



<b>Subject:</b>	<b>Appropriated Revenues</b>
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### **303.1 Purpose**

To provide budgeting and accounting guidelines for the control of appropriated revenues.

### **303.2 Approval**

UTech Board of Trustees approval: June 18, 2009. Revised: June 8, 2016; September 13, 2017.

### **303.3 References**

UCA 53B-2a-104, Utah System of Technical Colleges Board of Trustees — Powers and Duties

### **303.4 Guidelines**

- 4.1** Appropriated revenues include both state appropriations and dedicated credits.
- 4.2** State appropriations are defined as public funds, regardless of their source, authorized and allocated by the Legislature for a specific purpose (such as operation of government branches, departments, divisions, agencies, boards, commissions, councils, committees, institutions, component units, etc.).
- 4.3** Dedicated credits are defined as tuition collections, net of waivers, from students enrolled in budget-related courses or programs. Tuition collections from students enrolled in self-support courses or programs, along with all other sources of revenue, are excluded from the definition of dedicated credits.
- 4.4** Only appropriated revenues (dedicated credits and state appropriations) shall be recorded in the appropriated operating fund. All other sources of revenue shall be recorded in other funds.
- 4.5** All dedicated credits shall be deposited in accordance with state law and applicable agency guidelines.
- 4.6** Technical colleges shall submit initial work programs based on annual appropriation bills. Colleges shall submit revised work programs if dedicated credit collections exceed initial work program amounts.