Board of Trustees
UNIVERSITY OF WEST FLORIDA

Special Full Board Meeting
Thursday, September 17, 2026
Via Zoom
9:00 a.m. CST

Agenda

I. **Call to Order**

II. **Roll Call**

III. **Greeting**

IV. **Public Comment**

V. **New Business**

   A. Action Items

      1. BOT-1: Approval of the Updated and Final FY 25-26 University Carryforward Spending Plan and the University Fixed Capital Outlay Budget
      2. BOT-2: BOT Regulation 4.008 Tuition and Fees, Fines and Penalties – Update
      3. BOT-3: Approval of FY 2026-27 Carryforward Spending Plan, Fixed Capital Outlay Plan, and Delegated Authority for Budget Adjustments

   B. Information Items

      1. BOT INFO-1: DSO Operating Budget and Resources Utilized in FY 2026 Certifications
      2. BOT INFO-2: Anticipated New Academic Programs for the 2026-27 Academic Year
      3. BOT INFO-3: FY 2025-2026 Final Operating Budget Summary Performance
      4. BOT INFO-4: 2026 UWF Bonus Report

VI. **Good of the Order**

VII. **Adjournment**

Board of Trustees
UNIVERSITY OF WEST FLORIDA

Item #BOT-1
Action Item

Board of Trustees
Special Full Board Meeting
September 17, 2026

Approval of the Updated and Final FY 25-26 University Carryforward Spending Plan and the University Fixed Capital Outlay Budget

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Recommended Action:
Approve the updated and final University Carryforward Spending Plan and University Fixed Capital Outlay Budget for Fiscal Year 2025-2026 reflecting results as of June 30, 2026.

Background Information:
Florida Statutes and Board of Governors Regulations require Board of Trustees (BOT) and Board of Governors (BOG) approval of university carryforward expenditure plans and Fixed Capital Outlay (FCO) Budget.

The UWF BOT approved the original FY 2025–26 Carryforward Spending Plan and FCO Budget at its September 18, 2025 full board meeting and authorized the President to make subsequent changes as necessary. The BOT received its first informational update on November 30, 2025 at the February 12, 2026 committee meetings and its second informational update on March 31, 2026 at the May 21, 2026 committee meetings. The report now before the Board represents the final update for FY 2025–26, reflecting operating results through June 30, 2026, with bulleted changes presented for BOT approval in accordance with statute and regulation.

Implementation Plan:
Once approved by the BOT, the university will submit the final report to the Board of Governors.

Fiscal Implications:
Reporting back to the Board of Trustees on the actual operating results of the Carryforward and Fixed Capital Outlay Spending Plans ensures accountability and transparency in the use of institutional resources. This fiscal oversight provides the Board with assurance regarding $60.4 million in estimated Carryforward expenditures and $170.3 million in estimated Fixed Capital Outlay spending, reinforcing prudent stewardship, alignment with approved priorities, and strong governance of university financial resources.

Relevant Authority:
Florida Statute 1011.45, End of Year Balance of Funds
BOG Regulation 9.007, State University Operating Budgets and Requests
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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Documents:
1. FY25-26 CF and FCO Budgets as of June 30, 2026 Power Point
2. 2025-26 E&G Carryforward Spending Plan as of June 30, 2026
3. 2025-26 University Fixed Capital Outlay Budget Plan as of June 30, 2026
4. Florida Statutes 1011.45, End of Year Balance Funds
5. BOG Regulation 9.007, State University Operating Budgets and Requests
6. BOG Regulation 14.003, Fixed Capital Outlay Projects-University Budgeting Procedures

Prepared by:

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• Sarah Bloxson, Coordinator I, Budgets Office sbloxson@uwf.edu

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

FY 2025-2026 Carryforward & Fixed Capital Outlay Budgets

Carryforward

- **$60.4M** Beginning Balance of Cash/Investments of Carryforward
  - **$7.8M** in encumbrances
  - **$12.8M** is the 7% of E&G required reserve
- **$39.8M** available for the detailed Carryforward Spending Plan

- **Activity** as of June 30, 2026
  - **$16.2M** – Spent
  - **$0.8M** – Restricted Projects
  - **$22.8M** – Committed Projects
- The two Largest Areas of Commitments are **$5.6M** in Financial Aid & **$7.9M** in Faculty Instruction and Retention.

Fixed Capital Outlay Budget

- **$170.3M** Total Project Budget
  - **$1.9M** CF Small Projects
  - **$40.1M** CF Large Projects
  - **$73.5M** State Appropriated Projects
  - **$54.7M** in Non-Appropriated Projects
- **Key Updates**
  - **$7.3M** completed B54 Fire Mitigation
  - **$5.1M** completed Critical Roof Replacements
  - **$3.5M** moved B58C Shell Space Upfit
  - **$260K** new B210 Baseball/Softball Locker Rooms

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 June 30, 2026

	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-ITS Central	S010 Central	969-No IT or S Central	969 Central
A. Beginning E&G Carryforward Balance - as of July 1, 2026:												
Cash	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Investments	$ 60,377,924	$ -	$ 60,377,924	$ 2,574,752	$ 750,337	$ 16,282,453	$ 2,424,305	$ 30,362,321	$ 2,858,894	$ (3,605,791)	$ 8,664,723	$ 7,917,826
Accounts Receivable	$ 2,709	$ -	$ 2,709	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,709	$ 2,709
Less: Accounts Payable	$ 6,241	$ -	$ 6,241	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,241	$ 6,241
Less: Deferred Student Tuition & Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
B. Beginning E&G Carryforward Balance (Net of Payables/Receivables/Deferred Fees)	$ 60,374,392	$ -	$ 60,374,392	$ 2,574,752	$ 750,337	$ 16,282,453	$ 2,424,305	$ 30,362,321	$ 2,858,894	$ (3,605,791)	$ 8,661,191	$ 7,914,294
C. Fiscal Year 2024-2025 E&G Carryforward Encumbrances Brought Forward:	$ 7,849,455		$ 7,849,455	$ 15,000	$ -	$ 7,349,630	$ 29,576	$ 302,948	$ 102,801	$ -	$ 49,500	$ 152,301
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)	$ 65,930	$ -	$ 65,930	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
E. 7% Statutory Reserve Requirement (per s. 1011.45(1), F.S.)	$ 12,752,579	$ -	$ 12,752,579	$ 250,000	$ 29,094	$ 1,139,337	$ 375,763	$ 6,874,544	$ -	$ (3,605,791)	$ 7,689,632	$ 4,083,841
F. E&G Carryforward Balance Less 7% Statutory Reserve Requirement **(**Amount Requiring Approved Spending Plan**)**	**$ 39,706,428**	**$ -**	**$ 39,706,428**	**$ 2,309,752**	**$ 721,243**	**$ 7,793,486**	**$ 2,018,966**	**$ 23,184,829**	**$ 2,756,093**	**$ -**	**$ 922,059**	**$ 3,678,152**
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)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
H. Carryforward Reserve Fund (per s. 1011.45(3), F.S.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
I. * Restricted / Contractual Obligations												
Restricted by Appropriations	$ 796,799	$ -	$ 796,799	$ 796,799	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
University Board of Trustees Reserve Requirement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted by Contractual Obligations												

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Compliance, Audit, and Security												
Compliance Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Audit Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Campus Security and Safety Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Academic and Student Affairs												
Student Services, Enrollment, and Retention Efforts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Student Financial Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Faculty/Staff, Instructional and Advising Support and Start-up Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Faculty Research and Public Service Support and Start-Up Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Library Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Facilities, Infrastructure, and Information Technology												
Utilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology (ERP, Equipment, etc.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Small Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Large Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other UBOT Approved Operating Requirements												
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingencies for a State of Emergency Declared by the Governor (Section 1011.45(3)(g))	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operating Restricted (Should agree with restricted column totals on "Details-Operating" tab)	$ 796,799	$ -	$ 796,799	$ 796,799	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FCO Restricted (Should agree with restricted column totals on "Details-Fixed Capital Outlay" tab)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total Restricted / Contractual Funds	**$ 796,799**	**$ -**	**$ 796,799**	**$ 796,799**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

UNIVERSITY OF WEST FLORIDA
Education and General
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J. * Commitments												
Compliance, Audit, and Security												
Compliance Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Audit Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Campus Security and Safety Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Academic and Student Affairs												
Student Services, Enrollment, and Retention Efforts	$ 883,090	$ -	$ 883,090	$ -	$ 101,564	$ -	$ 781,526	$ -	$ -	$ -	$ -	$ -
Student Financial Aid	$ 5,654,006	$ -	$ 5,654,006	$ -	$ -	$ -	$ 98,932	$ 5,555,074	$ -	$ -	$ -	$ -
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Facilities, Infrastructure, and Information Technology												
Utilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology (ERP, Equipment, etc.)	$ 1,654,190	$ -	$ 1,654,190	$ -	$ -	$ -	$ 384	$ 515,756	$ 1,138,050	$ -	$ -	$ 1,138,050
Small Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ 13,410	$ -	$ 13,410	$ -	$ -	$ 13,410	$ -	$ -	$ -	$ -	$ -	$ -
Large Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ 1,955,641	$ -	$ 1,955,641	$ -	$ -	$ 1,955,641	$ -	$ -	$ -	$ -	$ -	$ -
Other UBOT Approved Operating Requirements												
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	$ 4,691,275	$ -	$ 4,691,275	$ 547,583	$ -	$ 948,001	$ -	$ 3,074,430	$ -	$ -	$ 121,261	$ 121,261
Contingencies for a State of Emergency Declared by the Governor (per s. 1011.45(3)(g), F.S.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			$ -									
Operating Commitments (Should agree with committed column total on "Details-Operating" tab)	$ 20,844,942	$ -	$ 20,844,942	$ 547,583	$ 101,564	$ 948,001	$ 880,842	$ 17,107,641	$ 1,138,050	$ -	$ 121,261	$ 1,259,311
FCO Commitments (Should agree with committed column total on "Details-Fixed Capital Outlay" tab)	$ 1,969,051	$ -	$ 1,969,051	$ -	$ -	$ 1,969,051	$ -	$ -	$ -	$ -	$ -	$ -
PECO Projects or Deferred Maintenance 12% Commitment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total Commitments	**$ 22,813,993**	**$ -**	**$ 22,813,993**	**$ 547,583**	**$ 101,564**	**$ 2,917,052**	**$ 880,842**	**$ 17,107,641**	**$ 1,138,050**	**$ -**	**$ 121,261**	**$ 1,259,311**
K. Available E&G Carryforward Balance as of June 30, 2026:	**$ 16,095,636**	**$ -**	**$ 16,095,636**	**$ 965,370**	**$ 619,679**	**$ 4,876,434**	**$ 1,138,124**	**$ 6,077,188**	**$ 1,618,043**	**$ -**	**$ 800,798**	**$ 2,418,841**
L. Spent to Date as of June 30, 2026	**$ 16,095,636**	**$ -**	**$ 16,095,636**	**$ 965,370**	**$ 619,679**	**$ 4,876,434**	**$ 1,138,124**	**$ 6,077,188**	**$ 1,618,043**	**$ -**	**$ 800,798**	**$ 2,418,841**
M. Available E&G Carryforward Balances as of June 30, 2026 after spending	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**$ -**	**$ -**	**$ -**	**$ -**

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

Line Item #	Division	Carryforward Spending Plan Category	Specific Expenditure/Project Title	Budget Total Amount to be Funded from Current Year E&G Carryforward Balance	ENCUMBERED Section C Balance as of June 30, 2026	RESTRICTED Restricted Balance as of June 30, 2026	COMMITTED Committed Balance as of June 30, 2026	SPENT TO DATE Section Spent Balance as of June 30, 2026	Unallocated	Comments/Explanations
1	100	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	President's Office	$ 1,069,538	$ 15,000	$ -	$ 547,583	$ 506,955	$ -	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	$ -	$ 796,799	$ -	$ 458,415	$ -	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	$ 721,243	$ -		$ 101,564	$ 619,679	$ -	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	$ 19,181	$ -	$ -	$ -	$ 19,181	$ -	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	$ 196,045	$ -	$ -	$ -	$ 196,045	$ -	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	$ 641,438	$ 14,160	$ -	$ 212,489	$ 414,789	$ -	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	$ 203,103	$ 31,878	$ -	$ -	$ 171,225	$ -	Purchase of new vehicles and vehicles equipment and firearms 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	$ 27,836	$ -	$ -	$ -	$ 27,836	$ -	Fire suppression inspections, mapping campus potable water system, landscape services, etc.
9	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Facilities Management-Furniture (Expense)	$ 10,000	$ -	$ -	$ -	$ 10,000	$ -	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	$ 245,959	$ -	$ 386,151	$ 1,696,240	$ -	Research labs renovations projects planned for Biology and Chemistry.
11	475	Student Financial Aid	DoS Emergency Scholarships	$ 30,000	$ -		$ 29,375	$ 625	$ -	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	$ -	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	$ 4,700		$ 14,216	$ 35,765	$ -	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	$ 220,000	$ -		$ 123,166	$ 96,834	$ -	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	$ 250,000	$ 18,484		$ 38,020	$ 193,496	$ -	Service & Contract reserves for division wide use to meet divisional and university wide missions.
16	475	Student Financial Aid	DAESA Scholarships	$ 70,000	$ -		$ 69,557	$ 443	$ -	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	$ 92		$ 66,908	$ 183,000	$ -	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	$ 98,500	$ -		$ 87,423	$ 11,077	$ -	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.	$ 435,318	$ -		$ 435,318	$ -	$ -	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	$ 451,304	$ -		$ 16,475	$ 434,829	$ -	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	$ -		$ 385	$ 59,615	$ -	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	$ 108,425	$ 6,300		$ -	$ 102,125	$ -	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 June 30, 2026

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23	500	Student Financial Aid	Academic Affairs Scholarships	$ 2,000,000	$ -	$ -	$ 191,328	$ 1,808,672	$ -	Academic Scholarships and student financial aid
24	500	Student Financial Aid	Academic Affairs Scholarships Packaging for Next Term	$ 4,000,000	$ -	$ -	$ 4,000,000	$ -	$ -	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.
25	500	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Academic Affairs Temporary employees compensation	$ 356,137	$ -		$ -	$ 356,137	$ -	Salaries for temporary employees
26	500	Information Technology (ERP, Equipment, etc.)	Information technology, network infrastructure, software, equipment and other mission critical needs	$ -	$ -		$ -	$ -	$ -	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	$ -	$ -	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	$ -	$ -	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.	$ 3,370,448	$ 296,018		$ 3,074,430	$ -	$ -	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	$ 6,929		$ 515,756	$ 1,281,828	-	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	$ -		$ -	$ 45,639	$ -	Nursing LINE scholarships Santa Rosa Medical Center, Baptist Hospital and Ascension
32	500	Student Financial Aid	Nursing Scholarships	$ 3,948,659	$ -	$ -	$ 1,363,746	$ 2,584,913	$ -	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	$ 78,819		$ 92,991	$ 198,082	$ -	Oracle Licenses for FY26 and additional temp licenses. Portion of expenses for licenses paid from alternate funding source
34	969-9711	Information Technology (ERP, Equipment, etc.)	ERP Training & Banner Student costs	$ 1,532,408	$ 1,689		$ 742,825	$ 787,894	$ -	Funding for ERP training, consultation and other services; Banner Student software maintenance and licenses to run processes; IT Central Investments
35	969-9804	Information Technology (ERP, Equipment, etc.)	Server Equipment Replacement & Licenses	$ 613,157	$ 22,293		$ 93,188	$ 497,676	$ -	Funding for infrastructure equipment & software licenses; HR PageUp Costs. Portion of expenses for licenses paid from alternate funding source
36	969-9879	Information Technology (ERP, Equipment, etc.)	Security Items/University Academic Software Licenses	$ 343,437	$ -		$ 209,046	$ 134,391	$ -	Security Awareness Training for new Staff and security software licenses. Portion of software expenses for licenses paid from alternate funding source
37	969	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Deferred Maintenance Projects	$ 759,420	$ 49,500		$ 121,261	$ 588,659	$ -	Maintenance and repair projects.
38	969	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Presidential Search	$ 212,140	$ -	$ -	$ -	$ 212,140	$ -	Charges related to Presidential Search
39	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	B36 Renovation	$ 500,000	$ 328,824	$ -	$ 83,451	$ 87,725	$ -	B36 renovation project.
40	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	B36 Rms 114 & 116 Renovation	$ 23,454	$ -	$ -	$ -	$ 23,454	$ -	B36 Rms 114 & 116 renovation to refresh rooms for President Emeritus Saunders.
41	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Cannon Green Renovation	$ 734,625	$ 163,510	$ -	$ 265,910	$ 305,205	$ -	Landscaping, lighting, and irrigation system replacement for the Cannon Green area. Funding reallocated from FCO project Entrance & Visitor Center Redesign Ph 1B.
42	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Community Garden-Wooden Boardwalk	$ 322,188	$ 6,541	$ -	$ -	$ 315,647	$ -	Purchase of outdoor benches.
43	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Building Renovation (B50)	$ 114,748	$ -	$ -	$ -	$ 114,748	$ -	Project complete. Additional costs for the Building Renovations B50 SFRF-DM project. $114,748 FY26 spending reclass from FCO to Expense.
44	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Entrance & Visitor Center Redesign Ph 1B	$ 32,412	$ -	$ -	$ -	$ 32,412	$ -	Project is on hold. Project started in FY 2024-25, and costs to date are for design. $32,412 FY26 spending reclass from FCO to Expense.
				$ -					$ -	
			Total as of June 30, 2026: *	***$ 37,566,148***	***$ 1,290,696***	***$ 796,799***	***$ 20,844,943***	***$ 14,633,710***	***$ -***	

***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 June 30, 2026

Line Item #	Carryforward Spending Plan Category	Specific Project Title/Name	Project Description	Amount as of June 30, 2026, E&G Carryforward Operating Balance Provided to FCO Project2	Encumbered as of June 30, 2026	(F) Restricted To Restricted Balance as of June 30, 2026	(G) Committed To Committed Balance as of June 30, 2026	Spent to Date as of June 30, 2026	Unallocated
Small Carryforward Projects[1]									
1	Small, < $2M: Renovation, Repair or Maintenance	Community Garden	Community Garden-Wooden Boardwalk	$ 315,647	$ -	$ -	$ -	$ 315,647	$ -
2	Small, < $2M: Renovation, Repair or Maintenance	Building 80-Interior Build-Out	Building 80-Interior Build-Out	$ 66,862	$ -	$ -	$ -	$ 66,862	$ -
3	Small, < $2M: Renovation, Repair or Maintenance	Entrance & Visitor Center Redesign Phase 1B	Entrance & Visitor Center Redesign Phase 1B	$ 34,442	$ -	$ -	$ 13,410	$ 21,032	$ -
4	Small, < $2M: Renovation, Repair or Maintenance	Gateway Entrance Cameras	Main Entrance Camera System and Related Infrastructure	$ 112,329	$ -	$ -	$ -	$ 112,329	$ -
5	Small, < $2M: Renovation, Repair or Maintenance	B58C Shell Space Upfit	B58C Shell Space Upfit	$ -	$ -	$ -	$ -	$ -	$ -
6				$ -	$ -	$ -	$ -	$ -	$ -
			*** Total Minor Carryforward as of June 30, 2026 :**	**$ 529,280**	**$ -**	**$ -**	**$ 13,410**	**$ 515,870**	**$ -**
Large Carryforward Projects[1]									
7	Large, > $2M: Completion of Remodeling or Infrastructure	Building 54-Fire Mitigation	Building 54 fire mitigation retrofit project	$ 291,754	$ -	$ -	$ -	$ 291,754	$ -
8	Large, > $2M: Completion of Remodeling or Infrastructure	University Park - Ath Operations Bldg.	Building 234-Athletic Training Center Addition	$ -	$ -	$ -	$ -	$ -	$ -
9	Large, > $2M: Renovation, Repair or Maintenance	Entrance & Visitor Center Redesign Phase 1	Entrance & Visitor Center Redesign Phase 1A	$ 14,950	$ -	$ -	$ -	$ 14,950	$ -
10	Large, > $2M: Renovation, Repair or Maintenance	Campus Deferred Maintenance Projects	Building Renovations (B50)	$ 114,748	$ -	$ -	$ 114,748	$ -	$ -
11	Large, > $2M: Renovation, Repair or Maintenance	Campus Deferred Maintenance Projects	300K Gallon Water Storage Tank	$ 2,500,000	$ 2,248,746	$ -	$ 211,765	$ 39,489	$ -
12	Large, > $2M: Renovation, Repair or Maintenance	B58C Shell Space Upfit	B58C Shell Space Upfit	$ 2,000,000	$ 117,098	$ -	$ 1,629,128	$ 253,774	
			*** Total Major Carryforward as of June 30, 2026:**	**$ 4,921,452**	**$ 2,365,844**	**$ -**	**$ 1,955,641**	**$ 599,967**	**$ -**
			Fixed Capital Outlay Totals :	**$ 5,450,732**	**$ 2,365,844**	**$ -**	**$ 1,969,051**	**$ 1,115,837**	**$ -**

*** 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 July 1, 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)	$ 65,930
2.			$ -
3.			$ -
4.			$ -
5.			$ -
6.			$ -
7.			$ -
8.			$ -
9.			$ -
10.			$ -
		Total Capital Facilities Reserves as of June 30, 2026 : *	**$ 65,930**

***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 July 1, 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 June 30, 2026	To Restricted Balance as of June 30, 2026	To Committed Balance as of June 30, 2026	Spent to Date as of June 30, 2026	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	$ -	$ -	$ -	$ 661,736	$ -
4.	B82 Fly Loft Louvers	Repair/Replace the B82 Fly Loft Louvers	$ 264,191	$ -	$ -	$ -	$ 264,191	$ -
5.			$ -	$ -	$ -	$ -	$ -	$ -
6.			$ -	$ -	$ -	$ -	$ -	$ -
7.			$ -	$ -	$ -	$ -	$ -	$ -
8.			$ -	$ -	$ -	$ -	$ -	$ -
9.			$ -	$ -	$ -	$ -	$ -	$ -
10.			$ -	$ -	$ -	$ -	$ -	$ -
		Total Amount Committed to PECO Projects or Deferred Maintenance as of June 30, 2026 : *	**$ 5,125,927**	**$ 4,200,000**	**$ -**	**$ -**	**$ 925,927**	**$ -**

