

Denali Borough, Alaska  
ORDINANCE NO. 10-07  
Version C

INTRODUCED BY: Mayor David M. Talerico

**AN ORDINANCE FOR THE DENALI BOROUGH PROVIDING FOR THE ESTABLISHMENT AND ADOPTION OF THE BUDGET FOR THE FISCAL YEAR 2011.**

BE IT ENACTED BY THE ASSEMBLY OF THE DENALI BOROUGH:

Section 1. Classification.

This is a non-code ordinance.

Section 2. General Provisions.

The budget lists the authorized revenues and expenditures and the change in cash balances for the period July 1, 2010 through June 30, 2011 and made a matter of public record.

**GENERAL FUND** - The general fund is the general operating fund of the Borough. This fund accounts for all transactions not recorded in other funds and receives financial support from such sources as overnight accommodations and severance taxes, licenses, permits, and intergovernmental revenues.

ESTIMATED REVENUES	FY 2011	BUDGETED FY 2010	ACTUAL FY 2009
<b>Taxes:</b>			
3010 Overnight Accommodation	1,750,000	1,260,000	2,730,749
3020 Severance Tax	55,000	55,000	86,148
<b>Intergovernmental, Federal:</b>			
3310 PILT Act	289,387	170,000	283,361
<b>Intergovernmental, State:</b>			
3200 Revenue Sharing	463,060	463,060	521,748
3220 PERS Rebate		0	52,002
3320 Electricity/Telephone Co-op Tax	46,000	46,000	51,486
<b>Other:</b>			
3050 Penalties and Interest	0	0	2,886
3100 Miscellaneous Income	1,500	1,500	6,674
3110 Interest Income	32,300	32,300	25,638
3300 Business License	1,000	3,000	700
<b>REVENUE TOTAL</b>	<b>\$2,638,247</b>	<b>\$2,030,860</b>	<b>\$3,761,392</b>

Denali Borough Code of Ordinances 3.05.020(c) "Forward Funding Requirement. Proposed expenditures shall not exceed the total available reserves and the revenues collected but not expended or allocated at the time the proposed budget is introduced."

EXPENSES	FY 2011	BUDGETED FY 2010	ACTUAL FY 2009
<b>Assembly:</b>			
4010 Assembly Members Stipend	12,300	12,300	10,400
4011 Assembly Members Benefits	1,800	3,303	2,343
4018 Assembly Staff Salary	104,734	96,571	92,757
4019 Assembly Staff Benefits	102,000	69,609	94,656
4025 Assembly/Staff Travel	0	14,000	16,249
4026 Assembly/Staff Per Diem	6,000	6,000	0
4027 Assembly Travel	12,000	0	0
4028 Assembly Staff Travel	7,000	0	0
4030 Codification of Municipal Code	3,000	3,000	851

		FY 2011	BUDGETED FY 2010	ACTUAL FY 2009
4031	Rent	32,500	32,500	29,993
4032	Dues/Subscriptions/Advertisement	8,500	8,500	8,106
4033	Utilities	8,100	8,100	7,114
4034	Postage	9,000	9,000	5,464
4035	Janitorial Services	1,700	0	0
4040	Elections	12,000	12,000	7,073
4050	Equipment	20,000	15,000	6,598
4051	Equipment Maintenance	8,000	8,000	6,448
4055	Equipment Rental	1,500	1,500	288
4060	Supplies	10,000	10,000	9,416
4063	Assembly Advisory Committee	1,000	1,000	651
4064	Denali Borough Trailways Committee	5,000	0	0
4117	Assembly Budgetary Reserve	822,695	811,941	0
4900	Assembly Contingency	5,000	5,000	1,426
4910	Disaster Contingency Reserve	1,000	2,000	0
<b>ASSEMBLY TOTAL</b>		<b>\$1,194,829</b>	<b>\$1,129,323</b>	<b>\$299,833</b>

Mayor:

