

Denali Borough, Alaska
ORDINANCE NO. 14-04

INTRODUCED BY: Mayor Clay Walker

AN ORDINANCE FOR THE DENALI BOROUGH TO ESTABLISH AND ADOPT THE BUDGET FOR FISCAL YEAR 2015.

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 for the period July 1, 2014 through June 30, 2015 and is 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 accommodation and severance taxes, and intergovernmental revenues.

Estimated Revenue	PROPOSED FY 2015	BUDGETED FY 2014	ACTUAL FY 2013
Taxes:			
3110 Overnight Accommodation Tax	2,700,000	2,400,000	2,730,762
3120 Severance Tax	90,000	90,000	94,695
Intergovernmental, Federal:			
3210 PILT Act	304,000	304,186	308,014
Intergovernmental, State:			
3310 Revenue Sharing	457,272	461,000	710,276
3320 PERS Paid by State	35,000	40,000	35,086
3330 Electricity/Telephone Co-op Tax	46,000	46,000	52,008
Other:			
3410 Interest Income	18,000	18,000	19,753
3910 Miscellaneous Income	2,000	2,000	2,085
TOTAL REVENUE	\$3,652,272	\$3,361,186	\$3,952,679

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 adopted." Maximum General Fund expenditures for FY2015 is **\$6,667,041** as of May 14, 2014.

Assembly Expenses	PROPOSED FY 2015	BUDGETED FY 2014	ACTUAL FY 2013
4001 Nonstaff Stipends	22,200	22,200	16,200
4006 Staff Salaries	121,310	115,475	111,634
4011 Staff Benefits	170,988	158,526	144,897
4012 Nonstaff Benefits	2,500	2,500	2,491
4014 Workers Compensation	500	0	0
4021 Nonstaff Travel	10,000	10,000	9,625
4022 Staff Travel	6,000	6,000	3,042
4025 Staff Training	4,000	4,000	2,050
4026 Nonstaff Training	4,000	4,000	1,375
4030 Rent	30,000	30,000	26,075
4031 Utilities	6,000	6,000	5,244
4038 Janitorial Services	2,400	2,400	2,196
4040 Elections	13,000	12,000	12,569
4041 Codification of Municipal Code	3,000	3,000	934
4050 Equipment	20,000	22,000	42,800
4052 Repairs and Maintenance	4,000	4,000	3,526

		PROPOSED	BUDGETED	ACTUAL
		FY 2015	FY 2014	FY 2013
Assembly Expenses				
4055	Equipment Rental	2,000	2,000	1,152
4060	Supplies	8,000	8,000	7,032
4061	Dues/Subscriptions/Advertising	7,500	7,000	7,200
4062	Postage	5,000	5,000	4,143
4082	Audit Fees	30,000	0	20,487
4083	Overnight Accommodations Audit Fees	10,000	5,000	5,174
4300	Budgetary Reserve	835,658	868,716	0
4310	Contingency	5,000	5,000	517
ASSEMBLY TOTAL EXPENSES		\$1,323,056	\$1,302,817	\$430,363

		PROPOSED	BUDGETED	ACTUAL
		FY 2015	FY 2014	FY 2013
Mayor Expenses				
4005	Mayor Salary	72,000	65,000	64,993
4006	Staff Salaries	109,518	109,311	54,405
4009	Staff Leave Replacement	3,000	2,000	0
4010	Mayor Benefits	86,407	80,751	55,662
4011	Staff Benefits	200,994	184,740	139,530
4014	Workers Compensation	1,500	1,500	2,223
4022	Staff Travel	5,000	5,000	843
4023	Mayor Travel	9,000	7,000	5,314
4025	Staff Training	2,000	2,000	540
4031	Utilities	1,800	1,800	0
4050	Equipment	5,000	3,000	0
4064	Bank Fees	5,000	5,000	2,529
4070	Vehicle Insurance	800	800	545
4071	Property Insurance	150	150	130
4073	Bonding & Insurance	12,500	12,500	7,957
4080	Consultant Fees	22,000	20,000	14,521
4081	Attorney Fees	18,000	18,000	10,800
4310	Contingency	5,000	5,000	2,145
4330	Emergency Fuel Reserve	6,000	10,000	0
5100	Public Safety Contributions	298,235	298,553	233,563
5110	Public Safety Per Capita Funding	44,794	44,794	38,984
5200	Nonprofit Contributions	74,306	68,705	69,881
5300	Revenue Sharing Distribution	36,582	0	56,154
5400	Community Events	5,000	5,000	2,641
MAYOR TOTAL EXPENSES		\$1,024,586	\$950,604	\$763,360

