

FLORIDA **A&M** UNIVERSITY
Board of Trustees
ACTION ITEM

Budget, Finance and Facilities Committee

Wednesday, September 27, 2023

Agenda Item: VI

Subject: FY2023-2024 University Carryforward Spending Plan and Fixed Capital Outlay Budget

Proposed Board Action:

Section 1011.45(2), Florida Statutes, 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 its 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 30, 2020, and each September 30 thereafter. The Board of Governors shall review, approve, and amend, if necessary, each university’s carry forward spending plan by November 15, 2020, and each November 15 thereafter.” Section 1011.45(3), F.S. adds “A university’s carry forward spending plan must include the estimated cost per planned expenditure and a timeline for completion of the expenditure and a timeline for completion of the expenditure.”

Recommendation: It is recommended that the Board of Trustees approve the FY2023-2024 Carryforward Spending Plan and the Fixed Capital Outlay Budget.

Attachments: Yes.

1. 2023-2024 Carryforward Spending Plan
2. 2023-2024 Fixed Capital Outlay Budget

FLORIDA A&M UNIVERSITY
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&G</u>	<u>Special Unit or Campus (Title)</u>
A. Beginning E&G Carryforward Balance - July 1, 2023 :		
Cash	\$ 37,097,588	\$ -
Investments	\$ 11,104,861	\$ -
Accounts Receivable	\$ 4,069,491	\$ -
Less: Accounts Payable	\$ 9,155,162	\$ -
Less: Deferred Student Tuition & Fees	\$ -	\$ -
B. Beginning E&G Carryforward Balance (Net of Payables/Receivables/Deferred Fees) :	\$ 43,116,778	\$ -
C. Fiscal Year 2022-2023 E&G Carryforward Encumbrances Brought Forward	\$ 4,727,662	\$ -
D. 7% Statutory Reserve Requirement (1011.45(1) F.S.):	\$ 15,300,809	\$ -
E. E&G Carryforward Balance Less 7% Statutory Reserve Requirement (Amount Requiring Approved Spending Plan) :	\$ 23,088,307	\$ -
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)	\$ -	\$ -
G. * Restricted / Contractual Obligations		
Restricted by Appropriations	\$ 741,183	\$ -
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	\$ -	\$ -
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.)	\$ -	\$ -
Small Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 6,382,665	\$ -
Large 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)	\$ -	\$ -
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)	\$ 741,183	\$ -
FCO Restricted : (Should agree with restricted column totals on "Details-Fixed Capital Outlay" tab)	\$ 6,382,665	\$ -
Grand Total Restricted / Contractual Funds :	\$ 7,123,848	\$ -
H. * Commitments		
Compliance, Audit, and Security		
Compliance Program Enhancements	\$ -	\$ -
Audit Program Enhancements	\$ 155,550	\$ -
Campus Security and Safety Enhancements	\$ 15,000	\$ -

FLORIDA A&M UNIVERSITY
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&G</u>	<u>Special Unit or Campus (Title)</u>
Academic and Student Affairs		
Student Services, Enrollment, and Retention Efforts	\$ 2,537,111	\$ -
Student Financial Aid	\$ 1,053,921	\$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ 665,000	\$ -
Faculty Research and Public Service Support and Start-Up Funding	\$ -	\$ -
Library Resources	\$ -	\$ -
Facilities, Infrastructure, and Information Technology		
Utilities	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ 1,500,049	\$ -
Small Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 7,422,000	\$ -
Large 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)	\$ 1,290,500	\$ -
Contingencies for a State of Emergency Declared by the Governor (Section 1011.45(3)(g))	\$ 1,325,328	\$ -
Operating Commitments : (Should agree with committed column total on "Details-Operating" tab)	\$ 8,542,459	\$ -
FCO Commitments : (Should agree with committed column total on "Details-Fixed Capital Outlay" tab)	\$ 7,422,000	\$ -
Grand Total Commitments :	\$ 15,964,459	\$ -
I. Available E&G Carryforward Balance as of July 1, 2023:	\$ -	\$ -

* 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.

