



**Board of Trustees**  
UNIVERSITY of WEST FLORIDA

**Finance, Facilities, and Operations Committee Meeting**  
**Thursday, February 12, 2026**  
**Zoom Webinar**

[Zoom Webinar](#) | Passcode: 047421

**Members: Chair Rachel Moya, Janice Gilley, Kevin Mason, Kishane Patel, Ashley Ross**

**Agenda**

**I. Call to Order**

**II. Roll Call**

**III. Greeting**

**IV. Public Comment**

**V. Approval of Minutes**

a. [November 13, 2025](#): Committee Meeting Minutes

**VI. New Business**

a. Action Items

i. [FFO-1](#): University Carryforward Spending Plan & Fixed Capital Outlay  
Budget

ii. [FFO-2](#): BOT Regulation 4.008 Tuition and Fees, Fines and Penalties

b. Informational Items

i. [FFO INFO-1](#): Update on FY 2025-2026 Current Modified Operating  
Budget

**VII. Good of the Order**

**VIII. Adjournment**

**Finance, Facilities, and Operations Committee**  
**November 13, 2025**  
**Zoom**  
**DRAFT Minutes**

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**Committee Meeting**

**9:01 a.m.**

The public was provided with information on the UWF Board of Trustees website to attend this public meeting virtually through Zoom Webinar.

**I. Call to Order**

A. The meeting of the UWF Board of Trustees Finance, Facilities, and Operations Committee was called to order at 9:01 a.m. by Committee Chair Rachel Moya.

**II. Roll Call**

A. Chair Moya asked Anna Lochas to conduct roll call. Trustees Trustee Rachel Moya, Ashley Ross, and Alonzie Scott were in attendance virtually.

B. Other Trustees in attendance included:

1. Trustees Paul Bailey, Dick Baker, Trista Bennett, Edward Fleming, Adam Kissel, Rebecca Matthews, Heather Riddell, Zack Smith, and Chris Young were in attendance virtually.

C. Others in attendance included:

1. Manny Diaz, Jr., Interim President; Jaromy Kuhl, Senior Vice President and Provost; Clifford Humphrey, Chief of Staff and Vice President of Strategic Initiatives; Tori Bennett, Interim Vice President of University Advancement; Betsy Bowers, Vice President of Finance and Administration; Dan Lucas, Interim Vice President of Finance and Administration; Mary Anderson, Interim Vice President and Dean of Students for Academic Engagement and Student Affairs; Dave Scott, Associate Vice President for Athletics; Jamie Sprague, Senior Associate VP, Human Resources; Julie Sheppard, Interim General Counsel; Cass Boatwright, Assistant Vice President and Chief Operating Officer; Anamarie Mixson, Assistant Vice President for the Office of the President; Alex Smith, Director of External Affairs; David Bryant, Chief Audit Executive; Matt Packard, Chief Compliance Officer; Dallas Snider, Vice Provost; Jeffrey Djerlek, Senior Associate Vice President and Controller; James Adams, Executive Director, Business & Auxiliary Services; Patrice Moorner, Assistant Vice President, Office of Academic Advocacy and Graduation Success; Angela Bryan, Director of Institutional Effectiveness; Katie Condon, Assistant Vice President, Enrollment Affairs; Mohamed Khabou, Dean of Hal Marcus College of Science and Engineering; Anna Lochas, Director of Events; and Kristie Johnson, Board of Trustees Liaison.

### III. Greeting

- A. Chair Moya welcomed everyone to the meeting and noted that there were three information items on the Finance, Facilities and Operations Committee agenda.

### IV. Public Comment

- A. Chair Moya opened the floor for public comment. There was none.

### V. Approval of Minutes

- A. Chair Moya reminded the committee members that they had been given the opportunity ahead of time to review the minutes of the August 14, 2025, Finance, Facilities and Operations Committee Meeting. Chair Moya asked for a motion to approve the minutes as presented if there were no changes or corrections.
  1. Motion by: Trustee Scott
  2. Seconded by: Trustee Ross
  3. Motion passed unanimously.

**VI. New Business****A. Information Items**

1. FFO INFO-1: Update on FY 2025-2026 Current Modified Operating Budget
  - a. Jeffrey Djerlek, Senior Associate Vice President of the Division of Finance and University Controller presented an update on FY 2025-2026 Current Modified Operating Budget.
2. FFO INFO-2: Update Preliminary FY2025 UWF Financial Reports
  - a. Jeffrey Djerlek presented an update on Preliminary FY2025 UWF Financial Reports.
3. FFO INFO-3: Contracts/Commitments/Obligations/Contingent Risk: >\$5M and contracts>5 years

Mrs. Cass Boatwright, Chief Operating Officer, presented FFO INFO-3: Contracts/Commitments/Obligations/Contingent Risk: >\$5M and contracts>5 years.

**VII. Good of the Order**

- A. Chair Moya identified that all agenda items had been discussed. Chair Moya asked if the committee members had any additional business to discuss. No other business was discussed.

**VIII. Adjournment****9:17 a.m.**

- A. Chair Moya thanked those in attendance for their participation. With no other business to discuss, Chair Moya adjourned the meeting at 9:17 a.m.

**Board of Trustees  
Finance, Facilities, and Operations Committee  
February 12, 2026**

University Carryforward Spending Plan & Fixed Capital Outlay Budget

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**Recommended Action:**

Approve the updated University Carryforward Spending Plan and University Fixed Capital Outlay Budget for fiscal year 2025-2026 as of November 30, 2025, which includes \$3.5M Fixed Capital Outlay budget increase (\$2M Carryforward and \$1.5M Triumph grant) for the B58C Shell Space Upfit project.

**Background Information:**

Section 1011.45, Florida Statutes, and Board of Governors (BOG) Regulation 9.007 requires approval of carryforward expenditure plans by both the Board of Trustees (BOT) and the Board of Governors. In addition, BOG Regulation 14.003 requires BOT and BOG approval of the Fixed Capital Outlay (FCO) Budget. Accordingly, by October 1, the BOG requires each BOT to submit certification of approved university operating, carryforward, and fixed capital outlay budgets for Fiscal Year 2025–26.

The Board of Trustees approved the original Carryforward Spending Plan and FCO Budget at its full board meeting on September 18, 2025, and authorized the President to make revisions to the plan and budget as needed. This item presents an updated Carryforward Spending Plan and FCO Budget reflecting changes through November 30, 2025, with proposed revisions summarized in bullet form for approval.

**Implementation Plan:**

Once approved by the BOT, the University would implement spending according to the strategic priorities of the BOT.

**Fiscal Implications:**

Fiscal oversight by the UWF BOT for a FY25-26 Carryforward Fund of \$60.4 million, including the required 7% reserve of \$12.8 million, and for the Fixed Capital Outlay Budget totaling \$163.3 million.

**Relevant Authority:**

Florida Statute 1011.45(2), End of Year Balance of Funds  
BOG Regulation 14.003, Fixed Capital Outlay Projects-University Budgeting Procedures

**Supports Strategic Direction(s):**

Strategic Direction 5: Infrastructure and Strategic Direction 6: Operational Excellence

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**Supporting Documents:**

1. 2025-26 CF & FCO Budgets Power Point (3 pages)
2. 2025-26 E&G Carryforward Spending Plan as of 11.30.25 (9 pages)
3. 2025-26 University Fixed Capital Outlay Budget as of 11.30.25 (3 pages)
4. BOG Regulation 14.003 Fixed Capital Outlay Projects-University Budgeting Procedures
5. Florida Statute 1011.45(2), End of Year Balance of Funds

**Prepared by:**

Jeffrey A. Djerlek, Senior Associate Vice President for Finance and University Controller  
Sharon Jordan, Associate Controller of Reporting  
Desmond Peters, Academic Affairs Director of Budgets  
Janet Davis, President's Division Business Manager  
Angela Wallace, Finance & Administration Director of Budgets  
Giovanni Volpara, Associate Controller, UWF Foundation  
Pamela Cadem, Director of Budgets, DAESA  
Cherie Judd, Business Operations Liaison, ITS  
Sarah Bloxson, Coordinator I

**Presenter:**

Jeffrey A. Djerlek, Senior Associate Vice President for Finance and University Controller

## Carryforward

- **\$60.4M** Beginning Balance of Cash/Investments of Carryforward
  - **\$7.1M** in encumbrances
  - **\$12.8M** is the 7% of E&G required reserve
- **\$40.5M** available for the detailed Carryforward Spending Plan
  
- **Activity** as of November 30, 2025
  - **\$6.9M** – Spent
  - **\$4.5M** – Public Education Capital Outlay or Deferred Maintenance
  - **\$13.8M** – Restricted Projects
  - **\$15.3M** – Committed Projects

## CarryForward - Key Adjustments

- **\$2.5M** ITS Central investments break out for more detail
- **\$3.2M** B129 Science & Engineering Research Wing increased

## Fixed Capital Outlay Budget

- **\$163.3M** Total Project Budget
- **Key Update**
  - **\$3.5M** B58C Shell Space Upfit Project
    - **\$2.0M** Carryforward funding
    - **\$1.5M** Triumph Grant funding



**UNIVERSITY OF WEST FLORIDA**  
**Education and General**  
**2025-2026 Carryforward Spending Plan Summary**  
**Approved by University Board of Trustees**  
**Balances and Spending Plans as of November 30, 2025**

	<u>University E&amp;G</u>	<u>Special Unit or Campus (Title)</u>	<u>Grand Total : University Summary</u>	<u>100 President's</u>	<u>214 Advancement</u>	<u>235 Fin &amp; Admin</u>	<u>475 Student Affs</u>	<u>500 Academic Affs</u>	<u>969 Central</u>
<b>A. Beginning E&amp;G Carryforward Balance - as of November 30, 2025 :</b>									
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	\$ 60,377,924	\$ -	\$ 60,377,924	\$ 2,660,225	\$ 767,339	\$ 16,078,503	\$ 2,424,305	\$ 32,124,431	\$ 6,323,121
Accounts Receivable	\$ 2,709	\$ -	\$ 2,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,709
Less: Accounts Payable	\$ 6,241	\$ -	\$ 6,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,241
Less: Deferred Student Tuition & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>B. Beginning E&amp;G Carryforward Balance (Net of Payables/Receivables/Deferred Fees)</b>	<b>\$ 60,374,392</b>	<b>\$ -</b>	<b>\$ 60,374,392</b>	<b>\$ 2,660,225</b>	<b>\$ 767,339</b>	<b>\$ 16,078,503</b>	<b>\$ 2,424,305</b>	<b>\$ 32,124,431</b>	<b>\$ 6,319,589</b>
<b>C. Fiscal Year 2024-2025 E&amp;G Carryforward Encumbrances Brought Forward:</b>	<b>\$ 7,093,257</b>	<b>\$ -</b>	<b>\$ 7,093,257</b>	<b>\$ 131,033</b>	<b>\$ 369,345</b>	<b>\$ 5,005,583</b>	<b>\$ 270,427</b>	<b>\$ 492,792</b>	<b>\$ 824,077</b>
<b>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, 2025" on the "Details - FCO Reserves" tab)</b>	<b>\$ 75,909</b>	<b>\$ -</b>	<b>\$ 75,909</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,909</b>
<b>E. 7% Statutory Reserve Requirement (per s. 1011.45(1), F.S.)</b>	<b>\$ 12,752,579</b>	<b>\$ -</b>	<b>\$ 12,752,579</b>	<b>\$ 250,000</b>	<b>\$ 29,094</b>	<b>\$ 1,247,000</b>	<b>\$ 375,763</b>	<b>\$ 8,571,790</b>	<b>\$ 2,278,932</b>
<b>F. E&amp;G Carryforward Balance Less 7% Statutory Reserve Requirement (Amount Requiring Approved Spending Plan)</b>	<b>\$ 40,452,647</b>	<b>\$ -</b>	<b>\$ 40,452,647</b>	<b>\$ 2,279,192</b>	<b>\$ 368,900</b>	<b>\$ 9,825,920</b>	<b>\$ 1,778,115</b>	<b>\$ 23,059,849</b>	<b>\$ 3,140,671</b>
<b>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, 2025" on the "Details-12% Commitment" tab)</b>	<b>\$ 4,529,482</b>	<b>\$ -</b>	<b>\$ 4,529,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,529,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>H. Carryforward Reserve Fund (per s. 1011.45(3), F.S.)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>I. * Restricted / Contractual Obligations</b>									
Restricted by Appropriations	\$ 1,122,952	\$ -	\$ 1,122,952	\$ 1,122,952	\$ -	\$ -	\$ -	\$ -	\$ -
University Board of Trustees Reserve Requirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Restricted by Contractual Obligations</b>									
<b>Compliance, Audit, and Security</b>									
Compliance Program Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Program Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Campus Security and Safety Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Academic and Student Affairs</b>									
Student Services, Enrollment, and Retention Efforts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Financial Aid	\$ 4,705,655	\$ -	\$ 4,705,655	\$ -	\$ -	\$ -	\$ -	\$ 4,705,655	\$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ 7,962,381	\$ -	\$ 7,962,381	\$ -	\$ -	\$ -	\$ -	\$ 7,962,381	\$ -
Faculty Research and Public Service Support and Start-Up Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Facilities, Infrastructure, and Information Technology</b>									
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Small Carryforward Fixed Capital Outlay Projects ( Board of Governors Regulation 14.003(2) )	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large Carryforward Fixed Capital Outlay Projects ( Board of Governors Regulation 14.003(2) )	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other UBOT Approved Operating Requirements</b>									
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))	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**UNIVERSITY OF WEST FLORIDA**  
**Education and General**  
**2025-2026 Carryforward Spending Plan Summary**  
**Approved by University Board of Trustees**  
**Balances and Spending Plans as of November 30, 2025**

	University E&G	Special Unit or Campus (Title)	Grand Total : University Summary	100 President's	214 Advancement	235 Fin & Admin	475 Student Affs	500 Academic Affs	969 Central
<b>Operating Restricted</b> (Should agree with restricted column totals on "Details-Operating" tab)	\$ 13,790,988	\$ -	\$ 13,790,988	\$ 1,122,952	\$ -	\$ -	\$ -	\$ 12,668,036	\$ -
<b>FCO Restricted</b> (Should agree with restricted column totals on "Details-Fixed Capital Outlay" tab)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total Restricted / Contractual Funds</b>	<b>\$ 13,790,988</b>	<b>\$ -</b>	<b>\$ 13,790,988</b>	<b>\$ 1,122,952</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,668,036</b>	<b>\$ -</b>
<b>J. * Commitments</b>									
<b>Compliance, Audit, and Security</b>									
Compliance Program Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Program Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Campus Security and Safety Enhancements	\$ 58,974	\$ -	\$ 58,974	\$ -	\$ -	\$ 58,974	\$ -	\$ -	\$ -
<b>Academic and Student Affairs</b>									
Student Services, Enrollment, and Retention Efforts	\$ 1,248,786	\$ -	\$ 1,248,786	\$ -	\$ -	\$ -	\$ 1,248,786	\$ -	\$ -
Student Financial Aid	\$ 2,769,238	\$ -	\$ 2,769,238	\$ -	\$ -	\$ -	\$ 99,375	\$ 2,669,863	\$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	\$ 41,024	\$ -	\$ 41,024	\$ -	\$ -	\$ -	\$ -	\$ 41,024	\$ -
Faculty Research and Public Service Support and Start-Up Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Facilities, Infrastructure, and Information Technology</b>									
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology (ERP, Equipment, etc.)	\$ 2,759,282	\$ -	\$ 2,759,282	\$ -	\$ -	\$ -	\$ 30,823	\$ 779,236	\$ 1,949,223
Small Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 2,400,392	\$ -	\$ 2,400,392	\$ -	\$ -	\$ 2,400,392	\$ -	\$ -	\$ -
Large Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	\$ 217,299	\$ -	\$ 217,299	\$ -	\$ -	\$ 217,299	\$ -	\$ -	\$ -
<b>Other UBOT Approved Operating Requirements</b>									
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	\$ 5,770,287	\$ -	\$ 5,770,287	\$ 713,477	\$ -	\$ 1,025,956	\$ -	\$ 3,804,824	\$ 226,030
Contingencies for a State of Emergency Declared by the Governor (per s. 1011.45(3)(g), F.S.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Commitments</b> (Should agree with committed column total on "Details-Operating" tab)	\$ 12,647,591	\$ -	\$ 12,647,591	\$ 713,477	\$ -	\$ 1,084,930	\$ 1,378,984	\$ 7,294,947	\$ 2,175,253
<b>FCO Commitments</b> (Should agree with committed column total on "Details-Fixed Capital Outlay" tab)	\$ 2,617,691	\$ -	\$ 2,617,691	\$ -	\$ -	\$ 2,617,691	\$ -	\$ -	\$ -
<b>PECO Projects or Deferred Maintenance 12% Commitment</b>	\$ 4,529,482	\$ -	\$ 4,529,482	\$ -	\$ -	\$ 4,529,482	\$ -	\$ -	\$ -
<b>Grand Total Commitments</b>	<b>\$ 19,794,764</b>	<b>\$ -</b>	<b>\$ 19,794,764</b>	<b>\$ 713,477</b>	<b>\$ -</b>	<b>\$ 8,232,103</b>	<b>\$ 1,378,984</b>	<b>\$ 7,294,947</b>	<b>\$ 2,175,253</b>
<b>K. Available E&amp;G Carryforward Balance as of November 30, 2025:</b>	<b>\$ 6,866,895</b>	<b>\$ -</b>	<b>\$ 6,866,895</b>	<b>\$ 442,763</b>	<b>\$ 368,900</b>	<b>\$ 1,593,817</b>	<b>\$ 399,131</b>	<b>\$ 3,096,866</b>	<b>\$ 965,418</b>
<b>L. Spent to Date as of November 30, 2025</b>	<b>\$ 6,866,895</b>	<b>\$ -</b>	<b>\$ 6,866,895</b>	<b>\$ 442,763</b>	<b>\$ 368,900</b>	<b>\$ 1,593,817</b>	<b>\$ 399,131</b>	<b>\$ 3,096,866</b>	<b>\$ 965,418</b>
<b>M. Available E&amp;G Carryforward Balances as of November 30, 2025 after spending</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>

**UNIVERSITY OF WEST FLORIDA**  
**2025-2026 University E&G Carryforward Spending Plans - Supplemental Details (Operating Plans)**  
Pursuant to 1011.45, Florida Statutes  
as of November 30, 2025

