

Denali Borough, Alaska
ORDINANCE NO. 13-05

INTRODUCED BY: Mayor Clay Walker

AN ORDINANCE FOR THE DENALI BOROUGH PROVIDING FOR THE AMENDMENT OF THE BUDGET FOR 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.

Estimated Revenues	AMENDED FY 2013	BUDGETED FY 2013	ACTUAL FY 2012
Taxes:			
3110 Overnight Accommodation Tax	2,200,000	2,200,000	2,573,815
3120 Severance Tax	75,000	100,000	110,898
Intergovernmental, Federal:			
3210 PILT Act	302,000	302,000	301,199
Intergovernmental, State:			
3310 Revenue Sharing	708,389	708,389	670,600
3320 PERS Paid by State	45,000	40,000	54,992
3330 Electricity/Telephone Co-op Tax	46,000	46,000	49,549
3341 Legislative Grants	0	240,000	0
Other:			
3410 Interest Income	18,000	18,000	24,211
3910 Miscellaneous Income	1,500	1,500	2,183
TOTAL REVENUE	\$3,395,889	\$3,655,889	\$3,787,448

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."

Assembly Expenses	AMENDED FY 2013	BUDGETED FY 2013	ACTUAL FY 2012
4001 Nonstaff Stipends	17,000	12,300	11,200
4006 Staff Salaries	112,038	112,038	107,545
4011 Staff Benefits	171,800	171,800	151,237
4012 Nonstaff Benefits	2,000	1,800	757
4021 Nonstaff Travel	18,000	24,000	5,819
4022 Staff Travel	8,000	10,000	3,658
4025 Staff Training	4,000	4,000	1,164
4026 Nonstaff Training	4,000	5,000	575
4030 Rent	30,000	30,000	25,773
4031 Utilities	6,000	7,500	4,180
4038 Janitorial Services	2,400	2,400	1,995
4040 Elections	15,000	12,000	6,131
4041 Codification of Municipal Code	3,000	3,000	2,381
4042 Standing Committees	1,000	1,000	0
4043 Special Committees	1,000	3,500	0
4050 Equipment	56,000	56,000	22,566
4052 Repairs and Maintenance	10,000	15,000	2,906
4055 Equipment Rental	2,000	2,000	1,152
4060 Supplies	10,000	10,000	4,744
4061 Dues/Subscriptions/Advertising	7,000	7,000	7,840
4062 Postage	8,000	8,000	4,173
4300 Budgetary Reserve	0	856,324	0
4310 Contingency	5,000	5,000	9,643
4320 Disaster Contingency Reserve	0	0	0
ASSEMBLY TOTAL EXPENSES	\$493,238	\$1,359,662	\$375,439

Mayor Expenses	AMENDED FY 2013	BUDGETED FY 2013	ACTUAL FY 2012
4005 Mayor Salary	65,000	65,000	65,250
4006 Staff Salaries	90,637	90,637	48,638
4009 Staff Leave Replacement	5,000	5,000	0
4010 Mayor Benefits	55,272	55,272	69,942
4011 Staff Benefits	151,773	151,773	125,363
4013 ESC Insurance Reimbursement	5,000	7,000	25
4014 Workers Compensation	3,000	2,000	0
4022 Staff Travel	5,000	5,000	319
4023 Mayor Travel	6,500	6,500	5,887
XXXX Mayor/Staff Travel	0	0	0
4025 Staff Training	1,000	1,000	475
4064 Bank Fees	5,000	5,000	3,548
4070 Vehicle Insurance	1,000	1,000	0
4071 Property Insurance	150	150	0
4073 Bonding & Insurance	12,000	12,000	9,880
4080 Consultant Fees	20,000	20,000	13,190
4081 Attorney Fees	20,000	20,000	9,900
4082 Audit Fees	30,000	30,000	19,153
4083 Overnight Accommodations Audit Fees	6,000	6,000	1,639
4310 Contingency	6,000	6,000	1,426
4330 Emergency Fuel Reserve	6,000	12,000	0
4370 Special Revenue Grant Match	0	0	0
4371 Legislative Grants	0	240,000	0
5100 Public Safety Contributions	250,810	250,810	240,711
5110 Public Safety Per Capita Funding	38,984	38,984	45,176
XXXX Contribution to TVVFD	0	0	0
XXXX Contribution to Anderson VFD	0	0	0
XXXX Contribution to PCFB	0	0	0
XXXX Contribution to Denali Emergency Services Associatic	0	0	0
XXXX Contribution to Cantwell Volunteer Fire Dept.	0	0	0
XXXX Contribution to McKinley Fire Dept	0	0	0
5200 Nonprofit Contributions	70,115	70,115	70,738
5300 Revenue Sharing Distribution	56,154	56,154	54,042
5400 Winterfest	5,000	5,000	1,650
MAYOR TOTAL EXPENSES	\$915,395	\$1,162,395	\$786,952

