

Pasco-Hernando State College
2023-24 Florida College System Carryforward Spending Plan
Pursuant to 1013.841, Florida Statutes
July 1, 2023

Line Item #	Carryforward Spending Plan Category	Specific Expenditure/Project Title	Carryforward Amount Budgeted for Expenditure During FY2023-24	Project Timeline			Comments/Explanations
				Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
1.	(g) Commitment to contingency reserve related to state declared emergency	Government Finance Officers Association (GFOA) 60 day cash reserve recommendation	6,896,209	4	0	2027-2028	GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.
2.	(e) Operating expenditures	Differed Maintenance	1,929,699	2	0	2025-2026	Continued deferred maintenance projects
3.	(e) Operating expenditures	ERP and technology upgrades	1,000,000	2	0	2025-2026	Continued enhancement of new ERP and other changing technologies

Total as of July 1, 2023: *	\$ 9,825,908
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Amount Requiring Spending Plan	\$ 9,825,908
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