The Department of Environmental Quality (DEQ) is appropriated $126.3 million for the FY 2023 biennium. The appropriation is funded from the general fund, state special revenue, and federal special revenue.

**General fund, 8.8% of total funding**
General fund are revenues from general sources than can be used for any lawful purpose. Major sources of the general fund include, individual and corporate taxes, property taxes, gaming taxes, natural resource taxes, and other taxes and fees.

**State Special Revenue, 52.0% of total funding**
State special revenue is derived from specific tax or fee sources and is used to fund the costs of specific functions. The Department of Environmental Quality is supported by 40 different state special revenues in HB 2. It is a little more than half of the appropriation for DEQ.

**Federal Funds, 39.2% of total funding**
Federal funds are provided by the federal government for specific purposes and must be used within federal confines and guidelines. Federal funds can also come with requirements for state matching funds or with the requirement that the state provide a certain level of overall state funding.

The table below shows the source of funding for DEQ. The links in the table provide more detail on each of the 20 state special revenue funds that comprise about 90.0% of the state special revenue appropriation.