

Denali Borough, Alaska
ORDINANCE NO. 13-10

INTRODUCED BY: Mayor Clay Walker

AN ORDINANCE FOR THE DENALI BOROUGH AMENDING THE BUDGET FOR FISCAL YEAR 2014.

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, 2013 through June 30, 2014 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 2014	BUDGETED FY 2014	BUDGETED FY 2013
Taxes:			
3110 Overnight Accommodation Tax	2,400,000	2,400,000	2,200,000
3120 Severance Tax	90,000	90,000	75,000
Intergovernmental, Federal:			
3210 PILT Act	304,186	300,930	302,000
Intergovernmental, State:			
3310 Revenue Sharing	461,000	461,000	708,389
3320 PERS Paid by State	40,000	40,000	45,000
3330 Electricity/Telephone Co-op Tax	46,000	46,000	46,000
Other:			
3410 Interest Income	18,000	18,000	18,000
3910 Miscellaneous Income	2,000	2,000	1,500
TOTAL REVENUE	\$3,361,186	\$3,357,930	\$3,395,889

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 FY2014 is **\$4,851,020**.

Assembly Expenses	AMENDED FY 2014	BUDGETED FY 2014	BUDGETED FY 2013
4001 Nonstaff Stipends	22,200	22,200	17,000
4006 Staff Salaries	115,475	115,475	112,038
4011 Staff Benefits	158,526	158,526	171,800
4012 Nonstaff Benefits	2,500	2,500	2,000
4021 Nonstaff Travel	10,000	18,000	18,000
4022 Staff Travel	6,000	8,000	8,000
4025 Staff Training	4,000	4,000	4,000
4026 Nonstaff Training	4,000	4,000	4,000
4030 Rent	30,000	30,000	30,000
4031 Utilities	6,000	7,000	6,000
4038 Janitorial Services	2,400	2,400	2,400
4040 Elections	12,000	12,000	15,000
4041 Codification of Municipal Code	3,000	3,000	3,000
4042 Standing Committees	0	1,000	1,000
4043 Special Committees	0	0	1,000
4050 Equipment	22,000	22,000	56,000

		AMENDED FY 2014	BUDGETED FY 2014	BUDGETED FY 2013
Assembly Expenses				
4052	Repairs and Maintenance	4,000	4,000	10,000
4055	Equipment Rental	2,000	2,000	2,000
4060	Supplies	8,000	10,000	10,000
4061	Dues/Subscriptions/Advertising	7,000	7,000	7,000
4062	Postage	5,000	8,000	8,000
4300	Budgetary Reserve	868,716	868,716	0
4310	Contingency	5,000	5,000	5,000
ASSEMBLY TOTAL EXPENSES		\$1,297,817	\$1,314,817	\$493,238

		AMENDED FY 2014	BUDGETED FY 2014	BUDGETED FY 2013
Mayor Expenses				
4005	Mayor Salary	65,000	65,000	65,000
4006	Staff Salaries	109,311	109,311	90,637
4009	Staff Leave Replacement	2,000	5,000	5,000
4010	Mayor Benefits	80,751	80,751	55,272
4011	Staff Benefits	184,740	184,740	151,773
4013	ESC Insurance Reimbursement	0	0	5,000
4014	Workers Compensation	1,500	2,750	3,000
4022	Staff Travel	5,000	5,000	5,000
4023	Mayor Travel	7,000	7,000	6,500
4025	Staff Training	2,000	2,000	1,000
4031	Utilities	1,800	1,800	0
4050	Equipment	3,000	4,000	0
4064	Bank Fees	5,000	5,000	5,000
4070	Vehicle Insurance	800	1,000	1,000
4071	Property Insurance	150	150	150
4073	Bonding & Insurance	12,500	11,000	12,000
4080	Consultant Fees	20,000	20,000	20,000
4081	Attorney Fees	18,000	20,000	20,000
4082	Audit Fees	0	0	30,000
4083	Overnight Accommodations Audit Fees	5,000	6,000	6,000
4310	Contingency	5,000	6,000	6,000
4330	Emergency Fuel Reserve	10,000	10,000	6,000
5100	Public Safety Contributions	298,553	298,553	250,810
5110	Public Safety Per Capita Funding	44,794	44,794	38,984
5200	Nonprofit Contributions	68,705	68,705	70,115
5300	Revenue Sharing Distribution	0	0	56,154
5400	Community Events	5,000	8,000	5,000
MAYOR TOTAL EXPENSES		\$955,604	\$966,554	\$915,395