5010	Mayor Salary	65,000	65,000	58,468
5011	Mayor Benefits	42,068	38,795	32,700
5015	Mayor/Staff Travel	9,000	9,000	9,112
5016	Mayor/Staff Per Diem	3,000	3,000	0
5020	Administrative Staff Salary	99,284	141,268	73,801
5021	Administrative Staff Benefits	92,000	80,616	101,924
5030	Staff Leave Replacement	5,000	5,000	2,861
5031	ESC Insurance Reimbursement	7,000	7,000	4,925
5110	Attorney Fees	20,000	20,000	12,026
5118	Overnight Accommodations Audits	5,000	5,000	302
5120	Annual Audit Fee	20,000	20,000	20,645
5122	Bonding & Insurance	15,000	15,000	12,835
5130	Consultant Fees	10,000	9,000	9,825
5140	Contribution to TVVFD	110,000	110,000	102,000
5141	Borough Funding to Fire Depts. (per capita)	45,176	101,176	101,652
5142	Contribution to Cantwell Volunteer Fire Dept.	18,300	22,175	22,018
5144	Contribution to McKinley Fire Dept	12,000	14,478	20,432
5145	Contributions to Libraries/Non-Profits	59,900	54,285	36,847
5146	Contribution to Anderson VFD	30,000	15,000	5,942
5147	Contribution to PCFB	2,600	4,100	3,341
5148	Contribution to Denali Emergency Services Associati	62,100	0	0
5149	Emergency Communications	6,000	0	0
5200	Winterfest	3,000	3,000	3,244
5210	Emergency Fuel Reserve	0	4,000	0
5900	Mayor Contingency	5,000	5,000	3,649
6010	Bank Fees	3,500	3,000	3,490
	Healy/Denali Chamber of Commerce Carry ove	0	0	17,000
<b>MAYOR TOTAL</b>		<b>\$749,928</b>	<b>\$754,893</b>	<b>\$659,039</b>

Denali Borough School District:

6052	Capital Projects Fund	0	0	27,000
6053	School Operating Fund			
	Mandatory Contribution	706,159	702,934	676,253
	Additional Contribution	1,059,412	966,849	996,912
<b>SCHOOL DISTRICT TOTAL</b>		<b>\$1,765,571</b>	<b>\$1,669,783</b>	<b>\$1,700,165</b>

Deposits to Borough Fund Accounts:

4910	Disaster Contingency Reserve Fund	1,000	2,000	0
9130	Capital Projects Fund	77,000	0	-27,000
9150	Major School Maintenance Reserve Fund	80,000	0	0
9160	Land Enterprise Fund (Land Management Fund)	50,000	57,208	0
9170	Transfer to Solid Waste (Landfill Closure Fund)	120,000	40,000	0
9170	Transfer to Solid Waste (Solid Waste Equipment Res	10,000	10,000	0

	FY 2011	BUDGETED FY 2010	ACTUAL FY 2009
9170 Transfer to Solid Waste (Solid Waste Enterprise Func	0	332,273	274,639
<b>BOROUGH FUND ACCOUNTS TOTAL</b>	<b>\$338,000</b>	<b>\$441,481</b>	<b>\$247,639</b>
Matching Grants:			
7020 Borough Matching Grants	34,500	30,722	23,978
<b>MATCHING GRANTS TOTAL</b>	<b>\$34,500</b>	<b>\$30,722</b>	<b>\$23,978</b>
<b>EXPENSE TOTAL</b>	<b>\$4,082,828</b>	<b>\$4,026,202</b>	<b>\$2,930,654</b>

**ENTERPRISE FUNDS** - The Borough has two enterprise funds that are used to account for the revenues earned, expenses incurred, and net income of the enterprise activities. These funds are financed and operated in a manner similar to a private business enterprise - where the intent of the Borough is that costs of providing goods or services to the general public be financed or recovered primarily through user charges or where the Assembly has decided that the calculation of annual net income is necessary for management accountability. Expenditures are controlled by means of the annual budget appropriation. The Borough's enterprise funds are Land Management and Solid Waste.

