

UNIVERSITY OF WEST FLORIDA

2022-2023 CARRYFORWARD SPENDING PLAN SUMMARY

2022-2023 Operating / Carryforward Spending Plan:

2022-2023	Main	Total
Total 2022-2023 E&G Operating Budget	\$140 M	\$140 M
July 1, 2022 Carryforward Balance	\$24.9 M	\$24.9 M
2021-2022 Encumbrances	\$1.8 M	\$1.8 M
7% Reserve Requirement	\$9.8 M	\$9.8 M
2022-2023 Carryforward Spending Plan	\$13.2 M	\$13.2 M
Percentage of Carryforward Spending Plan Compared to 2022-2023 Operating Budget	9%	9%

Carryforward Spending Plan Highlights and Observations:

- \$5.1 M for Total University Restricted / Contractual Obligations
- \$8.0 M for Total University Commitments
- \$152 K for Annual Contributions to Reserves for New Fixed Capital Outlay Projects

Restricted / Commitment Highlights

- \$1.4 M for Student Service, Enrollment and Retention Efforts
- \$4.8 M for Student Financial Aid
- \$220 K for Faculty / Staff, Instructional and Advising Support and Start-up Funding
- \$181 K for Faculty Research and Public Service Support and Start-up Funding
- \$837 K for Information Technology
- **\$40 K for Minor Carryforward Fixed Capital Outlay Projects**
- **\$1.1 M for Major Carryforward Fixed Capital Outlay Projects**
- \$3.9 M for Other Board of Trustees Approved Operating Requirements

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: The University of West 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 15, 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: DocuSigned by: Betsy Bowers Date 09/16/2022
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Chief Financial Officer

Certification: DocuSigned by: Martha Saunders Date 09/16/2022
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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: DocuSigned by: Suzanne Lewis Date 09/16/2022
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Board of Trustees Chair

The University of West Florida
Education and General
Carryforward Spending Plan Summary
Approved by University Board of Trustees
Balances and Spending Plans as of July 1, 2022

	<u>University E&G</u>	<u>Special Unit or Campus (Title)</u>
A. Beginning E&G Carryforward Balance - July 1, 2022 :		
Cash	\$ -	\$ -
Investments	\$ 24,866,816	\$ -
Accounts Receivable	\$ 2,822	\$ -
Less: Accounts Payable	\$ 3,917	\$ -
Less: Deferred Student Tuition & Fees	\$ -	\$ -
B. Beginning E&G Carryforward Balance (Net of Payables/Receivables/Deferred Fees) :	\$ 24,865,721	\$ -
C. Fiscal Year 2021-2022 E&G Carryforward Encumbrances Brought Forward	\$ 1,785,673	\$ -
D. 7% Statutory Reserve Requirement (1011.45(1) F.S.):	\$ 9,837,092	\$ -
E. E&G Carryforward Balance Less 7% Statutory Reserve Requirement (Amount Requiring Approved Spending Plan) :	\$ 13,242,956	\$ -
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)	\$ 151,818	\$ -
G. * Restricted / Contractual Obligations		
Restricted by Appropriations	\$ 462,416	\$ -
University Board of Trustees Reserve Requirement	\$ -	\$ -
Restricted by Contractual Obligations :		
Compliance, Audit, and Security		
Compliance Program Enhancements	\$ -	\$ -
Audit Program Enhancements	\$ -	\$ -
Campus Security and Safety Enhancements	\$ -	\$ -
Academic and Student Affairs		
Student Services, Enrollment, and Retention Efforts	\$ -	\$ -
Student Financial Aid	\$ 4,500,000	\$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ -	\$ -
Faculty Research and Public Service Support and Start-Up Funding	\$ -	\$ -
Library Resources	\$ -	\$ -
Facilities, Infrastructure, and Information Technology		
Utilities	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ 77,646	\$ -
Minor Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ -	\$ -
Major Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ -	\$ -
Other UBOT Approved Operating Requirements		
Other Operating Requirements (University Board of Trustees Approved That Support the University Mission)	\$ 66,513	\$ -
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)	\$ 5,106,575	\$ -
FCO Restricted : (Should agree with restricted column totals on "Details-Fixed Capital Outlay" tab)	\$ -	\$ -
Grand Total Restricted / Contractual Funds :	\$ 5,106,575	\$ -
H. * Commitments		
Compliance, Audit, and Security		
Compliance Program Enhancements	\$ -	\$ -
Audit Program Enhancements	\$ -	\$ -
Campus Security and Safety Enhancements	\$ 75,000	\$ -
Academic and Student Affairs		
Student Services, Enrollment, and Retention Efforts	\$ 1,391,994	\$ -
Student Financial Aid	\$ 320,800	\$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ 220,000	\$ -
Faculty Research and Public Service Support and Start-Up Funding	\$ 181,500	\$ -
Library Resources	\$ -	\$ -
Facilities, Infrastructure, and Information Technology		
Utilities	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ 759,665	\$ -
Minor Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 40,390	\$ -

The University of West Florida
Education and General
Carryforward Spending Plan Summary
Approved by University Board of Trustees
Balances and Spending Plans as of July 1, 2022

	<u>University E&G</u>	<u>Special Unit or Campus (Title)</u>
Major Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 1,137,710	\$ -
Other UBOT Approved Operating Requirements		
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	\$ 3,857,504	\$ -
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)	\$ 6,806,463	\$ -
FCO Commitments : (Should agree with committed column total on "Details-Fixed Capital Outlay" tab)	\$ 1,178,100	\$ -
Grand Total Commitments :	\$ 7,984,563	\$ -
I. Available E&G Carryforward Balance as of July 1, 2022:	\$ 0	\$ -

* 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 :

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 it's 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.

