

University of North Florida
2021-2022 Carryforward Spending Plan Summary

2021-2022 Operating / Carryforward Spending Plan:

2021-2022	Main	Total
Total E&G Operating Budget	\$202 M	\$202 M
July 1, 2021 Carryforward Balance	\$63.3	\$63.3
2020-2021 Encumbrances	\$5.2 M	\$5.2 M
7% Reserve Requirement	\$14.1 M	\$14.1 M
Carryforward Spending Plan	\$44 M	\$44 M
Percentage of Carryforward Spending Plan Compared to Operating Budget	21.8%	21.8%

Carryforward Spending Plan Highlights and Observations:

- **\$9.6 M for Total University Restricted/Contractual Obligations**
- **\$34.3 M for Total University Commitments**

Restricted/Commitments Highlights:

- \$3.2 M for Student Services, Enrollment, and Retention Efforts
- \$3.3 M for Student Financial Aid
- \$3.9 M for Faculty/Staff, Instructional and Advising Support and Start-up Funding
- \$2.9 M for Faculty Research and Public Service Support and Start-up Funding
- **\$9.4 M for Minor Carryforward Fixed Capital Outlay Projects**
- **\$13.9 M for Major Carryforward Fixed Capital Outlay Projects**
- \$1 M for Coronavirus/COVID-19 Related Expenditures

Observations:

- Fixed Capital Outlay projects missing timelines. Board staff will follow up.

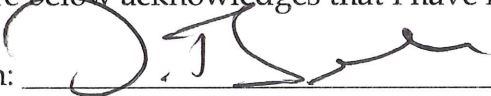


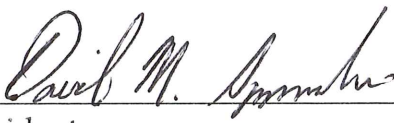
2021-2022 Operating Budget, E&G Carryforward Spending Plan, & Fixed Capital Outlay Budget

University Name: University of North Florida


2021-2022 Operating Budget, E&G Carryforward Spending Plan, & Fixed Capital Outlay Budget Certification Representations

I hereby certify to the Board of Governors that the referenced 2021-2022 Operating Budget, E&G Carryforward Spending Plan, & Fixed Capital Outlay Budget provided to the Board of Governors in accordance with my fiduciary responsibility to the university is true and materially correct to the best of my knowledge. I further certify that these budgets have been reviewed and approved by the Board of Trustees at its meeting held on 9-13-2021, and that funds will only be expended in accordance with the approved budget as well as all applicable Statutes, Board of Governors' Regulations, and university regulations. I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements may render this certification void. My signature below acknowledges that I have read and understand these statements.

Certification:  Date 9-15-21
Chief Financial Officer

Certification:  Date 9/13/21
President

I certify that the above referenced university budgets for fiscal year 2021-2022 have been approved by the University Board of Trustees and is true and materially correct to the best of my knowledge.

Certification:  Date 9/13/21
Board of Trustees Chair

University of North Florida
Education and General
Carryforward Spending Plan Summary
Approved by University Board of Trustees
Balances and Spending Plans as of July 1, 2021

