STATE UNIVERSITY SYSTEM OF FLORIDA

2026-2027 CARRYFORWARD SPENDING PLAN SUMMARY

Operating / Carryforward Spending Plan:

	SUS
Total 2026-2027 E&G Operating Budget	$6.8 B
July 1, 2026 Beginning Carryforward Balance	$2.4 B
2025-2026 Encumbrances	$217 M
Fixed Capital Outlay Reserve*	$11 M
7% Reserve Requirement	$472 M
2026-2027 Carryforward Spending Plan	$1.7 B
12% Commitment to FCO Projects*	$243 M
Carryforward Reserve Fund*	$57 M
Percentage of Carryforward Spending Plan Compared to 2026-2027 Operating Budget	25%

*Pursuant to s. 1011.45, F.S., and Board Regulation 9.007.

Carryforward Spending Plan Highlights and Observations:

- $630 M for Total University Restricted / Contractual Obligations
- $792 M for Total University Commitments

Restricted / Commitment Highlights

- $163 M for Restricted by Appropriations
- $56 M for Student Services, Enrollment, and Retention Efforts
- $111 M for Student Financial Aid
- $196 M for Faculty / Staff, Instructional and Advising Support, and Start-up Funding
- $449 M for Faculty Research and Public Service Support and Start-up Funding
- $82 M for Information Technology
- **$77 M for Small Carryforward Fixed Capital Outlay Projects**
- **$92 M for Large Carryforward Fixed Capital Outlay Projects**
- $129 M for Other Operating Requirements Approved by the Board of Trustees
- $1 M for Contingencies for a State of Emergency Declared by the Governor

Observations:

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

State University System
Education and General Carryforward Spending Plans Summary
Approved by University Boards of Trustees
Fiscal Year 2026-2027

