

Denali Borough, Alaska
ORDINANCE NO. 12-07

INTRODUCED BY: Mayor David M. Talerico

AN ORDINANCE FOR THE DENALI BOROUGH AMENDING 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	AMENDED FY 2012	BUDGETED FY 2011	ACTUAL FY 2011
Taxes:			
3110 Overnight Accommodation Tax	2,200,000	2,200,000	2,374,372
3120 Severance Tax	90,000	90,000	107,609
Intergovernmental, Federal:			
3210 PILT Act	301,199	289,387	298,423
Intergovernmental, State:			
3310 Revenue Sharing	670,600	656,626	522,987
3320 PERS Paid by State	40,000	0	21,442
3330 Electricity/Telephone Co-op Tax	46,000	46,000	45,533
Other:			
3410 Interest Income	14,000	10,000	16,331
3910 Miscellaneous Income	1,500	1,500	3,061
XXXX Business License	0	0	140
REVENUE TOTAL	\$3,363,299	\$3,293,513	\$3,389,897

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	AMENDED FY 2012	BUDGETED FY 2012	ACTUAL FY 2011
Assembly:			
4001 Nonstaff Stipends	12,300	12,300	11,948
4006 Staff Salaries	107,588	107,588	103,064
4011 Staff Benefits	130,188	130,188	99,403
4012 Nonstaff Benefits	1,800	1,800	1,801
4021 Nonstaff Travel	12,000	22,000	11,296
4022 Staff Travel	7,000	7,000	7,861
4025 Staff Training	2,000	4,000	0
4026 Nonstaff Training	2,000	5,000	0
4030 Rent	30,000	30,000	25,773

Expenses	PROJECTED FY 2012	BUDGETED FY 2012	ACTUAL FY 2011
4031 Utilities	7,500	7,500	5,480
4038 Janitorial Services	2,000	2,000	1,920
4040 Elections	10,000	12,000	5,322
4041 Codification of Municipal Code	3,000	3,000	1,255
4042 Standing Committees	0	1,000	0
4043 Special Committees	750	5,000	0
4050 Equipment	24,000	24,000	15,976
4052 Repairs and Maintenance	12,000	20,000	11,158
4055 Equipment Rental	2,000	2,000	1,269
4060 Supplies	10,000	10,000	5,011
4061 Dues/Subscriptions/Advertising	7,000	7,000	7,190
4062 Postage	8,000	8,000	1,732
4300 Budgetary Reserve	0	842,861	0
4310 Contingency	5,000	9,000	4,775
4320 Disaster Contingency Reserve	2,000	2,000	1,000
ASSEMBLY TOTAL	\$398,126	\$1,275,237	\$323,234

Mayor:

4005 Mayor Salary	65,000	65,000	65,250
4006 Staff Salaries	101,887	101,887	71,672
4009 Staff Leave Replacement	5,000	5,000	0
4010 Mayor Benefits	54,822	54,822	49,095
4011 Staff Benefits	123,003	123,003	101,619
4013 ESC Insurance Reimbursement	7,000	7,000	25
4022 Staff Travel	2,000	2,000	0
4023 Mayor Travel	6,500	4,000	0
XXXX Mayor/Staff Travel	0	0	7,669
4025 Staff Training	1,000	1,000	0
XXXX Mayor/Staff Per Diem	0	0	0
4064 Bank Fees	3,500	3,500	4,211
4073 Bonding & Insurance	12,000	15,000	8,208
4080 Consultant Fees	18,000	20,000	20,388
4081 Attorney Fees	20,000	20,000	9,900
4082 Audit Fees	23,000	27,000	22,433
4083 Overnight Accommodations Audit Fees	5,000	5,000	7,144
4310 Contingency	5,000	6,000	5,118
4330 Emergency Fuel Reserve	6,000	12,000	0
4370 Special Revenue Grant Match	15,000	17,500	0
5100 Public Safety Contributions	248,881	248,881	0
5110 Public Safety Per Capita Funding	45,176	45,176	45,176
XXXX Contribution to TVVFD	0	0	110,000
XXXX Contribution to Anderson VFD	0	0	27,613
XXXX Contribution to PCFB	0	0	2,552
XXXX Contribution to Denali Emergency Services As	0	0	62,100
XXXX Contribution to Cantwell Volunteer Fire Dept.	0	0	18,300
XXXX Contribution to McKinley Fire Dept	0	0	9,107
5200 Nonprofit Contributions	71,025	71,025	66,139
5300 Revenue Sharing Distribution	54,042	54,042	0
5400 Winterfest	1,650	5,000	3,000
MAYOR TOTAL	\$894,486	\$913,836	\$716,719