FLORIDA A&M UNIVERSITY
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	Restricted by Appropriations	World Class Faculty	\$ 542,555	\$ 542,555		\$ 542,555	1	1	2024	These are special appropriations and must be spent for the intended purpose.
2	Student Services, Enrollment, and Retention Efforts	Graduate Studies funding enhancement	\$ 2,000,000		\$ 2,000,000	\$ 2,000,000	1	1	2024	Various academic graduate assistantships across the various colleges and schools .
3	Student Financial Aid	Improve scholarship allocations in specified areas for retention and recruitment.	\$ 1,053,921		\$ 1,053,921	\$ 1,053,921	1	1	2024	Additional Law School scholarships
4	Restricted by Appropriations	Professional and Grad Degree (Law School)	\$ 198,628	\$ 198,628	\$ -	\$ 198,628	1	1	2024	These are special appropriations and must be spent for the intended purpose.
5	Student Services, Enrollment, and Retention Efforts	Social Sciences, Arts and Humanities	\$ 150,000		\$ 150,000	\$ 150,000	1	1	2024	For students within the College of Social Sciences, Arts, and Humanities, designed to enhance their understanding and broaden their intellectual horizons.
6	Faculty/Staff, Instructional and Advising Support and S	VP Student Affairs	\$ 210,000		\$ 210,000	\$ 210,000	1	1	2024	Professional development for staff to enhance competency and remain current.
7	Information Technology (ERP, Equipment, etc.)	Admissions	\$ 83,500		\$ 83,500	\$ 83,500	1	1	2024	To support Common App, Slate Subscription/Building Communication and technology.
8	Faculty/Staff, Instructional and Advising Support and S	Career Center	\$ 92,000		\$ 92,000	\$ 92,000	1	1	2024	Staff Development
9	Faculty/Staff, Instructional and Advising Support and S	CeDAR	\$ 43,000		\$ 43,000	\$ 43,000	1	1	2024	Staff Development
10	Information Technology (ERP, Equipment, etc.)	Counseling Services	\$ 174,208		\$ 174,208	\$ 174,208	1	1	2024	Help Therapy and Titanium Schedule: Electronic Health
11	Information Technology (ERP, Equipment, etc.)	Financial Aid Office	\$ 384,513		\$ 384,513	\$ 384,513	1	1	2024	Oracle Software
12	Information Technology (ERP, Equipment, etc.)	Office of Judicial Affairs	\$ 170,328		\$ 170,328	\$ 170,328	1	1	2024	Contract services(Maxient)
13	Faculty/Staff, Instructional and Advising Support and S	Orientation Office	\$ 61,000		\$ 61,000	\$ 61,000	1	1	2024	Professional development for staff to enhance competency and remain current.
14	Faculty/Staff, Instructional and Advising Support and S	Office of Transfer Services	\$ 150,000		\$ 150,000	\$ 150,000	1	1	2024	Professional development for staff to enhance competency and remain current.
15	Faculty/Staff, Instructional and Advising Support and S	Office of Veteran's Affairs	\$ 31,500		\$ 31,500	\$ 31,500	1	1	2024	Professional development for staff to enhance competency and remain current.
16	Faculty/Staff, Instructional and Advising Support and S	Welcome Center	\$ 32,500		\$ 32,500	\$ 32,500	1	1	2024	Professional development for staff to enhance competency and remain current.
17	Information Technology (ERP, Equipment, etc.)	Call Center	\$ 325,000		\$ 325,000	\$ 325,000	1	1	2024	Computer Service training, computers, telephones and training
18	Other Operating Requirements (University Board of Tr	Legal Expense	\$ 25,500		\$ 25,500	\$ 25,500	1	1	2024	Outside Attorney services to assist Office of the General Counsel
19	Other Operating Requirements (University Board of Tr	Legal Expense	\$ 60,000		\$ 60,000	\$ 60,000	1	1	2024	Outside Attorney services to assist Office of the General Counsel
20	Other Operating Requirements (University Board of Tr	VP for University Advancement -University Relatio	\$ 40,000		\$ 40,000	\$ 40,000	1	1	2024	Advancing and expanding the University's Brand and the knowledge of the Advancement team and campus partners to support Strategic Priority 4 in our Boldly Striking Plan
21	Information Technology (ERP, Equipment, etc.)	VP for University Advancement -Software	\$ 75,000		\$ 75,000	\$ 75,000	1	1	2024	Identify potential new alumni and donors to add to database and collect updated contact information for existing alumni in the database to support Strategic Priorities 3 and 4 in our Boldly Striking Strategic Plan
22	Other Operating Requirements (University Board of Tr	VP for University Advancement -Marketing/Brand	\$ 135,000		\$ 135,000	\$ 135,000	1	1	2024	To promote and protect the FAMU and FAMULY brands to align with Strategic Priorities 3 and 4 in our Boldly Striking Strategic Plan
23	Other Operating Requirements (University Board of Tr	SACS Self-Study	\$ 150,000		\$ 150,000	\$ 150,000	1	1	2024	To ensure that the University stays in line with the reaffirmation process for SACSCOC.
24	Student Services, Enrollment, and Retention Efforts	Student Success	\$ 200,000		\$ 200,000	\$ 200,000	1	1	2024	These funds will be used to assist with mini series of lectures for first-time in college studetns, freshman progression, adjusting to college life and financial literacy.
25	Other Operating Requirements (University Board of Tr	Academic Affairs	\$ 100,000		\$ 100,000	\$ 100,000	1	1	2024	To enhance the appearance of the office, making it more inviting to students and guess.
26	Other Operating Requirements (University Board of Tr	Equal Opportunity Programs	\$ 5,000		\$ 5,000	\$ 5,000	1	1	2024	Office Furniture
27	Faculty/Staff, Instructional and Advising Support and S	Equal Opportunity Programs	\$ 45,000		\$ 45,000	\$ 45,000	1	1	2024	Professional development for staff to enhance competency and remain current.
28	Campus Security and Safety Enhancements	Equal Opportunity Programs	\$ 15,000		\$ 15,000	\$ 15,000	1	1	2024	Enhanced Security for front door that will include a door monitor and desk access for staff.