Estimated School District Expenses	AMENDED FY 2013	BUDGETED FY 2013	ACTUAL FY 2012
Denali Borough School District:			
School Operating Fund			
7010 Mandatory Contribution	649,988	736,048	706,139
7020 Additional Allowable Contribution	1,592,371	1,333,672	1,363,581
SCHOOL DISTRICT TOTAL EXPENSES	\$2,242,359	\$2,069,720	\$2,069,720

Deposits to Borough Fund Accounts:	AMENDED FY 2013	BUDGETED FY 2013	ACTUAL FY 2012
4320 Disaster Contingency Reserve Fund	10,000	10,000	95,000
9030 To Capital Projects Fund	83,000	40,000	151,000
9050 To Major School Maintenance Reserve Fund	40,000	40,000	88,000
9060 To Land Enterprise Fund (Land Management Fund)	379,200	379,200	80,000
9070 Solid Waste (Landfill Closure Fund)	10,000	10,000	0
9070 Solid Waste (Solid Waste Equipment Reserve Fund)	10,000	10,000	10,000
9070 Solid Waste (Solid Waste Enterprise Fund)	200,000	200,000	0
BOROUGH FUND ACCOUNTS TOTAL DEPOSITS	\$732,200	\$689,200	\$424,000

Matching Grant Expenses:	AMENDED FY 2013	BUDGETED FY 2013	ACTUAL FY 2012
6000 Matching Grants	60,000	60,000	5,882
MATCHING GRANTS TOTAL EXPENSES	\$60,000	\$60,000	\$5,882

GENERAL FUND TOTAL EXPENSES	\$4,443,192	\$5,340,977	\$3,661,993
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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.

LAND MANAGEMENT FUND (xxxx-6110)	AMENDED FY 2013	BUDGETED FY 2013	ACTUAL FY 2012
3410 Interest Income	200	20	43
LAND MANAGEMENT TOTAL REVENUE	200	20	43

Land Management Expenses

4001 Nonstaff Stipends	8,000	5,600	4,650
4006 Staff Salaries	61,500	61,500	59,323
4011 Staff Benefits	75,000	90,245	77,018
4012 Nonstaff Benefits	500	500	83
4014 Workers Compensation	200	400	103
4021 Nonstaff Travel	5,000	4,000	1776
4022 Staff Travel	6,000	6,000	3434
4025 Staff Training	4,000	5,000	1389
4026 Nonstaff Training	2,100	3,000	0
XXXX Planning Office Staff Training/Travel	0	0	0
XXXX Commission Training and Travel	0	0	0
4030 Rent	7,500	7,500	7,235
4031 Utilities	2,000	2,000	803
4038 Janitorial Services	1,800	1,800	855
4050 Equipment	6,500	13,000	801
4052 Repairs and Maintenance	4,000	4,000	0
4060 Supplies	2,000	4,000	1,075
4061 Dues/Subscriptions/Advertising	2,500	2,000	2,430
4062 Postage	1,500	1,500	0
4081 Attorney Fees	2,000	2,000	0
XXXX Area Wide Planning	0	0	0
4202 Land Administration	124,000	124,000	200
4310 Contingency	8,000	8,000	271
LAND MANAGEMENT TOTAL EXPENSES	\$ 324,100	\$ 346,045	\$ 161,446

SOLID WASTE FUND (xxxx-4110)

	AMENDED FY 2013	BUDGETED FY 2013	ACTUAL FY 2012
<u>Projected Operating Revenue</u>			
3410 Interest Income	4,000	1,500	3,643
XXXX Interest Income - Landfill Closure Fund	0	0	0
XXXX Interest Income - Solid Waste Enterprise Fund	0	0	0
3710 Tipping Fees	300,000	340,000	300,608
XXXX Tipping Fees - Landfill/Special Waste Fees	0	0	0
XXXX Tipping Fees - Transfer Station/Special Waste Fees	0	0	0
3720 Ash Cover	7,000	5,000	6,749
SOLID WASTE TOTAL REVENUE	311,000	346,500	307,358