Line Item #	Division	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	ENCUMBERED Section C Balance as of November 30, 2025	RESTRICTED Restricted Balance as of November 30, 2025	COMMITTED Committed Balance as of November 30, 2025	SPENT TO DATE Section Spent Balance as of November 30, 2025	Unallocated	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
1	100	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	President's Office	\$ 1,155,011	\$ 131,033		\$ 713,477	\$ 310,501	\$ -	1	1	2026	New President Lead Initiatives: time-specific employment, leave payouts, 3rd party contracts and consultants, space and furniture configuration and professional development.
2	100	Restricted by Appropriations	Small Business Development Center (SBDC)	\$ 1,255,214	\$ -	\$ 1,122,952		\$ 132,262	\$ -	1	1	2026	Conference registrations and travel; Small Business Success Summit; SBDC Network PD conference; Professional development for State Office Personnel
3	214	Student Services, Enrollment, and Retention Efforts	Div. of Advancement Student and OPS, Equipment & Materials	\$ 738,245	\$ 369,345		\$ -	\$ 368,900	\$ (0)	2	1	2027	Division of Advancement-Student and staff OPS, Phonathon students, equipment, services, materials, software, travel, conferences, marketing, advertising, media, branding, leave payouts as needed.
4	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Finance and Admin Division -Equipment and Supplies	\$ 215,319	\$ -	\$ -	\$ 168,915	\$ 46,404	\$ -	1	1	2026	Equipment and supplies purchases for the division and for maintaining campus facilities (facility maintenance, utility operations, etc.).
5	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Finance and Admin Division-Repairs and Maintenance	\$ 66,065	\$ 24,387	\$ -	\$ -	\$ 41,678	\$ -	1	1	2026	Irrigation systems repairs, boilers service/repairs, etc.
6	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Deferred Maintenance Projects	\$ 594,455	\$ 207,119	\$ -	\$ 193,654	\$ 193,682	\$ -	2	2	2026	Maintenance and repair projects in progress (e.g., HVAC repairs, etc.).
7	235	Campus Security and Safety Enhancements	University Police Vehicle Replacements; Asbestos Surveys; AEDs	\$ 191,003	\$ 129,029	\$ -	\$ 58,974	\$ 3,000	\$ -	3	3	2026	Purchase of new vehicles and vehicles equipment for University Police, asbestos surveys for campus buildings, AEDs purchases, etc.
8	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Finance and Admin Division-Contractual Services	\$ 12,232	\$ -	\$ -	\$ -	\$ 12,232	\$ -	1	1	2026	Fire suppression inspections, mapping campus potable water system, etc.
9	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Facilities Management-Furniture (Expense)	\$ 10,988	\$ -	\$ -	\$ -	\$ 10,988	\$ -	1	1	2026	Replace chalkboards with whiteboards in campus classrooms.
10	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Lab Renovations (B58 & B72)	\$ 2,328,350	\$ 1,331,077	\$ -	\$ 663,387	\$ 333,886	\$ -	2	2	2026	Research labs renovations projects planned for Biology and Chemistry.
11	475	Student Financial Aid	DoS Emergency Scholarships	\$ 30,000	\$ -		\$ 29,375	\$ 625	\$ -	1	1	2026	Emergency Scholarships for Dean of Students to assist students in emergency situations.
12	475	Student Services, Enrollment, and Retention Efforts	Housing Replacement of Narcan	\$ 20,314	\$ -		\$ -	\$ 20,314	\$ -	3	1	2028	Balance of Opioid Trust distribution in 2025 to be used for replacement costs of Narcan in HRL Buildings
13	475	Student Services, Enrollment, and Retention Efforts	Disabled Aid Assistance	\$ 54,681	\$ -		\$ 54,257	\$ 424	\$ -	1	1	2026	Direct Support for Disabled Students if the need is more than the E&G budget can cover in order to meet divisional & university wide missions.
14	475	Student Services, Enrollment, and Retention Efforts	Divisional OPS Needs	\$ 200,000	\$ -		\$ 200,000	\$ -	\$ -	1	1	2026	OPS reserve for division wide use in case the need is more than the E&G budgets can cover in order to meet divisional & university wide missions
15	475	Student Services, Enrollment, and Retention Efforts	Divisional Contract & Service Needs	\$ 150,000	\$ -		\$ 120,375	\$ 29,625	\$ -	1	1	2026	Service & Contract reserves for division wide use to meet divisional and university wide missions.
16	475	Student Financial Aid	DAESA Scholarships	\$ 70,000	\$ -		\$ 70,000	\$ -	\$ -	1	1	2026	Scholarship reserves for division wide use to meet divisional & university missions
17	475	Student Services, Enrollment, and Retention Efforts	Divisional Furniture, Equipment, and Maintenance Needs	\$ 250,000	\$ 62,926		\$ 178,889	\$ 8,185	\$ -	1	1	2026	Furn/Equip/Maint for anticipated upgrades to some departments and unexpected needs in order to meet divisional & university wide missions.
18	475	Student Services, Enrollment, and Retention Efforts	Divisional Misc Expenditure Needs	\$ 100,000	\$ -		\$ 94,470	\$ 5,530	\$ -	1	1	2026	Misc EXP reserves for unexpected cost that may occur in order to meet divisional & university wide missions.
19	475	Student Services, Enrollment, and Retention Efforts	Leave Liability, Unemployment, OPS Health insurance, Bonuses, etc	\$ 555,318	\$ -		\$ 555,318	\$ -	\$ -	1	1	2026	Used for OPS Health, unemployment, Bonuses, Quality Enhancement (QEP/HIP), and other unexpected needs of the division.
20	475	Student Services, Enrollment, and Retention Efforts	Non recurring salary & fringe	\$ 454,604	\$ 207,501		\$ 35,865	\$ 211,238	\$ -	1	1	2026	Temp/Term pay reserves for division wide non-recurring salary & fringe & leave payouts.
21	475	Information Technology (ERP, Equipment, etc.)	ITS Equipment Replacement	\$ 60,000	\$ -		\$ 30,823	\$ 29,177	\$ -	1	1	2026	Technology Replacement cycle is used to replace desktop/laptops on a 5 year cycle.
22	475	Student Services, Enrollment, and Retention Efforts	International Recruitment-3rd party payments	\$ 103,625	\$ -		\$ 9,612	\$ 94,013	\$ -	1	1	2026	3rd party recruiter payments

**UNIVERSITY OF WEST FLORIDA**  
**2025-2026 University E&G Carryforward Spending Plans - Supplemental Details (Operating Plans)**  
Pursuant to 1011.45, Florida Statutes  
as of November 30, 2025

Line Item #	Division	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	ENCUMBERED Section C Balance as of November 30, 2025	RESTRICTED Restricted Balance as of November 30, 2025	COMMITTED Committed Balance as of November 30, 2025	SPENT TO DATE Section Spent Balance as of November 30, 2025	Unallocated	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
23	500	Student Financial Aid	Academic Affairs Scholarships	\$ 2,000,000	\$ -	\$ 705,655		\$ 1,294,345	\$ -	1	1	2026	Academic Scholarships and student financial aid Packaging amounts for the next fall and spring scholarships awards. Amounts must be set aside in advance in order to send new students awards notifications.
24	500	Student Financial Aid	Academic Affairs Scholarships Packaging for Next Term	\$ 4,000,000	\$ -	\$ 4,000,000		\$ -	\$ -	4	1	2029	
25	500	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Academic Affairs Temporary employees compensation	\$ 287,500	\$ 150,294		\$ 41,024	\$ 96,182	\$ -	1	1	2026	Salaries for temporary employees
26	500	Information Technology (ERP, Equipment, etc.)	Information technology, network infrastructure, software, equipment and other mission critical needs	\$ -	\$ -		\$ -	\$ -	\$ -	1	1	2026	Funding for Information technology, network infrastructure, software, equipment and other mission critical needs
27	500	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Strategic Initiatives, Academic Program Investments - restricted for faculty recruitment and retention	\$ 6,262,715	\$ -	\$ 6,262,715		\$ -	\$ -	3	1	2028	Faculty Retention & Recruitment funds to be spent over three years - restricted
28	500	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Strategic Initiatives, Academic Program Investments - restricted for faculty recruitment and retention	\$ 1,699,666	\$ -	\$ 1,699,666		\$ -	\$ -	2	1	2027	Faculty Retention & Recruitment funds to be sent over two years - restricted
29	500	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Strategic Initiatives, Academic Program Investments.	\$ 3,804,824	\$ -		\$ 3,804,824	\$ -	\$ -	1	1	2026	Funding for academic programs with costly replacement technology, and new academic program analysis and development to keep in line the strategic enrollment initiative of the University's Strategic Master Plan
30	500	Information Technology (ERP, Equipment, etc.)	Information technology core systems equipment, support and personnel training	\$ 1,804,513	\$ 342,498		\$ 779,236	\$ 682,779	\$ -	1	1	2026	Funding for University technology initiatives - Google Workspace, Oracle Maintenance, Network support and equipment and employee training.
31	500	Student Financial Aid	Nursing Scholarships	\$ 45,639	\$ -		\$ 7,022	\$ 38,617	\$ -				Nursing LINE scholarships Santa Rosa Medical Center, Baptist Hospital and Ascension
32	500	Student Financial Aid	Nursing Scholarships	\$ 3,647,784	\$ -		\$ 2,662,841	\$ 984,943	\$ -	3	1	2028	Nursing scholarships to be awarded over the course of three-four years
33	969-9703	Information Technology (ERP, Equipment, etc.)	Oracle On-line Temp Licenses	\$ 369,892	\$ 269,579		\$ 55,194	\$ 45,119	\$ -	1	1	2026	Oracle Licenses for FY26 and additional temp licenses
34	969-9711	Information Technology (ERP, Equipment, etc.)	ERP Training & Banner Student costs	\$ 1,532,408	\$ 17,644		\$ 1,404,979	\$ 109,785	\$ -	1	1	2026	Funding for ERP training, consultation and other services; Banner Student software maintenance and licenses to run processes; <b>IT Central Investments</b>
35	969-9804	Information Technology (ERP, Equipment, etc.)	Server Equipment Replacement & Licenses	\$ 645,157	\$ 234,188		\$ 273,793	\$ 137,176	\$ -	1	1	2026	Funding for infrastructure equipment & software licenses; <b>HR PageUp Costs</b>
36	969-9879	Information Technology (ERP, Equipment, etc.)	Security Items/University Academic Software Licenses	\$ 343,437	\$ 17,505		\$ 215,257	\$ 110,675	\$ -	1	1	2026	Security Awareness Training for new Staff and security software licenses
37	969	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Deferred Maintenance Projects	\$ 866,813	\$ 229,435		\$ 226,030	\$ 411,348	\$ -	2	2	2026	Maintenance and repair projects.
41				\$ -				\$ -	\$ -				
<b>Total as of November 30, 2025: *</b>				<b>\$ 35,925,772</b>	<b>\$ 3,723,560</b>	<b>\$ 13,790,988</b>	<b>\$ 12,647,591</b>	<b>\$ 5,763,633</b>	<b>\$ (0)</b>				

\*Note: Should agree with respective restricted/contractual and/or committed category totals on "Summary" tab.

**UNIVERSITY OF WEST FLORIDA**  
**2025-2026 University E&G Carryforward Spending Plans - Supplemental Details (Fixed Capital Outlay Project Plans)**  
Pursuant to Section 1011.45, Florida Statutes  
as of November 30, 2025

Line Item #	Carryforward Spending Plan Category	Specific Project Title/Name	Project Description	Amount as of November 30, 2025, E&G Carryforward Operating Balance Provided to FCO Project <sup>2</sup>	Encumbered as of November 30, 2025	(F)	(G)	Spent to Date as of November 30, 2025	Unallocated	Carryforward Expenditure Timeline			Comments/Explanations
						Restricted	Committed			Total # Years of Expenditures per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
						To Restricted Balance as of November 30, 2025	To Committed Balance as of November 30, 2025						
<b>Small Carryforward Projects<sup>1</sup></b>													
1	Small, < \$2M: Renovation, Repair or Maintenance	Community Garden	Community Garden-Wooden Boardwalk	\$ 315,647	\$ 315,647	\$ -	\$ -	\$ -	\$ -	2	2	2026	New project started in FY 2024-25 with Auxiliary funding.
2	Small, < \$2M: Renovation, Repair or Maintenance	Building 80-Interior Build-Out	Building 80-Interior Build-Out	\$ 66,862	\$ -	\$ -	\$ -	\$ 66,862	\$ -	2	2	2026	Project is complete.
3	Small, < \$2M: Renovation, Repair or Maintenance	Entrance & Visitor Center Redesign Phase 1B	Entrance & Visitor Center Redesign Phase 1B	\$ 781,987	\$ 44,942	\$ -	\$ 696,295	\$ 40,750	\$ -	2	2	2026	New project started in FY 2024-25 and is in the design phase of construction costs.
4	Small, < \$2M: Renovation, Repair or Maintenance	Gateway Entrance Cameras	Main Entrance Camera System and Related Infrastructure	\$ 112,329	\$ -	\$ -	\$ -	\$ 112,329	\$ -	2	2	2026	Project is complete.
5	Small, < \$2M: Renovation, Repair or Maintenance	B58C Shell Space Upfit	B58C Shell Space Upfit	\$ 2,000,000	\$ 295,903	\$ -	\$ 1,704,097	\$ -	\$ -	2	1	2027	New project started in FY 2025-26 and is in the design phase of construction costs.
6				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
<b>* Total Minor Carryforward as of November 30, 2025 :</b>				<b>\$ 3,276,825</b>	<b>\$ 656,492</b>	<b>\$ -</b>	<b>\$ 2,400,392</b>	<b>\$ 219,941</b>	<b>\$ -</b>				
<b>Large Carryforward Projects<sup>1</sup></b>													
7	Large, > \$2M: Completion of Remodeling or Infrastructure	Building 54-Fire Mitigation	Building 54 fire mitigation retrofit project	\$ 309,922	\$ 308,756	\$ -	\$ 1,166	\$ -	\$ -	5	5	2026	Construction complete. Balance of funds allocated to cover costs for the Bldg. 54 Fire Mitigation (PECO) project.
8	Large, > \$2M: Completion of Remodeling or Infrastructure	University Park - Ath Operations Bldg.	Building 234-Athletic Training Center Addition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6	6	2026	Construction complete. \$1,388,920 for Bldg. 234-Athletic Training Center Addition project.
9	Large, > \$2M: Renovation, Repair or Maintenance	Entrance & Visitor Center Redesign Phase 1B	Entrance & Visitor Center Redesign Phase 1A	\$ 14,950	\$ -	\$ -	\$ -	\$ 14,950	\$ -	4	4	2026	Project complete. \$1,063,759 for the Entrance & Visitor Center Redesign Phase 1A project.
10	Large, > \$2M: Renovation, Repair or Maintenance	Campus Deferred Maintenance Projects	Building Renovations (B50)	\$ 120,175	\$ -	\$ -	\$ 4,367	\$ 115,808	\$ -	4	4	2026	Additional costs for the Building Renovations B50 SFRF-DM project.
11	Large, > \$2M: Renovation, Repair or Maintenance	Campus Deferred Maintenance Projects	300K Gallon Water Storage Tank	\$ 2,500,000	\$ 2,276,346	\$ -	\$ 211,766	\$ 11,888	\$ -	4	4	2026	Additional funds for the 300K Gallon Water Storage Tank SFRF-DM project.
<b>* Total Major Carryforward as of November 30, 2025:</b>				<b>\$ 2,945,047</b>	<b>\$ 2,585,102</b>	<b>\$ -</b>	<b>\$ 217,299</b>	<b>\$ 142,646</b>	<b>\$ -</b>				
<b>Fixed Capital Outlay Totals :</b>				<b>\$ 6,221,872</b>	<b>\$ 3,241,594</b>	<b>\$ -</b>	<b>\$ 2,617,691</b>	<b>\$ 362,587</b>	<b>\$ -</b>				

\* Should agree with respective restricted/contractual and/or committed category totals on "Summary" tab.

UNIVERSITY OF WEST FLORIDA  
**University Facilities Reserves**

**Additional Amounts Contributed From November 30, 2025 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 FY25 Beginning E&G Carryforward Balance
1.	Building 54-Fire Mitigation	Building 54 fire mitigation retrofit project (1% escrow)	\$ 75,909
2.			\$ -
3.			\$ -
4.			\$ -
5.			\$ -
6.			\$ -
7.			\$ -
8.			\$ -
9.			\$ -
10.			\$ -
<b>Total Capital Facilities Reserves as of November 30, 2025 : *</b>			<b>\$ <u>75,909</u></b>

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

UNIVERSITY OF WEST FLORIDA  
**12% Commitment to PECO Projects or Deferred Maintenance**  
**Amounts Contributed From November 30, 2025 Beginning E&G Carryforward Balance**  
Pursuant to s. 1011.45(3), F.S.

	Specific Project/Facility Title/Number	Additional Description of Project/Facility	Amount Committed to PECO Projects or Deferred Maintenance From FY25 Beginning E&G Carryforward Balance	Encumbered as of November 30, 2025	To Restricted Balance as of November 30, 2025	To Committed Balance as of November 30, 2025	Spent to Date as of November 30, 2025	Unallocated
1.	B129 Science and Engineering	B129 Science and Engineering Research Wing	\$ 3,200,000	\$ -	\$ -	\$ 3,200,000	\$ -	\$ -
2.	HVAC Controllers (Building Automation System)	Replacement of HVAC Controllers for Campus Building Automation System	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
3.	B58 Roof Strobic Fans	Repair/Replace the B58 Roof Strobic Fans	\$ 661,736	\$ 72,376		\$ -	\$ 589,360	\$ -
4.	B82 Fly Loft Louvers	Repair/Replace the B82 Fly Loft Louvers	\$ 257,106	\$ -	\$ -	\$ 257,106	\$ -	\$ -
5.			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6.			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Amount Committed to PECO Projects or Deferred Maintenance as of November 30, 2025 : *</b>			<b>\$ 5,118,842</b>	<b>\$ 72,376</b>	<b>\$ -</b>	<b>\$ 4,457,106</b>	<b>\$ 589,360</b>	<b>\$ -</b>

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

**I. Carryforward Spending Plan - Budgetary Category Definitions**

- |     |   |  |
|-----|---|--|
| 1.  | Education & General   | E&G funds are to be used for E&G activities only, such as, but not limited to, general instruction, research, public service, plant operations and maintenance as defined in Board of Governors guidelines, furniture, fixtures, and equipment, student services, libraries, administrative support, minor capital projects not to exceed \$1 million per individual project, and other enrollment-related and stand-alone operations of the universities. |
| 2.  | Annual Contribution to Reserves for New FCO Projects                  | For any new construction of a free-standing/stand-alone E&G facility funded in whole or in part by state appropriations, the university must institute a plan to reserve funds in an escrow account specific to the project, into which shall be deposited each year an amount of funds equal to two percent of the total value of the building as per s. 1001.706(12) F.S. and Board Reg 14.002.  |
| 3.  | Encumbrances  | Unpaid balances remaining in active purchase orders, travel authorizations, etc., to be paid using E&G carryforward funds.   |
| 4.  | Carryforward Reserve Fund   | A carryforward spending plan may include retention of the carryforward balance as a reserve fund to be used for authorized expenses in subsequent years. (1011.45 (1)(3) F.S.)   |
| 5.  | 7% Statutory Reserve Requirement                                      | Required E&G reserve requirement per s. 1011.45 F.S. - amends previous 1011.40 F.S. requirement. Based on percentage of state operating budget.  |
| 6.  | Restricted/Contractual Obligations                                    | These amounts should be supported by documentation that memorializes an agreement with another party (e.g. contract, offer letter, construction contract/project number, etc.).  |
| 7.  | 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.   |
| 8.  | 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.  |
| 9.  | Restricted by Appropriations  | Funds appropriated by the Legislature for a specific purpose or intended use as identified by law or through legislative work papers.  |
| 10. | 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.   |
| 11. | Audit Program Enhancements  | Initiatives associated with implementing audit programs of the institution.  |
| 12. | Campus Security and Safety Enhancements                               | Initiatives supporting 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.   |
| 13. | 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.   |
| 14. | Student Financial Aid   | Funds allocated to reduce student costs and to provide an opportunity to obtain a degree in an affordable and timely fashion.  |
| 15. | 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.  |
| 16. | 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.   |
| 17. | Library Resources   | Materials and database access required to support programs of study and research.  |
| 18. | Utilities   | Support of utility costs for the university, including but not limited to water, sewer, and electrical power.  |
| 19. | 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.  |
| 20. | Other Operating Requirements  | Other expenditures/projects that support the university's mission and are approved by the university board of trustees.  |
| 21. | 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.   |

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

22. 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.
23. 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.
24. Replacement of Minor Facility	Replacement of a minor facility pursuant to Board of Governor's regulation 14.003(2)(b).
25. 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.
26. Maintenance and Repair	The upkeep of university facilities, site and site improvements; including but not limited to, roof or roofing replacement short of complete replacement of membrane or structure; repainting of interior or exterior surfaces; resurfacing of floors; repair or replacement of glass; repair of hardware, furniture, equipment, electrical fixtures, and plumbing fixtures; and repair or resurfacing of parking lots, roads, and walkways are all examples of the types of expenses that could be charged to either.
27. Remodeling	The changing of existing facilities by rearrangement of spaces and their use and includes, but is not limited to, the conversion of two classrooms to a science laboratory or the conversion of a closed plan arrangement to an open plan configuration.
28. Renovation	The rejuvenating or upgrading of existing facilities by installation or replacement of materials and equipment and includes, but is not limited to, interior or exterior reconditioning of facilities and spaces; air-conditioning, heating, or ventilating equipment; fire alarm systems; emergency lighting; electrical systems; and complete roofing or roof replacement, including replacement of membrane or structure; and upgrades and replacement of campus infrastructure, including, but not limited to roads, water, sewer, gas, steam, chilled water loops, and electrical systems.