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 June 30, 2026

CFSP item #	Category	Project Title/Name	Description	Total Project Budget Allocation (Total Estimated Project Cost)	Funding Source(s): Source	Funding Source(s): Amount	Funds Expended Since Inception	Estimated Amt of Funds to be Expended this Year	Remaining Balance	Estimated Project Timeline: Start Date	Estimated Project Timeline: Completion Date	Comments
	Education & General (E&G) Operating Projects [1]			$0	E&G Operating Funds	$0	$0	$0	$0	Not Applicable		
	Dedicated Reserves For Future Maintenance [2]			$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.
	Carryforward (CF) - Small Projects [3]			$1,910,848	CF	$1,910,848	$1,878,436	$0	$32,412	Refer to detail in Carryforward Spending Plan		Community Garden Wooden Boardwalk project nearing completion. $315,647 Carryforward spent in full with additional funding (see below CITF and Auxiliary funding for FY26). B80 Interior Build-Out $1,433,492 complete. Entrance & Visitor Center Redesign Phase IB $16,968 design only; project is on hold; balance of unused FCO budget removed 07/01/2026. Gateway Entrance Cameras project $112,329 is complete. B58C Shell Space Upfit project $2M moved to Carryforward-Large Projects category (see below).
	Carryforward (CF) - Large Projects [4]											
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.	$7,331,832	PECO/GR CF Total:	6,250,000 1,081,832 $7,331,832	$7,331,832	$0	$0	7/1/2021	6/30/2026	Project complete. $18K unused/available Carryforward funding released from the project.
8		University Park-Athletic Operations Bldg. YR21 & YR22	Building 234 - Athletic Training Center Addition, Phase I & Phase II	$7,633,802	CITF CITF Foundation CF Foundation (Funding for Athletics) Athletics (Athletics Administrative Funds) Auxiliary Reserves (Unobligated Administrative Funds) Total:	1,224,315 785,121 3,439,572 1,388,920 232,663 5,100 558,111 $7,633,802	$7,633,802	$0	$0	7/1/2020	6/30/2026	Project 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. $795K unused/available Auxiliary Reserves budget funding and $32K 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.
9		Entrance and Visitor Center Redesign YR23 & YR24	Entrance and Visitor Center Redesign Phase 1A	$2,105,614	CITF CITF CF Total:	753,888 287,967 1,063,759 $2,105,614	$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.
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.	$19,537,723	SFRF - DM CF Auxiliary (Transportation Services $713,844; Administrative Funds Allocations $183,475) Total:	$15,370,831 $3,269,573 $897,319 $19,537,723	$16,758,421	$0	$2,779,302	7/1/2022	12/31/2026	LBC approved list of SFRF-Deferred Maintenance projects; total $15,370,831. Additional Auxiliary funding $444,549 for the Campus Dr E & Intersection Campus Dr & Univ Pkwy project, $269,295 for replace traffic mast arms project, $753.13 for Roof Replacements-Phase I B85 project, $9K for B40 Chiller Plant Rehab project, $67,875.13 for B38 windows and doors replacements project, $74,230.06 for B11 (2nd floor) windows and doors replacement project, $10,816 for B92 HVAC Upgrades, $14,085.83 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 $430K unused/available budget released from the project in FY25 & FY26 and $114,748.41 CF spending reclass to Expense (FCO CF budget removed 07/01/2026). 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 in progress. Remaining few projects are currently in progress.
12		B58C Shell Space Upfit	B58C Shell Space Upfit	$3,500,000	CF Triumph Grant Total:	$2,000,000 $1,500,000 $3,500,000	$253,774	$0	$3,246,226	7/1/2025	6/30/2028	Project in design.
					Subtotal - CF Large Projects:	$40,108,971	$34,083,443	$0	$6,025,528			
	State Appropriated Projects [5,7]											
		Critical Fire Alarm Systems Replacements (renov.)	Project to replace the control panels for aging fire alarm systems in multiple buildings.	$1,095,317	SFRF-PECO Auxiliary (Administrative Funds Allocations) Total:	$1,050,000 $45,317 $1,095,317	$1,033,542	$0	$61,775	7/1/2022	12/31/2026	Per FY23 GAA, Section 197, State Fiscal Recovery Funding "Public Education Capital Outlay." Additional Auxiliary funding for B19 fire alarm system replacement project in progress.
		Critical Roof Replacements (renov.)	Roof replacements for nine (9) campus buildings.	$5,149,755	SFRF-PECO Auxiliary (Administrative Funds Allocations) Total:	$5,111,000 $38,755 $5,149,755	$5,149,755	$0	$0	7/1/2022	12/31/2026	All projects completed. Per FY23 GAA, Section 197, State Fiscal Recovery Funding "Public Education Capital Outlay." Additional Auxiliary funding for B82B roof replacement project in progress.
		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.	$2,483,089	SFRF-PECO Auxiliary (Administrative Funds Allocations) Total:	$2,335,000 $148,089 $2,483,089	$2,483,089	$0	$0	7/1/2022	12/31/2026	All projects completed. Per FY23 GAA, Section 197, State Fiscal Recovery Funding "Public Education Capital Outlay." 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 Triumph Grant CF Total:	21,122,335 15,000,000 3,200,000 $39,322,335	$2,679,331	$0	$36,643,004	7/1/2023	6/30/2027	Project construction in progress. Triumph grant proposal approved for architectural and engineering design fees, construction costs, and FF&E. **12% Carryforward commitment** (see Line G on "Summary" tab of Carryforward Spending Plan).

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 June 30, 2026

CFSP item #	Category	Project Title/Name	Description	Total Project Budget Allocation (Total Estimated Project Cost)	Funding Source(s) Source	Funding Source(s) Amount	Funds Expended Since Inception	Estimated Amt of Funds to be Expended this Year	Remaining Balance	Estimated Project Timeline Start Date	Estimated Project Timeline Completion Date	Comments
		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	$2,166,000	$0	$7,834,000	7/1/2023	6/30/2028	Project construction in progress.
		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	$502,529	$0	$9,497,471	7/1/2024	6/30/2028	Project construction in progress.
		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	$150,000	$0	$1,850,000	7/1/2025	6/30/2028	Monument signs purchase for joint Northwest Florida State College / UWF FWB Campus.
		University Commons Patio YR23, YR25, & YR26	Building 22 Outdoor Patio Ph 1A & Ph 1B	$759,156	CITF CITF CITF Auxiliary (Student Activities funding transferred to Auxiliary FCO project account) Total:	150,000 105,280 488,319 15,557 $759,156	$742,685	$0	$16,471	7/1/2022	6/30/2027	Project will extend into early FY26-27. Additional Auxiliary funding for B22 University Commons Outdoor Patio Phase 1 project.
		Conference Center Magnetic Door Holders YR25	Building 22 - Conference Center Magnetic Door Holders	$54,165	CITF	$54,165	$13,280	$0	$40,885	7/1/2024	6/30/2027	Project in design.
		Softball Field Lights YR25	Softball Lights - Softball Field (area E15)	$642,770	CITF Auxiliary (Administrative Funds Allocations) Total:	487,000 155,770 $642,770	$642,770	$0	$0	7/1/2024	6/30/2026	Project complete.
		HLS Facility Sound System YR25	Building 72 - HLS Facility Sound System	$213,900	CITF	$213,900	$144,356	$0	$69,544	7/1/2024	6/30/2027	Project will extend into next fiscal year.
		Community Garden Boardwalk YR26	Community Garden - Wooden Boardwalk	$814,592	CITF Auxiliary (Student Activities funding transferred to Auxiliary FCO project account) Total:	500,000 314,592 $814,592	$606,066	$0	$208,526	7/1/2024	6/30/2027	Project is nearing substantial completion and will extend into early FY26-27. Carryforward additional funding provided $315,647 (see above CF-Small Projects).
		Sports Lighting Complex YR26	Athletics-Sports Lighting Complex (includes Baseball Field Lights)	$617,644	CITF Auxiliary (Administrative Funds Allocation) Total:	$200,000 $417,644 $617,644	$617,644	$0	$0	7/1/2025	6/30/2026	Project complete. Baseball Field Lights $200K costs moved to this CITF funding from Auxiliary funding. $57K Auxiliary unused/available budget released from the project.
		ERCCD Flooring YR26	Building 99 - ERCCD Flooring	$60,000	CITF	$60,000	$60,000	$0	$0	7/1/2025	6/30/2026	Project complete.
		ERCCD Smart Boards YR26	Building 99 - ERCCD Smart Boards	$15,000	CITF	$15,000	$15,000	$0	$0	7/1/2025	6/30/2026	Project complete.
		Blue Emergency Lights YR26	Campus Blue Emergency Lights	$76,858	CITF	$76,858	$0	$0	$76,858	7/1/2025	6/30/2027	No project spending to date.
		Aquatic Center Diving Boards YR26	Building 73 Aquatic Center Diving Boards	$136,745	CITF Auxiliary (Administrative Funds Allocations) Total:	100,000 36,745 $136,745	$136,745	$0	$0	7/1/2024	6/30/2026	Project complete.
		Conference Center Technology YR26	Building 22 - Conference Center Technology	$150,000	CITF	$150,000	$92,882	$0	$57,118	7/1/2025	6/30/2027	Project in progress.
					Subtotal - State Appropriated Projects:	$73,591,326	$17,235,674	$0	$56,355,652			
	Non-Appropriated Projects [6,7]											
		B236 Campus Stadium	Campus stadium (UWF main campus) with 7,500 total seating capacity in the Phase I construction	$50,000,000	Auxiliary (Administrative Funds Allocation -- Unobligated Reserves less Debt Service) Auxiliary (Administrative Funds Allocation) Foundation-Fundraising/Donations Escambia County Florida - Tourist Development Tax (TDT) Fund Athletics (Athletics Administrative Funds)	25,000,000 2,974,990 20,000,000 2,000,000 25,010	$5,863,291	$0	$44,136,709	7/1/2021	6/30/2028	Project construction in progress. 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. Foundation loan to UWF BOT up to $20M with a term of up to ten (10) years with fixed 4% annual interest rate approved by the UWF BOT on February 12, 2026. UWF BOT fixed capital outlay budget approved for additional $5M on May 21, 2026. 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.

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 June 30, 2026

CFSP item #	Category	Project Title/Name	Description	Total Project Budget Allocation (Total Estimated Project Cost)	Funding Source(s) Source	Funding Source(s) Amount	Funds Expended Since Inception	Estimated Amt of Funds to be Expended this Year	Remaining Balance	Estimated Project Timeline Start Date	Estimated Project Timeline Completion Date	Comments
					Total:	$50,000,000						
		Critical Campus Infrastructure	Critical Campus Infrastructure needed for major fixed capital outlay projects currently in progress	$3,000,000	Auxiliary (Administrative Funds Allocation)	$3,000,000	$468,113	$0	$2,531,887	7/1/2025	6/30/2028	Construction in progress for projects. Fixed capital outlay budget approved by the UWF BOT on May 21, 2026.
		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.
		B210 Renovation	B210 Renovation	$260,000	Auxiliary (Administrative Funds Allocation)	$260,000	$231,630	$0	$28,370	7/1/2025	6/30/2027	Project in progress. Project reclassified to FCO prior to fiscal year-end close.
					Subtotal - Non-Appropriated Projects:	$54,671,166	$7,974,200	$0	$46,696,966			
			TOTALS:	**$170,282,311**		**$170,282,311**	**$61,171,753**	**$0**	**$109,110,558**			

Notes:

1) *Education & General (E&G) Operating Projects* is a consolidated line item of all FCO projects, as defined in Board reg 14.001, funded from current year E&G operating funds. No individual project funded in whole or in part shall exceed $1M, per Board reg 9.007(3)(a)1.

2) *Dedicated Reserves for Future Maintenance* - is a consolidated line item of planned maintenance expenditures to be funded from the dedicated reserves established pursuant to Section 1001.706(12)(c)1,F.S, and/or Board reg 14.002.

3) *Carryforward (CF) - Small Projects* is a consolidated line item of all FCO projects with a cost up to $2M funded in whole or in part from CF funds, pursuant to Board reg. 14.003(2)(b). Includes replacement of facilities less than 10,000 gross sf. This is a single line item in the FCO budget. For a list of individual projects, refer to the Carryforward Spending Plans (CFSP).

4) *Carryforward (CF) - Large Projects* includes any FCO project funded in whole or in part from CF funds, where total individual FCO project cost exceeds $2M, pursuant to Board reg. 14.003(2)(c) and expenditure limits described therein. May also be reflected as one of multiple funding sources under categories State Appropriate Projects and Non-Appropriated Projects.

5) *State Appropriated Projects* - this category includes all FCO projects utilizing funds originally appropriated as FCO funds by the State of Florida, notwithstanding criteria in Board reg 14.001. These funds should never be included in the operating budget. Examples, PECO (including Sum-of-Digits) and CITF. Reference Board reg 14.003(12)(d). For the purpose herein, all projects $2 million or less can be consolidated into a single line item.

6) *Non-Appropriated Projects* - this category includes all university FCO projects that have not directly or indirectly used funds appropriated by the State. Examples include private donations, athletic revenues, federal grants, housing/parking revenue bonds, etc. Reference Board reg 14.003(2)(e). For the purpose herein, all projects $2 million or less can be consolidated into a single line item.

7) In light of the definition of "board" Section 1013.01, F.S., and the requirements of s. 1031.61, F.S., the FCO Budget does not apply to those projects acquired, constructed, and owned by a Direct Support Organization or under a Public Private Partnership.

Select Year: 2025 Go

The 2025 Florida Statutes

Title XLVIII	Chapter 1011	View Entire Chapter
EARLY LEARNING-20 EDUCATION CODE	PLANNING AND BUDGETING	

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.

[1](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.

[1](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.

[1]**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.

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), and the Phosphate Research Trust Fund. 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 paragraph (3)(a)(4)4. If 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 carryforward balance. The Carryforward 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 E&G Carryforward Spending Plan by November 15, 2020, and each November 15 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), Florida Statutes;
   b. Completion of a renovation, repair, or maintenance project (as defined in Board Regulation 14.001) that is consistent with section 1013.64(1), Florida Statutes, or replacement of a minor facility;
   c. Completion of a remodeling or infrastructure project (as defined in Board Regulation 14.001), including a project for a developmental research school, if such project is survey-recommended pursuant to section 1013.31, Florida Statutes;
   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, Florida Statutes;
   e. Operating expenditures that support the university's mission;
   f. Any purpose specified by the university board of trustees, including funding dedicated to maintenance reserve escrow accounts pursuant to Board Regulation 14.002 and section 1001.706(12)(c)1., Florida Statutes, or in the General Appropriations Act; 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 section 252.36, Florida Statutes.
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 carryforward 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)
   Enterprise Cybersecurity Resiliency (USF and FSU)
   Community School Grant Program (UCF)
   Lastinger Center for Learning (UF)
   Florida Center for Autism (UF)

(b) Contracts and Grants – reports actual and estimated year revenues, expenditures, and positions for university functions that 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 that 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 are 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 E&G activities only unless otherwise provided by law.

(7) 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. The approved or amended E&G Carryforward Spending Plan should be used to track actual E&G Carryforward expenditures during the fiscal year to ensure compliance with the spending plan.

(8) 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, 9-16-20, 8-26-22, 5-10-23, 9-8-23, 12-12-25.

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.

Authority: Section 7(d), Art. IX, Fla. Const., History–New 5-5-2020, Amended 11-4-2021, Amended 1-25-2023, 09-08-23.

Board of Trustees
UNIVERSITY OF WEST FLORIDA

Item #BOT-2
Action Item

Board of Trustees
Special Full Board Meeting
September 17, 2026

BOT Regulation 4.008 Tuition and Fees, Fines and Penalties – Update

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Recommended Action:
Approve the update to UWF BOT Regulation 4.008 Tuition, Fines and Penalties.

Background Information:
UWF Regulation 4.008 must be amended to conform to the changes set by the Florida Board of Governors Regulation 7.003 Fees, Fines and Penalties. The purpose of this amendment is to enact the ruling of the Florida Board of Governors on June 25, 2026 repealing permission for the university to charge a Green Fee.

Implementation Plan:
Remove the green fee effective July 1, 2026.

Fiscal Implications:
The proposed change would eliminate $.75 per credit hour.

Relevant Authority:
F.S. 1009.24 State university student fees and BOG Regulations 7.003 Fees, Fines and Penalties

Supports Strategic Direction(s):
6: Operational Excellence

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 7.003 Fees, Fines and Penalties

Prepared by:
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Presenter:
Dan Lucas, Vice President, Finance & Administration/CFO

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	$29.56

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	$53.10
	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	$22.93
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~~ ArgoCard)	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

Approved by the Board of Trustees: ~~April 23, 2026~~September 17, 2026

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, December 2022, April 2026, September 2026

Last review: ~~April~~ -September 2026

President Manny Diaz, Jr.

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
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	Undergraduate Alabama Differential Out of State Fee	$100.00
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	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
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	Undergraduate Non-Resident	$29.56

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	$53.10
	Graduate Qualified Alabama Resident	$19.76
Capital Improvement Trust Fund Fee	Undergraduate and Graduate	$6.76
Health Fee	Undergraduate and Graduate	$7.52
Athletic Fee	Undergraduate and Graduate	$22.93
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 (ArgoCard)	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

Approved by the Board of Trustees: September 17, 2026
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, December 2022, April 2026, September 2026

Last review: September 2026

President Manny Diaz, Jr.

The 2025 Florida Statutes

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.

7.003 Fees, Fines and Penalties.

(1) The Board of Governors must authorize all fees assessed to students. Accordingly, the specific fees listed in this section, and the tuition and associated fees defined in Regulation 7.001, are the only fees that may be charged for state fundable credit hours without the specific approval of the board, except as authorized in Regulation 8.002. For purposes of clarification, the term "at cost" or "cost" as used in this regulation includes those increased costs that are directly related to the delivery of the goods, services, or programs.

(2) 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.

(3) 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.

(4) Each university board of trustees is authorized to assess the following fees at the statutory amounts listed:

(a) Security / Access / Identification Card, Duplicate Security / Access / Identification Card, Fee Card, or Passbook:

1. Annual – cost up to $10.00.

2. All duplicates – cost up to $15.00

(b) Orientation Fee – up to $35.00.

1. Effective fall 2011, the board of trustees of the University of West Florida may assess a $50 Orientation Fee.

(c) Admissions Deposit – Up to $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 registration and budgeted in the Student and Other Fee Trust Fund. In the event the applicant does not enroll in the university, the admissions deposit shall be budgeted in an auxiliary account of the university and used to expand financial assistance, scholarships, student academic and career counseling services, and admission services at the university.

(d) Transcript Fee – per item; up to $10.00.
(e) Diploma Replacement Fee – per item; up to $10.00.
(f) Service Charge – up to $15.00 for the payment of tuition and fees in installments.
(g) Audit Registration Fees -- Audit registration assures a course space for the student; however, no grade is awarded. This fee is the same as the tuition and associated fees provided in Regulation 7.001. Budgeting of fee proceeds shall be in the Student and Other Fee Trust Fund.
(h) Registration of Zero Hours -- Such registration provides for examinations, graduations, use of facilities, etc., when deemed appropriate by the institution. The student is assessed tuition and associated fees for one credit hour. The Zero Credit Fee shall be budgeted in the Student and Other Fee Trust Fund.
(i) Application Fee -- Individuals who make application for admission to universities within the State University System shall pay a non-refundable application fee of not more than $30.00. The fee shall be budgeted in the Student and Other Fee Trust Fund. Provisions may be made to waive the application fee as specified by the university.

(j) Late Registration Fee -- Universities shall assess a Late Registration Fee to students who fail to register before the end of the regular registration period. This fee may also be assessed to students reinstated after their course schedules were cancelled due to non-payment of fees. The fee shall be not less than $50 nor more than $100 with a minimum of 50 percent budgeted to the Student and Other Fee Trust Fund~~s~~ and the balance budgeted in an Auxiliary Trust Fund. Provisions may be made to waive the Late Registration Fee as specified by the university.
(k) Late Payment Fee -- Universities may assess a Late Payment Fee to students who fail to pay, or make appropriate arrangements for payment (installment payment, deferment, or third-party billing), of tuition and associated fees by the deadline set by each university. The fee shall be not less than $50 nor more than $100 with a minimum of 50 percent budgeted to the Student and Other Fee Trust Fund and the balance budgeted in an Auxiliary Trust Fund. Provisions may be made to waive the Late Payment Fee as specified by the university.

(5) Before the board's last meeting of each calendar year, the university board of trustees shall notify the board of any potential increases in fees outlined in subparagraph (4). A university board of trustees may then submit a proposal for an increase in that fee to the Board of Governors' budget committee for consideration by the committee during a June meeting.

(a) The proposal shall be submitted in a format designated by the chancellor and include at a minimum:

1. The current and proposed increase to the fee and a description of the

process used to determine the need for the increase, including any student involvement.

2. The service or operation currently being funded by the fee.
3. An analysis of whether the service or operation can be performed more efficiently to alleviate the need for any increase.
4. The additional or enhanced service or operation to be implemented.
5. Identification of other resources that could be used to meet this need.
6. The financial impact on students, including those with financial need.
7. The current revenue collected and expenditures from the current fee.
8. The estimated revenue to be collected and expenditures for the fee increase.

(b) The board will act upon the budget committee recommendation at the next scheduled meeting.

(c) An increase in these fees can only be implemented with the fall term.

Every five years the university board of trustees shall review the fee increase to determine if the fee has met its intended outcomes and whether the fee should be increased, decreased or discontinued. The university board of trustees shall submit its findings to the board. Any subsequent decreases or continuation in these fees are delegated to the university board of trustees, with notification to the chancellor.

(6) Each university board of trustees is authorized to establish separate activity and service, health, and athletic fees on the main campus, branch campus, or center.

(a) The fees shall be retained by the university and paid into the separate activity and service, health, and athletic funds. A university may transfer revenues derived from the fees authorized pursuant to this section 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 section 1010.62, Florida Statutes 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 section 1010.62, Florida Statutes.

(b) The sum of the activity and service, health, and athletic fees a student is required to pay to register for a course shall not exceed 40 percent of the tuition. 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 or the same percentage increase in tuition, whichever is higher.

(c) 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 subparagraph (4)(d) and cannot exceed $2 per credit hour.

(d) Increases in the health, athletic, and activity and service fee must be recommended by a 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, and approval by the university board of trustees. An increase in these fees may occur only once each fiscal year and must be implemented beginning with the fall term.

The student activity and service fee 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 fee 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 fees 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 fees. 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.

(e) Unexpended fees and undisbursed fees 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.

(7) Technology Fee – Each university board of trustees may establish a technology fee to be paid by all students. The fee may be up to 5 percent of the tuition charged per credit hour. The revenue from this fee shall be used to enhance instructional technology resources for students and faculty. The revenue and expenditures shall be budgeted in the Local Fund budget entity.

(8) Off-Campus Educational Activities - As used herein, "off-campus" refers to locations other than state-funded main campuses, branch campuses, or centers. Each university board of trustees is authorized to establish fees for state fundable off-campus course offerings when the location results in specific, identifiable increased costs to the university. These fees will be in addition to the tuition and associated fees charged to students enrolling in these courses on-campus. The additional fees charged are for the purpose of recovering the increased costs

resulting from off-campus vis-à-vis on-campus offerings. The university shall budget the fees collected for these courses to the Student and Other Fee Trust Fund~~s~~. Each university shall use the additional fees collected to cover the increased cost of these courses and reimburse the appropriate Educational and General fund, or other appropriate fund if the costs are incurred in other than Educational and General funds.

(9) Material and Supply Fees - Each university board of trustees is authorized to assess Material and Supply Fees not to exceed the amount necessary to offset the cost of materials or supply items which are consumed in the course of the student's instructional activities, excluding the cost of equipment and equipment repairs and maintenance. Revenues from such fees shall be budgeted in the Auxiliary Trust Fund.

(10) Housing Rental Rates – Basic rates for housing rental shall be set by each university board of trustees. In addition, the university board of trustees is authorized to establish miscellaneous housing charges for services provided by the university at the request of the students.

(11) Parking Fines, Permits and Decals -- Each university board of trustees shall establish charges for parking decals, permits and parking fines.

(12) Transportation Access Fee - Each university board of trustees is authorized to establish a transportation access fee, with appropriate input from students, to support the university's transportation infrastructure and to increase student access to transportation services.

(13) Returned Check Fee -- Each university board of trustees shall assess a service charge for unpaid checks returned to the university.

(14) Collection costs -- Each university board of trustees is authorized to assess a charge representing reasonable cost of collection efforts to effect payment for overdue accounts. Amounts received for collection costs shall be retained by the university.