	<u>University E&G</u>	<u>Special Unit or Campus (Title)</u>
A. Beginning E&G Carryforward Balance - July 1, 2021 :		
Cash	\$ 64,702,881	\$ -
Investments	\$ -	\$ -
Accounts Receivable	\$ 1,515,127	\$ -
Less: Accounts Payable	\$ 2,843,022	\$ -
Less: Deferred Student Tuition & Fees	\$ -	\$ -
B. Beginning E&G Carryforward Balance (Net of Payables/Receivables/Deferred Fees) :	\$ 63,374,986	\$ -
C. Fiscal Year 2020-2021 E&G Carryforward Encumbrances Brought Forward	\$ 5,216,269	\$ -
D. 7% Statutory Reserve Requirement (1011.45(1) F.S.):	\$ 14,142,428	\$ -
E. E&G Carryforward Balance Less 7% Statutory Reserve Requirement (Amount Requiring Approved Spending Plan) :	\$ 44,016,289	\$ -
F. * Restricted / Contractual Obligations		
Restricted by Appropriations	\$ -	\$ -
University Board of Trustees Reserve Requirement	\$ -	\$ -
Restricted by Contractual Obligations :		
Compliance, Audit, and Security		
Compliance Program Enhancements	\$ 832,370	\$ -
Audit Program Enhancements	\$ -	\$ -
Campus Security and Safety Enhancements	\$ -	\$ -
Academic and Student Affairs		
Student Services, Enrollment, and Retention Efforts	\$ -	\$ -
Student Financial Aid	\$ 3,378,650	\$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ 2,947,728	\$ -
Faculty Research and Public Service Support and Start-Up Funding	\$ 1,103,518	\$ -
Library Resources	\$ -	\$ -
Facilities, Infrastructure, and Information Technology		
Utilities	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ -	\$ -
Minor Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 1,180,200	\$ -
Major Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 218,432	\$ -
Other UBOT Approved Operating Requirements		
Coronavirus/COVID -19 Related Expenditures (Should agree with restricted column total on "Details - Covid-19" tab)	\$ -	\$ -
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	\$ -	\$ -
Contingencies for a State of Emergency Declared by the Governor (SB 72)	\$ -	\$ -
Operating Restricted : (Should agree with restricted column totals on "Details-Operating" tab)	\$ 8,262,266	\$ -
FCO Restricted : (Should agree with restricted column totals on "Details-Fixed Capital Outlay" tab)	\$ 1,398,632	\$ -
Coronavirus/COVID-19 Restricted: (Should agree with restricted column totals on "Details - COVID-19" tab)	\$ -	\$ -
Grand Total Restricted / Contractual Funds :	\$ 9,660,898	\$ -
G. * Commitments		
Compliance, Audit, and Security		
Compliance Program Enhancements	\$ 132,295	\$ -
Audit Program Enhancements	\$ -	\$ -
Campus Security and Safety Enhancements	\$ 375,000	\$ -
Academic and Student Affairs		
Student Services, Enrollment, and Retention Efforts	\$ 3,248,565	\$ -
Student Financial Aid	\$ -	\$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ 1,023,684	\$ -
Faculty Research and Public Service Support and Start-Up Funding	\$ 1,790,301	\$ -
Library Resources	\$ 138,200	\$ -
Facilities, Infrastructure, and Information Technology		
Utilities	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ 4,314,735	\$ -
Minor Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 8,279,111	\$ -
Major Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 13,753,500	\$ -
Other UBOT Approved Operating Requirements		

University of North Florida
Education and General
Carryforward Spending Plan Summary
Approved by University Board of Trustees
Balances and Spending Plans as of July 1, 2021

	<u>University E&G</u>	<u>Special Unit or Campus (Title)</u>
Coronavirus/COVID-19 Related Expenditures (Should agree with committed column total on "Details - Covid-19" tab)	\$ 1,000,000	\$ -
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	\$ 300,000	\$ -
Contingencies for a State of Emergency Declared by the Governor (SB 72)	\$ -	\$ -
Operating Commitments : (Should agree with committed column total on "Details-Operating" tab)	\$ 11,322,780	\$ -
FCO Commitments : (Should agree with committed column total on "Details-Fixed Capital Outlay" tab)	\$ 22,032,611	\$ -
Coronavirus/COVID-19 Commitments : (Should agree with committed column totals on "Details - COVID-19" tab)	\$ 1,000,000	\$ -
Grand Total Commitments :	\$ 34,355,391	\$ -
H. Available E&G Carryforward Balance as of July 1, 2021:	\$ -	\$ -

* Please provide supplemental **detailed descriptions** for these multiple-item categories in sections E, F, and G for operating, fixed capital outlay, and COVID-19 spending plans using Board of Governors templates provided (use worksheet tabs for "Details" included with this file).