Estimated Expenses	AMENDED FY 2012	BUDGETED FY 2012	ACTUAL FY 2011
Denali Borough School District:			
School Operating Fund			
7010 Mandatory Contribution	706,139	706,139	706,159
7020 Additional Allowable Contribution	1,363,581	1,363,581	1,059,412
SCHOOL DISTRICT TOTAL	\$2,069,720	\$2,069,720	\$1,765,571

Expenses	AMENDED FY 2012	BUDGETED FY 2012	ACTUAL FY 2011
Deposits to Borough Fund Accounts:			
4320 Disaster Contingency Reserve Fund	95,000	7,000	1,000
9030 To Capital Projects Fund	151,000	63,000	77,000
9050 To Major School Maintenance Reserve Fund	88,000	50,000	380,000
9060 To Land Enterprise Fund (Land Management Fund)	80,000	40,000	50,000
9070 Solid Waste (Landfill Closure Fund)	0	0	120,000
9070 Solid Waste (Solid Waste Equipment Reserve)	10,000	10,000	10,000
9070 Solid Waste (Solid Waste Enterprise Fund)	0	0	0
BOROUGH FUND ACCOUNTS TOTAL	\$424,000	\$170,000	\$638,000
Matching Grants:			
6000 Matching Grants	6,000	6,000	26,140
MATCHING GRANTS TOTAL	\$6,000	\$6,000	\$26,140
EXPENSE TOTAL	\$3,792,332	\$4,434,793	\$3,469,664

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

LAND MANAGEMENT FUND (xxxx-6110)	AMENDED FY 2012	BUDGETED FY 2012	ACTUAL FY 2011
Projected Operating Revenue			
3410 Interest Income	20	4,000	10,518
3600 Land Sales	0	0	85,175
REVENUE TOTAL	20	4,000	95,693
Expenses			
4001 Nonstaff Stipends	4,500	5,500	5,903
4006 Staff Salaries	58,931	58,931	57,682
4011 Staff Benefits	84,639	84,639	57,143
4012 Nonstaff Benefits	450	450	0
4014 Workmen's Comp	200	400	0
4021 Nonstaff Travel	3,000	5,000	0
4022 Staff Travel	5,000	5,000	0
4025 Staff Training	3,000	5,000	0
4026 Nonstaff Training	1,000	3,000	0
XXXX Planning Office Staff Training/Travel	0	0	4,962
XXXX Commission Training and Travel	0	0	4,695
4030 Rent	7,500	7,500	7,235
4031 Utilities	1,000	2,000	0
4038 Janitorial Services	1,500	1,500	960
4050 Equipment	12,000	15,000	0
4052 Repairs and Maintenance	0	0	801
4060 Supplies	3,000	3,000	363
4061 Dues/Subscriptions/Advertising	2,000	2,000	1,960
4062 Postage	1,500	1,500	1,500
4081 Attorney Fees	2,000	2,000	0
XXXX Area Wide Planning	0	0	2,000
4202 Municipal Land Management	25,000	70,000	21,278
4310 Contingency	2,000	5,000	0
EXPENSE TOTAL	\$ 218,220	\$ 277,420	\$ 166,482

SOLID WASTE FUND (xxxx-4110)	AMENDED FY 2012	BUDGETED FY 2012	ACTUAL FY 2011
Projected Operating Revenue			
3410 Interest Income	2,000	500	0
XXXX Interest Income - Landfill Closure Fund	0	0	185

