

UNIVERSITY OF NORTH FLORIDA

2022-2023 CARRYFORWARD SPENDING PLAN SUMMARY

2022-2023 Operating / Carryforward Spending Plan:

2022-2023	Main	Total
Total 2022-2023 E&G Operating Budget	\$207.8 M	\$207.8 M
July 1, 2022 Carryforward Balance	\$70.1 M	\$70.1 M
2021-2022 Encumbrances	\$10.6 M	\$10.6 M
7% Reserve Requirement	\$14.5 M	\$14.5 M
2022-2023 Carryforward Spending Plan	\$44.8 M	\$44.8 M
Percentage of Carryforward Spending Plan Compared to 2022-2023 Operating Budget	22%	22%

Carryforward Spending Plan Highlights and Observations:

- \$15.2 M for Total University Restricted / Contractual Obligations
- \$29.6 M for Total University Commitments

Restricted / Commitment Highlights

- \$2 M for University Board of Trustees Reserve Requirements
- \$1.6 M for Student Service, Enrollment and Retention Efforts
- \$1.1 M for Student Financial Aid
- \$11.7 M for Faculty / Staff, Instructional and Advising Support and Start-up Funding
- \$3.4 M for Faculty Research and Public Service Support and Start-up Funding
- **\$7.9 M for Minor Carryforward Fixed Capital Outlay Projects**
- **\$9.5 M for Major Carryforward Fixed Capital Outlay Projects**

Observations:

- Board Staff has completed their review and have no further questions at this time.



2022-2023 Operating Budget, E&G Carryforward Spending Plan, & Fixed Capital Outlay Budget

University Name: University of North Florida

2022-2023 Operating Budget, E&G Carryforward Spending Plan, & Fixed Capital Outlay Budget Certification Representations

I hereby certify to the Board of Governors that the referenced 2022-2023 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 September 22, 2022, 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 9-22-22
Chief Financial Officer

Certification:  Date 9/22/22
President

I certify that the above referenced university budgets for fiscal year 2022-2023 have been approved by the University Board of Trustees and is true and materially correct to the best of my knowledge.

Certification:  Date 9/22/22
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, 2022

