

# UNIVERSITY OF WEST 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>	\$177.3 M	\$177.3 M
<b>July 1, 2023 Beginning Carryforward Balance</b>	\$30.6 M	\$30.6 M
<b>2022-2023 Encumbrances</b>	\$935 K	\$935 K
<b>7% Reserve Requirement</b>	\$12.4 M	\$12.4 M
<b>2023-2024 Carryforward Spending Plan</b>	\$17.2 M	\$17.2 M
<b>Percentage of Carryforward Spending Plan Compared to 2023-2024 Operating Budget</b>	10%	10%

### Carryforward Spending Plan Highlights and Observations:

- \$7.9 M for Total University Restricted / Contractual Obligations
- \$9.2 M for Total University Commitments
- \$76 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
- \$6.4 M for Student Financial Aid
- \$230 K for Faculty / Staff, Instructional and Advising Support and Start-up Funding
- \$363 K for Faculty Research and Public Service Support and Start-up Funding
- \$3.9 M for Information Technology
- **\$80 K for Small Carryforward Fixed Capital Outlay Projects**
- **\$2.4 M for Large Carryforward Fixed Capital Outlay Projects**
- \$1.7 M for Other Board of Trustees Approved Operating Requirements

### Observations:

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

**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, 2023**

	University E&G	Special Unit or Campus (Title)	Grand Total : University Summary
<b>A. Beginning E&amp;G Carryforward Balance - July 1, 2023 :</b>			
Cash	\$ -	\$ -	\$ -
Investments	\$ 30,581,434	\$ -	\$ 30,581,434
Accounts Receivable	\$ 3,101	\$ -	\$ 3,101
Less: Accounts Payable	\$ 4,163	\$ -	\$ 4,163
Less: Deferred Student Tuition & Fees	\$ -	\$ -	\$ -
<b>B. Beginning E&amp;G Carryforward Balance (Net of Payables/Receivables/Deferred Fees) :</b>	\$ 30,580,372	\$ -	\$ 30,580,372
<b>C. Fiscal Year 2022-2023 E&amp;G Carryforward Encumbrances Brought Forward</b>	\$ 934,611	\$ -	\$ 934,611
<b>D. 7% Statutory Reserve Requirement (1011.45(1) F.S.):</b>	\$ 12,414,091	\$ -	\$ 12,414,091
<b>E. E&amp;G Carryforward Balance Less 7% Statutory Reserve Requirement</b> ( Amount Requiring Approved Spending Plan ) :	<b>\$ 17,231,670</b>	<b>\$ -</b>	<b>\$ 17,231,670</b>
<b>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, 2023" on the "Details - FCO Reserves" tab)</b>	\$ 75,909	\$ -	\$ 75,909
<b>G. * Restricted / Contractual Obligations</b>			
Restricted by Appropriations	\$ 363,212	\$ -	\$ 363,212
University Board of Trustees Reserve Requirement	\$ -	\$ -	\$ -
<b>Restricted by Contractual Obligations :</b>			
<b>Compliance, Audit, and Security</b>			
Compliance Program Enhancements	\$ -	\$ -	\$ -
Audit Program Enhancements	\$ -	\$ -	\$ -
Campus Security and Safety Enhancements	\$ -	\$ -	\$ -
<b>Academic and Student Affairs</b>			
Student Services, Enrollment, and Retention Efforts	\$ -	\$ -	\$ -
Student Financial Aid	\$ 6,124,816	\$ -	\$ 6,124,816
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ -	\$ -	\$ -
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) )	\$ 50,923	\$ -	\$ 50,923
Large Carryforward Fixed Capital Outlay Projects ( Board of Governors Regulation 14.003(2) )	\$ 1,388,920	\$ -	\$ 1,388,920
<b>Other UBOT Approved Operating Requirements</b>			
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	\$ 443	\$ -	\$ 443
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>\$ 6,488,471</b>	<b>\$ -</b>	<b>\$ 6,488,471</b>
<b>FCO Restricted :</b> (Should agree with restricted column totals on "Details-Fixed Capital Outlay" tab)	<b>\$ 1,439,843</b>	<b>\$ -</b>	<b>\$ 1,439,843</b>
<b>Grand Total Restricted / Contractual Funds :</b>	<b>\$ 7,928,314</b>	<b>\$ -</b>	<b>\$ 7,928,314</b>
<b>H. * Commitments</b>			
<b>Compliance, Audit, and Security</b>			
Compliance Program Enhancements	\$ -	\$ -	\$ -
Audit Program Enhancements	\$ -	\$ -	\$ -
Campus Security and Safety Enhancements	\$ 130,000	\$ -	\$ 130,000
<b>Academic and Student Affairs</b>			
Student Services, Enrollment, and Retention Efforts	\$ 1,477,446	\$ -	\$ 1,477,446
Student Financial Aid	\$ 257,151	\$ -	\$ 257,151
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ 230,465	\$ -	\$ 230,465
Faculty Research and Public Service Support and Start-Up Funding	\$ 363,404	\$ -	\$ 363,404
Library Resources	\$ -	\$ -	\$ -
<b>Facilities, Infrastructure, and Information Technology</b>			
Utilities	\$ -	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ 3,952,672	\$ -	\$ 3,952,672
Small Carryforward Fixed Capital Outlay Projects ( Board of Governors Regulation 14.003(2) )	\$ 29,140	\$ -	\$ 29,140
Large Carryforward Fixed Capital Outlay Projects ( Board of Governors Regulation 14.003(2) )	\$ 1,100,000	\$ -	\$ 1,100,000
<b>Other UBOT Approved Operating Requirements</b>			
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	\$ 1,687,170	\$ -	\$ 1,687,170
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>\$ 8,098,308</b>	<b>\$ -</b>	<b>\$ 8,098,308</b>
<b>FCO Commitments :</b> (Should agree with committed column total on "Details-Fixed Capital Outlay" tab)	<b>\$ 1,129,140</b>	<b>\$ -</b>	<b>\$ 1,129,140</b>
<b>Grand Total Commitments :</b>	<b>\$ 9,227,447</b>	<b>\$ -</b>	<b>\$ 9,227,447</b>
<b>I. Available E&amp;G Carryforward Balance as of July 1, 2023:</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>

