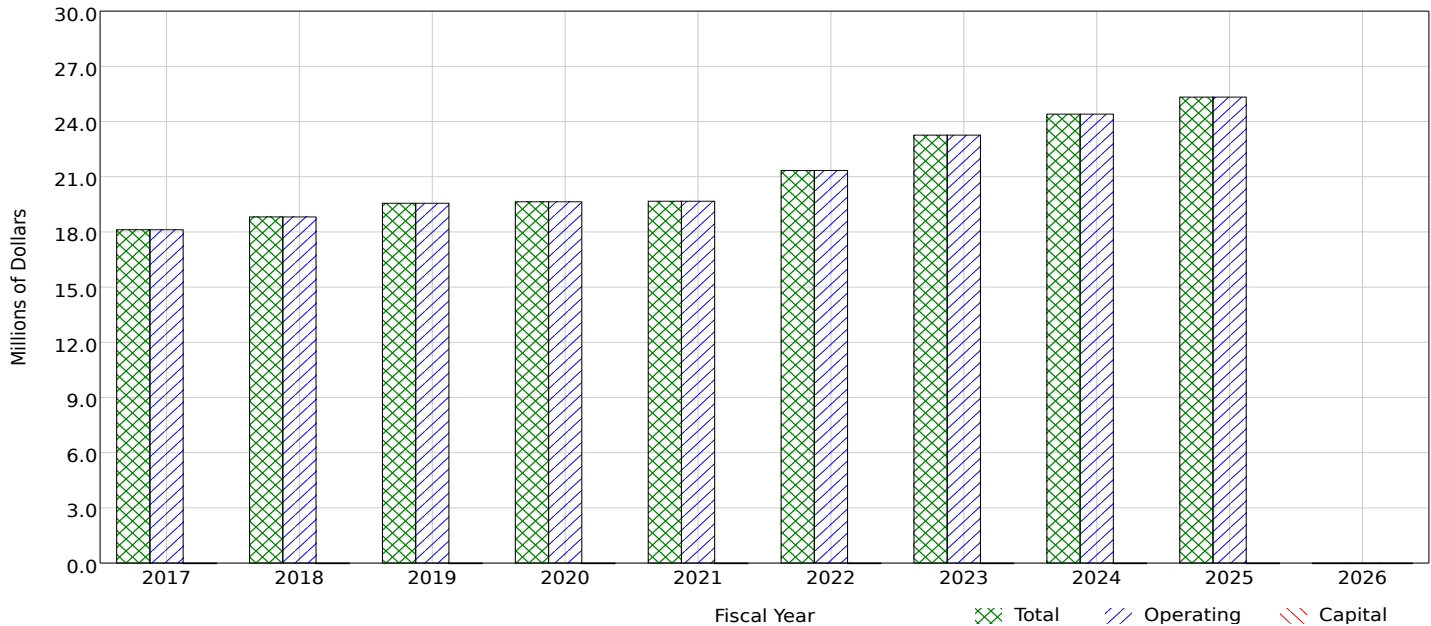


# Fund Source Report

## 1156 Rcpt Svcs Receipt Supported Services

Year Authorized 2000    Year Repealed    Active? Yes    Mental Health? No    Duplicated? No    Fund Group Designated General

### Operating and Capital Appropriations



**Legal Authority**  
AS 37.05.142 through AS 37.05.146

**Source of Revenue**  
Receipts collected by state programs that collect fees or contributions on a cost recovery basis. Receipts collected are for a specific program and intended to reimburse the state's expenditures to offer that program.

**Restrictions on Use**  
Program receipts may not be collected unless authorized by law. An appropriation is required before funds 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.

**Description and History**  
The Receipt Supported Services (RSS) budget fund code was established in FY01 to identify programs that are supported by fees paid by the recipients of the program services. These fees had traditionally been coded as general fund program receipts. This fund source code was established to alleviate pressure to reduce general fund appropriations that did not impact the "fiscal gap" because a reduction in appropriations might prompt a reduction in fees collected.

Chapter 101, SLA 2000 amended AS 37.05.146(b) by adding receipt supported services for Occupational Licensing, Alaska Seafood Marketing Institute, Community Development Quota, Dive Fishery, Public Safety, Fisheries Entry Commission, Alaska Vocational Technical Center, Pioneers' Home, Whittier Tunnel toll, Insurance, Banking Securities, electronic prisoner monitoring, community residential centers, Alaska Police Standards Council, fire and life safety plan checks, measurement standards, teacher certification, Professional Teaching Practices Commission, Vital Statistics, inmate telephone system and the Alaska automated fingerprint system. Chapter 51, SLA 2001 amended AS 37.05.146(b) by including the Recorder's Office in Department of Natural Resources to this list.

As an efficiency measure, this single budget code was used to describe the receipts of several programs. The use of a single fund code does not imply that use of RSS may cross program or appropriation lines. Per AS 37.05.144, receipts may be used only by the program generating the receipts. In cases where an appropriation of RSS is intended to cross program lines, a specific fund code for those receipts will be assigned. For example, business license receipts were reclassified from RSS to budget code 1175 so that business license receipts could be appropriated to programs other than business licensing.

November 2011

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Between FY97 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.

Beginning in FY11, 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 recategorized 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. Although the receipts of the Alaska Oil and Gas Conservation Commission (AOGCC, code 1162) and the Regulatory Commission of Alaska (RCA, code 141) could be categorized as code 1156, those regulatory agencies were assigned individual codes.

The SPPR code is 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.