FLORIDA STATE UNIVERSITY

FIXED CAPITAL OUTLAY BUDGET for Fiscal Year 2026-27

(per s. 1013.61, F.S. and Board Reg. 14.003)

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CFSP item #	Category	Project Title/Name	Description	Total Project Budget Allocation (Total Estimated Project Cost)	Funding Source(s)		Funds Expended Since Inception	Estimated Amt of Funds to be Expended this Year	Remaining Balance	Estimated Project Timeline		Comments
					Source	Amount				Start Date	Completion Date	
	Education & General (E&G) Operating Projects [1]			$1,195,000	E&G Operating Funds	$1,195,000	$653,912	$541,088	$0	Not Applicable		These are current year funds to be spent in the current year.
	Dedicated Reserves For Future Maintenance [2]			$0	Escrow Reserve	$0	$0	$0	$0	Not Applicable		Currently, there are not any planned projects funded by the reserve.
	Carryforward (CF) - Small Projects [3]			$54,926,866	CF	$54,926,866	$20,149,112	$25,011,641	$9,766,113	Refer to detail in Carryforward Spending Plan		
	Carryforward (CF) - Large Projects [4]											
Amend FY25 CFSP		Arts District	Planning for demo of existing 40-year old, ~16,000 gsf, Fine Arts Annex to make way for a new facility, an addition to Housewright Music Building and renovations to existing space in the Fine Arts Building.	$181,467,202	CF PECO Anticipated Future Appropriations **Total:**	5,000,000 1,467,202 175,000,000 **$181,467,202**	$0	$4,000,000	$177,467,202	10/1/2022	1/1/2029	CB2400620
CY23 FCO Line 14		Legacy Hall College of Business	New construction of a new 200,000 GSF building to house the college of business. Once completed, the entire college will be relocated from their existing location in Rovetta A & B.	$160,000,000	CF Donations SFRF-PECO GR AUX - Business AUX - Dining Tech Fee C&G **Total:**	$63,519,189 33,678,753 30,525,048 13,739,213 11,847,063 750,000 4,000,000 1,940,734 **$160,000,000**	$155,764,190	$3,700,001	$535,809	4/13/2018	12/31/2026	CB1820600; Substantial Completion
Amend FY24 CFSP		FSU/TMH Academic Health Center	New construction for clinical space, research, labs	$137,500,000	CF PECO **Total:**	12,500,000 125,000,000 **$137,500,000**	$74,320,953	$55,000,000	$8,179,047	7/1/2022	10/31/2026	CB2300316
Amend FY23 CFSP		Interdisciplinary Research & Commercialization Building (IRCB)	New Building on SW Campus to house labs and core equipment.	$127,000,000	CF Donations GR PECO **Total:**	34,000,000 49,000,000 24,646,099 19,353,901 **$127,000,000**	$120,035,601	$6,964,399	$0	4/1/2015	5/1/2025	CB1527500; Substantial Completion
FY27 Operating Line 17		TMH Land Acquisition	Purchase land and property lease of Tallahassee Memorial Hospital property	$109,000,000	CF C&G **Total:**	105,366,667 3,633,333 **$109,000,000**	$3,633,333	$3,633,333	$101,733,334	4/10/2026	4/10/2055	Funds expended represent annual payments
FY27 12% Line 1		Dittmer Remodel	Remodel the entire building, including but not limited to, new architectural and engineering systems, exterior envelope, and other items	$105,400,000	CF PECO **Total:**	10,000,000 95,400,000 **$105,400,000**	$4,377,862	$10,000,000	$91,022,138	10/1/2023	6/30/2027	CM2400616
Amend FY25 CFSP		Rovetta Buildings A & B	Remodel/Reno of Rovetta A & B due to its aging infrastructure, inadequate learning environments, recruitment challenges, accessibility, and need for modernization/upgrade of life safety and building envelope	$56,750,000	CF PECO Anticipated Future Appropriations **Total:**	9,200,000 22,500,000 25,050,000 **$56,750,000**	$180	$11,000,000	$45,749,820	12/1/2025	12/31/2029	CM2501359
FY20 Univ E&G Line 423 | FY21 FCO Lines 3 & 4 | FY22 FCO Line 27 | FY23 FCO Line 18 | FY24 FCO Line 16		Kellogg Building Remodel	Remodel of 44,000 GSF	$41,200,000	CF PECO Anticipated Future Appropriations Donations AUX - Market Rate **Total:**	15,789,483 18,800,000 6,416,279 179,222 15,016 **$41,200,000**	$1,394,731	$20,000,000	$19,805,269	6/15/2022	12/31/2028	CC2221200
Amend FY24 CFSP		Moore Auditorium Renovation	Redesign interior, seek options for alternate seating configuration, upgrade A/V, restrooms, address building code, ADA requirements, and other building enhancements	$35,500,000	CF PECO **Total:**	15,500,000 20,000,000 **$35,500,000**	$0	$5,375,000	$30,125,000	8/1/2025	7/31/2029	CM2400679
FY21 Line 20 Minor		National High Magnetic Field Laboratory	Primary Electrical Service Expansion	$26,250,000	CF SFRF-PECO SFRF-DM **Total:**	10,429,983 8,310,017 7,510,000 **$26,250,000**	$9,438,522	$8,000,000	$8,811,478	12/12/2019	1/31/2027	CM2000062