Notes :

1. Florida Polytechnic University amounts include the Phosphate Research Trust Fund.
2. **2019 Senate Bill 190 amended 1011.45 F.S.** regarding university Education & General carryforward minimum reserve balances, reporting requirements, and allowable uses. 1011.45(2) states that *"Each university that retains a state operating fund carry forward balance in excess of the 7 percent minimum shall submit a spending plan for its excess carry forward balance. The spending plan shall be submitted to the university's board of trustees for review, approval, or if necessary, amendment by September 1, 2020, and each September 1 thereafter. The Board of Governors shall review, approve, and amend if necessary, each university's carry forward spending plan by October 1, 2020, and each October 1 thereafter."* 1011.45(3) adds *"A university's carry forward spending plan shall include the **estimated cost per planned expenditure and a timeline for completion of the expenditure.**"* Three additional tabs are provided with this file to allow reporting of university detailed expenditure plans for each planned expenditure or project, a completion timeline, and amount budgeted for expenditure during the reporting fiscal year.

University of North Florida
2021-2022 University E&G Carryforward Spending Plans - Supplemental Details (Operating Plans)
Pursuant to 1011.45, Florida Statutes
July 1, 2021

Line Item #	Carryforward Spending Plan Category	Specific Expenditure/Project Title	Budget				Project Timeline			Comments/Explanations
			Total Amount to be Funded from Current Year E&G Carryforward Balance	RESTRICTED Restricted Balance as of July 1, 2021	COMMITTED Committed Balance as of July 1, 2021	E&G Carryforward Amount Budgeted for Expenditure During FY22	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
1	Campus Security and Safety Enhancements	University Police Department vehicles, Equipment, and Safety Rangers	375,000	-	375,000	375,000	1	1	2022	
2	Compliance Program Enhancements	ADA Compliance and Accessibility	50,000	-	50,000	50,000	1	1	2022	One time funds to remove physical accessibility barriers.
3	Compliance Program Enhancements	Data Analytics for the Performance-Based Metrics	32,295	-	32,295	32,295	2	2	2022	This funds a one time analysis of student data in order to better understand factors impacting student performance and success. This was delayed due to COVID-19.
4	Compliance Program Enhancements	External Legal Counsel Services	832,370	832,370	-	832,370	3	3	2022	One time funding provided to support legal counsel related to compliance with employment, Title IX, immigration, export control, trademarks, litigation matters.
5	Compliance Program Enhancements	Part-time OPS Student Position in Human Resources	50,000	-	50,000	50,000	2	1	2023	One time funding for part-time OPS student positions to assist Human Resources in scanning paper files to digital records to meet data retention requirements.
6	Faculty Research and Public Service Support and Start-Up Funding	Faculty and Graduate Research	868,095	-	868,095	868,095	3	2	2023	
7	Faculty Research and Public Service Support and Start-Up Funding	Faculty Start-Ups	1,103,518	1,103,518	-	1,103,518	3	2	2023	
8	Faculty Research and Public Service Support and Start-Up Funding	Flagship Programs	200,000	-	200,000	200,000	2	2	2022	This one time funding will provide start-up funds for Coastal Biology, will serve to build the curriculum in Masters in Logistics & Supply Chain Management, and help mitigate study abroad cost for students.
9	Faculty Research and Public Service Support and Start-Up Funding	Initial Operating Support to open the new Digital Humanities Institute	60,000	-	60,000	60,000	2	1	2023	One time funding to support the opening of the Digital Humanities Institute. If non-recurring funds are unavailable, one-time events and programs will be scaled back accordingly.
10	Faculty Research and Public Service Support and Start-Up Funding	Initial Operating Support to open the new Institute for the Study of Race & Ethnic Relations	100,000	-	100,000	100,000	2	1	2023	One time funding to support the opening of the Institute for the Study of Race & Ethnic Relations. If non-recurring funds are unavailable, one-time events and programs will be scaled back accordingly.
11	Faculty Research and Public Service Support and Start-Up Funding	Museum of Contemporary Art Academic Programs	400,000	-	400,000	400,000	1	1	2022	MOCA is funded from a variety of funding sources. If non-recurring funds are unavailable, one-time events and programs will be scaled back accordingly.
12	Faculty Research and Public Service Support and Start-Up Funding	One Time Operating Expenditures to Support Academic Departments and Graduate Assistants	22,206	-	22,206	22,206	1	1	2022	
13	Faculty Research and Public Service Support and Start-Up Funding	Operating Funds for Environmental Center	140,000	-	140,000	140,000	1	1	2022	Environmental Center is funded from a variety of sources. If non-recurring funds are unavailable, one-time events and programs will be scaled back accordingly.
14	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Accreditation	333,976	-	333,976	333,976	3	2	2023	One time funding provided to support non-recurring accreditation cost across five colleges and numerous departments.
15	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Faculty Professional Development	335,469	-	335,469	335,469	3	3	2022	
16	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Growth of the UNF Online Program	35,000	-	35,000	35,000	2	2	2022	One-time funding to promote the UNF Online portfolio of fully and primarily online degree programs, highlighting new and innovative programs in areas of strategic emphasis.
17	Faculty/Staff, Instructional and Advising Support and Start-up Funding	One Time Operating Funds for the Medical Nexus Strategic Initiative	813,944	813,944	-	813,944	3	2	2024	
18	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Online Proctoring for Remote Learning	19,240	-	19,240	19,240	2	2	2022	This one time expenditure for online proctoring is to support the additional online courses due to COVID-19.

