

| Functional Classification | Description | |
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| Instruction (11) | Expenditures related to an employee teaching an instructional program. This includes credit and noncredit courses for academic, vocational, and technical instruction. It also includes remedial and tutorial instruction, as well as regular, special, and extension sessions. | |
| Research (21) | Expenditures for activities created to produce research outcomes, whether commissioned by an external entity or separately budgeted by the University. Expenditures for departmental research that are separately budgeted are also included. | |
| Public Service (31) | Expenditures related to noninstructional services provided to individuals and groups external to the University. Includes community service programs, conferences, general advisory services, radio/television, and other noninstructional costs. | |
| Academic Support (41) | Expenditures related to supporting the University's primary missions: instruction, research, and public service . Includes 1) the retention, preservation, and display of educational materials, 2) the provision of services that assist the academic functions of the institution, 3) the creation/maintenance of media and technology, 4) administration costs for those (Ex: Deans) providing direction for the primary missions, and 5) separately budgeted support for course/curriculum development. | Libraries (42) |
| Student Services (51) | Expenditures incurred by the Registrar/Admissions, as well as any costs contributing to students' well-being and intellectual, cultural, and social development outside instructional courses. Includes newspapers, intramural athletics, student organizations, inter-collegiate athletics, and cultural events. | |
| Institutional Support (61) | Expenditures associated with 1) executive-level management/planning for the University, 2) fiscal operations, 3) administrative data processing, 4) space management, 5) employees personnel records, 6) logistical activities that provide procurement, security, safety, and transportation services to the University, 7) faculty/staff support services not operated as auxiliaries, and 8) community and alumni relations activities. | |
| O&M of Plant (71) | Expenditures associated with the operation and maintenance of the Physical Plant. Includes all costs related to providing services and maintenance for the University's grounds and facilities, as well as utilities, fire protection, and property insurance. | Utilities (72) Building Repairs (73) |
| Scholarship & Fellowships (81) | Expenditures associated with scholarships and fellowships. This also includes trainee stipends, prizes, and awards for enrolled students. | |
| Auxiliary Enterprises (91) | Expenditures associated with the operation of auxiliaries. An auxiliary enterprise is an entity that furnishes goods or services and charges a fee directly related to the costs of the goods or services. | |