**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 FYXX	This column represents the current budgetary year's estimated disbursement of E&G carryforward towards the total planned expenditure item or project.
5. 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.

**Project Timeline**

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.

UNIVERSITY OF WEST FLORIDA  
**FIXED CAPITAL OUTLAY BUDGET for Fiscal Year 2025-26**  
(per s. 1013.61, F.S. and Board Reg. 14.003)

**As of November 30, 2025**

CFSP item #	Category	Project Title/Name	Description	Total Project Budget Allocation (Total Estimated Project Cost)	Funding Source(s)		Funds Expended Since Inception	Estimated Amt of Funds to be Expended this Year	Remaining Balance	Estimated Project Timeline		Comments
					Source	Amount				Start Date	Completion Date	
	<b>Education &amp; General (E&amp;G) Operating Projects <sup>1</sup></b>			\$0	E&G Operating Funds	\$0	\$0	\$0	\$0		Not Applicable	
	<b>Dedicated Reserves For Future Maintenance <sup>2</sup></b>			\$0	Escrow Reserve	\$0	\$0	\$0	\$0		Not Applicable	No Escrow reserves are expected to be spent on Fixed Capital Outlay projects in the current fiscal year.
	<b>Carryforward (CF) - Small Projects <sup>3</sup></b>			\$4,645,473	CF	\$4,645,473	\$1,588,589	\$2,041,884	\$1,015,000		Refer to detail in Carryforward Spending Plan	Community Garden Wooden Boardwalk project in construction \$315,647 Carryforward and additional funding (see below CITF and Auxiliary funding for FY26). B80 Interior Build-Out \$1,433,492 complete. Entrance & Visitor Center Redesign Phase 1B in design. \$784,005 Carryforward plus \$296,500 Auxiliary funding for construction (see below). Gateway Entrance Cameras project \$112,329 is complete. B58C Shell Space Upfit project in design \$2M Carryforward plus \$1.5M Triumph grant funding planned for construction.
	<b>Carryforward (CF) - Large Projects <sup>4</sup></b>											
7	Building 54-Fire Mitigation YR22	Building 54 - Fire Mitigation to retrofit the entire building with firewalls, make adjustments to egress routes, sprinkler system installation, HVAC return air pathways, etc.		\$7,350,000	PECO/GR	6,250,000	\$7,040,078	\$309,922	\$0	7/1/2021	6/30/2026	Construction complete. Includes Carryforward funding.
					CF	1,100,000						
					Total:	\$7,350,000						
8	University Park-Athletic Operations Bldg. YR21 & YR22	Building 234 - Athletic Training Center Addition, Phase I & Phase II		\$7,676,325	CITF	1,224,315						
					CITF	785,121						
					Foundation	3,439,572						
					CF	1,388,920						
					Foundation (Funding for Athletics)	240,738	\$7,624,293	\$52,032	\$0	7/1/2020	6/30/2026	Construction complete. Phase II project budget includes the reallocation of \$9,436.22 unspent project budget balance from the Bldg. 960-Addition Phase 2, Wellness Suite Buildout CITF project. The overall project budget includes approved Foundation funding, Carryforward funding, Athletics funding, and Auxiliary Reserves funding. All Carryforward funding to date has been spent in full. \$760K unused/available Auxiliary Reserves budget funding and \$24K unused/available Foundation funding for Athletics have been released from the project. Foundation funds are reported separately as funds allocated for the construction portion and funds contributed from a separate Foundation account established for Athletics that are being used for the FF&E costs.
					Athletics (Athletics Administrative Funds)	5,100						
					Auxiliary Reserves (Unobligated Administrative Funds)	592,559						
					Total:	\$7,676,325						
9	Entrance and Visitor Center Redesign YR23 & YR24	Entrance and Visitor Center Redesign Phase 1A		\$2,105,614	CITF	753,888						
					CITF	287,967						
					CF	1,063,759	\$2,105,614	\$0	\$0	7/1/2022	6/30/2026	Project complete. Phase 1A YR24 project budget includes \$41,854.90 unspent project budget balance from the Pen Air Field Turf Replacement YR24 CITF project (as approved for reallocation by the BOG on 05/22/2024). Additional funding for the design and construction costs moved from Auxiliary (Administrative Funds Allocation) to Carryforward. \$29,949 additional Carryforward funding allocated in February 2025 and \$14,950 additional Carryforward funding allocated in August 2025.
					Total:	\$2,105,614						
10 & 11	Campus Deferred Maintenance Projects	Projects include HVAC upgrades, building renovations, electrical upgrades, road repairs, roof replacements, etc.; Road and Sidewalk Improvements (Campus Wide): repair and repave roadway (additional Auxiliary funding); Building Renovations B50 (additional CF funding); 300K Gallon Water Storage Tank (additional CF funding); Roof Replacements-Phase I B85 (additional Auxiliary funding), etc.		\$19,582,020	SFRF - DM	\$15,370,831						LBC approved list of SFRF-Deferred Maintenance projects; total \$15,370,831. Additional Auxiliary funding \$444,549.36 for the Campus Dr E & Intersection Campus Dr & Univ Pkwy project, \$298,950.27 for replace traffic mast arms project, \$753.13 for Roof Replacements-Phase I B85 project, \$9K for B40 Chiller Plant Rehab project, \$97,688.37 for B38 windows and doors replacements project, \$45,664.39 for B11 (2nd floor) windows and doors replacement project, \$10,816 for B92 HVAC Upgrades, \$22,052.33 for B11 (1st floor) replace windows/doors, \$3,856 for B56A Electrical Upgrades, \$1,022.25 for B11 ADA Restroom, and \$1,837.18 for Stormwater Rehab. Additional Carryforward funding \$1.2M for Building Renovations (B50) project (approved FY24), with \$425K unused/available budget released from the project in FY25. Additional Carryforward funding \$2.5M (approved by the UWF BOT 11/14/2024) for the 300K Gallon Water Storage Tank project. Storage tank project construction services PO has been issued. Projects are currently in progress.
					CF	\$3,275,000	\$14,290,402	\$4,129,182	\$1,162,436	7/1/2022	12/31/2026	
					Auxiliary (Transportation Services \$743,500; Administrative Funds Allocations \$192,689)	\$936,189						
					Total:	\$19,582,020						
					Subtotal - CF Large Projects:	\$36,713,959	\$31,060,387	\$4,491,136	\$1,162,436			
	<b>State Appropriated Projects <sup>5,7</sup></b>											
	Critical Fire Alarm Systems Replacements (renov.)	Project to replace the control panels for aging fire alarm systems in multiple buildings.		\$1,050,000	SFRF-PECO	\$1,050,000	\$997,161	\$52,839	\$0	7/1/2022	12/31/2026	Per FY23 GAA, Section 197, State Fiscal Recovery Funding "Public Education Capital Outlay."
	Critical Roof Replacements (renov.)	Roof replacements for nine (9) campus buildings.		\$5,111,000	SFRF-PECO	\$5,111,000	\$4,980,664	\$130,336	\$0	7/1/2022	12/31/2026	Per FY23 GAA, Section 197, State Fiscal Recovery Funding "Public Education Capital Outlay."
	Replacements of HVAC Systems and Utility Distribution Systems (renov.)	HVAC systems upgrades within three (3) buildings and upgrades to select utility distribution systems across the campus.		\$2,335,000	SFRF-PECO	\$2,335,000	\$2,294,363	\$40,637	\$0	7/1/2022	12/31/2026	Per FY23 GAA, Section 197, State Fiscal Recovery Funding "Public Education Capital Outlay."

UNIVERSITY OF WEST FLORIDA  
**FIXED CAPITAL OUTLAY BUDGET for Fiscal Year 2025-26**  
(per s. 1013.61, F.S. and Board Reg. 14.003)

**As of November 30, 2025**

CFSP item #	Category	Project Title/Name	Description	Total Project Budget Allocation (Total Estimated Project Cost)	Funding Source(s)		Funds Expended Since Inception	Estimated Amt of Funds to be Expended this Year	Remaining Balance	Estimated Project Timeline		Comments
					Source	Amount				Start Date	Completion Date	
		Replacements of HVAC Systems and Utility Distribution Systems (renov.)	HVAC systems upgrades within three (3) buildings and upgrades to select utility distribution systems across the campus.	\$148,089	Auxiliary (Administrative Funds Allocations)	\$148,089	\$3,949	\$144,140	\$0	7/1/2022	12/31/2026	Additional Auxiliary funding for the B82 & B21 HVAC Replacement projects.
		Science and Engineering Research Wing (SF 3194) YR24	Building 129 - Science and Engineering Research Wing	\$39,322,335	PECO/GR	21,122,335						
					Triumph Grant	15,000,000						
					CF	<u>3,200,000</u>	\$1,169,299	\$15,638,591	\$22,514,445	7/1/2023	6/30/2027	Architectural and engineering design services in progress. Triumph grant proposal approved for architectural and engineering design fees, construction costs, and FF&E. <b>12% Carryforward commitment</b> (see Line G on "Summary" tab of Carryforward Spending Plan).
					Total:	\$39,322,335						
		Critical Infrastructure-Satellite Utilities Plant Phase I (SF 1461) (HF0361) YR24	Critical Infrastructure-Satellite Utilities Plant Phase I	\$10,000,000	PECO/GR	\$10,000,000	\$526,030	\$4,432,000	\$5,041,970	7/1/2023	6/30/2027	Project in design.
		Critical Infrastructure-Satellite Utilities Plant Phase II (SF 1202) (HF2818) YR25	Critical Infrastructure-Satellite Utilities Plant Phase II	\$10,000,000	PECO/GR	\$10,000,000	\$0	\$0	\$10,000,000	7/1/2024	6/30/2027	Project in design. Estimated spending for construction will be updated when the construction phase commences.
		Next Gen Innovators (HF 1748) YR26	Next Gen Innovators with Northwest Florida State College - Lab renovations/remodeling, technology, and equipment for classrooms/labs at the Emerald Coast Campus, Fort Walton Beach, FL	\$2,000,000	PECO/GR	\$2,000,000	\$0	\$0	\$2,000,000	7/1/2025	6/30/2027	Estimated spending will be updated when the design PO is issued.
					CITF	150,000						
					CITF	105,280						
					CITF	488,319						
		University Commons Patio YR23, YR25, & YR26	Building 22 Outdoor Patio Ph 1A & Ph 1B	\$759,156	Auxiliary (Student Activities funding transferred to Auxiliary FCO project account)		\$139,622	\$619,534	\$0	7/1/2022	6/30/2026	Construction is complete. Additional Auxiliary funding for B22 University Commons Outdoor Patio Phase 1 project. \$20,455 temporary funding allocated for Ph 1B in FY25 removed/replaced with CITF funding FY26.
					Total:	\$759,156						
		Conference Center Magnetic Door Holders YR25	Building 22 - Conference Center Magnetic Door Holders	\$54,165	CITF	\$54,165	\$13,280	\$1,405	\$39,480	7/1/2024	6/30/2027	Project in design.
					CITF	487,000						
		Softball Field Lights YR25	Softball Lights - Softball Field (area E15)	\$642,770	Auxiliary (Administrative Funds Allocations)	<u>155,770</u>	\$149,813	\$492,957	\$0	7/1/2024	6/30/2026	Project in construction.
					Total:	\$642,770						
		HLS Facility Sound System YR25	Building 72 - HLS Facility Sound System	\$213,900	CITF	\$213,900	\$144,356	\$69,544	\$0	7/1/2024	6/30/2026	Project procurement in progress.
					CITF	500,000						
		Community Garden Boardwalk YR26	Community Garden - Wooden Boardwalk	\$823,600	Auxiliary (Student Activities funding transferred to Auxiliary FCO project account)	<u>323,600</u>	\$100,830	\$722,770	\$0	7/1/2024	6/30/2026	Project in construction. Carryforward additional funding provided \$315,647 (see above CF-Small Projects).
					Total:	\$823,600						
		Sports Lighting Complex YR26	Athletics-Sports Lighting Complex	\$200,000	CITF	\$200,000	\$0	\$200,000	\$0	7/1/2025	6/30/2026	Project is expected to be completed in FY26.
		ERCCD Flooring YR26	Building 99 - ERCCD Flooring	\$60,000	CITF	\$60,000	\$0	\$60,000	\$0	7/1/2025	6/30/2026	Project is in progress.
		ERCCD Smart Boards YR26	Building 99 - ERCCD Smart Boards	\$15,000	CITF	\$15,000	\$13,607	\$1,393	\$0	7/1/2025	6/30/2026	Project equipment purchases in progress.
		Blue Emergency Lights YR26	Campus Blue Emergency Lights	\$76,858	CITF	\$76,858	\$0	\$0	\$76,858	7/1/2025	6/30/2027	Estimated spending will be updated when PO is issued.
					CITF	100,000						
		Aquatic Center Diving Boards YR26	Building 73 Aquatic Center Diving Boards	\$141,912	Auxiliary (Administrative Funds Allocations)	<u>41,912</u>	\$136,745	\$0	\$5,167	7/1/2024	6/30/2026	Project complete. Auxiliary funding balance will be released.
					Total:	\$141,912						
		Conference Center Technology YR26	Building 22 - Conference Center Technology	\$150,000	CITF	\$150,000	\$0	\$0	\$150,000	7/1/2025	6/30/2027	Estimated spending will be updated when PO is issued.
				<b>Subtotal - State Appropriated Projects:</b>		<b>\$73,103,785</b>	<b>\$10,669,719</b>	<b>\$22,606,146</b>	<b>\$39,827,920</b>			

UNIVERSITY OF WEST FLORIDA  
**FIXED CAPITAL OUTLAY BUDGET for Fiscal Year 2025-26**  
(per s. 1013.61, F.S. and Board Reg. 14.003)

**As of November 30, 2025**

CFSP item #	Category	Project Title/Name	Description	Total Project Budget Allocation (Total Estimated Project Cost)	Funding Source(s)		Funds Expended Since Inception	Estimated Amt of Funds to be Expended this Year	Remaining Balance	Estimated Project Timeline		Comments
					Source	Amount				Start Date	Completion Date	
<b>Non-Appropriated Projects</b> <sup>6,7</sup>												
						Auxiliary (Administrative Funds Allocation -- Unobligated Reserves less Debt Service)	25,000,000					
						Auxiliary (Administrative Funds Allocation)	2,974,990					
	B236 Campus Stadium	Campus stadium (UWF main campus) with 7,500 total seating capacity in the Phase I construction	\$45,000,000	Foundation- Fundraising/Donations	15,000,000	\$1,006,541	\$18,865,459	\$25,128,000	7/1/2021	6/30/2028	Project in design. Board of Governors approval on June 27, 2024 to use \$25M non-Athletic Auxiliary funding for an internal loan to be paid back over twenty (20) years with interest. Escambia County Florida Board of County Commissioners approval on July 10, 2025 for \$2M Tourist Development Tax (TDT) funding for construction. Additional Auxiliary funding \$2.9M is reserved for the project. Auxiliary Administrative Funds includes Auxiliary Administrative Overhead, PCard Rebate, and Auxiliary Interest Earnings.	
						Escambia County Florida - Tourist Development Tax (TDT) Fund	2,000,000					
						Athletics (Athletics Administrative Funds)	<u>25,010</u>					
						Total:	\$45,000,000					
	Triumph Grant- B37 Renovation	Nursing & Resp Therapy #293 Renovation (B37)	\$1,411,166	Triumph Grant	\$1,411,166	\$1,411,166	\$0	\$0	7/1/2023	6/30/2026	Project complete.	
	Entrance and Visitor Center Redesign Ph 1B	Entrance and Visitor Center Redesign Ph 1B	\$296,500	Auxiliary (Transportation Services Funds)	\$296,500	\$0	\$296,500	\$0	7/1/2024	6/30/2026	Project in design. These are additional funds allocated for construction costs. \$784,005 Carryforward funds are also currently allocated (see above) for current design phase and future construction costs.	
	B58C Shell Space Upfit	B58C Shell Space Upfit	\$1,500,000	Triumph Grant	\$1,500,000	\$0	\$0	\$1,500,000	7/1/2025	6/30/2027	Project in design. Estimated spending for construction will be updated when construction phase commences. \$2M Carryforward funds are also currently allocated (see above) for current design and future construction costs.	
	Baseball Field Lights	Baseball Field Lights	\$675,000	Auxiliary (Administrative Funds Allocation)	\$675,000	\$37,790	\$637,210	\$0	7/1/2025	6/30/2026	Project is expected to be completed in FY26.	
				Subtotal - Non-Appropriated Projects:		\$48,882,666	\$2,455,497	\$19,799,169	\$26,628,000			
			<b>TOTALS:</b>		<b>\$163,345,883</b>	<b>\$163,345,883</b>	<b>\$45,774,192</b>	<b>\$48,938,335</b>	<b>\$68,633,356</b>			

## **14.003 Fixed Capital Outlay Projects – University Budgeting Procedures**

(1) Each university will prepare an annual Fixed Capital Outlay (FCO) Budget, in accordance with the instructions, guidelines, and standard formats provided by the Chancellor. The FCO Budget must be approved by the university board of trustees and the Board of Governors. Such approval remains in effect for the life of the FCO Projects. The annual FCO Budget must include all FCO Projects, including previously approved projects that have not yet been completed.

(2) FCO Projects shall be listed by category or categories in the University FCO Budget as follows:

### **FCO Budget Categories**

a. Education & General (E&G) Operating Projects – This category is consolidated and includes all FCO Projects funded from current year E&G operating funds. No individual project in this category, funded in whole or in part with E&G operating funds, shall exceed \$1 million, pursuant to Board Regulation 9.007(3)(a)1.

Boards of Trustees may adopt policies requiring more detailed line-item budgeting at the local level.

b. Carryforward (CF) - Small Projects – This category is consolidated and includes all FCO Projects with a total per-project cost up to \$2 million, funded in whole or in part from CF funds. Allowable uses include maintenance, repair, renovation, remodeling, demolition of existing educational facilities and existing general site improvements (E&G campus real property improvements), and replacement of a Minor Facility. This category is budgeted as a single line in the FCO Budget. This may also be reflected as one of multiple funding sources under categories State Appropriated Projects and Non-Appropriated Projects.

c. Carryforward (CF) – Large Projects – This category includes FCO Projects funded in whole or in part from CF funds, where the total project cost is greater than \$2 million. This may also be reflected as one of multiple funding sources under categories State Appropriated Projects and Non-Appropriated Projects. Allowable uses include the following:

- i. Completion of a Public Education Capital Outlay Project that has received a state appropriation and is included on the Board's incomplete project list maintained pursuant to s. 1001.706(12)(d), F.S.
- ii. A renovation, repair, or maintenance project consistent with s. 1013.64(1), F.S. and replacement of a Minor Facility.
- iii. A remodeling or infrastructure project, including a project for a developmental research school, if such project is recommended

in the latest educational plant survey.

