

Denali Borough, Alaska  
ORDINANCE NO. 15-03

INTRODUCED BY: Mayor Clay Walker

**AN ORDINANCE FOR THE DENALI BOROUGH TO ESTABLISH AND ADOPT THE BUDGET FOR FISCAL YEAR 2016.**

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, 2015 through June 30, 2016 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.

<b>Estimated Revenue</b>	<b>BUDGETED FY 2016</b>	<b>BUDGETED FY 2015</b>	<b>ACTUAL FY 2014</b>
Taxes:			
3110 Overnight Accommodation Tax	2,900,000	2,700,000	3,067,856
3120 Severance Tax	90,000	90,000	91,569
Intergovernmental, Federal:			
3210 PILT Act	304,000	304,000	304,186
Intergovernmental, State:			
3310 Revenue Sharing	436,670	457,272	503,105
3320 PERS Paid by State	70,000	35,000	40,468
3330 Electricity/Telephone Co-op Tax	50,000	46,000	51,103
Other:			
3410 Interest Income	22,000	18,000	23,504
3910 Miscellaneous Income	2,500	2,000	5,595
<b>TOTAL REVENUE</b>	<b>\$3,875,170</b>	<b>\$3,652,272</b>	<b>\$4,087,386</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 adopted." Maximum General Fund expenditures for FY2016 is \$5,893,926 as of June 10, 2015.

<b>Assembly Expenses</b>	<b>BUDGETED FY 2016</b>	<b>BUDGETED FY 2015</b>	<b>ACTUAL FY 2014</b>
4001 Nonstaff Stipends	22,800	22,200	20,600
4006 Staff Salaries	158,661	121,310	116,116
4011 Staff Benefits	258,629	170,988	144,432
4012 Nonstaff Benefits	5,500	2,500	3,579
4014 Workers Compensation	1,000	500	0
4021 Nonstaff Travel	8,000	10,000	4,948
4022 Staff Travel	7,000	6,000	2,916
4025 Staff Training	4,000	4,000	1,238
4026 Nonstaff Training	3,000	4,000	150
4030 Rent	30,000	30,000	25,773
4031 Utilities	6,000	6,000	4,266
4038 Janitorial Services	2,400	2,400	2,268
4040 Elections	13,000	13,000	6,000
4041 Codification of Municipal Code	3,000	3,000	1,284
4050 Equipment	16,500	20,000	11,465
4052 Repairs and Maintenance	16,000	4,000	2,726

<b>Assembly Expenses</b>		BUDGETED FY 2016	BUDGETED FY 2015	ACTUAL FY 2014
4055	Equipment Rental	2,000	2,000	1,152
4060	Supplies	6,000	8,000	5,078
4061	Dues/Subscriptions/Advertising	9,000	7,500	8,820
4062	Postage	2,000	5,000	4,180
4070	Vehicle Insurance	800	0	0
4082	Audit Fees	30,000	30,000	25,274
4083	Overnight Accommodations Audit Fees	10,000	10,000	5,419
4300	Budgetary Reserve	948,147	835,658	0
4310	Contingency	4,000	5,000	2,429
<b>ASSEMBLY TOTAL EXPENSES</b>		<b>\$1,567,437</b>	<b>\$1,323,056</b>	<b>\$400,112</b>

<b>Mayor Expenses</b>		BUDGETED FY 2016	BUDGETED FY 2015	ACTUAL FY 2014
4005	Mayor Salary	74,520	72,000	65,250
4006	Staff Salaries	79,491	109,518	74,781
4009	Staff Leave Replacement	3,000	3,000	0
4010	Mayor Benefits	90,000	86,407	84,593
4011	Staff Benefits	128,426	200,994	173,887
4014	Workers Compensation	1,025	1,500	1,500
4022	Staff Travel	3,500	5,000	2,180
4023	Mayor Travel	8,000	9,000	6,842
4025	Staff Training	2,000	2,000	975
4031	Utilities	4,800	1,800	737
4050	Equipment	4,000	5,000	330
4061	Dues/Subscriptions/Advertising	1,500	0	0
4064	Bank Fees	8,000	5,000	3,511
4070	Vehicle Insurance	0	800	709
4071	Property Insurance	375	150	100
4073	Bonding & Insurance	12,500	12,500	11,410
4080	Consultant Fees	22,000	22,000	15,161
4081	Attorney Fees	18,000	18,000	10,800
4310	Contingency	4,000	5,000	2,176
4330	Emergency Fuel Reserve	0	6,000	0
5100	Public Safety Contributions	0	298,235	274,682
5110	Public Safety Per Capita Funding	37,314	44,794	44,794
5200	Nonprofit Contributions	374,157	74,306	60,281
5300	Revenue Sharing Distribution	0	36,582	41,508
5310	Municipal Assistance	42,500	0	0
5400	Community Events	5,000	5,000	3,522
<b>MAYOR TOTAL EXPENSES</b>		<b>\$924,108</b>	<b>\$1,024,586</b>	<b>\$879,730</b>

