

Denali Borough, Alaska
ORDINANCE NO. 11-04

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 2012.

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, 2011 through June 30, 2012 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	PROJECTED FY 2012	BUDGETED FY 2011	ACTUAL FY 2010
Taxes:			
3110 Overnight Accommodation Tax	2,200,000	1,750,000	2,381,330
3120 Severance Tax	90,000	55,000	106,588
Intergovernmental, Federal:			
3210 PILT Act	289,387	289,387	289,387
Intergovernmental, State:			
3310 Revenue Sharing	523,068	463,060	523,825
3320 PERS Paid by State	0	0	15,165
3330 Electricity/Telephone Co-op Tax	46,000	46,000	48,215
Other:			
3410 Interest Income	10,000	32,300	9,291
3910 Miscellaneous Income	1,500	1,500	4,239
3920 Penalties and Interest	0	0	2,549
XXXX Business License	0	1,000	4,460
REVENUE TOTAL	\$3,159,955	\$2,638,247	\$3,385,049

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	PROJECTED FY 2012	BUDGETED FY 2011	ACTUAL FY 2010
Assembly:			
4001 Nonstaff Stipends	12,300	12,300	11,303
4006 Staff Salaries	107,588	104,734	97,003
4011 Staff Benefits	130,188	102,000	92,605
4012 Nonstaff Benefits	1,800	1,800	1,671
XXXX Assembly/Staff Per Diem	0	6,000	37
4021 Nonstaff Travel	22,000	12,000	
4022 Staff Travel	7,000	7,000	
XXXX Assembly/Staff Travel	0	0	16,061

Expenses	PROJECTED	BUDGETED	ACTUAL
	FY 2012	FY 2011	FY 2010
4025 Staff Training	4,000		
4026 Nonstaff Training	5,000		
4030 Rent	30,000	32,500	26,075
4031 Utilities	7,500	8,100	7,622
4038 Janitorial Services	2,000	1,700	
4040 Elections	12,000	12,000	4,635
4041 Codification of Municipal Code	3,000	3,000	1,549
4042 Standing Committees	1,000	1,000	0
4043 Special Committees	5,000	5,000	
4050 Equipment	24,000	20,000	2,880
4052 Repairs and Maintenance	20,000	8,000	6,664
4055 Equipment Rental	2,000	1,500	288
4060 Supplies	10,000	10,000	9,472
4061 Dues/Subscriptions/Advertising	7,000	8,500	5,586
4062 Postage	8,000	9,000	3,664
4300 Budgetary Reserve	842,861	822,695	
4310 Contingency	6,000	5,000	3,275
4320 Disaster Contingency Reserve	2,000	1,000	0
ASSEMBLY TOTAL	\$1,272,237	\$1,194,829	\$290,388

Mayor:

4005 Mayor Salary	65,000	65,000	55,125
4006 Staff Salaries	101,887	99,284	79,922
4009 Staff Leave Replacement	5,000	5,000	0
4010 Mayor Benefits	54,822	42,068	42,320
4011 Staff Benefits	123,003	92,000	78,845
4013 ESC Insurance Reimbursement	7,000	7,000	7,983
4022 Staff Travel	2,000		
4023 Mayor Travel	4,000		
XXXX Mayor/Staff Travel	0	9,000	5,743
4025 Staff Training	1,000		
XXXX Mayor/Staff Per Diem	0	3,000	0
4064 Bank Fees	3,500	3,500	3,904
4073 Bonding & Insurance	15,000	15,000	9,929
4080 Consultant Fees	20,000	10,000	11,438
4081 Attorney Fees	20,000	20,000	9,901
4082 Audit Fees	27,000	20,000	20,660
4083 Overnight Accommodations Audit Fees	5,000	5,000	0
4310 Contingency	6,000	5,000	2,343
4330 Emergency Fuel Reserve	12,000	0	0
4370 Special Revenue Grant Match	17,500	0	0
5100 Public Safety Contributions	248,881		
5110 Public Safety Per Capita Funding	45,176	45,176	99,276
XXXX Contribution to TVVFD	0	110,000	110,396
XXXX Contribution to Anderson VFD	0	30,000	595
XXXX Contribution to PCFB	0	2,600	3,532
XXXX Contribution to Denali Emergency Services Associati	0	62,100	
XXXX Contribution to Cantwell Volunteer Fire Dept.	0	18,300	22,571
XXXX Contribution to McKinley Fire Dept	0	12,000	14,108
XXXX Uninc. Comm. Rev Shar - CVFD	0	0	20,255
XXXX Uninc. Comm. Rev Shar - MVFD	0	0	20,255
XXXX Uninc. Comm. Rev Shar - TVVFD	0	0	20,255
5200 Nonprofit Contributions	68,025	59,900	51,854
5400 Winterfest	5,000	3,000	3,000
MAYOR TOTAL	\$856,794	\$743,928	\$694,209