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

		AMENDED FY 2014	BUDGETED FY 2014	BUDGETED FY 2013
Deposits to Borough Fund Accounts:				
4320	Disaster Contingency Reserve Fund	1,000	5,000	10,000
9030	To Capital Projects Fund	5,000	30,000	83,000
9050	To Major School Maintenance Reserve Fund	30,000	100,000	40,000
9060	To Land Enterprise Fund (Land Management Fund)	200,000	312,000	379,200
9070	Solid Waste (Landfill Closure Fund)	5,000	10,000	10,000
9070	Solid Waste (Solid Waste Equipment Reserve Fund)	8,000	10,000	10,000
9070	Solid Waste (Solid Waste Enterprise Fund)	63,000	208,000	200,000
BOROUGH FUND ACCOUNTS TOTAL DEPOSITS		\$312,000	\$675,000	\$732,200

	AMENDED FY 2014	BUDGETED FY 2014	BUDGETED FY 2013
Matching Grant Expenses:			
6000 Matching Grants	32,417	32,417	60,000
MATCHING GRANTS TOTAL EXPENSES	\$32,417	\$32,417	\$60,000
GENERAL FUND TOTAL EXPENSES	\$4,850,672	\$5,241,622	\$4,443,192

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 2014	BUDGETED FY 2014	BUDGETED FY 2013
3410 Interest Income	275	275	20
TOTAL REVENUE	275	275	20

Land Management Expenses	AMENDED FY 2014	BUDGETED FY 2014	BUDGETED FY 2013
4001 Nonstaff Stipends	11,100	11,100	5,600
4006 Staff Salaries	59,596	59,596	61,500
4011 Staff Benefits	68,257	68,257	90,245
4012 Nonstaff Benefits	850	850	500
4014 Workers Compensation	310	250	400
4021 Nonstaff Travel	5,000	5,000	4,000
4022 Staff Travel	6,000	6,000	6,000
4025 Staff Training	5,000	5,000	5,000
4026 Nonstaff Training	3,000	3,000	3,000
4030 Rent	7,500	7,500	7,500
4031 Utilities	2,000	2,000	2,000
4038 Janitorial Services	1,800	1,800	1,800
4050 Equipment	8,000	12,000	13,000
4052 Repairs and Maintenance	2,000	4,000	4,000
4060 Supplies	3,500	3,500	4,000
4061 Dues/Subscriptions/Advertising	2,500	2,500	2,000
4062 Postage	1,500	1,500	1,500
4081 Attorney Fees	2,000	2,000	2,000
4202 Land Administration	70,000	200,000	124,000
4310 Contingency	3,000	8,000	8,000
LAND MANAGEMENT TOTAL EXPENSES	\$ 262,913	\$ 403,853	\$ 346,045

SOLID WASTE FUND (xxxx-4110)	AMENDED FY 2014	BUDGETED FY 2014	BUDGETED FY 2013
<u>Projected Operating Revenue</u>			
3410 Interest Income	4,000	4,000	1,500
3710 Tipping Fees	300,000	300,000	340,000
3720 Cover	5,000	5,000	5,000
SOLID WASTE TOTAL REVENUE	309,000	309,000	346,500

Solid Waste Expenses			
4006 Staff Salaries	136,149	136,149	172,003
4011 Staff Benefits	172,040	172,040	163,581
4013 ESC Insurance Reimbursement	0	0	3,000
4014 Workers Compensation	13,000	16,000	10,000
4022 Staff Travel	4,000	4,000	4,000
4025 Staff Training	2,000	2,000	1,000
4030 Rent	3,620	3,620	3,620
4031 Utilities	15,000	15,000	12,000
4033 Heating Fuel	14,000	14,000	12,000
4044 Public Education Campaign	0	0	500

