

# UNIVERSITY OF NORTH FLORIDA

## 2023-2024 CARRYFORWARD SPENDING PLAN SUMMARY

### 2023-2024 Operating / Carryforward Spending Plan:

2023-2024	Main	Total
<b>Total 2023-2024 E&amp;G Operating Budget</b>	\$245.8 M	\$245.8 M
<b>July 1, 2023 Beginning Carryforward Balance</b>	\$58.2 M	\$58.2M
<b>2022-2023 Encumbrances</b>	\$11.6 M	\$11.6 M
<b>7% Reserve Requirement</b>	\$17.2 M	\$17.2 M
<b>2023-2024 Carryforward Spending Plan</b>	\$29.4 M	\$29.4 M
<b>Percentage of Carryforward Spending Plan Compared to 2023-2024 Operating Budget</b>	12%	12%

### Carryforward Spending Plan Highlights and Observations:

- \$5.9 M for Total University Restricted / Contractual Obligations
- \$23.5 M for Total University Commitments

### Restricted / Commitment Highlights

- \$504 K for Student Service, Enrollment and Retention Efforts
- \$900 K for Student Financial Aid
- \$3.6 M for Faculty / Staff, Instructional and Advising Support and Start-up Funding
- \$720 K for Faculty Research and Public Service Support and Start-up Funding
- **\$9.7 M for Small Carryforward Fixed Capital Outlay Projects**
- **\$9.2 M for Large Carryforward Fixed Capital Outlay Projects**

### Observations:

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

**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, 2023**

	<u>University E&amp;G</u>	<u>Special Unit or Campus (Title)</u>	<u>Grand Total : University Summary</u>
<b>A. Beginning E&amp;G Carryforward Balance - July 1, 2023 :</b>			
Cash	\$ 59,627,638	\$ -	\$ 59,627,638
Investments	\$ -	\$ -	\$ -
Accounts Receivable	\$ 3,107,808	\$ -	\$ 3,107,808
Less: Accounts Payable	\$ 4,498,050	\$ -	\$ 4,498,050
Less: Deferred Student Tuition & Fees	\$ -	\$ -	\$ -
<b>B. Beginning E&amp;G Carryforward Balance (Net of Payables/Receivables/Deferred Fees) :</b>	\$ 58,237,396	\$ -	\$ 58,237,396
<b>C. Fiscal Year 2022-2023 E&amp;G Carryforward Encumbrances Brought Forward</b>	\$ 11,622,963	\$ -	\$ 11,622,963
<b>D. 7% Statutory Reserve Requirement (1011.45(1) F.S.):</b>	\$ 17,205,948	\$ -	\$ 17,205,948
<b>E. E&amp;G Carryforward Balance Less 7% Statutory Reserve Requirement</b> ( Amount Requiring Approved Spending Plan ) :	<b>\$ 29,408,485</b>	<b>\$ -</b>	<b>\$ 29,408,485</b>
<b>F. Annual Contribution to Reserves for New FCO Projects (per s. 1001.706(12) F.S. and Board Reg 14.002)</b> (Should agree with the "Total Facilities Reserves as of July 1, 2023" on the "Details - FCO Reserves" tab)	\$ -	\$ -	\$ -
<b>G. * Restricted / Contractual Obligations</b>			
Restricted by Appropriations	\$ -	\$ -	\$ -
University Board of Trustees Reserve Requirement	\$ -	\$ -	\$ -
<b>Restricted by Contractual Obligations :</b>			
<b>Compliance, Audit, and Security</b>			
Compliance Program Enhancements	\$ 550,000	\$ -	\$ 550,000
Audit Program Enhancements	\$ -	\$ -	\$ -
Campus Security and Safety Enhancements	\$ -	\$ -	\$ -
<b>Academic and Student Affairs</b>			
Student Services, Enrollment, and Retention Efforts	\$ -	\$ -	\$ -
Student Financial Aid	\$ -	\$ -	\$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ 2,816,857	\$ -	\$ 2,816,857
Faculty Research and Public Service Support and Start-Up Funding	\$ -	\$ -	\$ -
Library Resources	\$ -	\$ -	\$ -
<b>Facilities, Infrastructure, and Information Technology</b>			
Utilities	\$ -	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ -	\$ -	\$ -
Small Carryforward Fixed Capital Outlay Projects ( Board of Governors Regulation 14.003(2) )	\$ 2,441,209	\$ -	\$ 2,441,209
Large Carryforward Fixed Capital Outlay Projects ( Board of Governors Regulation 14.003(2) )	\$ 135,196	\$ -	\$ 135,196
<b>Other UBOT Approved Operating Requirements</b>			
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) )	\$ -	\$ -	\$ -
<b>Operating Restricted :</b> (Should agree with restricted column totals on "Details-Operating" tab)	<b>\$ 3,366,857</b>	<b>\$ -</b>	<b>\$ 3,366,857</b>
<b>FCO Restricted :</b> (Should agree with restricted column totals on "Details-Fixed Capital Outlay" tab)	<b>\$ 2,576,405</b>	<b>\$ -</b>	<b>\$ 2,576,405</b>
<b>Grand Total Restricted / Contractual Funds :</b>	<b>\$ 5,943,262</b>	<b>\$ -</b>	<b>\$ 5,943,262</b>
<b>H. * Commitments</b>			
<b>Compliance, Audit, and Security</b>			
Compliance Program Enhancements	\$ -	\$ -	\$ -
Audit Program Enhancements	\$ -	\$ -	\$ -
Campus Security and Safety Enhancements	\$ 441,000	\$ -	\$ 441,000
<b>Academic and Student Affairs</b>			
Student Services, Enrollment, and Retention Efforts	\$ 504,220	\$ -	\$ 504,220
Student Financial Aid	\$ 900,000	\$ -	\$ 900,000
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ 777,426	\$ -	\$ 777,426
Faculty Research and Public Service Support and Start-Up Funding	\$ 720,000	\$ -	\$ 720,000
Library Resources	\$ -	\$ -	\$ -