Estimated Expenses		PROJECTED FY 2012	BUDGETED FY 2011	ACTUAL FY 2010
Denali Borough School District:				
School Operating Fund				
7010	Mandatory Contribution	706,139	706,159	702,934
7020	Additional Allowable Contribution	1,363,581	1,059,412	1,059,280
SCHOOL DISTRICT TOTAL		\$2,069,720	\$1,765,571	\$1,762,214
Deposits to Borough Fund Accounts:				
4320	Disaster Contingency Reserve Fund	7,000	1,000	2,000
9030	To Capital Projects Fund	23,000	77,000	0
9050	To Major School Maintenance Reserve Fund	50,000	80,000	0
9060	To Land Enterprise Fund (Land Management Fund)	40,000	50,000	57,208
9070	Solid Waste (Landfill Closure Fund)	0	120,000	40,000
9070	Solid Waste (Solid Waste Equipment Reserve Fund)	10,000	10,000	10,000
9070	Solid Waste (Solid Waste Enterprise Fund)	0	0	332,273
BOROUGH FUND ACCOUNTS TOTAL		\$130,000	\$338,000	\$441,481
Matching Grants:				
6000	Matching Grants	6,000	34,500	30,588
MATCHING GRANTS TOTAL		\$6,000	\$34,500	\$30,588
EXPENSE TOTAL		\$4,334,751	\$4,076,828	\$3,218,880

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)		PROJECTED FY 2012	BUDGETED FY 2011	ACTUAL FY 2010
Projected Operating Revenue (Forward fund estimate amount for FY 2012)				
3410	Interest Income	4,000	150	10,518
3500	Land Lease	-	416	-
3600	Land Sales	-	-	30,000
REVENUE TOTAL		4,000	566	40,518

Expenses				
4001	Nonstaff Stipends	5,500	6,000	4,862
4006	Staff Salaries	58,931	57,089	33,312
4011	Staff Benefits	84,639	59,755	45,488
4012	Nonstaff Benefits	450		
4014	Workmen's Comp	400		
4021	Nonstaff Travel	5,000		
4022	Staff Travel	5,000		
4025	Staff Training	5,000		
4026	Nonstaff Training	3,000		
XXXX	Planning Office Staff Training/Travel	0	8,000	6,207
XXXX	Commission Training and Travel	0	10,000	732
4030	Rent	7,500	7,500	7,235
4031	Utilities	2,000		
4038	Janitorial Services	1,500	1,000	0
4050	Equipment	15,000	10,000	0
4060	Supplies	3,000	3,000	2,334
4061	Dues/Subscriptions/Advertising	2,000	1,000	890
4062	Postage	1,500	1,500	0
4081	Attorney Fees	2,000	2,000	0

Expenses	PROJECTED FY 2012	BUDGETED FY 2011	ACTUAL FY 2010
4202 Municipal Land Management	70,000	70,000	22,144
4310 Contingency	5,000	5,000	868
EXPENSE TOTAL	\$ 277,420	\$ 241,844	\$ 124,072

SOLID WASTE FUND (xxxx-4110)

Projected Operating Revenue (Forward fund estimate amount for FY 2012)