	University E&G	Special Unit or Campus (Title)	Grand Total : University Summary
A. Beginning E&G Carryforward Balance - July 1, 2022 :			
Cash	\$ 72,958,176	\$ -	\$ 72,958,176
Investments	\$ -	\$ -	\$ -
Accounts Receivable	\$ 2,306,146	\$ -	\$ 2,306,146
Less: Accounts Payable	\$ 5,164,640	\$ -	\$ 5,164,640
Less: Deferred Student Tuition & Fees	\$ -	\$ -	\$ -
B. Beginning E&G Carryforward Balance (Net of Payables/Receivables/Deferred Fees) :	\$ 70,099,682	\$ -	\$ 70,099,682
C. Fiscal Year 2021-2022 E&G Carryforward Encumbrances Brought Forward	\$ 10,667,872	\$ -	\$ 10,667,872
D. 7% Statutory Reserve Requirement (1011.45(1) F.S.):	\$ 14,549,785	\$ -	\$ 14,549,785
E. E&G Carryforward Balance Less 7% Statutory Reserve Requirement (Amount Requiring Approved Spending Plan) :	\$ 44,882,025	\$ -	\$ 44,882,025
F. Annual Contribution to Reserves for New FCO Projects (per s. 1001.706(12) F.S. and Board Reg 14.002) (Should agree with the "Total Facilities Reserves as of July 1, 2022" on the "Details - FCO Reserves" tab)	\$ -	\$ -	\$ -
G. * Restricted / Contractual Obligations			
Restricted by Appropriations	\$ -	\$ -	\$ -
University Board of Trustees Reserve Requirement	\$ 2,000,000	\$ -	\$ 2,000,000
Restricted by Contractual Obligations :			
Compliance, Audit, and Security			
Compliance Program Enhancements	\$ 550,000	\$ -	\$ 550,000
Audit Program Enhancements	\$ -	\$ -	\$ -
Campus Security and Safety Enhancements	\$ -	\$ -	\$ -
Academic and Student Affairs			
Student Services, Enrollment, and Retention Efforts	\$ -	\$ -	\$ -
Student Financial Aid	\$ 1,138,745	\$ -	\$ 1,138,745
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ 7,344,700	\$ -	\$ 7,344,700
Faculty Research and Public Service Support and Start-Up Funding	\$ 2,306,061	\$ -	\$ 2,306,061
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))	\$ 1,401,354	\$ -	\$ 1,401,354
Major Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 495,562	\$ -	\$ 495,562
Other UBOT Approved Operating Requirements			
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	\$ -	\$ -	\$ -
Contingencies for a State of Emergency Declared by the Governor (Section 1011.45(3)(g))	\$ -	\$ -	\$ -
Operating Restricted : (Should agree with restricted column totals on "Details-Operating" tab)	\$ 13,339,506	\$ -	\$ 13,339,506
FCO Restricted : (Should agree with restricted column totals on "Details-Fixed Capital Outlay" tab)	\$ 1,896,916	\$ -	\$ 1,896,916
Grand Total Restricted / Contractual Funds :	\$ 15,236,422	\$ -	\$ 15,236,422
H. * Commitments			
Compliance, Audit, and Security			
Compliance Program Enhancements	\$ 686,065	\$ -	\$ 686,065
Audit Program Enhancements	\$ -	\$ -	\$ -
Campus Security and Safety Enhancements	\$ 150,000	\$ -	\$ 150,000
Academic and Student Affairs			
Student Services, Enrollment, and Retention Efforts	\$ 1,625,790	\$ -	\$ 1,625,790
Student Financial Aid	\$ -	\$ -	\$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ 4,337,036	\$ -	\$ 4,337,036
Faculty Research and Public Service Support and Start-Up Funding	\$ 1,122,053	\$ -	\$ 1,122,053
Library Resources	\$ 12,073	\$ -	\$ 12,073
Facilities, Infrastructure, and Information Technology			
Utilities	\$ -	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ 6,071,750	\$ -	\$ 6,071,750
Minor Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 6,548,633	\$ -	\$ 6,548,633
Major Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 9,092,203	\$ -	\$ 9,092,203
Other UBOT Approved Operating Requirements			
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	\$ -	\$ -	\$ -
Contingencies for a State of Emergency Declared by the Governor (Section 1011.45(3)(g))	\$ -	\$ -	\$ -
Operating Commitments : (Should agree with committed column total on "Details-Operating" tab)	\$ 14,004,767	\$ -	\$ 14,004,767
FCO Commitments : (Should agree with committed column total on "Details-Fixed Capital Outlay" tab)	\$ 15,640,836	\$ -	\$ 15,640,836
Grand Total Commitments :	\$ 29,645,603	\$ -	\$ 29,645,603
I. Available E&G Carryforward Balance as of July 1, 2022:	\$ -	\$ -	\$ -

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

Notes :

- Florida Polytechnic University amounts include the Phosphate Research Trust Fund.
- 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
2022-2023 University E&G Carryforward Spending Plans - Supplemental Details (Operating Plans)
Pursuant to 1011.45, Florida Statutes
July 1, 2022

