beginning of the Spring term.)

STUDENT FEES	DISCIPLINE	GENERAL LEDGER CODE	CHANGE IN CHARGE PER STUDENT CREDIT HOUR	ADDITIONAL/ REDUCED BUDGETED FEE REVENUES
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	0	0
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	0	0
TUITION	POSTSECONDARY VOCATIONAL	40120	0	0
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	0	0
TUITION	DEVELOPMENTAL EDUCATION	40150	0	0
TUITION	EDUCATOR PREPARATION INSTITUTES	40160	0	0
<b>SUBTOTAL</b>				<b>\$0</b>
STUDENT FEES	DISCIPLINE	GENERAL LEDGER CODE	UPDATED CHARGE PER STUDENT CREDIT HOUR	ADDITIONAL/ REDUCED BUDGETED FEE REVENUES
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	0	0
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	0	0
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	0	0
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	0	0
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	0	0
OUT-OF-STATE FEES	EDUCATOR PREPARATION INSTITUTES & ALTERNATIVE CERTIFICATION CURRICULUM	40360	0	0
OUT-OF-STATE FEES	DISTANCE LEARNING	XXXXX	0	0
<b>SUBTOTAL</b>				<b>\$0</b>
<b>GRAND TOTAL CCPF STUDENT FEES</b>				<b>\$0</b>

**REASON FOR CHANGE IN TUITION:**

COLLEGE:

Valencia College

**SCHEDULE OF BUDGETED REVENUES, EXPENDITURES, AND FUND BALANCE  
BY GENERAL LEDGER CODE  
FOR THE FISCAL YEAR 2026-27**

Enter amounts only for cells highlighted in light yellow. The cells not highlighted have been automatically populated from other exhibits. If the amount is incorrect, changes must be made in the cell of the referenced exhibits.

ACCOUNT TITLE		GENERAL LEDGER CODE	CURRENT FUNDS - UNRESTRICTED LOWER AND UPPER LEVEL
<b>STUDENT TUITION</b>			
TUITION	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40101	4,291,404
TUITION	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40110	53,577,367
TUITION	POSTSECONDARY VOCATIONAL	40120	24,963,112
TUITION	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40130	537,017
TUITION	DEVELOPMENTAL EDUCATION	40150	1,895,601
TUITION	EDUCATOR PREPARATION INSTITUTES	40160	142,117
<b>SUBTOTAL STUDENT TUITION</b>			<b>\$85,406,618</b>
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (UPPER LEVEL - BACCALAUREATE)	40301	542,479
OUT-OF-STATE FEES	ADVANCED & PROFESSIONAL (LOWER LEVEL)	40310	9,887,989
OUT-OF-STATE FEES	POSTSECONDARY VOCATIONAL	40320	5,921,614
OUT-OF-STATE FEES	CAREER CERTIFICATE AND APPLIED TECHNOLOGY DIPLOMA	40330	176,663
OUT-OF-STATE FEES	DEVELOPMENTAL EDUCATION	40350	1,028,661
OUT-OF-STATE FEES	EDUCATOR PREPARATION INSTITUTES & ALTERNATIVE CERTIFICATION CURRICULUM	40360	744
OUT-OF-STATE FEES	DISTANCE LEARNING	XXXXX	0
<b>SUBTOTAL OUT-OF-STATE FEES</b>			<b>\$17,558,150</b>
TUITION (PER TERM) - RESIDENT	VOCATIONAL PREPARATORY	40180	0
TUITION (PER TERM) - RESIDENT	ADULT GENERAL EDUCATION AND SECONDARY	40190	0
TUITION (PER HALF YEAR) - RESIDENT	VOCATIONAL PREPARATORY	40180	0
TUITION (PER HALF YEAR) - RESIDENT	ADULT GENERAL EDUCATION AND SECONDARY	40190	0
<b>SUBTOTAL BLOCK RESIDENT TUITION</b>			<b>\$0</b>
TUITION (PER TERM) - NONRESIDENT	VOCATIONAL PREPARATORY	40380	0
TUITION (PER TERM) - NONRESIDENT	ADULT GENERAL EDUCATION AND SECONDARY	40390	0
TUITION (PER HALF YEAR) - NONRESIDENT	VOCATIONAL PREPARATORY	40380	0
TUITION (PER HALF YEAR) - NONRESIDENT	ADULT GENERAL EDUCATION AND SECONDARY	40390	0
<b>SUBTOTAL BLOCK TUITION NONRESIDENT FEES</b>			<b>\$0</b>
<b>SUBTOTAL FCSPF STUDENT FEES</b>			<b>\$102,964,768</b>
TUITION - LIFELONG LEARNING		40210	0
TUITION - CONTINUING WORKFORCE EDUCATION		40240	11,536,103
FULL COST OF INSTRUCTION (REPEAT COURSE FEE)		40260	2,539,605
TUITION - SELF-SUPPORTING		40270	0
TUITION - DUAL ENROLLMENT		40280	8,182,021
LABORATORY FEES		40400	3,160,836
DISTANCE LEARNING COURSE USER FEES		40450	5,172,687
APPLICATION FEES		40500	1,529,002
TRANSIENT STUDENT APPLICATION FEE		40505	26,967
GRADUATION FEES		40600	311
DIPLOMA REPLACEMENT FEES		40610	0
TRANSCRIPT FEES		40700	8,625
FINANCIAL AID FUND FEES		40800	0
TECHNOLOGY FEE		40870	4,788,216
OTHER STUDENT FEES		40900	1,066,294
TRANSPORTATION FEE (SANTA FE COLLEGE ONLY)		40980	0
CREDIT CARD CONVENIENCE FEE		40985	0