3410 Interest Income	500		
XXXX Interest Income - Landfill Closure Fund		200	124
XXXX Interest Income - Solid Waste Enterprise Fund		500	947
3710 Tipping Fees	422,652		
XXXX Tipping Fees - Landfill/Special Waste Fees		-	422,652
XXXX Tipping Fees - Transfer Station/Special Waste Fees		5,000	5,772
3720 Ash Cover	15,000	15,000	15,158
REVENUE TOTAL	\$437,652	\$20,700	\$444,653

Expenses

4006 Salaries	178,011	172,446	137,528
4011 Staff Benefits	160,590	113,000	115,577
4013 ESC Insurance Reimbursement	3,000	3,000	0
4014 Workmen's Comp	10,000	8,500	8,500
XXXX Per Diem	0	500	0
4022 Staff Travel	4,500		
4025 Staff Training	1,000		
XXXX Mileage	0	750	569
4030 Rent	3,620	3,620	3,316
4031 Utilities	13,000		
XXXX Electricity	0	5,000	6,675
4033 Heating Fuel	12,000	15,000	6,915
XXXX Telephone	0	2,000	1,889
XXXX Internet Service	0	1,000	915
4044 Public Education Campaign	500	500	0
4050 Equipment	124,000	26,000	8,133
4051 Safety Equipment	5,000	5,000	328
4052 Repairs and Maintenance	55,000	50,000	32,438
4053 Equipment Fuel (Diesel)	27,000	20,000	5,653
4054 Equipment Fuel (Gas)	2,000	2,000	596
4056 Snow Plowing	3,000	2,000	1,320
4057 Tools	2,000	2,000	1,828
XXXX Parts	0	2,000	1,285
4060 Supplies	10,000	10,000	8,064
4061 Dues/Subscriptions/Advertising	1,700	500	563
4062 Postage	1,000	1,000	840
4063 Freight	1,000	1,000	197
4064 Bank Fees	3,000	3,000	1,730
4070 Vehicle Insurance	1,700	700	655
4071 Property Insurance	650	500	494
4072 Equipment Insurance	5,000	5,500	5,131
4080 Consultant Fees	15,000	15,000	0
4100 Survey Fees	4,000	4,000	3,000
4101 CTS Hauling Fees	25,000	30,000	31,378
4102 Cover and Cell Maintenance	10,000	10,000	2,238
4103 Well Monitoring	20,000	25,000	6,843
4105 HHW Disposal	20,000	20,000	0
4106 Freon Removal Fees	2,500	2,500	1,015
4107 DEC Inspections	4,000	4,000	2,264
4108 Landfill Closure Expense	0	120,000	46,000
4109 C&D Landfill Design and Permitting	40,000	40,000	0
4110 New C&D Cell	30,000	30,000	0
4310 Contingency	10,000	10,000	3,843

Expenses	PROJECTED	BUDGETED	ACTUAL
	FY 2012	FY 2011	FY 2010
4360 Equipment Reserve Fund	10,000	10,000	0
XXXX Training and Travel	0	6,000	4,765
XXXX Meals	0	0	0
XXXX Travel	0	0	2,119
EXPENSE TOTAL	\$818,771	\$783,016	\$454,603

Section 3. Authorization and Appropriation.

The appropriations are adopted and authorized for the period July 1, 2011 through June 30, 2012. 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 2012 budget.

GENERAL FUND

General Fund Revenues (XXXX-0000)

- 3110 **Overnight Accommodation Tax** - Projected revenues collected from the Borough's Overnight Accommodation Tax.
- 3120 **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.
- 3210 **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.
- 3310 **Revenue Sharing** - Revenue Sharing is determined by the State Legislature.
- 3320 **PERS Paid by State** - On-behalf funding for PERS employer contributions from the State of Alaska.
- 3330 **Electricity/Telephone Co-op Tax** - Tax collected by the State of Alaska on kilowatt hours furnished by electric cooperatives recognized under AK 10 and gross revenues of qualified telephone cooperatives recognized under AK 10.25.
- 3410 **Interest Income** - Interest Income revenues are based on actual amounts from previous year interest earnings.
- 3910 **Miscellaneous Revenue** - Miscellaneous revenues include charges for copying, faxes, copies of Borough reference books, passports, etc.
- 3920 **Penalties and Interest** - Penalties and interest received from late payments.