		PROPOSED	BUDGETED	ACTUAL
		FY 2015	FY 2014	FY 2013
Estimated School District Expenses				
Denali Borough School District:				
School Operating Fund				
7010	Mandatory Contribution	660,233	658,294	649,988
7020	Additional Allowable Contribution	1,548,567	1,594,540	1,592,371
SCHOOL DISTRICT TOTAL EXPENSES		\$2,208,800	\$2,252,834	\$2,242,359

		PROPOSED	BUDGETED	ACTUAL
		FY 2015	FY 2014	FY 2013
Deposits to Borough Fund Accounts:				
1046	Disaster Contingency Reserve Fund	1,000	1,000	10,000
9030	To Capital Projects Fund	10,000	5,000	83,000
9050	To Major School Maintenance Reserve Fund	56,000	30,000	40,000
9060	To Land Enterprise Fund (Land Management Fund)	171,000	200,000	379,200
9070	To Solid Waste (Landfill Closure Fund)	5,000	5,000	10,000
9070	To Solid Waste (Solid Waste Equipment Reserve Fu	30,000	8,000	10,000
9070	To Solid Waste (Solid Waste Enterprise Fund)	100,000	63,000	200,000
9120	To Special Revenue (EMPG)	12,000	0	12,000
BOROUGH FUND ACCOUNTS TOTAL DEPOSITS		\$385,000	\$312,000	\$744,200

	PROPOSED FY 2015	BUDGETED FY 2014	ACTUAL FY 2013
Matching Grant Expenses:			
	45,717	32,417	58,326
MATCHING GRANTS TOTAL EXPENSES	\$45,717	\$32,417	\$58,326
GENERAL FUND TOTAL EXPENSES	\$4,987,159	\$4,850,672	\$4,238,608

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	PROPOSED FY 2015	BUDGETED FY 2014	ACTUAL FY 2013
Estimated Revenue			
3320 PERS Paid by State	8,000	0	0
3410 Interest Income	150	275	231
TOTAL REVENUE	150	275	231

Land Management Expenses	PROPOSED FY 2015	BUDGETED FY 2014	ACTUAL FY 2013
4001 Nonstaff Stipends	11,100	11,100	6,525
4006 Staff Salaries	62,110	59,596	46,440
4011 Staff Benefits	72,752	68,257	58,049
4012 Nonstaff Benefits	850	850	492
4014 Workers Compensation	325	310	127
4021 Nonstaff Travel	5,000	5,000	3,908
4022 Staff Travel	6,000	6,000	3,083
4025 Staff Training	5,000	5,000	2,432
4026 Nonstaff Training	4,000	3,000	2,095
4030 Rent	7,500	7,500	7,235
4031 Utilities	2,000	2,000	415
4038 Janitorial Services	1,800	1,800	1,116
4050 Equipment	5,000	8,000	1,842
4052 Repairs and Maintenance	2,000	2,000	1,444
4060 Supplies	3,000	3,500	376
4061 Dues/Subscriptions/Advertising	2,500	2,500	2,075
4062 Postage	1,500	1,500	1,500
4081 Attorney Fees	2,000	2,000	0
4202 Land Administration	70,000	70,000	28,245
4310 Contingency	3,000	3,000	102
LAND MANAGEMENT TOTAL EXPENSES	\$ 267,436	\$ 262,913	\$ 167,501

SOLID WASTE FUND	PROPOSED FY 2015	BUDGETED FY 2014	ACTUAL FY 2013
Estimated Revenue			
<u>Projected Operating Revenue</u>			
3320 PERS Paid by State	9,000	0	0
3410 Interest Income	3,500	4,000	4,515
3710 Tipping Fees	320,000	300,000	301,129
3720 Cover	5,000	5,000	11,892
SOLID WASTE TOTAL REVENUE	328,500	309,000	317,536