**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, 2023**

	<u>University E&amp;G</u>	<u>Special Unit or Campus (Title)</u>	<u>Grand Total : University Summary</u>
<b>Facilities, Infrastructure, and Information Technology</b>			
Utilities	\$ -	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ 3,671,009	\$ -	\$ 3,671,009
Small Carryforward Fixed Capital Outlay Projects ( Board of Governors Regulation 14.003(2) )	\$ 7,312,812	\$ -	\$ 7,312,812
Large Carryforward Fixed Capital Outlay Projects ( Board of Governors Regulation 14.003(2) )	\$ 9,138,756	\$ -	\$ 9,138,756
<b>Other UBOT Approved Operating Requirements</b>			
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) )	\$ -	\$ -	\$ -
<b>Operating Commitments :</b> (Should agree with committed column total on "Details-Operating" tab)	<b>\$ 7,013,655</b>	<b>\$ -</b>	<b>\$ 7,013,655</b>
<b>FCO Commitments :</b> (Should agree with committed column total on "Details-Fixed Capital Outlay" tab)	<b>\$ 16,451,568</b>	<b>\$ -</b>	<b>\$ 16,451,568</b>
<b>Grand Total Commitments :</b>	<b>\$ 23,465,223</b>	<b>\$ -</b>	<b>\$ 23,465,223</b>
<b>I. Available E&amp;G Carryforward Balance as of July 1, 2023:</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>

\* 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 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 must 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**  
**2023-2024 University E&G Carryforward Spending Plans - Supplemental Details (Operating Plans)**  
Pursuant to 1011.45, Florida Statutes  
July 1, 2023

