

Tallahassee 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. | (e) Operating expenditures | Employer premiums for state group health insurance. | 2,400,000 | 1 | 1 | 2025-26 | This is the increased amount of the annual premiums since moving to the State Group Health Insurance for TSC. The total increase is \$2.4 million. |
| 2. | (e) Operating expenditures | State group health insurance 9% increase to premium for seven months. | 372,166 | 1 | 1 | 2025-26 | This is for the annual increase to the health insurance premium applied to all participants of the state group health insurance program. TSC's total annual cost is \$638,000, seven months to be paid this fiscal year is included here. |
| 3. | (e) Operating expenditures | Difference to maintain two months in fund balance | 685,796 | 1 | 1 | 2025-26 | 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. That amount is \$13,269,564. The shortfall to that amount is \$2,819,962. A partial amount of the total is included in the spending plan. |
| 4. | (g) Commitment to contingency reserve related to state declared emergency | Natural Disaster Contingency | 20,566 | 1 | 1 | 2025-26 | The natural disaster contingency is based on deductible of 3% of Total Effected Values over a 3-year period, which is |
| 5. | [Create your own category] | | | | | | |

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| Total as of July 1, 2025: * | \$ 3,478,528 |
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| Amount Requiring Spending Plan | \$ 3,478,528 |
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