

Denali Borough, Alaska  
ORDINANCE NO. 12-08

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 2013.**

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, 2012 through June 30, 2013 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.

<b>Estimated Revenues</b>	<b>BUDGETED FY 2013</b>	<b>BUDGETED FY 2012</b>	<b>ACTUAL FY 2011</b>
Taxes:			
3110 Overnight Accommodation Tax	2,200,000	2,200,000	2,374,372
3120 Severance Tax	100,000	90,000	107,609
Intergovernmental, Federal:			
3210 PILT Act	302,000	301,199	298,423
Intergovernmental, State:			
3310 Revenue Sharing	708,389	670,600	522,987
3320 PERS Paid by State	40,000	40,000	21,442
3330 Electricity/Telephone Co-op Tax	46,000	46,000	45,533
3341 Legislative Grants	240,000	0	0
Other:			
3410 Interest Income	18,000	14,000	16,331
3910 Miscellaneous Income	1,500	1,500	3,061
XXXX Business License	0	0	140
<b>REVENUE TOTAL</b>	<b>\$3,655,889</b>	<b>\$3,363,299</b>	<b>\$3,389,897</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."

<b>Assembly Expenses</b>	<b>BUDGETED FY 2013</b>	<b>BUDGETED FY 2012</b>	<b>ACTUAL FY 2011</b>
4001 Nonstaff Stipends	12,300	12,300	11,948
4006 Staff Salaries	112,038	107,588	103,064
4011 Staff Benefits	171,800	130,188	99,403
4012 Nonstaff Benefits	1,800	1,800	1,801
4021 Nonstaff Travel	24,000	12,000	11,296
4022 Staff Travel	10,000	7,000	7,861
4025 Staff Training	4,000	2,000	0
4026 Nonstaff Training	5,000	2,000	0
4030 Rent	30,000	30,000	25,773
4031 Utilities	7,500	7,500	5,480
4038 Janitorial Services	2,400	2,000	1,920
4040 Elections	12,000	10,000	5,322

		BUDGETED	BUDGETED	ACTUAL
		FY 2013	FY 2012	FY 2011
<b>Assembly Expenses</b>				
4041	Codification of Municipal Code	3,000	3,000	1,255
4042	Standing Committees	1,000	0	0
4043	Special Committees	3,500	750	0
4050	Equipment	56,000	24,000	15,976
4052	Repairs and Maintenance	15,000	12,000	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	856,324	0	0
4310	Contingency	5,000	5,000	4,775
4320	Disaster Contingency Reserve	0	2,000	1,000
<b>ASSEMBLY TOTAL EXPENSES</b>		<b>\$1,359,662</b>	<b>\$398,126</b>	<b>\$323,234</b>

		BUDGETED	BUDGETED	ACTUAL
		FY 2013	FY 2012	FY 2011
<b>Mayor Expenses</b>				
4005	Mayor Salary	65,000	65,000	65,250
4006	Staff Salaries	90,637	101,887	71,672
4009	Staff Leave Replacement	5,000	5,000	0
4010	Mayor Benefits	55,272	54,822	49,095
4011	Staff Benefits	151,773	123,003	101,619
4013	ESC Insurance Reimbursement	7,000	7,000	25
4014	Workers Compensation	2,000	0	0
4022	Staff Travel	5,000	2,000	0
4023	Mayor Travel	6,500	6,500	0
XXXX	Mayor/Staff Travel	0	0	7,669
4025	Staff Training	1,000	1,000	
4064	Bank Fees	5,000	3,500	4,211
4070	Vehicle Insurance	1,000	0	0
4071	Property Insurance	150	0	0
4073	Bonding & Insurance	12,000	12,000	8,208
4080	Consultant Fees	20,000	18,000	20,388
4081	Attorney Fees	20,000	20,000	9,900
4082	Audit Fees	30,000	23,000	22,433
4083	Overnight Accommodations Audit Fees	6,000	5,000	7,144
4310	Contingency	6,000	5,000	5,118
4330	Emergency Fuel Reserve	12,000	6,000	0
4370	Special Revenue Grant Match	0	15,000	0
4371	Legislative Grants	240,000	0	0
5100	Public Safety Contributions	250,810	248,881	0
5110	Public Safety Per Capita Funding	38,984	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 Associati	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	70,115	71,025	66,139
5300	Revenue Sharing Distribution	56,154	54,042	0
5400	Winterfest	5,000	1,650	3,000
<b>MAYOR TOTAL EXPENSES</b>		<b>\$1,162,395</b>	<b>\$894,486</b>	<b>\$716,719</b>