(15) Service Charge -- Each university board of trustees is authorized to assess a service charge on university loans in lieu of interest and administrative handling.

(16) Educational Research Center for Child Development Fee -- Each university board of trustees is authorized to assess child care and service fees.

(17) Transient Student Fee – Each university board of trustees is authorized to assess a fee not to exceed $5.00 per course for accepting a transient student and processing the student's admissions application pursuant to Section 1006.73.

(18) Capital Improvement Fee – This fee may be used to fund any project or real property acquisition that meets the requirements of Chapter 1013. Each university board of trustees shall assess $4.76 per credit hour per semester. Any

increase in the fee beyond $4.76 must be first recommended by a fee 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 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, and approval by the university board of trustees. An increase in these fees may occur only once each fiscal year and must be implemented beginning with the fall term. 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, and any proposed fee increases or decreases must be approved by the Board of Governors. No project proposed by a university which is to be funded by this fee shall be submitted to the Board of Governors for approval without prior consultation with the student government association of that university.

(19) Student Financial Aid Fee – Each 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 university. A minimum of 75 percent of funds from the student financial aid fee shall be used to provide financial aid based on demonstrated financial need. Each university shall report annually to the Board of Governors 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 the federal methodology for determining need. 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.

(20) Each university board of trustees is authorized to assess the following fees which will have varied amounts:

- (a) Development Research School Fees – activity fees which shall be discretionary with each university.
- (b) Library Fines – per book or unit, per day; the funds shall be budgeted to the Student and Other Fee Trust Fund.
- (c) Overdue Reserve Library books – per book, per library hour; the funds shall be budgeted to the Student and Other Fee Trust Fund.
- (d) Late Equipment Fee, Physical Education – per item, per day.
- (e) Fees and fines relating to the use, late return, and loss and damage of facilities and equipment.
- (f) Distance Learning Fee - Universities may assess a distance learning fee to any student enrolled in a course listed in the distance learning catalog. The average distance learning fee amount assessed by a state university may not exceed $30 per credit hour.

(21) Each university board of trustees is authorized to assess reasonable fees for incidental non-academic services provided directly to individuals. This could include, but not be limited to, fees for duplicating, lost keys, copyright material, breakage, standardized tests, library loans.

(22) Each university board of trustees is authorized to assess an international student service fee to cover the university costs associated with reporting requirements of the Student and Exchange Visitor Information System administered by the Department of Homeland Security for F-Visa and J-Visa degree seeking students.

(23) Excess Hour Fee –This fee shall be budgeted in the Student and Other Fee Trust Fund.

(a) State universities shall require a student to pay an excess hour surcharge for each credit hour in excess of the number of credit hours required to complete the baccalaureate degree program in which the student is enrolled. Each university must calculate an excess hour threshold for each student based on the number of credit hours required for the degree. For any student who changes degree programs, the excess hour threshold must be adjusted only if the number of credit hours required to complete the new degree program exceeds that of the original degree program.

(b) All state university undergraduate students who entered a postsecondary undergraduate program at any Florida public institution of higher education as a first-time-in-college student in fall 2009 or thereafter and prior to fall 2011 shall pay an excess hour fee equal to 50 percent of the undergraduate tuition identified in Regulation 7.001(3) for each credit hour in excess of 120 percent of the number of credit hours required to complete the baccalaureate degree program in which the student is enrolled.

(c) All state university undergraduate students who entered a postsecondary undergraduate program at any Florida public institution of higher education as a first-time-in-college student in fall 2011 and prior to fall 2012 shall pay an excess hour fee equal to 100 percent of the undergraduate tuition identified in Regulation 7.001(3) for each credit hour in excess of 115 percent of the number of credit hours required to complete the baccalaureate degree program in which the student is enrolled.

All state university undergraduate students who entered a postsecondary undergraduate program at any Florida public institution of higher education as a first-time-in-college student in fall 2012 through the 2019 spring term shall pay an excess hour fee equal to 100 percent of the undergraduate tuition identified in Regulation 7.001(3) for each credit hour in excess of 110 percent of the number of credit hours required to complete the baccalaureate degree program in which the student is enrolled. For the 2019 summer term and thereafter, an excess hour surcharge equal to 100 percent of the tuition rate for each credit hour in excess of 120 percent shall be paid. Effective July 1, 2018 each university shall refund the excess hour surcharge assessed for up to 12 credit hours to any first-time-in-college student who completes a baccalaureate degree program within four years after their initial enrollment in a university.

(d) Each university shall implement a process for notifying students of this fee upon a student's initial enrollment. A second notice must be provided to the student when the student has attempted the number of credit hours needed to complete the baccalaureate degree program in which the student is enrolled. The second notice must include a recommendation that each student who intends to earn credit hours at the university in excess of the credit hours required for the baccalaureate degree program in which the student is enrolled meet with the student's academic advisor. The excess hours' determination shall be based on the baccalaureate degree program in which the student is enrolled. If a student changes degree programs, the excess hours' threshold shall be adjusted to the new program's required hours. Pursuant to Regulation 7.002(1), the university shall establish regulation procedures for the implementation of this section.

(e) All credit hours for courses taken at the university from which the student is seeking a baccalaureate degree shall be included when calculating the number of hours taken by a student, including:

1. Failed courses.
2. Courses dropped or withdrawn from after the university's advertised last day of the drop and add period, except as provided for in subparagraph (21)(f).
3. Repeated courses, except repeated courses for which the student has paid the full cost of instruction as provided in Regulation 7.001(12).
4. All credit hours earned at another institution and accepted for transfer by the university and applied toward the student's baccalaureate degree program.

(f) All credit hours earned under the following circumstances shall not be calculated as hours required to earn a baccalaureate degree:

1. College credits earned through an articulated accelerated mechanism.
2. Credit hours earned through internship programs.
3. Credit hours required for certification, recertification, or certificate programs.
4. Credit hours in courses from which a student must withdraw due to reasons of medical or personal hardship.
5. Credit hours taken by active-duty military personnel.
6. Credit hours required to achieve a dual major taken while pursing a baccalaureate degree.
7. Remedial and English as a Second Language credit hours.

8. Credit hours earned in military science courses that are part of the Reserve Officers’ Training Corps program.
9. Credit hours earned or taken for the civics literacy competency requirement.

(24) Convenience fee – Each university board of trustees may establish a convenience fee when accepting payments by credit cards, charge cards, and debit cards. The fee shall not be greater than the cost of providing the service. The fee is not refundable to the payor.

(25) A university board of trustees may submit a proposal for a new fee not currently authorized in board regulation or statute to the Board of Governors’ budget committee for consideration by the committee during a June meeting. The deadline for submission of a proposal shall be determined by the Board Office.

(a) The proposal shall be submitted in a format designated by the chancellor, and include at a minimum:

1. The purpose to be served or accomplished with the fee.
2. The demonstrable student-based need for the fee that is currently not being met through existing university services, operations or another fee.
3. The process used to assure substantial student input or involvement.
4. Any proposed restrictions, limitations, or conditions to be placed on the fee.
5. The financial impact of the fee on students, including those with financial need.
6. The estimated revenue to be collected and proposed expenditures for the new fee.
7. The outcome measures that will be implemented to determine when the purpose of the fee will be accomplished.

(b) The aggregate sum of any fees approved by the board that a student is required to pay to register for a course shall not exceed 10 percent of tuition. All other fees shall be based on cost.
(c) The fee can only be implemented in the fall term.
(d) The revenue generated by this fee may not be transferred to an auxiliary enterprise or a direct-support organization and may not be used to pay or secure debt.
(e) The university shall account for the revenue and detailed expenditures of this fee in the Annual Report.
(f) The fee cannot be an extension of, or cover the same services, as an existing statutory fee.
(g) The fee cannot be utilized to create additional bonding capacity in an existing fee.

(h) The fee should support a new service or activity that is not currently supported or should be supported with education and general funds (state and tuition).

(i) The fee shall not supplant revenue from other sources that are currently used or have been used to support a service or activity.

(j) The fee should support a service or activity in which a majority of students is able to participate or from which derive a benefit.

(k) Once the board approves a fee under this section, a university fee committee shall be established similar to other existing fee committees.

(l) The board will act upon the budget committee recommendation at the next scheduled meeting.

(m) Every five years the university board of trustees shall review the fee to determine if the fee has met its intended outcomes and whether the fee should be increased, decreased or discontinued. The university board of trustees shall submit its findings to the board. Any subsequent decreases or continuation in these fees are delegated to the university board of trustees, with notification to the chancellor.

(n) 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 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.

(26) Pursuant to subparagraph (2~~4~~5), the university boards of trustees designated below are authorized to assess the following fees:

~~(a) Green Fee – This fee may be assessed to establish or improve the use of renewable energy technologies or energy efficiencies that lower the university's greenhouse emissions.~~

~~1. University of South Florida: up to $1.00 per credit hour~~

~~2. New College of Florida: up to $1.00 per credit hour~~

~~3. University of West Florida: up to $1.00 per credit hour~~

~~(b)~~(a) Test Preparation Fee – at cost. This fee may be assessed to increase accessibility to test preparation courses in programs where students are expected to obtain specific preparation for a practice-based examination.

1. Florida International University
2. Florida A&M University – (bar test preparation)

~~(c)~~(b) Student Life and Services Fee – This fee may be assessed to expand student participation in transformational learning opportunities that build new and enhances ongoing activities which connect students to the institution.

1. University of North Florida: not to exceed 5 percent of tuition.

Authority: Section 7(d), Art. IX, Fla. Const.; History–Formerly BOR Rule 6C-7.003. Derived from 6C-2.74 and 6C-2.76, Amended and Renumbered 12-17-74, Amended 2-22-76, 6-22-76, 6-28-76, 11-1-76, 9-8-77, 2-14-79, 9-28-81, 12-7-82, 12-13-83, 10-2-84, Formerly 6C-7.03, Amended 1-8-86, 8-11-86, 12-25-86, 6-2-87, 10-17-89, 4-10-90, 1-7-91, 7-2-91, 9-15-91, 8-4-92, 11-9-92, 4-12-93, 5-30-93, 9-23-93, 8-1-94, 1-24-96, 4-16-96, 12-15-97, 8-28-00, 8-12-01, Amended and Renumbered as 7.003 9-25-08, Amended 12-10-09, 11-4-10, 9-15-11, 6-21-12, 11-08-12, 11-21-13, 9-22-16, 11-8-18, 10-30-2019, 9-1-2021, 8-26-22, XX-XX-XX.

Item #BOT-3
Action Item

Board of Trustees
Special Full Board Meeting
September 17, 2026

Approval of FY 2026-27 Carryforward Spending Plan, Fixed Capital Outlay Plan, and Delegated Authority for Budget Adjustments

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Recommended Action:

1. Approve the Estimated Fiscal Year 2026-27 University Carryforward Spending Plan; the Estimated Fiscal Year 2026-27 University Fixed Capital Outlay Plan; and the Certification Document for University Fixed Capital Outlay, Operating, and Carryforward Budgets.

2. Authorize the President to serve as the Board of Trustee's designee to approve future adjustments to the Carryforward Spending Plan and/or the Fixed Capital Outlay (FCO) Plan as institutional needs warrant, up to $1,000,000 per E&G funded single adjustment item and up to $2,000,000 per Carryforward funded single adjustment item and report the changes back to the Board of Trustees.

Background Information:
Florida Statute 1011.45, *End of Year Balance of Funds*, requires any university with a state operating fund carryforward balance above the 7% minimum to submit a Carryforward Spending Plan to the Board of Governors (BOG). This plan must be approved by the university's Board of Trustees (BOT) by September 30. Additionally, BOG Regulation 14.003, *Fixed Capital Outlay Projects-University Budgeting Procedures,* requires each university to submit an annual Fixed Capital Outlay (FCO) budget approved by its BOT. These submissions follow the guidelines outlined in BOG Regulations 9.007 (Operating Budgets) and 14.003 (FCO).

The University of West Florida's FY 2026–27 Consolidated Preliminary Operating Budget was due to the BOG on June 24, 2026, and was approved by the UWF BOT on June 18, 2026. The BOG Certification Form requires signatures from the BOT Chair, the University President, and the Chief Financial Officer affirming that the UWF Operating Budget, Carryforward Spending Plan, and FCO Budget are materially correct and that funds will only be expended in accordance with approved budgets, statutes, BOG regulations, and UWF regulations.

UWF now seeks BOT authorization for the President to act as the Board's designee to approve future adjustments to the Carryforward Spending Plan and FCO Budget, as needed, within the following thresholds:

- Up to $1,000,000 per E&G-funded single adjustment item
- Up to $2,000,000 per Carryforward-funded single adjustment item

This delegation of authority, consistent with BOG Regulation 14.003, FCO, will prevent delays in FCO projects between scheduled BOT meetings. All adjustments approved by the President within these thresholds will be reported at the next scheduled meeting of the Finance, Facilities, and

Operations Committee. Any changes exceeding these thresholds will be submitted for BOT approval.

Implementation Plan:
Once approved by the BOT, the university would implement spending according to the strategic priorities of the BOT. Follow-up reporting would be made to the BOT and the Board of Governors.

Fiscal Implications:
The FY26-27 Carryforward Spending Plan reflects a total balance of **$61.1M**, which includes the required **7% reserve ($13.2M)** and **current encumbrances and other reserves of ($8.1M)**, leaving **$39.8M** available for planned expenditures. The FY26-27 Fixed Capital Outlay Budget totals **$151.6M**.

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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Documents:
1. Estimated FY26-27 CF & FCO Budgets Power Point
2. Estimated FY26-27 University Carryforward Spending Plan
3. Estimated FY26-27 University Fixed Capital Outlay Plan
4. Certification Document for University Fixed Capital, Operating and Carryforward Budget
5. Florida Statute 1011.45(2), End of Year Balance of Funds
6. BOG Regulation 14.003, Fixed Capital Outlay Projects-University Budgeting Procedures

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FY 2026-2027 Carryforward & Fixed Capital Outlay Budgets

Carryforward

- Total Cash & Investments of carryforward started at **$61.1M**
  - **$ 8.1M** in encumbrances and reserves
  - **$13.2M** is the 7% of E&G required reserve
  - **$ 4.8M** is the required 12% of carryforward set aside for PECO and deferred maintenance
    - **$1.0M** for Critical Infrastructure-Satellite Utilities Plant
    - **$3.8M** for addressing priority deferred maintenance & repairs
- Leaving **$35.0M** to be detailed in the carryforward plan
  - There are **$18.6M** in restricted projects (**$9.4M** Academics and **$9.2M** Fin Aid)
  - Another **$16.4M** in committed projects (**$5.6M** Strategic Initiatives & maintenance and **$4.9** for Info Tech investments)

FY 2026-2027 Carryforward & Fixed Capital Outlay Budgets (cont.)

$18.6M in Restricted Projects

- **$8.1M** for faculty recruitment and retention to be spent over 3 years
- **$4M** in recurring financial aid packaging and another **$5.2M** in aid for next term

$16.4M in Committed Projects

- **$4.9M** for ITS core systems, equipment and support
- **$2.2M** for other maintenance, renovation and repair projects
- **$1.9M** for B58C Shell Space Upfit and other lab renovations
- **$1.6M** for student services, enrollment and retention
- **$1.0M** for nursing scholarships over 3 years
- **$1.0M** for faculty research and startup funds

FY 2026-2027 Carryforward & Fixed Capital Outlay Budgets (cont.)

$151.6M Fixed Capital Outlay Budget

- **$50M** for the Darrell Gooden Stadium
- **$39.3M** for Building 129 Science & Engineering Research Facility
- **$20M** for the Satellite Utilities Plan Phase I & II
- **$19.4M** in deferred maintenance projects, which includes **$15M** of the SFRF
- **$9.0M** in Satellite Utilities Plan and Critical Campus Infrastructure for current projects
- **$3.5M** for B58C Shell Space Upfit
- **$2.0M** for Next Gen Innovators lab renovations at Emerald Coast Campus
- **$1.1M** for Critical Fire Alarm Systems Replacements

UNIVERSITY OF WEST FLORIDA
Education and General
2026-2027 Carryforward Spending Plan Summary
Approved by University Board of Trustees
Balances and Spending Plans as of July 1, 2026

		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	Total
A.	**Beginning E&G Carryforward Balance - July 1, 2026 :**										
	Cash	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Investments	$ 61,150,193	$ -	$ 61,150,193	$ 2,334,764	$ 236,353	$15,899,606	$ 2,189,167	$ 30,855,846	$ 9,634,457	$ 61,150,193.00
	Accounts Receivable	$ 2,689	$ -	$ 2,689	$ -	$ -	$ -	$ -	$ -	$ 2,689	$ 2,689.00
	Less: Accounts Payable	$ (19)	$ -	$ (19)	$ -	$ -	$ -	$ -	$ -	$ (19)	$ (19.00)
	Less: Deferred Student Tuition & Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
B.	**Beginning E&G Carryforward Balance (Net of Payables/Receivables/Deferred Fees)**	$ 61,152,901	$ -	$ 61,152,901	$ 2,334,764	$ 236,353	$ 15,899,606	$ 2,189,167	$ 30,855,846	$ 9,637,165	$ 61,152,901.00
C.	**Fiscal Year 2025-2026 E&G Carryforward Encumbrances Brought Forward:**	$ 8,040,310	$ -	$ 8,040,310	$ 15,000	$ -	$ 7,384,355	$ 60,472	$ 317,600	$ 262,883	$ 8,040,310.00
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, 2026" on the "Details - FCO Reserves" tab)	$ 75,909	$ -	$ 75,909	$ -	$ -	$ -	$ -	$ -	$ 75,909	$ 75,909.00
E.	**7% Statutory Reserve Requirement** (per s. 1011.45(1), F.S.)	$ 13,197,383	$ -	$ 13,197,383	$ 250,000	$ 29,094	$ (456,994)	$ 380,545	$ 5,294,067	$ 7,700,671	$ 13,197,383.00
F.	**Requirement** **(**Amount Requiring Approved Spending Plan**)**	**$ 39,839,299**	**$ -**	**$ 39,839,299**	**$ 2,069,764**	**$ 207,259**	**$ 8,972,245**	**$ 1,748,150**	**$ 25,244,179**	**$ 1,597,702**	**$ 39,839,299.00**
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, 2026" on the "Details-12% Commitment" tab)	$ 4,780,716	$ -	$ 4,780,716	$ -	$ -	$ 4,780,716	$ -	$ -	$ -	$ 4,780,716.00
H.	**Carryforward Reserve Fund** (per s. 1011.45(3), F.S.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -									
I.	* **Restricted / Contractual Obligations**										
	Restricted by Appropriations	$ 1,303,436	$ -	$ 1,303,436	$ 1,303,436	$ -	$ -	$ -	$ -	$ -	$ 1,303,436.00
	University Board of Trustees Reserve Requirement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Restricted by Contractual Obligations										
	Compliance, Audit, and Security										
	Compliance Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Audit Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Campus Security and Safety Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Academic and Student Affairs										
	Student Services, Enrollment, and Retention Efforts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

UNIVERSITY OF WEST FLORIDA
Education and General
2026-2027 Carryforward Spending Plan Summary
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Balances and Spending Plans as of July 1, 2026

	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	Total
Student Financial Aid	$ 9,200,000	$ -	$ 9,200,000	$ -	$ -	$ -	$ -	$ 9,200,000	$ -	$ 9,200,000.00
Faculty/Staff, Instructional and Advising Support and Start-up Funding	$ 8,099,984	$ -	$ 8,099,984	$ -	$ -	$ -	$ -	$ 8,099,984	$ -	$ 8,099,984.00
Faculty Research and Public Service Support and Start-Up Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Library Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Facilities, Infrastructure, and Information Technology										
Utilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology (ERP, Equipment, etc.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Small Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Large Carryforward Fixed Capital Outlay Projects (Board of Governors Regulation 14.003(2))	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other UBOT Approved Operating Requirements										
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingencies for a State of Emergency Declared by the Governor (Section 1011.45(3)(g))	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operating Restricted (Should agree with restricted colu	$ 18,603,420	$ -	$ 18,603,420	$ 1,303,436	$ -	$ -	$ -	$ 17,299,984	$ -	$ 18,603,420.00
FCO Restricted (Should agree with restricted column tot	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total Restricted / Contractual Funds	**$ 18,603,420**	**$ -**	**$ 18,603,420**	**$ 1,303,436**	**$ -**	**$ -**	**$ -**	**$ 17,299,984**	**$ -**	**$ 18,603,420.00**
J. * **Commitments**										
Compliance, Audit, and Security										
Compliance Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Audit Program Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Campus Security and Safety Enhancements	$ 31,878	$ -	$ 31,878	$ -	$ -	$ 31,878	$ -	$ -	$ -	$ 31,878.00
Academic and Student Affairs										
Student Services, Enrollment, and Retention Efforts	$ 1,642,159	$ -	$ 1,642,159	$ -	$ 207,259	$ -	$ 1,434,900	$ -	$ -	$ 1,642,159.00
Student Financial Aid	$ 1,507,100	$ -	$ 1,507,100	$ -	$ -	$ -	$ 253,250	$ 1,253,850	$ -	$ 1,507,100.00
Faculty/Staff, Instructional and Advising Support and Start-up Funding	$ 250,000	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ 250,000.00
Faculty Research and Public Service Support and Start-Up Funding	$ 1,000,000	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ 1,000,000.00
Library Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Facilities, Infrastructure, and Information Technology										

UNIVERSITY OF WEST FLORIDA
Education and General
2026-2027 Carryforward Spending Plan Summary
Approved by University Board of Trustees
Balances and Spending Plans as of July 1, 2026

	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	Total
Utilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology (ERP, Equipment, etc.)	$ 4,882,476	$ -	$ 4,882,476	$ -	$ -	$ -	$ 60,000	$ 3,576,990	$ 1,245,486	$ 4,882,476.00
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))	$ 1,490,734	$ -	$ 1,490,734	$ -	$ -	$ 1,490,734	$ -	$ -	$ -	$ 1,490,734.00
Other UBOT Approved Operating Requirements										
Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	$ 5,650,816	$ -	$ 5,650,816	$ 766,328	$ -	$ 2,668,917	$ -	$ 1,863,355	$ 352,216	$ 5,650,816.00
Contingencies for a State of Emergency Declared by the Governor (per s. 1011.45(3)(g), F.S.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			$ -							
Operating Commitments (Should agree with committec	$ 14,964,429	$ -	$ 14,964,429	$ 766,328	$ 207,259	$ 2,700,795	$ 1,748,150	$ 7,944,195	$ 1,597,702	$ 14,964,429.00
FCO Commitments (Should agree with committed colun	$ 1,490,734	$ -	$ 1,490,734	$ -	$ -	$ 1,490,734	$ -	$ -	$ -	$ 1,490,734.00
Grand Total Commitments	**$ 16,455,163**	**$ -**	**$ 16,455,163**	**$ 766,328**	**$ 207,259**	**$ 4,191,529**	**$ 1,748,150**	**$ 7,944,195**	**$ 1,597,702**	**$ 16,455,163.00**
K. Available E&G Carryforward Balance as of July 1, 2(	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

* Provide supplemental, **detailed descriptions** for all multiple-item categories using the subsequent "Details" tabs in this file.