TBD	Strategic Property Acquisitions	Potential purchases of new property	$25,000,000	CF AUX - Overhead **Total:**	9,217,828 15,782,172 **$25,000,000**	$0	$0	$25,000,000	N/A	N/A	
Amend FY25 CFSP	Women's Lacrosse Field	Construct a new field and facilities to support a women's lacrosse program	$18,500,000	CF	18,500,000	$14,893,802	$3,518,458	$87,740	7/1/2024	8/19/2026	CB2400833. Received Legislative authorization (back of bill) in FY25.
FY22 FCO Line 25	Biology Unit 1 - Research Facility	2nd Floor remodel of 26,000 GSF of lab space.	$17,208,000	CF C&G **Total:**	14,000,000 3,208,000 **$17,208,000**	$9,716,521	$5,000,000	$2,491,479	5/20/2022	8/18/2026	CC2226500
FY24 FCO Line 9	Engineering Lab Building	Remodel of lab, workshop, and office space	$10,000,000	CF	10,000,000	$0	$1,000,000	$9,000,000	7/1/2025	1/31/2028	CM2300476
Amend FY23 CFSP	Diffenbaugh	This project will include HVAC assessment, carpet replacement, bearing replacement, filter installation, MEP Study & envelope	$9,000,000	CF	9,000,000	$128,283	$1,500,000	$7,371,717	12/1/2022	12/31/2028	CM2300128
FY24 FCO Line 10	Turnbull Conference Center	Remodel conference room and kitchen to allow more kitchen space to host multiple large events simultaneously.	$7,900,000	CF	7,900,000	$7,211,072	$609,297	$79,631	8/15/2023	4/9/2026	CM2300429; Substantial Completion
Amend FY25 CFSP	Emergency Access & Security	Repairs to breached doors and upgrades to security within multiple buildings due to April 17th event	$7,000,000	CF AUX - Overhead **Total:**	2,000,000 5,000,000 **$7,000,000**	$1,343,141	$526,149	$5,130,710	7/1/2025	6/30/2027	CM2501324
FY27 12% Commitment #5	General Science Building - NHMFL	Replace multiple air handling units	$6,677,420	CF	6,677,420	$0	$500,000	$6,177,420	7/1/2026	12/31/2028	CM2601519
FY26 12% Commitment #9	Center for Energy Independence	New Energy Research building located on the Southwest Campus.	$6,121,500	CF PECO C&G **Total:**	3,075,482 3,000,000 46,018 **$6,121,500**	$237,191	$5,884,309	$0	10/1/2023	5/1/2027	CB2300368
FY25 FCO Line 1	Tucker Center Parking Lot	Upgrades site lighting, drainage and paving conditions in parking lots around the tucker civic center.	$5,300,000	CF AUX - Parking **Total:**	3,200,000 2,100,000 **$5,300,000**	$3,300,000	$2,000,000	$0	5/3/2024	3/1/2026	CM2400824
Amend FY23 & FY25 CFSP	Strozier Library Sub-Basement	Renovation of existing space for a student focused lounge/discovery area	$5,000,000	CF	5,000,000	$2,001,939	$2,000,000	$998,061	3/1/2023	12/31/2026	CM2300435
Amend FY24 CFSP	Emergency Recovery	Repairs to various buildings due to recent tornadoes & hurricane.	$4,881,984	CF	4,881,984	$0	$0	$4,881,984	5/1/2024	12/31/2026	
Amend FY23 CFSP	Sliger Building HVAC	2nd floor renovation that includes HVAC, lighting, ceiling, insulation and new roof	$4,067,500	CF	4,067,500	$197,991	$500,000	$3,369,509	3/20/2023	3/1/2027	CM2300274
