ANCHORAGE, ALASKA  
AR No. 2023-50  

A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REAPPROPRIATING TRANSFERS IN THE AMOUNT OF TWO HUNDRED TWENTY-NINE THOUSAND TWO HUNDRED NINETY-TWO DOLLARS AND NINETEEN CENTS ($229,292.19) FROM THE MISCELLANEOUS OPERATIONAL GRANTS FUND (261010), PROJECT PURPOSES TO TRANSFERS, AND APPROPRIATING SAID TRANSFERS TO THE OPERATING PROJECTS COMMITTED GENERAL FUND (190000) FOR PREVIOUSLY APPROPRIATED PROJECT PURPOSES IN 2022.

WHEREAS, the Misc Operational Grants Fund (261010) is designated as a special revenue fund and has been used for non-state/non-federal grants/donations and for transfers for operating projects/activities, and,

WHEREAS, accounting rules state that special revenue funds cannot have substantial portions of inflows as transfers from other governmental funds, and,

WHEREAS, to remain in compliance with accounting rules, a new Operating Projects Committed General Fund (190000) is created in 2022 for transfers from other governmental funds for operating projects/activities, now, therefore,

THE ANCHORAGE ASSEMBLY RESOLVES:

Section 1. That a transfer in the amount of TEN THOUSAND FOUR HUNDRED FIFTY-SEVEN DOLLARS AND NINETEEN CENTS ($10,457.19) is hereby reappropriated from the Alaska Room Flood Insurance project to a transfer within the Miscellaneous Operational Grants Fund (261010) and appropriating said transfer to the Operating Projects Committed General Fund (190000), Anchorage Library, for the Alaska Room Flood Insurance project in 2022.

Section 2. That a transfer in the amount of THIRTY-FIVE THOUSAND DOLLARS ($35,000.00) is hereby reappropriated from the Assembly Consultant project to a transfer within the Miscellaneous Operational Grants Fund (261010) and appropriating said transfer to the Operating Projects Committed General Fund (190000), Assembly, for the Assembly Consultant project in 2022.

Section 3. That a transfer in the amount of ONE HUNDRED TWENTY-EIGHT THOUSAND EIGHT HUNDRED THIRTY-FIVE DOLLARS ($128,835.00) is hereby reappropriated from the 1% Art Maintenance project to a transfer within the Miscellaneous Operational Grants Fund (261010) and appropriating said transfer to the Operating Projects Committed General Fund (190000), Public Works, for the 1% Art Maintenance project in 2022.

Section 4. That a transfer in the amount of THIRTY-FIVE THOUSAND DOLLARS ($35,000.00)
($35,000.00) is hereby reappropriated from the Assembly Website Redesign project to a transfer within the Miscellaneous Operational Grants Fund (261010) and appropriating said transfer to the Operating Projects Committed General Fund (190000), Assembly, for the Assembly Website Redesign project in 2022.

Section 5. That a transfer in the amount of TWENTY THOUSAND DOLLARS ($20,000.00) is hereby reappropriated from the Assembly Mapping project to a transfer within the Miscellaneous Operational Grants Fund (261010) and appropriating said transfer to the Operating Projects Committed General Fund (190000), Assembly, for the Assembly Mapping project in 2022.

Section 6. That this resolution shall take effect immediately upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly this _______ day of ______________, 2023.

__________________________
Chair of the Assembly

ATTEST:

__________________________
Municipal Clerk
FROM: MAYOR

SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REAPPROPRIATING TRANSFERS IN THE AMOUNT OF TWO HUNDRED TWENTY-NINE THOUSAND TWO HUNDRED NINETY-TWO DOLLARS AND NINETEEN CENTS ($229,292.19) FROM THE MISCELLANEOUS OPERATIONAL GRANTS FUND (261010), PROJECT PURPOSES TO TRANSFERS, AND APPROPRIATING SAID TRANSFERS TO THE OPERATING PROJECTS COMMITTED GENERAL FUND (190000) FOR PREVIOUSLY APPROPRIATED PROJECT PURPOSES IN 2022.

The Misc Operational Grants Fund (261010) is used for non-state/non-federal grants/donations. Additionally, the Municipality has occasionally transferred (contributed) municipal funding to the special revenue fund Misc Operational Grants Fund (261010) for operating projects/activities anticipated to span multiple years, but it has been determined that this is not in line with accounting and municipal rules.

Per accounting rules, a special revenue fund should account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects, with two criteria that must be met:

- Expenditures for specified purpose – limitation imposed by external parties, constitutional provisions, enabling legislation, or government’s own highest level of decision-making authority
- Proceeds of specific revenue source – must be resource derived from one or more specific revenue sources (a surplus of in the general fund is not a revenue source), if inflows from the core revenue sources are expected to remain a substantial portion of the fund’s total inflows.

Additionally, per municipal rules (Charter 13.07), unencumbered operating (non-capital, non-state/federal grant) activity shall lapse into the fund which appropriated.

To be in compliance with accounting and municipal rules and address a 2021 audit finding, Operating Projects Committed General Fund (190000) was created for transfers of municipal funds for operating projects/activities that may span multiple years, starting in 2022, to be used as follows:

- At the end of each year, the fund balance in this fund will be committed to fund the unspent balance of the existing projects in this fund.
At the beginning of each year, the fund balance in this fund will be appropriated to the existing projects in this fund or reappropriated for a different purpose, to possibly include transfer back to originating fund.

The attached resolution will reappropriate unused transfer balances for the following operating projects from the Misc Operational Grants Fund (261010) into the Operating Projects Committed General Fund (190000) so that the Misc Operational Grants Fund (261010) will be used only for non-state/non-federal grants/donations.

- $10,457.19 – 2900000447-Alaska Room Flood Insurance, AR 2020-26
- $35,000.00 – 2900000486-Assembly Consultant, AR 2019-494
- $128,835.00 – 2900000567-1% Art Maintenance Project, AR 2019-117(S) as Amended, AO 2020-105(S) as Amended, AR 2022-98 (S) as Amended with Mayoral Vetoes and Veto Overrides
- $35,000.00 – 2900000688-Assembly Website Redesign, AR 2021-23
- $20,000.00 – 2900000770-ASM Mapping Project, AR 2021-333

The following budget details are recommended:

### Revenues

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<td>$35,000.00</td>
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<tr>
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### Expenditures

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<tr>
<td>Contractual Svcs Other</td>
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<tr>
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THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: Office of Management & Budget (OMB)
Approved by: Courtney Petersen, Director, OMB
Concur and Fund certification: Grant Yutrzenka, CFO

261010-537100-2900000447-540620 $ 10,457.19
261010-101000-2900000486-540640 $ 35,000.00
261010-722100-2900000567-530380 $ 128,835.00
261010-101000-2900000688-530380 $ 35,000.00
261010-101000-2900000770-530380 $ 20,000.00
(Unused Transfer Budget)

Concur: Kent Kohlhase, Acting Municipal Manager
Respectfully submitted: Dave Bronson, Mayor