<b>TOTAL STUDENT FEES</b>		<b>\$140,975,435</b>
<b>SUPPORT FROM LOCAL GOVERNMENT</b>		
GRANTS AND CONTRACTS FROM CITIES	41500	0
GRANTS AND CONTRACTS FROM COUNTIES	41600	891,188
INDIRECT COSTS RECOVERED - CITY AND COUNTY	41900	0
<b>TOTAL SUPPORT FROM LOCAL GOVERNMENT</b>		<b>\$891,188</b>
<b>STATE SUPPORT</b>		
FLORIDA COLLEGE SYSTEM PROGRAM FUND (FCSPF)	42110	130,572,783
SPECIAL APPROPRIATION - OTHER (TO INCLUDE PIPELINE)	42130	1,607,914
PERFORMANCE-BASED INCENTIVE FUNDING - FCSPF	42150	4,765,927
LICENSE TAG FEES APPROPRIATION	42210	0
PERFORMANCE-BASED INCENTIVE PROGRAM (CATEGORICAL APPROPRIATIONS, INDUSTRY CERTIFICATIONS)	42510	667,487
LOTTERY FUNDS - FCSPF	42610	14,571,108
GRANTS AND CONTRACTS - STATE	42700	373,957
INDIRECT COST RECOVERED - STATE	42900	0
<b>TOTAL STATE SUPPORT</b>		<b>\$152,559,176</b>
<b>FEDERAL SUPPORT</b>		
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT	43500	0
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT (EDUCATION)	43518	0
GRANTS AND CONTRACTS FROM FEDERAL GOVERNMENT (DISCRETIONARY)	43519	0
GRANTS AND CONTRACTS FEDERAL GOVERNMENT - STIMULUS (HEERF) - INSTITUTIONAL	43521	0
GRANTS AND CONTRACTS FEDERAL GOVERNMENT - STIMULUS (HEERF) - STUDENT	43526	0
INDIRECT COST RECOVERED - FEDERAL	43900	346,175
<b>TOTAL FEDERAL SUPPORT</b>		<b>\$346,175</b>
<b>GIFTS, PRIVATE GRANTS AND CONTRACTS</b>		
CASH CONTRIBUTIONS AND GIFTS	44100	0
NON-CASH CONTRIBUTIONS	44200	0
GIFTS, GRANTS AND CONTRACTS - PRIVATE	44400	716,435
INDIRECT COSTS RECOVERED - PRIVATE SOURCES	44900	267,019
<b>TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS</b>		<b>\$983,454</b>
<b>SALES AND SERVICES DEPARTMENT</b>		
COMMISSIONS	46200	0
RENTAL REVENUE (SHORT TERM)	46400	133,519
OTHER SALES AND SERVICES	46600	204,834
TAXABLE SALES	46700	0
INTERDEPARTMENTAL SALES	46900	134,670
<b>TOTAL SALES AND SVCS. DEPT.</b>		<b>\$473,023</b>
<b>ENDOWMENT INCOME-ADDITION TO PRINCIPAL</b>	47100	0
<b>TOTAL ENDOWMENT INCOME</b>		<b>\$0</b>
<b>OTHER REVENUES</b>		
INTEREST AND DIVIDENDS	48100	2,609,250
GAIN OR LOSS ON INVESTMENTS	48200	0
FINES AND PENALTIES	48700	9,225
MISCELLANEOUS REVENUES	48900	450,579
<b>TOTAL OTHER REVENUES</b>		<b>\$3,069,054</b>