General Fund Expenses (XXXX-0000)

Assembly:

- 4001 **Nonstaff Stipends** - Fixed, regular payments for Assembly and Commission members. (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, per DBC 2.05.050.)
- 4006 **Staff Salaries** - Salaries for staff members as determined by Borough wage scale.
- 4011 **Staff Benefits** - PERS and SBS employer contribution rates, contribution to a retirement account, Medicare, Social Security, Worker's Compensation, and health insurance costs for staff members. Includes potential liability for earned sick leave and vacation pay.
- 4012 **Nonstaff 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.
- 4021 **Nonstaff Travel** - Expenses associated with travel on official Borough business by Assembly and commission members, per DBC 2.35.

- 4022 **Staff Travel** - Expenses associated with staff travel on official Borough business, may include per diem per DBC 2.35.
- 4025 **Staff Training** - Expenses associated with education related to an employee's performance or position as appropriate, to include conference fees per DBC 2.35.020.
- 4026 **Nonstaff Training** - Expenses associated with education of Assembly and commission members, to include conference fees per DBC 2.35.020.
- 4030 **Rent** - Office rent. (General Fund rent for the main Borough office at the Tri-Valley Community Center @ \$2147.76 per month.)
- 4031 **Utilities** - Expenses for basic services such as electricity, gas, water, telephone, internet service. (GF expenses include phone/fax/modem, DSL connection.)
- 4038 **Janitorial Services** - Contracted services to clean the Borough office in the Tri-Valley Community Center.
- 4040 **Elections** - Expenses associated with Borough-wide elections.
- 4041 **Codification of Municipal Code** - Updates to the Borough Municipal Code.
- 4042 **Standing Committees** - Expenses related to standing committees established by the assembly.
- | | |
|--|----------------|
| <u>Assembly Advisory Committee travel and training per DBC 05.10.090</u> | <u>\$1,000</u> |
| Subtotal | \$1,000 |
- 4043 **Special Committees** - Expenses related to special committees established by the assembly.
- | | |
|---|----------------|
| Trailways Committee - Costs associated with the development of a master plan for a system of multiuse trails and byways throughout the Borough. | \$3,500 |
| <u>Unspecified</u> | <u>\$1,500</u> |
| Subtotal | \$5,000 |
- 4050 **Equipment** - Tangible property (other than land or buildings) used in the operation of Borough business, to include computer software. FY 2012 needs include network server upgrade.
- 4052 **Repairs and Maintenance** - Maintenance agreements, parts, and contracted labor related to repair and upkeep of tangible property used in the operation of Borough business, to include tires and wheels for Borough vehicles, network server support, and computer software.
- 4055 **Equipment Rental** - Fees associated with the temporary use of property for the operation of Borough business. (To include electronic postage scale.)
- 4060 **Supplies** - Items used in the day to day operation of Borough business, to include freight/shipping.
- 4061 **Dues/Subscriptions/Advertising** - Association membership dues, conference registrations, newspaper subscriptions, software subscriptions and postings in local papers. (To include Alaska Municipal League (AML) dues, National Association of Counties (NAOC) dues, Clerk and Mayor's Association dues.)
- 4062 **Postage** - Fees for mailings. (Includes annual bulk mail permit fees and box rental.)
- 4300 **Budgetary Reserve** - Fifteen percent (15%) of the amount of funds available for budgeting on January 1, 2011 per DBC 3.05.040 (c).
- 4310 **Contingency** - Unforeseen expenses not otherwise covered by a budget line item.
- 4320 **Disaster Contingency Reserve** - A deposit to the Disaster Contingency Reserve Fund, created per DBC 3.20.090.