		UF	UF-IFAS	UF-HSC	Lastinger Center	Center for Autism	FSU	FAMU-FSU COE	FSU - MS	FAMU
A.	**Beginning E&G Carryforward Fund Balance - July 1, 2026:**									
	Cash	$ 8,680,847	$ 863,813	$ 627,494	$ 353,347	$ 128,958	$ 6,093,169	$ 154,746	$ 202,217	$ 21,863,613
	Investments	$ 638,902,648	$ 63,575,883	$ 46,183,016	$ 26,006,001	$ 9,491,173	$ 409,526,134	$ 10,939,793	$ 12,680,307	$ 35,485,166
	Accounts Receivable	$ 22,707	$ 6,409	$ 2,440	$ 214	$ -	$ 6,107,687	$ 3,457	$ 351,050	$ 208,670
	Less: Accounts Payable	$ 8,131,015	$ 1,842,574	$ 1,953,186	$ 147,145	$ 7,467	$ 11,905,449	$ 183,282	$ 953,908	$ 4,248,877
	Less: Deferred Student Tuition & Fees	$ 35,849,576	$ -	$ 9,426	$ -	$ -	$ 31,228,954	$ -	$ 3,700,050	$ -
B.	**Beginning E&G Fund Balance (Net of Payables/Receivables/Deferred Fees) :**	**$ 603,625,612**	**$ 62,603,531**	**$ 44,850,338**	**$ 26,212,417**	**$ 9,612,664**	**$ 378,592,587**	**$ 10,914,714**	**$ 8,579,616**	**$ 53,308,573**
C.	**Fiscal Year 2025-2026 E&G Carryforward Encumbrances Brought Forward:**	$ 55,625,492	$ 5,287,064	$ 5,564,890	$ 7,747,961	$ -	$ 14,178,386	$ 497,571	$ 160,765	$ 8,321,157
D.	**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, 2026" on the "Details - FCO Reserves" tab)**	$ 1,308,324	$ -	$ -	$ -		$ 6,265,941	$ -	$ -	$ -
E.	**7% Statutory Reserve Requirement (1011.45(1) F.S.)**	$ 84,378,865	$ 15,171,599	$ 12,206,937	$ 3,092,640	$ 840,000	$ 69,158,198	$ 1,490,452	$ 3,609,171	$ 15,835,443
F.	**E&G Carryforward Fund Balance Less 7% Statutory Reserve Requirement :**									
	(Amount Requiring Approved Spending Plan) :	**$ 462,312,931**	**$ 42,144,868**	**$ 27,078,511**	**$ 15,371,816**	**$ 8,772,664**	**$ 288,990,062**	**$ 8,926,691**	**$ 4,809,680**	**$ 29,151,973**
G.	**12% Carryforward Funds towards Public Education Capital Outlay (PECO) projects or deferred building maintenance expenses (per s. 1011.45(3), F.S.)(Should agree with the "Total Amount Committed to PECO Projects or Deferred Maintenance of July 1, 2026" on the "Details-12% Commitment" tab)**	$ 88,775,543	$ 2,860,335	$ 637,744	$ -	$ -	$ 36,327,173	$ -	$ -	$ 3,498,237
H.	**Carryforward Reserve Fund (1011.45(3) F.S.)**	$ 36,172,365	$ 2,000,000	$ 649,021			$ -	$ -	$ -	$ -
I.	**Restricted / Contractual Obligations**									
	Restricted by Appropriations	$ 36,357,625	$ -	$ -	$ -	$ -	$ 33,930,888	$ -	$ -	$ 1,146,176
	University Board of Trustees Reserve Requirement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Restricted by Contractual Obligations :									
	Compliance, Audit, and Security									
	Compliance Program Enhancements	$ 3,079,057	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Audit Program Enhancements	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Campus Security and Safety Enhancements	$ 95,898	$ -	$ -	$ -	$ -	$ 98,327	$ -	$ -	$ -
	Academic and Student Affairs									
	Student Services, Enrollment, and Retention Efforts	$ 3,518,131	$ 44,010	$ -	$ -	$ -	$ 230,812	$ -	$ -	$ -
	Student Financial Aid	$ 5,057,427	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Faculty/Staff, Instructional and Advising Support and Start-up Funding	$ 58,398,895	$ 170,380	$ -	$ -	$ -	$ 530,988	$ -	$ -	$ -
	Faculty Research and Public Service Support and Start-Up Funding	$ 63,303,522	$ 14,344,155	$ 24,870,111	$ 15,371,816	$ 8,772,664	$ 13,620,556	$ 2,044,420	$ -	$ -
	Library Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Facilities, Infrastructure, and Information Technology									
	Utilities	$ 18,914,097	$ 5,761,868	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Information Technology (ERP, Equipment, etc.)	$ 4,794,866	$ -	$ -	$ -	$ -	$ 772,124	$ -	$ -	$ -
	Small Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ 4,078,620	$ 412,535	$ 66,468	$ -	$ -	$ -	$ -	$ -	$ -
	Large Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ 8,543,338	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other UBOT Approved Operating Requirements									
	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	$ -	$ -	$ -	$ -	$ -	$ 2,504,915	$ -	$ -	$ -
	Contingencies for a State of Emergency Declared by the Governor (SB 72)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Operating Restricted: (Should agree with restricted column totals on "Details-Operating" tab)	$ 193,569,518	$ 20,320,413	$ 24,870,111	$ 15,371,816	$ 8,772,664	$ 51,688,609	$ 2,044,420	$ -	$ 1,146,176
	FCO Restricted: (Should agree with restricted column totals on "Details-Fixed Capital Outlay" tab)	$ 12,621,959	$ 412,535	$ 66,468	$ -	$ -	$ -	$ -	$ -	$ -
	Grand Total Restricted / Contractual Funds:	**$ 206,191,477**	**$ 20,732,948**	**$ 24,936,579**	**$ 15,371,816**	**$ 8,772,664**	**$ 51,688,609**	**$ 2,044,420**	**$ -**	**$ 1,146,176**