<b>NON-REVENUE RECEIPTS</b>		
MANDATORY TRANSFERS IN, FROM CURRENT FUNDS - UNRESTRICTED	49110	0
NON-MANDATORY TRANSFERS IN	49200	3,000,000
PROCEEDS FROM CAPITAL ASSETS & RELATED LONG-TERM DEBT	49500	48,128
INSURANCE RECOVERY	49520	0
UNINSURED LOSS RECOVERY	49521	0
PRIOR YEAR CORRECTIONS	49600	181
OVER AND SHORT	49900	1
<b>TOTAL NON-REVENUE RECEIPTS</b>		<b>\$3,048,310</b>
<b>GRAND TOTAL REVENUES</b>		<b>\$302,345,815</b>
<b>PERSONNEL COSTS</b>		
EXECUTIVE MANAGEMENT	51000	4,693,405
INSTRUCTIONAL MANAGEMENT	51100	5,092,834
INSTITUTIONAL MANAGEMENT	51200	2,929,881
EXECUTIVE, ADMINISTRATIVE, MANAGERIAL SABBATICAL	51400	0
EXECUTIVE, ADMINISTRATIVE, MANAGERIAL REGULAR PART-TIME	51500	0
INSTRUCTIONAL	52000	57,578,600
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	5,822,382
INSTRUCTIONAL - SUBSTITUTION	52200	10,463
INSTRUCTIONAL - PARA-PROFESSIONAL/ASSOCIATE/ASSISTANT	52300	3,623,103
INSTRUCTIONAL - SABBATICAL	52400	0
INSTRUCTIONAL (PHASED RETIREMENT )	52500	578,925
INSTRUCTIONAL (PHASED RETIREMENT ) - INSTRUCTOR/PROFESSOR	52501	0
INSTRUCTIONAL (PHASED RETIREMENT) - LIBRARIAN	52502	0
INSTRUCTIONAL (PHASED RETIREMENT) - COUNSELOR	52503	0
INSTRUCTIONAL (PHASED RETIREMENT) - REGULAR PART-TIME (FRS PARTICIPANT)	52504	0
OTHER PROFESSIONAL	53000	37,664,530
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	90,009
OTHER PROFESSIONAL - SUBSTITUTION	53200	0
OTHER PROFESSIONAL - PARA-PROFESSIONAL/ASSOCIATE/ASSISTANT	53300	0
OTHER PROFESSIONAL - REGULAR PART-TIME	53500	97,410
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	26,040,958
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	505,232
TECHNICAL, CLERICAL, TRADE AND SERVICE - REGULAR (PART-TIME)	54500	3,513,780
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	0
OPS - INSTRUCTIONAL	56000	23,868,114
OPS - INSTRUCTIONAL/ADJUNCT INSTRUCTOR	56001	0
OPS - LIBRARIAN	56002	0
OPS - COUNSELOR	56003	0
OPS - PARA-PROFESSIONAL	56006	0
OPS - INSTRUCTIONAL SUBSTITUTES	56100	0
OPS - OTHER PROFESSIONAL PART-TIME	56500	62,975
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	5,221,064
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	0
EMPLOYEE AWARDS	58500	64,575
SOCIAL SECURITY CONTRIBUTIONS	59100	11,522,043
RETIREMENT CONTRIBUTIONS	59200	21,457,631
ACCRUED LEAVE EXPENSE (COMPENSATED ABSENCES)	59300	612,987
ACCRUED SEVERANCE PAY EXPENSE	59400	247,482
OTHER BENEFITS - TAXABLE	59500	167,027
OTHER BENEFITS	59600	0
INSURANCE BENEFITS	59700	32,106,175
MATRICULATION BENEFITS & REIMBURSEMENT	59800	782,500
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	0
<b>TOTAL PERSONNEL COSTS</b>		<b>\$244,354,085</b>