**LAND MANAGEMENT FUND (xxxx-6110)**

	FY 2011	BUDGETED FY 2010	ACTUAL FY 2009
<u>Projected Operating Revenue (Forward fund estimate amount for FY 2012)</u>			
3110 Interest Income	150	10,696	10,826
3410 Land Lease	416	416	-
3415 Land Sales	-	-	20,000
<b>Total Revenue</b>	<b>566</b>	<b>11,112</b>	<b>30,826</b>

Expenses

8011 Commission Stipends and Benefits	6,000	6,000	2,235
8031 Rent for Land Office	7,500	3,620	3,316
8035 Janitorial Services	1,000	0	0
8106 Planning Office Staff Training/Travel	8,000	8,000	7,309
8107 Planning Office Staff Salary	57,089	32,942	25,267
8108 Planning Office Staff Benefits	59,755	37,910	30,466
8113 Commission Training and Travel	10,000	5,000	0
8123 Dues and Subscriptions	1,000	1,000	0
8200 Equipment	10,000	10,000	2,115
8210 Office Supplies	3,000	5,000	0
8235 Postage	1,500	0	0
8321 Attorney Fees	2,000	6,000	0
8610 Repairs and Maintenance	2,000	3,000	0
8801 Municipal Land Management	70,000	70,000	2,721
8802 Area Wide Planning	70,000	42,500	0
8900 Planning Commission Contingency Fund	5,000	5,000	0
<b>Total Expense Budget</b>	<b>\$ 313,844</b>	<b>\$ 235,972</b>	<b>\$ 73,429</b>

**SOLID WASTE FUND (xxxx-4110)**

	FY 2011	BUDGETED FY 2010	ACTUAL FY 2009
<u>Projected Operating Revenue (Forward fund estimate amount for FY 2012)</u>			
3110 Interest Income - Landfill Closure Fund	200	-	1,151
3510 Interest Income - Solid Waste Enterprise Fund	500	500	423
3810 Tipping Fees - Landfill/Special Waste Fees	400,000	330,000	340,905
3815 Ash Cover	15,000	15,000	14,407
Tipping Fees - Transfer Station/Special Waste			
3820 Fees	5,000	4,000	5,820
<b>Total Revenue</b>	<b>420,700</b>	<b>349,500</b>	<b>362,705</b>

Expenses	FY 2011	BUDGETED FY 2010	ACTUAL FY 2009
	8010 Salary	172,446	148,154
8020 Benefits	113,000	84,793	100,944
8031 Rent	3,620	3,620	3,316
8100 Workmen's Comp	8,500	8,500	8,500
8101 Vehicle Insurance	700	655	655
8102 Property Insurance	500	450	443
8103 Equipment Insurance	5,500	5,000	4,245
8109 ESC Insurance	3,000	3,000	923
8110 Training and Travel	6,000	5,000	1,242
8112 Per Diem	500	500	0
8115 Travel	0	3,000	318
8116 Meals	0	500	50
8117 Mileage	750	500	1,187
8123 Dues & Subscriptions	500	500	941
8130 Telephone	2,000	2,000	1,589
8132 Internet Service	1,000	1,300	728
8140 Electricity	5,000	6,000	4,641
8198 Tools	2,000	2,000	1,243
8199 Parts	2,000	2,000	1,883
8200 Equipment	26,000	83,500	140
8210 Supplies	10,000	8,000	7,354
8211 Postage	1,000	2,000	5
8212 Freight	1,000	1,000	209
8214 Public Education Campaign	500	1,000	55
8215 Bank Fees	3,000	1,000	1,147
8220 Equipment Fuel Diesel	20,000	18,000	20,000
8221 Heating Fuel	15,000	12,000	4,858
8241 Snowplowing	2,000	2,000	3,128
8320 Consultant Fees	15,000	15,000	0
8410 Survey Fees	4,000	4,000	0
8420 Well Monitoring	25,000	25,000	9,795
8510 Equipment Fuel Gas	2,000	1,000	491
8610 Repairs and Maintenance	50,000	50,000	54,906
8620 CTS Hauling Fees	30,000	24,000	18,353
8624 C&D Landfill Design and Permitting	40,000	40,000	0
8625 Cover and Cell Maintenance	10,000	10,000	8,497
8626 New C&D Cell	30,000	50,000	0
8627 New Monitor Well	0	0	18,774
8630 HHW Disposal	20,000	13,000	0
8631 Freon Removal Fees	2,500	2,500	800
8632 Safety Equipment	5,000	5,000	0
8640 DEC Inspections	4,000	4,000	2,036
8650 Landfill Closure Expense	120,000	40,000	19,000
8900 Contingency Reserve	10,000	10,000	2,374
8910 Equipment Reserve	10,000	10,000	0
<b>Total Expense Budget</b>	<b>\$783,016</b>	<b>\$709,472</b>	<b>\$434,419</b>

Section 3. Authorization and Appropriation.