The University of West 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 FY23	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
1	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	President's Office Non-Recurring Wage items.	254,586	-	254,586	254,586	1	1	2023	Limited/Time Specific Employment, including leave payouts; One-time/Annual Contracts; consultant fees, performance incentives, furniture, travel, professional development.
2	Restricted by Appropriations	Small Business Development Center (SBDC)	462,416	462,416	-	462,416	1	1	2023	furniture for the SBDC State Director's Office (phase 2, furniture for the 6 offices), conference registrations and
3	Student Services, Enrollment, and Retention Efforts	Div. of Advancement Student and OPS	270,530	-	270,530	90,177	3	1	2025	OPS positions equipment/supplies for Div. of Advancement
4	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Brand Campaign/Marketing/Institutional Communications	28,045	-	28,045	28,045	3	3	2023	Brand Campaign Marketing for One-time/Annual Contracts, Software, IT Services, Equipment, Short-Term Rentals, Repair and Maintenance, Office Supplies, OPS Appointments, Furniture, Professional Development, Memberships, Entry Fees, Staff Recruiting, External Printing.
5	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Finance and Admin Division-Equipment and Supplies	82,812	-	82,812	82,812	1	1	2023	Equipment and supplies purchases for maintaining campus facilities (building services, environmental health & safety, utilities operations, etc.)
6	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Finance and Admin Division-Repairs & Maintenance	342	-	342	342	1	1	2023	Repairs & maintenance work (vehicles, elevator maintenance, wiring repairs, etc.)
7	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	OPS-Contracts Manager	50,000	-	50,000	50,000	1	1	2023	To help fund current fiscal year costs for the OPS-Contracts Manager position in the Procurement and Contracts department
8	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Deferred Maintenance Projects	2,375	2,375	-	2,375	3	3	2023	Maintenance and repair projects in progress (such as fire alarm panels, generator repair, drainage rehab, etc.)
9	Campus Security and Safety Enhancements	University Police-Vehicle Replacement	75,000	-	75,000	75,000	1	1	2023	Purchase of a new vehicle and vehicle equipment for the University Police department
10	Student Services, Enrollment, and Retention Efforts	Disabled Student Resources, International Student Center and Health Services contract needs	457,735	-	457,735	152,578	3	1	2025	Disabled Student Resources, recertifications, conferences & registrations, travel, professional development, 3rd party payments for Int'l recruiters, transcript evaluations & Tele-Health for Psy. or Mental Health.
11	Student Services, Enrollment, and Retention Efforts	Non Recurring Salary, Fringe, & OPS needs.	663,729	-	663,729	323,700	3	1	2025	Salary & Fringe & OPS for time limited appointments, leave payouts, unemployment, OPS health, and other insurance costs.

