

Submitted by: VICE CHAIR CONSTANT
AND ASSEMBLY CHAIR
LAFRANCE

Prepared by: Municipal Clerk's Office
Reviewed by: Assembly Counsel's
Office

For reading: January 24, 2023

**ANCHORAGE, ALASKA
AO No. 2023-13**

1 **AN ORDINANCE OF THE ANCHORAGE ASSEMBLY AMENDING ANCHORAGE**
2 **MUNICIPAL CODE CHAPTER 6.40 – REPORTS AND AUDITS TO ESTABLISH**
3 **THE MUNICIPALITY OF ANCHORAGE ONLINE CHECKBOOK, REQUIRE THE**
4 **ESTABLISHMENT AND MAINTENANCE OF AN INTERNET WEBSITE**
5 **PROVIDING INFORMATION ON MUNICIPAL GOVERNMENT FINANCIAL**
6 **TRANSACTIONS AND CONTRACTS AND SPECIFYING THE INFORMATION TO**
7 **BE MADE AVAILABLE ON THE WEBSITE.**
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9
10 **WHEREAS**, the Municipality of Anchorage holds transparency to be one of its
11 highest values; and

12
13 **WHEREAS**, the Municipality of Anchorage Online Checkbook is intended to offer
14 information and details to citizens in an effort to provide a more open government;
15 and

16
17 **WHEREAS**, a fair and open government requires that revenues and expenditures
18 be accounted for and easily accessible to the public at no cost; and

19
20 **WHEREAS**, the MOA should strive to create an internet website that is user friendly,
21 that allows a member of the public to easily understand all city financial information,
22 and that allows members of the public to view all city information in a centralized
23 location; now, therefore

24
25 **THE ANCHORAGE ASSEMBLY ORDAINS:**

26
27 **Section 1.** Anchorage Municipal Code Chapter 6.40 – Reports and Audits is
28 hereby amended by adding a new section 6.40.012 to read as follows:

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30 **6.40.012 – Online Checkbook.**

- 31
32 A. The municipality shall on or before January 1, 2024 establish and
33 maintain an internet website providing information on municipal
34 financial transactions.
- 35 B. The department of information technology, in conjunction with the
36 chief fiscal officer, finance department, purchasing department, and
37 office of management and budget, shall develop, operate, and

1 maintain a searchable internet website that is accessible to the
2 public at no cost and that provides financial information available
3 from the municipality's accounting system and financial reporting
4 described in this chapter The website shall include:

- 5 1. Revenue and expenditures.
 - 6 a. Current fiscal year unaudited revenue, updated
7 monthly to include the preceding month, including:
 - 8 i. The name of whom payment was received.
 - 9 ii. The amount of the receipt.
 - 10 iii. The fund and account the payment was
11 received.
 - 12 b. Current fiscal year unaudited expenditures, updated
13 monthly to include the preceding month, including:
 - 14 i. The name and location of any person to whom
15 payment was made.
 - 16 ii. The amount of the expenditure disbursed.
 - 17 iii. The type of transaction, by account code,
18 including the purpose of the expenditure.
 - 19 iv. Other information specified by the chief fiscal
20 officer.
 - 21 c. Municipal revenue and expenditures for the preceding
22 fiscal years.
 - 23 i. Revenue and expenditures shall be summarized
24 for the preceding fiscal years, as follows:
 - 25 a. Revenue sources categorized by fund,
26 function, department, and account.
 - 27 b. Expenditures categorized by fund, function,
28 department, and account.
 - 29 c. Total revenue versus expenditures by fund.
 - 30 ii. Unaudited municipal revenue and expenditures
31 shall be updated with audited information when
32 available.
- 33 2. Procurement.
 - 34 a. Municipal contracts procured, including, for each
35 contract:
 - 36 i. The name and location of contracted vendor,
 - 37 ii. Compensation,

- 1 iii. Contract length,
- 2 iv. Contract type,
- 3 v. Reason for contract,
- 4 vi. Method of source selection, and
- 5 vii. Identify legislation approving the contract and
- 6 any amendments.
- 7 b. Historical procurement information for preceding fiscal
- 8 years.
- 9 3. Payroll.
- 10 a. Payroll data, summarized for the preceding fiscal
- 11 years, as follows:
- 12 i. The number of full-time, part-time, and
- 13 temporary employees employed by the
- 14 municipality, by department, and
- 15 ii. Total payroll, by department
- 16 4. Financial status.
- 17 a. Current fiscal year estimated fund balances, updated
- 18 monthly to include the preceding month.
- 19 C. The information described in subsections B.1., B.2., and B.4. shall be
- 20 updated on a monthly basis. The information described in subsection
- 21 B.3. shall be updated on an annual basis. To the extent practicable,
- 22 information on the website should be sorted by department,
- 23 accounting category, accounting code, recipient, purpose, amount,
- 24 and date. The municipality shall maintain and store the information
- 25 required by this section on the website for at least 10 years.
- 26 D. The internet website must include:
- 27 1. A feature that allows users to search for information on the
- 28 website by keyword and recipient and links the website to public
- 29 municipal financial reports and audits.