The appropriations are adopted and authorized for the period July 1, 2010 through June 30, 2011. Subject to Assembly approval by resolution, the Mayor may establish line item expenditures within an authorized appropriation.

Section 4. Budget Narrative.

The following is a line item breakdown narrative of the Fiscal Year 2011 budget.

**GENERAL FUND**

General Fund Revenues (XXXX-0000)

- 3010 OVERNIGHT ACCOMMODATIONS TAX - Projected revenues collected from the Borough's Overnight Accommodation Tax.
- 3020 SEVERANCE TAX - Projected revenues collected from the Borough's Severance Tax. This figure is based on the projected previous year amount, as a similar year of resource extraction is expected.
- 3310 PILT ACT - Payment In Lieu of Taxes (PILT) Act money is federal funding based on Borough population. This money is paid to the municipality "in lieu of taxes" on federal land.
- 3200 STATE REVENUE SHARING - Revenue Sharing is determined by the State Legislature.
- 3320 ELECTRICITY/TELEPHONE CO-OP TAX - This figure is based on actual amounts from previous years.
- 3050 PENALTIES - Penalties received from late payments.
- 3100 MISCELLANEOUS INCOME - Miscellaneous revenues include charges for copying, faxes, copies of Borough reference books, passports, etc.
- 3110 INTEREST INCOME - Interest Income revenues are based on actual amounts from previous year interest earnings.
- 3300 BUSINESS LICENSE - Business license revenue per DBC 3.45. Licenses are renewed biannually.

General Fund Expenses (XXXX-0000)

Assembly:

- 4010 ASSEMBLY MEMBERS STIPENDS - Based on eight Assembly members receiving stipends of \$100 per month and the Presiding Officer receiving \$125 per month for a period of twelve months.
- 4011 ASSEMBLY MEMBERS BENEFITS - Elected Officials enrolled into the PERS system prior to 07/01/2006 are eligible to be enrolled in the State Public Employees Retirement System (PERS). Benefits also include Medicare and Social Security.
- 4018 ASSEMBLY STAFF SALARY - Salary for Assembly support staff.
- 4019 ASSEMBLY STAFF BENEFITS - PERS and SBS employer contribution rates, contribution to a retirement account, Medicare, Social Security, Worker's Compensation, and health insurance costs for the Assembly support staff. Includes the liability of earned sick leave and vacation pay for the year.
- 4025 ASSEMBLY/STAFF TRAVEL - Travel for Assembly members and Assembly support staff to attend the annual AML conference and other training.
- 4026 ASSEMBLY/STAFF PER DIEM - Meals and miscellaneous travel expenses for the Assembly and Assembly support staff.
- 4028 ASSEMBLY STAFF TRAVEL - Travel for Assembly support staff to attend the annual AML conference and other training.
- 4030 CODIFICATION OF THE MUNICIPAL CODE - Updates to the Borough Municipal Code.
- 4031 RENT - Rent for the Borough office at the Tri-Valley Community Center.
- 4032 DUES/SUBSCRIPTIONS/ADVERTISING - Alaska Municipal League (AML) dues, National Association of Counties (NAOC) dues, Clerk and Mayor's Association dues, conference registration, newspaper subscriptions, and postings in local papers.
- 4033 UTILITIES -Phone/fax/modem, DSL connection.
- 4034 POSTAGE - Annual bulk mail permit fee, approximately four resident mailings, and day-to-day postage charges.