<b>Estimated School District Expenses</b>		BUDGETED FY 2016	BUDGETED FY 2015	ACTUAL FY 2014
Denali Borough School District:				
School Operating Fund				
7010	Mandatory Contribution	659,242	660,233	658,294
7020	Additional Allowable Contribution	1,647,654	1,548,567	1,572,409
<b>SCHOOL DISTRICT TOTAL EXPENSES</b>		<b>\$2,306,896</b>	<b>\$2,208,800</b>	<b>\$2,230,703</b>

<b>Deposits to Borough Fund Accounts:</b>		BUDGETED FY 2016	BUDGETED FY 2015	ACTUAL FY 2014
1046	Disaster Contingency Reserve Fund	1,000	1,000	1,000
9120	To Special Revenue (EMPG)	12,000	12,000	12,000
9130	To Capital Projects Fund (Capital Improvements)	80,000	10,000	5,000
9150	To Major School Maintenance Reserve Fund	60,000	56,000	68,604
9160	To Land Enterprise Fund (Land Management Fund)	170,000	171,000	75,000
9170	To Solid Waste (Landfill Closure Fund)	2,000	5,000	5,000
9170	To Solid Waste (Solid Waste Equipment Reserve Fur	60,000	30,000	46,604
9170	To Solid Waste (Solid Waste Enterprise Fund)	20,000	100,000	125,000
<b>BOROUGH FUND ACCOUNTS TOTAL DEPOSITS</b>		<b>\$405,000</b>	<b>\$385,000</b>	<b>\$338,208</b>

	BUDGETED FY 2016	BUDGETED FY 2015	ACTUAL FY 2014
<b>Matching Grant Expenses:</b>	19,288	45,717	30,440
<b>MATCHING GRANTS TOTAL EXPENSES</b>	<b>\$19,288</b>	<b>\$45,717</b>	<b>\$30,440</b>
<b>GENERAL FUND TOTAL EXPENSES</b>	<b>\$5,222,729</b>	<b>\$4,987,159</b>	<b>\$3,879,193</b>

**ENTERPRISE FUNDS** - The Borough has two enterprise funds that are used to account for revenues earned, expenses incurred, and net income of 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</b>	BUDGETED	BUDGETED	ACTUAL
<b>Estimated Revenue</b>	FY 2016	FY 2015	FY 2014
3320 PERS Paid by State	18,000	8,000	7,662
3410 Interest Income	150	150	64
<b>TOTAL REVENUE</b>	<b>18,150</b>	<b>8,150</b>	<b>7,726</b>

<b>Land Management Expenses</b>	BUDGETED	BUDGETED	ACTUAL
	FY 2016	FY 2015	FY 2014
4001 Nonstaff Stipends	11,400	11,100	9,000
4006 Staff Salaries	38,581	62,110	59,244
4011 Staff Benefits	42,572	72,752	62,137
4012 Nonstaff Benefits	872	850	689
4014 Workers Compensation	375	1,500	289
4021 Nonstaff Travel	5,000	5,000	3,219
4022 Staff Travel	5,000	5,000	3,507
4025 Staff Training	4,000	4,000	2,605
4026 Nonstaff Training	4,000	4,000	1,040
4030 Rent	7,500	7,500	7,235
4031 Utilities	2,000	2,000	746
4038 Janitorial Services	1,800	1,800	1,098
4050 Equipment	5,000	5,000	288
4052 Repairs and Maintenance	2,000	2,000	1,369
4060 Supplies	2,500	2,500	640
4061 Dues/Subscriptions/Advertising	2,500	2,500	320
4062 Postage	1,500	1,500	0
4081 Attorney Fees	2,000	2,000	0
4202 Land Administration	70,000	50,000	22,380
4310 Contingency	3,000	3,000	62
<b>LAND MANAGEMENT TOTAL EXPENSES</b>	<b>\$ 211,600</b>	<b>\$ 246,112</b>	<b>\$ 175,867</b>

<b>SOLID WASTE FUND</b>	BUDGETED	BUDGETED	ACTUAL
<b>Estimated Revenue</b>	FY 2016	FY 2015	FY 2014
<u>Projected Operating Revenue</u>			
3320 PERS Paid by State	30,000	9,000	19,007
3410 Interest Income	3,500	3,500	4,468
3710 Tipping Fees	340,000	320,000	451,357
3720 Cover	5,000	5,000	94,161
<b>SOLID WASTE TOTAL REVENUE</b>	<b>378,500</b>	<b>337,500</b>	<b>568,993</b>