12	Student Financial Aid	LAC Scholarships and other Student Aid	320,800	-	320,800	105,400	3	1	2025	Scholarships for LAC, study abroad, retention, International, and Commuter students and for Emergency student needs.
13	Faculty Research and Public Service Support and Start-Up Funding	Community Garden Improvements	181,500	-	181,500	75,000	3	1	2025	Lighting installation, Swing, & Tiered Garden at the community garden teaching site and educational pavilion. Also ESC for faculty for work with community garden & teaching site
14	Information Technology (ERP, Equipment, etc.)	Equipment Replacement	103,915	-	103,915	103,915	1	1	2023	Computer, printer, monitor, battery backup, etc. replacements
15	Student Financial Aid	Academic Affairs Scholarships	3,500,000	3,500,000	-	3,500,000	1	1	2023	Academic Scholarships and student financial aid
16	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Strategic Initiatives, Academic Program Investments , and Leave Liability	1,935,877	-	1,935,877	1,935,877	1	1	2023	Funding for academic programs with costly replacement technology, and new academic program analysis and development to keep in line the strategic enrollment initiative of the University's Strategic Master Plan
17	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Estimated leave liability payouts owed by the division by year end.	1,400,000	-	1,400,000	1,400,000	1	1	2023	Annual estimated leave liability for retiring faculty and staff
18	Student Financial Aid	Academic Affairs Scholarships Packaging for Next Term	1,000,000	1,000,000	-	-	2	1	2024	Packaging amounts for next fall and spring scholarships awards. Amounts must be set aside in advance in order to send new students award notifications.
19	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Academic Affairs Temporary employees compensation	220,000	-	220,000	220,000	1	1	2023	Salaries for temporary employees
20	Information Technology (ERP, Equipment, etc.)	ITS - Classroom Upgrades	51,000	-	51,000	51,000	1	1	2023	Classroom Technology Upgrades
21	Information Technology (ERP, Equipment, etc.)	ITS - Network Equipment Repair/Replacement	166,749	-	166,749	166,749	1	1	2023	Network Equipment
22	Information Technology (ERP, Equipment, etc.)	ITS - Data Center Supplies	27,401	27,401	-	27,401	1	1	2023	Data Center Equipment
23	Information Technology (ERP, Equipment, etc.)	ITS - Contract Employment Services	148,000	-	148,000	148,000	1	1	2023	TEKsystems Contract Employment Services
24	Information Technology (ERP, Equipment, etc.)	ITS - Google Workspace EDU license	50,245	50,245	-	50,245	1	1	2023	Google Workspace EDU site license
25	Information Technology (ERP, Equipment, etc.)	ITS - Personnel Training/ Travel	25,000	-	25,000	25,000	1	1	2023	ITS Personnel Technical Training and Related Travel
26	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Deferred Maintenance Projects	169,976	64,138	105,838	169,976	2	2	2023	Maintenance and repair projects
27	Information Technology (ERP, Equipment, etc.)	Oracle On-line Temp Licenses	25,000	-	25,000	25,000	1	1	2023	Funding for Oracle additional temp. licenses
28	Information Technology (ERP, Equipment, etc.)	ERP Training for new employees	170,005	-	170,005	170,005	1	1	2023	Funding for ERP training, consultation and other services
29	Information Technology (ERP, Equipment, etc.)	Server Equipment Replacement	70,000	-	70,000	70,000	1	1	2023	Funding for infrastructure equipment
30										
31										
32										
33										
34			-	-	-	-				
35			-	-	-	-				
Total as of July 1, 2022: *			\$ 11,913,039	\$ 5,106,575	\$ 6,806,463	\$ 9,765,599				

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

The University of West 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	Water Well #2 (Replacement)	Replacement of failed Water Well #2	\$40,390	\$0	\$40,390	\$40,390	2	2	2023	Water Well #2 has failed and requires replacement. The water well was originally constructed in the late 1960's and is over 50 years in age. The internal wall casing has deteriorated and is non-repairable. Project timeline is currently extended to 06/30/2023.				
2				\$0	\$0	\$0	\$0								
3				\$0	\$0	\$0	\$0								
4				\$0	\$0	\$0	\$0								
* Total Minor Carryforward As July 1, 2022 :				\$40,390	\$0	\$40,390	\$40,390								
Major Carryforward Projects (>\$2M)¹															
5	Major, \$2M-\$5M: Renovation, Repair or Maintenance	B40 Med Voltage Switchgear	Medium Voltage Switchgear Replacement Project	\$37,710	\$0	\$37,710	\$37,710	6	6	2023	Project timeline was extended for completion of the project, due to COVID-19 related project delays and other scheduling issues; power outages scheduled during Winter Break 2021 to complete the project had to be postponed until Winter Break 2022; project includes electrical design, pre-fabricated building, cabling and electrical, and equipment.				
6				Major, \$2M-\$10M: Completion of Remodeling or Infrastructure	Building 54-Fire Mitigation	Building 54 fire mitigation retrofit project	\$1,100,000	\$0	\$1,100,000	\$1,100,000		4	3	2024	Includes CF funds estimated to be needed to cover additional costs for the Bldg. 54 Fire Mitigation (PECO) project. Estimated spending in FY23 for Phase I Design and Design-Build Services. Project timeline currently extended to 06/30/2024.
7							\$0	\$0	0	\$0					
* Total Major Carryforward As July 1, 2022 :				\$1,137,710	\$0	\$1,137,710	\$1,137,710								

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

Fixed Capital Outlay Totals :	\$1,178,100	\$0	\$1,178,100	\$1,178,100
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*** Note: Should agree with respective restricted/contractual and/or committed category totals on "Summary" tab.**

University Facilities Reserves
Additional Amounts Contributed From July 1, 2022 Beginning E&G Carryforward Balance
Pursuant to [s. 1001.706\(12\) F.S.](#) and Board of Governors Regulation 14.002

	Specific Project/Facility Title	Description of Project/Facility	Amount Added From E&G Carryforward for FY 2022-23
1.	Building 54-Fire Mitigation	Building 54 fire mitigation retrofit project (1% escrow)	\$ 113,864
2.	Building 54-Fire Mitigation	Building 54 fire mitigation retrofit project (1% escrow)	\$ 37,954
3.			\$ -
4.			\$ -
5.			\$ -
6.			\$ -
7.			\$ -
8.			\$ -
9.			\$ -
10.			\$ -
		Total Capital Facilities Reserves as of July 1, 2022 : *	\$ 151,818.00

*Note: Should agree with line F on the "Summary" tab.