<b>CURRENT EXPENSES</b>		
TRAVEL	60500	608,730
FREIGHT AND POSTAGE	61000	154,061
TELECOMMUNICATIONS	61500	1,009,204
PRINTING	62000	387,454
REPAIRS AND MAINTENANCE	62500	2,239,543
RENTALS (SHORT TERM)	63000	493,610
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	0
INSURANCE	63500	4,539,258
UTILITIES (NOT DESIGNATED BELOW)	64000	6,331,928
OTHER SERVICES	64500	11,898,512
WORKFORCE/WAGES/GRANT PARTICIPANT SUPPORT COSTS	64600	0
SERVICE PROVIDER CONTRACTS - WORKFORCE/WAGES	64700	0
PROFESSIONAL FEES	65000	3,186,082
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	5,124,004
DATA SOFTWARE - NON-CAPITALIZED	65700	11,600,393
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	1,102,986
OTHER MATERIALS AND SUPPLIES	66500	728,393
LIBRARY RESOURCES	67000	576,232
NON-COMMODITY FOOD FOR RESALE	67500	0
INDIRECT COST EXPENSE	67600	0
ADMINISTRATIVE COST POOL ALLOCATION	67700	0
SCHOLARSHIPS AND WAIVERS	68000	471,801
INTEREST ON DEBT	68500	10,096
PAYMENT ON DEBT PRINCIPAL	69000	0
MANDATORY TRANSFERS-OUT	69100	0
NON-MANDATORY TRANSFERS-OUT	69200	0
OTHER EXPENSES	69500	1,359,882
PRIOR-YEAR CORRECTIONS	69600	0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	0
<b>TOTAL CURRENT EXPENSES</b>		<b>\$51,822,169</b>
<b>CAPITAL OUTLAY</b>		
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	0
MINOR EQUIPMENT - NON-CAPITALIZED INVENTORIED	70600	4,794,238
FURNITURE AND EQUIPMENT	71000	125,211
DATA SOFTWARE	72000	0
OTHER LICENSES	73001	0
DATA LICENSES - PERPETUAL	73002	0
ARTWORK/ARTIFACT	73050	0
LEASE PAYMENTS, CAPITALIZED	73100	1,250,112
BUILDINGS AND FIXED EQUIPMENT	75000	0
REMODELING AND RENOVATION, NON-CAPITALIZED REPAIRS & MAINTENANCE, AND OTHER STRUCTURES AND IMPROVEMENTS	76000	0
LAND	77000	0
OTHER STRUCTURES, LAND IMPROVEMENTS	79000	0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$6,169,561</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>\$302,345,815</b>
RESERVED FOR ENCUMBRANCES	30100	0
RESERVED FOR PERFORMANCE BASED INCENTIVE FUNDING (VOCATIONAL)	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	61,650,419
<b>TOTAL ESTIMATED RESERVE AND UNENCUMBERED FUND BALANCE</b>		<b>\$61,650,419</b>
<b>AMOUNT EXPECTED TO BE FINANCED IN FUTURE YEARS - ESTIMATED AS OF JUNE 30, 2027</b>	30800	<b>-\$26,689,845</b>
<b>TOTAL ESTIMATED FUND BALANCE</b>		<b>\$34,960,574</b>

COLLEGE: Valencia College  
**SUMMARY OF BUDGETED EXPENDITURES BY FUNCTION**  
**CURRENT FUND-UNRESTRICTED**  
**FISCAL YEAR 2026-27**

Enter amounts only for cells highlighted in light yellow.

FUNCTION	PERSONNEL GLC 500S	CURRENT EXPENSE GLC 600S	CAPITAL OUTLAY GLC 700S	TOTAL
INSTRUCTION	\$103,563,735	\$1,537,043	\$263,987	\$105,364,765
RESEARCH	0	0	0	\$0
PUBLIC SERVICE	0	0	0	0
ACADEMIC SUPPORT:				
ACADEMIC SUPPORT - OTHER	39,141,384	8,482,067	3,731,993	51,355,444
STAFF/PROGRAM DEVELOPMENT	1,012,582	4,265	0	1,016,847
STUDENT SUPPORT	31,215,662	1,883,165	15,328	33,114,155
INSTITUTIONAL SUPPORT	49,966,770	30,515,366	1,197,445	81,679,581
PLANT OPERATION AND MAINTENANCE	19,453,952	9,400,263	960,808	29,815,023
STUDENT AID	0	0	0	0
TRANSFERS, CONTINGENCIES, ETC.	0	0	0	0
<b>TOTAL</b>	<b>\$244,354,085</b>	<b>\$51,822,169</b>	<b>\$6,169,561</b>	<b>\$302,345,815</b>

COLLEGE:

Valencia College

**UPPER LEVEL PLANNED EXPENDITURES AND SOURCES OF FUNDS  
BACCALAUREATE DEGREE PROGRAM COLLEGE OPERATING BUDGET  
FISCAL YEAR 2026-27**