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31 **Section 2.** Anchorage Municipal Code section 6.40.015 – Reports is hereby
32 amended to read as follows:
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34 **6.40.015 – Reports.**
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- 36 A. The chief fiscal officer shall provide financial reporting on a monthly
37 basis to the assembly, with an executive summary. Monthly reporting
38 shall include: [ON A QUARTERLY BASIS, MONTHLY REPORTING
39 SHALL INCLUDE THE ADDITIONAL REPORTING REQUESTED BY
40 THE ASSEMBLY.]

- 1 1. Reporting of financial transactions of the preceding month to
2 the assembly, prepared in accordance with generally
3 accepted accounting principles, with comments and
4 supplementary data that the chief fiscal officer considers
5 necessary. This report shall be submitted by assembly
6 information memorandum and shall be made available to the
7 public on the municipal website.
- 8 2. Reporting on compensation and allowances of the preceding
9 month to the assembly containing detailed information for the
10 salaries, per diem, relocation expenses, and any additional
11 allowances for the Assembly Members, Mayor, Chief of Staff,
12 Municipal Manager, and other executive department head-
13 level positions. This report shall be submitted by assembly
14 information memorandum and shall be made available to the
15 public on the municipal website.
- 16 3. On a quarterly basis, monthly reporting shall include the
17 additional reporting requested by the assembly and shall be
18 made available to the public on the municipal website.

19 [B. AT THE LAST ASSEMBLY MEETING PRIOR TO JUNE 30 OF
20 EACH YEAR, THE MAYOR SHALL IDENTIFY BY ASSEMBLY
21 MEMORANDUM THE FINANCIAL REPORTS PROPOSED FOR
22 INCLUSION IN THE MONTHLY FINANCIAL REPORTING TO BE
23 PROVIDED TO THE ASSEMBLY BY THE CHIEF FISCAL OFFICER
24 FOR THE NEXT 12 MONTHS INCLUDING IDENTIFICATION OF
25 THE FREQUENCY, DATA, AND FORMAT OF THE REPORTS.
26 THIS SECTION DOES NOT APPLY TO REPORTS REQUIRED BY
27 OTHER PROVISIONS OF THE CHARTER OR THIS CODE. IN THE
28 EVENT AN ASSEMBLY MEMORANDUM GOVERNING THESE
29 REPORTS IS NOT APPROVED BY JUNE 30, THE MAYOR'S
30 PROPOSAL SHALL BE IN EFFECT UNTIL SUPERSEDED BY
31 ASSEMBLY ACTION.]

32 B. [C.] Financial reporting under this section shall include an executive
33 summary in the transmittal assembly information memorandum.

34 C. [D.] Reported positive or negative variances of five percent or more for
35 expenses by department and one percent or more for revenues in
36 aggregate for all general government funds within the one hundred
37 series of accounts shall be noted with specificity in the executive
38 summary. Failure to note variances in the executive summary shall
39 not constitute a violation of the Charter or this Code.

40 D. [E.] Upon the request of three or more assembly members after receipt
41 of reported positive or negative variances of five percent or more for
42 expenses by department or a one percent or more for revenues in
43 aggregate for all general government funds within the one hundred
44 series of accounts, the public shall be given notice and an

1 opportunity to provide comment.

2 E. [F.] The mayor shall notify the assembly in writing within 21 days if a
3 projected revenue shortfall in aggregate exceeds one percent of the
4 total general government operating budget. The notice shall be
5 delivered to the municipal clerk's office for distribution to the
6 assembly.

7 (AO No. 2010-25, § 2, 3-23-10)

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9 **Section 3.** Anchorage Municipal Code section 6.40.035 – Travel expenditures;
10 payment and reporting is hereby amended to read as follows (*the remainder of the*
11 *section is not affected and therefore not set out*):

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13 **6.40.035 - Travel expenditures; payment and reporting.**

14 *** **

15 D. The chief fiscal officer shall report monthly [QUARTERLY] travel
16 expenditures for each municipal agency to the assembly. This report
17 shall be submitted by assembly information memorandum and shall
18 be made available to the public on the municipal website. The report
19 shall set out separately for each agency:

- 20 1. The final approved budget for travel.
- 21 2. All transfers of additional funds into travel accounts after
22 approval of the final budget.
- 23 3. The name and position of traveler, the event/reason for travel,
24 and the total travel expenditures incurred to date for the
25 following:
 - 26 a. Air travel.
 - 27 b. Other transportation costs.
 - 28 c. Lodging.
 - 29 d. Per diem.
 - 30 e. Tuition and registration fees for training and
31 conferences taking place out of town.
 - 32 f. Other costs directly related to out of town travel.
 - 33 g. Explanations for transfers or unusual variances
34 between budgeted travel amounts and actual
35 expenditures.

36 (AO No. 2002-112, § 2, 8-6-02)

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38 **Section 4.** The internet website established under AMC section 6.40.012 shall be
39 available to the public on or before January 1, 2024. Beginning on January 1, 2024,
40 information on the website shall be updated monthly or annually, as specified in

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AMC Chapter 6.40.

Section 5. The Administration shall present an implementation plan and budget for this project to the Assembly prior to fiscal year 2023 first quarter budget revisions.

Section 6. This ordinance shall be effective immediately upon passage and approval by the Assembly.

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

Chair of the Assembly

ATTEST:

Municipal Clerk