	AMENDED FY 2012	BUDGETED FY 2012	ACTUAL FY 2011
XXXX Interest Income - Solid Waste Enterprise Func	0	0	1,795
3710 Tipping Fees	300,000	422,652	0
XXXX Tipping Fees - Landfill/Special Waste Fees	0	0	295,126
XXXX Tipping Fees - Transfer Station/Special Waste	0	0	70
3720 Ash Cover	7,000	15,000	14,267
REVENUE TOTAL	\$309,000	\$438,152	\$311,443

Expenses

4006 Salaries	178,011	178,011	150,580
4011 Staff Benefits	160,590	160,590	121,490
4013 ESC Insurance Reimbursement	3,000	3,000	0
4014 Workmen's Comp	10,000	10,000	8,670
4022 Staff Travel	4,500	4,500	0
4025 Staff Training	1,000	1,000	0
4030 Rent	3,620	3,620	3,617
4031 Utilities	13,000	13,000	0
XXXX Electricity	0	0	6,184
4033 Heating Fuel	12,000	12,000	7,641
XXXX Telephone	0	0	1,908
XXXX Internet Service	0	0	582
4044 Public Education Campaign	500	500	500
4050 Equipment	75,000	124,000	51
4051 Safety Equipment	5,000	5,000	324
4052 Repairs and Maintenance	55,000	55,000	32,777
4053 Equipment Fuel (Diesel)	34,000	27,000	27,236
4054 Equipment Fuel (Gas)	2,000	2,000	617
4056 Snow Plowing	5,000	3,000	0
4057 Tools	2,000	2,000	0
4060 Supplies	10,000	10,000	15,842
4061 Dues/Subscriptions/Advertising	1,700	1,700	0
4062 Postage	1,000	1,000	0
4063 Freight	1,000	1,000	0
4064 Bank Fees	750	3,000	808
4070 Vehicle Insurance	1,200	1,700	1,552
4071 Property Insurance	500	650	580
4072 Equipment Insurance	3,000	5,000	3,328
4080 Consultant Fees	15,000	15,000	0
4100 Survey Fees	4,000	4,000	0
4101 CTS Hauling Fees	25,000	25,000	24,689
4102 Cover and Cell Maintenance	10,000	10,000	0
4103 Well Monitoring	20,000	20,000	14,856
4105 HHW Disposal	20,000	20,000	18,985
4106 Freon Removal Fees	2,500	2,500	0
4107 DEC Inspections	4,000	4,000	3,171
4108 Landfill Closure Expense	0	0	11,000
4109 C&D Landfill Design and Permitting	30,000	40,000	0
4110 New C&D Cell	15,000	30,000	0
4310 Contingency	5,000	10,000	4,346
4360 Equipment Reserve Fund	10,000	10,000	0
XXXX Training and Travel	0	0	4,622
EXPENSE TOTAL	\$743,871	\$818,771	\$465,956

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

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. **(Amendment increases deposit by \$88,000, a portion of one-half the revenue earned by the Permanent Investment Fund in FY 2011 per Denali Borough Charter 9.17 - \$176,581.)**

- 9030 **To Capital Projects Fund** - A reserve fund for capital projects per DBC 3.20.080. **(Amendment increases deposit by \$88,000, a portion of one-half the revenue earned by the Permanent Investment Fund in FY 2011 per Denali Borough Charter 9.17 - \$176,581.)**

- 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). **(Amendment increases deposit by \$38,000 for fuel tank and line replacement and upgrade at Cantwell School.)**

- 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.

Section 5. Effective Date.

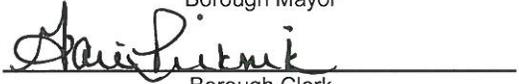
This ordinance becomes effective upon its adoption by the Denali Borough Assembly.

DATE INTRODUCED:	<u>April 11, 2012</u>
FIRST READING:	<u>May 9, 2012</u>
PUBLIC HEARING:	<u>May 9, 2012</u>

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 9th day of May, 2012.

Ayes: TATUM, CARLSON, KOHLSDORF, LASELL, WALKER
No: ASBURY, WINKLMANN
Absent: COOPER, EVANS

ATTEST:


Borough Mayor

Borough Clerk