- 4035 JANITORIAL SERVICES - Janitorial services contract for Borough office in the Tri-Valley Community Center.
- 4040 ELECTIONS - Expenses associated with two Borough-wide elections.
- 4050 EQUIPMENT - Equipment as needed.
- 4051 EQUIPMENT MAINTENANCE - Copier maintenance agreement and maintenance of the borough vehicle to include new tires and wheels.
- 4055 EQUIPMENT RENTAL - Rental fee for the electronic postage scale and other equipment as needed.
- 4060 SUPPLIES - Day to day supplies (paper, pens, envelopes, toner, etc.), to include freight/shipping.
- 4063 ASSEMBLY ADVISORY COMMITTEE - Committee and clerk travel and education per DBC 5.10.
- 4064 DENALI BOROUGH TRAILWAYS COMMITTEE - Costs associated with the development of a master plan for a system of multiuse trails and byways throughout the Borough.
- 4117 ASSEMBLY BUDGETARY RESERVE - Fifteen percent (15%) of the amount of funds available for budgeting on January 1, 2010 per DBC 3.05.040 (c).
- 4900 ASSEMBLY CONTINGENCY - Contingency fund for unforeseen expenditures.
- 4910 DISASTER CONTINGENCY RESERVE - A deposit to the Disaster Contingency Reserve Fund, created per DBC 3.20.090.

Mayor:

- 5010 MAYOR SALARY - Mayor salary is \$65,000 annually.
- 5011 MAYOR BENEFITS - PERS and SBS employer contribution rates, Medicare, Social Security, Worker's Compensation, and health insurance costs for the Mayor.
- 5015 MAYOR/STAFF TRAVEL - Travel for Mayor to attend the AML/ACOM Conferences, trips to Juneau to lobby for Borough issues, and other travel as needed. All administrative staff travel and incidental Borough vehicle fuel is also included in this item.
- 5016 MAYOR/STAFF PER DIEM - Meals and miscellaneous travel expenses for the Mayor and administrative staff.
- 5020 ADMINISTRATIVE STAFF SALARY - Salaries for administrative support staff.
- 5021 ADMINISTRATIVE STAFF BENEFITS - PERS and SBS employer contribution rates, Medicare, Social Security, Worker's Compensation, contribution to a retirement account, and health insurance costs for administrative staff. Includes the liability of earned sick leave and vacation pay for the year.
- 5030 STAFF LEAVE REPLACEMENT - Staff replacements while full-time staff uses leave time.
- 5031 ESC INSURANCE REIMBURSEMENT - Unemployment claims for former employees, based on maximum potential benefits for one employee.
- 5110 ATTORNEY FEES - Per contract with Hughes, Pfiffner, Gorski, Seedorf & Olsen based on a monthly fee of \$900, with additional funding for any litigation.
- 5118 OVERNIGHT ACCOMMODATIONS AUDIT - Overnight accommodation operator audits performed on any specific merchant.
- 5120 ANNUAL AUDIT - Annual audit of the Denali Borough financial records per DBC 3.15.020. This amount includes the landfill financial assurance debt ratio requirement.
- 5122 BONDING & INSURANCE - The Alaska Municipal League/Joint Insurance Association (AML/JIA) is the insurance carrier.

5130 CONSULTANT FEES - Professional services of consultants as needed.

5140 CONTRIBUTION TO TRI-VALLEY FIRE DEPARTMENT - EMT/Fire Department Program for Healy and surrounding area. The amount of funding will be \$110,000.00. A mutual aid agreement must be signed with the Borough before distribution of funds.

5141 BOROUGH FUNDING TO FIRE DEPARTMENTS - Based on \$10 per person provided fire service, \$12 per person provided EMS service.

City of Anderson, EMS/Fire Department	\$11,792
Tri-Valley Volunteer Fire Department	26,000
McKinley Volunteer Fire Department	2,500
Cantwell Volunteer Fire Department	4,884
<b>Subtotal</b>	<b>\$45,176</b>

5142 CANTWELL VOLUNTEER FIRE DEPARTMENT - Additional funding to be distributed to the Cantwell Volunteer Fire Department. A mutual aid agreement must be signed with the Borough before distribution of funds.

5144 CONTRIBUTION TO MCKINLEY VOLUNTEER FIRE DEPARTMENT - Additional funding to be distributed to the McKinley Volunteer Fire Department. A mutual aid agreement must be signed with the Borough before distribution of funds.

