

Polk State College
 2025-26 Florida College System Carryforward Spending Plan
 Pursuant to 1013.841, Florida Statutes
 July 1, 2025

Line Item #	Carryforward Spending Plan Category	Specific Expenditure/Project Title	Carryforward Amount Budgeted for Expenditure During FY 2025-26	Project Timeline			Comments/Explanations
				Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
1.	(b) Completion of renovation, repair or maintenance project	WAD CPS Building Renovations, Northeast Ridge, Chiller upgrades	6,370,935	2	2026	2027	
2.	(e) Operating expenditures	ERP; Health Insurance Increases	2,500,000	1	2026		
3.	(f) Approved by state board or GAA	Industry Certification Funds	1,070,070	2	2026	2027	
4.	(g) Commitment to contingency reserve related to state declared emergency	Reserve for Natural Disaster and FCSRMC Assessment for Commercial Liab	2,500,000	1	2026		
5.	Operating Cash Reserve	75 days operating cash x average daily expenditures \$218,310	17,693,002	1	2026		

Total as of July 1, 2025: *	\$ 30,134,007
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Amount Requiring Spending Plan	\$ 30,134,007
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