FLORIDA A&M UNIVERSITY
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 ² (F+G)	(F)	(G)	Carryforward Expenditure Timeline			Comments/Explanations
					Restricted	Committed	Total # Years of Expenditures per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
					To Restricted Balance on July 1, 2023	To Committed Balance on July 1, 2023				

Small Carryforward Projects¹

1	Small, < \$2M: Renovation, Repair or Maintenance	Infrastructure/Bldg. Repair (Maintenance) / Minor Projects	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 1,407,814	\$ 407,814	\$ 1,000,000	2	1	2025	
2	Small, < \$2M: Renovation, Repair or Maintenance	Campus Water and Sewer Upgrades	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 300,000	\$ -	\$ 300,000	1	1	2024	
3	Small, < \$2M: Renovation, Repair or Maintenance	Campuswide Wayfinding Signage	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 75,000	\$ -	\$ 75,000	1	1	2024	
4	Small, < \$2M: Renovation, Repair or Maintenance	Lawson Sound Proofing and Sound Booth (Design and Installation)	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 300,000	\$ -	\$ 300,000	1	1	2024	
5	Small, < \$2M: Renovation, Repair or Maintenance	Space Relocations/Moves	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 250,000	\$ -	\$ 250,000	1	1	2024	
6	Small, < \$2M: Renovation, Repair or Maintenance	Road Paving/Resurfacing (Campus-Wide)	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 1,000,000	\$ -	\$ 1,000,000	2	1	2025	
7	Small, < \$2M: Renovation, Repair or Maintenance	Campuswide Sidewalk Repairs	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 150,000	\$ -	\$ 150,000	1	1	2024	
8	Small, < \$2M: Renovation, Repair or Maintenance	Amphitheatre Landscaping Enhancement	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 500,000	\$ -	\$ 500,000	1	1	2024	
9	Small, < \$2M: Renovation, Repair or Maintenance	Old DRS Media Center Re-Roofing	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 200,000	\$ -	\$ 200,000	1	1	2024	
10	Small, < \$2M: Renovation, Repair or Maintenance	Fall Arrest Systems - Need Priority and Cost	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 428,000	\$ 278,000	\$ 150,000	1	1	2024	
11	Small, < \$2M: Renovation, Repair or Maintenance	Facilities Management Software	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 250,000	\$ -	\$ 250,000	1	1	2024	
12	Small, < \$2M: Renovation, Repair or Maintenance	Facility Condition Assessment	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 200,000	\$ -	\$ 200,000	1	1	2024	
13	Small, < \$2M: Renovation, Repair or Maintenance	Lua Bartley Roof Replacement	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 200,000	\$ -	\$ 200,000	1	1	2024	
14	Small, < \$2M: Renovation, Repair or Maintenance	Old POM Roof Replacement	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 200,000	\$ -	\$ 200,000	1	1	2024	
15	Small, < \$2M: Renovation, Repair or Maintenance	Extension of Storage for Venue Management Staging	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 100,000	\$ -	\$ 100,000	1	1	2024	
16	Small, < \$2M: Renovation, Repair or Maintenance	Campus Wide Restroom Upgrades	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 350,000	\$ -	\$ 350,000	1	1	2024	
