**Legal Title**  
Higher Education Fees and Income

**Legal Citation/Authority**  
None.

**Fund Classification**

<table>
<thead>
<tr>
<th>GAAP Basis</th>
<th>Fund Classification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Only</td>
<td><strong>Legal Basis</strong></td>
</tr>
<tr>
<td></td>
<td>Nongovernmental/Various Unclassified Funds</td>
</tr>
</tbody>
</table>

**Purpose**  
The Department of Finance created certain fictitious funds used for budgetary purposes only. These fictitious funds function as placeholders for budget purposes—that is, anticipated costs or revenues that cannot be accurately matched to a real fund in the State Treasury may be shown in these dummy funds for presentation in the Governor's Budget. These fictitious funds are not in the State Treasury but are listed in the Uniform Codes Manual.

Union Funds—Unclassified is one of these budgetary funds.

**Administering Agency/Organization Code**
See Purpose/Org 8860

**Major Revenue Source**
See Purpose.

**Disposition of Fund (upon abolishment)**
See Purpose.

**Appropriation Authority**
See Purpose.

**State Appropriations Limit**
**Always Excluded** – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because this fund is classified as a Nongovernmental Cost Fund. This fund is used for budgetary purposes only.

**Comments/Historical Information**