Notes :

1. Florida Polytechnic University amounts include the Phosphate Research Trust Fund.
2. **2024 House Bill 707 amended 1011.45 F.S**. regarding university Education & General carryforward minimum reserve

UNIVERSITY OF WEST FLORIDA

2026-2027 University E&G Carryforward Spending Plans - Supplemental Details (Operating Plans)

Pursuant to 1011.45, Florida Statutes

July 1, 2026

				Budget				Project Timeline			
Line Item #	Division	Carryforward Spending Plan Category	Specific Expenditure/Project Title	Total Amount to be Funded from Current Year E&G Carryforward Balance	RESTRICTED Restricted Balance as of July 1, 2026	COMMITTED Committed Balance as of July 1, 2026	E&G Carryforward Amount Budgeted for Expenditure During FY27	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	Comments/Explanations
1	100	Restricted by Appropriations	Small Business Development Center (SBDC)	$ 1,303,436	$ 1,303,436	$ -	$ 1,303,436	1	1	2027	Small Business Success Summit; SBDC Network PD conference; Conference registrations and travel; Professional development for State Office Personnel
2	100	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	President's Division Operations	$ 766,328	$ -	$ 766,328	$ 766,328	1	1	2027	Limited & Time Specific Employment, including leave payouts; One-time/Annual Contracts; consultant fees, performance incentives, and professional services.
3	214	Student Services, Enrollment, and Retention Efforts	Div. of Advancement Student and OPS, Equipment & Materials	$ 207,259	$ -	$ 207,259	$ 207,259	3	2	2028	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-Repairs and Maintenance	$ 3,846	$ -	$ 3,846	$ 3,846	1	1	2027	Boilers service/repairs.
5	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Finance and Admin Division-Contractual Services	$ 21,592	$ -	$ 21,592	$ 21,592	1	1	2027	Landscape services.
6	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Deferred Maintenance Projects	$ 153,845	$ -	$ 153,845	$ 153,845	1	1	2027	Maintenance and repair projects in progress (e.g., plumbing repairs, flooring replacement, etc.).
7	235	Campus Security and Safety Enhancements	University Police Equipment	$ 31,878	$ -	$ 31,878	$ 31,878	2	2	2027	Purchase of new firearms for University Police.
8	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Facilities Management-Furniture (OCO)	$ 9,287	$ -	$ 9,287	$ 9,287	1	1	2027	Purchase of furniture for the B58A classroom corridor.
9	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Community Garden-Wooden Boardwalk	$ 6,541	$ -	$ 6,541	$ 6,541	3	3	2027	Purchase of outdoor benches.
10	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Lab Renovations (B58 & B72)	$ 632,111		$ 632,111	$ 632,111	3	3	2027	Research lab renovations projects for Biology and Chemistry.
11	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	HVAC Controllers-BAS	$ 1,000,000	$ -	$ 1,000,000	$ 1,000,000	2	2	2027	12% Carryforward commitment FY26. Replacement of HVAC Controllers for campus building automation system (BAS).
12	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	B36 Renovation	$ 412,275	$ -	$ 412,275	$ 412,275	2	2	2027	B36 renovation project.
13	235	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Cannon Green Renovation	$ 429,420	$ -	$ 429,420	$ 429,420	2	2	2027	Landscaping, lighting, and irrigation system replacement for the Cannon Green area.
14	475	Information Technology (ERP, Equipment, etc.)	ITS Equipment Replacement	$ 60,000		$ 60,000	$ 60,000	1	1	2027	Technology Replacement cycle is used to replace desktop/laptops on a 5 year cycle.
15	475	Student Financial Aid	Div of Student Affairs Scholarships	$ 253,250	$ -	$ 253,250	$ 253,250	1	1	2027	Scholarship reserves for division wide use to meet divisional goals.
16	475	Student Services, Enrollment, and Retention Efforts	Div of Student Affairs initiatives and non-recurring needs	$ 1,434,900	$ -	$ 1,434,900	$ 1,434,900	1	1	2027	Division-wide reserves support critical and unforeseen needs, including student services, deferred maintenance, non-recurring personnel costs, contracts, equipment, and branding. Funds also support Narcan replacement, QEP/HIP commitments, and third-party recruiting costs.

UNIVERSITY OF WEST FLORIDA

2026-2027 University E&G Carryforward Spending Plans - Supplemental Details (Operating Plans)

Pursuant to 1011.45, Florida Statutes

July 1, 2026

				Budget				Project Timeline			
Line Item #	**Division**	**Carryforward Spending Plan Category**	**Specific Expenditure/Project Title**	**Total Amount to be Funded from Current Year E&G Carryforward Balance**	**RESTRICTED** Restricted Balance as of July 1, 2026	**COMMITTED** Committed Balance as of July 1, 2026	**E&G Carryforward Amount Budgeted for Expenditure During FY27**	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	**Comments/Explanations**
17	500	Student Financial Aid	Academic Affairs Scholarships	$ 4,000,000	$ 4,000,000	$ -	$ 4,000,000	1	1	2027	Academic Scholarships and student financial aid
18	500	Student Financial Aid	Academic Affairs Scholarships Packaging for Next Term	$ 5,200,000	$ 5,200,000	$ -	$ 5,200,000	2	1	2028	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.
19	500	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Academic Affairs Temporary employees compensation	$ 250,000	$ -	$ 250,000	$ 250,000	1	1	2027	Salaries for temporary employees
20	500	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Strategic Initiatives, Academic Program Investments - restricted for faculty recruitment and retention	$ 6,374,378	$ 6,374,378	$ -	$ 6,374,378	2	1	2028	Faculty Retention & Recruitment funds to be spent over three years - restricted
21	500	Faculty/Staff, Instructional and Advising Support and Start-up Funding	Strategic Initiatives, Academic Program Investments - restricted for faculty recruitment and retention	$ 1,725,606	$ 1,725,606	$ -	$ 1,725,606	2	1	2028	Faculty Retention & Recruitment funds to be sent over two years - restricted
22	500	Faculty Research and Public Service Support and Start-Up Funding	Research Administration & Engagement (Index 5240)	$ 307,460		$ 307,460	$ 307,460	1	1	2027	Equipment purchases for the Office of Naval Research (ONR project 210227)
23	500	Faculty Research and Public Service Support and Start-Up Funding	Center for Computational Intelligence (CCI - Index CF 5045)	$ 692,540		$ 692,540	$ 692,540	1	1	2027	The Center for Computational Intelligence (CCI) equipment and start-up cost.
24	500	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Strategic Initiatives, Academic Program Investments.	$ 1,863,355	$ -	$ 1,863,355	$ 1,863,355	1	1	2027	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
25	500	Information Technology (ERP, Equipment, etc.)	Information technology core systems equipment, support and personnel training	$ 1,076,387		$ 1,076,387	$ 1,076,387	1	1	2027	Network equipment, Data Center Maintenance, Leave payouts, consultants for cloud migration, network van, and professional development
26	500	Information Technology (ERP, Equipment, etc.)	Information technology, network infrastructure, software, equipment and other mission critical needs	$ 2,500,603	$ -	$ 2,500,603	$ 2,500,603	1	1	2027	Funding for Information technology, network infrastructure, software, equipment and other mission critical needs
27	500	Student Financial Aid	Nursing Scholarships	$ 231,318	$ -	$ 231,318	$ 231,318	1	1	2027	Nursing LINE scholarships Santa Rosa Medical Center, Baptist Hospital and Ascension
28	500	Student Financial Aid	Nursing Scholarships	$ 1,022,533	$ -	$ 1,022,533	$ 1,022,533	2	1	2028	Nursing scholarships to be awarded over the course of three - four years
29	969-ITS	Information Technology (ERP, Equipment, etc.)	Information technology core systems, network infrastructure, software, equipment, support, and personnel training	$ 1,245,486	$ -	$ 1,245,486	$ 1,245,486	1	1	2027	Funding for campus network equipment and installation, software licenses and maintenance, infrastructure equipment, and professional development
30	969	Other Operating Requirements (University Board of Trustees-Approved That Support the University Mission)	Deferred Maintenance Projects	$ 352,215	$ -	$ 352,215	$ 352,215	2	2	2027	Maintenance and repair projects.
31				$ -	$ -	$ -	$ -				
			Total as of July 1, 2026: *	***$ 33,567,849***	***$ 18,603,420***	***$ 14,964,429***	***$ 33,567,849***				

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

UNIVERSITY OF WEST FLORIDA

2026-2027 University E&G Carryforward Spending Plans - Supplemental Details (Fixed Capital Outlay Project Plans)

Pursuant to Section 1011.45, Florida Statutes

July 1, 2026

Line Item #	Carryforward Spending Plan Category	Specific Project Title/Name	Project Description	Amount of July 1, 2026, E&G Carryforward Operating Balance Provided to FCO	(F) Restricted To Restricted Balance on July 1, 2026	(G) Committed To Committed Balance on July 1, 2026	Carryforward Expenditure Timeline Total # Years of Expenditures per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	Comments/Explanations
Small Carryforward Projects[1]										
1	Small, < $2M: Renovation, Repair or Maintenance	Community Garden	Community Garden-Wooden Boardwalk	$ -	$ -	$ -	3	3	2027	Project construction is complete. Project closeout documents are being finalized. $315,647 CF funds needed to cover additional costs for this project were spent in full in FY26.
6				$ -	$ -	$ -				
			* ***Total Minor Carryforward As July 1, 2026 :***	**$ -**	**$ -**	**$ -**				
Large Carryforward Projects[1]										
7	Large, > $2M: Renovation, Repair or Maintenance	Campus Deferred Maintenance Projects	Building Renovations (B50)	$ -	$ -	$ -	4	4	2026	Project is complete. $654,825 CF funds needed to cover additional costs for this SFRF-DM project were spent in full in FY26.
8	Large, > $2M: Renovation, Repair or Maintenance	Campus Deferred Maintenance Projects	300K Gallon Water Storage Tank	$ 211,765	$ -	$ 211,765	5	4	2027	Funds estimated to be needed to cover additional costs for the 300K Gallon Water Storage Tank SFRF-DM project. All SFRF projects must be completed by 12/31/2026.
9	Large, > $2M: Renovation, Repair or Maintenance	B58C Shell Space Upfit	B58C Shell Space Upfit	$ 1,278,969	$ -	$ 1,278,969	3	2	2028	New project started in FY26. Project bidding in progress.
10	Large, Completion of a PECO project	Science and Engineering Research Wing (SF 3194) YR24	B129 - Science and Engineering Research Wing		$ -		4	4	2027	**12% Carryforward commitment FY26.** Funds needed to cover additional costs for this PECO project currently in construction phase.
11				$ -	$ -	$ -				
			* ***Total Major Carryforward As July 1, 2026 :***	**$ 1,490,734**	**$ -**	**$ 1,490,734**				
			Fixed Capital Outlay Totals :	**$ 1,490,734**	**$ -**	**$ 1,490,734**				

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

1. As defined in Board of Governors Regulation 14.003.

2. Amount deducted from July 1, 2026, beginning E&G Carryforward operating balance for fixed capital outlay project funding per Section 1011.45, F.S. and Board of Governors Regulation 9.007(3)(a)(4).

UNIVERSITY OF WEST FLORIDA

University Facilities Reserves

Additional Amounts Contributed From July 1, 2026 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 FY26 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.			$ -
		Total Capital Facilities Reserves as of July 1, 2026 : *	**$ 75,909**

***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 July 1, 2026 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 FY26 Beginning E&G Carryforward Balance
1.	Critical Infrastructure-Satellite Utilities Plant	Critical Campus Infrastructure (PECO project additional funding)	$ 1,000,000
2.	Facilities Deferred Maintenance Projects	Funding to address priority and other accumulated maintenance and repair immediate needs	$ 3,780,716
3.			$ -
4.			$ -
5.			$ -
6.			$ -
7.			$ -
8.			$ -
9.			$ -
10.			$ -
		Total Amount Committed to PECO Projects or Deferred Maintenance of July 1, 2026 : *	**$ 4,780,716**

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

UNIVERSITY OF WEST FLORIDA

FIXED CAPITAL OUTLAY BUDGET for Fiscal Year 2026-27

(per s. 1013.61, F.S. and Board Reg. 14.003)

University Contact: Mr. James Manor [name] jmanor@uwf.edu (850) 474-2005 [email & phone]

CFSP item #	Category	Project Title/Name	Description	Total Project Budget Allocation (Total Estimated Project Cost)	Funding Source(s): Source	Funding Source(s): Amount	Funds Expended Since Inception	Estimated Amt of Funds to be Expended this Year	Remaining Balance	Estimated Project Timeline: Start Date	Estimated Project Timeline: Completion Date	Comments
	Education & General (E&G) Operating Projects [1]			$0	E&G Operating Funds	$0	$0	$0	$0	Not Applicable		
	Dedicated Reserves For Future Maintenance [2]			$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.
	Carryforward (CF) - Small Projects [3]			$315,647	CF	$315,647	$315,647	$0	$0	Refer to detail in Carryforward Spending Plan		Community Garden Wooden Boardwalk construction is complete; project closeout documents are being finalized. $315,647 Carryforward spent in full with additional funding (see below CITF and Auxiliary funding).
	Carryforward (CF) - Large Projects [4]											
7 & 8		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.	$19,422,975	SFRF-DM CF Auxiliary (Transportation Services $713,844; Administrative Funds Allocations $183,475) Total:	$15,370,831 $3,154,825 $897,319 $19,422,975	$16,758,421	$2,664,554	$0	7/1/2022	12/31/2026	LBC approved list of SFRF-Deferred Maintenance projects; total $15,370,831. Additional Carryforward and Auxiliary funding approved to cover costs in excess of SFRF project allocations. Remaining few projects are currently in progress, which includes the 300K Gallon Water Storage Tank project construction.
9		B58C Shell Space Upfit	B58C Shell Space Upfit	$3,500,000	CF Triumph Grant Total:	$2,000,000 $1,500,000 $3,500,000	$253,774	$3,246,226	$0	7/1/2025	6/30/2028	Project bidding in progress.
10		Science and Engineering Research Wing (SF 3194) YR24	Building 129 - Science and Engineering Research Wing	$39,322,335	PECO/GR Triumph Grant CF Total:	21,122,335 15,000,000 3,200,000 $39,322,335	$2,679,331	$36,643,004	$0	7/1/2023	6/30/2027	Project construction in progress. Triumph grant proposal approved for architectural and engineering design fees, construction costs, and FF&E. **12% Carryforward commitment FY26.**
					Subtotal - CF Large Projects:	$62,245,310	$19,691,526	$42,553,784	$0			
	State Appropriated Projects [5,7]											
		Critical Fire Alarm Systems Replacements (renov.)	Project to replace the control panels for aging fire alarm sytems in multiple buildings.	$1,095,317	SFRF-PECO Auxiliary (Administrative Funds Allocations) Total:	$1,050,000 $45,317 $1,095,317	$1,033,542	$61,775	$0	7/1/2022	12/31/2026	Per FY23 GAA, Section 197, State Fiscal Recovery Funding "Public Education Capital Outlay." Additional Auxiliary funding for B19 fire alarm system replacement project in progress.
		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	$2,166,000	$7,834,000	$0	7/1/2023	6/30/2028	Project construction in progress.
		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	$502,529	$9,497,471	$0	7/1/2024	6/30/2028	Project construction in progress.
		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	$150,000	$1,850,000	$0	7/1/2025	6/30/2028	Project in progress. Monument signs purchase for joint Northwest Florida State College / UWF FWB Campus.

		[name]	[email & phone]									
CFSP item #	Category	Project Title/Name	Description	Total Project Budget Allocation (Total Estimated Project Cost)	Funding Source(s) Source	Funding Source(s) Amount	Funds Expended Since Inception	Estimated Amt of Funds to be Expended this Year	Remaining Balance	Estimated Project Timeline Start Date	Estimated Project Timeline Completion Date	Comments
		Critical Infrastructure - Satellite Utilities Plant (HF 2804, SF3466) YR27	Critical Campus Infrastructure needed for major fixed capital outlay projects currently in progress	$9,000,000	PECO/GR CF Total:	$8,000,000 $1,000,000 $9,000,000	$0	$6,000,000	$3,000,000	7/1/2026	6/30/2028	Construction in progress for projects. **12% Carryforward commitment FY27** (see Line G on "Summary" tab of Carryforward Spending Plan).
		University Commons Patio YR23, YR25, & YR26	Building 22 Outdoor Patio Ph 1A & Ph 1B	$759,156	CITF CITF CITF Auxiliary (Student Activities funding transferred to Auxiliary FCO project account) Total:	$150,000 $105,280 $488,319 $15,557 $759,156	$742,685	$16,471	$0	7/1/2022	6/30/2027	Project expected to be completed in early FY27. Additional Auxiliary funding for B22 University Commons Outdoor Patio Phase 1 project.
		Conference Center Magnetic Door Holders YR25	Building 22 - Conference Center Magnetic Door Holders	$54,165	CITF	$54,165	$13,280	$40,885	$0	7/1/2024	6/30/2027	Project in design.
		HLS Facility Sound System YR25	Building 72 - HLS Facility Sound System	$213,900	CITF	$213,900	$144,356	$69,544	$0	7/1/2024	6/30/2027	Project in progress.
		Community Garden Boardwalk YR26	Community Garden - Wooden Boardwalk	$814,592	CITF Auxiliary (Student Activities funding transferred to Auxiliary FCO project account) Total:	$500,000 $314,592 $814,592	$606,066	$208,526	$0	7/1/2024	6/30/2027	Construction is complete. Project closeout documents are being finalized. Carryforward additional funding provided $315,647 (see above CF-Small Projects).
		Blue Emergency Lights YR26	Campus Blue Emergency Lights	$76,858	CITF	$76,858	$0	$76,858	$0	7/1/2025	6/30/2027	Project expected to begin Fall 2026.
		Conference Center Technology YR26	Building 22 - Conference Center Technology	$150,000	CITF	$150,000	$92,882	$57,118	$0	7/1/2025	6/30/2027	Project in progress.
		ERCCD HVAC Replacement YR27	B99 ERCCD HVAC Replacement	$375,000	CITF	$375,000	$0	$375,000	$0	7/1/2026	6/30/2027	Project is expected to be completed in FY27.
		Conceptual Design-Student Engagement and Research Center YR27	Conceptual Design for SERC	$100,000	CITF	$100,000	$0	$100,000	$0	7/1/2026	6/30/2027	Project is expected to be completed in FY27.
		Conceptual Design-Sports Complex Facility YR27	Conceptual Design for Sports Complex Facility	$100,000	CITF	$100,000	$0	$100,000	$0	7/1/2026	6/30/2027	Project is expected to be completed in FY27.
		Aquatic Center Hot Tub Resurface and Pool Deck Repairs YR27	B73 Aquatic Center Hot Tub Resurface and Pool Deck Repairs	$300,000	CITF	$300,000	0	$300,000	$0	7/1/2026	6/30/2027	Project is expected to be completed in FY27.
		Field House Upgrades-Lighting and Branding YR27	B54 Field House Upgrades-Lighting and Branding	$175,000	CITF	$175,000	$0	$175,000	$0	7/1/2026	6/30/2027	Project is expected to be completed in FY27.
		Softball and Baseball Field Dugout Restrooms-Home and Visitors YR27	Softball and Baseball Field Dugout Restrooms	$520,000	CITF	$520,000	$0	$0	$520,000	7/1/2026	6/30/2028	Estimated spending will be updated when the project commences.
		Recreation-University Park Field Lighting YR27	University Park Field Lighting	$27,319	CITF	$27,319	$0	$0	$27,319	7/1/2026	6/30/2028	Estimated spending will be updated when the project commences.
					Subtotal - State Appropriated Projects:	$35,761,307	$5,451,340	$26,762,648	$3,547,319			
	Non-Appropriated Projects [6,7]											
		B236 Campus Stadium	Campus stadium (UWF main campus) with 7,500 total seating capacity in the Phase I construction	$50,000,000	Auxiliary (Administrative Funds Allocation -- Unobligated Reserves less Debt Service) Auxiliary (Administrative Funds Allocation) Foundation-Fundraising/Donations Escambia County Florida - Tourist Development Tax (TDT) Fund Athletics (Athletics Administrative Funds) Total:	$25,000,000 $2,974,990 $20,000,000 $2,000,000 $25,010 $50,000,000	$5,863,291	$34,426,633	$9,710,076	7/1/2021	6/30/2028	Project construction in progress. 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. Foundation loan to UWF BOT up to $20M with a term of up to ten (10) years with fixed 4% annual interest rate approved by the UWF BOT on February 12, 2026. UWF BOT fixed capital outlay budget approved for additional $5M on May 21, 2026. 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.

		[name]	[email & phone]									
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	
		Critical Campus Infrastructure	Critical Campus Infrastructure needed for major fixed capital outlay projects currently in progress	$3,000,000	Auxiliary (Administrative Funds Allocation)	$3,000,000	$468,113	$2,126,785	$405,102	7/1/2025	6/30/2028	Construction in progress for projects. Fixed capital outlay budget approved by the UWF BOT on May 21, 2026.
		B210 Renovation	B210 Renovation	$260,000	Auxiliary (Administrative Funds Allocation)	$260,000	$231,630	$28,370	$0	7/1/2025	6/30/2027	Project construction is complete. Project closeout documents are being finalized.
					Subtotal - Non-Appropriated Projects:	$53,260,000	$6,563,034	$36,581,788	$10,115,178			
			TOTALS:	**$151,582,264**		**$151,582,264**	**$32,021,547**	**$105,898,220**	**$13,662,497**			

Notes:

1) *Education & General (E&G) Operating Projects* is a consolidated line item of all FCO projects, as defined in Board reg 14.001, funded from current year E&G operating funds. No individual project funded in whole or in part shall exceed $1M, per Board reg 9.007(3)(a)1.

2) *Dedicated Reserves for Future Maintenance* - is a consolidated line item of planned maintenance expenditures to be funded from the dedicated reserves established pursuant to Section 1001.706(12)(c)1,F.S, and/or Board reg 14.002.

3) *Carryforward (CF) - Small Projects* is a consolidated line item of all FCO projects with a cost up to $2M funded in whole or in part from from CF funds, pursuant to Board reg. 14.003(2)(b). Includes replacement of facilities less than 10,000 gross sf. This is a single line item in the FCO budget. For a list of individual projects, refer to the Carryforward Spending Plans (CFSP).

4) *Carryforward (CF) - Large Projects* includes any FCO project funded in whole or in part from CF funds, where total individual FCO project cost exceeds $2M, pursuant to Board reg. 14.003(2)(c) and expenditure limits described therein. May also be reflected as one of multiple funding sources under categories State Appropriate Projects and Non-Appropriated Projects.

5) *State Appropriated Projects* - this category includes all FCO projects utilizing funds originally appropriated as FCO funds by the State of Florida, notwithstanding criteria in Board reg 14.001. These funds should never be included in the operating budget. Examples, PECO (including Sum-of-Digits) and CITF. Reference Board reg 14.003(12)(d). For the purpose herein, all projects $2 million or less can be consolidated into a single line item.

6) *Non-Appropriated Projects* - this category includes all university FCO projects that have not directly or indirectly used funds appropriated by the State. Examples include private donations, athletic revenues, federal grants, housing/parking revenue bonds, etc. Reference Board reg 14.003(2)(e). For the purpose herein, all projects $2 million or less can be consolidated into a single line item.

7) In light of the definition of "board" Section 1013.01, F.S., and the requirements of s. 1031.61, F.S., the FCO Budget does not apply to those projects acquired, constructed, and owned by a Direct Support Organization or under a Public Private Partnership.