17	Small, < \$2M: Renovation, Repair or Maintenance	Lee Hall Stage Lighting Dimmer System/Electrical System	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 200,000	\$ -	\$ 200,000	1	1	2024	
18	Small, < \$2M: Renovation, Repair or Maintenance	Additional Groundskeepers to conduct campus beautification (7 FTE)	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 250,000	\$ -	\$ 250,000	1	1	2024	
19	Small, < \$2M: Renovation, Repair or Maintenance	Al Lawson Retractable Seating Repairs and Annual Agreement	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 50,000	\$ -	\$ 50,000	1	1	2024	
20	Small, < \$2M: Renovation, Repair or Maintenance	Upgrade Fire Alarm Systems	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 275,000	\$ -	\$ 275,000	1	1	2024	
21	Small, < \$2M: Renovation, Repair or Maintenance	FHAC Elevator Remodification	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 900,000	\$ -	\$ 900,000	1	1	2024	

FLORIDA A&M UNIVERSITY
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 ² (F+G)	(F)	Restricted	(G)	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	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)		
22	Small, < \$2M: Renovation, Repair or Maintenance	Landscaping & Irrigation	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 250,000	\$ -	\$ -	\$ 250,000	1	1	2024	
23	Small, < \$2M: Renovation, Repair or Maintenance	Campuswide Pressure Washing	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 100,000	\$ -	\$ -	\$ 100,000	1	1	2024	
24	Small, < \$2M: Renovation, Repair or Maintenance	Signage	Gaither Gym Signage	\$ 12,000	\$ -	\$ -	\$ 12,000	1	1	2024	
25	Small, < \$2M: Renovation, Repair or Maintenance	Carpet Replacement	Implement infrastructure enhancements in academics, research, administration, technology, facilities, and utility systems.	\$ 10,000	\$ -	\$ -	\$ 10,000	1	1	2024	
26	Small, < \$2M: Renovation, Repair or Maintenance	Resurfacing	Tennis Court Resurfacing	\$ 150,000	\$ -	\$ -	\$ 150,000	1	1	2024	
27	Small, < \$2M: Renovation, Repair or Maintenance	ADA Crosswalk	FAMU/ADA/Improvements Wahnish/Perkins Intersection	\$ 150,891	\$ 150,891	\$ -	\$ -	1	1	2024	
28	Small, < \$2M: Renovation, Repair or Maintenance	Lee Hall Seating Design	Design for Lee Hall Auditorium Seating to be ADA Compliant	\$ 50,000	\$ 50,000	\$ -	\$ -	1	1	2024	
29	Small, < \$2M: Renovation, Repair or Maintenance	Demolition Projets	Design and Construction to demolish buildings identified in the Educational Plant Survey	\$ 1,172,807	\$ 1,172,807	\$ -	\$ -	1	1	2024	
30	Small, < \$2M: Renovation, Repair or Maintenance	Restricted by Appropriation	Video Board (Lawson & Gaither)	\$ 508,014	\$ 508,014	\$ -	\$ -	1	1	2024	
31	Small, < \$2M: Renovation, Repair or Maintenance	FHAC Old Student Health	Renovation of FHAC Old Student Health Space	\$ 1,943,559	\$ 1,943,559	\$ -	\$ -	2	2	2024	
32	Small, < \$2M: Renovation, Repair or Maintenance	School of Architecture and Engineering	Renovation of School of Architecture and Engineering	\$ 1,871,580	\$ 1,871,580	\$ -	\$ -	2	2	2024	
* Total Minor Carryforward As July 1, 2023 :				\$ 13,804,665	\$ 6,382,665	\$ -	\$ 7,422,000				

