

## Fund Source Report

### 1000      Restrtd GF      Restricted General Fund

Year Authorized	Year Repealed	Active?	Mental Health?	Duplicated?	Fund Group
1959		No	No	No	Designated General

No Appropriations during last 10 years

#### Legal Authority

Article IX, Section 7 of the Alaska Constitution

#### Source of Revenue

State tax or license receipts dedicated to a specific purpose.

#### Restrictions on Use

CODE NO LONGER ACTIVE--Individual codes related to specific dedications replaced this generic code.

#### Description and History

June 2010

At the time of statehood, "Restricted General Funds" referred to the Fisherman's Fund, the Public School Fund and other funds containing money dedicated to specific purposes. Beginning in 1990, AS 37.05.146 specified revenue streams and funds that were not to be considered part of the unrestricted general fund, without stating how to classify the listed funds. The list in AS 37.05.146 was expanded numerous times over the years.

Until FY11, dedicated/designated revenue was typically given a specific fund code and placed in the "other" category (because the designation of a purpose conflicts with the definition of an unrestricted GF category). With the addition of a fourth fund category in FY11--designated general funds--many of the funds listed in AS 37.05.146 were reclassified as designated GF. Although the statute remains technically accurate--the listed funds are not considered part of the unrestricted GF--the statute should be rewritten to reflect the results of the Budget Clarification Project.

This code should not be used--restricted/dedicated revenue sources have individual fund codes.  
Neither unrestricted nor restricted general fund is defined in statute.