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, 2022	COMMITTED Committed Balance as of July 1, 2022	E&G Carryforward Amount Budgeted for Expenditure During FY22	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
1	University Board of Trustees Reserve Requirement	Unfunded Benefits Increase	1,000,000	1,000,000	-	1,000,000	1	1	2023	One time funding to cover the unfunded increase in retirement benefits.
2	University Board of Trustees Reserve Requirement	Enrollment Shortfall Reserve	1,000,000	1,000,000	-	1,000,000	1	1	2023	One time Enrollment Shortfall Reserve in case the university experiences tuition revenue shortfalls.
3	Compliance Program Enhancements	Legislative Internship Program	65,000	-	65,000	65,000	2	1	2024	One time funding to start the UNF Legislative Internship Program.
4	Compliance Program Enhancements	External Legal Counsel Services	550,000	550,000	-	550,000	1	1	2023	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	ADA Compliance and Accessibility	50,000	-	50,000	50,000	1	1	2023	One time funds to remove physical accessibility barriers and add automatic door openers.
6	Compliance Program Enhancements	Employee Compensation Study	490,000	-	490,000	490,000	1	1	2023	One time funding for an employee compensation study.
7	Compliance Program Enhancements	Data Analytics for the Performance-Based Metrics	24,591	-	24,591	24,591	3	3	2023	This funds a one time analysis of student data in order to better understand factors impacting student performance and success. This was previously delayed due to COVID.
8	Compliance Program Enhancements	Part-time OPS Student Position in Human Resources	16,474	-	16,474	16,474	2	2	2023	One time funding for part-time OPS student positions to assist Human Resources in scanning paper files to digital records.
9	Compliance Program Enhancements	Transition Student Compliance Programs to Online Format	40,000	-	40,000	40,000	2	1	2024	One time funds to complete the transition of compliance programming to interactive online based engagement events.
10	Campus Security and Safety Enhancements	University Police Department Vehicles, Equipment, Safety Rangers and Upgraded to Emergency Blue Lights.	150,000	-	150,000	150,000	1	1	2023	One time funding for University Police equipment and emergency system upgrades.
11	Student Services, Enrollment, and Retention Efforts	Drumline / Pep Band	835	-	835	835	1	1	2023	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.
12	Student Services, Enrollment, and Retention Efforts	Faculty Initiatives for Student Success	123,537	-	123,537	123,537	2	2	2023	This funding is provided for one time faculty lead student success initiatives that focus on retention efforts and timely graduation.
13	Student Services, Enrollment, and Retention Efforts	Office of Diversity and Inclusion Strategic Initiatives	129,630	-	129,630	129,630	2	3	2024	These funds are to increase the recruitment and retention of diverse faculty members, to fund a part-time Victim Advocate position, to enhance diversity programming and services on campus.
14	Student Services, Enrollment, and Retention Efforts	One Time Operating Expenditures to Support Academic Departments.	246,508	-	246,508	246,508	1	1	2023	One time operating support.
15	Student Services, Enrollment, and Retention Efforts	Strategic Initiatives for Enrollment Growth in Recruitment and Retention	100,000	-	100,000	100,000	3	3	2023	This one time funding will provide strategic initiatives for enrollment growth in recruitment and retention including name buys, referral agencies, publications, events, video production, student communications, and student wages.
16	Student Services, Enrollment, and Retention Efforts	Strategic Marketing	35,000	-	35,000	35,000	1	1	2023	One time funding aimed at expanding the marketing presence in the region and state.
17	Student Services, Enrollment, and Retention Efforts	Student Success Initiatives	935,280	-	935,280	935,280	3	3	2023	One time funding for initiative that focus on retention efforts and timely graduation.
18	Student Services, Enrollment, and Retention Efforts	Two Part-time Dietitians to Provide Nutrition & Dietetic Services to Students	55,000	-	55,000	55,000	1	1	2023	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.
19	Student Financial Aid	Graduate Assistants	138,745	138,745	-	138,745	1	1	2023	One time funding for graduate assistants.
20	Student Financial Aid	Student Financial Aid	1,000,000	1,000,000	-	1,000,000	1	1	2023	One time funding for student financial aid.
21	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Academic Equipment	1,200,000	-	1,200,000	1,200,000	1	1	2023	One time funding for the purchase of academic equipment.
22	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Accreditation	108,704	-	108,704	108,704	1	1	2023	One time funding provided to support non-recurring accreditation cost across colleges and numerous departments.

