

## Fund Source Report

### 1135 AMHS Dup Alaska Marine Highway System Duplicated Expenditures

Year Authorized	Year Repealed	Active?	Mental Health?	Duplicated?	Fund Group
2001		No	No	No	Designated General

No Appropriations during last 10 years

#### Legal Authority

Legislative Finance Division tracking code

#### Source of Revenue

This fund tracks legislative appropriations from the general fund to the Alaska Marine Highway System Fund.

#### Restrictions on Use

Annual costs of the Alaska Marine Highway System. Given a sufficient fund balance, the legislature may appropriate money from the fund for refurbishment of existing state ferry vessels, acquisition of additional state ferry vessels, or replacement of retired or outmoded state ferry vessels.

#### Description and History

The Alaska Marine Highway System Duplicated fund code is used for budgeting purposes only.

Operating bills typically include language (section 15, Ch 84, SLA 99, for example) that appropriates general funds to the Alaska Marine Highway System (AMHS) fund. General funds then become indistinguishable from AMHS operating receipts that flow into the fund through passenger collections. The GF appropriations are duplicated by the full AMHS fund appropriation in the DOT/PF operating budget.

This coded is intended to be used only once the process reaches Conference Committee. In each final bill, Legislative Finance will substitute code 1135 for code 1076 for a portion of appropriations in section 1. The amount substituted equals the amount of code 1076 appropriated in section 1 that is not generated by AMHS operations.

Per agreement with DOT, the code is indistinguishable from code 1076 for accounting purposes, and all money spent from the AMHS fund shows as code 1076. The amount of subsidy to the system can be determined with reports showing capitalization of the AMHS.

Manual duplication (in preparation of the fiscal summary) could be avoided by making a GF appropriation in the DOT/PF operating budget "numbers" section rather than capitalizing the fund.

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The method was cumbersome and the code was not used as envisioned. After FY06, appropriations of general funds directly for AMHS operations made the code obsolete and it was deactivated.