Solid Waste Expenses			
4006 Staff Salaries	138,700	136,149	153,480
4011 Staff Benefits	175,054	172,040	179,770
4014 Workers Compensation	13,000	13,000	12,288
4022 Staff Travel	5,000	4,000	4,550
4025 Staff Training	2,000	2,000	700
4030 Rent	3,620	3,620	3,316
4031 Utilities	14,000	15,000	10,795
4033 Heating Fuel	11,000	14,000	10,028
4050 Equipment	30,000	30,000	43,033
4051 Safety Equipment	4,000	4,000	2,076

Solid Waste Expenses		PROPOSED FY 2015	BUDGETED FY 2014	ACTUAL FY 2013
4052	Repairs and Maintenance	50,000	50,000	48,441
4053	Equipment Fuel (Diesel)	35,000	35,000	26,985
4054	Equipment Fuel (Gas)	2,000	2,000	501
4056	Snow Plowing	4,000	4,800	2,305
4057	Tools	3,000	1,500	1,224
4060	Supplies	10,000	12,000	13,034
4061	Dues/Subscriptions/Advertising	1,500	1,500	1,962
4062	Postage	1,000	1,000	1,000
4063	Freight	1,000	1,000	388
4064	Bank Fees	1,000	1,000	544
4070	Vehicle Insurance	2,250	2,250	1,734
4071	Property Insurance	700	700	540
4072	Equipment Insurance	2,600	2,600	2,427
4080	Consultant Fees	8,000	2,000	0
4100	Survey Fees	4,000	4,000	3,000
4101	CTS Hauling Fees	35,000	35,000	29,035
4102	Cover and Cell Maintenance	8,000	8,000	600
4103	Well Monitoring	20,000	20,000	9,145
4105	HHW Disposal	10,000	15,000	0
4107	DEC Inspections and Permits	5,000	8,000	7,171
4110	New C&D Cell	0	0	3,000
4310	Contingency	3,000	3,000	1,103
SOLID WASTE TOTAL EXPENSES		\$603,424	\$604,159	\$574,175

Section 3. Authorization and Appropriation.

The appropriations are adopted and authorized for the period July 1, 2014 through June 30, 2015.

Section 4. Budget Narrative.

The following is a line item breakdown narrative of the Fiscal Year 2015 budget.

GENERAL FUND

General Fund Revenues

- 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 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 AS 10 and gross revenues of qualified telephone cooperatives recognized under AS 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.

General Fund Expenses

Assembly:

- 4001 **Nonstaff Stipends** - Fixed, regular payments for Assembly and Commission members. (Based on eight Assembly members receiving stipends of \$200 per month and the Presiding Officer receiving \$250 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, as well as unemployment claims for former employees.

- 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.
- 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.)
- 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.
- 4050 **Equipment** - Tangible property (other than land or buildings) used in the operation of Borough business, to include computer software and network server.
- 4052 **Repairs and Maintenance** - Maintenance agreements, parts, materials and contracted labor related to repair and maintenance of tangible property including equipment and facilities. (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.)
- 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 3.25.120.
- 4300 **Budgetary Reserve** - Fifteen percent (15%) of the amount of funds available for budgeting on January 1, 2014 per DBC 3.05.040 (c).
- 4310 **Contingency** - Unforeseen expenses not otherwise covered by a budget line item.
- Mayor:**
- 4005 **Mayor Salary** - Mayor salary in FY2015 will be \$72,000 with 3.5% increase annually for two (2) budget cycles (FY2016 and FY2017).
- 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, 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, as well as unemployment claims for former employees.
- 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.)
- 4031 **Utilities** - Expenses for basic services such as electricity, gas, water, telephone, internet service. (GF expenses include phone/fax/modem, DSL connection.)
- 4050 **Equipment** - Tangible property (other than land or buildings) used in the operation of Borough business, to include computer software and network server. (FY2015 needs include a staff computer.)
- 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, Piffner, Gorski, Seedorf & Olsen based on a monthly fee of \$900, with additional funding for any litigation.
- 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.

