

Submitted by: Assembly Budget & Finance
Committee

Prepared by: Budget and Finance Committee

For reading: July 29, 2008

CLERK'S OFFICE

APPROVED

Date: 7/29/08

ANCHORAGE, ALASKA

AR NO. 2008-165

**A RESOLUTION OF THE ANCHORAGE MUNICIPAL ASSEMBLY ADOPTING
PROCESSES AND PROCEDURES FOR THE ONGOING REVIEW AND OVERSIGHT OF
THE BUDGETS OF THE MUNICIPALITY OF ANCHORAGE AND THE RELATED
OPERATIONS OF MUNICIPAL DEPARTMENTS.**

WHEREAS, the Anchorage Assembly is required by the Charter to adopt, and oversee various budgets and fiscal plans and capital improvements for the Municipality of Anchorage after the Mayor has submitted proposed budgets; and

WHEREAS, during 2007, the Assembly's Budget and Finance Committee, with the assistance of citizen volunteers and members of the Budget Advisory Commission, completed a detailed and wide ranging review and analysis of the budgets and made a report to the Assembly; and

WHEREAS, as a result of that review and the information provided by the Budget and Finance Committee, the Assembly has determined that there are certain procedures and processes that, if adopted, would both reduce the cost of government and would increase the Assembly's understanding and oversight of municipal budgets; and

WHEREAS, the Administration has agreed to support additional Assembly review, analysis, and oversight of municipal budgets through the following process and procedure changes in this RESOLUTION, by providing information to the Assembly and to its Budget and Finance Committee, by responding to inquiries and by actively participating with the Assembly in its on-going review and oversight of the various budgets; and

WHEREAS, the Budget Advisory Commission plays an important role with regard to the Municipality's budget and, as described in the Anchorage Municipal Code, its duties are "to provide the Assembly and Administration with well informed advice as to the budget" and to "participate with the Assembly in the Assembly review of the budget."

NOW, THEREFORE, the Anchorage Assembly determines and resolves as follows:

1) Beginning in 2008, and thereafter during regular Assembly sessions on budgetary resolutions and action items brought on behalf of the Administration for action by the Assembly, the Administration shall provide the Assembly with timely information that clearly identifies whether the item is within budget and planned, or the item is outside the approved budget, or otherwise a supplemental appropriation to the approved budget.

2) Beginning in 2008 and continuing annually thereafter, the Assembly shall conduct reviews of the municipal budget through the Budget and Finance Committee in conjunction with the Budget Advisory Commission, generally in the months of April, July and October. During these municipal budget reviews, the Administration will report to the Assembly each department's original approved budget, each department's amended budget,

1 each department's overtime expenditures, each department's year-to-date expenditures, and
2 each department's number of funded but unfilled positions. In the third quarter budget review,
3 the Assembly's review through the Budget and Finance Committee in conjunction with the
4 Budget Advisory Commission shall focus on, but not be limited to, the budgets for the next
5 fiscal year.

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7 3) Prior to September 30, 2008, the Administration will adopt a new method for
8 calculating the vacancy factors by each department and shall submit the same to the
9 Assembly.

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11 4) The Assembly will continue to review its policy with regard to labor agreements,
12 and shall make such amendments to its policy as the Assembly deems appropriate.

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14 5) The Budget and Finance Committee, in conjunction with the Budget Advisory
15 Commission, is recognized as an effective tool for the Assembly to gather information
16 concerning the various budgets of the Municipality of Anchorage, as well as information
17 concerning the operation of the departments of government. As such, the Assembly approves
18 the Budget and Finance Committee as a standing committee of the Assembly with its primary
19 responsibility to gather such information and to make such reports that will enhance the
20 ability of the entire Assembly to review, analyze and take action on municipal budgets and
21 fiscal plans. The Budget and Finance Committee will work with the Budget Advisory
22 Commission to achieve its goals.

23 6) The Administration will work with the Budget and Finance Committee, in
24 conjunction with the Budget Advisory Commission, and the Assembly to improve operating
25 efficiencies within the Municipality.

26 7) Prior to October 31, 2008, the Administration will submit a report to the
27 Assembly of financial impacts due to changes in PERS/TRS.

28 8) Prior to October 31, 2008, the Administration will prepare an analysis, by
29 department, of the impact of rising fuel costs within the Municipality.

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31 PASSED AND APPROVED by the Anchorage Assembly this 29th day of
32 July, 2008.

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36 Chair

37 ATTEST:

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41 Municipal Clerk