



THE FLORIDA STATE UNIVERSITY
BUDGET OFFICE

Overview of Funding Sources
Effective 7/1/2016

Education and General (E&G)

OMNI funds 110-241

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

Designated – OMNI funds 301, 330-336, 610-620, 650

Collected or set aside for a specific purpose, including funds administered by central offices or administrative departments, along with certain student fees. Spending from a designated department should be consistent with its mission/purpose.

Student Activities – OMNI fund 610

Primarily the student Activity and Service (A&S) fee, which is 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.

Auxiliaries – OMNI funds 310-325, 345-391, 630-636

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.

Restricted – OMNI funds 510-570, 660-665, 680

Resources whose use is limited by an external agency or donor to a specific manner, purpose, and/or timeframe.