Large Carryforward Projects¹

24				\$ -	\$ -	\$ -	\$ -				
25				\$ -	\$ -	\$ -	\$ -				
26				\$ -	\$ -	\$ -	\$ -				
27				\$ -	\$ -	\$ -	\$ -				
28				\$ -	\$ -	\$ -	\$ -				
* Total Major Carryforward As July 1, 2023 :				\$ -	\$ -	\$ -	\$ -				
Fixed Capital Outlay Totals :				\$ 13,804,665	\$ 6,382,665	\$ -	\$ 7,422,000				

* 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. Example: ABC 2024-A01 University Project	Example: Johnson Childcare Education Building	\$ 565,000.00
2.		\$ -
3.		\$ -
4.		\$ -
5.		\$ -
6.		\$ -
7.		\$ -
8.		\$ -
9.		\$ -
10.		\$ -
	Total Capital Facilities Reserves as of July 1, 2023 : *	\$ 565,000.00

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

**State University System
Education & General Carryforward Spending Plan
Reporting Definitions**

I. Carryforward Spending Plan - Budgetary Category Definitions

1.	Encumbrances	Unpaid balances remaining in active purchase orders, travel authorizations, etc., to be paid using E&G carryforward funds.
2.	7% Statutory Reserve Requirement	Required E&G reserve requirement per 1011.45 F.S. - amends previous 1011.40 F.S. requirement. Based on percentage of state operating budget.
3.	Restricted/Contractual Obligations	Should generally be supported by documentation that memorializes an agreement with another party (e.g. contract, offer letter, construction contract/project number, etc.).
4.	Commitments	Monies designated for a specific purpose which are not yet encumbered/contracted/restricted. Discretion may still be exercised with respect to the use of these funds.
5.	University Board of Trustees Reserve Requirement	The amount of unrestricted funds set aside by the University Board of Trustees to address critical, unforeseen, or non-discretionary items that require immediate funding, such as unanticipated or uninsured catastrophic events, unforeseen contingencies, state budget shortfalls, or university revenue shortfalls.
6.	Restricted by Appropriations	Funds appropriated by the Legislature for a specific purpose or intended use as identified by law or through legislative work papers.
7.	Compliance Program Enhancements	Initiatives associated with being in compliance with federal law, state law, Board of Governors Regulations or any other entity with which the University must comply.
8.	Audit Program Enhancements	Initiatives associated with implementing audit programs of the institution.
9.	Campus Security and Safety Enhancements	The support of campus security and/or safety issues, such as the recruitment of police officers, vehicles, equipment, and investments which promote security and safety at the institution. This issue may also include mental health counseling and services.
10.	Student Services, Enrollment, and Retention Efforts	Funds to promote student success through supporting student services programs, addressing enrollment, and assisting with retention efforts to support timely graduation.
11.	Student Financial Aid	Funds allocated to reduce student costs and to provide an opportunity to obtain a degree in an affordable and timely fashion.
12.	Faculty/Staff Instructional and Advising Support and Start-Up Funding	Funds identified to support instructional and advising activities, and/or start-up packages for new faculty. Start-up packages are often expended over a multi-year period.
13.	Faculty Research and Public Service Support and Start-Up Funding	Funds identified to support research and public service, and any associated start up funding- Start-up packages are often expended over a multi-year period.
14.	Library Resources	Materials and database access required to support programs of study and research.
15.	Utilities	Support of utility costs throughout the university.
16.	Information Technology (ERP, Equipment, Etc.)	Funds to improve operational productivity, educational improvements, and technological innovation, implementation and/or maintenance of ERP systems, and technological equipment purchases.