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, 2023	COMMITTED Committed Balance as of July 1, 2023	E&G Carryforward Amount Budgeted for Expenditure During FY24	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	\$ 441,000	\$ -	\$ 441,000	\$ 441,000	1	1	2024	One time funding for University Police equipment and emergency system upgrades.
2	Compliance Program Enhancements	External Legal Counsel Services	\$ 550,000	\$ 550,000	\$ -	\$ 550,000	1	1	2024	One time funding provided to support legal counsel related to compliance with employment, Title IX, immigration, export control, trademarks and litigation matters.
3	Faculty Research and Public Service Support and Start-Up Funding	Faculty and Graduate Research	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	1	1	2024	One time funding for research.
4	Faculty Research and Public Service Support and Start-Up Funding	Museum of Contemporary Art 100 Year Event	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	1	1	2024	This one time event funding will be used to commemorate 100 years of the Museum of Contemporary Art. 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.
5	Faculty Research and Public Service Support and Start-Up Funding	Museum of Contemporary Art Academic Programs	\$ 450,000	\$ -	\$ 450,000	\$ 450,000	1	1	2024	
6	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Academic Affairs Operating Expenses	\$ 110,172	\$ -	\$ 110,172	\$ 110,172	1	1	2024	One time funding provided to undergo dean searches.
7	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Human Resources Compensation Study	\$ 117,621	\$ -	\$ 117,621	\$ 117,621	1	1	2024	One time expenditure for a university-wide compensation study.
8	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Nursing LINE	\$ 9,414	\$ -	\$ 9,414	\$ 9,414	1	1	2024	One time Nursing LINE funding that was carried forward from FY23 E&G balance. This funding will continue to support the Nursing LINE Program.
9	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Nursing PIPELINE	\$ 500,219	\$ -	\$ 500,219	\$ 500,219	1	1	2024	One time Nursing PIPELINE funding that was carried forward from FY23 E&G balance. This funding will continue to support the Nursing PIPELINE Program.
10	Faculty/Staff, Instructional and Advising Support and Start-up Funding	One Time Operating Funds to Support the President's Office	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	1	1	2024	One time operating support.
11	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Visiting Faculty, Adjuncts and Faculty Overload	\$ 2,816,857	\$ 2,816,857	\$ -	\$ 2,816,857	1	1	2024	One time carry forward funding for visiting faculty, adjuncts and faculty overload.
12	Information Technology (ERP, Equipment, etc.)	Currency and Telephone Technology Refreshes	\$ 3,511,000	\$ -	\$ 3,511,000	\$ 3,511,000	1	1	2024	One time funding for currency and telephone technology refreshes.
13	Information Technology (ERP, Equipment, etc.)	ITS Technology Updates	\$ 160,009	\$ -	\$ 160,009	\$ 160,009	1	1	2024	One time technology updates.
14	Student Financial Aid	Employee Scholarships	\$ 900,000	\$ -	\$ 900,000	\$ 900,000	1	1	2024	One time carry forward funding for employee scholarships.
15	Student Services, Enrollment, and Retention Efforts	Drumline / Pep Band	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	1	1	2024	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.
16	Student Services, Enrollment, and Retention Efforts	Student Success Initiatives	\$ 350,000	\$ -	\$ 350,000	\$ 350,000	1	1	2024	One time funding for initiative that focus on retention efforts and timely graduation.
17	Student Services, Enrollment, and Retention Efforts	Student Tutoring	\$ 70,311	\$ -	\$ 70,311	\$ 70,311	1	1	2024	One time funding to support student peer-to-peer tutoring programs.
18	Student Services, Enrolment, and Retention Efforts	Faculty Initiatives for Student Success	\$ 33,909	\$ -	\$ 33,909	\$ 33,909	1	1	2024	This funding is provided for one time faculty lead student success initiatives that focus on retention efforts and timely graduation.
19										
20										
<b>Total as of July 1, 2023: *</b>			<b>\$ 10,380,512</b>	<b>\$ 3,366,857</b>	<b>\$ 7,013,655</b>	<b>\$ 10,380,512</b>				