Anticipated FY28	Middleton Maintenance Facility	New Construction of maintenance facility	$4,000,000	CF AUX - Overhead **Total:**	3,580,000 420,000 **$4,000,000**	$0	$0	$4,000,000	12/12/2025	12/31/2027	CB2601411
FY24 FCO Line 11	Tucker Center Deferred Maintenance	Roof repairs and gutter replacement, condensate piping, cooling tower structure and medium voltage / generator changes	$4,000,000	CF	4,000,000	$0	$1,000,000	$3,000,000	7/1/2023	12/31/2028	CM2400879
Amend FY25 CFSP	Keen Basement Lab	Remediation of the B Wing HVAC building systems (also envelope and HVAC study for all 3 buildings)	$3,850,000	CF C&G **Total:**	3,248,021 601,979 **$3,850,000**	$2,814,942	$1,035,058	$0	5/1/2025	5/5/2026	CM2400911
Amend FY25 CFSP	NHFML Mag Lab Cooling Tower	Replacement of Cooling Tower to accommodate equipment	$3,750,000	CF C&G **Total:**	1,500,000 2,250,000 **$3,750,000**	$126,959	$2,000,000	$1,623,041	6/1/2025	4/9/2027	CM2400644
FY23 FCO Line 1	Rogers 5th Floor Renovation	New HVAC, LED lighting, flooring, upgrade current bathrooms, new	$3,600,000	CF	3,600,000	$3,543,176	$56,824	$0	3/1/2023	5/21/2025	CM2300325
FY24 FCO Line 11	Tucker Center Deferred Maintenance	Chiller Replacement, as allowed by the 2022 GAA	$3,500,000	CF	3,500,000	$3,648,230	$0	$0	7/1/2023	9/23/2025	CM2400587
FY24 FCO Line 14	NHMFL Mag Lab Deferred Maintenance	Remediation of the B Wing HVAC building systems (also envelope	$3,150,000	CF	3,150,000	$3,059,869	$90,131	$0	8/1/2023	12/31/2026	CM2300276
FY24 FCO Line 12	Thrasher Deferred Maintenance	Renovation of HVAC and air quality improvement	$3,000,000	CF	3,000,000	$0	$500,000	$2,500,000	12/1/2023	12/1/2026	CM2300345
FY24 FCO Line 15	Carraway Deferred Maintenance	Renovation of HVAC and air quality improvement	$3,000,000	CF	3,000,000	$25,047	$500,000	$2,474,953	4/1/2023	12/31/2026	CM2300428
Amend FY24 CFSP	College of Engineering Chiller	Chiller Replacement	$3,000,000	CF	3,000,000	$99,216	$2,900,784	$0	12/1/2024	12/31/2026	CM2400979
Amend FY25 CFSP	Alumni Center Renovation	Renovate Conference Room 145	$3,000,000	CF	3,000,000	$722,830	$2,000,000	$277,170	4/1/2025	12/31/2026	CM2501044
FY25 FCO Line 3	Parking Garage Safety Measures	Installation of security fencing	$3,000,000	CF	3,000,000	$58,687	$1,000,000	$1,941,313	5/1/2025	12/31/2026	CM2501255
Anticipated FY28	Morgan Building Renovation - FUQUA Research Complex	Renovate a portion of Morgan to support FSU Police Dispatch	$3,000,000	CF	3,000,000	$0	$0	$3,000,000	8/1/2026	4/30/2028	CM2601394
FY22 FCO Line 25 | FY23 FCO Line 19 |	Biology Unit 1 - Research Facility	BSIR First floor, Lab Space & HVAC	$2,785,248	CF C&G	1,482,624 1,302,624	$2,633,418	$151,830	$0	8/22/2022	12/31/2026	CM2300192