University of North Florida
2021-2022 University E&G Carryforward Spending Plans - Supplemental Details (Operating Plans)
Pursuant to 1011.45, Florida Statutes
July 1, 2021

Line Item #	Carryforward Spending Plan Category	Specific Expenditure/Project Title	Budget				Project Timeline			Comments/Explanations
			Total Amount to be Funded from Current Year E&G Carryforward Balance	RESTRICTED Restricted Balance as of July 1, 2021	COMMITTED Committed Balance as of July 1, 2021	E&G Carryforward Amount Budgeted for Expenditure During FY22	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
19	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Transformational Learning Opportunities	300,000	-	300,000	300,000	1	1	2022	Transformational Learning Opportunities are one time faculty lead programs that offer unique and engaging educational opportunities with the potential to broaden and deepen students' intellectual and world views.
20	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Visiting Faculty, Adjuncts and Faculty Overload	2,133,784	2,133,784		2,133,784	1	1	2022	
21	Information Technology (ERP, Equipment, etc.)	Network, Infrastructure, Server, and Software Upgrades	4,314,735	-	4,314,735	4,314,735	3	2	2023	One time funding to upgrade network closets to generator power, and to upgrade technical infrastructure and security.
22	Library Resources	Library Resources	138,200	-	138,200	138,200	1	1	2022	This one time funding to provide digital and print books, journals, scholarly publications, and subscriptions to research databases.
23	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Government and Community Relations Strategic Initiatives	50,000	-	50,000	50,000	3	1	2024	One time funding to support lobbying at the state and federal level to facilitate the development of strategic partnerships for UNF.
24	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Presidential Search	250,000	-	250,000	250,000	2	1	2023	One time funding for the Presidential search.
25	Student Financial Aid	Graduate Assistants	162,981	162,981		162,981	1	1	2022	
26	Student Financial Aid	Student Financial Aid	3,215,669	3,215,669		3,215,669	1	1	2022	
27	Student Services, Enrollment, and Retention Efforts	Additional Commencement Activities	68,471	-	68,471	68,471	1	1	2022	One time funding to support additional commencement activities that were delayed due to COVID-19.
28	Student Services, Enrollment, and Retention Efforts	Career Services and Employer Engagement Strategic Initiatives	200,000	-	200,000	200,000	2	1	2023	These funds are to increase the career services provide to students. This funding will provided an Employer Customer Relationship Management System, software for students to apply for jobs and internships, attend virtual recruiting events, and meet with alumni and employers, This funding will also support increased job fairs for students.
29	Student Services, Enrollment, and Retention Efforts	Drumline / Pep Band	835	-	835	835	1	1	2022	This is additional funding to provide music at designated events in order to boost student morale and retention. If no funds are available in the future this will not be funded.