		BUDGETED	BUDGETED	ACTUAL
		FY 2013	FY 2012	FY 2011
<b>Estimated School District Expenses</b>				
Denali Borough School District:				
School Operating Fund				
7010	Mandatory Contribution	736,048	706,139	706,159
7020	Additional Allowable Contribution	1,333,672	1,363,581	1,059,412
<b>SCHOOL DISTRICT TOTAL EXPENSES</b>		<b>\$2,069,720</b>	<b>\$2,069,720</b>	<b>\$1,765,571</b>

<b>Deposits to Borough Fund Accounts:</b>		BUDGETED FY 2013	BUDGETED FY 2012	ACTUAL FY 2011
4320	Disaster Contingency Reserve Fund	10,000	95,000	1,000
9030	To Capital Projects Fund	40,000	151,000	77,000
9050	To Major School Maintenance Reserve Fund	40,000	88,000	380,000
9060	To Land Enterprise Fund (Land Management Fund)	379,200	80,000	50,000
9070	Solid Waste (Landfill Closure Fund)	10,000	0	120,000
9070	Solid Waste (Solid Waste Equipment Reserve Fund)	10,000	10,000	10,000
9070	Solid Waste (Solid Waste Enterprise Fund)	200,000	0	0
<b>BOROUGH FUND ACCOUNTS TOTAL DEPOSITS</b>		<b>\$689,200</b>	<b>\$424,000</b>	<b>\$638,000</b>

<b>Matching Grant Expenses:</b>		BUDGETED FY 2013	BUDGETED FY 2012	ACTUAL FY 2011
6000	Matching Grants	60,000	6,000	26,140
<b>MATCHING GRANTS TOTAL EXPENSES</b>		<b>\$60,000</b>	<b>\$6,000</b>	<b>\$26,140</b>

<b>GENERAL FUND TOTAL EXPENSES</b>	<b>\$5,340,977</b>	<b>\$3,792,332</b>	<b>\$3,469,664</b>
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**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.

<b>LAND MANAGEMENT FUND (xxxx-6110)</b>		BUDGETED FY 2013	BUDGETED FY 2012	ACTUAL FY 2011
3410	Interest Income	20	20	10,518
<b>REVENUE TOTAL</b>		<b>20</b>	<b>20</b>	<b>10,518</b>

**Land Management Expenses**

4001	Nonstaff Stipends	5,600	4,500	5,903
4006	Staff Salaries	61,500	58,931	57,682
4011	Staff Benefits	90,245	84,639	57,143
4012	Nonstaff Benefits	500	450	0
4014	Workers Compensation	400	200	0
4021	Nonstaff Travel	4,000	3,000	0
4022	Staff Travel	6,000	5,000	0
4025	Staff Training	5,000	3,000	0
4026	Nonstaff Training	3,000	1,000	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	2,000	1,000	0
4038	Janitorial Services	1,800	1,500	960
4050	Equipment	13,000	12,000	0
4052	Repairs and Maintenance	4,000	0	801
4060	Supplies	4,000	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	Land Administration	124,000	25,000	21,278
4310	Contingency	8,000	2,000	0
<b>LAND MANAGEMENT TOTAL EXPENSES</b>		<b>\$ 346,045</b>	<b>\$ 218,220</b>	<b>\$ 166,482</b>

<b>SOLID WASTE FUND (xxxx-4110)</b>		BUDGETED FY 2013	BUDGETED FY 2012	ACTUAL FY 2011
<u>Projected Operating Revenue</u>				
3410	Interest Income	1,500	2,000	0
XXXX	Interest Income - Landfill Closure Fund	0	0	185

<b>Solid Waste Revenue</b>		BUDGETED	BUDGETED	ACTUAL
		FY 2013	FY 2012	FY 2011
XXXX	Interest Income - Solid Waste Enterprise Fund	0	0	1,795
3710	Tipping Fees	340,000	300,000	0
XXXX	Tipping Fees - Landfill/Special Waste Fees	0	0	295,126
XXXX	Tipping Fees - Transfer Station/Special Waste Fees	0		70
3720	Ash Cover	5,000	7,000	14,267
<b>SOLID WASTE TOTAL REVENUE</b>		<b>346,500</b>	<b>309,000</b>	<b>311,443</b>