Enter amounts only for cells highlighted in light yellow.	2026-27			
PLANNED EXPENDITURES	GENERAL LEDGER CODE	UNRESTRICTED SOURCES	RESTRICTED SOURCES	TOTAL UNRESTRICTED AND RESTRICTED SOURCES
<b>PERSONNEL COSTS</b>				
EXECUTIVE MANAGEMENT	51000	0	0	0
INSTRUCTIONAL MANAGEMENT	51100	0	0	0
INSTITUTIONAL MANAGEMENT	51200	0	0	0
EXECUTIVE, ADMINISTRATIVE, MANAGERIAL SABBATICAL	51400	0	0	0
EXECUTIVE, ADMINISTRATIVE, MANAGERIAL REGULAR PART-TIME	51500	0	0	0
INSTRUCTIONAL	52000	1,110,995	0	1,110,995
INSTRUCTIONAL - OVERLOAD/SUPPLEMENTAL	52100	208,162	0	208,162
INSTRUCTIONAL - SUBSTITUTION	52200	0	0	0
INSTRUCTIONAL - PARA-PROFESSIONAL/ASSOCIATE/ASSISTANT	52300	8,817	0	8,817
INSTRUCTIONAL - SABBATICAL	52400	0	0	0
INSTRUCTIONAL (PHASED RETIREMENT )	52500	0	0	0
INSTRUCTIONAL (PHASED RETIREMENT ) - INSTRUCTOR/PROFESSOR	52501	0	0	0
INSTRUCTIONAL (PHASED RETIREMENT) - LIBRARIAN	52502	0	0	0
INSTRUCTIONAL (PHASED RETIREMENT) - COUNSELOR	52503	0	0	0
INSTRUCTIONAL (PHASED RETIREMENT) - REGULAR PART-TIME (FRS PARTICIPANT)	52504	0	0	0
OTHER PROFESSIONAL	53000	59,105	0	59,105
OTHER PROFESSIONAL - OVERLOAD/SUPPLEMENTAL	53100	0	0	0
OTHER PROFESSIONAL - SUBSTITUTION	53200	0	0	0
OTHER PROFESSIONAL - PARA-PROFESSIONAL/ASSOCIATE/ASSISTANT	53300	0	0	0
OTHER PROFESSIONAL - REGULAR PART-TIME	53500	0	0	0
TECHNICAL, CLERICAL, TRADE AND SERVICE	54000	10,787	0	10,787
TECHNICAL, CLERICAL, TRADE AND SERVICE - OVERTIME	54100	0	0	0
TECHNICAL, CLERICAL, TRADE AND SERVICE - REGULAR (PART-TIME)	54500	0	0	0
OPS - OTHER PERSONNEL - EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	55000	0	0	0
OPS - INSTRUCTIONAL	56000	872,855	0	872,855
OPS - INSTRUCTIONAL/ADJUNCT INSTRUCTOR	56001	0	0	0
OPS - LIBRARIAN	56002	0	0	0
OPS - COUNSELOR	56003	0	0	0
OPS - PARA-PROFESSIONAL	56006	0	0	0
OPS - INSTRUCTIONAL SUBSTITUTES	56100	0	0	0
OPS - OTHER PROFESSIONAL PART-TIME	56500	0	0	0
OPS - TECHNICAL, CLERICAL, TRADE AND SERVICE	57000	0	0	0
STUDENT EMPLOYMENT - INSTITUTIONAL WORK STUDY	58000	0	0	0
STUDENT EMPLOYMENT - COLLEGE WORK STUDY PROGRAM	58100	0	0	0
STUDENT EMPLOYMENT - COLLEGE WORK EXPERIENCE PROG.	58200	0	0	0
STUDENT EMPLOYMENT - STUDENT ASSISTANTS	58300	0	0	0
EMPLOYEE AWARDS	58500	0	0	0
SOCIAL SECURITY CONTRIBUTIONS	59100	116,796	0	116,796
RETIREMENT CONTRIBUTIONS	59200	207,857	0	207,857
ACCRUED LEAVE EXPENSE (COMPENSATED ABSENCES)	59300	0	0	0
ACCRUED SEVERANCE PAY EXPENSE	59400	0	0	0
OTHER BENEFITS - TAXABLE	59500	0	0	0
OTHER BENEFITS	59600	0	0	0
INSURANCE BENEFITS	59700	144,989	0	144,989
TUITION BENEFITS & REIMBURSEMENT	59800	0	0	0
PERSONNEL EXPENSE CONTINGENCY (BUDGET ONLY)	59900	0	0	0
<b>TOTAL PERSONNEL COSTS</b>		<b>\$2,740,363</b>	<b>\$0</b>	<b>\$2,740,363</b>

COLLEGE:

Valencia College

UPPER LEVEL PLANNED EXPENDITURES AND SOURCES OF FUNDS  
BACCALAUREATE DEGREE PROGRAM COLLEGE OPERATING BUDGET  
FISCAL YEAR 2026-27