30	Student Services, Enrollment, and Retention Efforts	Faculty Initiatives for Student Success	110,103	-	110,103	110,103	2	1	2023	This funding is provided for one time faculty lead student success initiatives that focus on retention efforts and timely graduation.
31	Student Services, Enrollment, and Retention Efforts	First Generation Student Success Initiatives	45,000	-	45,000	45,000	2	1	2023	One time funding for initiatives that focus on retention efforts and timely graduation of First Generation Students.
32	Student Services, Enrollment, and Retention Efforts	Graduate Student Online Orientation Program	35,000	-	35,000	35,000	1	1	2022	One-time funds to purchase and implement a professionally developed online orientation program for Graduate Students.
33	Student Services, Enrollment, and Retention Efforts	Office of Diversity and Inclusion Strategic Initiatives	250,000	-	250,000	250,000	3	1	2024	These funds are to increase the recruitment and retention of diverse faulty members, to fund a part-time Victim Advocate position, to enhance diversity programming and services on campus.
34	Student Services, Enrollment, and Retention Efforts	Strategic Initiatives for Enrolment Growth in Recruitment and Retention	756,172	-	756,172	756,172	3	2	2023	This one time funding will provide strategic initiatives for enrolment growth in recruitment and retention including name buys, referral agencies, publications, events, video production, student communications, and student wages.
35	Student Services, Enrollment, and Retention Efforts	Strategic Marketing	160,000	-	160,000	160,000	1	1	2022	One time funding aimed at expanding the marketing presence in the region and state.

University of North Florida

2021-2022 University E&G Carryforward Spending Plans - Supplemental Details (Operating Plans)

Pursuant to 1011.45, Florida Statutes

July 1, 2021

Line Item #	Carryforward Spending Plan Category	Specific Expenditure/Project Title	Budget				Project Timeline			Comments/Explanations
			Total Amount to be Funded from Current Year E&G Carryforward Balance	RESTRICTED Restricted Balance as of July 1, 2021	COMMITTED Committed Balance as of July 1, 2021	E&G Carryforward Amount Budgeted for Expenditure During FY22	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
36	Student Services, Enrollment, and Retention Efforts	Student Success Initiatives	1,572,984	-	1,572,984	1,572,984	3	2	2023	One time funding for initiatives that focus on retention efforts and timely graduation.
37	Student Services, Enrollment, and Retention Efforts	Two Part-time Dietitians to Provide Nutrition & Dietetic Services to Students	50,000	-	50,000	50,000	3	1	2024	This additional funding will increase nutrition & dietetic services for students from part-time to full-time. If we determine this initiative should continue, it will be funded from the recurring budget.
			-	-	-	-				
		Total as of July 1, 2021: *	\$ 19,585,047	\$ 8,262,266	\$ 11,322,781	\$ 19,585,047				

*Note: Should agree with respective restricted/contractual and/or committed category totals on "Summary" tab.