5145 CONTRIBUTIONS TO LIBRARIES/NON-PROFITS - Funding is as follows:

Anderson Library Operating Cost	5,000
Cantwell Library Operating Cost	3,000
Tri-Valley Library Operating Cost	9,000
McKinley Community Club Operating Cost	15,000
Community of Cantwell Operating Cost	6,000
Railbelt Mental Health & Addictions Operating Cost	4,500
Denali Preschool & Learning Operating Cost	3,400
Healy Hockey Association Operating Cost	5,000
Panguingue Creek Homeowners Association Operating Cost	4,000
Denali Chamber of Commerce Website and Marketing	5,000
<b>TOTAL</b>	<b>\$59,900</b>

5146 ANDERSON VOLUNTEER FIRE DEPARTMENT - Additional funding to be distributed to Anderson Volunteer Fire Department. Includes \$15,000 for the purpose of funding an operational brush truck. A mutual aid agreement must be signed with the Borough before distribution of funds.

5147 CONTRIBUTION TO PANGUINGUE CREEK FIRE BRIGADE - Funding to be distributed to Panguingue Creek Fire Brigade. A mutual aid agreement must be signed with the Borough before distribution of funds.

5148 CONTRIBUTION TO DENALI EMERGENCY SERVICES ASSOCIATION - Funding for emergency services organizations for insurance coverage to include property, portable equipment, auto, general liability, and management liability.

5149 EMERGENCY COMMUNICATIONS - Includes emergency communications (cell phone, radio repair, radio frequency equipment repair) and Alaska Land Mobile Radio user fee (Surveyor's Exchange).

5200 WINTERFEST - Expenses associated with Winterfest activities.

- 5210 EMERGENCY FUEL RESERVE - Contingency money to pay for unexpected fuel expense increases.
- 5900 MAYOR CONTINGENCY - Contingency fund for unforeseen expenditures.
- 6010 BANK FEES - Bank service charges on accounts and credit card transactions, as well as the cost of checks.
- XXXX HEALY/DENALI CHAMBER OF COMMERCE CARRY-OVER - Carry over of grant amount from a prior year.

Denali Borough School District:

- 6052 CAPITAL PROJECTS FUND - School capital projects.
- 6053 SCHOOL OPERATING FUND - The mandatory contribution to the Denali Borough School District's operating fund is \$706,159 and the additional funding is \$1,059,412.

Deposits to Borough Fund Accounts:

- 4910 DISASTER CONTINGENCY RESERVE FUND - Fund set aside per DBC 3.20.090 for the purpose of costs associated with the mitigation of, or response to, an emergency or disaster situation.
- 9130 CAPITAL PROJECTS FUND - A reserve fund for capital projects per DBC 3.20.080. \$20,000 for construction of shooting ranges.
- 9160 LAND ENTERPRISE FUND (LAND MANAGEMENT FUND) - The operating fund for all activities that concern the acquisition
- 9170 TRANSFER TO SOLID WASTE (LANDFILL CLOSURE FUND) - Fund set aside for the purpose of costs associated with the cover and closure of the landfill.
- 9170 TRANSFER TO SOLID WASTE (SOLID WASTE EQUIPMENT RESERVE FUND) - Fund set aside for the purpose of purchasing Solid Waste equipment.
- 9170 TRANSFER TO SOLID WASTE (SOLID WASTE ENTERPRISE FUND) - The operating fund for all activities that concern the Borough landfill and transfer station.

Matching Grants:

7020 BOROUGH MATCHING GRANTS - Up to three awards may be granted annually, programs must be provided by a public or private nonprofit organization, a grant must have a minimum request of \$5,000 and may not exceed \$20,000, a twenty percent cash match is required by project's completion. FY 2011 grants are as follows:

a.) Healy Hockey Association	\$8,000
Septic System Repairs	
b.) Denali Preschool and Learning Center	\$16,758
Playground renovation - dirt work and fencing only.	
c.) Native Village of Cantwell	\$9,440
Improvements to the Cantwell Community Hall	
<b>TOTAL</b>	<b>\$34,198</b>

**ENTERPRISE FUNDS**

**LAND MANAGEMENT FUND** - The land management fund is the operating fund for all activities that concern the acquisition and administration of borough land.

