

State University System of Florida
Glossary of Budget and Finance Terms

Activity and Service

Activity and Service is defined as a specific, identifiable, and measurable unit of work or service that is performed by an individual or a group of individuals. It is the basic unit of measurement for budgeting and financial reporting.

Auxiliary Enterprise operations that

The Auxiliary Enterprises budget covers

are self-supporting through user

charges. Par_ ing and Transportation at Student Health Services and other auxiliaries such as commissions on food services and book sales, rentals, and interdepartmental services. Each institution may determine whether its auxiliary services will be self-supporting on an individual or collective basis, except for athletics, which shall be a self-supporting entity."

Board Approved Fees

Board Approved Fees are defined as fees that have been approved by the Board of Regents for the State University System of Florida. These fees are typically used to fund specific projects or programs.

1/2 FYYb: YY`l`l G: žB 7: `UbX`l K :`

1/2 YgnDfYdUfUhc`b: YY`f@k`GW`cc`g`l` : † `UbX` : 5A l`

1/2 Gh XYbh@ZY`GYfj JWg: YY`l`l B: `

Bonded Projects (Capital Funding)

; YbYfU`m]bW XYg`l`ci g]b[`UbX`dUf_]b[`[UfU[Y`XYVh`7Ub`VY`VcbX

fY]a Vi fgYa YbhgZcf'i gY'cZi b]j Yfg]lmfYgci fWg"
9l dYbX]hi fYg'hc'gi ddcfhiFYgYUfVW '[fUbhg']bWl XY.'UkX]fYVWVtghg'gi VV'Ug'
gU'Uf]Ygžk U[YgžUbX'VYbYZ]hg'cZfYgYUfVW'dYfgcbbY'ža UHYf]Ugžgi dd'YgžhfUj Y'ž
Yei]da YbhžUbX'fYbHJ'cZgdUWV'h\UhUfY'X]fYVWmiUhf]Vi hYX'hc'h\Y'fYgYUfVW'
dfc'YVWžUbX'Vt'kX]fYVW7cghg'gi VV'Ug'Vi]X]b['UbX'Yei]da Ybhi gY'UbX'
XYdfYV]U]cbžd\ng]WV'd'UbhiUbX'a U]bhYbUbWž\UnUfXci g'k UghY'X]gdcgUž
']VfUf]Ygž[YbYfU'UXa]b]ghfU]cb'Vt'ghg'fY[Uždi fVWUg]b[žUWVt'i bh]b[tž'Ub]hc]f]U'
gYfj]WgžUbX'i h']h]Yg"

Developmental Research Schools

H\YgY'UfY'U'WVhY[cfmcZdi V']WgVWcc'g'UZZ']UHXY'k]h'U'ghUHY'i b]j Yfg]lmfVt''Y[Y'
cZYXi WWh]cb'Ug'dfcj]XYX'Vm: "G"%\$\$&" &"7i ffYbhnž: Gl ž: 5A l žl : 'UbX': 5l '
cdYfUHY'8FG'gVWcc'g"

Direct Support Organizations, DSO's

DYf': `cf]XU'GHUhi hY'\$\$(\$("&,'fVtUž]l b]j Yfg]lmfX]fYVW'gi ddcfhi'cf[Ub]nU]cb]i'
a YUbg'Ub'cf[Ub]nU]cb'k \]VW']g'

- %' 5': `cf]XU'Vt'fcd'U]cb'bh'Zcf'dfcZ]h]bVt'fcd'UHYX'i bXYf'h\Y'dfcj]g]cbg'cZ
VW'UdhYf'*%+ 'UbX'Uddfcj YX'Vm'h\Y'8YdUf'ra Ybh'cZ'GHUHY''
- &" Cf[Ub]nYX'UbX'cdYfUHYX'Yl W'g]j Y'mhc'fYVW]j Yž'c'Xž]bj YghžUbX'
UXa]b]ghYf'dfcdYfmiUbX'hc'a U_Y'Yl dYbX]hi fYg'hc'cf'Zcf'h\Y'VYbYZ]hcZU'
ghUHY'i b]j Yfg]lm]b: `cf]XU'cf'Zcf'h\Y'VYbYZ]hcZU'fYgYUfVW'UbX'
XYj Y'cda Ybh'dUf_'cf'fYgYUfVW'UbX'XYj Y'cda YbhiU' h'cf]miUZZ']UHXY'k]h'
U'ghUHY'i b]j Yfg]lm]UbX'cf[Ub]nYX'i bXYf'dUf'hJ'cZVW'UdhYf'%) - "i'

G]a]Uf'hc'5i l]]Ufm'9bhYfd]gYgž8GC'Ń]a i ghVY'gY'Z]gi ddcf]b[/h\Y'_Ymi
X]gh]bV]cb']g'h\U'8GC'Ń]UfY'Zc'fa U'm]bVt'fcd'UHYX''

Education and General (E&G)

H\Y'9Xi WWh]cb'UbX'; YbYfU'f9/ ; t'Vi X[Yh'Vt'bg]ghg'cZGHUHY'Uddfcdf]UHXY'
; YbYfU'fYj Ybi Yž'9Xi WWh]cbU'9b\UbW'a Ybh'f'c'hYfnt'Zi bX]b[žUbX'Ghi XYbh'
Hi]h]cb'UbX'A Uhf]W'U]cb'dU'na Ybhg''kVWYa YbHJ'Zi bX]b[]g'dfcj]XYX'Vm'h\Y'
Zc''ck]b['df]a Uf'ima YVW'Ub]ga g'DYfZc'fa UbW'!UgYX'Zi bX]b[žhi]h]cb']bVWYUgYgž
UbX'gdYV]U''Y[]g'U]h]j Y'Uddfcdf]U]cbg''GHUHY'Uddfcdf]UHXY'Zi bX]b[]g'bc''cb[Yf'