<b>Solid Waste Expenses</b>				
4006	Staff Salaries	172,003	178,011	150,580
4011	Staff Benefits	163,581	160,590	121,490
4013	ESC Insurance Reimbursement	3,000	3,000	0
4014	Workers Compensation	10,000	10,000	8,670
4022	Staff Travel	4,000	4,500	0
4025	Staff Training	1,000	1,000	0
4030	Rent	3,620	3,620	3,617
4031	Utilities	12,000	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	60,000	75,000	51
4051	Safety Equipment	5,000	5,000	324
4052	Repairs and Maintenance	50,000	55,000	32,777
4053	Equipment Fuel (Diesel)	35,000	34,000	27,236
4054	Equipment Fuel (Gas)	2,000	2,000	617
4056	Snow Plowing	4,800	5,000	0
4057	Tools	2,000	2,000	0
4060	Supplies	8,000	10,000	15,842
4061	Dues/Subscriptions/Advertising	1,500	1,700	0
4062	Postage	1,000	1,000	0
4063	Freight	1,000	1,000	0
4064	Bank Fees	1,500	750	808
4070	Vehicle Insurance	2,000	1,200	1,552
4071	Property Insurance	650	500	580
4072	Equipment Insurance	3,500	3,000	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 and Permits	8,000	4,000	3,171
4108	Landfill Closure Expense	0	0	11,000
4109	C&D Landfill Design and Permitting	30,000	30,000	0
4110	New C&D Cell	10,000	15,000	0
4310	Contingency	10,000	5,000	4,346
4360	Equipment Reserve Fund	0	10,000	0
XXXX	Training and Travel	0	0	4,622
<b>SOLID WASTE TOTAL EXPENSES</b>		<b>\$714,154</b>	<b>\$743,871</b>	<b>\$465,956</b>

Section 3. Authorization and Appropriation.

The appropriations are adopted and authorized for the period July 1, 2012 through June 30, 2013.

Section 4. Budget Narrative.

The following is a line item breakdown narrative of the Fiscal Year 2013 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.
- 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.
- 3341 **Legislative Grants** - Revenue from legislative appropriations for special projects that may be received as a lump sum or on a reimbursement basis upon report of expenditures.
- 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.

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 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 or Alaska Municipal League Affiliate 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.
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|--|----------------|
| <u>Assembly Advisory Committee travel and training per DBC 05.10.090</u> | \$1,000        |
| <b>Subtotal</b>  | <b>\$1,000</b> |
- 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.
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|--------------|----------------|
| <b>Total</b> | <b>\$3,500</b> |
|              | <b>\$3,500</b> |
- 4050 **Equipment** - Tangible property (other than land or buildings) used in the operation of Borough business, to include computer software and network server. (FY 2013 needs include Assembly and staff computers, and replacement of Borough vehicle.)
- 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 (NACo) 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 and health insurance costs for the Mayor.
- 4011 **Staff Benefits** - PERS and SBS employer contribution rates, Medicare, Social Security contribution to a retirement account, and health insurance costs for staff members. Includes potential liability for earned sick leave and vacation
- 4013 **ESC Insurance Reimbursement** - Unemployment claims for former employees, based on past claims.
- 4014 **Workers Compensation** - AML/JIA is the insurance carrier.
- 4022 **Staff Travel** - Expenses associated with staff travel on official Borough or Alaska Municipal League Affiliate business, may include per diem per DBC 2.35.
- 4023 **Mayor Travel** - Expenses associated with Mayor travel on official Borough business (attend AML/ACOM/NACo 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.
- 4070 **Vehicle Insurance** - AML/JIA is the insurance carrier.
- 4071 **Property Insurance** - AML/JIA is the insurance carrier.
- 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 fund to pay for unexpected fuel expense increases.
- 4371 **Legislative Grants** - Expenses relating to legislative appropriations that may be reimbursed upon report of expenditures to include Borough matching funds where necessary.
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|--|------------------|
| Nenana Canyon Fire Service Well and Hydrant                  | \$65,000         |
| Denali Borough Landfill Shop                                 | \$50,000         |
| Anderson School Heating Fuel Storage Replacement             | \$45,000         |
| DB Schools Asbestos Hazard Emergency Response Act Inspection | \$35,000         |
| Cantwell School Heating Fuel Storage Replacement             | \$25,000         |
| Tri-Valley School Heating Control System Upgrade             | \$20,000         |
|  | <b>\$240,000</b> |
- 5100 **Public Safety Contributions** - Additional funding for public safety. A mutual aid agreement must be signed with the Borough before distribution of funds.
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|--|------------------|
| Cantwell Volunteer Fire Department - Equipment, training, and operations                           | \$22,600         |
| City of Anderson, EMS/Fire Department - Equipment, training, and operations                        | \$15,600         |
| Denali Emergency Services Association - Insurance, dispatch contract, radio and pager maintenance. | \$66,950         |
| Emergency Management - Communications and Alaska Land Mobile Radio                                 | \$3,000          |
| McKinley Volunteer Fire Department - Equipment, training, and operations                           | \$16,160         |
| Panguingue Creek Volunteer Fire Brigade - Workers Compensation insurance and operations            | \$4,600          |
| Tri-Valley Volunteer Fire Department - Summer Medic Project  | \$121,900        |
|  | <b>\$250,810</b> |
- 5110 **Public Safety Per Capita Funding** - Based on \$10 per person provided fire service, \$12 per person provided EMS service.
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|---------------------------------------|-----------------|
| Cantwell Volunteer Fire Department    | \$5,060         |
| City of Anderson, EMS/Fire Department | \$7,480         |
| McKinley Volunteer Fire Department    | \$1,670         |
| Tri-Valley Volunteer Fire Department  | \$24,774        |
|                                       | <b>\$38,984</b> |