- iv. Repair or replacement of Education & General Facilities necessary due to damage caused by a natural disaster.

d. State Appropriated Projects – This category includes all FCO Projects using funds originally appropriated as FCO funds by the State of Florida, notwithstanding the criteria provided in Board Regulation 14.001. These funds should never be included in the university operating budget. Examples include PECO and Capital Improvement Trust Fund (CITF).

e. Non-Appropriated Projects – This category includes all FCO Projects that have not directly or indirectly used funds appropriated by the State. Examples of such funding sources would include housing revenue bonds, parking revenue bonds, private donations, federal grants, insurance proceeds, and athletic revenues.

(3) For the purpose of this regulation, FCO Projects do not apply to those projects acquired, constructed, and owned by a Direct Support Organization or under a Public Private Partnership; the requirements for those projects are addressed in either the Debt Management Guidelines or the Public Private Partnership Guidelines.

(4) The FCO Budget may be amended, subject to use of only the categories authorized in section (2), as follows:

a. E&G Operating Projects - must be approved by the board of trustees or designee.

b. CF Small Projects – Individual new projects up to \$2 million, as well as increases up to \$2 million on individual existing projects, must be approved by the board of trustees or designee.

c. CF Large Projects, State Appropriated Projects, and Non-Appropriated Projects – Individual new projects greater than \$5 million added to the FCO Budget, as well as increases greater than \$5 million to individual existing projects, require Board of Trustees and Board of Governors' approval.

(5) FCO Project spending may be reported annually at the end of the fiscal year at the project detail level, in a format specified by the Chancellor.

Select Year:  

## The 2025 Florida Statutes

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[Title XLVIII](#)

EARLY LEARNING-20 EDUCATION CODE

[Chapter 1011](#)

PLANNING AND BUDGETING

[View Entire Chapter](#)

**1011.45 End of year balance of funds.**—Unexpended amounts in any fund in a university current year operating budget shall be carried forward and included as the balance forward for that fund in the approved operating budget for the following year.

(1) Each university shall maintain a minimum carry forward balance of at least 7 percent of its state operating budget; however, a university may retain and report to the Board of Governors an annual reserve balance exceeding that amount. If a university fails to maintain a 7 percent balance in state operating funds, the university shall submit a plan to the Board of Governors to attain the 7 percent balance of state operating funds within the next fiscal year.

(2) 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.

<sup>1</sup>(3) A university's carry forward spending plan must include the estimated cost per planned expenditure and a timeline for completion of the expenditure. A carry forward spending plan may include retention of the carry forward balance as a reserve fund to be used for authorized expenses in subsequent years. For any annual reserve balance in excess of the 7 percent minimum carry forward balance pursuant to subsection (1), the authorized expenditures in a carry forward spending plan must include a commitment of 12 percent of the university's 2025-2026 fiscal year state operating fund carry forward balance to fund a public education capital outlay project for which an appropriation has previously been provided which requires additional funds for completion and which is included in the list required by s. [1001.706\(12\)\(d\)](#) or for deferred building maintenance expenses. The carry forward spending plan must identify the specific public education capital outlay project and the amount the university will contribute toward the fixed capital outlay project pursuant to s. [1001.706\(12\)\(d\)](#) or specific deferred maintenance project. Authorized expenditures in a carry forward spending plan may include:

(a) 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\(12\)\(d\)](#);

(b) Completion of a renovation, repair, or maintenance project that is consistent with s. [1013.64\(1\)](#) or replacement of a minor facility;

(c) 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](#);

(d) Completion of a repair or replacement project necessary due to damage caused by a natural disaster for buildings included in the inventory required pursuant to s. [1013.31](#);

(e) Operating expenditures that support the university's mission;

(f) Any purpose specified by the board or in the General Appropriations Act, including the requirements in s. [1001.706\(12\)\(c\)](#) or similar requirements pursuant to Board of Governors regulations;

(g) 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](#); and

(h) Deferred building maintenance expenses for the maintenance, repair, and renovation of projects to improve the health and safety of such facilities.

(4) Annually, by September 30, the chief financial officer of each university shall certify the unexpended amount of funds appropriated to the university from the General Revenue Fund, the Educational Enhancement Trust Fund, and the Education/General Student and Other Fees Trust Fund as of June 30 of the previous fiscal year.

<sup>1</sup>(5) A university's carry forward spending plan pursuant to subsection (1) must provide detailed documentation of expenditures that the university applied toward the prior year carry forward spending plan.

(6) A university may spend the minimum carry forward balance of 7 percent if a demonstrated emergency exists and the plan is approved by the university's board of trustees and the Board of Governors.

History.—s. 640, ch. 2002-387; s. 15, ch. 2019-103; s. 184, ch. 2020-2; s. 16, ch. 2020-117; s. 3, ch. 2023-95; s. 1, ch. 2024-124; ss. 4, 5, ch. 2025-199.

<sup>1</sup>Note.—

A. Section 4, ch. 2025-199, amended subsection (3) and added subsection (5) “[i]n order to implement Specific Appropriation 147 of the 2025-2026 General Appropriations Act.”

B. Section 5, ch. 2025-199, provides that “[t]he amendments to s. 1011.45, Florida Statutes, made by this act expire July 1, 2026, and the text of that section shall revert to that in existence on June 30, 2025, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.” Effective July 1, 2026, subsection (5) expires, and subsection (3), as amended by s. 5, ch. 2025-199, will read:

(3) A university’s carry forward spending plan must include the estimated cost per planned expenditure and a timeline for completion of the expenditure. A carry forward spending plan may include retention of the carry forward balance as a reserve fund to be used for authorized expenses in subsequent years. Authorized expenditures in a carry forward spending plan may include:

(a) 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);

(b) Completion of a renovation, repair, or maintenance project that is consistent with s. 1013.64(1) or replacement of a minor facility;

(c) 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;

(d) Completion of a repair or replacement project necessary due to damage caused by a natural disaster for buildings included in the inventory required pursuant to s. 1013.31;

(e) Operating expenditures that support the university’s mission;

(f) Any purpose specified by the board or in the General Appropriations Act, including the requirements in s. 1001.706(12)(c) or similar requirements pursuant to Board of Governors regulations; and

(g) 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.

**Board of Trustees**  
**Finance, Facilities, and Operations Committee**  
**February 12, 2026**

BOT Regulation 4.008 Tuition and Fees, Fines and Penalties – Out-of-State Fee Increase of 15 Percent

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**Recommended Action:**

Motion: Approval of the updates to UWF BOT Regulation 4.008 Tuition, Fines and Penalties

**Background Information:**

As authorized by the Florida Board of Governors on June 18, 2025, approval is requested for a 15 percent increase to the Out-of-State Fee and the Out-of-State Financial Aid Fee assessed to non-resident students for the 2026–27 academic year. All other tuition and fees, including Basic Tuition and associated fees, will remain unchanged and have not increased since Fall 2013.

**Out-of-State Fee**

The Out-of-State Fee supports the quality, accessibility, and competitiveness of academic programs and student services amid rising operational costs. The proposed increase ensures that non-resident students contribute appropriately to the total cost of instruction, facilities, and services provided by the University of West Florida.

**Out-of-State Financial Aid Fee**

The Out-of-State Financial Aid Fee supports student financial aid awards and related administrative costs. The University has substantially expanded both need-based and merit-based financial aid programs. The proposed increase will help offset the rising costs associated with sustaining and administering these programs.

**Implementation Plan:**

Adoption for the Academic Calendar Year of 2026-2027 in Fall of 2026.

**Fiscal Implications:**

For undergraduate non-resident students, the current Out-of-State Fee would increase from \$408.94 to \$470.28, representing an increase of \$61.34. The associated Out-of-State Financial Aid Fee would increase from \$25.70 to \$28.77, an increase of \$3.07.

For graduate non-resident students, the current Out-of-State Fee would increase from \$628.23 to \$722.46, representing an increase of \$94.23. The associated Out-of-State Financial Aid Fee would increase from \$46.17 to \$50.88, an increase of \$4.71.

The combined estimated revenue impact of the proposed undergraduate and graduate Out-of-State Fee increases, net of waivers, is approximately \$755,000. The estimated additional revenue generated from the associated Financial Aid Fee increases is approximately \$7,200.

**Relevant Authority:**

F.S. 1009.24 State university student fees and BOG Regulations 7.001 Tuition and Associated Fees

**Supports Strategic Direction(s):**

6: Operational Excellence

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**Supporting Documents:**

1. BOT Regulation 4.008 Tuition and Fees, Fines and Penalties – Red Line Version
2. BOT Regulation 4.008 Tuition and Fees, Fines and Penalties – Clean Line Version
3. F.S. 1009.24 State university student fees
4. BOG Regulation 7.001 Tuition and Associated Fees

**Prepared by:**

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Audrey H. Liss, Associate Controller and Bursar, Controller's Office, [aliss@uwf.edu](mailto:aliss@uwf.edu)

**Presenter:**

Dan Lucas, Vice President, Finance & Administration/CFO, [dlucas@uwf.edu](mailto:dlucas@uwf.edu), 850-474-2208



**Number:** UWF/REG-4.008  
**Title:** Tuition and Fees, Fines and Penalties  
**Responsible**  
**Department:** Controller's Office

**I. General Statement:**

Undergraduate and Graduate students in all programs except Graduate Market Rate Tuition Programs are required to pay the applicable Tuition and Fees set forth in sections II, III, and V below. Students in the Graduate Market Rate Tuition Programs are required to pay the applicable Tuition and Fees set forth in sections IV and V below.

**II. Tuition**

		Per Credit Hour
Undergraduate Level Coursework	Undergraduate Basic Tuition Fee	\$105.07
	Undergraduate Tuition Differential	\$38.88
	Undergraduate Alabama Differential Out of State Fee	\$100.00
	Undergraduate Out-of-State Fee (Non-Resident)	<del>\$408.94</del> -\$470.28
Graduate Level Coursework	Graduate Basic Tuition Fee	\$295.34
	Graduate Tuition Differential Fee for MSN courses	\$41.17
	Graduate Alabama Differential Out-of-State Fee	\$100.00
	Graduate Out-of-State Fee (Non-Resident)	<del>\$628.23</del> -\$722.46
	Graduate Out-of-State Fee for students with .25 FTE or greater Graduate Assistantship appointments	\$0.00

**III. Mandatory Fees**

		Per Credit Hour
	Undergraduate Resident	\$5.25
	Undergraduate Non-Resident	<del>\$25.70</del> \$28.77

Financial Aid Fee – Undergraduate 5% of applicable basic tuition	Undergraduate Qualified Alabama Resident	\$10.25
Financial Aid Fee – Graduate 5% of applicable basic tuition	Graduate Resident	\$14.76
	Graduate Non-Resident	<del>\$46.17</del> \$50.88
	Graduate Qualified Alabama Resident	\$19.76
Capital Improvement Trust Fund Fee	Undergraduate and Graduate	\$6.76
Green Fee	Undergraduate and Graduate	\$0.75
Health Fee	Undergraduate and Graduate	\$7.52
Athletic Fee	Undergraduate and Graduate	\$20.93
Activity and Service Fee	Undergraduate and Graduate	\$13.57
Technology Fee	Up to 5% of applicable basic tuition for undergraduate students	\$5.25
	Up to 5% of applicable basic tuition for graduate students	\$9.97
Transportation Access Fee	This fee only applies to undergraduate and graduate courses on the Pensacola campus and does not apply to on-line courses.	\$8.00

#### IV. Graduate Market Rate Tuition Programs

Offered by Continuing Education. Includes tuition and all per-credit-hour fees.

Program	Per Credit Hour
M.Ed., Educational Leadership	\$416.50
Ed.D. Curriculum & Instruction (Curriculum & Assessment)	\$425.00
M.Ed. Reading Program	\$379.91
Master in Accountancy	\$500.00

#### V. Other Fees

Admissions Deposit Fee		\$200.00
Application Fee	(non-refundable)	\$30.00
Collection of Overdue Accounts Fee	Collection Charge	10%
	Collection Agency	25%
Diploma Replacement Fee		\$10.00
Distance Learning User Fee	(on-line course fee)	\$15.00 per credit hour
Equipment and Facilities Fees and Fines		Varies

Educational Research Center for Child Development Fees	Fees for child care and related services for students, faculty, staff, alumni, and non-affiliated users	Varies; at cost
Excess Hour Fee – Applicable to students who entered a postsecondary undergraduate program at any institution of higher education for the first time during the period from fall 2009 through summer 2011	50% of the undergraduate basic tuition fee for each credit hour in excess of 120% of the number of credit hours required to complete the baccalaureate degree	\$52.53 per credit hour
Excess Hour Fee – Applicable to students who entered a postsecondary undergraduate program at any institution of higher education for the first time in fall 2011	100% of the undergraduate basic tuition fee for each credit hour in excess of 115% of the number of credit hours required to complete the baccalaureate degree	\$105.07 per credit hour
Excess Hour Fee – Applicable to students who entered a postsecondary undergraduate program at any institution of higher education for the first time in fall 2012	100% of the undergraduate basic tuition fee for each credit hour in excess of 110% of the number of credit hours required to complete the baccalaureate degree	\$105.07 per credit hour
Excess Hour Fee – Applicable to students who entered a postsecondary undergraduate program at any institution of higher education for the first time in summer 2019	100% of the undergraduate basic tuition fee for each credit hour in excess of 120% of the number of credit hours required to complete the baccalaureate degree	\$105.07 per credit hour
Fingerprinting		Cost
Identification Card (Nautilus Card)	Annual fee	\$10.00
	Replacement Card	\$15.00
Intern Photo (including sales tax)		\$5.00
International Student SEVIS Fee	Per semester fee	\$50.00
Late Payment Fee		\$100.00
Late Registration or Reinstatement Fee		\$100.00
Library Fines and Penalties		Varies
Materials and Supplies Fees		Varies
Non-Academic Services Provided Directly to Students	Examples: health services not covered by the Health Fee, fees for duplicating, lost	Cost

	keys, copyright material, breakage, standardized tests, etc.	
Off-Campus Fees		Cost
Orientation Fee		\$50.00
Payment of Tuition in Installments – Service Fee		\$15.00 per installment agreement
Registration for Zero-Hours Course	Undergraduate or Graduate	Same as fee for 1 credit hour
Returned Check Fee – for unpaid checks, checks with insufficient funds	\$0.00-\$50.00	\$25.00
	\$50.01-\$300.00	\$30.00
	\$300.01 and up	Greater of 5% or \$40.00
Testing		Cost
Third Time Repeat Fee (in addition to basic tuition)	Each student enrolled in the same undergraduate course more than twice shall be assessed an additional sum to cover 100% of the full cost of instruction as established by the Florida Board of Governors for each such course in addition to the tuition and associated fees set forth above	Established by BOG
Transcript Fee		\$10.00

**Effective Date:** ~~12XX/16XX/2022XXX~~

**Authority:** Sections 1009.24, 1009.26, 1009.285, 1009.286, F.S., BOG Regulations 7.001, 7.002, 7.003 and 7.008

**History:** Formerly FAC Rule 6c6-4.008 adopted 5/18/03, Amended 8/18/03, 8/10/04, 8/18/05. Converted to UWF/REG 4.008 7/21/05. Amended 9/9/05, 8/18/06, 8/20/07, 1/9/08, 10/6/09, 10/5/10, 1/7/11, 10/10/11, 6/21/12, 9/24/13, 7/10/14, 7/8/15, 7/7/16, 7/19/17, June 2018, June 2019, September 19, 2019, June 2020, June 2021, 12/16/22

**Last review:** 12/15/2022



**Number:** UWF/REG-4.008  
**Title:** Tuition and Fees, Fines and Penalties  
**Responsible**  
**Department:** Controller's Office

**I. General Statement:**

Undergraduate and Graduate students in all programs except Graduate Market Rate Tuition Programs are required to pay the applicable Tuition and Fees set forth in sections II, III, and V below. Students in the Graduate Market Rate Tuition Programs are required to pay the applicable Tuition and Fees set forth in sections IV and V below.

**II. Tuition**

		Per Credit Hour
Undergraduate Level Coursework	Undergraduate Basic Tuition Fee	\$105.07
	Undergraduate Tuition Differential	\$38.88
	Undergraduate Alabama Differential Out of State Fee	\$100.00
	Undergraduate Out-of-State Fee (Non-Resident)	\$470.28
Graduate Level Coursework	Graduate Basic Tuition Fee	\$295.34
	Graduate Tuition Differential Fee for MSN courses	\$41.17
	Graduate Alabama Differential Out-of-State Fee	\$100.00
	Graduate Out-of-State Fee (Non-Resident)	-\$722.46
	Graduate Out-of-State Fee for students with .25 FTE or greater Graduate Assistantship appointments	\$0.00

**III. Mandatory Fees**

		Per Credit Hour
	Undergraduate Resident	\$5.25
	Undergraduate Non-Resident	\$28.77

Financial Aid Fee – Undergraduate 5% of applicable basic tuition	Undergraduate Qualified Alabama Resident	\$10.25
Financial Aid Fee – Graduate 5% of applicable basic tuition	Graduate Resident	\$14.76
	Graduate Non-Resident	\$50.88
	Graduate Qualified Alabama Resident	\$19.76
Capital Improvement Trust Fund Fee	Undergraduate and Graduate	\$6.76
Green Fee	Undergraduate and Graduate	\$0.75
Health Fee	Undergraduate and Graduate	\$7.52
Athletic Fee	Undergraduate and Graduate	\$20.93
Activity and Service Fee	Undergraduate and Graduate	\$13.57
Technology Fee	Up to 5% of applicable basic tuition for undergraduate students	\$5.25
	Up to 5% of applicable basic tuition for graduate students	\$9.97
Transportation Access Fee	This fee only applies to undergraduate and graduate courses on the Pensacola campus and does not apply to on-line courses.	\$8.00

#### IV. Graduate Market Rate Tuition Programs

Offered by Continuing Education. Includes tuition and all per-credit-hour fees.