Solid Waste Expenses

4006 Staff Salaries	160,000	172,003	161,951
4011 Staff Benefits	181,581	163,581	164,354
4013 ESC Insurance Reimbursement	3,000	3,000	0
4014 Workers Compensation	13,000	10,000	8,942
4022 Staff Travel	4,000	4,000	5,856
4025 Staff Training	4,000	1,000	1,950
4030 Rent	3,620	3,620	3,617
4031 Utilities	12,000	12,000	12,552
XXXX Electricity	0	0	0
4033 Heating Fuel	12,000	12,000	7,920
XXXX Telephone	0	0	0
XXXX Internet Service	0	0	0
4044 Public Education Campaign	500	500	212
4050 Equipment	60,000	60,000	18,995
4051 Safety Equipment	5,000	5,000	2,097
4052 Repairs and Maintenance	50,000	50,000	28,011
4053 Equipment Fuel (Diesel)	35,000	35,000	33,840
4054 Equipment Fuel (Gas)	2,000	2,000	1,327
4056 Snow Plowing	4,800	4,800	4,720
4057 Tools	2,000	2,000	912
4060 Supplies	16,000	8,000	9,624
4061 Dues/Subscriptions/Advertising	2,500	1,500	2,655
4062 Postage	1,000	1,000	0
4063 Freight	1,000	1,000	243
4064 Bank Fees	1,500	1,500	393
4070 Vehicle Insurance	2,000	2,000	1,118
4071 Property Insurance	650	650	415
4072 Equipment Insurance	3,500	3,500	2,544

		AMENDED	BUDGETED	ACTUAL
		FY 2013	FY 2013	FY 2012
Solid Waste Expenses				
4080	Consultant Fees	5,000	15,000	75
4100	Survey Fees	4,000	4,000	3,000
4101	CTS Hauling Fees	35,000	25,000	26,171
4102	Cover and Cell Maintenance	5,000	10,000	2,849
4103	Well Monitoring	20,000	20,000	8,249
4105	HHW Disposal	20,000	20,000	81
4106	Freon Removal Fees	2,500	2,500	1,105
4107	DEC Inspections and Permits	8,000	8,000	3,315
4108	Landfill Closure Expense	0	0	0
4109	C&D Landfill Design and Permitting	5,000	30,000	0
4110	New C&D Cell	3,000	10,000	15,385
4310	Contingency	3,000	10,000	1,015
4360	Equipment Reserve Fund	0	0	0
XXXX	Training and Travel	0	0	0
SOLID WASTE TOTAL EXPENSES		\$691,151	\$714,154	\$535,495

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. Adjustment is based upon revenue received through January 2013.
- 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. Adjustment is based upon revenue received through January 2013.
- 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. Adjustment reflects coding of grant monies to grant specific class, rather than General Fund.
- 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)

Denali Borough School District:

- 7010 **Mandatory Contribution** - The mandatory contribution to the Denali Borough School District's operating fund. Amendment decreases mandatory contribution per SB 182.
- 7020 **Additional Allowable Contribution** - Additional contribution to the Denali Borough School District's operating fund. Maximum additional allowable contribution for FY2013 is \$1,592,371.

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. **Amendment increases deposit by \$43,000, a portion of one-half the revenue earned by the Permanent Investment Fund in FY 2012 per Denali Borough Charter 9.17 - \$43,441.**
- 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.

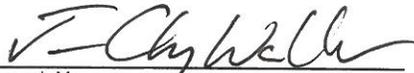
Section 5. Effective Date.

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

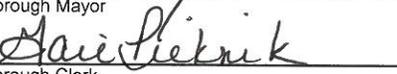
DATE INTRODUCED:	April 10, 2013
FIRST READING:	April 10, 2013
PUBLIC HEARING:	May 8, 2013

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 12th day of June, 2013.

Ayes: Steve ANASTASIA, David EVANS, Jared ZIMMERMAN, Gordon CARLSON, Paddy TATUM, Rick WEIBEL
No: Rusty LASELL, Terry ASBURY



Borough Mayor



Borough Clerk