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

**University of North Florida**  
**2023-2024 University E&G Carryforward Spending Plans - Supplemental Details (Fixed Capital Outlay Project Plans)**  
Pursuant to Section 1011.45, Florida Statutes  
July 1, 2023

Line Item #	Carryforward Spending Plan Category	Specific Project Title/Name	Project Description	Amount of July 1, 2023, E&G Carryforward Operating Balance Provided to FCO Project <sup>2</sup> (F+G)	(F) Restricted	(G) Committed	Carryforward Expenditure Timeline			Comments/Explanations
							To Restricted Balance on July 1, 2023	To Committed Balance on July 1, 2023	Total # Years of Expenditures per Project	
<b>Small Carryforward Projects<sup>1</sup></b>										
1	Small, < \$2M: Renovation, Repair or Maintenance	Minor Projects 2024 (Multiple Buildings)	Multiple buildings and projects, each under \$2 million	\$ 9,754,021	\$ 2,441,209	\$ 7,312,812	3	1	2026	Renovation, repair, maintenance, remodeling or infrastructure projects.
				\$ -	\$ -	\$ -				
				\$ -	\$ -	\$ -				
				\$ -	\$ -	\$ -				
				\$ -	\$ -	\$ -				
				\$ -	\$ -	\$ -				
				\$ -	\$ -	\$ -				
			<b>* Total Minor Carryforward As July 1, 2023 :</b>	<b>\$ 9,754,021</b>	<b>\$ 2,441,209</b>	<b>\$ 7,312,812</b>				
<b>Large Carryforward Projects<sup>1</sup></b>										
2	Large, > \$2M: Renovation, Repair or Maintenance	Deferred Maintenance	Carry Forward funding to supplement Federal Deferred Maintenance projects.	\$ 115,454	\$ 115,454	\$ -	3	3	2026	
3	Large, > \$2M: Renovation, Repair or Maintenance	Pedestrian Walkways	Replacement of, and addition to, pedestrian walkways identified in the Campus Master Plan	\$ 610,708		\$ 610,708	3	3	2024	
4	Large, > \$2M: Completion of Remodeling or Infrastructure	Academic Affairs Moves	Remodeling & renovations within multiple buildings to accommodate various departmental and program moves	\$ 3,000,000	\$ -	\$ 3,000,000	3	2	2025	
5	Large, > \$2M: Renovation, Repair or Maintenance	Brooks College of Health Remodel	Remodel & Renovation of the Brooks College of Health. 2020 Educational Plant Survey Recommended Projects: 3.2, 4.2	\$ 160,000	\$ -	\$ 160,000	3	3	2025	
6	Large, > \$2M: 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	\$ 57,637		\$ 57,637	3	3	2024	
7	Large, > \$2M: 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, 3.4, 4.2, 4.5, 4.6, 5.1	\$ 5,310,411		\$ 5,310,411	3	2	2025	
8	Large, > \$2M: Completion of Remodeling or Infrastructure	Campus Wireless	Campus Wireless Network Upgrade	\$ 19,742	\$ 19,742	\$ -	3	3	2024	
				\$ -	\$ -	\$ -				
			<b>* Total Major Carryforward As July 1, 2023 :</b>	<b>\$ 9,273,952</b>	<b>\$ 135,196</b>	<b>\$ 9,138,756</b>				
			<b>Fixed Capital Outlay Totals :</b>	<b>\$ 19,027,973</b>	<b>\$ 2,576,405</b>	<b>\$ 16,451,568</b>				
			<b>* Should agree with respective restricted/contractual and/or committed category totals on "Summary" tab.</b>							

1. As defined in Board of Governors Regulation 14.003.  
2. Amount deducted from July 1, 2023, beginning E&G Carryforward operating balance for fixed capital outlay project funding per Section 1011.45, F.S. and Board of Governors Regulation 9.007(3)(a)(4).