<b>Solid Waste Expenses</b>			
4006 Staff Salaries	148,936	138,700	130,392
4011 Staff Benefits	138,400	175,054	147,356
4014 Workers Compensation	10,000	13,000	9,519
4022 Staff Travel	3,000	5,000	3,838
4025 Staff Training	2,000	2,000	1,950
4030 Rent	3,620	3,620	3,617
4031 Utilities	12,000	14,000	9,227
4033 Heating Fuel	10,000	11,000	8,045
4050 Equipment	25,000	30,000	2,471

<b>Solid Waste Expenses</b>		BUDGETED FY 2016	BUDGETED FY 2015	ACTUAL FY 2014
4051	Safety Equipment	3,000	4,000	1,289
4052	Repairs and Maintenance	55,000	50,000	27,527
4053	Equipment Fuel (Diesel)	33,000	35,000	23,893
4054	Equipment Fuel (Gas)	1,500	2,000	576
4056	Snow Plowing	4,000	4,000	2,805
4057	Tools	3,000	3,000	841
4060	Supplies	8,000	10,000	4,387
4061	Dues/Subscriptions/Advertising	1,500	1,500	630
4062	Postage	500	1,000	492
4063	Freight	1,000	1,000	933
4064	Bank Fees	1,500	1,000	492
4070	Vehicle Insurance	2,500	2,250	2,125
4071	Property Insurance	1,300	700	655
4072	Equipment Insurance	3,000	2,600	2,393
4080	Consultant Fees	8,000	8,000	5,250
4100	Survey Fees	8,000	4,000	3,000
4101	CTS Hauling Fees	30,000	35,000	29,108
4102	Cover and Cell Maintenance	5,000	8,000	0
4103	Well Monitoring	25,000	20,000	18,594
4105	HHW Disposal	10,000	10,000	14,841
4107	DEC Inspections and Permits	6,500	5,000	3,171
4310	Contingency	3,000	3,000	5,000
<b>SOLID WASTE TOTAL EXPENSES</b>		<b>\$567,256</b>	<b>\$603,424</b>	<b>\$464,415</b>

Section 3. Authorization and Appropriation.

The appropriations are adopted and authorized for the period July 1, 2015 through June 30, 2016.

Section 4. Budget Narrative.

The following is a line item breakdown narrative of the Fiscal Year 2016 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 projections 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 State Public Employees Retirement System (PERS) prior to 07/01/2006 are eligible to be enrolled in the PERS system. Benefits also include Medicare and Social Security.
- 4014 **Workers Compensation** - Workers compensation premiums are based on estimated payroll expenses.
- 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 (AML) 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, Alaska Association of Municipal Clerks (AAMC) conference, Alaska Government Finance Officers Association (AGFOA) fall and spring conferences, etc.)
- 4026 **Nonstaff Training** - Expenses associated with education 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, fluids and contracted labor related to repair and maintenance of tangible property including equipment and facilities. (To include tires and wheels for Borough vehicles, IT 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, newspaper subscriptions, software subscriptions, website hosting, data storage and postings in local papers. (To include AMLdues, National Association of Counties (NACo) dues, AAMC and AGFOA dues.)
- 4062 **Postage** - Fees for mailings. (Includes annual bulk mail permit fees and box rental.)
- 4070 **Vehicle Insurance** - Insurance coverage on Borough vehicles (2013 Expedition).
- 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 of the amount of funds available for budgeting on January 1, 2015 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 FY2016 will be \$74,520 with 3.5% increase in FY2017 per Ordinance 14-04.

