

# Fund Source Report

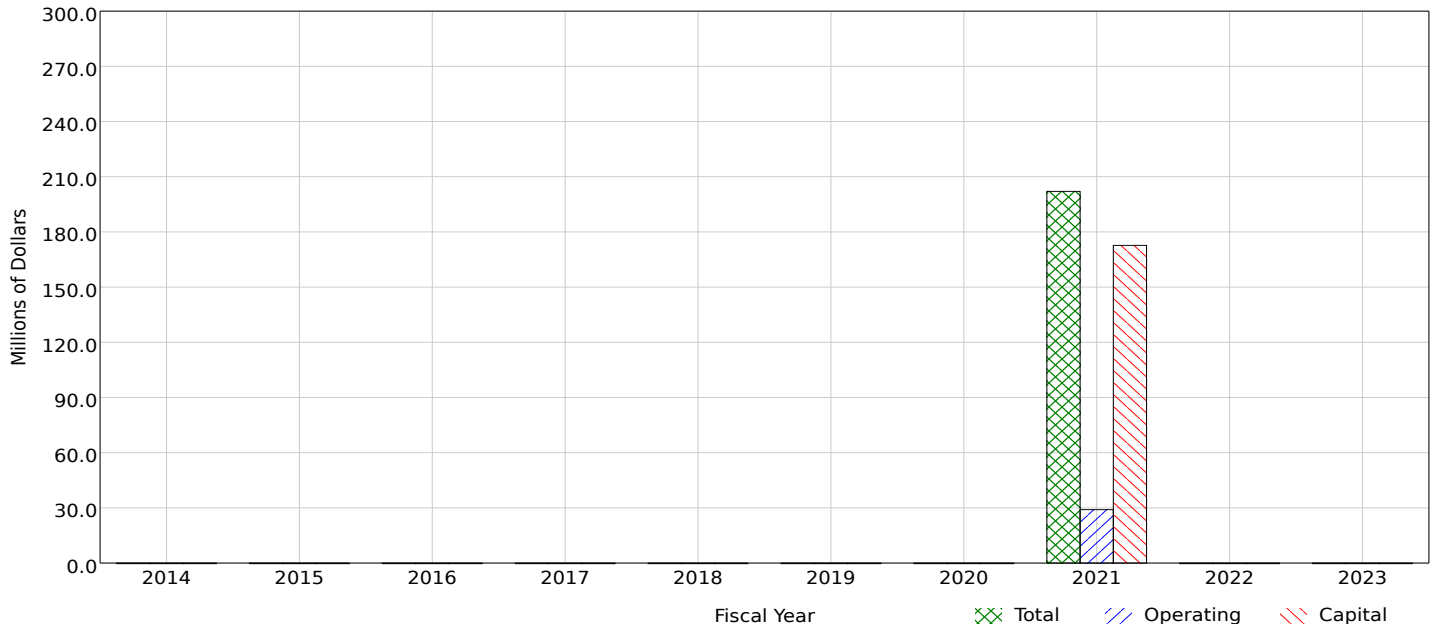
**1269**

**CSLFRF**

**Coronavirus State and Local Fiscal Recovery Fund**

|                         |               |                |                      |                   |                                |
|-------------------------|---------------|----------------|----------------------|-------------------|--------------------------------|
| Year Authorized<br>2021 | Year Repealed | Active?<br>Yes | Mental Health?<br>No | Duplicated?<br>No | Fund Group<br>Federal Receipts |
|-------------------------|---------------|----------------|----------------------|-------------------|--------------------------------|

## Operating and Capital Appropriations



**Legal Authority**  
AS 37.05.050

**Source of Revenue**  
Federal receipts provided through various economic stimulus packages adopted by Congress.

**Restrictions on Use**  
Applies to flexibly funded federal projects and programs associated with COVID-19

**Description and History**

The American Rescue Plan Act's (ARPA) Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) provided \$350 billion for eligible state, local, territorial, and Tribal governments to respond to the COVID-19 emergency and bring back jobs. The State of Alaska was allocated \$1.011 billion from this source.

Federal legislation states these funds can be expended on costs incurred between March 2021 and December 2024 for the following purposes:

- (A) to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID--19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- (B) to respond to workers performing essential work during the COVID--19 public health emergency by providing premium pay to eligible workers of the State, territory, or Tribal government that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
- (C) for the provision of government services to the extent of the reduction in revenue of such State, territory, or Tribal government due to the COVID--19 public health emergency relative to revenues collected in the most recent full fiscal year of the State, territory, or Tribal government prior to the emergency; or
- (D) to make necessary investments in water, sewer, or broadband infrastructure.

Expenditures from this source for most purposes are tracked with code 1269, a federal fund code. Use for revenue replacement of unrestricted

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general funds is tracked through a fund transfer of federal 1269 funds to the general fund and then a fund change utilizing UGF code 1271 (ARPA Revenue Replacement) for eligible purposes. This transfer-and-tracking system avoids distortions in agency budgets that would occur if federal funds displaced general funds in agency budgets.