Amend FY25 CFSP				**Total:**	**$2,785,248**						
Amend FY24 & FY26 CFSP	Housewright Upgrades	Acoustic Upgrades to the Music Building	$2,673,220	CF Donations **Total:**	1,683,078 990,142 **$2,673,220**	$1,663,603	$500,000	$509,617	3/1/2023	11/1/2026	CM2300431
Amend FY26 | FY27	Keen Building	Remodel rooms for research	$2,600,000	CF	2,600,000	$36,744	$150,000	$2,413,256	10/24/2025	12/23/2026	CM2601430
	Deferred Maintenance - Main Campus	State Appropriated Deferred Maintenance	$74,712,959	PECO CF AUX **Total:**	66,187,052 8,351,091 174,815 **$74,712,958**	$66,814,366	$7,746,529	$152,063	Various	Various	Total of 80 Proejcts
	Deferred Maintenance - Engineering	State Appropriated Deferred Maintenance	$880,107	PECO CF **Total:**	855,000 25,107 **$880,107**	$880,107	$0	$0	Various	Various	CX2400740, CX2300353, & CX2400676
				Subtotal - CF Large Projects:	**$1,234,225,140**	**$494,122,507**	**$170,342,102**	**$569,908,761**			
	State Appropriated Projects [5,7]										
	College of Engineering - Building C	Construction of 160,000 GSF addition to existing COE building. Project provides space to relieve crowded conditions and provide for improved teaching, research, office, & support space.	$156,975,000	PECO	$156,975,000	$4,348,934	$60,150,000	$92,476,066	10/1/2023	7/1/2029	CB2400618
	FSU Health - Panama City Beach - Academic Research Center	Academic Research Ctr providing a collaborative, multidisciplinary exosystem for clinicians, educators, and students to fuel innovation and educate the health care workforce of the future.	$106,000,000	PECO Anticipated Future Appropriations **Total:**	9,000,000 97,000,000 **$106,000,000**	$0	$5,000,000	$101,000,000	10/1/2023	12/31/2030	CB2400621
	Health Facilities Deferred Maintenance	Renovation of existing space	$100,000,000	Anticipated Future Appropriations PECO **Total:**	95,000,000 5,000,000 **$100,000,000**	$0	$5,000,000	$95,000,000	7/1/2026	6/30/2032	
	Academic Support Buildings (Maint Complex)	Relocate the Maintenance Complex to allow for student centric programming in the center of campus.	$80,000,000	PECO Anticipated Future Appropriations **Total:**	65,000,000 15,000,000 **$80,000,000**	$0	$2,000,000	$78,000,000	10/1/2023	7/1/2028	CM2400617
	College of Nursing	Construct a new FSU College of Nursing free standing building or building addition to Duxbury Building. The facility will support the development of FSU Health and to complement all other health-related programs at FSU.	$52,500,000	PECO Anticipated Future Appropriations **Total:**	12,000,000 40,500,000 **$52,500,000**	$0	$5,500,000	$47,000,000	7/1/2024	12/31/2028	CB2501033
	Veterans Legacy Complex	New 3 department building for Veteran Student Service, ROTC,	$50,500,000	PECO	50,500,000	$84,836	$14,000,000	$36,415,164	10/1/2023	7/1/2029	CB2400619
	Sports Science	New Construction and remodel existing space	$45,000,000	PECO Anticipated Future Appropriations **Total:**	5,000,000 40,000,000 **$45,000,000**	$0	$250,000	$44,750,000	7/1/2026	TBD - Pending Funding	CB2701576
	Middleton Center	Remodel and new construction of space to support expansion of educational programs in hospitality and to foster interprofessional education to train club management and other hospitality professions.	$42,000,000	PECO Anticipated Future Appropriations **Total:**	25,000,000 17,000,000 **$42,000,000**	$142,105	$2,000,000	$39,857,895	7/1/2025	5/1/2030	CB2501197 | **FY24-25 Legislative initiative.**
	Leach Center	Replace AHUs and Fan Coil Units	$7,490,600	CITF	7,490,600	$1,807,051	$4,000,000	$1,683,549	3/18/2025	2/10/2028	CM2501259
	Dental Building	Planning for New Building Construction	$2,500,000	PECO	2,500,000	$0	$2,500,000	$0	7/1/2026	TBD - Pending Funding	CB2701573
	Life Safety Upgrades	Upgrade HVAC System, courts, bleachers	$2,500,000	PECO	2,500,000	$0	$250,000	$2,250,000	7/1/2026	TBD - Pending Funding	CM2701574
	Projects $2M and Under	Various	$687,597	PECO	687,597	$0	$250,000	$437,597	Various	Various	
	Deferred Maintenance - Panama City	State Appropriated Deferred Maintenance	$5,000,000	PECO	5,000,000	$3,819,593	$1,180,407	$0	Various	Various	CX2300189 & CX2300251
				Subtotal - State Appropriated Projects:	**$651,153,197**	**$10,202,519**	**$102,080,407**	**$538,870,271**			
	Non-Appropriated Projects [6,7]										
	Northwest Campus Community	Planning new Housing, Dining, and Parking	$365,741,782	AUX - Dining, Parking, Housing	365,741,782	$16,808,706	$112,000,000	$236,933,076	5/1/2023	5/31/2028	CB2400626
	PCB Academic Health Acquisition	Acquisition/Construction of new Panama City Beach hospital	$328,000,000	BOND	328,000,000	$0	$0	$328,000,000	2/1/2027	12/31/2028	
	Doak Campbell Seating Enhancements	Will include more diverse seating options	$210,000,000	ATHL - Private Gifts & BOND	210,000,000	$199,540,241	$2,400,000	$8,059,759	12/1/2022	8/1/2025	CB2327200 - final checklist
	Football Operations Facility	150,000 GSF facility including offices, locker room, strength training, rehab, and video production space.	$152,675,025	ATHL - Private Gifts & BOND	152,675,025	$139,526,337	$13,148,688	$0	12/1/2022	12/31/2025	CB2326200 - final checklist