2026-2027 Operating Budget & E&G Carryforward Spending Plan

University Name: ___UNIVERSITY OF WEST FLORIDA________________________________

2026-2027 Operating Budget & E&G Carryforward Spending Plan Certification Representations
I hereby certify to the Board of Governors that the referenced 2026-2027 Operating Budget and E&G Carryforward Spending Plan provided to the Board of Governors in accordance with my fiduciary responsibility to the university are true and materially correct to the best of my knowledge. I further certify that these documents have been reviewed and approved by the Board of Trustees at its meeting held on ______________________________, and that funds will only be expended in accordance with the approved budget as well as all applicable Statutes, Board of Governors' Regulations, and university regulations. I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements may render this certification void. My signature below acknowledges that I have read and understand these statements. Certification: ____ Date______________________ Chief Financial Officer Certification: ____ Date______________________ President
I certify that the above-referenced university documents for fiscal year 2026-2027 have been approved by the University Board of Trustees and are true and materially correct to the best of my knowledge. Certification: ____ Date______________________ Board of Trustees Chair

Select Year: 2025 Go

The 2025 Florida Statutes

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.

[1](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.

[1](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.

[1]**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.

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.

Authority: Section 7(d), Art. IX, Fla. Const., History–New 5-5-2020, Amended 11-4-2021, Amended 1-25-2023, 09-08-23.

Board of Trustees
UNIVERSITY OF WEST FLORIDA

Item #BOT INFO-1
Information Item

Board of Trustees
Special Full Board Meeting
September 17, 2026

DSO Operating Budget and Resources Utilized in FY2026 Certifications

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Recommended Action:
Informational; no board action needed

Background Information:
BOG Regulation 9.011 requires 'Operating budgets of support organizations be prepared at least annually and approved by the organization's governing board and the board of trustees.' UWF has three DSOs: UWF Foundation, Inc., UWF Historic Trust, Inc., and UWF Business Enterprises, Inc. Each submitted their FY25-26 Operating Budget and Resource Utilization Plans to the BOT for approval at its June 12, 2025, meeting. We hereby present each DSO's certification of its use of resources, as requested by the DSO's Memorandum of Understanding.

Implementation Plan:
None.

Fiscal Implications:
Combined $27million in estimated revenue budget and $2.8 million in estimated university resources utilized.

Relevant Authority:
BOG REG 9.011 University Direct Support Organizations & Health Services Support Organizations

Supports Strategic Direction(s):
Strategic Direction 5: Infrastructure and Strategic Direction 6: Operational Excellence

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Documents:
1. Consolidated 2026 DSO Budget Certificates
2. BOG Regulation 9.011, University Direct Support Organizations

Prepared by:
• Tori Bennet, CEO & President UWF Foundation, Inc., ToriBennett@uwf.edu
• Dan Lucas, Vice President, Finance and Administration at the University of West Florida and CFO, University of West Florida Foundation, dlucas@uwf.edu
• Robert Overton, Executive Director of UWFHT, roverton@uwf.edu
• Dr. Ed Ranelli, CEO, UWF Business Enterprises, Inc., eranelli@uwf.edu

Presenter:
Jeffrey A. Djerlek, Senior Associate Vice President for Finance & University Controller

UNIVERSITY OF WEST FLORIDA

UWF Foundation, Inc.
11000 University Parkway
Pensacola, FL 32514

August 3, 2026

Kristie Johnson, Board of Trustees Liaison
c/o University of West Florida Board of Trustees
President's Office, Building 10
11000 University Parkway
Pensacola, FL 32514

RE: University Resource Allocation Certification

Dear University of West Florida Board of Trustees,

The University of West Florida Foundation, Inc. hereby certifies that all University resources allocated in the fiscal year ending June 30, 2026, were used only for the purposes approve by the Board of Trustees.

This certification is made pursuant to the Memorandum of Understanding approved on September 16, 2021, and entered into between University of West Florida ("the University"), acting for and on behalf of the University of West Florida Board of Trustees ("the Board of Trustees") and the University of West Florida Foundation, Inc. ("UWF Foundation" or "the Foundation"), acting on behalf of the University of West Florida Foundation, Inc. Board of Directors ("Foundation Board of Directors" or "the Foundation Board").

Respectfully,

Signed by: Tori Bennett 9877E2B4730B475...	DocuSigned by: Daniel Lucas B4AECDBD618545F...
Tori Bennett, CEO & President	Daniel Lucas, CFO
UWF Foundation, Inc.	UWF Foundation, Inc.

cc: Manny Diaz, Jr., UWF President
Jeffrey Djerlek, Senior Associate Vice President of Finance & Controller
David Fugett, UWF General Counsel
UWF Foundation, Inc.
Jessica Scholl, Moore, Hill & Westmoreland, PA

UNIVERSITY of WEST FLORIDA
HISTORIC TRUST

August 4, 2026

University of West Florida Board of Trustees
11000 University Parkway,
Building 10 RM 102
Pensacola, FL 32514

RE: UNIVERSITY RESOURCE ALLOCATION CERTIFICATION

Dear University of West Florida Board of Trustees:

The University of West Florida Historic Trust hereby certifies that all University resources allocated in the fiscal year ending June 30, 2026, were used only for the purposes approved by the Board of Trustees. We also certify that the UWFHT is complying with the terms of the agreement and in a manner consistent with the goals, including historic preservation goals, and purposes of the University and in the best interest of the State

This certification is made pursuant to the Memorandum of Understanding approved on July 26, 2021, and entered into between University of West Florida ("the University"), acting for and on behalf of the University of West Florida Board of Trustees ("the Board of Trustees") and the University of West Florida Historic Trust ("Historic Trust"), acting on behalf of the University of West Florida Historic Trust Board of Directors ("Historic Trust Board of Directors").

Respectfully,

Signed by:
Tori Bennett
9877E2B4730B475...
Tori Bennett, CEO
UWF Historic Trust

DocuSigned by:
Robert Overton
11E4FF8E2C124D0...
Robert Overton, Jr.
UWF Historic Trust

cc: Manny Diaz, UWF President
Dan Lucas, Vice President, Finance and Administration
David Fugett, UWF General Counsel Office
Jessica Scholl at Moore, Hill & Westmoreland, P.A.

July 31, 2026

University of West Florida Board of Trustees
11000 University Parkway, Building 10 RM 102
Pensacola, FL 32514

RE: UNIVERSITY RESOURCE ALLOCATION CERTIFICATION

Dear University of West Florida Board of Trustees:

The University of West Florida Business Enterprises, Inc. hereby certifies that all University resources allocated in the fiscal year ending June 30, 2026, were used only for the purposes approved by the Board of Trustees.

This certification is made pursuant to the Memorandum of Understanding approved on July 6, 2021, and entered into between University of West Florida ("the University"), acting for and on behalf of the University of West Florida Board of Trustees ("the Board of Trustees") and the University of West Florida Business Enterprises, Inc. ("UWF Business Enterprise" or "BEI"), acting on behalf of the University of West Florida Business Enterprises, Inc. Board of Directors ("BEI Board of Directors" or "the BEI Board").

Respectfully,

DocuSigned by:
Ed Ranelli
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Edward Ranelli, CEO
UWF Business Enterprises, Inc.

CC: Manny Diaz, Jr., UWF President
Daniel Lucas, Vice President, Finance and Administration
David Fugett, UWF General Counsel

9.011 University Direct Support Organizations and Health Services Support Organizations

(1) University boards of trustees may establish direct support organizations ("DSO") and health services support organizations and certify them to use university property, facilities and personal services. Such support organizations shall be organized and operated to serve the best interests or missions of the university, including a university's research, education and service missions, and may receive, hold, invest, and administer property and make expenditures to or for the benefit of the university or for the benefit of a research and development park or research and development authority affiliated with a university.

(2) Each board of trustees shall establish by regulation conditions with which a support organization must comply in order to use university property, facilities, or personal services and such additional conditions, controls, and requirements for support organizations as each board deems appropriate to provide for budget and audit review and oversight. In addition, the regulation must include the following conditions:

(a) The establishment of appropriate thresholds that delineate when approval by the board of trustees is required for the purchase of goods and services by a DSO.
(b) All debt issued by a DSO is subject to the State University System Debt Management Guidelines and all public-private partnership transactions involving a DSO are subject to the State University System Public-Private Partnership Guidelines.
(c) The establishment of appropriate thresholds that delineate when approval is required by the board of trustees for the acquisition of real property and the construction or renovation of facilities by a DSO.
(d) University personal services used by a DSO are subject to the remuneration requirements set forth in section 1012.976, Florida Statutes.
(e) A DSO is prohibited from using state funds for travel expenses incurred by the DSO.
(f) A DSO is prohibited from giving, either directly, or indirectly, any gift to a political committee as defined in section 106.011, Florida Statutes, for any purpose.

(3) The Director or Chief Executive Officer of the support organization shall report to the University President or designee.

(4) Operating budgets of support organizations shall be prepared at least annually, and approved by the organization's governing board and the university board of trustees. Significant changes in planned expenditures in the approved budget must be reported to the university board of trustees as soon as practicable but no later than the deadline established by a board of trustees.

(5) Support organizations shall provide for an annual audit conducted pursuant to university regulations or policies. The annual audit report shall be submitted to the university board of trustees for review. The audit report shall be submitted to the Board of Governors, and the Auditor General. The university board of trustees or designee, the Board of Governors, the Auditor General, and the Office of Program and Policy Analysis and Government Accountability may require and receive any records relative to the operation of a support organization from the organization or its independent auditors.

(6) Each support organization shall submit its federal Internal Revenue Service application for Recognition of Exemption form (Form 1023) and its federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990) to the university board of trustees or designee at the times required by the applicable regulation or policy of the board of trustees. Copies of such forms shall be provided by each university to the Board of Governors.

(7) As of July 1, 2019, any transfer of a state appropriation to a DSO is limited to funds pledged for capital projects.

(a) This regulation does not prohibit the transfer of non-state funds between university DSOs, or the transfer of non-state funds to the DSO, as long as the original source of funding was not a state appropriation.
(b) A DSO may transfer funds and provide the use of DSO property, facilities or personal services without any charge to the university.
(c) Effective for fiscal 2018-2019, and annually thereafter, each university will report to the Legislature and the Board of Governors all transfers of state funds to each university DSO, using the format and instructions specified by the Chancellor.

(8) A support organization shall provide equal employment opportunities to all persons, regardless of race, color, national origin, sex, religion, age, disability, marital status, veteran status, or any other basis protected by law.

(9) The chair of the university board of trustees shall appoint at least one representative to each DSO board of directors and executive committee (if any). The university president or designee shall also serve on the board of directors and executive committee of each DSO. The university board of trustees shall approve all appointments to any DSO board other than the chair's representative(s) or the president or president's designee. The chair's designee may not be the university president; nor may the chair and president appoint the same person to represent both the chair and the president on any one DSO board.

(10) University boards of trustees shall decertify a support organization if the university board of trustees or designee determines that the organization is no longer serving the best interest or mission of the university and decertification is appropriate. In

decertifying a support organization, the board of trustees shall require an accounting of the organization's assets and liabilities and take such reasonable action as necessary to secure the return of all university property and facilities as requested by the university.

Authority: Section 7(d), Art. IX, Fla. Const., History—Formerly 6C-3.12, 11-18-70, Amended and Renumber 12-17-74, Amended 4-14-76, 6-25-80, 8-11-85, Formerly 6C-9.11, Amended 9-28-86, 2-13-89, 4-10-90, 12-9-91, 8-1-94, 4-16-96, Amended and Renumbered 8-6-09, Amended 11-8-18.

Board of Trustees
UNIVERSITY OF WEST FLORIDA

Item #BOT INFO-2
Information Item

Board of Trustees
Special Full Board Meeting
September 17, 2026

Anticipated New Academic Programs for the 2026-27 Academic Year

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Recommended Action:
None – Review the Updated List of Anticipated New Academic Programs for the 2026-27 Academic Year

Background Information:
BOG Regulation 8.011 Academic Degree Program Coordination and Approval requires that the board of trustees of the institution must annually review a list of new academic degree programs the university wishes to implement in the upcoming academic year as well as updates to the list that occur throughout the year.

Implementation Plan:
1. The UWF Board of Trustees reviews the Updated List of Anticipated New Academic Programs for the 2026-27 Academic Year on September 17, 2026.
2. UWF submits the Updated List of Anticipated New Academic Programs for the 2026-27 Academic Year to the Board of Governors office on September 18, 2026.

Fiscal Implications:
None.

Relevant Authority:
BOG Regulation 8.011 Academic Degree Program Coordination and Approval

Supports Strategic Direction(s):
1.1 Provide high impact educational and co-curricular learning experiences that inspire, engage, and prepare students to become knowledgeable citizens and successful in their careers and lives.
3.1 Ensure excellent academic programs in areas of strategic importance to the University, region, and state.
4.1 Enhance the region's educational opportunities, economic development, health, and environmental sustainability.

Documents:
1. Updated List of Anticipated New Academic Programs for the 2026-27 Academic Year

Prepared by:
Dr. Angela Bryan, Asst. Vice President, Planning and Institutional Performance, Academic Affairs, abryan@uwf.edu

Presenter:
Dr. Dallas Snider, Vice Provost

Updated List of Anticipated New Academic Programs for the 2026-27 Academic Year

Background:

Board of Governors Regulation 8.011, Academic Degree Program Coordination and Approval, requires universities to provide the Board office with a list of the new academic degree programs that the university wishes to implement in the upcoming academic year. The university may make changes to the list during the academic year, but must inform the board of trustees and the Board office of any changes. The Board office will share the combined list for the System with CAVP and CAVP ACG to discuss program duplication and System coordination.

Instructions:

Please use the table below to report all new academic degree program proposals the university plans to submit to the Board office in the 2026-2027 Academic Year. This list would include degree programs that were submitted previously to the Board office. Your institution's board of trustees must have reviewed this list prior to submission to the Board office. Please submit the updated list via the Information Request System.

Updated List of Anticipated New Academic Programs for the 2026-27 Academic Year

CIP Code	Program Name	Level	Other SUS Institutions that Offer the Program	Projected Student Enrollment for Year 1	Date Submitted to the University Board of Trustees
13.1314	Physical Education Teacher Education	B	USF	20	Dec 2026
42.2804	Industrial/Organizational Psychology	M	UCF	15	Dec 2026

University of West Florida
Institution

Signed by:
Dallas Snider
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for Jaromy Kuhl
Signature of Provost/ Vice President for Academic Affairs

08/20/2026
Date

Board of Trustees
UNIVERSITY OF WEST FLORIDA

Item #BOT INFO-3
Information Item

Board of Trustees
Special Full Board Meeting
September 17, 2026

FY 2025-2026 Final Operating Budget Summary Performance

Recommended Action:
The FY 2025-2026 Final Operating Budget Summary Performance is provided for Trustee information and discussion only; no action is required.

Background Information:
Florida Board of Governors (BOG) Regulation 9.007 provides guidelines for each university to present and obtain approval for their annual operating budgets. In compliance with this regulation, the University of West Florida Board of Trustees approved and authorized the FY2025/26 Estimated Operating Budget Summary at its June 12, 2025, full board meeting.

Implementation Plan:
As required by regulation this report includes:
•A comparison of budgeted versus actual revenues and expenditures across all fund groups.
•Identification and explanation of major variances.
•Analysis of overall financial performance and institutional resource management.
•Assessment of fiscal implications for the University's ongoing operations and planning.

Fiscal Implications:
An actual $396.6 million revenue budget from all fund sources, or $190.8 million in Education & General. A total expense actual performance of $396.8 million spent, or $173.8 million spent for Education and General.

The final budget summary reflects the University's overall financial position, including state appropriations, tuition and fees, auxiliary operations, research activity, and other sources. It demonstrates UWF's commitment to strong fiscal stewardship, sustainability of operations, and alignment of resource use with institutional and systemwide priorities.

Relevant Authority:
Florida Board of Governors Regulations 9.007, State University Operating Budgets and Requests

Supports Strategic Direction(s):
This information item supports all seven Strategic Directions.

Documents:
1. PowerPoint of Highlights
2. FY 2025-2026 Operating Budget Summary, Final Year End

3. BOG Regulation 9.007, State University Operating Budgets and Requests

Prepared by:
• Jeffrey Djerlek, Senior Associate Vice President for Finance and University Controller, jdjerlek@uwf.edu
• Sharon Jordan, Associate Controller of Reporting, Budgets Office, sjordan@uwf.edu
• Tony Templeton, Assistant Controller, Budgets Office, ttempleton@uwf.edu
• Sarah Bloxson, Coordinator I, Budgets Office, sbloxson@uwf.edu

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

4th Quarter Budget Highlights

Education & General

- Total revenues: **$1.2M** above the 3-year estimated budget and **$20.7M** above the 3-year actual average
  - Enrollment growth increased SFTF revenues **by $7M**
  - State appropriations increased **$13M** over the 3-year history
- Expenditure growth was consistent with revenue growth
  - Salary & Benefits increased **$19M** for merit, benefits, and faculty recruitment & retention
  - Expenses increased **$1M** and Other Capital Outlay increased **$1M**

4th Quarter Budget Highlights (cont.)

Auxiliaries

- Fixed Capital Outlay increased **$33.7M** for Darrell Gooden Stadium
- Actual revenues exceeded the 3-year average by **$6.8M**, despite trailing estimated revenues
  - Fee revenue increased **$3.9M** over the 3-year history, driven by enrollment gains
  - Miscellaneous Receipts increased **$2.9M** from investment gains and commission income
- All funds ended with positive cash positions totaling **$128.7M**

University of West Florida
Consolidated BOT Approved Operating Budget Summary
Fourth 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
Beginning Balance	**$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**
Revenues & Transfers In:											
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. **Total Additions to Fund Balance**	$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. **Total Resources Available**	$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
Expenditures & Transfers Out:											
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. **Total Resources Used**	$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
Net Change	**$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)**
Statutory Carryforward Cash Reserve	**$0**	**($12,492,832)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**($12,492,832)**
Ending Balance	**$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
Fourth 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
Beginning Balance	**$0**	**$60,295,774**	**$65,639,411**	**$96,060**	**$1,549,615**	**$6,938,992**	**$3,547,281**	**$410,809**	**$2,869,789**	**$377,293**	**$141,725,024**
Revenues & Transfers In:											
1. State Appropriated Funds	$117,943,803	$0	$0	$0	$0	$0	$0	$0	$0	$0	$117,943,803
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)	$54,024,788	$0	$0	$0	$0	$0	$0	$0	$0	$0	$54,024,788
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. **Total Additions to Fund Balance**	$190,833,860	$0	$54,251,744	$6,806,000	$3,711,500	$29,131,700	$101,102,700	$236,840	$1,517,400	$202,942	$387,794,686
15. **Total Resources Available**	$190,833,860	$60,295,774	$119,891,155	$6,902,060	$5,261,115	$36,070,692	$104,649,981	$647,649	$4,387,189	$580,235	$529,519,710
Expenditures & Transfers Out:											
16. Salaries & Benefits	$130,131,363	$1,710,453	$19,737,231	$3,308,328	$2,131,040	$9,780,598	$0	$0	$149,100	$0	$166,948,113
17. Other Personal Services (OPS)	$8,395,955	$958,833	$7,614,991	$640,167	$1,172,806	$1,847,416	$0	$0	$0	$0	$20,630,168
18. Expenses	$47,763,735	$34,229,894	$22,402,576	$4,846,094	$1,095,588	$32,429,854	$102,959,000	$164,690	$869,217	$328,670	$247,089,318
19. Other Capital Outlay (OCO)	$1,746,731	$2,022,644	$456,560	$99,650	$0	$2,957,111	$0	$0	$2,276,877	$91,601	$9,651,174
20. Library Resources	$1,449,988	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,449,988
21. Risk Management	$604,589	$0	$0	$0	$0	$0	$0	$0	$0	$0	$604,589
22. Financial Aid	$741,499	$0	$0	$0	$0	$0	$0	$0	$0	$0	$741,499
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)	$650,000	($350,000)	($1,423,100)	$200,000	$0	$480,000	$0
26. Fixed Capital Outlay (FCO)	$0	$8,621,371	$45,323,038	$0	$0	$397,497	$0	$0	$0	$0	$54,341,906
27. **Total Resources Used**	$190,833,860	$47,543,195	$96,670,996	$8,200,739	$5,049,434	$47,062,476	$101,535,900	$364,690	$3,295,194	$900,271	$501,456,755
Net Change	**$0**	**($47,543,195)**	**($42,419,252)**	**($1,394,739)**	**($1,337,934)**	**($17,930,776)**	**($433,200)**	**($127,850)**	**($1,777,794)**	**($697,329)**	**($113,662,069)**
Statutory Carryforward Cash Reserve	**$0**	**($12,752,579)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**($12,752,579)**
Ending Balance	**$0**	**$0**	**$23,220,159**	**($1,298,679)**	**$211,681**	**($10,991,784)**	**$3,114,081**	**$282,959**	**$1,091,995**	**($320,036)**	**$15,310,376**

University of West Florida
Consolidated Operating Actual Summary
Fourth 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
Beginning Balance	**$0**	**$60,295,774**	**$65,639,411**	**$96,060**	**$1,549,615**	**$6,938,992**	**$3,547,281**	**$410,809**	**$2,869,789**	**$377,293**	**$141,725,024**
Revenues & Transfers In:								$0			
1. State Appropriated Funds	$117,943,803	$0	$0	$0	$0	$0	$0	$0	$0	$0	$117,943,803
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)	$54,024,788	$0	$0	$0	$0	$0	$0	$0	$0	$0	$54,024,788
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	$1,733,174	$307,943	$0	$189,604	$0	$0	$0	$0	$2,230,721
7. Fees	$0	$0	$37,655,219	$5,754,379	$3,762,625	$182,324	$1,610,572	$0	$1,541,977	$227,569	$50,734,665
8. Miscellaneous Receipts	$0	$0	$7,259,090	$3,602,064	$216	$1,324,429	$50,167,364	$265,343	$0	$0	$62,618,506
9. Other Grants & Donations	$0	$0	$74,066	$0	$0	$8,443,225	$0	$0	$0	$0	$8,517,291
10. Rent	$0	$0	$416,801	$18,724	$0	$0	$0	$0	$0	$0	$435,525
11. U.S. Grants	$0	$0	$0	$0	$0	$16,997,638	$53,795,240	$0	$0	$0	$70,792,878
12. City, County & State Grants	$0	$0	$0	$0	$0	$3,713,548	$0	$0	$0	$0	$3,713,548
13. Other Revenue	$0	$0	$5,982,988	$792	$0	$274,634	$325,361	$0	$147,754	$22,275	$6,753,804
14. **Total Additions to Fund Balance**	$190,833,860	$0	$53,121,338	$9,683,902	$3,762,841	$31,125,402	$105,898,537	$265,343	$1,689,731	$249,844	$396,630,798
15. **Total Resources Available**	$190,833,860	$60,295,774	$118,760,749	$9,779,962	$5,312,456	$38,064,394	$109,445,818	$676,152	$4,559,520	$627,137	$538,355,822
Expenditures & Transfers Out:											
16. Salaries & Benefits	$130,852,149	$1,253,287	$18,177,272	$3,243,444	$2,066,082	$9,778,813	$0	$0	$229,328	$0	$165,600,375
17. Other Personal Services (OPS)	$9,072,866	$541,782	$6,471,847	$616,389	$1,101,260	$1,842,301	$0	$0	$0	$0	$19,646,445
18. Expenses	$29,489,899	$12,507,977	$18,311,222	$6,565,210	$692,435	$18,482,468	$107,750,929	$100,346	$742,035	$85,788	$194,728,309
19. Other Capital Outlay (OCO)	$1,704,345	$697,786	$341,420	$27,150	$0	$1,504,483	$0	$0	$983,897	$70,723	$5,329,804
20. Library Resources	$1,449,988	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,449,988
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	$1,032,355	($1,230,112)	$644,534	($347,669)	($768,934)	$199,200	$0	$470,626	$0
26. Fixed Capital Outlay (FCO)	$0	$1,094,805	$7,275,399	$0	$0	$397,467	$0	$0	$0	$0	$8,767,671
27. **Total Resources Used**	$173,893,785	$16,095,637	$51,609,515	$9,222,081	$4,504,311	$31,657,863	$106,981,995	$299,546	$1,955,260	$627,137	$396,847,130
Net Change	**$16,940,075**	**($16,095,637)**	**$1,511,823**	**$461,821**	**($741,470)**	**($532,461)**	**($1,083,458)**	**($34,203)**	**($265,529)**	**($377,293)**	**($216,332)**
Statutory Carryforward Cash Reserve	**$0**	**($12,752,579)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**($12,752,579)**
Ending Balance	**$16,940,075**	**$31,447,558**	**$67,151,234**	**$557,881**	**$808,145**	**$6,406,531**	**$2,463,823**	**$376,606**	**$2,604,260**	**$0**	**$128,756,113**