PLANNED EXPENDITURES	2026-27			
	GENERAL LEDGER CODE	UNRESTRICTED SOURCES	RESTRICTED SOURCES	TOTAL UNRESTRICTED AND RESTRICTED SOURCES
<b>CURRENT EXPENSE</b>				
TRAVEL	60500	\$0	\$0	\$0
FREIGHT AND POSTAGE	61000	0	0	0
TELECOMMUNICATIONS	61500	0	0	0
PRINTING	62000	0	0	0
REPAIRS & MAINTENANCE	62500	0	0	0
RENTALS	63000	0	0	0
LEASE PAYMENTS (LONG-TERM/ASSET<\$5,000)	63100	0	0	0
INSURANCE	63500	0	0	0
UTILITIES	64000	1,000,000	0	1,000,000
OTHER SERVICES	64500	2,048	0	2,048
WORKFORCE/WAGES/GRANT PARTICIPANT SUPPORT COSTS	64600	0	0	0
SERVICE PROVIDER CONTRACTS - WORKFORCE/WAGES	64700	0	0	0
PROFESSIONAL FEES	65000	0	0	0
EDUCATIONAL, OFFICE/DEPARTMENT MATERIALS AND SUPPLIES	65500	8,222	0	8,222
DATA SOFTWARE - NON-CAPITALIZED	65700	1,684,212	0	1,684,212
MAINTENANCE AND CONSTRUCTION MATERIALS AND SUPPLIES	66000	0	0	0
OTHER MATERIALS AND SUPPLIES	66500	0	0	0
LIBRARY RESOURCES	67000	33,000	0	33,000
NON-COMMODITY FOOD FOR RESALE	67500	0	0	0
INDIRECT COST EXPENSE	67600	0	0	0
ADMINISTRATIVE COST POOL ALLOCATION	67700	0	0	0
SCHOLARSHIPS AND WAIVERS	68000	0	0	0
INTEREST ON DEBT	68500	0	0	0
PAYMENT ON DEBT PRINCIPAL	69000	0	0	0
MANDATORY TRANSFERS OUT	69100	0	0	0
NONMANDATORY TRANSFERS OUT	69200	0	0	0
OTHER EXPENSES	69500	0	0	0
PRIOR YEAR CORRECTIONS	69600	0	0	0
CURRENT EXPENSE CONTINGENCY (BUDGET ONLY)	69900	0	0	0
<b>TOTAL CURRENT EXPENSE</b>		<b>\$2,727,482</b>	<b>\$0</b>	<b>\$2,727,482</b>

CAPITAL OUTLAY	2026-27			
	GENERAL LEDGER CODE	UNRESTRICTED SOURCES	RESTRICTED SOURCES	TOTAL UNRESTRICTED AND RESTRICTED SOURCES
MINOR EQUIPMENT - NON-CAPITALIZED, NON INVENTORIED	70500	\$0	\$0	\$0
MINOR EQUIPMENT - NON CAPITALIZED INVENTORIED	70600	0	0	0
FURNITURE AND EQUIPMENT	71000	0	0	0
DATA SOFTWARE	72000	0	0	0
BUILDINGS AND FIXED EQUIPMENT	75000	0	0	0
OTHER LICENSES	73001	0	0	0
DATA LICENSES - PERPETUAL	73002	0	0	0
ARTWORK/ARTIFACT	73050	0	0	0
LEASE PAYMENTS, CAPITALIZED	73100	0	0	0
REMODELING & RENOVATION, NON-CAPITALIZED REPAIRS & MAINTENANCE, & OTHER STRUCTURES & IMPROVEMENTS	76000	0	0	0

COLLEGE: Valencia College

**UPPER LEVEL PLANNED EXPENDITURES AND SOURCES OF FUNDS  
BACCALAUREATE DEGREE PROGRAM COLLEGE OPERATING BUDGET**

**FISCAL YEAR 2026-27**

LAND	77000	0	0	0
OTHER STRUCTURES, LAND IMPROVEMENTS	79000	0	0	0
CAPITAL OUTLAY CONTINGENCY (BUDGET ONLY)	79900	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>\$5,467,845</b>	<b>\$0</b>	<b>\$5,467,845</b>

COLLEGE: Valencia College

**UPPER LEVEL PLANNED EXPENDITURES AND SOURCES OF FUNDS  
BACCALAUREATE DEGREE PROGRAM COLLEGE OPERATING BUDGET  
FISCAL YEAR 2026-27**

SOURCES OF FUNDS	GENERAL LEDGER CODE	UNRESTRICTED SOURCES	RESTRICTED SOURCES	TOTAL UNRESTRICTED AND RESTRICTED SOURCES
1. SPECIAL STATE NONRECURRING		\$0	\$0	\$0
2. UPPER LEVEL - RESIDENT STUDENT TUITION		4,291,404	0	4,291,404
UPPER LEVEL - NONRESIDENT STUDENT TUITION		542,479	0	542,479
UPPER LEVEL - OTHER STUDENT FEES		633,962	0	633,962
3. CONTRIBUTIONS OR MATCHING GRANTS		0	0	0
4. OTHER GRANTS OR REVENUES (PLEASE PROVIDE A BRIEF EXPLANATION IN THE SPACE BELOW FOR ITEM #4)**		0	0	0
5. FLORIDA COLLEGE SYSTEM PROGRAM FUNDS (CURRENT YEAR)		0	0	0
6. UNRESTRICTED FUND BALANCE		0	0	0
7. RESTRICTED FUND BALANCE FROM PRIOR BACCALAUREATE APPROPRIATIONS		0	0	0
8. INTEREST EARNINGS		0	0	0
9. AUXILIARY SERVICES		0	0	0
10. FEDERAL FUNDS - OTHER		0	0	0
<b>TOTAL SOURCES OF FUNDS</b>		<b>\$5,467,845</b>	<b>\$0</b>	<b>\$5,467,845</b>

\* Exhibit G, Grand Total Expenditures (Row 112) should agree with Total Source of Funds (Row 128). There should be adequate sources of funds to cover the cost of the expenditures reported. However, if there is a difference reported in columns D thru F, Row 130, please provide a brief explanation in the box below and on the Check Sheet, Item #14.

