BUDGET ENTITIES

A classification system that serves to identify funding sources. Budget entities include E&G (Education and General), auxiliary, C&G (Contracts and/or Grants), and other local funds (concessions, loans and scholarships, etc.).

► **E&G** – Educational and General (E&G) funds are comprised of state appropriations from general revenue (primarily Florida’s Sales Tax) and Educational Enhancement Trust Fund (lottery sales), as well as funds from student and other fees (tuition, out-of-state fees, and other miscellaneous fees). These funds are restricted for instructional, research, and public service activities and related administrative support.

► **Auxiliary** – Auxiliaries are those activities that are not instructional in nature but support the operation of the university. Auxiliaries generate revenue from the sale of goods and services to the university community. Some auxiliaries are partially or wholly funded by student fees. The primary auxiliary areas include Housing, Student Health Services, Parking Services, Computer Store, Telecommunications, Continuing Education, Dining Services, and the Bookstore.

► **C&G** – Contracts and Grants (C&G) includes sponsored research activities that are funded by federal, state, and private agencies. These funds are restricted for research activities and related administrative support.

► **Local** – All other funding sources, such as
  o Student Activities – funded by the activity and service fee paid by students to support student government and student clubs and organizations, including the Student Union and the Recreation and Wellness Center. Expenditures for these entities are funded by the activity and service fee and by revenue generated through functions in the facilities.
  o Concessions – funded from vending machine revenue. These funds are allocated across the university and can be used for events and other expenditures that support the university.
  o Student Financial Aid – loans and scholarships funded from federal, state, and private sources and disbursed to students.
  o Technology Fee – funded by technology fees paid by students to enhance instructional technology resources for students and faculty