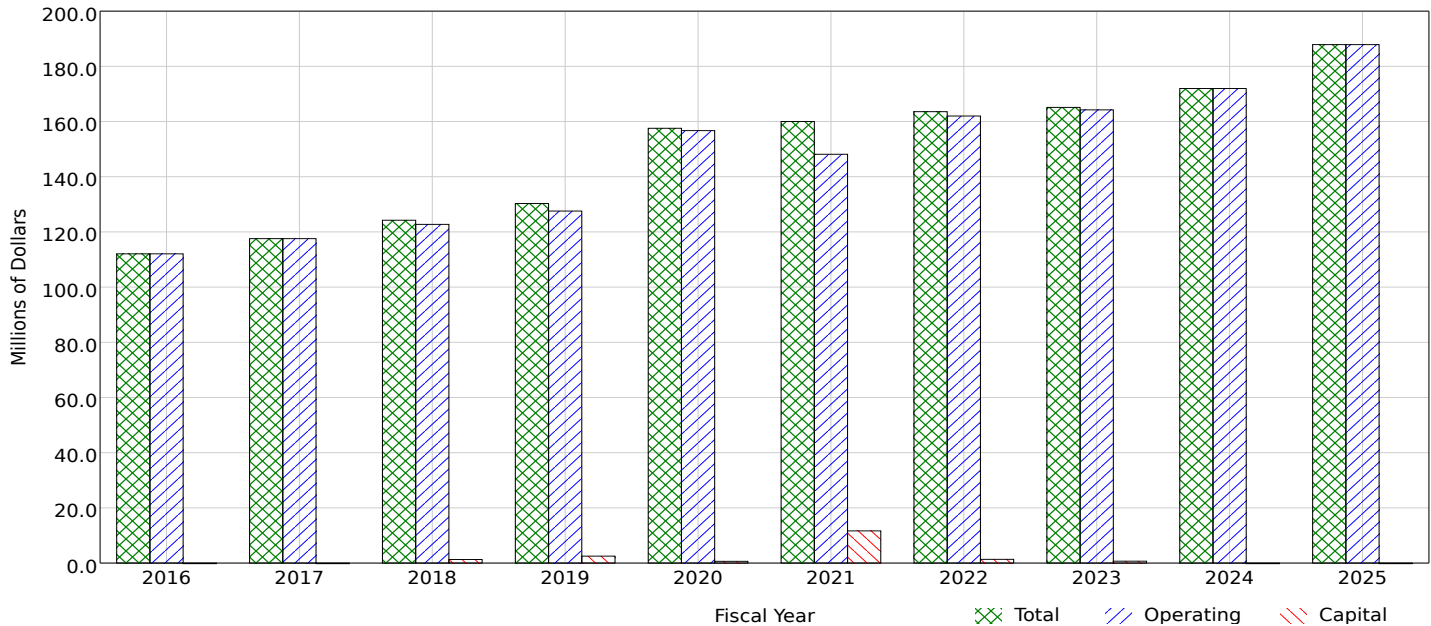


Fund Source Report

1005 GF/Prgm General Fund/Program Receipts

Year Authorized 1990 Year Repealed Active? Yes Mental Health? No Duplicated? No Fund Group Designated General

Operating and Capital Appropriations



Legal Authority

AS 37.05.142-.146, AS 37.10.050-.060

Source of Revenue

Fees, charges, income earned on assets, and other state money received by a state agency in connection with the performance of its functions.

Restrictions on Use

Program receipts may not be collected unless authorized by law. An appropriation is required before receipts may be expended, and expenditures are restricted to the lesser of the amount collected or amount authorized. Program receipts may be used to administer the program generating the receipts, implement the laws related to the functions generating the receipts, or cover the cost of collecting the receipts. They may not be used directly for programs other than the program that generates the receipts.

Description and History

The program receipts code identifies fees charged for specific state services. Fees may be collected for services purchased voluntarily (e.g., visiting a museum) or for services that are mandatory (e.g., certain inspections performed by the Department of Environmental Conservation).

Because an appropriation of program receipts implies legislative approval of expenditure of revenue generated by a specific program, program receipts cannot be directly appropriated to a program other than the program that generated the receipts, even for another purpose within the same appropriation or allocation. An appropriation of program receipts outside the generating program is invalid because the outside program has no revenue available. (An appropriation of program receipts is restricted to the lesser of the appropriated amount or the amount of program receipts generated by that program.)

Program receipts may be appropriated for non-designated purposes by (1) creating a fund code referencing the specific source of revenue and using that code in the appropriation or (2) using a language appropriation that specifies a specific revenue source. The latter action may force the creation of a fund code.

See (among others)

1108 Statutory Designated Program Receipts (SDPR)

1156 Receipt Supported Services (RSS)

1175 Business License and Corporation Filing Fees and Taxes

Fund Source Report

November 2011

Between FY97 and FY10, program receipts were often identified as "Receipt Supported Services" (RSS, code 1156) or as Statutory Designated Program Receipts (SDPR, 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 1156) 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 (GF/PR). Remaining RSS was recategorized from "other" funds to designated general funds, so RSS is essentially a tracking code for a particular variety of GF/PR. The code is currently used only in the Department of Commerce, Community and Economic Development for insurance and occupational licensing operations.

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 GF/PR and SDPR is that SDPR is classified as non-general fund receipts; unspent GF/PR 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 and GF/PR distinction is permitting fees received by the Department of Natural Resources. Revenue from the "normal" fee schedule is GF/PR, while payments for expedited service are SDPR.