**UNIVERSITY OF WEST 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	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	President's Office	\$ 279,814		\$ 279,814	\$ 279,814	1	1	2024	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)	\$ 363,212	\$ 363,212		\$ 363,212	1	1	2024	Conference registrations and travel; Small Business Success Summit; SBDC Network PD conference; Professional development for State Office Personnel
3	Student Services, Enrollment, and Retention Efforts	Div. of Advancement Student and OPS, Equipment & Materials	\$ 304,018		\$ 304,018	\$ 152,009	3	2	2025	Advancement Student OPS, Phonathon students, equipment, materials, software as needed.
4	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Brand Campaign/Marketing/Institutional Communications	\$ 130,974		\$ 130,974	\$ 130,974	4	3	2024	Office of Institutional Communications Branding/Marketing branding contracts, advertising media, equipment, software, materials as needed.
5	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Finance and Admin Division-Equipment and Supplies	\$ 200,972	\$ 443	\$ 200,529	\$ 200,972	2	2	2024	Equipment and supplies purchases for the division and for maintaining campus facilities (facility maintenance, 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 and Maintenance	\$ -		\$ -	\$ -	1	1	2024	Repairs & maintenance (exterior lighting) <b>Total amount Encumbered</b>
7	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Deferred Maintenance Projects	\$ 3,750		\$ 3,750	\$ 3,750	3	3	2024	Maintenance and repair projects in progress (such as HVACs, lift station, etc.)
8	Campus Security and Safety Enhancements	University Police and Environmental Health & Safety-Vehicle Replacements	\$ 130,000		\$ 130,000	\$ 130,000	1	1	2024	Purchase of a new vehicle and vehicle equipment for the University Police department; purchase of a new heavy duty truck for EH&S
9	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Postal Services-Vehicle Replacement	\$ 30,500		\$ 30,500	\$ 30,500	3	3	2024	Purchase of a new van for Postal Services (partial funding)
10	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Facilities Management-Contractual Services	\$ -			\$ -	1	1	2024	Repairs work for Bldg. 73 - <b>Total amount Encumbered</b>
11	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Facilities Management-Furniture (Expense)	\$ -			\$ -	1	1	2024	Classroom furniture purchase; ADA tables (Qty 12) <b>Total Amount Encumbered</b>
12	Student Financial Aid	DoS Emergency Scholarships	\$ 15,000		\$ 15,000	\$ 15,000	1	1	2024	CF4300-Dean of Students Emergency Scholarships for students in an emergency situation
13	Student Services, Enrollment, and Retention Efforts	Disabled Aid Assistance	\$ 108,071		\$ 108,071	\$ 36,024	3	1	2026	CF4512 Funds carried over from E&G that is specifically identified for use on needs of the disabled, campus wide or individual needs
14	Student Services, Enrollment, and Retention Efforts	Divisional OPS Needs.	\$ 259,997		\$ 259,997	\$ 259,997	1	1	2024	CF4665 Division wide use for all OPS not otherwise assigned to a special index.