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	UF	UF-IFAS	UF-HSC	Lastinger Center	Center for Autism	FSU	FAMU-FSU COE	FSU - MS	FAMU
J. Commitments									
Compliance, Audit, and Security									
Compliance Program Enhancements	$ 4,400,503	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ 655,372
Audit Program Enhancements	$ 428,083	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ 530,828
Campus Security and Safety Enhancements	$ 6,182,750	$ -	$ -	$ -	$ -	$ 3,099,483	$ -	$ 470,000	$ 526,910
Academic and Student Affairs									
Student Services, Enrollment, and Retention Efforts	$ 8,261,378	$ -	$ -	$ -	$ -	$ 8,894,189	$ 168,874	$ 1,200,000	$ 5,663,422
Student Financial Aid	$ 3,531,335	$ -	$ -	$ -	$ -	$ 45,141,658	$ -	$ 665,000	$ 5,430,561
Faculty/Staff, Instructional and Advising Support and Start-up Funding	$ 17,626,118	$ 174,710	$ 166,000	$ -	$ -	$ 52,046,277	$ -	$ 763,187	$ 851,700
Faculty Research and Public Service Support and Start-Up Funding	$ 78,318,163	$ 15,248,018	$ 567,167	$ -	$ -	$ 31,184,310	$ 1,756,288	$ 1,246,746	$ 3,832,789
Library Resources	$ 93,691	$ -	$ -	$ -	$ -	$ 1,737,751	$ -	$ -	$ 288,177
Facilities, Infrastructure, and Information Technology									
Utilities	$ 401,382	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology (ERP, Equipment, etc.)	$ 11,930,142	$ 1,128,857	$ 122,000	$ -	$ -	$ 13,107,645	$ -	$ 321,637	$ 5,048,925
Small Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 943,876
Large Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ -	$ -
Other UBOT Approved Operating Requirements									
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	$ -	$ -	$ -	$ -	$ -	$ 44,512,966	$ 4,957,110	$ 43,111	$ 735,000
Contingencies for a State of Emergency Declared by the Governor (SB 72)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Commitments : (Should agree with committed column total on the "Details-Operating" tab)	$ 131,173,545	$ 16,551,585	$ 855,167	$ -	$ -	$ 199,974,279	$ 6,882,272	$ 4,809,680	$ 23,563,684
FCO Commitments: (Should agree with committed column totals on "Details-Fixed Capital Outlay" tab)	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ -	$ 943,876
Grand Total Commitments:	**$ 131,173,545**	**$ 16,551,585**	**$ 855,167**	**$ -**	**$ -**	**$ 200,974,279**	**$ 6,882,272**	**$ 4,809,680**	**$ 24,507,560**
K. Available E&G Carryforward Balance as of July 1, 2026:	$ 0	$ 0	$ (0)	$ (0)	$ (0)	$ 0	$ (0)	$ (0)	$ (0)

Notes :