Solid Waste Expenses		AMENDED FY 2014	BUDGETED FY 2014	BUDGETED FY 2013
4050	Equipment	30,000	30,000	60,000
4051	Safety Equipment	4,000	4,000	5,000
4052	Repairs and Maintenance	50,000	50,000	50,000
4053	Equipment Fuel (Diesel)	35,000	35,000	35,000
4054	Equipment Fuel (Gas)	2,000	2,000	2,000
4056	Snow Plowing	4,800	4,800	4,800
4057	Tools	1,500	1,500	2,000
4060	Supplies	12,000	12,000	8,000
4061	Dues/Subscriptions/Advertising	1,500	1,500	1,500
4062	Postage	1,000	1,000	1,000
4063	Freight	1,000	1,000	1,000
4064	Bank Fees	1,000	1,000	1,500
4070	Vehicle Insurance	2,250	2,000	2,000
4071	Property Insurance	700	650	650
4072	Equipment Insurance	2,600	3,500	3,500
4080	Consultant Fees	2,000	5,000	15,000
4100	Survey Fees	4,000	4,000	4,000
4101	CTS Hauling Fees	35,000	35,000	25,000
4102	Cover and Cell Maintenance	8,000	8,000	10,000
4103	Well Monitoring	20,000	20,000	20,000
4105	HHW Disposal	15,000	20,000	20,000
4106	Freon Removal Fees	500	500	2,500
4107	DEC Inspections and Permits	8,000	8,000	8,000
4109	C&D Landfill Design and Permitting	0	0	30,000
4110	New C&D Cell	0	0	10,000
4310	Contingency	3,000	10,000	10,000
SOLID WASTE TOTAL EXPENSES		\$604,659	\$623,259	\$714,154

Section 3. Authorization and Appropriation.

The appropriations are adopted and authorized for the period July 1, 2013 through June 30, 2014.

Section 4. Budget Narrative.

The following is a line item breakdown narrative of the Fiscal Year 2014 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 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.
- 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 \$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.
- 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.
- 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 |
| Subtotal | \$1,000 |
- 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, 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.)
- 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.
- 4300 **Budgetary Reserve** - Fifteen percent (15%) of the amount of funds available for budgeting on January 1, 2013 per DBC 3.05.040 (c).
- 4310 **Contingency** - Unforeseen expenses not otherwise covered by a budget line item.

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, 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.
- 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.
- 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.
- 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 | \$23,500 |
| City of Anderson, EMS/Fire Department - Equipment, training, and operations | \$25,200 |
| Denali Emergency Services Association - Insurance, radio and pager maintenance. | \$61,953 |
| Denali Emergency Services Association - 911 dispatch contract | \$22,000 |
| Emergency Management - Communications and Alaska Land Mobile Radio | \$3,000 |
| McKinley Volunteer Fire Department - Equipment, training, and operations | \$17,500 |
| Panguingue Creek Volunteer Fire Brigade - Workers Compensation insurance and operations | \$5,400 |
| Tri-Valley Volunteer Fire Department - Summer Medic Program | \$140,000 |
| | \$298,553 |

5110	Public Safety Per Capita Funding - Based on \$10 per person provided fire service, \$12 per person provided EMS service.	
	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	\$6,355
	McKinley Community Club, Inc. - operating costs	\$16,370
	Panguingue Creek Homeowners Association - operating costs	\$3,740
	Railbelt Mental Health & Addictions - operating costs	\$7,800
	Cantwell Community Library - operating costs	\$4,000
	Tri-Valley Community Library - operating costs	\$10,000
	Healy Hockey Association - operating costs	\$12,200
	Denali Preschool and Learning Center - operating costs	\$3,200
	Denali Chamber of Commerce - operating costs	\$5,040
		\$68,705

5400 **Community Events** - Borough-wide public outreach events including Winterfest and a summer picnic.

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 FY2014 is \$1,594,540.

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 2014 grants are as follows:
- | | |
|--|-----------------|
| Healy Hockey Association - Women's changing facility | \$20,000 |
| Denali Preschool and Learning Center - Improving energy efficiency | \$12,417 |
| | \$32,417 |

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 \$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, 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 **Cover** - Revenue derived from charges for cover material 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, 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.

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.
- 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.

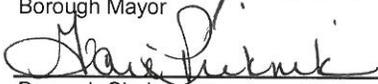
DATE INTRODUCED:	<u>July 10, 2013</u>
FIRST READING:	<u>July 10, 2013</u>
PUBLIC HEARING:	<u>August 14, 2013</u>

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 14th day of August, 2013.

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



 Borough Mayor



 Borough Clerk