Program	Per Credit Hour
M.Ed., Educational Leadership	\$416.50
Ed.D. Curriculum & Instruction (Curriculum & Assessment)	\$425.00
M.Ed. Reading Program	\$379.91
Master in Accountancy	\$500.00

#### V. Other Fees

Admissions Deposit Fee		\$200.00
Application Fee	(non-refundable)	\$30.00
Collection of Overdue Accounts Fee	Collection Charge	10%
	Collection Agency	25%
Diploma Replacement Fee		\$10.00
Distance Learning User Fee	(on-line course fee)	\$15.00 per credit hour
Equipment and Facilities Fees and Fines		Varies

Educational Research Center for Child Development Fees	Fees for child care and related services for students, faculty, staff, alumni, and non-affiliated users	Varies; at cost
Excess Hour Fee – Applicable to students who entered a postsecondary undergraduate program at any institution of higher education for the first time during the period from fall 2009 through summer 2011	50% of the undergraduate basic tuition fee for each credit hour in excess of 120% of the number of credit hours required to complete the baccalaureate degree	\$52.53 per credit hour
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Library Fines and Penalties		Varies
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Non-Academic Services Provided Directly to Students	Examples: health services not covered by the Health Fee, fees for duplicating, lost	Cost

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Transcript Fee		\$10.00

**Effective Date:** XX/XX/XXX

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**Last review:** 2/11/2026

## The 2025 Florida Statutes

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[Title XLVIII](#)  
EARLY LEARNING-20  
EDUCATION CODE

[Chapter 1009](#)  
EDUCATIONAL SCHOLARSHIPS, FEES, AND  
FINANCIAL ASSISTANCE

[View Entire  
Chapter](#)

### **1009.24 State university student fees.—**

- (1) This section applies to students enrolled in college credit programs at state universities.
- (2) All students shall be charged fees except students who are exempt from fees or students whose fees are waived.
- (3) All moneys from tuition and fees shall be deposited pursuant to s. [1011.42](#).
- (4)(a) Effective July 1, 2014, the resident undergraduate tuition for lower-level and upper-level coursework shall be \$105.07 per credit hour.
  - (b) The Board of Governors may establish tuition for graduate and professional programs and out-of-state fees for all programs. Except as otherwise provided in this section, the sum of tuition and out-of-state fees assessed to nonresident students must be sufficient to offset the full instructional cost of serving such students. However, adjustments to out-of-state fees or tuition for graduate programs and professional programs may not exceed 15 percent in any year.
  - (c) The Board of Governors may consider and approve flexible tuition policies as requested by a university board of trustees in accordance with subsection (15) only to the extent such policies are in alignment with the mission of the university and do not increase the state's fiscal liability or obligations, including, but not limited to, any fiscal liability or obligation for programs authorized under ss. [1009.53-1009.538](#) and ss. [1009.97-1009.984](#).
  - (d) The sum of the activity and service, health, and athletic fees a student is required to pay to register for a course may not exceed 40 percent of the tuition established in law or in the General Appropriations Act. No university shall be required to lower any fee in effect on the effective date of this act in order to comply with this subsection. Within the 40 percent cap, universities may not increase the aggregate sum of activity and service, health, and athletic fees more than 5 percent per year unless specifically authorized in law or in the General Appropriations Act. A university may increase its athletic fee to defray the costs associated with changing National Collegiate Athletic Association divisions. Any such increase in the athletic fee may exceed both the 40 percent cap and the 5 percent cap imposed by this subsection. Any such increase must be approved by the athletic fee committee in the process outlined in subsection (12) and may not exceed \$2 per credit hour. Notwithstanding ss. [1009.534](#), [1009.535](#), and [1009.536](#), that portion of any increase in an athletic fee pursuant to this subsection which causes the sum of the activity and service, health, and athletic fees to exceed the 40 percent cap or the annual increase in such fees to exceed the 5 percent cap may not be included in calculating the amount a student receives for a Florida Academic Scholars award, a Florida Medallion Scholars award, or a Florida Gold Seal Vocational Scholars award. Notwithstanding this paragraph and subject to approval by the board of trustees, each state university may exceed the 5-percent cap on the annual increase to the aggregate sum of activity and service, health, and athletic fees for the 2010-2011 fiscal year. Any such increase may not exceed 15 percent or the amount required to reach the 2009-2010 fiscal year statewide average for the aggregate sum of activity and service, health, and athletic fees at the main campuses, whichever is greater. The aggregate sum of the activity and service, health, and athletic fees may not exceed 40 percent of tuition. Any increase in the activity and service fee, health fee, or athletic fee must be approved by the appropriate fee committee pursuant to subsection (10), subsection (11), or subsection (12).

(e) This subsection does not prohibit a university from increasing or assessing optional fees related to specific activities if payment of such fees is not required as a part of registration for courses.

(5) A university may implement a differential out-of-state fee in accordance with regulations developed by the Board of Governors for the following:

(a) A student from another state that borders the service area of the university.

(b) A graduate student who has been determined to be a nonresident for tuition purposes pursuant to s. 1009.21 and has a .25 full-time equivalent appointment or greater as a graduate assistant, graduate research assistant, graduate teaching assistant, graduate research associate, or graduate teaching associate.

(c) A graduate student who has been determined to be a nonresident for tuition purposes pursuant to s. 1009.21 and is receiving a full fellowship.

(6) Students who are enrolled in Programs in Medical Sciences are considered graduate students for the purpose of enrollment and student fees.

(7) A university board of trustees is authorized to collect for financial aid purposes an amount not to exceed 5 percent of the tuition and out-of-state fee. The revenues from fees are to remain at each campus and replace existing financial aid fees. Such funds shall be disbursed to students as quickly as possible. A minimum of 75 percent of funds from the student financial aid fee shall be used to provide financial aid based on absolute need. The Board of Governors shall develop criteria for making financial aid awards. Each university shall report annually to the Board of Governors and the Department of Education on the revenue collected pursuant to this subsection, the amount carried forward, the criteria used to make awards, the amount and number of awards for each criterion, and a delineation of the distribution of such awards. The report shall include an assessment by category of the financial need of every student who receives an award, regardless of the purpose for which the award is received. Awards which are based on financial need shall be distributed in accordance with a nationally recognized system of need analysis approved by the Board of Governors. An award for academic merit shall require a minimum overall grade point average of 3.0 on a 4.0 scale or the equivalent for both initial receipt of the award and renewal of the award.

(8)(a) The Capital Improvement Trust Fund fee is established as \$4.76 per credit hour per semester.

(b) Beginning with the 2012 fall term, each university board of trustees may increase the Capital Improvement Trust Fund fee. Any increase in the fee must be recommended by a Capital Improvement Trust Fund committee, at least half of whom are students appointed by the student body president. The remainder of the committee shall be appointed by the university president. A chair, appointed jointly by the university president and the student body president, shall vote only in the case of a tie. The recommendations of the committee shall take effect only after approval by the university president, after consultation with the student body president, with final approval by the university board of trustees. An increase in the fee may occur only once each fiscal year and must be implemented beginning with the fall term. The Board of Governors shall adopt regulations and timetables to implement the fee.

(c) The fee may not exceed 10 percent of the tuition for resident students or 10 percent of the sum of tuition and out-of-state fees for nonresident students. The fee for resident students shall be limited to an increase of \$2 per credit hour over the prior year. The Capital Improvement Trust Fund fee may be used to fund any project or real property acquisition that meets the requirements of chapter 1013. The Division of Bond Finance of the State Board of Administration shall analyze any proposed reductions to the Capital Improvement Trust Fund fee to ensure consistency with prudent financial management of the bond program associated with the revenues from the fee. The Board of Governors shall approve any proposed fee reductions provided that no such reduction reduces the fee below the level established in paragraph (a).

(9) Each university board of trustees is authorized to establish separate activity and service, health, and athletic fees. When duly established, the fees shall be collected as component parts of tuition and fees and shall be retained by the university and paid into the separate activity and service, health, and athletic funds. Notwithstanding any other provision of law to the contrary, a university may transfer revenues derived from the fees authorized pursuant to this subsection to a university direct-support organization of the university to be used only for the purpose of paying and securing debt on projects approved pursuant to s. 1010.62 and pursuant to a

written agreement approved by the Board of Governors. The amount transferred may not exceed the amount authorized for annual debt service pursuant to s. 1010.62.

(10)(a) Each university board of trustees shall establish a student activity and service fee on the main campus of the university. The university board may also establish a student activity and service fee on any branch campus or center. Any subsequent increase in the activity and service fee must be recommended by an activity and service fee committee, at least one-half of whom are students appointed by the student body president. The remainder of the committee shall be appointed by the university president. A chairperson, appointed jointly by the university president and the student body president, shall vote only in the case of a tie. The recommendations of the committee shall take effect only after approval by the university president, after consultation with the student body president, with final approval by the university board of trustees. An increase in the activity and service fee may occur only once each fiscal year and must be implemented beginning with the fall term. The Board of Governors is responsible for adopting the regulations and timetables necessary to implement this fee.

(b) The student activity and service fees shall be expended for lawful purposes to benefit the student body in general. This shall include, but shall not be limited to, student publications and grants to duly recognized student organizations, the membership of which is open to all students at the university without regard to race, sex, or religion. The fund may not benefit activities for which an admission fee is charged to students, except for student-government-association-sponsored concerts. The allocation and expenditure of the fund shall be determined by the student government association of the university, except that the president of the university may veto any line item or portion thereof within the budget when submitted by the student government association legislative body. The university president shall have 15 school days from the date of presentation of the budget to act on the allocation and expenditure recommendations, which shall be deemed approved if no action is taken within the 15 school days. If any line item or portion thereof within the budget is vetoed, the student government association legislative body shall within 15 school days make new budget recommendations for expenditure of the vetoed portion of the fund. If the university president vetoes any line item or portion thereof within the new budget revisions, the university president may reallocate by line item that vetoed portion to bond obligations guaranteed by activity and service fees. Unexpended funds and undisbursed funds remaining at the end of a fiscal year shall be carried over and remain in the student activity and service fund and be available for allocation and expenditure during the next fiscal year.

(11) Each university board of trustees shall establish a student health fee on the main campus of the university. The university board of trustees may also establish a student health fee on any branch campus or center. Any subsequent increase in the health fee must be recommended by a health committee, at least one-half of whom are students appointed by the student body president. The remainder of the committee shall be appointed by the university president. A chairperson, appointed jointly by the university president and the student body president, shall vote only in the case of a tie. The recommendations of the committee shall take effect only after approval by the university president, after consultation with the student body president, with final approval by the university board of trustees. An increase in the health fee may occur only once each fiscal year and must be implemented beginning with the fall term. The Board of Governors is responsible for adopting the regulations and timetables necessary to implement this fee.

(12) Each university board of trustees shall establish a separate athletic fee on the main campus of the university. The university board may also establish a separate athletic fee on any branch campus or center. Any subsequent increase in the athletic fee must be recommended by an athletic fee committee, at least one-half of whom are students appointed by the student body president. The remainder of the committee shall be appointed by the university president. A chairperson, appointed jointly by the university president and the student body president, shall vote only in the case of a tie. The recommendations of the committee shall take effect only after approval by the university president, after consultation with the student body president, with final approval by the university board of trustees. An increase in the athletic fee may occur only once each fiscal year and must be implemented beginning with the fall term. The Board of Governors is responsible for adopting the regulations and timetables necessary to implement this fee.

(13) Each university board of trustees may establish a technology fee of up to 5 percent of the tuition per credit hour. The revenue from this fee shall be used to enhance instructional technology resources for students and faculty.

(14) Except as otherwise provided in subsection (15), each university board of trustees is authorized to establish the following fees:

- (a) A nonrefundable application fee in an amount not to exceed \$30.
- (b) An orientation fee in an amount not to exceed \$35.
- (c) A fee for security, access, or identification cards. The annual fee for such a card may not exceed \$10 per card. The maximum amount charged for a replacement card may not exceed \$15.
- (d) Registration fees for audit and zero-hours registration; a service charge, which may not exceed \$15, for the payment of tuition and fees in installments; and a late-registration fee in an amount not less than \$50 nor more than \$100 to be imposed on students who fail to initiate registration during the regular registration period.
- (e) A late-payment fee in an amount not less than \$50 nor more than \$100 to be imposed on students who fail to pay or fail to make appropriate arrangements to pay (by means of installment payment, deferment, or third-party billing) tuition by the deadline set by each university. Each university may adopt specific procedures or policies for waiving the late-payment fee for minor underpayments.
- (f) Fees for transcripts and diploma replacement, not to exceed \$10 per item.
- (g) A nonrefundable admissions deposit for undergraduate, graduate, and professional degree programs in an amount not to exceed \$200. The admissions deposit shall be imposed at the time of an applicant's acceptance to the university and shall be applied toward tuition upon enrollment. If the applicant does not enroll in the university, the admissions deposit shall be deposited in an auxiliary account of the university and used to expand financial assistance, scholarships, and student academic and career counseling services at the university. The Board of Governors shall adopt a policy that provides for the waiver of such admissions deposit on the basis of financial hardship.
- (h) A fee for miscellaneous health-related charges for services provided at cost by the university health center which are not covered by the health fee set under subsection (11).
- (i) Materials and supplies fees to offset the cost of materials or supplies that are consumed in the course of the student's instructional activities, excluding the cost of equipment replacement, repairs, and maintenance.
- (j) Housing rental rates and miscellaneous housing charges for services provided by the university at the request of the student.
- (k) A charge representing the reasonable cost of efforts to collect payment of overdue accounts.
- (l) A service charge on university loans in lieu of interest and administrative handling charges.
- (m) A fee for off-campus course offerings when the location results in specific, identifiable increased costs to the university.
- (n) Library fees and fines, including charges for damaged and lost library materials, overdue reserve library books, interlibrary loans, and literature searches.
- (o) Fees relating to duplicating, photocopying, binding, and microfilming; copyright services; and standardized testing. These fees may be charged only to those who receive the services.
- (p) Fees and fines relating to the use, late return, and loss and damage of facilities and equipment.
- (q) A returned-check fee as authorized by s. [832.07\(1\)](#) for unpaid checks returned to the university.
- (r) Traffic and parking fines, charges for parking decals, and transportation access fees. Only universitywide transportation access fees may be included in any state financial assistance award authorized under part III of this chapter, as specifically authorized by law or the General Appropriations Act.
- (s) An Educational Research Center for Child Development fee for child care and services offered by the center.
- (t) A transient student fee that may not exceed \$5 per course for accepting a transient student and processing the transient student admissions application pursuant to s. [1006.73](#).

With the exception of housing rental rates and except as otherwise provided, fees assessed pursuant to paragraphs (h)-(s) shall be based on reasonable costs of services. The Board of Governors shall adopt regulations and

timetables necessary to implement the fees and fines authorized under this subsection. The fees assessed under this subsection may be used for debt only as authorized under s. 1010.62.

(15)(a) The Board of Governors may approve:

1. A proposal from a university board of trustees to establish a new student fee that is not specifically authorized by this section.

2. A proposal from a university board of trustees to increase the current cap for an existing fee authorized pursuant to paragraphs (14)(a)-(g).

3. A proposal from a university board of trustees to implement flexible tuition policies, such as undergraduate or graduate block tuition, block tuition differential, or market tuition rates for graduate-level online courses or graduate-level courses offered through a university's continuing education program. A block tuition policy for resident undergraduate students or undergraduate-level courses shall be based on the per-credit-hour undergraduate tuition established under subsection (4). A block tuition policy for nonresident undergraduate students shall be based on the per-credit-hour undergraduate tuition and out-of-state fee established under subsection (4). Flexible tuition policies, including block tuition, may not increase the state's fiscal liability or obligation.

(b) A proposal developed pursuant to paragraph (a) shall be submitted in accordance with guidelines established by the Board of Governors. Approval by the Board of Governors of such proposal must be made in accordance with the provisions of this subsection.

(c) In reviewing a proposal to establish a new fee under subparagraph (a)1., the Board of Governors shall consider:

1. The purpose to be served or accomplished by the new fee.

2. Whether there is a demonstrable student-based need for the new fee that is not currently being met through existing university services, operations, or another fee.

3. Whether the financial impact on students is warranted in light of other charges assessed to students for tuition and associated fees.

4. Whether any restrictions, limitations, or conditions should be placed on the use of the fee.

5. Whether there are outcome measures to indicate if the purpose for which the fee was established is accomplished.

(d) In reviewing a proposal to increase or exceed the current cap for an existing fee under subparagraph (a)2., the Board of Governors shall consider:

1. The services or operations currently being funded by the fee.

2. Whether those services or operations can be performed more efficiently to alleviate the need for any increase.

3. The additional or enhanced services or operations to be funded by the increase.

4. Whether any alternative resources are available to meet the need.

5. Whether the financial impact on students is warranted in light of other charges assessed to students for tuition and associated fees.

(e) In reviewing a proposal to implement a flexible tuition policy under subparagraph (a)3., the Board of Governors shall consider:

1. Whether the proposed tuition flexibility policy is aligned with the mission of the university.

2. Whether the proposed tuition flexibility policy increases the state's fiscal liabilities or obligations and, if so, the proposal shall be denied.

3. Whether any restrictions, limitations, or conditions should be placed on the policy.

4. How the proposed tuition flexibility policy will be implemented to honor the advance payment contracts of students who are beneficiaries of prepaid tuition contracts under s. 1009.98.

(f) The Board of Governors shall submit an annual report to the President of the Senate, the Speaker of the House of Representatives, and the Governor summarizing the proposals received by the board during the preceding year and actions taken by the board in response to such proposals. The Board of Governors shall also include in the annual report the following information for each fee established pursuant to subparagraph (a)1.:

1. The amount of the fee.
2. The total revenues generated by the fee.
3. Detailed expenditures of the revenues generated by the fee.

(g) The aggregate sum of any fees established pursuant to subparagraph (a)1. that a student is required to pay to register for a course shall not exceed 10 percent of tuition.

(h) Any fee established pursuant to subparagraph (a)1. shall not be included in any award under the Florida Bright Futures Scholarship Program established pursuant to ss. 1009.53-1009.538.

(i) The revenues generated by a fee established pursuant to subparagraph (a)1. may not be transferred to an auxiliary enterprise or a direct-support organization and may not be used for the purpose of paying or securing debt.

(j) If the Board of Governors approves a university proposal to establish a fee pursuant to subparagraph (a)1., a fee committee shall be established at the university to make recommendations to the university president and the university board of trustees regarding how the revenue from the fee is to be spent and any subsequent changes to the fee. At least one-half of the committee must be students appointed by the student body president. The remainder of the committee shall be appointed by the university president. A chair, appointed jointly by the university president and the student body president, shall vote only in the case of a tie.

(k) An increase to an existing fee or a fee established pursuant to subparagraph (a)1. may occur no more than once each fiscal year and must be implemented beginning with the fall term.

(16) Each university board of trustees may establish a tuition differential for undergraduate courses upon receipt of approval from the Board of Governors. However, beginning July 1, 2014, the Board of Governors may only approve the establishment of or an increase in tuition differential for a state research university designated as a preeminent state research university pursuant to s. 1001.7065(3). The tuition differential shall promote improvements in the quality of undergraduate education and shall provide financial aid to undergraduate students who exhibit financial need.

(a) Seventy percent of the revenues from the tuition differential shall be expended for purposes of undergraduate education. Such expenditures may include, but are not limited to, increasing course offerings, improving graduation rates, increasing the percentage of undergraduate students who are taught by faculty, decreasing student-faculty ratios, providing salary increases for faculty who have a history of excellent teaching in undergraduate courses, improving the efficiency of the delivery of undergraduate education through academic advisement and counseling, and reducing the percentage of students who graduate with excess hours. This expenditure for undergraduate education may not be used to pay the salaries of graduate teaching assistants. Except as otherwise provided in this subsection, the remaining 30 percent of the revenues from the tuition differential, or the equivalent amount of revenue from private sources, shall be expended to provide financial aid to undergraduate students who exhibit financial need, including students who are scholarship recipients under s. 1009.984, to meet the cost of university attendance. This expenditure for need-based financial aid shall not supplant the amount of need-based aid provided to undergraduate students in the preceding fiscal year from financial aid fee revenues, the direct appropriation for financial assistance provided to state universities in the General Appropriations Act, or from private sources. The total amount of tuition differential waived under subparagraph (b)7. may be included in calculating the expenditures for need-based financial aid to undergraduate students required by this subsection. If the entire tuition and fee costs of resident students who have applied for and received Pell Grant funds have been met and the university has excess funds remaining from the 30 percent of the revenues from the tuition differential required to be used to assist students who exhibit financial need, the university may expend the excess portion in the same manner as required for the other 70 percent of the tuition differential revenues.

(b) Each tuition differential is subject to the following conditions:

1. The tuition differential may be assessed on one or more undergraduate courses or on all undergraduate courses at a state university.
2. The tuition differential may vary by course or courses, by campus or center location, and by institution. Each university board of trustees shall strive to maintain and increase enrollment in degree programs related to math,

science, high technology, and other state or regional high-need fields when establishing tuition differentials by course.

3. For each state university that is designated as a preeminent state research university by the Board of Governors, pursuant to s. 1001.7065, the aggregate sum of tuition and the tuition differential may be increased by no more than 6 percent of the total charged for the aggregate sum of these fees in the preceding fiscal year. The tuition differential may be increased if the university meets or exceeds performance standard targets for that university established annually by the Board of Governors for the following performance standards, amounting to no more than a 2-percent increase in the tuition differential for each performance standard:

a. An increase in the 4-year graduation rate for full-time, first-time-in-college students, as reported annually to the Integrated Postsecondary Education Data System.

b. An increase in the total annual research expenditures.

c. An increase in the total patents awarded by the United States Patent and Trademark Office for the most recent years.