Mayor:

- 4005 **Mayor Salary** - Mayor salary is \$65,000 annually.
- 4006 **Staff Salaries** - Salaries for staff members as determined by Borough wage scale.
- 4009 **Staff Leave Replacement** - Staff replacements while full-time staff uses leave time, or when extra help is needed.
- 4010 **Mayor Benefits** - PERS and SBS employer contribution rates, Medicare, Social Security, Worker's Compensation, and health insurance costs for the Mayor.
- 4011 **Staff Benefits** - PERS and SBS employer contribution rates, Medicare, Social Security, Worker's Compensation, contribution to a retirement account, and health insurance costs for staff members. Includes potential liability for earned sick leave and vacation pay.
- 4013 **ESC Insurance Reimbursement** - Unemployment claims for former employees, based on past claims.
- 4022 **Staff Travel** - Expenses associated with staff travel on official Borough business, may include per diem per DBC 2.35.
- 4023 **Mayor Travel** - Expenses associated with Mayor travel on official Borough business (attend AML/ACOM Conferences, trips to Juneau to lobby for Borough issues). Incidental Borough vehicle fuel is also included in this item.
- 4025 **Staff Training** - Expenses associated with education related to an employee's performance or position as appropriate, to include conference fees per DBC 2.35.020. (AML conference, AGFOA fall and spring conferences, etc.)
- 4064 **Bank Fees** - Bank service charges on accounts and credit card transactions, as well as the cost of checks.
- 4073 **Bonding & Insurance** - The Alaska Municipal League/Joint Insurance Association (AML/JIA) is the insurance carrier.
- 4080 **Consultant Fees** - Professional services of accountant and other consultants as needed.
- 4081 **Attorney Fees** - Per contract with Hughes, Pfiffner, Gorski, Seedorf & Olsen based on a monthly fee of \$900, with additional funding for any litigation.
- 4082 **Audit Fees** - Annual audit of the Denali Borough financial records per DBC 3.15.020 to include the landfill financial assurance debt ratio requirement.
- 4083 **Overnight Accommodations Audit Fees** - Fees for audits performed on specific overnight accommodations merchants, per DBC 3.25.090.
- 4310 **Contingency** - Unforeseen expenses not otherwise covered by a budget line item.
- 4330 **Emergency Fuel Reserve** - Contingency money to pay for unexpected fuel expense increases.
- 4370 **Special Revenue Grant Match** - Monies for the purpose of matching grant revenues as required by a given grant agreement. (Estimated FY 2012 EMPG Grant)
- 5100 **Public Safety Contributions** - Additional funding for public safety. A mutual aid agreement must be signed with the Borough before distribution of funds.

Cantwell Volunteer Fire Department	\$21,500
City of Anderson, EMS/Fire Department	\$15,000
Denali Emergency Rescue Team	\$5,000
Denali Emergency Services	\$64,500
Emergency Management - communications and Alaska Land Mobile Radio	\$6,000
McKinley Volunteer Fire Department	\$15,381
Panguingue Creek Volunteer Fire Brigade	\$6,600
Tri-Valley Volunteer Fire Department	\$114,900
	\$248,881

5110 **Public Safety Per Capita Funding** - Based on \$10 per person provided fire service, \$12 per person provided EMS service.

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

5200 **Nonprofit Contributions** - Funding is as follows:

Community of Cantwell - operating costs	\$6,355
McKinley Park Community Club, Inc. - operating costs	\$13,950
Panguingue Creek Homeowners Association - operating costs	\$3,820
Railbelt Mental Health & Addictions - operating costs	\$6,900
Anderson Village Library - operating costs	\$5,500
Cantwell Community Library - operating costs	\$4,000
Tri-Valley Community Library - operating costs	\$9,500
Healy Hockey Association - purchase used zamboni	\$11,000
Denali Chamber of Commerce - operating costs	\$7,000
	\$68,025

5400 **Winterfest** - Expenses associated with Winterfest activities.

Denali Borough School District:

7010 **Mandatory Contribution** - The mandatory contribution to the Denali Borough School District's operating fund. Estimated amount for FY 2012 is \$706,139.

7020 **Additional Allowable Contribution** - Additional contribution to the Denali Borough School District's operating fund. Estimated maximum amount for FY2012 is \$1,363,581.

Deposits to Borough Fund Accounts:

4320 **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.

9030 **To Capital Projects Fund** - A reserve fund for capital projects per DBC 3.20.080.

9050 **To Major School Maintenance Reserve Fund** - Funds in this reserve account may only be used to maintain a satisfactory and safe condition of preexisting facilities per DBC 3.20.060(F).