17.	Other Operating Requirements	Other expenditures/projects that support the university's mission and are approved by the university board of trustees.
18.	Contingencies for a State of Emergency Declared by the Governor	A commitment of funds to a contingency reserve for expenses incurred as a result of a state of emergency declared by the Governor pursuant to s. 252.36, Florida Statutes.
19.	PECO Projects - Supplemental Funds to Complete Projects That Received Previous Appropriation	Commitment of funds to a public education capital outlay project for which an appropriation has previously been provided that requires additional funds for completion and which is included in the list required by s. 1001.706(12)(d), Florida Statutes. This category is valid for both small and large carryforward projects.
20.	Completion of Renovation, Repair, or Maintenance Project	For projects that are consistent with the provisions of s. 1013.64(1), Florida Statutes, and replacement of a minor facility. Refer to Board of Governors Regulation 14.001 for the definitions of renovation, repair, and maintenance. This category is valid for both small and large carryforward projects.
21.	Replacement of Minor Facility	Replacement of a minor facility pursuant to Board of Governor's regulation 14.003(2)(b).
22.	Completion of a Survey-Recommended Remodeling or Infrastructure Project (Including DRS Schools)	Completion of a remodeling or infrastructure project, including a project for a developmental research school, if such project is survey recommended pursuant to s. 1013.31, Florida Statutes. Refer to Board of Governors Regulation 14.001 for the definition of remodeling. This category is valid for both small and large carryforward projects.

**State University System
Education & General Carryforward Spending Plan
Reporting Definitions**

II. Column Definitions for Use With Details Tabs

- | | | |
|--------------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Carryforward Spending Plan Category | Functional category brought forward from the Carryforward Spending Plan reporting template. Categories are defined in Section I of this document. |
| 2. | Specific Expenditure/ Project Title/Name | Detailed title of planned expenditure item or project, with sufficient details to be tracked individually through the expenditure cycle to completion. |
| 3. | Total Amount to be Funded from Current Year E&G Carryforward Balance | The total estimated cost to be paid from current-year beginning E&G carryforward balance for the specific expenditure item or project. |
| 4. | E&G Carryforward Amount Budgeted for Expenditure During FY21 | This column represents the current budgetary year's estimated disbursement of E&G carryforward towards the total planned expenditure item or project. |
| <u>Project Timeline</u> | | |
| 5. | Estimated Completion Date | Estimated date (year) for full expenditure of E&G carryforward funds for the specific expenditure plan item or project. |
| 6. | Current Expenditure Year # | The current year in the project completion timeline, e.g. year 2 of a 4 year project. Input is number only. |
| 7. | Total # Years of Expenditure per Project | The total number of years over which the expenditure item / project will span. |
| 8. | Comments/Explanations | Additional information to assist the user of the report including, but not limited to, a description of the expenditure item / project and how it supports the university's mission and operations. |

4) *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 regulation 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.

5) *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.

6) In light of the definition of "board" (s. 1013.01, F.S.), 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.