4. The aggregate sum of undergraduate tuition and fees per credit hour, including the tuition differential, may not exceed the national average of undergraduate tuition and fees at 4-year degree-granting public postsecondary educational institutions.

5. Beneficiaries having prepaid tuition contracts pursuant to s. 1009.98(2)(b) which were in effect on July 1, 2007, and which remain in effect, are exempt from the payment of the tuition differential.

6. The tuition differential may not be charged to any student who was in attendance at the university before July 1, 2007, and who maintains continuous enrollment.

7. The tuition differential may be waived by the university for students who meet the eligibility requirements for the Florida Public Student Assistance Grant Program established in s. 1009.50.

8. Subject to approval by the Board of Governors, the tuition differential authorized pursuant to this subsection may take effect with the 2009 fall term.

(c) A university board of trustees may submit a proposal to the Board of Governors to implement a tuition differential for one or more undergraduate courses. At a minimum, the proposal shall:

1. Identify the course or courses for which the tuition differential will be assessed.

2. Indicate the amount that will be assessed for each tuition differential proposed.

3. Indicate the purpose of the tuition differential.

4. Indicate how the revenues from the tuition differential will be used.

5. Indicate how the university will monitor the success of the tuition differential in achieving the purpose for which the tuition differential is being assessed.

(d) The Board of Governors shall review each proposal and advise the university board of trustees of approval of the proposal, the need for additional information or revision to the proposal, or denial of the proposal. The Board of Governors shall establish a process for any university to revise a proposal or appeal a decision of the board.

(e) The Board of Governors shall submit a report to the President of the Senate, the Speaker of the House of Representatives, and the Governor describing the implementation of the provisions of this subsection no later than February 1 of each year. The report shall summarize proposals received by the board during the preceding fiscal year and actions taken by the board in response to such proposals. In addition, the report shall provide the following information for each university that has been approved by the board to assess a tuition differential:

1. The course or courses for which the tuition differential was assessed and the amount assessed.

2. The total revenues generated by the tuition differential.

3. With respect to waivers authorized under subparagraph (b)7., the number of students eligible for a waiver, the number of students receiving a waiver, and the value of waivers provided.

4. Detailed expenditures of the revenues generated by the tuition differential.

5. Changes in retention rates, graduation rates, the percentage of students graduating with more than 110 percent of the hours required for graduation, pass rates on licensure examinations, the number of undergraduate course offerings, the percentage of undergraduate students who are taught by faculty, student-faculty ratios, and the average salaries of faculty who teach undergraduate courses.

(f) No state university shall be required to lower any tuition differential that was approved by the Board of Governors and in effect prior to January 1, 2009, in order to comply with the provisions of this subsection.

(17)(a) A state university may assess a student who enrolls in a course listed in the distance learning catalog, established pursuant to s. 1006.73, a per-credit-hour distance learning course fee. For purposes of assessing this fee, a distance learning course is a course in which at least 80 percent of the direct instruction of the course is delivered using some form of technology when the student and instructor are separated by time or space, or both.

(b) The amount of the distance learning course fee may not exceed the additional costs of the services provided which are attributable to the development and delivery of the distance learning course. If the distance learning course fee is assessed by a state university, the institution may not assess duplicative fees to cover the additional costs.

(c) If an institution assesses the distance learning fee, the institution must provide a link to the catalog within the advising and distance learning sections of the institution's website.

(18) A state university may not charge any fee except as specifically authorized by law.

(19) The Board of Governors shall adopt regulations to implement the provisions of this section.

(20) All tuition and fees described in this section, and any proposed changes to such tuition and fees, must be prominently posted on the state university's website in an area that is transparent and easily accessible. Each state university shall publicly notice and notify all enrolled students of any proposal to change tuition or fees at least 28 days before its consideration for a vote taken at a board of trustees meeting. The notice must:

(a) Include the date and time of the meeting at which the proposal will be considered.

(b) Specifically outline the details of existing tuition and fees, including how such tuition and fees are expended; the rationale and necessity for the proposed change; and how the funds from the proposed change will be used.

(c) Be posted on the university's website and issued in a press release, which must also be enclosed in an e-mail sent to all enrolled students.

(21) Pursuant to s. 7(e), Art. IX of the State Constitution, any proposal or action of a constituent university to raise, impose, or authorize any fee, as authorized by law, except for tuition, must be approved by at least 9 affirmative votes of the members of the board of trustees of the constituent university, if approval by the board of trustees is required by general law, and at least 12 affirmative votes of the members of the Board of Governors, if approval by the Board of Governors is required by general law, in order to take effect.

**History.**—s. 403, ch. 2002-387; s. 3, ch. 2003-392; s. 1, ch. 2004-352; s. 49, ch. 2006-74; s. 133, ch. 2007-217; s. 2, ch. 2007-225; s. 5, ch. 2007-329; s. 189, ch. 2008-4; s. 4, ch. 2008-148; s. 1, ch. 2008-193; s. 9, ch. 2009-60; s. 3, ch. 2009-92; s. 3, ch. 2009-98; s. 21, ch. 2010-78; s. 12, ch. 2010-155; s. 13, ch. 2011-63; s. 22, ch. 2012-134; s. 14, ch. 2013-45; s. 24, ch. 2014-56; s. 4, ch. 2014-62; ss. 13, 36, ch. 2016-62; s. 5, ch. 2016-236; s. 17, ch. 2018-4; s. 58, ch. 2021-51; s. 9, ch. 2021-85; s. 6, ch. 2022-70; s. 7, ch. 2023-105.

### **7.001 Tuition and Associated Fees**

- (1) All students shall pay tuition and associated fees, unless waived pursuant to Regulation 7.008, as authorized by the Board of Governors or its designee.
- (2) Tuition shall be defined as the basic fee assessed to students for enrollment in credit courses at any of the state universities. Non-resident tuition shall be defined as the basic fee and out-of-state fee assessed to non-resident students for enrollment in credit courses at any of the state universities. The out-of-state fee is the additional fee charged to a non-resident student. The non-resident tuition must be sufficient to offset the full instructional cost of serving the non-resident student. Calculations of the full cost of instruction shall be based on the university average of the prior year's cost of programs using the expenditure analysis.
- (3) Undergraduate tuition per credit hour shall be established pursuant to law.
- (4) All tuition and fees described in this section, and any proposed changes to such tuition and fees, must be prominently posted on the state university's website in an area that is transparent and easily accessible. Each state university shall publicly notice and notify all enrolled students of any proposal to change tuition or fees at least 28 days before its consideration for a vote taken at a board of trustees meeting. The notice must:
  - (a) Include the date and time of the meeting at which the proposal will be considered.
  - (b) Specifically outline the details of existing tuition and fees, including how such tuition and fees are expended, the rationale and necessity for the proposed change, and how the funds from the proposed change will be used.
  - (c) Be posted on the university's website and issued in a press release, which must also be enclosed in an e-mail sent to all enrolled students.
- (5) Pursuant to section 7(e), Article IX of the State Constitution, any proposal or action of a constituent university to raise, impose, or authorize any fee, as authorized by law, except for tuition, must be approved by at least 9 affirmative votes of the members of the board of trustees of the constituent university, if approval by the board of trustees is required by law, and at least 12 affirmative votes of the members of the Board of Governors, if approval by the Board of Governors is required by law, in order to take effect.
- (6) The Board of Governors may establish tuition for graduate and professional programs and out-of-state fees for all programs pursuant to law.
  - (a) The university board of trustees may submit a proposal to establish tuition or increase tuition for existing graduate and professional programs, or out-of-state fees pursuant to law. The proposal shall be in a format and submitted by a deadline designated by the Chancellor, and include at a

minimum:

1. The program or programs for which the proposed tuition rate will be assessed;
  2. The current and proposed tuition rate for the program or programs;
  3. The purpose of the proposed tuition rate;
  4. The estimated revenue to be generated as a result of the proposed tuition rate; and
  5. Identification of how the revenues from the proposed tuition rate will be utilized to support students and the mission of the university.
- (7) Associated fees shall include the following fees:
- (a) Student Financial Aid Fee;
  - (b) Capital Improvement Fee;
  - (c) Health Fee;
  - (d) Athletic Fee;
  - (e) Activity and Service Fee;
  - (f) Non-Resident Student Financial Aid Fee, if applicable;
  - (g) Technology Fee;
  - (h) other fees approved by the Board of Governors pursuant to Regulation 7.003(26); and
  - (i) Tuition Differential.
- (8) Students shall pay tuition and associated fees or make other appropriate arrangements for the payment of tuition and associated fees (installment payment, deferment, or third-party billing) by the deadline established by the university for the courses in which the student is enrolled, which shall be no later than the end of the second week of class.
- (9) Registration shall be defined as the formal selection of one or more credit courses approved and scheduled by the university and tuition payment, partial or otherwise, or other appropriate arrangements for tuition payment (installment payment, deferment, or third-party billing) for the courses in which the student is enrolled as of the end of the drop/add period.
- (10) Tuition and associated fees liability shall be defined as the liability for the payment of tuition and associated fees incurred at the point at which the student has completed registration, as defined above.
- (11) Tuition and associated fees shall be levied and collected for each student registered in a credit course unless provided otherwise in Board regulations.
- (12) Each student enrolled in the same undergraduate college-credit course more than twice shall pay tuition at 100 percent of the full cost of instruction and shall not be included in calculations of full-time equivalent enrollments for state funding purposes. Students who withdraw or fail a class due to

extenuating circumstances may be granted an exception only once for each class pursuant to established university regulations. The university may review and reduce these fees paid by students due to continued enrollment in a college-credit class on an individual basis contingent upon the student's financial hardship. For purposes of this paragraph, first-time enrollment in a class shall mean enrollment in a class fall semester 1997 or thereafter. Calculations of the full cost of instruction shall be based on the systemwide average of the prior year's cost of undergraduate programs in the state university system using the expenditure analysis.

(a) A university board of trustees may submit a proposal for a block tuition policy to the budget committee for consideration. The proposed block tuition policy for resident undergraduate or graduate students shall be based on the per-credit-hour tuition amount. The proposed block tuition policy for nonresident undergraduate or graduate students shall be based on the per-credit-hour tuition and out-of-state fee amount. The block tuition policy can only be implemented beginning with the fall term. The proposal shall be submitted in a format designated by the Chancellor and include at a minimum:

1. An explanation of the process used to determine the block tuition ranges.
2. An explanation of how the university will ensure that sufficient courses are available to meet student demand.
3. A description of how the policy is aligned with the mission of the university.
4. A declaratory statement that the policy does not increase the state's fiscal liability or obligation.
5. An explanation of any proposed restrictions, limitations, or conditions to be placed on the policy.
6. A clear statement that any student who is a beneficiary of a prepaid tuition contract, purchased prior to the first fall term in which the block tuition is implemented, will not be included in any block tuition policy and will be billed on a per-credit-hour basis. The university shall work with the Florida Prepaid Board to determine how block tuition will be paid for beneficiaries of prepaid tuition contracts after implementation of block tuition. The university shall report the final resolution to the budget committee.
7. An estimation of the economic impact that implementation of the policy will have on the university and the student by identifying the incremental revenue the university anticipates collecting if this policy is implemented and the financial impact on the typical student subject to the policy.
8. A description of any outcome measures that will be used to determine the success of the policy, including but not limited to, time to degree, course load impact, and graduation rates.

(b) The Board of Governors will act upon the budget committee recommendation at the next scheduled meeting. If a university board of

trustees' proposal is denied, within five calendar days, the university board of trustees may request reconsideration by the Board of Governors Tuition Appeals Committee, which shall consist of the Chair of the Board and the Chair of each Board committee. The Tuition Appeals Committee will meet within ten days after the Board of Governors' denial to consider a university board of trustees request for reconsideration.

- (c) Every five years, the university board of trustees shall review the policy to determine if it has met its intended outcomes and whether the policy should be continued or modified. The university board of trustees shall submit its findings to the Board of Governors.

(13) As a component of the annual university work plan, a board of trustees of a university that has been designated as a preeminent state research university may submit a proposal to the Board of Governors budget committee by May 31 of each year to establish an increase in the undergraduate tuition differential to be implemented with the fall academic term. The tuition differential shall promote improvements to undergraduate education and provide financial aid to undergraduate students who have financial need. University boards of trustees shall have flexibility in distributing need-based financial aid awards according to university policies and Board of Governors' regulations.

- (a) The aggregate sum of tuition and tuition differential cannot be increased by more than 6 percent of the total charged for the aggregate sum of these fees in the preceding fiscal year. The tuition differential may be increased if the university meets or exceeds performance standard targets for that university established annually by the Board of Governors for the following performance standards, amounting to no more than a two percent increase for each performance standard: an increase in the 6-year graduation rate for full-time, first-time-in-college students, as reported annually to the Integrated Postsecondary Education Data System; an increase in the total annual research expenditures; and an increase in the total patents awarded by the U.S. Patent and Trademark Office for the most recent three-year period.

1. The tuition differential may be assessed on one or more undergraduate courses or all undergraduate courses and may vary by campus or center location.
2. The sum of undergraduate tuition and associated fees per credit hour may not exceed the national average undergraduate tuition and fees at four-year degree granting public postsecondary educational institutions.
3. Students having prepaid contracts in effect on July 1, 2007, and which remain in effect, are exempt from paying the tuition differential.
4. Students who were in attendance at the university before July 1, 2007, and maintain continuous enrollment may not be charged the tuition differential.

- (b) The university board of trustees' proposal shall be submitted in a format designated by the Chancellor, and include at a minimum:

1. The course or courses for which the tuition differential will be assessed.
2. The amount that will be assessed for each tuition differential proposed.
3. The purpose of the tuition differential.
4. Identification of how the revenues from the tuition differential will be used to promote improvements in the quality of undergraduate education and to provide financial aid to undergraduate students who have financial need.
  - a. For the purposes of the following subsection,
    - i. "Financial aid fee revenue" means financial aid fee funds collected in the prior year.

"Private sources" means prior-year revenue from sources other than the financial aid fee or the direct appropriation for financial assistance provided to state universities in the General Appropriations Act.
    - b. At least thirty percent of the revenue shall be expended to provide need-based financial aid to undergraduate students to meet the cost of university attendance. If the entire tuition and fee costs of resident students who have applied for and received Pell Grant funds have been met and the university has excess funds remaining, the university may expend the excess portion on undergraduate education.
      - i. Universities shall increase undergraduate need-based aid over the prior year by at least thirty percent of the tuition differential.
      - ii. This expenditure shall not supplant the amount of need-based aid provided to undergraduate students in the preceding fiscal year from financial aid fee revenues, the direct appropriation for financial assistance provided to state universities in the general appropriations act, or from private sources.
      - iii. If a university's total undergraduate need-based awards does not meet or exceed the sum of the prior year's undergraduate need-based awards plus thirty percent of new tuition differential funds, the university may still be considered in compliance. However, the university shall provide detailed documentation demonstrating that the difference is attributed to a decrease in financial aid fee collections (Regulation 7.003(18)), tuition differential collections, the direct appropriation for student financial assistance in the General Appropriations Act, and/or a decrease in foundation endowments that support undergraduate need-based aid awards.
    - c. The remaining revenue shall be expended on undergraduate education.
- (c) The budget committee shall review each proposal and advise the university board of trustees of the need for any additional information or revision to the proposal. The budget committee will make a recommendation to the Board of Governors.

- (d) The Board of Governors will act upon the budget committee recommendation at the next scheduled Board of Governors meeting. If a university board of trustees' proposal is denied, within five calendar days the university board of trustees may request reconsideration by the Board's Tuition Appeals Committee which shall consist of the Chair of the Board and the Chair of each Board of Governors committee. The Tuition Appeals Committee will meet within ten calendar days after the Board of Governors' denial to consider a university board of trustees request for reconsideration.
  - (e) Each university board of trustees that has been approved to assess a tuition differential shall submit the following information to the Board of Governors General Office in a format and at a time designated by the Chancellor so that such information can be incorporated into a system report that will be submitted annually to the Governor and Legislature by February 1.
    - 1. The amount of tuition differential assessed.
    - 2. The course or courses for which the tuition differential was assessed.
    - 3. Total revenues generated.
    - 4. Number of students eligible for a waiver as outlined in Regulation 7.008(4)(b), number of these students receiving a waiver, and the value of these waivers.
    - 5. Detailed expenditures (submitted as a part of the August operating budget).
    - 6. Detailed reporting of financial aid sources and disbursements sufficient to meet the requirements in subparagraph 13.
  - (f) Universities must maintain the need-based financial aid revenue generated from the tuition differential in a separate Education and General account, with the revenue budget in the Student and Other Fee Trust Fund.
  - (g) If, after approval by the Board of Governors, a university determines that modifications need to be made to the monitoring and implementation of the proposed undergraduate improvement programs, the university shall notify the Chancellor.
- (14) Differential Out-of-State Fee – Each university board of trustees is authorized to submit a proposal in accordance with subsection 6 for Board of Governors approval to implement a differential out-of-state fee for the following students:
- (a) A student from another state that borders the service area of the university;
  - (b) A graduate student who has been determined to be a non-resident for tuition purposes pursuant to section 1009.21, Florida Statutes, and has a .25 full-time equivalent appointment or greater as a graduate assistant, graduate research assistant, graduate teaching assistant, graduate research associate, or graduate teaching associate; or
  - (c) A graduate student who has been determined to be a non-resident for tuition purposes pursuant to section. 1009.21, Florida Statutes, and is

receiving a full fellowship.

- (15) A university board of trustees may submit a proposal for market tuition rates for graduate-level courses offered online or through the university's continuing education unit in accordance with Board of Governors Regulation 8.002.

Authority: Section 7(d), Art. IX, Fla. Const.; History—Formerly BOR Rule 6C-7.001, Adopted 4-8-79, Renumbered 12-16-74, Amended 6-28-76, 7-4-78, 8-6-79, 9-28-81, 12-14-83, 7-25-84, 10-2-84, 10-7-85, Formerly 6C-7.01, Amended 12-25-86, 11-16-87, 10-19-88, 10-17-89, 10-15-90, 9-15-91, 1-8-92, 11-9-92, 7-22-93, 8-1-94, 11-29-94, 4-16-96, 8-12-96, 9-30-97, 12-15-97, 8-11-98, 9-30-98, 8-12-99, 8-3-00, 8-28-00, 8-12-01, Amended and Renumbered as 7.001 09-25-08, Amended 12-10-09, 11-04-10, 01-20-11, 9-15-11, 11-6-14, 9-22-16, 8-31-17, 8-26-22.

**Board of Trustees**  
**Finance, Facilities, and Operations Committee**  
**February 12, 2026**

Update on FY 2025-2026 Current Modified Operating Budget

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**Recommended Action:**

Informational; no board action needed.

**Background Information:**

The FY 2025-2026 Estimated Consolidated Operating Budget for UWF was approved by the Board of Trustees and submitted to the Florida Board of Governors in June 2025. After the approval of the Estimated Consolidated Operating Budget, additional data becomes available that requires modification to the approved budget. This revised budget is referred to as the Current Modified Operating Budget. Although the Current Modified Operating Budget is continually refined throughout the fiscal year, the majority of significant changes occur by the end of the first quarter. Accordingly, the Current Modified Operating Budget as of September 30, 2025, is presented to the Board for review.

**Implementation Plan:**

This item is for informational purposes only and does not include detailed action steps, as this presentation is intended to share the modified operating budget as of September 30, 2025 with the Board of Trustees.

**Fiscal Implications:**

Fiscal oversight by the UWF BOT for a \$379.1 million estimated revenue budget from all fund sources, or \$182.1 million Education and General revenue budget, and a \$421.8 million estimated expense budget from all sources.

**Relevant Authority:**

Florida Board of Governors Regulation 9.007, State University Operating Budgets and Requests

**Supports Strategic Direction(s):**

This information item supports all seven Strategic Directions.