Land Management Revenues (XXXX-6110)

- 3110 INTEREST INCOME - Interest Income revenues are based on actual amounts from previous year interest earnings.
- 3410 LAND LEASE - Leases for Denali Borough land.
- 3415 LAND SALES - Revenue from the sale of Borough owned lands.

Land Management Expenses (XXXX-6110)

- 8011 PLANNING COMMISSION STIPENDS AND BENEFITS - Based on eight commission members receiving stipends of \$50 per month and the presiding officer receiving \$62.50 a month for a period of twelve months, and associated payroll benefits.

- 8031 RENT - Rent for the Borough Land Planning office at the Tri-Valley Community Center.
- 8035 JANITORIAL SERVICES - This line item includes janitorial services.
- 8106 PLANNING OFFICE STAFF TRAINING/TRAVEL - Training and travel for Planning Office staff.
- 8107 PLANNING OFFICE STAFF SALARIES - Salaries for Planning Office staff.
- 8108 PLANNING OFFICE STAFF BENEFITS - PERS and SBS employer contribution rates, contribution to a retirement account, Medicare, Social Security, Worker's Compensation, and health insurance costs for the Planning Office Staff. This amount includes the liability of earned sick leave and vacation pay for the year.
- 8113 COMMISSION TRAINING AND TRAVEL - Training and travel for Planning Commission members.
- 8123 DUES AND SUBSCRIPTIONS - Professional dues and subscriptions, conference registrations.
- 8200 EQUIPMENT - Equipment as needed.
- 8210 OFFICE SUPPLIES - Day to day supplies, paper, pens, toner, etc.
- 8235 POSTAGE - Day-to-day postage charges.
- 8321 ATTORNEY FEES - Legal counsel for land use and planning issues.
- 8610 REPAIRS AND MAINTENANCE - Copier maintenance agreement and equipment maintenance as needed.
- 8801 MUNICIPAL LAND MANAGEMENT - Borough Municipal Land Entitlement surveying, processing fees, and advertising. These funds can be appropriated from the Land Enterprise Fund or the General Fund.
- 8802 AREA WIDE PLANNING - Expenses associated with necessary activities for completion of the comprehensive plan such as market research and public outreach, and to complete maps of the Borough for planning activities-based mapping.
- 8900 PLANNING COMMISSION CONTINGENCY FUND - Contingency fund for unforeseen expenditures.

**SOLID WASTE ENTERPRISE FUND** - The Solid Waste Enterprise Fund is the operating fund for all activities that concern the Borough landfill and transfer station.

Solid Waste Enterprise Revenues (XXXX-4110)

- 3110 INTEREST INCOME - Landfill Closure Fund - Interest Income revenues are based on actual amounts from previous year interest earnings.
- 3510 INTEREST INCOME - Solid Waste Enterprise Fund - Interest Income revenues are based on actual amounts from previous year interest earnings.
- 3810 TIPPING/SPECIAL WASTE FEES - LANDFILL - Fees for Landfill services.
- 3810 TIPPING/SPECIAL WASTE FEES - TRANSFER STATION - Fees for Transfer Station services.

Solid Waste Enterprise Expenses (XXXX-4110)

- 8010 SALARY - Salary for Solid Waste staff, to include staffing needs for Derelict and Unwanted Vehicle Project.
- 8020 BENEFITS - PERS and SBS employer contribution rates, Medicare, Social Security, Worker's Compensation, a contribution to a retirement account, and health insurance costs for Solid Waste staff. Includes the liability of earned sick leave and vacation pay for the year.
- 8031 RENT - A portion of rent for the Borough office at the Tri-Valley Community Center.