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

Community of Cantwell - operating costs	\$6,355
McKinley Community Club, Inc. - operating costs	\$14,500
Panguingue Creek Homeowners Association - operating costs	\$4,000
Railbelt Mental Health & Addictions - operating costs	\$7,200
Cantwell Community Library - operating costs	\$4,000
Tri-Valley Community Library - operating costs	\$9,860
Healy Hockey Association - operating costs	\$11,500
Anderson Village Library - operating costs	\$5,500
Denali Chamber of Commerce - operating costs	\$7,200
	<b>\$70,115</b>

5300 **Revenue Sharing Distribution** - Proportional payments of Community Revenue Sharing received from the State of Alaska on behalf of certified unincorporated communities. Distribution is as follows:

Cantwell Volunteer Fire Department	\$28,077
Tri-Valley Volunteer Fire Department	\$28,077
	<b>\$56,154</b>

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.

7020 **Additional Allowable Contribution** - Additional contribution to the Denali Borough School District's operating fund. Estimated maximum amount for FY2013 is \$1,436,321.

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 2013 grants are as follows:

Healy Hockey Association - Ice Pit Sewer Replacement	\$20,000
McKinley Community Club - Community Center Flooring and Entry Door Improvements	\$18,500
Tri-Valley Community Center - Community Center Remodel	\$20,000
	<b>\$58,500</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)

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

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 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 contribution to a retirement account, 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.
- 4014 **Workers Compensation** - 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 or Alaska Municipal League Affiliate 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.
- 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.
- 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, Pfiffner, Gorski, Seedorf & Olsen based on a monthly fee of \$900, with additional funding for any litigation. (Contract fee paid by GF.)
- 4202 **Land Administration** - Land surveying, land appraisals, map production, processing fees, web development and public outreach.
- 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, 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 **Workers Compensation** - AML/JIA is the insurance carrier.
- 4022 **Staff Travel** - Expenses associated with staff travel on official Borough or Alaska Municipal League Affiliate 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. (OSHA, SWANA, GASC,
- 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 2013 include replacement of landfill pickup.)
- 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 equipment.
- 4054 **Equipment Fuel (Gas)** - Gas fuel for 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 and Permits** - State of Alaska, Department of Environmental Conservation inspections, and permits as required.
- 4108 **Landfill Closure Expense** - Calculated post closure costs for the Denali Borough Landfill.
- 4109 **C&D Landfill Design and Permits** - Development and permits related to 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 11, 2012
FIRST READING:	May 9, 2012
PUBLIC HEARING:	May 9, 2012

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 13th day of June, 2012.

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



ATTEST:

*David A. Lelico*  
 Borough Mayor  
*Shirley K. Smith*  
 Borough Clerk