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	BOT Approved FY2025-2026 Budget	Prior Quarter Modified Budget as of 03-31-2026	Current Modified Budget as of 06-30-2026	Change	Notes & Comments
Beginning Balance	**$0**	**$0**	**$0**	**$0**	
Revenues & Transfers In:					
1. State Appropriated Funds	$113,227,143	$117,433,449	$117,943,803	$510,354	3 BTs State Funded POSE Wvrs & LINE Funds
2. Enhancement Trust Fund (Lottery)	$19,193,632	$18,865,269	$18,865,269	$0	
3. Student Fee Trust Fund (Tuition)	$46,048,250	$46,048,250	$54,024,788	$7,976,538	Incr due to Enrollment Growth
4. Federal Grants Trust Fund (Education)	$0	$0	$0	$0	
5. Federal Grants Trust Fund (Discretionary)	$0	$0	$0	$0	
6. Sales of Goods & Services	$0	$0	$0	$0	
7. Fees	$0	$0	$0	$0	
8. Miscellaneous Receipts	$0	$0	$0	$0	
9. Other Grants & Donations	$0	$0	$0	$0	
10. Rent	$0	$0	$0	$0	
11. U.S. Grants	$0	$0	$0	$0	
12. City, County & State Grants	$0	$0	$0	$0	
13. Other Revenue	$0	$0	$0	$0	
14. **Total Additions to Fund Balance**	$178,469,025	$182,346,968	$190,833,860	$8,486,892	
15. **Total Resources Available**	$178,469,025	$182,346,968	$190,833,860	$8,486,892	
Expenditures & Transfers Out:					
16. Salaries & Benefits	$122,445,244	$130,295,033	$130,131,363	($163,670)	89 BTs Not Material
17. Other Personal Services (OPS)	$9,701,100	$10,045,649	$8,395,955	($1,649,694)	136 BTs ($1.1M) Sal Svgs to EXP, $501.0K Sum Svgs
18. Expenses	$42,790,581	$37,410,849	$47,763,735	$10,352,886	231 BTs $8.0M SFTF Gains, $1.1M Sal Svgs from OPS
19. Other Capital Outlay (OCO)	$803,400	$1,806,992	$1,746,731	($60,261)	14 BTs Not Material
20. Library Resources	$1,347,500	$1,463,907	$1,449,988	($13,919)	8 BTs Not Material
21. Risk Management	$634,900	$604,589	$604,589	$0	
22. Financial Aid	$746,300	$719,949	$741,499	$21,550	1 BT Not Material
23. Debt Service	$0	$0	$0	$0	
24. Expenditures From Carry Forward	$0	$0	$0	$0	
25. Transfers	$0	$0	$0	$0	1 BT Not Material
26. Fixed Capital Outlay (FCO)	$0	$0	$0	$0	
27. **Total Resources Used**	$178,469,025	$182,346,968	$190,833,860	$8,486,892	
Net Change	**$0**	**$0**	**$0**	**$16,973,784**	
Ending Balance	**$0**	**$0**	**$0**	**$16,973,784**	

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	BOT Approved FY2025-2026 Budget	Current Modified Budget as of 06-30-2026	3 Yr Historical Avg % of Budget	Y-T-D Estimated Budget Based On a 3 Year Average	Actuals as of 06-30-2026	Over /(Under) Estimated Budget	Encumbrances as of 06-30-2026	Notes & Comments
Beginning Balance	**$0**	**$0**	**0.00%**	**$0**	**$0**	**$0**	**$0**	
Revenues & Transfers In:								
1. State Appropriated Funds	$113,227,143	$117,943,803	100.00%	$117,943,803	$117,943,803	$0	$0	
2. Enhancement Trust Fund (Lottery)	$19,193,632	$18,865,269	100.00%	$18,865,269	$18,865,269	$0	$0	
3. Student Fee Trust Fund (Tuition)	$46,048,250	$54,024,788	97.77%	$52,821,477	$54,024,788	$1,203,311	$0	SFTF Gain and Investment Income recorded as Other Rev
4. Federal Grants Trust Fund (Education)	$0	$0	0.00%	$0	$0	$0	$0	
5. Federal Grants Trust Fund (Discretionary)	$0	$0	0.00%	$0	$0	$0	$0	
6. Sales of Goods & Services	$0	$0	0.00%	$0	$0	$0	$0	
7. Fees	$0	$0	0.00%	$0	$0	$0	$0	
8. Miscellaneous Receipts	$0	$0	0.00%	$0	$0	$0	$0	
9. Other Grants & Donations	$0	$0	0.00%	$0	$0	$0	$0	
10. Rent	$0	$0	0.00%	$0	$0	$0	$0	
11. U.S. Grants	$0	$0	0.00%	$0	$0	$0	$0	
12. City, County & State Grants	$0	$0	0.00%	$0	$0	$0	$0	
13. Other Revenue	$0	$0	0.00%	$0	$0	$0	$0	
14. **Total Additions to Fund Balance**	$178,469,025	$190,833,860		$189,630,549	$190,833,860	$1,203,311	$0	
15. **Total Resources Available**	$178,469,025	$190,833,860		$189,630,549	$190,833,860	$1,203,311	$0	
Expenditures & Transfers Out:								
16. Salaries & Benefits	$122,445,244	$130,131,363	94.63%	$123,143,134	$130,852,149	$7,709,015	$0	Incr in Actual Expenditures due to Perf Based Funding
17. Other Personal Services (OPS)	$9,701,100	$8,395,955	98.20%	$8,244,684	$9,072,866	$828,182	$0	Higher than Est Bud 3 Yr Avg, but in line with Actual 3 Yr trend
18. Expenses	$42,790,581	$47,763,735	62.76%	$29,978,540	$29,489,899	($488,641)	$890,499	
19. Other Capital Outlay (OCO)	$803,400	$1,746,731	53.28%	$930,624	$1,704,345	$773,721	$142,158	Lab equipment Hal Marcus College of Science & Eng
20. Library Resources	$1,347,500	$1,449,988	57.84%	$838,699	$1,449,988	$611,289	$0	Library Res are in line with BOT approved budget
21. Risk Management	$634,900	$604,589	100.00%	$604,589	$604,589	$0	$0	
22. Financial Aid	$746,300	$741,499	98.69%	$731,765	$719,949	($11,816)	$0	
23. Debt Service	$0	$0	0.00%	$0	$0	$0	$0	
24. Expenditures From Carry Forward	$0	$0	0.00%	$0	$0	$0	$0	
25. Transfers	$0	$0	0.00%	$0	$0	$0	$0	
26. Fixed Capital Outlay (FCO)	$0	$0	27.40%	$0	$0	$0	$0	
27. **Total Resources Used**	$178,469,025	$190,833,860		$164,472,035	$173,893,785	$9,421,750	$1,032,657	
Net Change	**$0**	**$0**		**$25,158,514**	**$16,940,075**			
Ending Balance	**$0**	**$0**		**$25,158,514**	**$16,940,075**			

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	Actuals as of 06-30-2023	Actuals as of 06-30-2024	Actuals as of 06-30-2025	Actuals as of 06-30-2026
Beginning Balance	**$0**	**$0**	**$0**	**$0**
Revenues & Transfers In:				
1. State Appropriated Funds	$81,068,007	$115,102,970	$116,219,428	$117,943,803
2. Enhancement Trust Fund (Lottery)	$17,781,190	$20,368,966	$19,193,632	$18,865,269
3. Student Fee Trust Fund (Tuition)	$42,972,814	$46,494,865	$47,816,841	$54,024,788
4. Federal Grants Trust Fund (Education)	$0	$0	$0	$0
5. Federal Grants Trust Fund (Discretionary)	$0	$0	$0	$0
6. Sales of Goods & Services	$0	$0	$0	$0
7. Fees	$0	$0	$0	$0
8. Miscellaneous Receipts	$0	$0	$0	$0
9. Other Grants & Donations	$0	$0	$0	$0
10. Rent	$0	$0	$0	$0
11. U.S. Grants	$0	$0	$0	$0
12. City, County & State Grants	$0	$0	$0	$0
13. Other Revenue	$0	$970,104	$2,325,692	$0
14. **Total Additions to Fund Balance**	$141,822,011	$182,936,905	$185,555,593	$190,833,860
15. **Total Resources Available**	$141,822,011	$182,936,905	$185,555,593	$190,833,860
Expenditures & Transfers Out:				
16. Salaries & Benefits	$92,336,963	$105,265,407	$118,869,496	$130,852,149
17. Other Personal Services (OPS)	$9,006,283	$10,061,064	$9,367,095	$9,072,866
18. Expenses	$24,600,096	$31,168,676	$29,565,401	$29,489,899
19. Other Capital Outlay (OCO)	$171,146	$621,831	$909,739	$1,704,345
20. Library Resources	$55,544	$0	$1,427,597	$1,449,988
21. Risk Management	$469,305	$592,462	$634,874	$604,589
22. Financial Aid	$719,949	$746,300	$746,300	$719,949
23. Debt Service	$0	$0	$0	$0
24. Expenditures From Carry Forward	$0	$0	$0	$0
25. Transfers	$0	$0	$0	$0
26. Fixed Capital Outlay (FCO)	$369,937	$0	$0	$0
27. **Total Resources Used**	$127,729,223	$148,455,740	$161,520,502	$173,893,785
Net Change	**$14,092,788**	**$34,481,165**	**$24,035,091**	**$16,940,075**
Ending Balance	**$14,092,788**	**$34,481,165**	**$24,035,091**	**$16,940,075**

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	BOT Approved FY2025-2026 Budget	Prior Quarter Modified Budget as of 03-31-2026	Current Modified Budget as of 06-30-2026	Change	Notes & Comments
Beginning Balance	**$65,228,720**	**$60,295,774**	**$60,295,774**	**$0**	
Revenues & Transfers In:					
1. State Appropriated Funds	$0	$0	$0	$0	
2. Enhancement Trust Fund (Lottery)	$0	$0	$0	$0	
3. Student Fee Trust Fund (Tuition)	$0	$0	$0	$0	
4. Federal Grants Trust Fund (Education)	$0	$0	$0	$0	
5. Federal Grants Trust Fund (Discretionary)	$0	$0	$0	$0	
6. Sales of Goods & Services	$0	$0	$0	$0	
7. Fees	$0	$0	$0	$0	
8. Miscellaneous Receipts	$0	$0	$0	$0	
9. Other Grants & Donations	$0	$0	$0	$0	
10. Rent	$0	$0	$0	$0	
11. U.S. Grants	$0	$0	$0	$0	
12. City, County & State Grants	$0	$0	$0	$0	
13. Other Revenue	$0	$0	$0	$0	
14. **Total Additions to Fund Balance**	$0	$0	$0	$0	
15. **Total Resources Available**	$65,228,720	$60,295,774	$60,295,774	$0	
Expenditures & Transfers Out:					
16. Salaries & Benefits	$1,498,600	$1,652,654	$1,710,453	$57,799	5 BTs Not Material
17. Other Personal Services (OPS)	$943,300	$929,078	$958,833	$29,755	4 BTs Not Material
18. Expenses	$43,674,798	$34,470,115	$34,229,894	($240,221)	57 BTs Not Material
19. Other Capital Outlay (OCO)	$2,583,500	$1,851,809	$2,022,644	$170,835	7 BTs Not Material
20. Library Resources	$0	$0	$0	$0	
21. Risk Management	$0	$0	$0	$0	
22. Financial Aid	$0	$0	$0	$0	
23. Debt Service	$0	$0	$0	$0	
24. Expenditures From Carry Forward	$0	$0	$0	$0	
25. Transfers	$0	$0	$0	$0	
26. Fixed Capital Outlay (FCO)	$4,035,690	$8,639,539	$8,621,371	($18,168)	1 BT Not Material
27. **Total Resources Used**	$52,735,888	$47,543,195	$47,543,195	$0	
Net Change	**($52,735,888)**	**($47,543,195)**	**($47,543,195)**	**$0**	
Statutory Carryforward Cash Reserve	**($12,492,832)**	**($12,560,286)**	**($12,752,579)**	**$192,293**	
Ending Balance	**$0**	**$192,293**	**$0**	**$192,293**	

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	BOT Approved FY2025-2026 Budget	Current Modified Budget as of 06-30-2026	3 Yr Historical Avg % of Budget	Y-T-D Estimated Budget Based On a 3 Year Average	Actuals as of 06-30-2026	Over /(Under) Estimated Budget	Encumbrances as of 06-30-2026	Notes & Comments
Beginning Balance	**$65,228,720**	**$60,295,774**	**100.00%**	**$0**	**$60,295,774**	**$0**	**$0**	
Revenues & Transfers In:								
1. State Appropriated Funds	$0	$0	0.00%	$0	$0	$0	$0	
2. Enhancement Trust Fund (Lottery)	$0	$0	0.00%	$0	$0	$0	$0	
3. Student Fee Trust Fund (Tuition)	$0	$0	0.00%	$0	$0	$0	$0	
4. Federal Grants Trust Fund (Education)	$0	$0	0.00%	$0	$0	$0	$0	
5. Federal Grants Trust Fund (Discretionary)	$0	$0	0.00%	$0	$0	$0	$0	
6. Sales of Goods & Services	$0	$0	0.00%	$0	$0	$0	$0	
7. Fees	$0	$0	0.00%	$0	$0	$0	$0	
8. Miscellaneous Receipts	$0	$0	0.00%	$0	$0	$0	$0	
9. Other Grants & Donations	$0	$0	0.00%	$0	$0	$0	$0	
10. Rent	$0	$0	0.00%	$0	$0	$0	$0	
11. U.S. Grants	$0	$0	0.00%	$0	$0	$0	$0	
12. City, County & State Grants	$0	$0	0.00%	$0	$0	$0	$0	
13. Other Revenue	$0	$0	0.00%	$0	$0	$0	$0	
14. **Total Additions to Fund Balance**	$0	$0		$0	$0	$0	$0	
15. **Total Resources Available**	$65,228,720	$60,295,774		$0	$60,295,774	$0	$0	
Expenditures & Transfers Out:								
16. Salaries & Benefits	$1,498,600	$1,710,453	65.20%	$1,115,158	$1,253,287	$138,129	$0	
17. Other Personal Services (OPS)	$943,300	$958,833	118.76%	$1,138,753	$541,782	($596,971)	$0	In line with Spndg Plans
18. Expenses	$43,674,798	$34,229,894	56.85%	$19,459,956	$12,507,977	($6,951,979)	$2,125,569	In line with Spndg Plans
19. Other Capital Outlay (OCO)	$2,583,500	$2,022,644	34.62%	$700,289	$697,786	($2,503)	$158,042	
20. Library Resources	$0	$0	0.00%	$0	$0	$0	$0	
21. Risk Management	$0	$0	0.00%	$0	$0	$0	$0	
22. Financial Aid	$0	$0	0.00%	$0	$0	$0	$0	
23. Debt Service	$0	$0	0.00%	$0	$0	$0	$0	
24. Expenditures From Carry Forward	$0	$0	0.00%	$0	$0	$0	$0	
25. Transfers	$0	$0	0.00%	$0	$0	$0	$0	
26. Fixed Capital Outlay (FCO)	$4,035,690	$8,621,371	41.40%	$3,569,372	$1,094,805	($2,474,567)	$5,565,844	Actual and Encumbrances are Larger than Est, but in keeping with Spndg Plans
27. **Total Resources Used**	$52,735,888	$47,543,195		$25,983,528	$16,095,637	($9,887,891)	$7,849,455	
Net Change	**($52,735,888)**	**($47,543,195)**		**($25,983,528)**	**($16,095,637)**			
Statutory Carryforward Cash Reserve	**($12,492,832)**	**($12,752,579)**		**$0**	**($12,752,579)**	**$0**	**$0**	
Ending Balance	**$0**	**$0**		**($25,983,528)**	**$31,447,558**			

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	Actuals as of 06-30-2023	Actuals as of 06-30-2024	Actuals as of 06-30-2025	Actuals as of 06-30-2026
Beginning Balance	**$24,863,612**	**$30,502,028**	**$54,324,323**	**$60,295,774**
Revenues & Transfers In:				
1. State Appropriated Funds	$0	$0	$0	$0
2. Enhancement Trust Fund (Lottery)	$0	$0	$0	$0
3. Student Fee Trust Fund (Tuition)	$0	$0	$0	$0
4. Federal Grants Trust Fund (Education)	$0	$0	$0	$0
5. Federal Grants Trust Fund (Discretionary)	$0	$0	$0	$0
6. Sales of Goods & Services	$0	$0	$0	$0
7. Fees	$0	$0	$0	$0
8. Miscellaneous Receipts	$0	$0	$0	$0
9. Other Grants & Donations	$0	$0	$0	$0
10. Rent	$0	$0	$0	$0
11. U.S. Grants	$0	$0	$0	$0
12. City, County & State Grants	$0	$0	$0	$0
13. Other Revenue	$0	$0	$0	$0
14. **Total Additions to Fund Balance**	$0	$0	$0	$0
15. **Total Resources Available**	$24,863,612	$30,502,028	$54,324,323	$60,295,774
Expenditures & Transfers Out:				
16. Salaries & Benefits	$418,223	$516,356	$1,242,320	$1,253,287
17. Other Personal Services (OPS)	$412,916	$611,064	$795,815	$541,782
18. Expenses	$6,322,518	$6,706,293	$10,814,739	$12,507,977
19. Other Capital Outlay (OCO)	$287,847	$561,385	$1,216,794	$697,786
20. Library Resources	$0	$0	$0	$0
21. Risk Management	$0	$0	$0	$0
22. Financial Aid	$0	$0	$0	$0
23. Debt Service	$0	$0	$0	$0
24. Expenditures From Carry Forward	$0	$0	$0	$0
25. Transfers	$0	$0	$0	$0
26. Fixed Capital Outlay (FCO)	$784,815	$2,266,206	$3,839,443	$1,094,805
27. **Total Resources Used**	$8,226,319	$10,661,304	$17,909,111	$16,095,637
Net Change	**($8,226,319)**	**($10,661,304)**	**($17,909,111)**	**($16,095,637)**
Statutory Carryforward Cash Reserve	**$0**	**$0**	**($8,996,954)**	**($12,752,579)**
Ending Balance	**$16,637,293**	**$19,840,724**	**$27,418,258**	**$31,447,558**

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

	BOT Approved FY2025-2026 Budget	Prior Quarter Modified Budget as of 03-31-2026	Current Modified Budget as of 06-30-2026	Change	Notes & Comments
Beginning Balance	**$62,905,750**	**$65,639,411**	**$65,639,411**	**$0**	
Revenues & Transfers In:					
1. State Appropriated Funds	$0	$0	$0	$0	
2. Enhancement Trust Fund (Lottery)	$0	$0	$0	$0	
3. Student Fee Trust Fund (Tuition)	$0	$0	$0	$0	
4. Federal Grants Trust Fund (Education)	$0	$0	$0	$0	
5. Federal Grants Trust Fund (Discretionary)	$0	$0	$0	$0	
6. Sales of Goods & Services	$1,976,400	$1,976,400	$1,976,400	$0	
7. Fees	$40,726,000	$40,726,000	$40,726,000	$0	
8. Miscellaneous Receipts	$5,924,000	$5,771,843	$5,771,843	$0	
9. Other Grants & Donations	$80,000	$80,000	$80,000	$0	
10. Rent	$371,700	$371,701	$371,701	$0	
11. U.S. Grants	$0	$0	$0	$0	
12. City, County & State Grants	$0	$0	$0	$0	
13. Other Revenue	$5,325,800	$5,325,800	$5,325,800	$0	
14. **Total Additions to Fund Balance**	$54,403,900	$54,251,744	$54,251,744	$0	
15. **Total Resources Available**	$117,309,650	$119,891,155	$119,891,155	$0	
Expenditures & Transfers Out:					
16. Salaries & Benefits	$16,569,700	$18,816,640	$19,737,231	$920,591	89 BTs $656.1K Cont Ed Prgms, $95.1K HAAS Cntr, & $88.8K Fin/Adm
17. Other Personal Services (OPS)	$6,560,700	$7,121,208	$7,614,991	$493,783	80 BTs $491.5K Cont Ed Prgms
18. Expenses	$20,116,500	$22,560,790	$22,402,576	($158,214)	148 BTs Not Material
19. Other Capital Outlay (OCO)	$106,000	$420,091	$456,560	$36,469	2 BTs Not Material
20. Library Resources	$0	$0	$0	$0	
21. Risk Management	$0	$0	$0	$0	
22. Financial Aid	$0	$0	$0	$0	
23. Debt Service	$0	$0	$0	$0	
24. Expenditures From Carry Forward	$0	$0	$0	$0	
25. Transfers	$1,136,600	$1,136,600	$1,136,600	$0	109s BTs Not Material
26. Fixed Capital Outlay (FCO)	$5,875,900	$11,473,902	$45,323,038	$33,849,136	19 BTs $33.7M B236 Darrell Gooden Stadium
27. **Total Resources Used**	$50,365,400	$61,529,231	$96,670,996	$35,141,765	
Net Change	**$4,038,500**	**($7,277,487)**	**($42,419,252)**	**$35,141,765**	
Ending Balance	**$66,944,250**	**$58,361,924**	**$23,220,159**	**$35,141,765**	

