

Fund Source Report

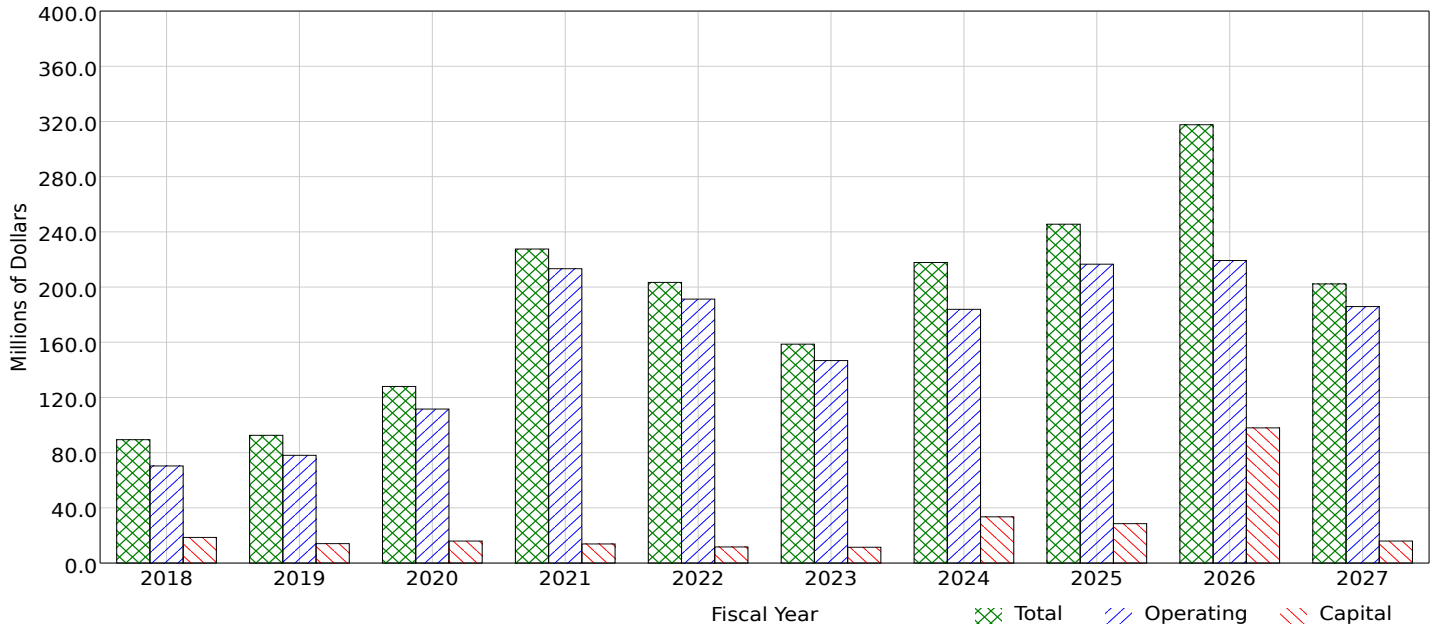
1108

Stat Desig

Statutory Designated Program Receipts

Year Authorized: 1997 Year Repealed: Active?: Yes Mental Health?: No Duplicated?: No Fund Group: Other Designated

Operating and Capital Appropriations



Legal Authority
AS 37.05.146

Source of Revenue

Consists of program receipts for projects initiated by a third party and outside of the scope of an agency's normal business, and gifts, grants, and bequests to the state.

Restrictions on Use

Statutory designated program receipts are received by the state via a third-party contract. The state must spend the fund as agreed upon in the gift, grant, bequest or contract.

Description and History

There have been several efforts to identify program receipts that some believed should be exempt from across-the-board budget reductions. In FY92, the Governor requested that some General Fund/Program Receipts (GF/PR) be counted as "other funds." The claim was that by reducing GF/PR in some instances, the state was actually limiting its ability to generate additional revenue. The result was the creation of fund code 1077.

The General Fund Designated Program Receipts budget fund code (1091) was established to identify programs in which general fund program receipts fully pay for the expenses of a particular activity or event. Money appropriated with this code had three distinguishing characteristics:

- 1) by contract or federal mandate, the funds are designated for a specific purpose.
- 2) the event or activity would not occur if the receipts were not generated. Examples of such activities include conferences and workshops, Alaska Tourism Marketing Council, and third party travel reimbursements. A second identifying characteristic for general funds that could be classified as "designated" were for those programs that,
- 3) these appropriations have no effect on the state's fiscal gap. (If the receipts were not collected, the agency would not provide the service.)

Code 1091 was used only in fiscal year 1997. As part of the process of identifying General Fund Designated Program Receipts, new legislation (SB 55, SLA 97) was adopted that clearly identified the kinds of program receipts that were received from a source other than the state or federal government and that are restricted to a specific use by the terms of a gift, grant, bequest or contract. These receipts were reclassified as Statutory Designated Program Receipts (SDPR) and not counted as general funds for budget purposes. Codes 1077 and 1091 were consolidated into 1108 and deactivated.

See
1077 Gifts/Grants/Bequests (inactive)

Fund Source Report

1091 General Funds - Designated

November 2011

Between FY00 and FY10, program receipts were often identified as Receipt Supported Services (code 1156) or as Statutory Designated Program Receipts (code 1108). The Budget Clarification Project of FY11 continued to recognize these two codes as special cases of program receipts.

Now use of the RSS code is limited to regulatory programs when statutes require that collections approximately equal the cost of regulating the program. The RSS in all other allocations was reclassified as General Fund Program Receipts (GFPR). Remaining RSS was re-categorized from "other" funds to designated general funds, so RSS is essentially a tracking code for a particular variety of GFPR. The code is currently used only in the Department of Commerce, Community and Economic Development.

The SPPR code is now used to

- identify receipts from a source other than the state or federal government that are restricted to a specific use by the terms of a gift, grant, bequest or contract, and to
- differentiate receipts associated with providing an extraordinary level of service that would not be provided to those paying fees according to an established schedule.

The primary distinction between GFPR and SDPR is that SDPR is classified as non-general fund receipts; unspent GFPR goes to the general fund at year-end, while unspent SDPR should be returned to the source of the receipts or carried forward into the next fiscal year (because its use is limited by the terms of a gift, grant, bequest or contract).

An example of the SDPR/GFPR distinction is permitting fees received by the Department of Natural Resources. Revenue from the "normal" fee schedule is GFPR, while payments for expedited service are SDPR.