

**5% Statutory Reserve Requirement:** in compliance with 1011.40(2), Florida Statutes, each institution shall provide a written notification to the Board of Governors if, at any time, the unencumbered balance in the education and general fund of the university board of trustees approved operating budget goes below 5 percent. As a result, each university reserves an amount equal to 5 percent of its unencumbered balance in the education and general fund.

**University Board of Trustees Reserve Requirement:** the amount of unrestricted funds set aside by the University Board of Trustees to address critical, unforeseen, or non-discretionary items that require immediate funding.

**Pass-Through Funds:** funds that have been designated by the Legislature or another entity to be provided to an external source.

**Restricted by Appropriations:** funds appropriated by the Legislature for a specific purpose as identified by law or through legislative work papers.

**Compliance Program Enhancements:** Initiatives associated with being in compliance with federal law, state law, BOG Regulations or any other entity with which the University must comply.

**Audit Program Enhancements:** Initiatives associated with programs supporting audit programs of the institution

**Campus Security and Safety Enhancements – Safety Issues:** the support of campus security and/or safety issues, such as the recruitment of police officers, vehicles, and equipment. This issue may also include mental health counseling and services

**Student Services, Enrollment and Retention:** funds to support student services programs, address enrollment and assist with retention efforts to support timely graduation

**Student Financial Aid:** funds aimed to reduce student costs and provide opportunity for higher education

**Faculty/Staff Instructional and Advising Support and Start Up Funding:** funds identified to support instructional and advising activities, and/or start-up packages for new faculty. Start up packages are often expended over a

**Faculty Research and Public Service Support and Start Up Funding:** funds identified to support research and public service, and the start up funding required. Start up packages are often expended over a multi-year period.

**Library Resources:** materials and database access required to support programs of study and research.

**Infrastructure, Capital Renewal, Roofs:** funds to support the maintenance of university building infrastructures. Such costs may include the following: preventive maintenance, replacement of parts, systems or components; and other activities needed to preserve or maintain the asset.

**Utility Costs:** the support of utility costs throughout the university.

**Information Technology (ERP, Equipment, etc.):** funds to improve operational productivity, educational improvements, and technological innovation. Also for the implementation and/or maintenance of ERP systems and technological equipment purchases.

**Facility Renovation and Repair:** funds set aside to renovate and/or repair as needed campus facilities