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

	BOT Approved FY2025-2026 Budget	Current Modified Budget as of 06-30-2026	3 Yr Historical Avg % of Budget	Y-T-D Estimated Budget Based On a 3 Year Average	Actuals as of 06-30-2026	Over /(Under) Estimated Budget	Encumbrances as of 06-30-2026	Notes & Comments
Beginning Balance	**$62,905,750**	**$65,639,411**	**100.00%**	**$65,639,411**	**$65,639,411**	**$0**	**$0**	
Revenues & Transfers In:								
1. State Appropriated Funds	$0	$0	0.00%	$0	$0	$0	$0	
2. Enhancement Trust Fund (Lottery)	$0	$0	0.00%	$0	$0	$0	$0	
3. Student Fee Trust Fund (Tuition)	$0	$0	0.00%	$0	$0	$0	$0	
4. Federal Grants Trust Fund (Education)	$0	$0	0.00%	$0	$0	$0	$0	
5. Federal Grants Trust Fund (Discretionary)	$0	$0	0.00%	$0	$0	$0	$0	
6. Sales of Goods & Services	$1,976,400	$1,976,400	106.53%	$2,105,468	$1,733,174	($372,294)	$0	
7. Fees	$40,726,000	$40,726,000	109.50%	$44,596,810	$37,655,219	($6,941,591)	$0	Est Budget 3-yr Avg due to Inc Enrollment
8. Miscellaneous Receipts	$5,924,000	$5,771,843	90.39%	$5,217,370	$7,259,090	$2,041,720	$0	Incr Due to Interest Income
9. Other Grants & Donations	$80,000	$80,000	1614.66%	$1,291,725	$74,066	($1,217,659)	$0	Decr Due to Foundation Donation for Sandy Sansing Sprts Medicine Cntr
10. Rent	$371,700	$371,701	93.09%	$346,027	$416,801	$70,774	$0	
11. U.S. Grants	$0	$0	0.00%	$0	$0	$0	$0	
12. City, County & State Grants	$0	$0	0.00%	$0	$0	$0	$0	
13. Other Revenue	$5,325,800	$5,325,800	198.00%	$10,545,079	$5,982,988	($4,562,091)	$0	In line with approved BOT budget
14. **Total Additions to Fund Balance**	$54,403,900	$54,251,744		$64,102,479	$53,121,338	($10,981,141)	$0	
15. **Total Resources Available**	$117,309,650	$119,891,155		$129,741,890	$118,760,749	($10,981,141)	$0	
Expenditures & Transfers Out:								
16. Salaries & Benefits	$16,569,700	$19,737,231	89.45%	$17,654,521	$18,177,272	$522,751	$0	Non-recuring wage action
17. Other Personal Services (OPS)	$6,560,700	$7,614,991	87.68%	$6,676,758	$6,471,847	($204,911)	$0	
18. Expenses	$20,116,500	$22,402,576	71.97%	$16,123,126	$18,311,222	$2,188,096	$643,612	Actual expenses in line with BOT approved budget
19. Other Capital Outlay (OCO)	$106,000	$456,560	37.87%	$172,891	$341,420	$168,529	$48,827	
20. Library Resources	$0	$0	0.00%	$0	$0	$0	$0	
21. Risk Management	$0	$0	0.00%	$0	$0	$0	$0	
22. Financial Aid	$0	$0	0.00%	$0	$0	$0	$0	
23. Debt Service	$0	$0	0.00%	$0	$0	$0	$0	
24. Expenditures From Carry Forward	$0	$0	0.00%	$0	$0	$0	$0	
25. Transfers	$1,136,600	$1,136,600	81.43%	$925,521	$1,032,355	$106,834	$0	
26. Fixed Capital Outlay (FCO)	$5,875,900	$45,323,038	26.61%	$12,059,554	$7,275,399	($4,784,155)	$37,440,085	Act and Enc Greater than Est due to B236 Darrell Gooden Stadium
27. **Total Resources Used**	$50,365,400	$96,670,996		$53,612,371	$51,609,515	($2,002,856)	$38,132,524	
Net Change	**$4,038,500**	**($42,419,252)**		**$10,490,108**	**$1,511,823**			
Ending Balance	**$66,944,250**	**$23,220,159**		**$76,129,519**	**$67,151,234**			

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

	Actuals as of 06-30-2023	Actuals as of 06-30-2024	Actuals as of 06-30-2025	Actuals as of 06-30-2026
Beginning Balance	**$49,981,020**	**$49,965,263**	**$57,136,250**	**$65,639,411**
Revenues & Transfers In:				
1. State Appropriated Funds	$0	$0	$0	$0
2. Enhancement Trust Fund (Lottery)	$0	$0	$0	$0
3. Student Fee Trust Fund (Tuition)	$0	$0	$0	$0
4. Federal Grants Trust Fund (Education)	$0	$0	$0	$0
5. Federal Grants Trust Fund (Discretionary)	$0	$0	$0	$0
6. Sales of Goods & Services	$1,640,406	$1,792,821	$1,815,125	$1,733,174
7. Fees	$28,647,176	$33,789,696	$38,619,452	$37,655,219
8. Miscellaneous Receipts	$3,199,297	$3,861,845	$4,905,642	$7,259,090
9. Other Grants & Donations	$89,086	$890,362	$2,741,883	$74,066
10. Rent	$354,034	$306,838	$405,167	$416,801
11. U.S. Grants	$0	$0	$0	$0
12. City, County & State Grants	$0	$0	$0	$0
13. Other Revenue	$4,434,765	$5,988,225	$5,290,955	$5,982,988
14. **Total Additions to Fund Balance**	$38,364,764	$46,629,787	$53,778,224	$53,121,338
15. **Total Resources Available**	$88,345,784	$96,595,050	$110,914,474	$118,760,749
Expenditures & Transfers Out:				
16. Salaries & Benefits	$12,000,102	$12,914,813	$14,912,736	$18,177,272
17. Other Personal Services (OPS)	$4,076,149	$5,117,254	$5,681,599	$6,471,847
18. Expenses	$18,871,948	$18,187,411	$20,164,781	$18,311,222
19. Other Capital Outlay (OCO)	$1,652,253	$266,501	$122,557	$341,420
20. Library Resources	$0	$0	$0	$0
21. Risk Management	$0	$0	$0	$0
22. Financial Aid	$0	$0	$0	$0
23. Debt Service	$0	$0	$0	$0
24. Expenditures From Carry Forward	$0	$0	$0	$0
25. Transfers	$1,285,746	$1,336,763	$1,162,900	$1,032,355
26. Fixed Capital Outlay (FCO)	$494,321	$1,636,058	$3,230,489	$7,275,399
27. **Total Resources Used**	$38,380,519	$39,458,800	$45,275,062	$51,609,515
Net Change	**($15,755)**	**$7,170,987**	**$8,503,162**	**$1,511,823**
Ending Balance	**$49,965,265**	**$57,136,250**	**$65,639,412**	**$67,151,234**

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

	BOT Approved FY2025-2026 Budget	Prior Quarter Modified Budget as of 03-31-2026	Current Modified Budget as of 06-30-2026	Change	Notes & Comments
Beginning Balance	**$20,100**	**$96,060**	**$96,060**	**$0**	
Revenues & Transfers In:					
1. State Appropriated Funds	$0	$0	$0	$0	
2. Enhancement Trust Fund (Lottery)	$0	$0	$0	$0	
3. Student Fee Trust Fund (Tuition)	$0	$0	$0	$0	
4. Federal Grants Trust Fund (Education)	$0	$0	$0	$0	
5. Federal Grants Trust Fund (Discretionary)	$0	$0	$0	$0	
6. Sales of Goods & Services	$280,000	$280,000	$280,000	$0	
7. Fees	$5,610,000	$5,610,000	$5,610,000	$0	
8. Miscellaneous Receipts	$908,000	$908,000	$908,000	$0	
9. Other Grants & Donations	$0	$0	$0	$0	
10. Rent	$8,000	$8,000	$8,000	$0	
11. U.S. Grants	$0	$0	$0	$0	
12. City, County & State Grants	$0	$0	$0	$0	
13. Other Revenue	$0	$0	$0	$0	
14. **Total Additions to Fund Balance**	$6,806,000	$6,806,000	$6,806,000	$0	
15. **Total Resources Available**	$6,826,100	$6,902,060	$6,902,060	$0	
Expenditures & Transfers Out:					
16. Salaries & Benefits	$3,113,600	$3,121,932	$3,308,328	$186,396	16 BTs Not Material
17. Other Personal Services (OPS)	$518,700	$524,923	$640,167	$115,244	16 BTs Not Material
18. Expenses	$3,692,100	$4,076,468	$4,846,094	$769,626	47 BTs $347.2K Fndtn Trnsfrs, $204.0K Trnf of Avail Cash
19. Other Capital Outlay (OCO)	$0	$27,150	$99,650	$72,500	1 BT Not Material
20. Library Resources	$0	$0	$0	$0	
21. Risk Management	$0	$0	$0	$0	
22. Financial Aid	$0	$0	$0	$0	
23. Debt Service	$0	$0	$0	$0	
24. Expenditures From Carry Forward	$0	$0	$0	$0	
25. Transfers	($693,500)	($693,500)	($693,500)	$0	42 BTs Not Material
26. Fixed Capital Outlay (FCO)	$0	$0	$0	$0	
27. **Total Resources Used**	$6,630,900	$7,056,973	$8,200,739	$1,143,766	
Net Change	**$175,100**	**($250,973)**	**($1,394,739)**	**$1,143,766**	
Ending Balance	**$195,200**	**($154,913)**	**($1,298,679)**	**$1,143,766**	

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

	BOT Approved FY2025-2026 Budget	Current Modified Budget as of 06-30-2026	3 Yr Historical Avg % of Budget	Y-T-D Estimated Budget Based On a 3 Year Average	Actuals as of 06-30-2026	Over /(Under) Estimated Budget	Encumbrances as of 06-30-2026	Notes & Comments
Beginning Balance	**$20,100**	**$96,060**	**100.00%**	**$96,060**	**$96,060**	**$0**	**$0**	
Revenues & Transfers In:								
1. State Appropriated Funds	$0	$0	0.00%	$0	$0	$0	$0	
2. Enhancement Trust Fund (Lottery)	$0	$0	0.00%	$0	$0	$0	$0	
3. Student Fee Trust Fund (Tuition)	$0	$0	0.00%	$0	$0	$0	$0	
4. Federal Grants Trust Fund (Education)	$0	$0	0.00%	$0	$0	$0	$0	
5. Federal Grants Trust Fund (Discretionary)	$0	$0	0.00%	$0	$0	$0	$0	
6. Sales of Goods & Services	$280,000	$280,000	105.08%	$294,228	$307,943	$13,715	$0	
7. Fees	$5,610,000	$5,610,000	101.05%	$5,668,744	$5,754,379	$85,635	$0	
8. Miscellaneous Receipts	$908,000	$908,000	153.88%	$1,397,259	$3,602,064	$2,204,805	$0	ASUN Conference and Foundation funding for NCAA payment
9. Other Grants & Donations	$0	$0	0.00%	$0	$0	$0	$0	
10. Rent	$8,000	$8,000	168.53%	$13,482	$18,724	$5,242	$0	
11. U.S. Grants	$0	$0	0.00%	$0	$0	$0	$0	
12. City, County & State Grants	$0	$0	0.00%	$0	$0	$0	$0	
13. Other Revenue	$0	$0	0.00%	$0	$792	$792	$0	
14. **Total Additions to Fund Balance**	$6,806,000	$6,806,000		$7,373,713	$9,683,902	$2,310,189	$0	
15. **Total Resources Available**	$6,826,100	$6,902,060		$7,469,773	$9,779,962	$2,310,189	$0	
Expenditures & Transfers Out:								
16. Salaries & Benefits	$3,113,600	$3,308,328	99.90%	$3,305,001	$3,243,444	($61,557)	$0	
17. Other Personal Services (OPS)	$518,700	$640,167	98.55%	$630,887	$616,389	($14,498)	$0	
18. Expenses	$3,692,100	$4,846,094	98.03%	$4,750,478	$6,565,210	$1,814,732	$36,150	$2.0M NCAA Division I App Fee
19. Other Capital Outlay (OCO)	$0	$99,650	59.50%	$59,293	$27,150	($32,143)	$72,500	
20. Library Resources	$0	$0	0.00%	$0	$0	$0	$0	
21. Risk Management	$0	$0	0.00%	$0	$0	$0	$0	
22. Financial Aid	$0	$0	0.00%	$0	$0	$0	$0	
23. Debt Service	$0	$0	0.00%	$0	$0	$0	$0	
24. Expenditures From Carry Forward	$0	$0	0.00%	$0	$0	$0	$0	
25. Transfers	($693,500)	($693,500)	313.74%	($2,175,809)	($1,230,112)	$945,697	$0	Incr Due to Admin Ovrhd/Fnd Trnfrs
26. Fixed Capital Outlay (FCO)	$0	$0	78.08%	$0	$0	$0	$0	
27. **Total Resources Used**	$6,630,900	$8,200,739		$6,569,850	$9,222,081	$2,652,231	$108,650	
Net Change	**$175,100**	**($1,394,739)**		**$803,863**	**$461,821**			
Ending Balance	**$195,200**	**($1,298,679)**		**$899,923**	**$557,881**			

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

	Actuals as of 06-30-2023	Actuals as of 06-30-2024	Actuals as of 06-30-2025	Actuals as of 06-30-2026
Beginning Balance	**$331,978**	**($39,929)**	**$267,390**	**$96,060**
Revenues & Transfers In:				
1. State Appropriated Funds	$0	$0	$0	$0
2. Enhancement Trust Fund (Lottery)	$0	$0	$0	$0
3. Student Fee Trust Fund (Tuition)	$0	$0	$0	$0
4. Federal Grants Trust Fund (Education)	$0	$0	$0	$0
5. Federal Grants Trust Fund (Discretionary)	$0	$0	$0	$0
6. Sales of Goods & Services	$413,989	$194,391	$269,821	$307,943
7. Fees	$4,790,095	$5,309,899	$5,514,445	$5,754,379
8. Miscellaneous Receipts	$1,300,325	$1,620,361	$1,532,059	$3,602,064
9. Other Grants & Donations	$0	$0	$0	$0
10. Rent	$10,777	$12,834	$12,078	$18,724
11. U.S. Grants	$0	$0	$0	$0
12. City, County & State Grants	$0	$0	$445	$0
13. Other Revenue	$862	$545	$0	$792
14. **Total Additions to Fund Balance**	$6,516,048	$7,138,030	$7,328,848	$9,683,902
15. **Total Resources Available**	$6,848,026	$7,098,101	$7,596,238	$9,779,962
Expenditures & Transfers Out:				
16. Salaries & Benefits	$3,036,908	$2,993,619	$2,934,648	$3,243,444
17. Other Personal Services (OPS)	$454,070	$484,318	$514,935	$616,389
18. Expenses	$3,907,253	$3,962,108	$4,462,367	$6,565,210
19. Other Capital Outlay (OCO)	$0	$21,833	$122,684	$27,150
20. Library Resources	$0	$0	$0	$0
21. Risk Management	$0	$0	$0	$0
22. Financial Aid	$0	$0	$0	$0
23. Debt Service	$0	$0	$0	$0
24. Expenditures From Carry Forward	$0	$0	$0	$0
25. Transfers	($523,652)	($648,342)	($772,219)	($1,230,112)
26. Fixed Capital Outlay (FCO)	$13,377	$17,175	$237,763	$0
27. **Total Resources Used**	$6,887,956	$6,830,711	$7,500,178	$9,222,081
Net Change	**($371,908)**	**$307,319**	**($171,330)**	**$461,821**
Ending Balance	**($39,930)**	**$267,390**	**$96,060**	**$557,881**

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

	BOT Approved FY2025-2026 Budget	Prior Quarter Modified Budget as of 03-31-2026	Current Modified Budget as of 06-30-2026	Change	Notes & Comments
Beginning Balance	**$1,653,905**	**$1,549,615**	**$1,549,615**	**$0**	
Revenues & Transfers In:					
1. State Appropriated Funds	$0	$0	$0	$0	
2. Enhancement Trust Fund (Lottery)	$0	$0	$0	$0	
3. Student Fee Trust Fund (Tuition)	$0	$0	$0	$0	
4. Federal Grants Trust Fund (Education)	$0	$0	$0	$0	
5. Federal Grants Trust Fund (Discretionary)	$0	$0	$0	$0	
6. Sales of Goods & Services	$0	$0	$0	$0	
7. Fees	$3,711,500	$3,711,500	$3,711,500	$0	
8. Miscellaneous Receipts	$0	$0	$0	$0	
9. Other Grants & Donations	$0	$0	$0	$0	
10. Rent	$0	$0	$0	$0	
11. U.S. Grants	$0	$0	$0	$0	
12. City, County & State Grants	$0	$0	$0	$0	
13. Other Revenue	$0	$0	$0	$0	
14. **Total Additions to Fund Balance**	$3,711,500	$3,711,500	$3,711,500	$0	
15. **Total Resources Available**	$5,365,405	$5,261,115	$5,261,115	$0	
Expenditures & Transfers Out:					
16. Salaries & Benefits	$1,997,800	$2,191,260	$2,131,040	($60,220)	5 BTs Not Material
17. Other Personal Services (OPS)	$1,358,900	$1,355,227	$1,172,806	($182,421)	5 BTs $182.69K Sal Svgs to Avail Cash
18. Expenses	$1,479,600	$1,146,078	$1,095,588	($50,490)	12 BTs Not Material
19. Other Capital Outlay (OCO)	$0	$0	$0	$0	
20. Library Resources	$0	$0	$0	$0	
21. Risk Management	$0	$0	$0	$0	
22. Financial Aid	$0	$0	$0	$0	
23. Debt Service	$0	$0	$0	$0	
24. Expenditures From Carry Forward	$0	$0	$0	$0	
25. Transfers	$420,000	$650,000	$650,000	$0	10 BTs Not Material
26. Fixed Capital Outlay (FCO)	$0	$0	$0	$0	
27. **Total Resources Used**	$5,256,300	$5,342,565	$5,049,434	($293,131)	
Net Change	**($1,544,800)**	**($1,631,065)**	**($1,337,934)**	**($293,131)**	
Ending Balance	**$109,105**	**($81,450)**	**$211,681**	**($293,131)**	

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

	BOT Approved FY2025-2026 Budget	Current Modified Budget as of 06-30-2026	3 Yr Historical Avg % of Budget	Y-T-D Estimated Budget Based On a 3 Year Average	Actuals as of 06-30-2026	Over /(Under) Estimated Budget	Encumbrances as of 06-30-2026	Notes & Comments
Beginning Balance	**$1,653,905**	**$1,549,615**	**100.00%**	**$1,549,615**	**$1,549,615**	**$0**	**$0**	
Revenues & Transfers In:								
1. State Appropriated Funds	$0	$0	0.00%	$0	$0	$0	$0	
2. Enhancement Trust Fund (Lottery)	$0	$0	0.00%	$0	$0	$0	$0	
3. Student Fee Trust Fund (Tuition)	$0	$0	0.00%	$0	$0	$0	$0	
4. Federal Grants Trust Fund (Education)	$0	$0	0.00%	$0	$0	$0	$0	
5. Federal Grants Trust Fund (Discretionary)	$0	$0	0.00%	$0	$0	$0	$0	
6. Sales of Goods & Services	$0	$0	0.00%	$0	$0	$0	$0	
7. Fees	$3,711,500	$3,711,500	99.39%	$3,688,685	$3,762,625	$73,940	$0	
8. Miscellaneous Receipts	$0	$0	0.00%	$0	$216	$216	$0	
9. Other Grants & Donations	$0	$0	0.00%	$0	$0	$0	$0	
10. Rent	$0	$0	0.00%	$0	$0	$0	$0	
11. U.S. Grants	$0	$0	0.00%	$0	$0	$0	$0	
12. City, County & State Grants	$0	$0	0.00%	$0	$0	$0	$0	
13. Other Revenue	$0	$0	0.00%	$0	$0	$0	$0	
14. **Total Additions to Fund Balance**	$3,711,500	$3,711,500		$3,688,685	$3,762,841	$74,156	$0	
15. **Total Resources Available**	$5,365,405	$5,261,115		$5,238,300	$5,312,456	$74,156	$0	
Expenditures & Transfers Out:								
16. Salaries & Benefits	$1,997,800	$2,131,040	90.88%	$1,936,714	$2,066,082	$129,368	$0	
17. Other Personal Services (OPS)	$1,358,900	$1,172,806	89.88%	$1,054,127	$1,101,260	$47,133	$0	
18. Expenses	$1,479,600	$1,095,588	62.62%	$686,111	$692,435	$6,324	$3,000	
19. Other Capital Outlay (OCO)	$0	$0	98.45%	$0	$0	$0	$0	
20. Library Resources	$0	$0	0.00%	$0	$0	$0	$0	
21. Risk Management	$0	$0	0.00%	$0	$0	$0	$0	
22. Financial Aid	$0	$0	0.00%	$0	$0	$0	$0	
23. Debt Service	$0	$0	0.00%	$0	$0	$0	$0	
24. Expenditures From Carry Forward	$0	$0	0.00%	$0	$0	$0	$0	
25. Transfers	$420,000	$650,000	98.07%	$637,432	$644,534	$7,102	$0	
26. Fixed Capital Outlay (FCO)	$0	$0	0.00%	$0	$0	$0	$0	
27. **Total Resources Used**	$5,256,300	$5,049,434		$4,314,384	$4,504,311	$189,927	$3,000	
Net Change	**($1,544,800)**	**($1,337,934)**		**($625,699)**	**($741,470)**			
Ending Balance	**$109,105**	**$211,681**		**$923,916**	**$808,145**			

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

	Actuals as of 06-30-2023	Actuals as of 06-30-2024	Actuals as of 06-30-2025	Actuals as of 06-30-2026
Beginning Balance	**$2,614,533**	**$2,168,792**	**$2,052,029**	**$1,549,615**
Revenues & Transfers In:				
1. State Appropriated Funds	$0	$0	$0	$0
2. Enhancement Trust Fund (Lottery)	$0	$0	$0	$0
3. Student Fee Trust Fund (Tuition)	$0	$0	$0	$0
4. Federal Grants Trust Fund (Education)	$0	$0	$0	$0
5. Federal Grants Trust Fund (Discretionary)	$0	$0	$0	$0
6. Sales of Goods & Services	($1,617)	$0	$0	$0
7. Fees	$3,115,411	$3,424,843	$3,591,633	$3,762,625
8. Miscellaneous Receipts	($20)	$0	$507	$216
9. Other Grants & Donations	$0	$0	$0	$0
10. Rent	$0	$0	$0	$0
11. U.S. Grants	$0	$0	$0	$0
12. City, County & State Grants	$0	$0	$0	$0
13. Other Revenue	$0	$0	$0	$0
14. **Total Additions to Fund Balance**	$3,113,774	$3,424,843	$3,592,140	$3,762,841
15. **Total Resources Available**	$5,728,307	$5,593,635	$5,644,169	$5,312,456
Expenditures & Transfers Out:				
16. Salaries & Benefits	$1,530,756	$1,434,617	$1,856,882	$2,066,082
17. Other Personal Services (OPS)	$823,363	$961,738	$999,595	$1,101,260
18. Expenses	$893,301	$789,322	$778,917	$692,435
19. Other Capital Outlay (OCO)	$41,700	$2,037	$23,515	$0
20. Library Resources	$0	$0	$0	$0
21. Risk Management	$0	$0	$0	$0
22. Financial Aid	$0	$0	$0	$0
23. Debt Service	$0	$0	$0	$0
24. Expenditures From Carry Forward	$0	$0	$0	$0
25. Transfers	$270,396	$353,892	$435,645	$644,534
26. Fixed Capital Outlay (FCO)	$0	$0	$0	$0
27. **Total Resources Used**	$3,559,516	$3,541,606	$4,094,554	$4,504,311
Net Change	**($445,742)**	**($116,763)**	**($502,414)**	**($741,470)**
Ending Balance	**$2,168,791**	**$2,052,029**	**$1,549,615**	**$808,145**

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), and the Phosphate Research Trust Fund. 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 paragraph (3)(a)(4)4. If 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 carryforward balance. The Carryforward 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 E&G Carryforward Spending Plan by November 15, 2020, and each November 15 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), Florida Statutes;
    b. Completion of a renovation, repair, or maintenance project (as defined in Board Regulation 14.001) that is consistent with section 1013.64(1), Florida Statutes, or replacement of a minor facility;
    c. Completion of a remodeling or infrastructure project (as defined in Board Regulation 14.001), including a project for a developmental research school, if such project is survey-recommended pursuant to section 1013.31, Florida Statutes;
    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, Florida Statutes;
    e. Operating expenditures that support the university's mission;
    f. Any purpose specified by the university board of trustees, including funding dedicated to maintenance reserve escrow accounts pursuant to Board Regulation 14.002 and section 1001.706(12)(c)1., Florida Statutes, or in the General Appropriations Act; 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 section 252.36, Florida Statutes.
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 carryforward 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)
   Enterprise Cybersecurity Resiliency (USF and FSU)
   Community School Grant Program (UCF)
   Lastinger Center for Learning (UF)
   Florida Center for Autism (UF)

(b) Contracts and Grants – reports actual and estimated year revenues, expenditures, and positions for university functions that 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 that 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 are 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 E&G activities only unless otherwise provided by law.