9060 **To Land Enterprise Fund (Land Management Fund)** - The operating fund for all activities that concern the acquisition and administration of Borough land per DBC 4.20.010.

9070 **To Solid Waste (Landfill Closure Fund)** - Fund set aside for the purpose of costs associated with the cover and closure of the landfill.

9070 **To Solid Waste (Solid Waste Equipment Reserve Fund)** - Fund set aside for the purpose of purchasing Solid Waste equipment.

9070 **To Solid Waste (Solid Waste Enterprise Fund)** - The operating fund for all activities that concern the Borough landfill and transfer station.

Matching Grants:

6000 **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 (20%) percent cash match is required by project's completion. FY 2012 grants are as follows:

Denali Preschool and Learning Center - boiler replacement	\$5,882
	\$5,882

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)

3410 **Interest Income** - Interest Income revenues are based on actual amounts from previous year.

3500 **Land Lease** - Leases for Denali Borough land.

3600 **Land Sales** - Revenue from the sale of Borough owned lands.

Land Management Expenses (XXXX-6110)

4001 **Nonstaff Stipends** - Fixed, regular payments for Assembly and Commission members. (Based on eight commission members receiving stipends of \$50 per month, the presiding officer receiving \$62.50 a month, and associated payroll benefits for a period of twelve months, per DBC 5.25.120.)

4006 **Staff Salaries** - Salaries for staff members as determined by Borough wage scale.

4011 **Staff Benefits** - PERS and SBS employer contribution rates, Medicare, Social Security, Worker's Compensation, contribution to a retirement account, and health insurance costs for staff members. Includes potential liability for earned sick leave and vacation pay.

4014 **Workmen's Comp** - AML/JIA is the insurance carrier.

4021 **Nonstaff Travel** - Expenses associated with travel on official Borough business by Assembly and commission members, per DBC 2.35.

4022 **Staff Travel** - Expenses associated with staff travel on official Borough business, may include per diem per DBC 2.35. (AML conference, Alaska Planning Association conference, etc.)

4025 **Staff Training** - Expenses associated with education related to an employee's performance or position as appropriate, to include conference fees per DBC 2.35.020. (AML conference, Alaska Planning Association conference, etc.)

4026 **Nonstaff Training** - Expenses associated with education of Assembly and commission members, to include conference fees per DBC 2.35.020.

4030 **Rent** - Office rent. (Land Management rent at the Borough office at the Tri-Valley Community Center @\$602.88/month.)

4031 **Utilities** - Expenses for basic services such as electricity, gas, water, telephone, internet service. (LM expenses include phone/fax/modem, DSL connection.)

4038 **Janitorial Services** - Contracted services to clean the Borough office in the Tri-Valley Community Center.

4050 **Equipment** - Tangible property (other than land or buildings) used in the operation of Borough business, to include computer software.

4060 **Supplies** - Items used in the day to day operation of Borough business, to include freight/shipping.

4061 **Dues/Subscriptions/Advertising** - Association membership dues, conference registrations, newspaper subscriptions, software subscriptions and postings in local papers. (Includes Alaska Planning Association (APA) and ESRI.)

4062 **Postage** - Fees for mailing.

4081 **Attorney Fees** - Per contract with Hughes, Piffner, Gorski, Seedorf & Olsen based on a monthly fee of \$900, with additional funding for any litigation. (Contract fee paid by GF.)

4202 **Municipal Land Management** - Borough Municipal Land Entitlement surveying, land appraisals, processing fees, and advertising.

4203 **Area Wide Planning** - Expenses associated with updates of the comprehensive plan, as well as market research, public outreach, and map production.

4310 **Contingency** - Unforeseen expenses not otherwise covered by a budget line item.

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)

3410 **Interest Income** - Interest Income revenues are based on actual amounts from previous year.

3710 **Tipping Fees** - Revenue derived from charges for solid waste received at landfill or transfer station.

3720 **Ash Cover** - Revenue derived from charges for ash received at landfill.

Solid Waste Enterprise Expenses (XXXX-4110)

4006 **Staff Salaries** - Salaries for staff members as determined by Borough wage scale.

4011 **Staff 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.