15	Student Services, Enrollment, and Retention Efforts	Divisional Contract and Service Needs	\$ 270,000		\$ 270,000	\$ 270,000	1	1	2024	CF4666-Division wide use for contract and service needs
16	Student Financial Aid	DAESA Scholarships	\$ 25,000		\$ 25,000	\$ 25,000	1	1	2024	CF4667 Division wide use for scholarships
17	Student Services, Enrollment, and Retention Efforts	Divisional Furniture, Equipment and Maintenance Needs	\$ 60,000		\$ 60,000	\$ 60,000	1	1	2024	CF4668 Divisional use for furniture, equipment, and maintenance needs
18	Student Services, Enrollment, and Retention Efforts	Leave Liability, Unemployment, OPS Health insurance, Bonuses, etc	\$ 252,488		\$ 252,488	\$ 252,488	1	1	2024	CF5022-Divisional use for Leave Liability, Unemployment, OPS Health insurance, Bonuses, etc.
19	Student Services, Enrollment, and Retention Efforts	Non Recurring Salary, Fringe	\$ 66,933		\$ 66,933	\$ 66,933	1	1	2024	CF5036 Division wide non-recurring salary & fringe
20	Student Financial Aid	Retention Team Student Scholarships	\$ 190,601		\$ 190,601	\$ 95,301	3	2	2025	CF5041-This was a 3 year commitment for the retention team to use as needed for scholarships. We are now in year 2 of the 3 yr commitment
21	Information Technology (ERP, Equipment, etc.)	ITS Equipment Replacement	\$ 60,000		\$ 60,000	\$ 60,000	1	1	2024	CF5081-ITS equipment replacement
22	Student Financial Aid	LAC Scholarships	\$ 14,300		\$ 14,300	\$ 14,300	1	1	2024	CF5271-This is E&G that rolls over specifically for the LAC scholarships
23	Student Services, Enrollment, and Retention Efforts	International Recruitment-3rd party payments	\$ 15,880		\$ 15,880	\$ 15,880	1	1	2024	CF5284-rolls over from E&G to cover the International recruiters payments--AA will transfer funds to cover the deficit balance at a later date
24	Student Services, Enrollment, and Retention Efforts	International Student Recruitment transcript reviews	\$ 140,059		\$ 140,059	\$ 140,059	1	1	2024	CF5285-Rolled over from E&G to be used for International Student Recruitment transcript reviews
25	Student Financial Aid	Transfer & Off Campus Student Scholarships	\$ 12,250		\$ 12,250	\$ 12,250	1	1	2024	CF5309-balance of unspent at 6/30 that is specifically for gas scholarships for transfer students
26	Faculty Research and Public Service Support and Start-Up Funding	Honors Summer Rising Junior and Rising Senior Programs	\$ 59,331		\$ 59,331	\$ 59,331	2	2	2024	CF7462-balance of 2 year commitment to be used specifically for the Honors Summer Rising Junior and Rising Senior Programs.
27	Faculty Research and Public Service Support and Start-Up Funding	Community Garden Improvements	\$ 304,073		\$ 304,073	\$ 152,037	3	2	2025	CF7473-balance of 3 year commitment to be used specifically for the Honors Educational Garden (AKA Community Garden)
28	Student Financial Aid	Academic Affairs Scholarships	\$ 2,500,000	\$ 2,500,000		\$ 2,500,000	1	1	2024	Academic Scholarships and student financial aid

