



## Overview of Funding Sources

### Education and General (E&G)

#### *OMNI funds 1XX and 2XX*

Appropriated by the State Legislature. Includes General Revenue (primarily Florida's sales tax), Tuition and Fees, and Lottery. Spending must result in a direct, specific benefit to the University.

Note: Tuition Differential funds (OMNI funds 121 and 126) must be spent to enhance undergraduate education. Funds may not be used to pay salaries for graduate teaching assistants. For additional detail, see the [Tuition Differential Allocations memo](#) on the Budget Office website.

### Non-E&G

#### *Auxiliaries – OMNI funds 3XX*

Primarily sales to University departments, students, faculty, staff, and others. Also includes some non-E&G student fees. Spending from an auxiliary should be consistent with its mission/purpose.

Note: Surplus revenues from Market Tuition Rate auxiliaries (OMNI fund 325) may be used in support of non-auxiliary activities, but must follow E&G/auxiliary spending guidelines. For additional detail, see the [Departmental Guide to Distance Learning Auxiliary Operations](#) on the Budget Office website.

#### *Florida State University Schools – OMNI fund 510*

Revenues and expenditures related to the University's developmental research schools.

#### *Contracts & Grants – OMNI funds 520-570*

From contracts and grants related to sponsored research. Spending must comply with all university and agency requirements, and must follow the terms of the contract/grant.

#### *Student Activities – OMNI fund 610*

Primarily the student Activity and Service (A&S) fee, along with some self-generated revenues from the FSU Flying High Circus, the Oglesby Union, etc. A&S fee revenues are allocated by the student government association (SGA) and should be spent to benefit the student body in general. A&S fee revenue may not be spent on activities for which an admission fee is charged to students (except for SGA-sponsored concerts).

#### *Technology Fee – OMNI fund 615*

From the technology fee paid by students. Spending should enhance instructional technology resources for students and faculty.

#### *Vending – OMNI fund 620*

Commissions from vending machines. Spending must result in a general benefit to the University.