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**Supporting Documents:**

1. PowerPoint of Highlights (2 pages)
2. FY25-26 1<sup>st</sup> Quarter Operating Budget Summary (8 pages)
3. Florida Board of Governors Regulation 9.007, State University Operating Budgets and Requests

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**Presenter:**

Jeffrey Djerlek, Senior Associate Vice President for Finance and University Controller

## Education & General

- State Appropriated Funds budget line increased by **\$4.0M** for the Post Veto PBF increase and a **(\$328K)** funding shift from Lottery to E&G.
- Total Budgeted Expenditures increased by approx. **\$3.6M** in line with the appropriations increase above. The majority of that increase budgeted in salary and benefits.

## Carryforward

- The BOT-approved budget for the Carryforward fund (approved in June) is based on averages. The actual spending is based on the Carryforward Spending Plans submitted by Divisions (approved in September).
  - Fixed Capital Outlay includes **\$3.2M** for Bldg 129 Advanced Intelligence, Cybersecurity, and Engineering Synapse
-

## Auxiliaries

- **\$708K** Increase in Expense budget in Total Expenditure reallocations include:
  - **\$437K** for *ITS-related telecommunication purchases*
  - **\$292K** *Academic Partnership Payments with growing enrollment*

## Athletics & Student Activities

- No material changes.
-

**University of West Florida  
Consolidated BOT Approved Operating Budget Summary  
First Quarter  
For the Fiscal Year Ending June 30, 2026**

	Education & General	Carry Forward	Auxiliaries	Athletics	Student Activity	Contracts & Grants	Financial Aid	Concessions	Technology	Board Approved Fees (Green Fee)	Total All Funds
<b>Beginning Balance</b>	\$0	\$65,228,720	\$62,905,750	\$20,100	\$1,653,905	\$10,791,401	\$3,235,891	\$414,677	\$3,573,331	\$375,847	\$148,199,622
<b>Revenues &amp; Transfers In:</b>											
1. State Appropriated Funds	\$113,227,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,227,143
2. Enhancement Trust Fund (Lottery)	\$19,193,632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,193,632
3. Student Fee Trust Fund (Tuition)	\$46,048,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,048,250
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. Sales of Goods & Services	\$0	\$0	\$1,976,400	\$280,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,256,400
7. Fees	\$0	\$0	\$40,726,000	\$5,610,000	\$3,711,500	\$19,900	\$2,009,400	\$0	\$1,411,100	\$190,842	\$53,678,742
8. Miscellaneous Receipts	\$0	\$0	\$5,924,000	\$908,000	\$0	\$788,300	\$46,249,900	\$236,840	\$0	\$0	\$54,107,040
9. Other Grants & Donations	\$0	\$0	\$80,000	\$0	\$0	\$7,454,100	\$0	\$0	\$0	\$0	\$7,534,100
10. Rent	\$0	\$0	\$371,700	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$379,700
11. U.S. Grants	\$0	\$0	\$0	\$0	\$0	\$18,686,700	\$52,511,300	\$0	\$0	\$0	\$71,198,000
12. City, County & State Grants	\$0	\$0	\$0	\$0	\$0	\$1,964,300	\$0	\$0	\$0	\$0	\$1,964,300
13. Other Revenue	\$0	\$0	\$5,325,800	\$0	\$0	\$218,400	\$332,100	\$0	\$106,300	\$12,100	\$5,994,700
14. <b>Total Additions to Fund Balance</b>	\$178,469,025	\$0	\$54,403,900	\$6,806,000	\$3,711,500	\$29,131,700	\$101,102,700	\$236,840	\$1,517,400	\$202,942	\$375,582,007
15. <b>Total Resources Available</b>	\$178,469,025	\$65,228,720	\$117,309,650	\$6,826,100	\$5,365,405	\$39,923,101	\$104,338,591	\$651,517	\$5,090,731	\$578,789	\$523,781,629
<b>Expenditures &amp; Transfers Out:</b>											
16. Salaries & Benefits	\$122,445,244	\$1,498,600	\$16,569,700	\$3,113,600	\$1,997,800	\$10,601,300	\$0	\$0	\$149,100	\$0	\$156,375,344
17. Other Personal Services (OPS)	\$9,701,100	\$943,300	\$6,560,700	\$518,700	\$1,358,900	\$1,867,400	\$0	\$0	\$0	\$0	\$20,950,100
18. Expenses	\$42,790,581	\$43,674,798	\$20,116,500	\$3,692,100	\$1,479,600	\$20,067,700	\$102,923,000	\$136,840	\$773,360	\$109,560	\$235,764,039
19. Other Capital Outlay (OCO)	\$803,400	\$2,583,500	\$106,000	\$0	\$0	\$589,000	\$0	\$0	\$1,235,850	\$28,500	\$5,346,250
20. Library Resources	\$1,347,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,347,500
21. Risk Management	\$634,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$634,900
22. Financial Aid	\$746,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$746,300
23. Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25. Transfers	\$0	\$0	\$1,136,600	(\$693,500)	\$420,000	(\$819,500)	(\$143,600)	\$100,000	\$0	\$0	\$0
26. Fixed Capital Outlay (FCO)	\$0	\$4,035,690	\$5,875,900	\$0	\$0	\$491,500	\$0	\$0	\$0	\$0	\$10,403,090
27. <b>Total Resources Used</b>	\$178,469,025	\$52,735,888	\$50,365,400	\$6,630,900	\$5,256,300	\$32,797,400	\$102,779,400	\$236,840	\$2,158,310	\$138,060	\$431,567,523
<b>Net Change</b>	\$0	(\$52,735,888)	\$4,038,500	\$175,100	(\$1,544,800)	(\$3,665,700)	(\$1,676,700)	\$0	(\$640,910)	\$64,882	(\$55,985,516)
<b>Statutory Carryforward Cash Reserve</b>	\$0	(\$12,492,832)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$12,492,832)
<b>Ending Balance</b>	\$0	\$0	\$66,944,250	\$195,200	\$109,105	\$7,125,701	\$1,559,191	\$414,677	\$2,932,421	\$440,729	\$79,721,274

University of West Florida  
Consolidated Current Modified Operating Budget Summary  
First Quarter  
For the Fiscal Year Ending June 30, 2026

	Education & General	Carry Forward	Auxiliaries	Athletics	Student Activity	Contracts & Grants	Financial Aid	Concessions	Technology	Board Approved Fees (Green Fee)	Total All Funds
<b>Beginning Balance</b>	<b>\$0</b>	<b>\$60,295,774</b>	<b>\$65,639,411</b>	<b>\$96,060</b>	<b>\$1,549,615</b>	<b>\$6,938,992</b>	<b>\$3,547,281</b>	<b>\$410,809</b>	<b>\$2,869,789</b>	<b>\$377,293</b>	<b>\$141,725,024</b>
<b>Revenues &amp; Transfers In:</b>											
1. State Appropriated Funds	\$117,235,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117,235,903
2. Enhancement Trust Fund (Lottery)	\$18,865,269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,865,269
3. Student Fee Trust Fund (Tuition)	\$46,048,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,048,250
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. Sales of Goods & Services	\$0	\$0	\$1,976,400	\$280,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,256,400
7. Fees	\$0	\$0	\$40,726,000	\$5,610,000	\$3,711,500	\$19,900	\$2,009,400	\$0	\$1,411,100	\$190,842	\$53,678,742
8. Miscellaneous Receipts	\$0	\$0	\$5,771,843	\$908,000	\$0	\$788,300	\$46,249,900	\$236,840	\$0	\$0	\$53,954,883
9. Other Grants & Donations	\$0	\$0	\$80,000	\$0	\$0	\$7,454,100	\$0	\$0	\$0	\$0	\$7,534,100
10. Rent	\$0	\$0	\$371,701	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$379,701
11. U.S. Grants	\$0	\$0	\$0	\$0	\$0	\$18,686,700	\$52,511,300	\$0	\$0	\$0	\$71,198,000
12. City, County & State Grants	\$0	\$0	\$0	\$0	\$0	\$1,964,300	\$0	\$0	\$0	\$0	\$1,964,300
13. Other Revenue	\$0	\$0	\$5,325,800	\$0	\$0	\$218,400	\$332,100	\$0	\$106,300	\$12,100	\$5,994,700
14. <b>Total Additions to Fund Balance</b>	<b>\$182,149,422</b>	<b>\$0</b>	<b>\$54,251,744</b>	<b>\$6,806,000</b>	<b>\$3,711,500</b>	<b>\$29,131,700</b>	<b>\$101,102,700</b>	<b>\$236,840</b>	<b>\$1,517,400</b>	<b>\$202,942</b>	<b>\$379,110,248</b>
15. <b>Total Resources Available</b>	<b>\$182,149,422</b>	<b>\$60,295,774</b>	<b>\$119,891,155</b>	<b>\$6,902,060</b>	<b>\$5,261,115</b>	<b>\$36,070,692</b>	<b>\$104,649,981</b>	<b>\$647,649</b>	<b>\$4,387,189</b>	<b>\$580,235</b>	<b>\$520,835,272</b>
<b>Expenditures &amp; Transfers Out:</b>											
16. Salaries & Benefits	\$132,843,742	\$101,139	\$16,468,070	\$3,113,600	\$1,997,980	\$8,723,082	\$0	\$0	\$149,100	\$0	\$163,396,713
17. Other Personal Services (OPS)	\$6,960,219	\$781,253	\$6,660,588	\$518,700	\$1,358,720	\$1,676,697	\$0	\$0	\$0	\$0	\$17,956,177
18. Expenses	\$38,618,150	\$36,616,839	\$20,824,052	\$3,670,100	\$1,508,476	\$11,448,556	\$102,959,000	\$235,153	\$701,986	\$137,824	\$216,720,136
19. Other Capital Outlay (OCO)	\$923,616	\$2,661,017	\$314,555	\$22,000	\$0	\$1,969,593	\$0	\$0	\$1,324,233	\$28,500	\$7,243,514
20. Library Resources	\$1,479,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,479,157
21. Risk Management	\$604,589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$604,589
22. Financial Aid	\$719,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$719,949
23. Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25. Transfers	\$0	\$0	\$1,136,600	(\$693,500)	\$540,000	(\$10,000)	(\$1,073,100)	\$100,000	\$0	\$0	\$0
26. Fixed Capital Outlay (FCO)	\$0	\$7,385,066	\$5,860,626	\$8,075	\$0	\$397,467	\$0	\$0	\$0	\$0	\$13,651,234
27. <b>Total Resources Used</b>	<b>\$182,149,422</b>	<b>\$47,545,314</b>	<b>\$51,264,491</b>	<b>\$6,638,975</b>	<b>\$5,405,176</b>	<b>\$24,205,395</b>	<b>\$101,885,900</b>	<b>\$335,153</b>	<b>\$2,175,319</b>	<b>\$166,324</b>	<b>\$421,771,469</b>
<b>Net Change</b>	<b>\$0</b>	<b>(\$47,545,314)</b>	<b>\$2,987,253</b>	<b>\$167,025</b>	<b>(\$1,693,676)</b>	<b>\$4,926,305</b>	<b>(\$783,200)</b>	<b>(\$98,313)</b>	<b>(\$657,919)</b>	<b>\$36,618</b>	<b>(\$42,661,221)</b>
<b>Statutory Carryforward Cash Reserve</b>	<b>\$0</b>	<b>(\$12,750,460)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$12,750,460)</b>
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68,626,664</b>	<b>\$263,085</b>	<b>(\$144,061)</b>	<b>\$11,865,297</b>	<b>\$2,764,081</b>	<b>\$312,496</b>	<b>\$2,211,870</b>	<b>\$413,911</b>	<b>\$86,313,343</b>

**University of West Florida**  
**Consolidated Operating Actual Summary**  
**First Quarter**  
**For the Fiscal Year Ending June 30, 2026**

	Education & General	Carry Forward	Auxiliaries	Athletics	Student Activity	Contracts & Grants	Financial Aid	Concessions	Technology	Board Approved Fees (Green Fee)	Total All Funds
<b>Beginning Balance</b>	<b>\$0</b>	<b>\$60,295,774</b>	<b>\$65,639,411</b>	<b>\$96,060</b>	<b>\$1,549,615</b>	<b>\$6,938,992</b>	<b>\$3,547,281</b>	<b>\$410,809</b>	<b>\$2,869,789</b>	<b>\$377,293</b>	<b>\$141,725,024</b>
<b>Revenues &amp; Transfers In:</b>											
1. State Appropriated Funds	\$29,817,636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,817,636
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3. Student Fee Trust Fund (Tuition)	\$26,341,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,341,663
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. Sales of Goods & Services	\$0	\$0	\$341,451	\$153,456	\$0	\$50,364	\$0	\$0	\$0	\$0	\$545,271
7. Fees	\$0	\$0	\$12,689,396	\$2,278,869	\$1,514,674	\$95,354	\$811,271	\$0	\$594,435	\$83,274	\$18,067,273
8. Miscellaneous Receipts	\$0	\$0	\$1,625,853	\$183,625	\$0	\$337,426	\$23,736,770	\$22,647	\$0	\$0	\$25,906,321
9. Other Grants & Donations	\$0	\$0	\$2,955	\$0	\$0	\$1,437,559	\$0	\$0	\$0	\$0	\$1,440,514
10. Rent	\$0	\$0	\$53,317	\$16,033	\$0	\$0	\$0	\$0	\$0	\$0	\$69,350
11. U.S. Grants	\$0	\$0	\$0	\$0	\$0	\$3,159,986	\$20,511,295	\$0	\$0	\$0	\$23,671,281
12. City, County & State Grants	\$0	\$0	\$0	\$0	\$0	\$648,646	\$0	\$0	\$0	\$0	\$648,646
13. Other Revenue	\$0	\$0	\$2,579,132	\$101	\$0	\$73,744	\$102,009	\$0	\$46,485	\$6,257	\$2,807,728
14. <b>Total Additions to Fund Balance</b>	<b>\$56,159,299</b>	<b>\$0</b>	<b>\$17,292,104</b>	<b>\$2,632,084</b>	<b>\$1,514,674</b>	<b>\$5,803,079</b>	<b>\$45,161,345</b>	<b>\$22,647</b>	<b>\$640,920</b>	<b>\$89,531</b>	<b>\$129,315,683</b>
15. <b>Total Resources Available</b>	<b>\$56,159,299</b>	<b>\$60,295,774</b>	<b>\$82,931,515</b>	<b>\$2,728,144</b>	<b>\$3,064,289</b>	<b>\$12,742,071</b>	<b>\$48,708,626</b>	<b>\$433,456</b>	<b>\$3,510,709</b>	<b>\$466,824</b>	<b>\$271,040,707</b>
<b>Expenditures &amp; Transfers Out:</b>											
16. Salaries & Benefits	\$24,755,056	\$304,697	\$3,659,405	\$620,419	\$430,582	\$2,308,466	\$0	\$0	\$46,222	\$0	\$32,124,847
17. Other Personal Services (OPS)	\$1,562,502	\$108,421	\$1,139,322	\$107,128	\$197,922	\$276,870	\$0	\$0	\$0	\$0	\$3,392,165
18. Expenses	\$9,828,613	\$4,408,377	\$5,602,625	\$996,803	\$105,824	\$3,199,039	\$45,381,871	\$20,818	\$150,851	\$21,935	\$69,716,756
19. Other Capital Outlay (OCO)	\$588,154	\$252,249	\$174,320	\$0	\$0	\$196,580	\$0	\$0	\$267,962	\$0	\$1,479,265
20. Library Resources	\$865,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$865,475
21. Risk Management	\$604,589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$604,589
22. Financial Aid	\$719,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$719,949
23. Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24. Expenditures From Carry Forward	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25. Transfers	\$0	\$0	\$333,689	(\$321,074)	\$531,318	(\$1,180)	(\$542,753)	\$0	\$0	\$0	\$0
26. Fixed Capital Outlay (FCO)	\$0	\$308,069	\$844,583	\$0	\$0	\$324,539	\$0	\$0	\$0	\$0	\$1,477,191
27. <b>Total Resources Used</b>	<b>\$38,924,338</b>	<b>\$5,381,813</b>	<b>\$11,753,944</b>	<b>\$1,403,276</b>	<b>\$1,265,646</b>	<b>\$6,304,314</b>	<b>\$44,839,118</b>	<b>\$20,818</b>	<b>\$465,035</b>	<b>\$21,935</b>	<b>\$110,380,237</b>
<b>Net Change</b>	<b>\$17,234,961</b>	<b>(\$5,381,813)</b>	<b>\$5,538,160</b>	<b>\$1,228,808</b>	<b>\$249,028</b>	<b>(\$501,235)</b>	<b>\$322,227</b>	<b>\$1,829</b>	<b>\$175,885</b>	<b>\$67,596</b>	<b>\$18,935,446</b>
<b>Statutory Carryforward Cash Reserve</b>	<b>\$0</b>	<b>(\$12,750,460)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$12,750,460)</b>
<b>Ending Balance</b>	<b>\$17,234,961</b>	<b>\$42,163,501</b>	<b>\$71,177,571</b>	<b>\$1,324,868</b>	<b>\$1,798,643</b>	<b>\$6,437,757</b>	<b>\$3,869,508</b>	<b>\$412,638</b>	<b>\$3,045,674</b>	<b>\$444,889</b>	<b>\$147,910,010</b>

University of West Florida  
Education & General  
First Quarter  
For the Fiscal Year Ending June 30, 2026

	BOT Approved FY2025-2026 Budget	Current Modified Budget as of 09-30-2025	Change	Notes & Comments
<b>Beginning Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Revenues &amp; Transfers In:</b>				
1. State Appropriated Funds	\$113,227,143	\$117,235,903	\$4,008,760	Post Veto BOG Adj in Appropriations
2. Enhancement Trust Fund (Lottery)	\$19,193,632	\$18,865,269	(\$328,363)	Fund Shift from Lottery to E&G
3. Student Fee Trust Fund (Tuition)	\$46,048,250	\$46,048,250	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	
6. Sales of Goods & Services	\$0	\$0	\$0	
7. Fees	\$0	\$0	\$0	
8. Miscellaneous Receipts	\$0	\$0	\$0	
9. Other Grants & Donations	\$0	\$0	\$0	
10. Rent	\$0	\$0	\$0	
11. U.S. Grants	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	\$0	
13. Other Revenue	\$0	\$0	\$0	
14. <b>Total Additions to Fund Balance</b>	<b>\$178,469,025</b>	<b>\$182,149,422</b>	<b>\$3,680,397</b>	
15. <b>Total Resources Available</b>	<b>\$178,469,025</b>	<b>\$182,149,422</b>	<b>\$3,680,397</b>	
<b>Expenditures &amp; Transfers Out:</b>				
16. Salaries & Benefits	\$122,445,244	\$132,843,742	\$10,398,498	39 BTs Incr due to PBF Fund Appropriations
17. Other Personal Services (OPS)	\$9,701,100	\$6,960,219	(\$2,740,881)	52 BTs Fund Shift to Salary & Benefits
18. Expenses	\$42,790,581	\$38,618,150	(\$4,172,431)	155 BTs Fund Shift to Salary & Benefits
19. Other Capital Outlay (OCO)	\$803,400	\$923,616	\$120,216	7 BTs Not Material
20. Library Resources	\$1,347,500	\$1,479,157	\$131,657	2 BTs Not Material
21. Risk Management	\$634,900	\$604,589	(\$30,311)	1 BT Not Material
22. Financial Aid	\$746,300	\$719,949	(\$26,351)	
23. Debt Service	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	\$0	
25. Transfers	\$0	\$0	\$0	
26. Fixed Capital Outlay (FCO)	\$0	\$0	\$0	
27. <b>Total Resources Used</b>	<b>\$178,469,025</b>	<b>\$182,149,422</b>	<b>\$3,680,397</b>	
<b>Net Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