- 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 Supplemental Annuity Plan (SBS-AP) 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** - Workers compensation premiums are based on estimated payroll expenses.
- 4022 **Staff Travel** - Expenses associated with staff travel on official Borough or Alaska Municipal League (AML) affiliate business, may include per diem per DBC 2.35.
- 4023 **Mayor Travel** - Expenses associated with Mayor travel on official Borough business (attend AML/Alaska Conference of Mayors (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, etc.)
- 4031 **Utilities** - Expenses for basic services such as electricity, gas, water, telephone, internet service. (GF expenses include phone/fax/modem, DSL connection, satellite phone.)
- 4050 **Equipment** - Tangible property (other than land or buildings) used in the operation of Borough business, to include computer software and network server.
- 4061 **Dues/Subscriptions/Advertising** - Association membership dues, newspaper subscriptions, software subscriptions, website hosting, data storage and postings in local papers. (To include ACOM dues, Solid Waste Association of North America (SWANA) and Alaska Municipal Management Association (AMMA) dues.)
- 4064 **Bank Fees** - Bank service charges on accounts and credit card transactions, as well as the cost of checks.
- 4071 **Property Insurance** - Insurance coverage for borough office equipment.
- 4073 **Bonding & Insurance** - 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, Pffnner, 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.
- 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. Funding is as follows:
- |                                      |                 |
|--------------------------------------|-----------------|
| Cantwell Volunteer Fire Department   | \$5,190         |
| McKinley Volunteer Fire Department   | \$3,720         |
| Tri-Valley Volunteer Fire Department | \$28,404        |
|                                      | <b>\$37,314</b> |
- 5200 **Nonprofit Contributions** - Funding is as follows, distribution as per award document:
- |  |           |
|--|-----------|
| Panguingue Creek Homeowners Association /Panguingue Creek Volunteer Fire Brigade | \$10,200  |
| Tri-Valley Community Library   | \$10,000  |
| Tri-Valley Volunteer Fire Department - Summer Medic Program                      | \$189,282 |
| Healy Hockey Association   | \$15,000  |
| McKinley Volunteer Fire Department   | \$19,309  |
| McKinley Community Club, Inc.  | \$14,575  |
| Cantwell Community Library   | \$4,321   |
| Community of Cantwell/Cantwell Volunteer Fire Department                         | \$26,700  |
| Railbelt Mental Health & Addictions  | \$9,500   |

Denali Emergency Services Association - Insurance, radio and pager maintenance, dispatch services.	\$65,316
Denali Chamber of Commerce	\$9,954
	<b>\$374,157</b>

5300 <b>Revenue Sharing Distribution</b> - 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	\$0
Tri-Valley Volunteer Fire Department	\$0
	<b>\$0</b>
5310 <b>Municipal Assistance Program</b> - Funds provided to Denali Borough incorporated municipalities to be used at the discretion of the municipality to support public functions. Funding is as follows:	
City of Anderson	\$42,500
	<b>\$42,500</b>

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 FY2016 is \$2,311,381.

Deposits to Borough Fund Accounts:

- 1046 **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.
- 9120 **To Special Revenue (EMPG)** - Required local match for anticipated EMPG Grant.
- 9130 **To Capital Projects Fund (Capital Improvements Fund)** - A reserve fund for capital improvement projects per DBC 3.20.070.
- 9150 **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).
- 9160 **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.
- 9170 **To Solid Waste (Landfill Closure Fund)** - Fund set aside for the purpose of costs associated with the cover and closure of the landfill.
- 9170 **To Solid Waste (Solid Waste Equipment Reserve Fund)** - Fund set aside for the purpose of purchasing Solid Waste equipment.
- 9170 **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 2016 grants are as follows:
- |   |                 |
|---|-----------------|
| Healy Hockey Association - Outdoor facilities repair and upgrade. | \$19,288        |
|   | <b>\$19,288</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

- 3320 **PERS Paid by State** - On-behalf funding for PERS employer contributions from the State of Alaska.
- 3410 **Interest Income** - Interest income projections 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 State Public Employees Retirement System (PERS) prior to 07/01/2006 are eligible to be enrolled in the PERS system. Benefits also include Medicare and Social Security.
- 4014 **Workers Compensation** - Workers compensation premiums are based on estimated payroll expenses.
- 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 (AML) affiliate business, may include per diem per DBC 2.35. (AML conference, Alaska Planning Association (APA) 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, APA 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, fluids 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, website hosting, data storage and postings in local papers. (Includes 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, public outreach, and consulting services.
- 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 projections 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.

4012 **Workers Compensation** - Workers compensation premiums are based on estimated payroll expenses.

4022 **Staff Travel** - Expenses associated with staff travel on official Borough or Alaska Municipal League (AML) affiliate business, may include per diem per DBC 2.35. (To include SWANA and Occupational Safety and Health Association (OSHA).)

4025 **Staff Training** - Education related to an employee's performance or position as appropriate. (OSHA, SWANA, 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, materials, fluids 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, website hosting, data storage 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** - Insurance coverage for landfill vehicles. (Pickups, dump truck)

4071 **Property Insurance** - Insurance coverage for solid waste properties and office equipment.

4072 **Equipment Insurance** - Insurance coverage for solid waste equipment. (Dozer, loader, grader, scale, etc.)

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 8, 2015</u>
FIRST READING:	<u>April 8, 2015</u>
PUBLIC HEARING:	<u>May 13, 2015</u>

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 10th day of June, 2015.

*Ayes: BOELSMA, BURROWS, ZIMMERMAN, ZAPPONE, DEBLAUW, TATUM, SHREEVE*

*No:*

*Absent: EVANS, CHATFIELD*



*[Handwritten Signature]*  
 \_\_\_\_\_  
 Borough Mayor

*[Handwritten Signature]*  
 \_\_\_\_\_  
 Borough Clerk