4013 **ESC Insurance Reimbursement** - Unemployment claims for former employees, based on past claims.

4014 **Workmen's Comp** - AML/JIA is the insurance carrier.

4022 **Staff Travel** - Expenses associated with staff travel on official Borough business, may include per diem per DBC 2.35. (To include Solid Waste Association of North America (SWANA) and Occupational Safety and Health Association (OSHA).)

4025 **Staff Training** - Education related to an employee's performance or position as appropriate. (AML conference, Alaska Planning Association conference, etc.)

4030 **Rent** - Office rent. (Solid Waste rent at the Tri-Valley Community Center @ \$301.44/month.)

4031 **Utilities** - Expenses for basic services such as electricity, gas, water, telephone, internet service.

4033 **Heating Fuel** - Heating fuel expenses for the Landfill.

4044

Public Education Campaign - Costs associated with information distributed to the public to include copying, and mailing.

4050 **Equipment** - Tangible property (other than land or buildings) used in the operation of Borough business, to include computer software. (Needs for 2012 include a used motor grader, concrete pad and used oil tanks.)

4051 **Safety Equipment** - Personal protection equipment, safety apparatus and supplies.

4052 **Repairs and Maintenance** - Maintenance agreements, parts, and contracted labor related to repair and upkeep of tangible property used in the operation of Borough business, to include tires and wheels for Borough vehicles, network server support, and computer software.

4053 **Equipment Fuel (Diesel)** - Diesel fuel for Solid Waste equipment.

4054 **Equipment Fuel (Gas)** - Gas fuel for Solid Waste equipment.

4056 **Snow Plowing** - Snowplowing contract for the Cantwell Transfer Station.

4057 **Tools** - Devices necessary to perform maintenance on equipment.

4060 **Supplies** - Items used in the day to day operation of Borough business, to include freight/shipping.

4061 **Dues/Subscriptions/Advertising** - Association membership dues, conference registrations, newspaper subscriptions, software subscriptions and postings in local papers. (To include SWANA and OSHA.)

4062 **Postage** - Fees for mailings.

- 4063 **Freight** -Shipping costs for tools, parts, and equipment.
- 4064 **Bank Fees** - These fees include the bank service charge on accounts and credit card transactions, as well as the cost of checks.
- 4070 **Vehicle Insurance** - AML/JIA is the insurance carrier.
- 4071 **Property Insurance** - AML/JIA is the insurance carrier.
- 4072 **Equipment Insurance** - AML/JIA is the insurance carrier.
- 4080 **Consultant Fees** - Professional services of accountant and other consultants as needed. (To include landfill and cell design.)
- 4100 **Survey Fees** - Annual as-built survey and other survey fees as needed.
- 4101 **CTS Hauling Fees** - Services to haul solid waste from Cantwell Transfer Station to Landfill.
- 4102 **Cover and Cell Maintenance** - Cell close-out costs to include fertilizer and seed.
- 4103 **Well Monitoring** - Well monitoring at the Landfill.
- 4105 **HHW Disposal** - Disposal of household hazardous waste (HHW) via contractor.
- 4106 **Freon Removal Fees** - Fees associated with the removal of freon.
- 4107 **DEC Inspections** - State of Alaska, Department of Environmental Conservation inspections.
- 4108 **Landfill Closure Expense** - Calculated post closure costs for the Denali Borough Landfill.
- 4109 **C&D Landfill Design and Permitting** - Development and permitting of a construction and demolition (C&D) pit.
- 4110 **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.
- 4310 **Contingency** - Unforeseen expenses not otherwise covered by a budget line item.
- 4360 **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:	April 13, 2011
FIRST READING:	May 11, 2011
PUBLIC HEARING:	May 11, 2011

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 8th day of June, 2011.

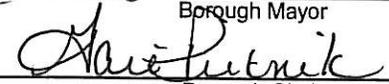
Ayes: WINKLMANN, WALKER, BULARD, KOHLSDORF, HOLMES, EVANS, LAUSEN

No: ASBURY

Absent: COOPER



ATTEST:


 David M. Talicio
 Borough Mayor

 Anne Putnik
 Borough Clerk