INSPIRE	New Panama City Beach facility to support research activity	$45,500,000	C&G	45,500,000	$0	$5,000,000	$40,500,000	11/30/2025	6/30/2028	
Strategic Housing Property Acquisitions	Potential property purchases related to student housing	$30,000,000	AUX - Overhead	30,000,000	$0	$0	$30,000,000	N/A	N/A	
Doak Campbell Structural Improvements	Improvements to address structural, life safety, and code deficiencies	$20,000,000	C&G	20,000,000	$18,878,016	$1,121,984	$0	12/1/2022	8/1/2025	CC2221100 - finall checklist
Parking Garage 1 Reno	Upgrades and renovation to dining and parking structure	$6,950,000	AUX - Dining	6,950,000	$2,968,640	$2,000,000	$1,981,360	4/1/2025	12/31/2026	CM2400668
Theatre Renovation	Renovate theatre into usable space	$4,733,208	AUX - Market Rate	4,733,208	$544,141	$1,000,000	$3,189,067	7/1/2025	8/1/2027	CM2501125
Broward Hall Mechanical Upgrade	Complete mechanical renovation	$4,550,026	AUX - Housing	4,550,026	$1,383,462	$500,000	$2,666,564	6/1/2025	7/24/2026	CM2400635
Maryland Circle Remodel	Convert 16,000 SF into usable space for FL Institute of Child Welfare and Multidisciplinary Center	$4,400,000	C&G	4,400,000	$4,203,692	$196,308	$0	6/1/2023	9/11/2025	CM2300323
University Center Chilled Water Extension	Connect the University Center to the Chilled Water Loop on main campus	$4,200,000	AUX - Overhead	4,200,000	$1,722,959	$1,000,000	$1,477,041	10/1/2022	8/31/2025	CM2300310
Champions Hall Remodel	Remodel and renovate interior, building systems, replace roof	$4,000,000	AUX - Housing	4,000,000	$84,306	$2,000,000	$1,915,694	11/3/2025	8/1/2027	CM2601365
Dining Services Renovations	Refresh campus dining retail locations	$4,000,000	AUX - Dining	4,000,000	$0	$3,000,000	$1,000,000	1/2/2027	8/31/2027	
Wildwood Hall Renovation	Renovate student bathrooms/showers in Wildwood Hall 1 (South)	$3,300,000	AUX - Housing	3,300,000	$60,208	$0	$3,239,792	6/1/2025	8/1/2027	CM2501307
FSU Schools Baseball Stadium	Upgrade baseball/softball complex	$3,230,200	C&G - FSUS	3,230,200	$92,195	$0	$3,138,005	3/25/2025	3/15/2027	CM2501165 FSUS = Florida State University Schools "Lab School"
Wildwood Hall 2 Shower Renovation	Bathroom renovation and finishes upgrades	$3,210,814	AUX - Housing	3,210,814	$832,053	$1,000,000	$1,378,761	11/4/2024	7/13/2026	CM2501058
Sandels HVAC Improvements	Replacement of AHU-6 4th floor fume hoods necessary for research spaces	$2,737,158	C&G	2,737,158	$2,520,902	$216,256	$0	1/20/2023	12/31/2026	CM2300270
Bryan Hall Shower Renovation	Bathroom renovation and finishes upgrades	$2,651,852	AUX - Housing	2,651,852	$2,444,933	$206,919	$0	5/1/2024	12/31/2026	CM2300410
UCD Moore Center Renovation	Renovation of Office Space	$2,500,000	ATHL	2,500,000	$0	$0	$2,500,000	6/1/2027	12/31/2027	
Ringling Rupp Pavilion	Repair & replace envelope - Phase 2	$2,300,000	AUX - Ringling	2,300,000	$856,006	$500,000	$943,994	9/1/2024	9/28/2026	CM2400892
Jennie Murphree Hall	Renovation	$2,206,844	AUX - Housing	2,206,844	$1,977,033	$229,811	$0	11/1/2021	8/5/2025	CM2200031
Multipurpose Educational Facility	This project will add conditioned air to 6 tennis courts in the Multi-Purpose Education Facility.	$2,041,127	AUX - Overhead	2,041,127	$1,940,202	$100,925	$0	9/14/2023	2/21/2025	CM2400622
Projects $2,000,000 and under	Funding Sources: Athletics, A&S, AUX, C&G, Donations	$39,373,780	Various	39,373,780	$14,019,525	$22,608,540	$2,745,715	Various	Various	55 Consolidated Projects
		Subtotal - Non-Appropriated Projects:		**$1,248,301,816**	**$410,403,557**	**$168,229,431**	**$669,668,828**			
	TOTALS:	**$3,189,802,020**		**$3,189,802,019**	**$935,531,607**	**$466,204,669**	**$1,788,213,972**			