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 - Equipment, training, and operations	\$25,145
City of Anderson, EMS/Fire Department - Equipment, training, and operations	\$22,500
Denali Emergency Services Association - Insurance, radio and pager maintenance.	\$63,400
Emergency Management - Communications and Alaska Land Mobile Radio	\$3,000
McKinley Volunteer Fire Department - Equipment, training, and operations	\$21,590
Panguingue Creek Volunteer Fire Brigade - Workers Compensation insurance and operations	\$5,500
Tri-Valley Volunteer Fire Department - Summer Medic Program	\$157,100
	\$298,235

5110 **Public Safety Per Capita Funding** - Based on \$10 per person provided fire service, \$12 per person provided EMS service in each service area within the Denali Borough, per latest census population data.

Cantwell Volunteer Fire Department	\$5,190
City of Anderson, EMS/Fire Department	\$7,480
McKinley Volunteer Fire Department	\$3,720
Tri-Valley Volunteer Fire Department	\$28,404
	\$44,794

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

Community of Cantwell - operating costs	\$6,414
McKinley Community Club, Inc. - operating costs	\$15,915
Panguingue Creek Homeowners Association - operating costs	\$4,200
Railbelt Mental Health & Addictions - operating costs	\$8,400
City of Anderson Community Library	\$4,000
Cantwell Community Library - operating costs	\$4,000
Tri-Valley Community Library - operating costs	\$10,000
Healy Hockey Association - operating costs	\$12,500
Denali Chamber of Commerce - operating costs	\$8,877
	\$74,306

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

Cantwell Volunteer Fire Department	\$18,291
Tri-Valley Volunteer Fire Department	\$18,291
	\$36,582

5400 **Community Events** - Borough-wide public outreach events including Winterfest.

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 total amount for FY2015 is \$2,208,800.

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 2015 grants are as follows:

Denali Chamber of Commerce - Building project	\$18,517
Healy Hockey Association - Energy efficiency rehabilitation	\$19,200
Tri-Valley Volunteer Fire Department - Remodel day room	\$8,000
	\$45,717

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

3320 **PERS Paid by State** - On-behalf funding for PERS employer contributions from the State of Alaska.

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

Land Management Expenses

- 4001 Nonstaff Stipends– Fixed, regular payments for Assembly and Commission members. (Based on eight commission members receiving stipends of \$100 per month, the presiding officer receiving \$125 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, 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, as well as unemployment claims for former employees.
- 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, materials and contracted labor related to repair and maintenance of tangible property including equipment and facilities.
- 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 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

- 3320 PERS Paid by State - On-behalf funding for PERS employer contributions from the State of Alaska.
- 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 **Cover** - Revenue derived from charges for cover material received at landfill.

Solid Waste Enterprise Expenses

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, as well as unemployment claims for former employees.

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, 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.

4050 **Equipment** - Tangible property (other than land or buildings) used in the operation of Borough business, to include computer software. (Equipment needs for FY2015 include rollers for D6 Caterpillar tractor.)

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

4052 **Repairs and Maintenance** - Maintenance agreements, parts, materials and contracted labor related to repair and maintenance of tangible property including equipment and facilities.

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, as well as drawings for capital improvements.)

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.
- 4107 DEC Inspections and Permits - State of Alaska, Department of Environmental Conservation inspections, and permits as required.
- 4310 Contingency - Unforeseen expenses not otherwise covered by a budget line item.

Section 5. Effective Date.

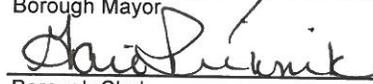
This ordinance becomes effective upon its adoption by the Denali Borough Assembly and signature of the Denali Borough Mayor.

DATE INTRODUCED:	<u>April 9, 2014</u>
FIRST READING:	<u>April 9, 2014</u>
PUBLIC HEARING:	<u>May 14, 2014</u>

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 14th day of May, 2014.

Ayes: *Unanimous*
 No: *None*
 Absent: *None*



 Borough Mayor


 Borough Clerk