1. USF includes Tampa and St. Pete campuses

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		USF	USF - CYBER	USF-MS	FAU	FAU-MS	UWF	UCF	UCF- FCSWUA	UCF-CSGP	UCF - MS
A.	**Beginning E&G Carryforward Fund Balance - July 1, 2026:**										
	Cash	$ 31,865,981	$ 1,409,936	$ 18,355,774	$ 44,329,136	$ 21,170,694	$ -	$ 218,270,865	$ 15,002,437	$ 7,084,385	$ 4,170,644
	Investments	$ 154,158,853	$ 23,249,848	$ 94,263,094	$ 145,233,721	$ -	$ 61,150,193	$ -	$ -	$ -	$ -
	Accounts Receivable	$ 6,201,409	$ -	$ 3,653,294	$ 24,505,230	$ 804	$ 2,689	$ 34,787,833	$ 8,913,693	$ -	$ 630,347
	Less: Accounts Payable	$ 1,511,999	$ 371,423	$ 872,306	$ 8,900,360	$ 298,924	$ (19)	$ 66,118,063	$ 113,690	$ 9,051	$ 172,744
	Less: Deferred Student Tuition & Fees	$ 22,517,355		$ 12,639,395	$ 8,681,966	$ 1,847,753	$ -	$ -	$ -	$ -	$ -
B.	**Beginning E&G Fund Balance (Net of Payables/Receivables/Deferred Fees) :**	**$ 168,196,889**	**$ 24,288,361**	**$ 102,760,461**	**$ 196,485,761**	**$ 19,024,821**	**$ 61,152,901**	**$ 186,940,635**	**$ 23,802,440**	**$ 7,075,334**	**$ 4,628,247**
C.	**Fiscal Year 2025-2026 E&G Carryforward Encumbrances Brought Forward:**	$ 29,122,934	$ 3,472,322	$ 8,461,398	$ 58,255,174	$ 302,838	$ 8,040,310	$ -	$ -	$ -	$ -
D.	**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, 2026" on the "Details - FCO Reserves" tab)**	$ -	$ -	$ -	$ -	$ -	$ 75,909	$ 1,996,839	$ -	$ -	$ -
E.	**7% Statutory Reserve Requirement (1011.45(1) F.S.)**	$ 48,463,168	$ 2,485,000	$ 14,886,939	$ 29,841,372	$ 2,272,509	$ 13,197,383	$ 53,303,362	$ 1,013,920	$ 1,653,172	$ 3,405,849
F.	**E&G Carryforward Fund Balance Less 7% Statutory Reserve Requirement :**										
	(Amount Requiring Approved Spending Plan) :	**$ 90,610,788**	**$ 18,331,040**	**$ 79,412,124**	**$ 108,389,215**	**$ 16,449,474**	**$ 39,839,299**	**$ 131,640,434**	**$ 22,788,520**	**$ 5,422,162**	**$ 1,222,398**
G.	**12% Carryforward Funds towards Public Education Capital Outlay (PECO) projects or deferred building maintenance expenses (per s. 1011.45(3), F.S.)(Should agree with the "Total Amount Committed to PECO Projects or Deferred Maintenance of July 1, 2026" on the "Details-12% Commitment" tab)**	$ 22,302,474	$ -	$ 300,000	$ 14,980,643	$ -	$ 4,780,716	$ 25,982,891	$ -	$ -	$ -
H.	**Carryforward Reserve Fund (1011.45(3) F.S.)**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
I.	**Restricted / Contractual Obligations**										
	Restricted by Appropriations	$ 5,007,234	$ 4,595,125	$ 20,983,765	$ 800,654	$ -	$ 1,303,436	$ 3,933,290	$ 22,788,520	$ 5,422,162	$ -
	University Board of Trustees Reserve Requirement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Restricted by Contractual Obligations :										
	Compliance, Audit, and Security										
	Compliance Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Audit Program Enhancements	$ 67,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Campus Security and Safety Enhancements	$ -	$ -	$ -	$ 1,649,199	$ -	$ -	$ -	$ -	$ -	$ -
	Academic and Student Affairs										
	Student Services, Enrollment, and Retention Efforts	$ 723,057	$ -	$ -	$ 3,663,158	$ 140,025	$ -	$ -	$ -	$ -	$ -
	Student Financial Aid	$ -	$ -	$ -	$ -	$ 1,000,000	$ 9,200,000	$ 1,307,344	$ -	$ -	$ -
	Faculty/Staff, Instructional and Advising Support and Start-up Funding	$ -	$ -	$ -	$ 2,552,227	$ 2,621,495	$ 8,099,984	$ 1,567,682	$ -	$ -	$ -
	Faculty Research and Public Service Support and Start-Up Funding	$ 13,166,323	$ 2,205,087	$ 21,197,769	$ 6,088,474	$ 5,079,877	$ -	$ 35,822,473	$ -	$ -	$ 1,222,398
	Library Resources	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	Facilities, Infrastructure, and Information Technology										
	Utilities	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
	Information Technology (ERP, Equipment, etc.)	$ 186,830	$ -	$ -	$ 5,547,964	$ -	$ -	$ -	$ -	$ -	$ -
	Small Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ 1,720,759	$ 315,180	$ 2,423,608	$ -	$ -	$ -	$ 1,470,275	$ -	$ -	$ -
	Large Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ 125,045	$ -	$ 10,333,578	$ -	$ -	$ -	$ 7,380,471	$ -	$ -	$ -
	Other UBOT Approved Operating Requirements										
	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	$ -	$ -	$ -	$ 4,326,136	$ 284,439	$ -	$ -	$ -	$ -	$ -
	Contingencies for a State of Emergency Declared by the Governor (SB 72)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Operating Restricted: (Should agree with restricted column totals on "Details-Operating" tab)	$ 19,150,444	$ 6,800,212	$ 42,181,534	$ 24,627,813	$ 9,125,836	$ 18,603,420	$ 42,630,789	$ 22,788,520	$ 5,422,162	$ 1,222,398
	FCO Restricted: (Should agree with restricted column totals on "Details-Fixed Capital Outlay" tab)	$ 1,845,804	$ 315,180	$ 12,757,186	$ -	$ -	$ -	$ 8,850,746	$ -	$ -	$ -
	Grand Total Restricted / Contractual Funds:	**$ 20,996,248**	**$ 7,115,392**	**$ 54,938,720**	**$ 24,627,813**	**$ 9,125,836**	**$ 18,603,420**	**$ 51,481,535**	**$ 22,788,520**	**$ 5,422,162**	**$ 1,222,398**

