FUNDING SOURCES

The charts below shows the various categories and types of funds within the UW's appropriation structure, the types within the categories and major classes. For the category and type of each specific fund refer to the appropriation listing.

CATEGORIES:
**GPR - General Purpose Revenue** - General purpose revenues consist of general taxes, miscellaneous receipts and revenues collected by state agencies which are deposited into the general fund, and are available for appropriation by the legislature.

**PR - Program Revenue** - Program revenues consist of revenues which are deposited into the general fund and are credited by law to an appropriation to finance a specified program or state agency.

**SEG - Segregated Funds** - Segregated fund revenues are revenues, which by law, are deposited into funds other than the general fund and are available for the purposes for which such funds are created.

**PR-S - Program Revenue-State** - State revenues are moneys received from the state government which may be deposited as program revenues in the general fund.

**PR-F - Program Revenue-Federal** - Federal revenues are moneys received from the federal government which may be deposited as program revenues in the general fund or as segregated revenues in the segregated fund to finance specific purposes.

**REV - Revolving** - Non-budgetary appropriations not specifically established for each agency in the Chapter 20 budget schedule. There are two types: 1) Custody funds, established to allow agencies to collect and disburse moneys that are payable to persons other than the state; and 2) Clearing funds, only to be used when, at the time of receipt or disbursement, the state agency does not have sufficient information to distribute the revenue or expenditure to the appropriate Chapter 20 appropriations.

**TYPES:**

![Appropriation Types Diagram](#)
**Annual Appropriations** - An authorization that is expendable only up to the amount *appropriated by the Legislature and only for the fiscal year for which it is appropriated*. Amounts appropriated but unexpended or unencumbered generally lapse to the fund from which they are appropriated at the end of each fiscal year.

**Biennial Appropriations** - An authorization that is expendable only during the biennium for which appropriated by the Legislature. The amounts appropriated for each fiscal year represent the most reliable estimates of the amounts, which will be expended in each fiscal year. For accounting purposes, the appropriation for the first year of a biennium is the sum of the expenditures for that fiscal year plus the encumbrances at the close of that year. The appropriation for the second year is the unexpended and unencumbered balance of the appropriation at the end of the first fiscal year. Amount appropriated but unexpended or unencumbered at the end of a biennium lapse to the fund from which they were appropriated.

**Continuing Appropriations** - An authorization which is expendable until fully depleted or repealed by subsequent action of the Legislature. The appropriation for any fiscal year consists of the ending balance from the previous fiscal year plus the revenues received or the new appropriation authority granted in the current fiscal year. Specific dollar amounts appearing in any type of appropriation listing or schedule only represent the most reliable estimates of the amounts to be expended or encumbered during any given fiscal year and are not considered as limiting.

**Sum Sufficient** - An authorization which is expendable from the indicated source of funds in the amounts necessary or sufficient to accomplish the purpose for which provided. The amounts appropriated represent the most reliable estimate of the amounts that will be needed for the stated purpose.

**MAJOR BUDGET CLASSES:**

- Permanent Salaries
- LTE/Student Salaries
- Fringe Benefits
- Supply and Expense (S & E)
- Capital
- Debt Service
- Aid (Financial and Local Assistance)
- Special Purpose