Notes:

1) *Education & General (E&G) Operating Projects* is a consolidated line item of all FCO projects, as defined in Board reg 14.001, funded from current year E&G operating funds. No individual project funded in whole or in part shall exceed $1M, per Board reg 9.007(3)(a)1.

2) *Dedicated Reserves for Future Maintenance* - is a consolidated line item of planned maintenance expenditures to be funded from the dedicated reserves established pursuant to Section 1001.706(12)(c)1,F.S, and/or Board reg 14.002.

3) *Carryforward (CF) - Small Projects* is a consolidated line item of all FCO projects with a cost up to $2M funded in whole or in part from from CF funds, pursuant to Board reg. 14.003(2)(b). Includes replacement of facilities less than 10,000 gross sf. This is a single line item in the FCO budget. For a list of individual projects, refer to the Carryforward Spending Plans (CFSP).

4) *Carryforward (CF) - Large Projects* includes any FCO project funded in whole or in part from CF funds, where total individual FCO project cost exceeds $2M, pursuant to Board reg. 14.003(2)(c) and expenditure limits described therein. May also be reflected as one of multiple funding sources under categories State Appropriate Projects and Non-Appropriated Projects.

5) *State Appropriated Projects* - this category includes all FCO projects utilizing funds originally appropriated as FCO funds by the State of Florida, notwithstanding criteria in Board reg 14.001. These funds should never be included in the operating budget. Examples, PECO (including Sum-of-Digits) and CITF. Reference Board reg 14.003(12)(d). For the purpose herein, all projects $2 million or less can be consolidated into a single line item.

6) *Non-Appropriated Projects* - this category includes all university FCO projects that have not directly or indirectly used funds appropriated by the State. Examples include private donations, athletic revenues, federal grants, housing/parking revenue bonds, etc. Reference Board reg 14.003(2)(e). For the purpose herein, all projects $2 million or less can be consolidated into a single line item.

7) In light of the definition of "board" Section 1013.01, F.S., and the requirements of s. 1031.61, F.S., the FCO Budget does not apply to those projects acquired, constructed, and owned by a Direct Support Organization or under a Public Private Partnership.