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J. Commitments	USF	USF - CYBER	USF-MS	FAU	FAU-MS	UWF	UCF	UCF- FCSWUA	UCF-CSGP	UCF - MS
Compliance, Audit, and Security										
Compliance Program Enhancements	$ 142,662	$ -	$ -	$ 1,894,767	$ -	$ -	$ -	$ -	$ -	$ -
Audit Program Enhancements	$ 313,665	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Campus Security and Safety Enhancements	$ 1,015,128	$ -	$ -	$ 1,455,456	$ -	$ 31,878	$ -	$ -	$ -	$ -
Academic and Student Affairs										
Student Services, Enrollment, and Retention Efforts	$ 3,402,157	$ 679,000	$ 500,000	$ 2,473,437	$ 22,278	$ 1,642,159	$ -	$ -	$ -	$ -
Student Financial Aid	$ 5,903,135	$ -	$ -	$ 1,802,309	$ -	$ 1,507,100	$ 6,030,000	$ -	$ -	$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	$ 7,140,177	$ 4,893,652	$ 5,033,791	$ 12,589,384	$ 1,650,000	$ 250,000	$ 1,044,295	$ -	$ -	$ -
Faculty Research and Public Service Support and Start-Up Funding	$ 7,137,765	$ 3,463,808	$ 16,572,893	$ 4,761,010	$ 5,029,632	$ 1,000,000	$ 26,198,416	$ -	$ -	$ -
Library Resources	$ 510,956	$ -	$ 167,310	$ 640,968	$ -	$ -	$ -	$ -	$ -	$ -
Facilities, Infrastructure, and Information Technology										
Utilities	$ -	$ -	$ -	$ 3,376,003	$ -	$ -	$ 1,026,769	$ -	$ -	$ -
Information Technology (ERP, Equipment, etc.)	$ 8,877,577	$ -	$ 719,410	$ 3,848,596	$ -	$ 4,882,476	$ 3,432,795	$ -	$ -	$ -
Small Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ 8,080,040	$ 1,226,330	$ 1,180,000	$ 13,196,750	$ 105,496	$ -	$ 3,180,802	$ -	$ -	$ -
Large Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ 1,473,448	$ -	$ -	$ 7,934,530	$ -	$ 1,490,734	$ 5,133,218	$ -	$ -	$ -
Other UBOT Approved Operating Requirements										
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	$ 3,315,354	$ 952,858	$ -	$ 14,807,551	$ 516,232	$ 5,650,816	$ 8,129,713	$ -	$ -	$ -
Contingencies for a State of Emergency Declared by the Governor (SB 72)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Commitments : (Should agree with committed column total on the "Details-Operating" tab)	$ 37,758,577	$ 9,989,318	$ 22,993,404	$ 47,649,479	$ 7,218,143	$ 14,964,429	$ 45,861,988	$ -	$ -	$ -
FCO Commitments: (Should agree with committed column totals on "Details-Fixed Capital Outlay" tab)	$ 9,553,488	$ 1,226,330	$ 1,180,000	$ 21,131,280	$ 105,496	$ 1,490,734	$ 8,314,020	$ -	$ -	$ -
Grand Total Commitments:	**$ 47,312,065**	**$ 11,215,648**	**$ 24,173,404**	**$ 68,780,759**	**$ 7,323,639**	**$ 16,455,163**	**$ 54,176,008**	**$ -**	**$ -**	**$ -**
K. Available E&G Carryforward Balance as of July 1, 2026:	$ 0	$ -	$ (0)	$ 0	$ (0)	$ -	$ 0	$ -	$ -	$ -

Notes :