University of North Florida
2021-2022 University E&G Carryforward Spending Plans - Supplemental Details (Fixed Capital Outlay Plans)
Pursuant to 1011.45, Florida Statutes
July 1, 2021

Line Item #	Carryforward Spending Plan Category	Specific Project Title/Name	Description	Project(s) Cost to be Funded from Current Year E&G Carryforward Balance	Restricted		Committed	E&G Carryforward Funds Budgeted for Expenditure During FY22	Carryforward Expenditure Timeline			Comments/Explanations
					Restricted Balance As of July 1, 2021	Committed Balance As of July 1, 2021			Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
1	Minor, < \$2M: Renovation, Repair or Maintenance	Minor Projects 2022 (Multiple Buildings)	Multiple buildings and projects, each under \$2 million	\$10,924,462	\$1,180,200	\$8,279,111	\$10,924,462	3	1	2024	Renovation, repair, maintenance, remodelling or infrastructure projects. \$1,465,152 in encumbrances.	
				\$0	\$0	\$0	\$0					
* Total Minor Carryforward As July 1, 2021 :				\$10,924,462	\$1,180,200	\$8,279,111	\$10,924,462					

Major Carryforward Projects (>\$2M)¹

2	Major, \$2M-\$5M: Renovation, Repair or Maintenance	Pedestrian Walkways	Replacement of, and Addition to, Pedestrian Walkways Identified in the Campus Master Plan	\$4,220,098	\$98,432	\$4,000,000	\$4,220,098				\$121,666 in encumbrances.
3	Major, \$2M-\$10M: Completion of Remodeling or Infrastructure	Academic Affairs Moves	Remodelling & Renovations Within Multiple Buildings to Accommodate Various Departmental and Program Moves	\$6,500,000	\$0	\$6,500,000	\$6,500,000				
4	Minor, < \$2M: Completion of Remodeling or Infrastructure	PR0143 - Campus Wireless Upgrades		\$693,710	\$0	\$0	\$693,710				All \$693,710 in encumbrances
5	Major: Completion of a PECO project	2% PECO Project Reserve		\$668,000	\$120,000	\$548,000	\$668,000				\$120,000 in carry forward reserved for Roy Lassiter Hall. This project received PECO appropriations in FY2022. \$548,000 reserved for Coggin College of Business Phase II, subject to FY2023 PECO appropriations.
6	Major, \$2M-\$5M: Renovation, Repair or Maintenance	MedNexus Jacksonville	Remodelling of Space at the Deerwood Campus	\$2,718,800	\$0	\$2,705,500	\$2,718,800				\$13,300 in encumbrances.
* Total Major Carryforward As July 1, 2021 :				\$14,800,608	\$218,432	\$13,753,500	\$14,800,608				

1. As defined in Board of Governors Regulation 14.003(2).

Fixed Capital Outlay Totals :	\$25,725,070	\$1,398,632	\$22,032,611	\$25,725,070
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* Note: Should agree with respective restricted/contractual and/or committed category totals on "Summary" tab.

University of North Florida

2021-2022 University E&G Carryforward Spending Plans - Supplemental Details (COVID - 19)
 Pursuant to 1011.45, Florida Statutes
 July 1, 2021

Line Item #	Carryforward Spending Plan Category	Specific Expenditure/Project Title	Budget				Project Timeline			Comments/Explanations
			Total Amount to be Funded from Current Year E&G Carryforward Balance	RESTRICTED Restricted Balance as of July 1, 2021	COMMITTED Committed Balance as of July 1, 2021	E&G Carryforward Amount Budgeted for Expenditure During FY22	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
1.	Miscellaneous Covid-19 Related Expenditures	Reserve for COVID Expenditures	-	-	1,000,000	1,000,000	1	1	2022	This COVID-19 reserve is for PPE, testing kits, vaccine incentive payments, and other COVID-19 related expenses not covered by the CARES Act.
2.			-	-	-	-				
3.			-	-	-	-				
4.			-	-	-	-				
5.			-	-	-	-				
Totals as of July 1, 2021: *			\$ -	\$ -	\$ 1,000,000	\$ 1,000,000				

*Note: Should agree with respective restricted/contractual and/or committed category totals on "Summary" tab.