29	Student Financial Aid	Academic Affairs Scholarships Packaging for Next Term	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	2	2	2024	Packaging amounts for the next fall and spring scholarships awards. Amounts must be set aside in advance in order to send new students awards notifications.	
30	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Academic Affairs Temporary employees compensation	\$ 230,465		\$ 230,465	\$ 230,465	1	1	2024	Salaries for temporary employees
31	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Strategic Initiatives, Academic Program Investments.	\$ 829,061		\$ 829,061	\$ 829,061	1	1	2024	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
32	Student Financial Aid	Nursing Scholarships	\$ 124,816	\$ 124,816	\$ 124,816		1	1	2024	Nursing LINE scholarships Santa Rosa Medical Center and Baptist Hospital.
33	Student Financial Aid	Nursing Scholarships	\$ 2,500,000	\$ 2,500,000	\$ 830,000		3	1	2026	Nursing scholarships to be awarded over the course of three - four years
34	Information Technology (ERP, Equipment, etc.)	Nursing Equipment and Technology needs	\$ 1,906,789		\$ 1,906,789	\$ 1,906,789	1	1	2024	Nursing labs equipment and technology needs.
35	Information Technology (ERP, Equipment, etc.)	ITS - Network Equipment Repair/Replacement	\$ 596,167		\$ 596,167	\$ 596,167	1	1	2024	Network Equipment Repair and/or Replacement
36	Information Technology (ERP, Equipment, etc.)	ITS - Contract Employment Services	\$ 283,096		\$ 283,096	\$ 283,096	1	1	2024	Contract Employment Services
37	Information Technology (ERP, Equipment, etc.)	ITS - ERP and Production Software/ Services	\$ 530,620		\$ 530,620	\$ 530,620	1	1	2024	ERP and Production Software and/or Services
38	Information Technology (ERP, Equipment, etc.)	ITS - Personnel Training/ Travel	\$ 35,000		\$ 35,000	\$ 35,000	1	1	2024	ITS Personnel Training and/or Travel
39	Information Technology (ERP, Equipment, etc.)	ITS - Consulting Services	\$ 300,000		\$ 300,000	\$ 300,000	1	1	2024	IT Consulting Services
40	Information Technology (ERP, Equipment, etc.)	ITS -- Security Services	\$ 241,000		\$ 241,000	\$ 241,000	1	1	2024	IT Security Services
41	Information Technology (ERP, Equipment, etc.)	Oracle On-line Temp Licenses	\$ -		\$ -	\$ -	1	1	2024	Funding for Oracle additional temp. licenses <b>Total Amount Encumbered</b>
42	Information Technology (ERP, Equipment, etc.)	ERP Training for new employees	\$ -		\$ -	\$ -	1	1	2024	Funding for ERP training, consultation and other services <b>Total Amount Encumbered</b>
43	Information Technology (ERP, Equipment, etc.)	Server Equipment Replacement	\$ -		\$ -	\$ -	1	1	2024	Funding for infrastructure equipment <b>Total Amount Encumbered</b>
44	Information Technology (ERP, Equipment, etc.)	Security Items	\$ -		\$ -	\$ -	2	2	2024	Security Awareness Training for new Staff <b>Total Amount Encumbered</b>
45	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Deferred Maintenance Projects	\$ 212,541		\$ 212,541	\$ 212,541	1	1	2024	Maintenance and repair projects
46					\$ -					
47					\$ -					
48					\$ -					
<b>Total as of July 1, 2023: *</b>			<b>\$ 14,586,778</b>	<b>\$ 6,488,471</b>	<b>\$ 8,098,308</b>	<b>\$ 12,445,386</b>				