1. USF includes Tampa and St. Pete campuses

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		FIU	FIU-MS	UNF	FGCU	NCF	FL POLY	SUS Totals
A.	**Beginning E&G Carryforward Fund Balance - July 1, 2026:**							
	Cash	$ 205,726,090	$ 18,743,688	$ -	$ 62,874,425	$ 2,473,972	$ -	**$ 690,446,231**
	Investments	$ -	$ -	$ 59,789,190	$ -	$ 25,070,102	$ 47,642,165	**$ 1,863,347,286**
	Accounts Receivable	$ 17,305,375	$ 3,089	$ 3,263,031	$ 1,894,119	$ (144,784)	$ -	**$ 107,718,763**
	Less: Accounts Payable	$ 6,836,310	$ 754,835	$ 555,116	$ 3,556,178	$ 2,869,911	$ -	**$ 122,313,794**
	Less: Deferred Student Tuition & Fees	$ 1,137,709	$ 14,100	$ -	$ -	$ -	$ -	**$ 117,626,284**
B.	**Beginning E&G Fund Balance (Net of Payables/Receivables/Deferred Fees) :**	**$ 215,057,446**	**$ 17,977,842**	**$ 62,497,105**	**$ 61,212,366**	**$ 24,529,379**	**$ 47,642,165**	**$ 2,421,572,204**
C.	**Fiscal Year 2025-2026 E&G Carryforward Encumbrances Brought Forward:**	$ 8,699,130	$ 337,169	$ 3,373,212	$ -	$ -	$ -	**$ 217,447,772**
D.	**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, 2026" on the "Details - FCO Reserves" tab)**	$ 205,000	$ -	$ 489,176	$ -	$ 35,000	$ 418,175	**$ 10,794,364**
E.	**7% Statutory Reserve Requirement (1011.45(1) F.S.)**	$ 49,635,816	$ 3,573,686	$ 18,121,327	$ 16,582,794	$ 3,259,543	$ 4,227,019	**$ 471,706,165**
F.	**E&G Carryforward Fund Balance Less 7% Statutory Reserve Requirement :**							
	(Amount Requiring Approved Spending Plan) :	**$ 156,517,500**	**$ 14,066,987**	**$ 40,513,390**	**$ 44,629,572**	**$ 21,234,836**	**$ 42,996,971**	**$ 1,721,623,903**
G.	**12% Carryforward Funds towards Public Education Capital Outlay (PECO) projects or deferred building maintenance expenses (per s. 1011.45(3), F.S.)(Should agree with the "Total Amount Committed to PECO Projects or Deferred Maintenance of July 1, 2026" on the "Details-12% Commitment" tab)**	$ 20,470,138	$ -	$ 7,912,027	$ 6,000,000	$ 2,548,180	$ 5,239,538	**$ 242,615,639**
H.	**Carryforward Reserve Fund (1011.45(3) F.S.)**	$ 17,500,000	$ -	$ -	$ -	$ -	$ 1,000,000	**$ 57,321,386**
I.	**Restricted / Contractual Obligations**							
	Restricted by Appropriations	$ 7,865,747	$ 654,634	$ 1,856,339	$ 9,772,472	$ 1,820,072	$ 5,225,575	**$ 163,463,714**
	University Board of Trustees Reserve Requirement	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
	Restricted by Contractual Obligations :							**$ -**
	Compliance, Audit, and Security							
	Compliance Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	**$ 3,079,057**
	Audit Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	**$ 117,000**
	Campus Security and Safety Enhancements	$ -	$ -	$ 600,000	$ -	$ -	$ -	**$ 2,443,424**
	Academic and Student Affairs							
	Student Services, Enrollment, and Retention Efforts	$ -	$ -	$ 774,852	$ 1,290,749	$ -	$ -	**$ 10,384,794**
	Student Financial Aid	$ 7,525,808	$ 2,660,372	$ -	$ -	$ -	$ -	**$ 26,750,951**
	Faculty/Staff, Instructional and Advising Support and Start-up Funding	$ -	$ 912,810	$ 254,848	$ -	$ -	$ -	**$ 75,109,308**
	Faculty Research and Public Service Support and Start-Up Funding	$ 463,713	$ 1,934,338	$ 3,374,506	$ -	$ -	$ -	**$ 232,882,202**
	Library Resources	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
	Facilities, Infrastructure, and Information Technology							
	Utilities	$ -	$ -	$ -	$ -	$ -	$ -	**$ 24,675,965**
	Information Technology (ERP, Equipment, etc.)	$ -	$ -	$ 1,823,808	$ 3,500,000	$ -	$ -	**$ 16,625,592**
	Small Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ 7,049,619	$ 90,240	$ 5,729,541	$ 410,184	$ 2,203,161	$ -	**$ 25,970,190**
	Large Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ 6,228,902	$ 5,408,630	$ 2,666,919	$ -	$ -	$ -	**$ 40,686,884**
	Other UBOT Approved Operating Requirements							
	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	$ 619,284	$ -	$ -	$ -	$ -	$ -	**$ 7,734,775**
	Contingencies for a State of Emergency Declared by the Governor (SB 72)	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
	Operating Restricted: (Should agree with restricted column totals on "Details-Operating" tab)	$ 16,474,552	$ 6,162,154	$ 8,684,353	$ 14,563,221	$ 1,820,072	$ 5,225,575	**$ 563,266,781**
	FCO Restricted: (Should agree with restricted column totals on "Details-Fixed Capital Outlay" tab)	$ 13,278,521	$ 5,498,870	$ 8,396,460	$ 410,184	$ 2,203,161	$ -	**$ 66,657,073**
	Grand Total Restricted / Contractual Funds:	**$ 29,753,073**	**$ 11,661,024**	**$ 17,080,813**	**$ 14,973,405**	**$ 4,023,233**	**$ 5,225,575**	**$ 629,923,855**