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July 1, 2022

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			Total Amount to be Funded from Current Year E&G Carryforward Balance	RESTRICTED Restricted Balance as of July 1, 2022	COMMITTED Committed Balance as of July 1, 2022	E&G Carryforward Amount Budgeted for Expenditure During FY22	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
23	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Faculty Professional Development	216,332	-	216,332	216,332	1	1	2023	One time funding for faculty development.
24	Faculty/Staff, Instructional and Advising Support and Start-up Funding	High Impact Practices	312,000	-	312,000	312,000	1	1	2023	High Impact Practices 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.
25	Faculty/Staff, Instructional and Advising Support and Start-up Funding	One Time Funding for Faculty and Staff	2,500,000	-	2,500,000	2,500,000	1	1	2023	One time funding for faculty and staff.
26	Faculty/Staff, Instructional and Advising Support and Start-up Funding	One Time Operating Funds for the MedNexus Strategic Initiative	857,132	857,132	-	857,132	1	1	2023	One time funding rolled forward from MedNexus E&G funding.
27	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Visiting Faculty, Adjuncts and Faculty Overload	6,487,568	6,487,568	-	6,487,568	1	1	2023	One time funding.
28	Faculty Research and Public Service Support and Start-Up Funding	Faculty and Graduate Research	419,969	-	419,969	419,969	1	1	2023	One time funding.
29	Faculty Research and Public Service Support and Start-Up Funding	Faculty Start-Ups	2,306,061	2,306,061	-	2,306,061	1	1	2023	One time funding for faculty start-ups.
30	Faculty Research and Public Service Support and Start-Up Funding	Flagship Programs	165,000	-	165,000	165,000	3	3	2023	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.
31	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	63,823	-	63,823	63,823	2	2	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.
32	Faculty Research and Public Service Support and Start-Up Funding	Museum of Contemporary Art Academic Programs	450,000	-	450,000	450,000	1	1	2023	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.
33	Faculty Research and Public Service Support and Start-Up Funding	One Time Operating Expenditures to Support Academic Departments and Graduate Assistants	23,261	-	23,261	23,261	1	1	2023	One time operating support.
34	Library Resources	Library Resources	12,073	-	12,073	12,073	1	1	2023	This one time funding to provide digital and print books, journals, scholarly publications, and subscriptions to research databases.
35	Information Technology (ERP, Equipment, etc.)	ERP System Update	3,000,000	-	3,000,000	3,000,000	3	1	2025	Initial, one time funding for migration to new ERP system.
36	Information Technology (ERP, Equipment, etc.)	Currency and Telephone Technology Refreshes	2,512,345	-	2,512,345	2,512,345	2	1	2024	One time funding for currency and telephone technology refreshes.
37	Information Technology (ERP, Equipment, etc.)	Network, Infrastructure, Server, Software, and IT Equipment Upgrades	559,405	-	559,405	559,405	1	1	2023	One time funding to upgrade technical infrastructure, audio/visual equipment, and IT security.
Total as of July 1, 2022: *			\$ 27,344,273	\$ 13,339,506	\$ 14,004,767	\$ 27,344,273				

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

University of North Florida
2022-2023 University E&G Carryforward Spending Plans - Supplemental Details (Fixed Capital Outlay Plans)
Pursuant to 1011.45, Florida Statutes
July 1, 2022

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 FY23	Carryforward Expenditure Timeline			Comments/Explanations
					Restricted Balance As of July 1, 2022	Committed Balance As of July 1, 2022		Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
1	Minor, < \$2M: Renovation, Repair or Maintenance	Minor Projects 2023 (Multiple Buildings)	Multiple buildings and projects, each under \$2 million	\$7,949,987	\$1,401,354	\$6,548,633	\$7,949,987	3	1	2025	Renovation, repair, maintenance, remodeling or infrastructure projects.
* Total Minor Carryforward As July 1, 2022 :				\$7,949,987	\$1,401,354	\$6,548,633	\$7,949,987				

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	\$3,649,863	\$0	\$3,649,863	\$3,649,863	2	2	2023	
3	Major, \$2M-\$10M: Completion of Remodeling or Infrastructure	Academic Affairs Moves	Remodeling & renovations within multiple buildings to accommodate various departmental and program moves	\$5,100,000	\$0	\$5,100,000	\$5,100,000	3	1	2025	
4	Major, \$2M-\$5M: Renovation, Repair or Maintenance	MedNexus Jacksonville	Remodeling of space at FSCJ Deerwood Campus	\$495,562	\$495,562	\$0	\$495,562	2	2	2023	
5	Major, \$2M-\$10M: Completion of Remodeling or Infrastructure	Roy Lassiter Hall Renovation	Remodel & Renovation of Roy Lassiter Hall 2nd Floor 2020 Educational Plant Survey Recommended Projects: 3.4 & 4.4	\$341,578	\$0	\$341,578	\$341,578	3	2	2024	
6	Major, \$2M-\$10M: Completion of Remodeling or Infrastructure	Coggin College of Business Phase II	Remodel, Renovation and Addition to Coggin College of Business, Schultz Hall and Building 10. 2020 Educational Plant Survey Recommended Projects: 3.3, 3.5, 3.6, 4.3, 4.5, 4.6, 5.1	\$762	\$0	\$762	\$762	3	1	2025	
7	Major, \$2M-\$10M: Completion of Remodeling or Infrastructure	Campus Wireless	Campus Wireless Network Upgrade	\$0	\$0	0	\$0	3	3	2023	
* Total Major Carryforward As July 1, 2022 :				\$9,587,765	\$495,562	\$9,092,203	\$9,587,765				

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

Fixed Capital Outlay Totals :

\$17,537,752	\$1,896,916	\$15,640,836	\$17,537,752
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* Note: Should agree with respective restricted/contractual and/or committed category totals on "Summary" tab.