- 8100 WORKMEN'S COMPENSATION - AML/JIA is the insurance carrier.
- 8101 VEHICLE INSURANCE - AML/JIA is the insurance carrier.
- 8102 PROPERTY INSURANCE - AML/JIA is the insurance carrier.
- 8103 EQUIPMENT INSURANCE - AML/JIA is the insurance carrier.
- 8109 ESC INSURANCE REIMBURSEMENT - Unemployment claims for former employees, based on maximum potential benefits for one employee.
- 8110 TRAINING AND TRAVEL - Training and travel for Solid Waste staff.
- 8112 PER DIEM - Meals and miscellaneous travel expenses for Solid Waste staff.
- 8115 TRAVEL - Travel for Solid Waste staff.
- 8116 MEALS - Meals for Solid Waste staff while traveling on official business.
- 8117 MILEAGE - Reimbursement for mileage incurred when a personal vehicle is used for official business.
- 8123 DUES AND SUBSCRIPTIONS - Professional dues and subscriptions, conference registrations.
- 8130 TELEPHONE - Telephone expenses for the Landfill and the Transfer Station.
- 8132 INTERNET SERVICE - Internet service for the Landfill and the Transfer Station.
- 8140 ELECTRICITY - Electricity expenses for the Landfill and the Transfer Station.
- 8198 TOOLS - Tools as needed.
- 8199 PARTS - Parts as needed.
- 8200 EQUIPMENT - Equipment as needed. Needs for 2011 include a snowplow, truck mounted seed/fertilizer spreader, and baler/compactor.
- 8210 SUPPLIES - Day to day supplies to include freight/shipping.
- 8211 POSTAGE - Day to day postage charges.
- 8212 FREIGHT - Freight/shipping costs for tools, parts, and equipment.
- 8214 PUBLIC EDUCATION CAMPAIGN - Costs associated with information distributed to the public to include copying, and mailing.
- 8215 BANK FEES - These fees include the bank service charge on accounts and credit card transactions, as well as the cost of checks.
- 8220 EQUIPMENT FUEL DIESEL - Diesel fuel for Solid Waste equipment.
- 8221 HEATING FUEL - Heating fuel expenses for the Landfill.
- 8241 SNOWPLOWING - Snowplowing contract for the Cantwell Transfer Station.
- 8320 CONSULTANT FEES - Professional services of consultants as needed to include landfill and cell design.
- 8410 SURVEY FEES - Annual as-built survey and other survey fees as needed.

- 8420 WELL MONITORING - Well monitoring at the Landfill.
- 8510 EQUIPMENT FUEL GAS - Gas fuel for Solid Waste equipment.
- 8610 REPAIRS AND MAINTENANCE - Repairs and maintenance on Solid Waste equipment.
- 8620 CTS HAULING FEES - Services to haul solid waste from Cantwell Transfer Station to Landfill.
- 8624 C&D LANDFILL DESIGN AND PERMITTING - Development and permitting of a construction and demolition (C&D) pit.
- 8625 COVER AND CELL MAINTENANCE - Daily cover for cells and cell close-out costs.
- 8626 NEW C&D CELL - C&D pit to eliminate the threat of emergency landfill closure due to the intake of excessive daily or cumulative tonnage each year.
- 8627 NEW MONITOR WELL - ADEC required - completed in FY2008.
- 8630 HHW DISPOSAL - Disposal of household hazardous waste (HHW).
- 8631 FREON REMOVAL FEES - Fees associated with the removal of freon.
- 8632 SAFETY EQUIPMENT - Personal protection equipment, safety equipment and safety supplies.
- 8640 DEC INSPECTIONS - State of Alaska, Department of Environmental Conservation inspections.
- 8650 LANDFILL CLOSURE EXPENSE - Calculated post closure costs for the Denali Borough Landfill.
- 8900 CONTINGENCY FUND - Contingency fund for unforeseen expenditures.
- 8910 EQUIPMENT RESERVE FUND - Deposit to Solid Waste Equipment Reserve Fund.

Section 5. Effective Date.

This ordinance becomes effective upon its adoption by the Denali Borough Assembly.

DATE INTRODUCED:	<u>April 14, 2010</u>
FIRST READING:	<u>May 12, 2010</u>
PUBLIC HEARING:	<u>May 12, 2010</u>

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 9th day of June, 2010.

Passed unanimously



ATTEST:

*David M. Talbot*  
 Borough Mayor  
*David P. ...*  
 Borough Clerk