State University System
Education and General Carryforward Spending Plans Summary
Approved by University Boards of Trustees
Fiscal Year 2026-2027

	FIU	FIU-MS	UNF	FGCU	NCF	FL POLY	SUS Totals
J. Commitments							
Compliance, Audit, and Security							
Compliance Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	**$ 7,343,304**
Audit Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,372,576**
Campus Security and Safety Enhancements	$ 340,000	$ -	$ -	$ 1,000,000	$ 156,148	$ 60,000	**$ 14,337,753**
Academic and Student Affairs							
Student Services, Enrollment, and Retention Efforts	$ -	$ -	$ 1,375,000	$ 1,133,000	$ 2,012,412	$ 8,624,150	**$ 46,051,457**
Student Financial Aid	$ -	$ -	$ 3,240,442	$ 4,384,853	$ 6,371,117	$ -	**$ 84,007,510**
Faculty/Staff, Instructional and Advising Support and Start-up Funding	$ -	$ 215,950	$ 726,000	$ 6,160,165	$ 3,783,979	$ 5,356,328	**$ 120,471,713**
Faculty Research and Public Service Support and Start-Up Funding	$ 19,450,000	$ -	$ 556,892	$ -		$ 200,000	**$ 216,523,896**
Library Resources	$ -	$ -	$ 2,000,000	$ -	$ 161,428	$ -	**$ 5,600,280**
Facilities, Infrastructure, and Information Technology							
Utilities	$ -	$ -	$ 277,037	$ -	$ 1,563,786	$ -	**$ 6,644,977**
Information Technology (ERP, Equipment, etc.)	$ 1,873,722	$ 83,086	$ 7,265,179	$ 1,346,077	$ -	$ 965,750	**$ 64,953,874**
Small Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ 18,758,860	$ 22,254	$ -	$ 312,135	$ 70,936	$ 4,000,000	**$ 51,077,478**
Large Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ 20,152,144	$ 1,228,362	$ -	$ 3,157,175		$ 9,522,471	**$ 51,092,083**
Other UBOT Approved Operating Requirements							
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	$ 27,219,563	$ 856,311	$ 80,000	$ 6,162,763	$ 543,617	$ 2,803,158	**$ 121,286,122**
Contingencies for a State of Emergency Declared by the Governor (SB 72)	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	**$ 1,000,000**
Total Commitments : (Should agree with committed column total on the "Details-Operating" tab)	$ 49,883,285	$ 1,155,347	$ 15,520,550	$ 20,186,858	$ 14,592,487	$ 18,009,386	**$ 689,593,462**
FCO Commitments: (Should agree with committed column totals on "Details-Fixed Capital Outlay" tab)	$ 38,911,004	$ 1,250,616	$ -	$ 3,469,310	$ 70,936	$ 13,522,471	**$ 102,169,561**
Grand Total Commitments:	**$ 88,794,289**	**$ 2,405,963**	**$ 15,520,550**	**$ 23,656,168**	**$ 14,663,423**	**$ 31,531,857**	**$ 791,763,023**
K. Available E&G Carryforward Balance as of July 1, 2026:	$ -	$ -	$ -	$ 0	$ -	$ 0	$ 0

Notes :

1. USF includes Tampa and St. Pete campuses