**\$0                      \$0                      \$0**

**\*BRIEF EXPLANATION FOR THE DIFFERENCE REPORTED IN ROW 130, COLUMNS D THROUGH F.**

**\*\*PROVIDE A BRIEF EXPLANATION FOR ITEM NUMBER 4. ABOVE - OTHER GRANTS OR REVENUES:**

**VALENCIA COLLEGE  
UNEXPENDED PLANT FUND BUDGET (FUND 7)  
FOR THE FISCAL YEAR ENDING JUNE 30, 2027**

<b>A. FINANCIAL SUMMARY</b>	<b>TOTAL FY 2026-27</b>	<b>Other Sources (1)</b>	<b>CO &amp; DS Capital Outlay &amp; Debt Service</b>	<b>STATE Capital Appropriations (2)</b>	<b>CIF Capital Improvement Fees</b>
<b>Estimated Beginning Fund Balance at July 1, 2026</b>	<b>\$ 63,135,463</b>	<b>\$ 16,855,894</b>	<b>\$ 3,305,130</b>	<b>\$ 8,903,149</b>	<b>\$ 34,071,290</b>
PROJECTED Revenues	13,248,428	3,948,400	1,132,230	-	8,167,797
PROJECTED Expenditures	33,436,862	9,634,391	3,100,000	1,891,175	18,811,296
<b>Estimated Ending Fund Balance at June 30, 2027</b>	<b>\$ 42,947,029</b>	<b>\$ 11,169,903</b>	<b>\$ 1,337,361</b>	<b>\$ 7,011,974</b>	<b>\$ 23,427,791</b>

<b>B. PROJECTED REVENUES BY SOURCE</b>	<b>Total FY 2026-27</b>	<b>Other Sources</b>	<b>CO &amp; DS</b>	<b>STATE</b>	<b>CIF</b>
Student Tuition	\$ 7,177,784				7,177,784
State Capital Outlay Appropriation	-				
State Motor Vehicle License Tax	1,079,000		1,079,000		
Interest	1,043,244		53,230		990,014
<b>TOTAL REVENUES</b>	<b>\$ 9,300,028</b>	<b>\$ -</b>	<b>\$ 1,132,230</b>	<b>\$ -</b>	<b>\$ 8,167,797</b>

**VALENCIA COLLEGE  
UNEXPENDED PLANT FUND BUDGET (FUND 7)  
FOR THE FISCAL YEAR ENDING JUNE 30, 2027**

<b>C. PROJECTED EXPENDITURES BY SOURCE</b>	<b>Total Project Budget</b>	<b>Total FY 2026-27</b>	<b>Other Sources</b>	<b>CO &amp; DS</b>	<b>STATE</b>	<b>CIF</b>
Campus & Faculty Support Hub Renovations	\$ 1,500,000	\$ 500,000				\$ 500,000
CAT Building Design Planning	500,000	500,000				500,000
Commissioning of Mechanical Systems and Test & Balance	1,000,000	299,694			299,694	
East Building 1 AHU 4 Replacement	600,000	507,646				507,646
East Building 1 Outside Air Unit Replacement	550,000	307,682				307,682
East Building 3 Roof Replacement	1,700,000	1,700,000		1,700,000		
East Covered Walkway Roofing Repair & Replacement	500,000	250,000				250,000
East PAC Electrical Infrastructure and Lighting Upgrades	500,000	500,000				500,000
East PAC Roof	500,000	250,000				250,000
Exterior & Interior Signage Replacement & Upgrades	1,300,000	390,199				390,199
Fire Alarm Panel Upgrades	800,000	181,629				181,629
Food Pantry Renovations	250,000	250,000				250,000
Furniture & Equipment Refresh	2,500,000	609,610	609,610			
Horizon West Southwest Campus Development Planning	300,000	278,500				278,500
Lake Nona Building 2	54,076,848	1,000,000			1,000,000	
Major Equipment, Site & Building Repairs (Over \$5,000)	1,600,000	1,600,000				1,600,000
Minor Deferred Maintenance Projects (Between \$5,000 and \$325,000)	3,400,000	3,400,000				3,400,000
Minor Renovation Projects (Under \$325,000)	6,000,000	6,000,000				6,000,000
NW CAT Electrical and Plumbing Program Space Renovation	300,000	300,000				300,000
OIT Backup Power Upgrades & Physical Security	1,500,000	247,052			247,052	
OIT Hardware & Infrastructure Upgrades	10,220,000	1,400,000	1,400,000			
Osceola Chiller #1 Refresh	500,000	150,000				150,000
Osceola Landscape Shade Canopy	900,000	100,000				100,000
Osceola Nursing and Workforce Training Center Planning	100,000	100,000				100,000
Physical Security/Access Control	1,500,000	294,196	294,196			
Poinciana Solar	1,300,000	338,024				338,024
Project Planning Resulting from Master Planning & Space Allocation	500,000	200,000				200,000
Roadway and Parking Lot Resurfacing	2,000,000	500,000				500,000
Science Lab Renovations	2,744,000	1,000,000	756,385			243,615
SPS Advanced Fire Training Area	300,000	300,000				300,000
Student Services Support Renovation & Remodel Planning	500,000	500,000				500,000
West & East ADA Restroom Renovations	4,250,000	1,081,883			344,429	737,454
West Building 7 Roof	1,400,000	1,400,000		1,400,000		
West Campus HSB Nursing Simulation Remodel	17,256,000	6,574,200	6,574,200			
West CEP Roof	400,000	126,547				126,547
West HSB Roof & Building Envelope	1,500,000	300,000				300,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 124,746,848</b>	<b>\$ 33,436,862</b>	<b>\$ 9,634,391</b>	<b>\$ 3,100,000</b>	<b>\$ 1,891,175</b>	<b>\$ 18,811,296</b>