(7) 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. The approved or amended E&G Carryforward Spending Plan should be used to track actual E&G Carryforward expenditures during the fiscal year to ensure compliance with the spending plan.

(8) 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, 9-16-20, 8-26-22, 5-10-23, 9-8-23, 12-12-25.

Board of Trustees
UNIVERSITY OF WEST FLORIDA

Item #BOT INFO-4
Information Item

Board of Trustees
Special Full Board Meeting
September 17, 2026

2026 UWF Bonus Report

Recommended Action:
None – Information Only

Background Information:
Florida Board of Governors (BOG) adopted BOG Regulation 9.015, University Bonus Plans, on November 4, 2021. On March 18, 2022, the University of West Florida (UWF) Board of Trustees (BOT) approved HR-24.00-4/22, Bonuses, which was signed by the President on April 12, 2022. This policy was revised and signed by the President on January 16, 2024.

HR-24.01-01/24, Bonuses, policy section II E, Reporting to the UWF BOT, states that each year at the Fall BOT meeting, the President shall submit a report to the BOT certifying that the bonuses paid in the prior fiscal year were in accordance with the UWF policy and within the University's budget.

Pursuant to section 1012.978, Florida Statutes and Board of Governors Regulation 9.015, this report is now required to be submitted to the Board of Governors on an annual basis. This year, the report must be submitted by October 30, 2026.

Implementation Plan:
None

Fiscal Implications:
The total cost for bonuses paid in FY25-26 was $1,234,619.

Relevant Authority:
F.S. 1012.978
BOG Regulation 9.015, University Bonus Plans
HR-14.03-03/25, Compensation
HR-24.01-01/24, Bonuses

Supports Strategic Direction(s):
2: Employee Success

Documents:
1. 2025-2026 Bonuses for SUS Employees Data Collection Template UWF
2. HR-14.03-03/25, Compensation

3. HR-24.01-01/24, Bonuses
4. F.S. 1012.978
5. BOG Regulation 9.015

Prepared by:
Jamie C Sprague, Senior Associate Vice President, Human Resources, Division of Academic Affairs, jsprague@uwf.edu

Presenter:
Jamie C Sprague, Senior Associate Vice President, Human Resources, Division of Academic Affairs

Bonuses for State University System Employees - Reporting Instructions	Due: **10/30/2026**

This information is being collected pursuant to section 1012.978, Florida Statutes, and Board Regulation 9.015, which require universities to report on bonuses for state university system employees based on work performance or for purposes of recruitment and retention. Do not alter this template. If there is a need to change the template, please contact the University Budget Office contacts listed below. If the template is changed without prior approval, the file will be rejected, and a new response will be required in the original format.

Instructions:

1. **Fill in the required university contact information** in the yellow-highlighted cells below.
2. Go to Tab 2, titled "**SUS Employee Bonuses.**"
3. **Select your institution name** from the drop-down provided in cell **A3**.
4. **Provide the required bonus plan description** in cell **A6**. Attachments may be included along with this file to provide the bonus plan description. If attachments are provided, reference them in this cell.
5. **Fill in your institution's data** in columns **B, C, and D** in the yellow-highlighted cells in rows **15, 16, and 17**. Hover over the column headers in row **14** for additional information related to each item being reported.
6. **Provide the requested information and signature** at the bottom of the page certifying the data provided. Filling in the required information in the signature section of this file constitutes an official electronic signature for the purposes of certification of this submission.
7. **Submit your completed file** using the Information Requests System portal by Friday, October 30, 2026.

Notes:

1) Only include dollar amounts and counts that fit into the three categories provided: performance, recruitment, or retention.
2) Do not include bonuses paid as a result of collective bargaining agreements.

Include the university contact name and email for the staff that completed and approved this file.			
Data provided by:			
Name:	Jamie C Sprague	E-Mail:	jsprague@uwf.edu
Data approved by:			
Name:	Manuel Diaz, Jr	E-Mail:	mdiaz1@uwf.edu

Questions?

Contact Patty Thurman, Assistant Director, University Budgets at:
patty.thurman@flbog.edu
or Roger Strickland, Assistant Vice Chancellor of University Budgets at:
roger.strickland@flbog.edu

State University System of Florida
Bonuses for State University System Employees - Reporting Instructions

University of West Florida

Provide a description of the bonus plan:

Bons plan is attached- HR-24.01-01/24, Bonuses

Bonus Type	Bonus Plan Expenditures	Number of Awards	Reported to the BOT?
Performance	$ 1,228,619.00	357	YES
Recruitment	$6,000	2	YES
Retention			YES
Total	$ 1,234,619.00	359	

Notes:
1) Only include dollar amounts and counts that fit into the three categories provided: performance, recruitment, or retention.
2) Do not include bonuses paid as a result of collective bargaining agreements.

Electronic Certification & Signature:

The president of the university, or a designee, must complete the following:

I hereby certify that any bonuses paid during the reporting period complied with the criteria in the university's bonus plan and were paid from funds contained within the university's budget as approved by the board of trustees.

Electronic Signature   8/24/26 *Date*

Manuel Diaz, Jr
Printed/Typed Name

President
Title

University of West Florida
University Name

Note: Filling in the required information in the signature section of this file constitutes an official electronic signature for the purposes of certification of this submission.

Policy

UNIVERSITY POLICY HR-14.03-03/25

TO: The University of West Florida Community

FROM: Dr. Martha D. Saunders, President

SUBJECT: Compensation

RESPONSIBLE OFFICE: Human Resources

I. Purpose:

Pay issues shall be resolved in accordance with appropriate Florida Statutes, Board of Governors Regulations, University regulations, policies, and procedures, and relevant collective bargaining agreements. The University and Human Resources shall address pay issues in a fair and equitable manner.

II. Policy:

A. Pay Upon Original Appointment

1. Employees will be compensated relative to the market level for the job classification. Consideration may be given to substantial directly-related experience and comparable internal salaries, which may include factors such as job performance and level of responsibility.

2. Trainee and Provisional – University Work Force (UWF) Employees – These appointments are made in accordance with an approved training, hiring, and compensation plan developed by the appointing department and Human Resources.

B. Pay Increases

1. General Information

a. All pay increases are subject to the availability of funding.

b. A pay increase will not become effective until all documentation has been received and approved by Human Resources.

c. Employees must be in pay status in order to receive a pay increase of any kind.

d. Employees paid from contracts and grants, auxiliaries, or local funds shall be eligible for pay increases provided such increases are permitted and funded by the funding entity.

e. Retroactive effective dates for pay actions are not permitted. An exception can be requested of the Associate Vice President of Human Resources. If an exception is approved, the effective date of the pay increase will not cross over calendar years.

f. Employees returning from an unpaid leave shall receive mandatory pay increases granted during the period of unpaid leave, unless pay implementation instructions provide otherwise. In addition, an employee returning from unpaid leave may be considered for discretionary and merit increases.

g. Pay increases are not automatic. A change in job responsibility or job classification may or may not result in an increase. Increases in pay will be made with appropriate administrative approval and consultation with Human Resources.

2. Categories of Pay Increases – University Work Force (UWF) Employees

a. Position Orientation Year Increase – Upon successful completion of the initial orientation year, an employee may be eligible for a pay increase. The amount of the increase may vary depending on such factors as performance, internal equity, and budget appropriations. A Position Orientation Performance Evaluation must be completed and a rating of Above or higher must have been received before the orientation year increase is approved. A Position Orientation Year Increase may only be requested up to sixty days past the employee's one-year anniversary date.

b. Annual Pay Increase – The University may grant annual pay increases based on legislative action, Board of Trustees' Approval, or at the direction of the President.

c. Pay for Performance/Superior Performance Increase – Employees may be eligible to receive a pay increase based on performance if they meet both of the following criteria:

i. Employee must have a superior performance rating on the annual evaluation with supporting documentation of the specific ways the employee excelled in the accomplishment of assigned duties; and

ii. Employee may not have had any disciplinary actions (oral or written reprimand, or suspension) within the past five calendar years.

d. Permanent Duty/Job Change Increase – A pay increase may be given with proper administrative approval to an employee with a significant increase in the level or nature of assigned duties which are to continue on a permanent basis. Rationale for these increases includes changes in level of responsibility, skills, or knowledge within the current position and changes to classification.

e. Temporary Duty Increase – A temporary pay increase may be given with proper administrative approval to an employee serving in an interim position. Increases should not be given for assigned interim periods of less than thirty days. An employee may also be given a temporary duty increase for taking on documented additional duties over a specified time period. Employees may not retain the temporary increase after the expiration of the temporary duty.

f. Internal Equity Increase – An equity increase is intended to mitigate an internal pay inequity. Factors generally considered include relevant experience, job performance, and level of responsibility. The Associate Vice President of Human Resources must be consulted prior to the approval of the internal equity increase.

g. Market Increase – A market increase is intended to mitigate a documented external pay inequity using industry recognized applicable market data. Market increase proposals must consider University internal equity. The Associate Vice President of Human Resources must be consulted prior to the approval of the market equity increase.

3. Faculty Pay Increases – Subject to the provisions of the UFF Collective Bargaining Agreement, legislative action, Board of Trustees' approval, or at the discretion of the President, as appropriate.

C. Supplemental Pay Occurrences

1. On-call/Call Back/Shift Differential

a. On-Call pay – pay made available to employees for hours worked when they are called into work during a scheduled on-call period. If an employee is called back to the University to perform work outside the employee's normal scheduled working hours for the day, the time to and from work will be considered compensable work time.

b. Call back pay – pay made available to employees who are required to return to work to perform duties outside of the normal working hours. If an employee is called back to perform work outside the employee's normal scheduled working for that day, or while the University is experiencing an emergency or unscheduled closing, the employee shall be credited with the actual time worked, including to and from the employee's home to the assigned work location, or two hours, whichever is greater.

c. Shift differential pay – pay made available to employees who are required to work alternate shifts. Alternate shifts are determined by the department head in consultation with the Associate Vice President of Human Resources. Alternate shifts typically occur with Building Services, Facilities, and Utilities classifications.

i. Employees who work the second shift shall be paid a 5% differential per hour.

ii. Employees who work the third shift shall be paid a 10% differential per hour.

2. Asbestos-Related and Lead Abatement Activities

a. Small-Scale Infrequent and Significant/On-Going Asbestos-Related and Lead Abatement Activities

i. Asbestos-related and lead abatement duties must be included in the employee's current position description and the employee must have satisfactorily passed the required training.

ii. The employee shall receive an additional 15% per hour for only those hours actually spent in asbestos-related or lead abatement activities or a minimum of two hours, whichever is greater. If asbestos or lead activity is recognized in an employee's hiring rate, the employee is not entitled to additional supplemental pay.

iii. Any asbestos-related or lead abatement supplemental pay that occurs during the time that an employee is in overtime status shall be included in the regular rate of pay for overtime calculation.

D. Additional/Extra Compensation

1. Pay for appointments up to the available established full-time employee (FTE) for the position shall be from funds designated as Salaries.

2. Pay for the portion of an appointment in excess of the available established FTE for the position and for activities of limited duration where no FTE is assigned shall be from funds designated as OPS.

3. Non-exempt University Work Force (UWF) employees who perform additional work outside of their current classification may be eligible for additional/extra compensation. Compensation for these additional services, which are not an extension of their current job description and therefore not eligible for overtime, should take into consideration the complexity of the additional assignment and the employee's qualifications.

4. Appropriate compensation for qualified employees to teach credit and non-credit courses/workshops and preparation related to such courses/workshops shall be determined by the appropriate Dean and the Provost.

E. Presidential Designated Pay

1. Cost of Living Adjustment (recurring) – the President may elect to give a recurring cost of living adjustment.

2. Cost of Living Adjustment (non-recurring) – the President may elect to give a non-recurring cost of living adjustment.

3. Eligibility requirements for either the recurring or non-recurring cost of living adjustment will be outlined in a communication from the President.

F. Miscellaneous

1. Moving Expenses – Moving expenses may be provided as part of a recruitment package with approval by the Division Head.

2. Health or Safety Equipment – When the University requires an employee to use or wear health or safety equipment, such equipment shall be provided by the University at no cost to the employee.

G. Compensation Maximums

1. The University President may not receive more than $200,000 in remuneration from public funds. The University may, itself or through a component unit, provide cash or cash-equivalent compensation from funds that are not public funds in excess of the $200,000 limit.

   a. Remuneration includes salary, bonuses, and cash-equivalent compensation paid to the President by the University for work performed, excluding health insurance and retirement benefits.

   b. Public funds are defined as funds appropriated from general revenue, state trust funds, including the student and other fees trust funds, educational enhancement trust fund, phosphate research trust fund, or any funds from a state university trust fund regardless of repository.

   c. Cash-equivalent compensation means any benefit that may be assigned an equivalent cash value.

2. A University employee may not receive more than $250,000 in remunerations from public funds. The University may, itself or through a component unit, provide cash-equivalent compensation from funds that are not public funds to a University employee in excess of the $250,000 limit.

   a. Remuneration includes salary, bonuses, and cash-equivalent compensation paid to an employee by the University for work performed, excluding health insurance and retirement benefits.

   b. Public funds are defined as funds appropriated from general revenue, state trust funds, including the student and other fees trust funds, educational enhancement trust fund, phosphate research trust fund, or any funds from a state university trust fund regardless of repository.

c. Cash-equivalent compensation means any benefit that may be assigned an equivalent cash value.

3. University teaching faculty in instructional programs as listed in Florida Board of Governors Regulation 9.006, University Personnel Definitions and Compensation, are excluded from the $250,000 limit.

Signed by:
Martha Saunders
D54A387C376848D...

Approved by: ______________________ **Date:** 03/31/2025
Dr. Martha D. Saunders

Authority: Section 1001.74, Florida Statutes
Sections 1012.975 and 1012.976, Florida Statutes
Relevant Collective Bargaining Agreements

Cross Ref.: University Policy HR-24, Bonuses
BOG Reg. 9.006, University Personnel Definitions and Compensation

History: Created July 2004; amended March 2023, September 2023, and March 2025

Last Review: March 2025

Policy

UNIVERSITY POLICY HR-24.01-01/24

TO: The University of West Florida Community

FROM: Dr. Martha D. Saunders, President

SUBJECT: Bonuses

RESPONSIBLE OFFICE: President and Human Resources

I. Purpose:

The University of West Florida (UWF or University) bonus plan is designed to comply with Sections 110.131(3), 215.425(3) and 1012.978, Florida Statutes, and the Florida Board of Governors Regulation 9.015. The University shall provide incentive bonuses based on work performance as well as addressing recruitment and retention needs. A bonus is a one-time monetary award given to an employee that is not added to the employee's base salary.

II. Policy:

A. Work Performance Bonuses

Evaluation Criteria: The evaluation criteria for these bonuses include, but are not limited to, documented work performance involving increased duties/responsibilities, successful completion of a special project, attainment of established goals, superior performance, or specific achievements or assignments of significance.

1. Performance-Based Bonus

   The Performance-Based Bonus is to recognize an employee who has demonstrated continuous outstanding performance or who has made a significant contribution to the University's mission as well as departmental objectives. To be eligible to receive this bonus, the employee must have the highest rating on a current performance evaluation on file. The employee must not have had any disciplinary action in the past twelve months.

2. Project-Based Bonus

   The Project-Based Bonus is to recognize an employee upon the successful completion of a special project with pre-determined goals or performance levels in addition to the employee's regularly assigned duties. The special project must have a specified start date and an end date. The employee must not have had any disciplinary action in the past twelve months.

3. Additional Duties Bonus

   The Additional Duties Bonus is to recognize an employee who has assumed additional duties. This would be in lieu of a temporary pay increase for the additional duties when the length of time was not known at the onset of the temporary duties.

4. Variable Compensation Plan Award

   The Variable Compensation Plan (VCP) Award is a pre-approved plan that provides for a bonus based on successful attainment of established goals. A VCP establishes a method for recognizing the employee's contribution to departmental objectives, which typically include revenue generation and specific targets to be achieved with a pay-out schedule based on achieving the stated goals within the fiscal year. The VCP may also recognize an employee that implements a plan or a program that saves the University money. In both cases, a plan outlining the specific goals, a timeline for completion, and a review of goal attainment must be in writing and approved by the Division Head and the Associate Vice President of Human Resources prior to receiving the bonus. The employee must not have had any disciplinary action in the past twelve months.

5. Recognition Awards

   Recognition Awards serve to recognize an employee for superior performance or specific achievements in designated categories. The University community gathers each year to honor and recognize employees for their outstanding achievements and years of service through the Service and Recognition Awards program. Select University Work Force and Other Personal Services employees are recognized with the Nautilus Excellence Award for significant achievements within the University, Department, or Community. Various faculty excellence awards are presented during the annual Honors Convocation ceremony.

B. Recruitment (Sign-On) Bonuses

Evaluation Criteria: The evaluation criteria for these bonuses include, but is not limited to, identification of external candidates with desirable specialized skills and exceptional experience, or where market conditions or departmental structure merit such an award.

C. Retention Bonuses

Evaluation Criteria: The evaluation criteria for these bonuses include, but is not limited to, circumstances to address verified offers of competing employment, address market conditions that are significantly higher than the current salary, ameliorate salary compression or inversion, or acknowledge successful completion of career development, training, or certification programs that are in the best interests of the University or support the mission of the University. There must be a current performance evaluation on file for the employee to be eligible for this bonus. An employee may only receive one retention bonus in each category listed below. The employee must be in their current eligible position for at least one year prior to receiving bonus and must not have had any disciplinary action in the past twelve months.

1. One-Time Payment in Lieu of Salary Increase

   A one-time payment in lieu of a salary increase may be made to an employee where the University's budget cannot reasonably support recurring salary increases but can support one-time payments using non-recurring funds. Such one-time payments enhance retention of the valuable employee and avoid the cost to the University of replacing an individual who may leave to seek an increase in salary elsewhere.

2. Educational Incentive Awards

   Educational Incentive Awards are given to encourage an employee to acquire a degree, a professional license, or a professional certification from an accredited institution or professional organization. The course of study should be relevant to the position and/or department needs. Educational Incentive Awards are not available for degrees, professional certifications, or licenses that are a current job requirement.

D. Delegations of Authority

The University of West Florida Board of Trustees (UWF BOT) delegates authority to the President or the President's designee to establish procedures to implement this bonus plan, including levels of approvals and compensation for specific bonuses described in this bonus plan. The University's bonus plan shall be overseen by the Associate Vice President of Human Resources for all out of unit faculty and out of unit University Work Force staff members.

E. Reporting to the UWF BOT

The Florida Board of Governors requires that bonuses paid pursuant to this plan be reported to the UWF BOT on a schedule to be set by the Board. Starting with the UWF BOT meeting of the Fall 2022 semester and each year thereafter, the President shall submit a report to the UWF BOT that certifies any bonuses paid during the prior fiscal year complied with the criteria in this bonus plan and that the bonuses were within the University's budget as approved by the UWF BOT. The total amount of funds paid for performance, recruitment, and retention bonuses shall be included in the report. Once the report has been approved by the UWF BOT, the Associate Vice President of Human Resources or the President's other designee will submit the report to the Board of Governors as required by BOG Reg. 9.015.

Approved by: DocuSigned by: Martha Saunders D54A387C376848D **Date:** 01/16/2024

Dr. Martha D. Saunders

Authority: §110.131, Florida Statutes
§215.425, Florida Statutes
§1012.978, Florida Statutes
Board of Governors Regulation 9.015
Relevant UWF Collective Bargaining Agreements

Cross Ref.: None

History: Approved April 2022; revised January 2024

Last Review: January 2024

Select Year: 2025 Go

The 2025 Florida Statutes

Title XLVIII	Chapter 1012	View Entire Chapter
EARLY LEARNING-20 EDUCATION CODE	PERSONNEL	

1012.978 Bonuses for state university system employees.—Notwithstanding s. 215.425(3), a university board of trustees may implement a bonus scheme based on awards for work performance or employee recruitment and retention. The board of trustees must submit an annual report to the Board of Governors when awarding bonuses. The Board of Governors shall develop a regulation to ensure consistency in the implementation of this section.

History.—s. 5, ch. 2021-160; s. 5, ch. 2023-95.

9.015 University Bonus Plans

(1) Pursuant to section 1012.978, Florida Statutes, each board of trustees may establish and implement one or more plans that authorize the award of bonuses based on employee work performance or for purposes of recruitment and retention.

   (a) Each university plan must set forth the categories of employees who are eligible to receive bonuses and the evaluation criteria by which bonuses may be awarded. Evaluation criteria for plans based on employee work performance may include, but are not limited to, documented work performance involving increased duties/responsibilities, successful completion of a special project, attainment of established goals, superior performance, or specific achievements or assignments of significance. For plans developed for recruitment, evaluation criteria may include, but are not limited to, candidates with desirable specialized skills and exceptional experience, or where market conditions or departmental structure merit such a recruitment award. For plans developed for purposes of addressing retention, evaluation criteria may include, but are not limited to, circumstances to address verified offers of competing employment, to address market conditions which are significantly higher than the current salary, to ameliorate salary compression or inversion, or to acknowledge successful completion of career development, training, or certification programs that are in the best interests of the university or support the mission of the university.

   (b) Each university may authorize the inclusion of provisions that award bonuses in collective-bargaining agreements that are duly ratified by the board of trustees. Any bonus provisions in such agreements must be based upon standards appropriate to institutions of higher education or relevant industry standards.

(2) Any university bonus plan that is consistent with the provisions set forth herein may be implemented upon approval by the university board of trustees. This regulation applies to bonus plans created under section 1012.978, Florida Statutes.

(3) Comprehensive incentive-based compensation programs implemented for services related to the delivery of clinical care through a university Faculty Practice Plan approved by the Board of Governors and operating in accordance with Regulation 9.017 or another healthcare-related program are authorized upon approval by the university board of trustees.

(4) Each year, on a schedule established by the university board of trustees, the President shall submit a report to the board of trustees. The report shall contain the following: a description of the bonus plan; the President's certification, or that of an official designee, that any bonuses paid during the reporting period complied with the criteria in the university's bonus plan and were paid from funds contained within the university's budget as approved by the board of trustees; and the total amount paid during the reporting period for performance, recruitment and retention bonuses. This report shall then be annually provided to the Board of Governors.

Authority: Section 7(c), Art. IX, Fla. Const.; section 1012.978, Fla. Stat.; History: New 11-04-2021; Amended 11-09-2023, 06-25-2026