University of West Florida  
Carry Forward  
First Quarter  
For the Fiscal Year Ending June 30, 2026

	BOT Approved FY2025-2026 Budget	Current Modified Budget as of 09-30-2025	Change	Notes & Comments
<b>Beginning Balance</b>	<b>\$65,228,720</b>	<b>\$60,295,774</b>	<b>(\$4,932,946)</b>	
<b>Revenues &amp; Transfers In:</b>				
1. State Appropriated Funds	\$0	\$0	\$0	
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$0	\$0	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	
6. Sales of Goods & Services	\$0	\$0	\$0	
7. Fees	\$0	\$0	\$0	
8. Miscellaneous Receipts	\$0	\$0	\$0	
9. Other Grants & Donations	\$0	\$0	\$0	
10. Rent	\$0	\$0	\$0	
11. U.S. Grants	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	\$0	
13. Other Revenue	\$0	\$0	\$0	
14. <b>Total Additions to Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
15. <b>Total Resources Available</b>	<b>\$65,228,720</b>	<b>\$60,295,774</b>	<b>(\$4,932,946)</b>	
<b>Expenditures &amp; Transfers Out:</b>				
16. Salaries & Benefits	\$1,498,600	\$101,139	(\$1,397,461)	4 BTs Decr to Align w/ CF Spng Plans
17. Other Personal Services (OPS)	\$943,300	\$781,253	(\$162,047)	3 BTs Not Material
18. Expenses	\$43,674,798	\$36,616,839	(\$7,057,959)	83 BTs Decr to Align w/ CF Spng Plans
19. Other Capital Outlay (OCO)	\$2,583,500	\$2,661,017	\$77,517	2 BTs Not Material
20. Library Resources	\$0	\$0	\$0	
21. Risk Management	\$0	\$0	\$0	
22. Financial Aid	\$0	\$0	\$0	
23. Debt Service	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	\$0	
25. Transfers	\$0	\$0	\$0	3 BTs
26. Fixed Capital Outlay (FCO)	\$4,035,690	\$7,385,066	\$3,349,376	4 BTs \$3.2M B129 Sci & Eng Research Wing
27. <b>Total Resources Used</b>	<b>\$52,735,888</b>	<b>\$47,545,314</b>	<b>(\$5,190,574)</b>	
<b>Net Change</b>	<b>(\$52,735,888)</b>	<b>(\$47,545,314)</b>	<b>\$257,628</b>	
<b>Statutory Carryforward Cash Reserve</b>	<b>(\$12,492,832)</b>	<b>(\$12,750,460)</b>	<b>\$257,628</b>	
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,417,690)</b>	

University of West Florida  
Auxiliaries  
First Quarter  
For the Fiscal Year Ending June 30, 2026

	BOT Approved FY2025-2026 Budget	Current Modified Budget as of 09-30-2025	Change	Notes & Comments
<b>Beginning Balance</b>	<b>\$62,905,750</b>	<b>\$65,639,411</b>	<b>\$2,733,661</b>	
<b>Revenues &amp; Transfers In:</b>				
1. State Appropriated Funds	\$0	\$0	\$0	
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$0	\$0	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	
6. Sales of Goods & Services	\$1,976,400	\$1,976,400	\$0	
7. Fees	\$40,726,000	\$40,726,000	\$0	
8. Miscellaneous Receipts	\$5,924,000	\$5,771,843	(\$152,157)	
9. Other Grants & Donations	\$80,000	\$80,000	\$0	
10. Rent	\$371,700	\$371,701	\$1	
11. U.S. Grants	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	\$0	
13. Other Revenue	\$5,325,800	\$5,325,800	\$0	
14. <b>Total Additions to Fund Balance</b>	<b>\$54,403,900</b>	<b>\$54,251,744</b>	<b>(\$152,156)</b>	
15. <b>Total Resources Available</b>	<b>\$117,309,650</b>	<b>\$119,891,155</b>	<b>\$2,581,505</b>	
<b>Expenditures &amp; Transfers Out:</b>				
16. Salaries & Benefits	\$16,569,700	\$16,468,070	(\$101,630)	16 BTs Not Material
17. Other Personal Services (OPS)	\$6,560,700	\$6,660,588	\$99,888	13 BTs Not Material
18. Expenses	\$20,116,500	\$20,824,052	\$707,552	52 BTs \$436.5K ITS, \$291.8K CE Progs
19. Other Capital Outlay (OCO)	\$106,000	\$314,555	\$208,555	7 BTs Not Material
20. Library Resources	\$0	\$0	\$0	
21. Risk Management	\$0	\$0	\$0	
22. Financial Aid	\$0	\$0	\$0	
23. Debt Service	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	\$0	
25. Transfers	\$1,136,600	\$1,136,600	\$0	15 BTs Not Material
26. Fixed Capital Outlay (FCO)	\$5,875,900	\$5,860,626	(\$15,274)	17 BTs Not Material
27. <b>Total Resources Used</b>	<b>\$50,365,400</b>	<b>\$51,264,491</b>	<b>\$899,091</b>	
<b>Net Change</b>	<b>\$4,038,500</b>	<b>\$2,987,253</b>	<b>\$3,480,596</b>	
<b>Ending Balance</b>	<b>\$66,944,250</b>	<b>\$68,626,664</b>	<b>\$6,214,257</b>	

University of West Florida  
Athletics  
First Quarter  
For the Fiscal Year Ending June 30, 2026

	BOT Approved FY2025-2026 Budget	Current Modified Budget as of 09-30-2025	Change	Notes & Comments
<b>Beginning Balance</b>	<b>\$20,100</b>	<b>\$96,060</b>	<b>\$75,960</b>	
<b>Revenues &amp; Transfers In:</b>				
1. State Appropriated Funds	\$0	\$0	\$0	
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$0	\$0	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	
6. Sales of Goods & Services	\$280,000	\$280,000	\$0	
7. Fees	\$5,610,000	\$5,610,000	\$0	
8. Miscellaneous Receipts	\$908,000	\$908,000	\$0	
9. Other Grants & Donations	\$0	\$0	\$0	
10. Rent	\$8,000	\$8,000	\$0	
11. U.S. Grants	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	\$0	
13. Other Revenue	\$0	\$0	\$0	
14. <b>Total Additions to Fund Balance</b>	<b>\$6,806,000</b>	<b>\$6,806,000</b>	<b>\$0</b>	
15. <b>Total Resources Available</b>	<b>\$6,826,100</b>	<b>\$6,902,060</b>	<b>\$75,960</b>	
<b>Expenditures &amp; Transfers Out:</b>				
16. Salaries & Benefits	\$3,113,600	\$3,113,600	\$0	
17. Other Personal Services (OPS)	\$518,700	\$518,700	\$0	
18. Expenses	\$3,692,100	\$3,670,100	(\$22,000)	3 BTs Not Material
19. Other Capital Outlay (OCO)	\$0	\$22,000	\$22,000	2 BTs Not Material
20. Library Resources	\$0	\$0	\$0	
21. Risk Management	\$0	\$0	\$0	
22. Financial Aid	\$0	\$0	\$0	
23. Debt Service	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	\$0	
25. Transfers	(\$693,500)	(\$693,500)	\$0	
26. Fixed Capital Outlay (FCO)	\$0	\$8,075	\$8,075	1 BT Not Material
27. <b>Total Resources Used</b>	<b>\$6,630,900</b>	<b>\$6,638,975</b>	<b>\$8,075</b>	
<b>Net Change</b>	<b>\$175,100</b>	<b>\$167,025</b>	<b>\$84,035</b>	
<b>Ending Balance</b>	<b>\$195,200</b>	<b>\$263,085</b>	<b>\$159,995</b>	

University of West Florida  
Student Activities  
First Quarter  
For the Fiscal Year Ending June 30, 2026

	BOT Approved FY2025-2026 Budget	Current Modified Budget as of 09-30-2025	Change	Notes & Comments
<b>Beginning Balance</b>	<b>\$1,653,905</b>	<b>\$1,549,615</b>	<b>(\$104,290)</b>	
<b>Revenues &amp; Transfers In:</b>				
1. State Appropriated Funds	\$0	\$0	\$0	
2. Enhancement Trust Fund (Lottery)	\$0	\$0	\$0	
3. Student Fee Trust Fund (Tuition)	\$0	\$0	\$0	
4. Federal Grants Trust Fund (Education)	\$0	\$0	\$0	
5. Federal Grants Trust Fund (Discretionary)	\$0	\$0	\$0	
6. Sales of Goods & Services	\$0	\$0	\$0	
7. Fees	\$3,711,500	\$3,711,500	\$0	
8. Miscellaneous Receipts	\$0	\$0	\$0	
9. Other Grants & Donations	\$0	\$0	\$0	
10. Rent	\$0	\$0	\$0	
11. U.S. Grants	\$0	\$0	\$0	
12. City, County & State Grants	\$0	\$0	\$0	
13. Other Revenue	\$0	\$0	\$0	
14. <b>Total Additions to Fund Balance</b>	<b>\$3,711,500</b>	<b>\$3,711,500</b>	<b>\$0</b>	
15. <b>Total Resources Available</b>	<b>\$5,365,405</b>	<b>\$5,261,115</b>	<b>(\$104,290)</b>	
<b>Expenditures &amp; Transfers Out:</b>				
16. Salaries & Benefits	\$1,997,800	\$1,997,980	\$180	1 BT Not Material
17. Other Personal Services (OPS)	\$1,358,900	\$1,358,720	(\$180)	1 BT Not Material
18. Expenses	\$1,479,600	\$1,508,476	\$28,876	6 BTs Not Material
19. Other Capital Outlay (OCO)	\$0	\$0	\$0	
20. Library Resources	\$0	\$0	\$0	
21. Risk Management	\$0	\$0	\$0	
22. Financial Aid	\$0	\$0	\$0	
23. Debt Service	\$0	\$0	\$0	
24. Expenditures From Carry Forward	\$0	\$0	\$0	
25. Transfers	\$420,000	\$540,000	\$120,000	4 BTs Community Garden Boardwalk Proj
26. Fixed Capital Outlay (FCO)	\$0	\$0	\$0	
27. <b>Total Resources Used</b>	<b>\$5,256,300</b>	<b>\$5,405,176</b>	<b>\$148,876</b>	
<b>Net Change</b>	<b>(\$1,544,800)</b>	<b>(\$1,693,676)</b>	<b>\$44,586</b>	
<b>Ending Balance</b>	<b>\$109,105</b>	<b>(\$144,061)</b>	<b>(\$59,704)</b>	

## 9.007 State University Operating Budgets and Requests

(1) Each university president shall prepare an operating budget, including an Education & General (E&G) Carryforward Spending Plan, for approval by the university board of trustees in accordance with instructions, guidelines and standard formats provided by the Board of Governors.

(2) Each university board of trustees shall adopt an operating budget, including an E&G Carryforward Spending Plan, for the general operation of the university as prescribed by the regulations of the Board of Governors. The university board of trustees-ratified operating budget and E&G Carryforward Spending Plan must be presented to the Board of Governors for approval by a date established by the Chancellor. Each university president shall implement the operating budget and E&G Carryforward Spending Plan of the university as prescribed by Florida Statutes, regulations of the Board of Governors, policies of the university board of trustees, provisions of the General Appropriations Act, and data reflected within the State University System Allocation Summary and Workpapers publication.

(3) The operating budgets of each state university shall consist of the following budget entities:

(a) Education and General (E&G)- reports actual and estimated fiscal year operating revenues and expenditures for all E&G funds, including: General Revenue, Student and Other Fees Trust Fund, Educational Enhancement Trust Fund (Lottery), Phosphate Research Trust Fund, - and including the following previously-appropriated trust funds: Experiment Station Federal Grant, Experiment Station Incidental, Extension Service Federal Grant, Extension Service Incidental, UF-HSC Incidental, and UF-Health Science Center Operations and Maintenance. In addition, expenditures from university E&G carryforward funds (unexpended balances from all prior-period E&G appropriations) shall be included in the actual history fiscal year reporting. University budgeted E&G carryforward funds shall be reported in the E&G Carryforward Spending Plan Report.

1. Otherwise by law, E&G funds are to be used for E&G activities only, such as, but not limited to, general instruction, research, public service, plant operations and maintenance as defined in Board of Governors guidelines, furniture, fixtures, and equipment, student services, libraries, administrative support, minor capital projects not to exceed \$1 million per individual project, and other enrollment-related and stand-alone operations of the universities.
2. Universities shall accumulate ending E&G fund balances for activities such as those outlined in section 3(a)(4). The ending E&G carryforward balances can only be used for nonrecurring expenditures. At any time the unencumbered available balance in the E&G fund of the university board of trustees approved operating budget falls below seven (7) percent of the approved total, the university shall provide a written notification and plan to the Board of Governors to attain a seven (7) percent balance of state operating funds within the next fiscal year.

3. Each university that retains a state operating fund carryforward balance in excess of the seven (7) percent minimum shall submit an E&G Carryforward Spending Plan for its excess carry forward balance. The Carryforward 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 E&G Carryforward Spending Plan by October 1, 2020, and each October 1 thereafter.
4. A university's E&G Carryforward Spending Plan shall include the estimated cost per planned expenditure and a projected timeline for completion of the expenditure. Authorized expenditures in an E&G Carryforward Spending Plan may include:
  - a. 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 section 1001.706(12)(d);
  - b. Completion of a renovation, repair, or maintenance project (as defined in Board Regulation 14.001) that is consistent with the provisions of section 1013.64(1), up to \$5 million per project and replacement of a minor facility that does not exceed 10,000 gross square feet in size up to \$2 million;
  - c. Completion of a remodeling or infrastructure project (as defined in Board Regulation 14.001), including a project for a developmental research school, up to \$10 million per project, if such project is survey recommended pursuant to section 1013.31;
  - d. Completion of a repair or replacement project necessary due to damage caused by a natural disaster for buildings included in the inventory required pursuant to section 1013.31;
  - e. Operating expenditures that support the university mission and that are nonrecurring; and
  - f. Any purpose specified by the university board of trustees or in the General Appropriations Act.
5. Annually, by September 30, the chief financial officer of each university shall certify the unexpended amount of funds appropriated to the university from the General Revenue Fund, the Educational Enhancement Trust Fund, and the Student and Other Fees Trust Fund as of June 30 of the previous fiscal year.
6. A University may spend the minimum carry forward balance of seven (7) percent if a demonstrated emergency exists and the plan is approved by the university's board of trustees and the Board of Governors.
- 7 Expenditures from any source of funds by any university shall not exceed the funds available. No expenditure of funds, contract, or agreement of any nature shall be made that requires additional appropriation of state funds by the Legislature unless specifically authorized in advance by law or the General Appropriations Act.
8. The following units are required to report under this budget entity:
  - State Universities
  - UF - Institute of Food and Agricultural Sciences
  - UF Health Science Center
  - USF Medical Center

FSU Medical School  
UCF Medical School  
FIU Medical School  
FAU Medical School  
FAMU-FSU College of Engineering  
Florida Postsecondary Comprehensive Transition Program (UCF)

- (b) Contracts and Grants – reports actual and estimated year revenues, expenditures, and positions for university functions which are supported by foundations, various state and federal agencies, local units of governments, businesses, and industries. Universities shall comply with all applicable federal, state, local, and university regulations and guidelines as they relate to grants, contracts, and sponsored research programs.
- (c) Auxiliary Enterprises – reports actual and estimated year revenues, expenditures, and positions for self-supporting functions such as, but not limited to, parking services, housing, bookstore operations, and food services.
- (d) Local Funds – reports actual and estimated year revenues, expenditures, and positions for the following specific areas:
1. Student Activities – revenues generated primarily from the activity and service fee each university is authorized to charge its students as a component of the mandatory fee schedule. Activities commonly supported by these revenues include student government, cultural events, student organizations, and intramural/club events.
  2. Intercollegiate Athletics – revenues generated from the student athletic fee that each university is authorized to collect as a component of the mandatory fee schedule, and from other sources including ticket sales, radio/TV, bowl games, and tournament revenues.
  3. Concession Fund – revenues generated from various vending activities located around the campuses. The university’s budget must reflect the various departments/activities on each campus which benefit from receipt of these funds.
  4. Student Financial Aid – revenues received by the university for loans, grants, scholarships, and other student financial aid. Expenditures of these funds must be reported by activities such as externally-funded loans, student scholarships, need-based financial aid, academic-based financial aid, and athletic grants/scholarships.
  5. Technology Fee – revenues generated from the technology fee that a university is authorized to charge its students as a component of the mandatory fee schedule. Proceeds from this fee shall be used to enhance instructional technology resources for students and faculty.
  6. Board-Approved Fees – student fees presented to the Board of Governors for approval by a university board of trustees that is intended to address a student need not currently being met through existing university services, operations, or another fee.
  7. Self-Insurance Programs – revenues received by the university from entities and individuals protected by the self-insurance programs. This budget must

reflect expenditures related to the administration of the self-insurance programs and the judgments or claims arising out of activities for which the self-insurance program was created.

- (e) Faculty Practice Plan – related to the activities for the state universities’ medical schools and health centers. This budget must be designed to report the monetary level of clinical activity regarding the training of students, post-graduate health professionals, and medical faculty.
- (4) The operating budgets of each university shall represent the following:
- (a) The university’s plan for utilizing the resources available through direct or continuing appropriations by the Legislature, allocation amendments, or from local sources including student tuition and fees. The provisions of the General Appropriations Act and the State University System Allocation Summary and Workpapers publication will be taken into consideration in the development and preparation of the E&G data.
  - (b) Actual prior-year revenues, expenditures (including E&G carryforward amounts expended), and positions, as well as current-year estimated revenues, expenditures, and positions. University E&G carryforward funds shall be budgeted in the E&G Carryforward Spending Plan.
  - (c) Assurance that the universities are in compliance with general legislative intent for expenditure of the appropriated state funds and with the Board of Governors’ regulations, guidelines and priorities for all funding sources

(5) Any earnings (interest, investment, or other) resulting from the investment of current-year E&G appropriations are considered to be of the same nature as the original appropriations, and are subject to the same expenditure regulations as the original appropriations. E&G earnings are not to be utilized for non-E&G related activities or for fixed capital outlay activities except as provided by law. Earnings resulting from invested E&G carryforward funds are considered to be additions to the university’s E&G carryforward balance and shall be expended in accordance with section (3)(a) of this regulation.

Anticipated earnings for the estimated year from invested E&G funds should not be included when building the detailed operating budget schedules. Estimated-year E&G earnings and planned expenditures of these funds should only be reported on the manually-prepared E&G Schedule I and Summary Schedule I reports.

(6) Any unexpended E&G appropriation carried forward to the fund balance in a new fiscal year shall be utilized in support of nonrecurring E&G activities only unless otherwise provided by law.

- (7) E&G non-recurring is defined as an expenditure that is not expected to be needed or available after a point in time. Non-recurring expenditures have distinct elements:
- (a) Time limited in nature, where an end date to a given contract or activity is known,
  - (b) There is no promise or guarantee of future funding,
  - (c) May cross multiple years, but the above two provisions apply,

(d) May address financial challenges resulting from external factors (examples could include, but are not limited to, federal government shutdown, drop in state revenue resulting in a mid-year reduction)

(8) Any amendments to the approved E&G Carryforward Spending Plan during the fiscal year shall be reported to the Board of Governors for a time period and in a format as prescribed by the Chancellor.

(9) Each university board of trustees may submit to the Chancellor's Office annually a Legislative Budget Request for operations. Such requests shall be made in accordance with the fiscal policy guidelines, formats, instructions, and schedule provided by the Chancellor.

Authority: Section 7(d), Art. IX, Fla. Const., History: New 12-6-07, Amended 11-21-13, 9-22-16, 10-30-19, x-xx-2020