**VALENCIA COLLEGE  
UNEXPENDED PLANT FUND BUDGET (FUND 7)  
FOR THE FISCAL YEAR ENDING JUNE 30, 2027**

<b>D. EXPENDITURES BY CAPITAL ASSET CLASS</b>	<b>Total Project Budget</b>	<b>Total FY 2026-27</b>	<b>Repairs &amp; Remodeling</b>	<b>Planning</b>	<b>Equipment</b>	<b>Building</b>
Campus & Faculty Support Hub Renovations	\$ 1,500,000	\$ 500,000	\$ 500,000			
CAT Building Design Planning	500,000	500,000		500,000		
Commissioning of Mechanical Systems and Test & Balance	1,000,000	299,694	299,694			
East Building 1 AHU 4 Replacement	600,000	507,646	507,646			
East Building 1 Outside Air Unit Replacement	550,000	307,682	307,682			
East Building 3 Roof Replacement	1,700,000	1,700,000	1,700,000			
East Covered Walkway Roofing Repair & Replacement	500,000	250,000	250,000			
East PAC Electrical Infrastructure and Lighting Upgrades	500,000	500,000	500,000			
East PAC Roof	500,000	250,000	250,000			
Exterior & Interior Signage Replacement & Upgrades	1,300,000	390,199	390,199			
Fire Alarm Panel Upgrades	800,000	181,629	181,629			
Food Pantry Renovations	250,000	250,000	250,000			
Furniture & Equipment Refresh	2,500,000	609,610			609,610	
Horizon West Southwest Campus Development Planning	300,000	278,500		278,500		
Lake Nona Building 2	54,076,848	1,000,000		1,000,000		
Major Equipment, Site & Building Repairs (Over \$5,000)	1,600,000	1,600,000	1,600,000			
Minor Deferred Maintenance Projects (Between \$5,000 and \$325,000)	3,400,000	3,400,000	3,400,000			
Minor Renovation Projects (Under \$325,000)	6,000,000	6,000,000	6,000,000			
NW CAT Electrical and Plumbing Program Space Renovation	300,000	300,000	300,000			
OIT Backup Power Upgrades & Physical Security	1,500,000	247,052	247,052			
OIT Hardware & Infrastructure Upgrades	10,220,000	1,400,000	1,400,000			
Osceola Chiller #1 Refresh	500,000	150,000	150,000			
Osceola Landscape Shade Canopy	900,000	100,000		100,000		
Osceola Nursing and Workforce Training Center Planning	100,000	100,000		100,000		
Physical Security/Access Control	1,500,000	294,196	294,196			
Poinciana Solar	1,300,000	338,024	338,024			
Project Planning Resulting from Master Planning & Space Allocation	500,000	200,000		200,000		
Roadway and Parking Lot Resurfacing	2,000,000	500,000	500,000			
Science Lab Renovations	2,744,000	1,000,000	1,000,000			
SPS Advanced Fire Training Area	300,000	300,000	300,000			
Student Services Support Renovation & Remodel Planning	500,000	500,000	500,000			
West & East ADA Restroom Renovations	4,250,000	1,081,883	1,081,883			
West Building 7 Roof	1,400,000	1,400,000	1,400,000			
West Campus HSB Nursing Simulation Remodel	17,256,000	6,574,200	6,574,200			
West CEP Roof	400,000	126,547	126,547			
West HSB Roof & Building Envelope	1,500,000	300,000	300,000			
<b>TOTAL EXPENDITURES</b>	<b>\$ 124,746,848</b>	<b>\$ 33,436,862</b>	<b>\$ 30,648,752</b>	<b>\$ 2,178,500</b>	<b>\$ 609,610</b>	<b>\$ -</b>