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

**University of West 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)	Restricted		Committed		Carryforward Expenditure Timeline			Comments/Explanations
					(F)	Restricted	(G)	Committed	Total # Years of Expenditures per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
<b>Small Carryforward Projects<sup>1</sup></b>												
	<b>Small, &lt; \$2M: Renovation, Repair or Maintenance</b>											
1		Building 70 Mock Trial Courtroom	Building 70 Mock Trial Courtroom relocation project	\$ 80,063	\$ 50,923	\$ -	\$ 29,140	1	1	2024	This began as an E&G funded project in FY23; balance of project funding rolled to CF in FY24 (i.e., 2 year project with 1 year CF funding).	
2				\$ -	\$ -	\$ -	\$ -					
3				\$ -	\$ -	\$ -	\$ -					
4				\$ -	\$ -	\$ -	\$ -					
5				\$ -	\$ -	\$ -	\$ -					
6				\$ -	\$ -	\$ -	\$ -					
<b>* Total Minor Carryforward As July 1, 2023 :</b>				<b>\$ 80,063</b>	<b>\$ 50,923</b>	<b>\$ -</b>	<b>\$ 29,140</b>					
<b>Large Carryforward Projects<sup>1</sup></b>												
7	<b>Large, &gt; \$2M: Completion of Remodeling or Infrastructure</b>	Building 54-Fire Mitigation	Building 54 fire mitigation retrofit project	\$ 1,100,000	\$ -	\$ -	\$ 1,100,000	3	3	2024	Funds estimated to be needed to cover additional costs for the Bldg. 54, Fire Mitigation (PECO) project.	
8	<b>Large, &gt; \$2M: Completion of Remodeling or Infrastructure</b>	University Park - Ath Operations Bldg.	Building 234-Athletic Training Center Addition	\$ 1,388,920	\$ 1,388,920	\$ -	\$ -	5	4	2025	Funds estimated to be needed to cover additional costs for the Bldg. 234-Athletic Training Center Addition (CITF) project.	
9				\$ -	\$ -	\$ -	\$ -					
10				\$ -	\$ -	\$ -	\$ -					
11				\$ -	\$ -	\$ -	\$ -					
<b>* Total Major Carryforward As July 1, 2023 :</b>				<b>\$ 2,488,920</b>	<b>\$ 1,388,920</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>					
<b>Fixed Capital Outlay Totals :</b>				<b>\$ 2,568,983</b>	<b>\$ 1,439,843</b>	<b>\$ -</b>	<b>\$ 1,129,140</b>					

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

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).

**University Facilities Reserves**  
**Additional Amounts Contributed From July 1, 2023 Beginning E&G Carryforward Balance**  
Pursuant to s. 1001.706(12) F.S. and Board of Governors Regulation 14.002

Specific Project/Facility Title/Number	Additional Description of Project/Facility	Amount Added to Facility Reserves From FY24 Beginning E&G Carryforward Balance
1. Building 54-Fire Mitigation	Building 54 fire mitigation retrofit project (1% escrow)	\$ 75,909.00
2.		\$ -
3.		\$ -
4.		\$ -
5.		\$ -
6.		\$ -
7.		\$ -
8.		\$ -
9.		\$ -
10.		\$ -
	<b>Total Capital Facilities Reserves as of July 1, 2023 : *</b>	<b>\$ 75,909.00</b>

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