Denali Borough, Alaska
ORDINANCE NO. 16-06

INTRODUCED BY: Mayor Clay Walker

AN ORDINANCE FOR THE DENALI BOROUGH TO ESTABLISH AND ADOPT THE BUDGET FOR FISCAL YEAR 2017.

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, 2016 through June 30, 2017 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	BUDGETED FY 2017	BUDGETED FY 2016	ACTUAL FY 2015
Taxes:				
3110	Overnight Accommodation Tax	3,350,000	3,200,000	3,318,321
3120	Severance Tax	60,000	75,000	96,086
Intergovernmental, Federal:				
3210	PILT Act	320,755	320,755	323,293
Intergovernmental, State:				
3310	Revenue Sharing	291,868	477,824	499,537
3320	PERS Paid by State	20,000	16,000	66,745
3330	Electricity/Telephone Co-op Tax	50,000	50,000	49,117
Other:				
3410	Interest Income	25,000	26,000	28,839
3910	Miscellaneous Income	3,500	4,500	2,420
	TOTAL REVENUE	**$4,121,123**	**$4,170,079**	**$4,384,358**

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 FY2017 is $6,244,835 as of June 8, 2016.

	Assembly Expenses	BUDGETED FY 2017	BUDGETED FY 2016	ACTUAL FY 2015
4001	Nonstaff Stipends	22,800	22,800	21,450
4006	Staff Salaries	163,500	162,000	122,725
4009	Staff Leave Replacement	1,500	0	0
4011	Staff Benefits	254,000	207,000	186,214
4012	Nonstaff Benefits	3,000	5,500	4,549
4014	Workers Compensation	1,000	1,000	669
4021	Nonstaff Travel	8,000	6,000	5,258
4022	Staff Travel	7,000	7,000	3,567
4025	Staff Training	4,000	4,000	275
4026	Nonstaff Training	3,000	1,000	1,475
4030	Rent	30,000	30,000	26,376
4031	Utilities	6,000	5,000	3,700
4035	IT Services	4,500	0	0
4038	Janitorial Services	1,500	3,000	2,286
4040	Elections	13,000	8,000	6,330
4041	Codification of Municipal Code	3,000	1,500	1,370

	Assembly Expenses	BUDGETED FY 2017	BUDGETED FY 2016	ACTUAL FY 2015
4050	Equipment	16,500	10,000	9,820
4052	Repairs and Maintenance	2,500	16,000	15,491
4055	Equipment Rental	2,000	2,000	1,152
4060	Supplies	3,000	6,000	5,775
4061	Dues/Subscriptions/Advertising	9,000	12,000	8,640
4062	Postage	2,200	2,000	1,035
4064	Bank Fees	8,000	0	0
4070	Vehicle Insurance	400	800	0
4071	Property Insurance	200	0	0
4073	Bonding & Insurance	6,250	0	0
4080	Consultant Fees	18,000	0	0
4081	Attorney Fees	9,000	0	0
4082	Audit Fees	30,000	30,000	21,167
4083	Overnight Accommodations Audit Fees	10,000	10,000	4,802
4300	Budgetary Reserve	1,004,283	0	0
4310	Contingency	4,000	4,000	374
	ASSEMBLY TOTAL EXPENSES	**$1,651,133**	**$556,600**	**$454,499**

	Mayor Expenses	BUDGETED FY 2017	BUDGETED FY 2016	ACTUAL FY 2015
4005	Mayor Salary	77,128	74,520	69,814
4006	Staff Salaries	81,500	70,000	65,273
4009	Staff Leave Replacement	1,500	3,000	0
4010	Mayor Benefits	90,200	71,000	102,159
4011	Staff Benefits	145,000	104,000	112,120
4014	Workers Compensation	1,025	1,025	935
4022	Staff Travel	3,500	3,500	2,077
4023	Mayor Travel	8,000	8,000	7,008
4025	Staff Training	2,000	2,000	175
4031	Utilities	4,800	4,800	1,268
4035	IT Services	4,500	0	0
4038	Janitorial Services	1,500	0	0
4050	Equipment	5,000	4,000	2,155
4052	Repairs and Maintenance	2,500	0	0
4060	Supplies	3,000	0	0
4061	Dues/Subscriptions/Advertising	1,500	3,000	0
4064	Bank Fees	0	8,000	4,413
4070	Vehicle Insurance	400	0	716
4071	Property Insurance	200	375	147
4073	Bonding & Insurance	6,250	12,500	10,594
4080	Consultant Fees	7,000	22,000	12,015
4081	Attorney Fees	9,000	18,000	7,200
4310	Contingency	4,000	4,000	3,128
5100	Public Safety Contributions	0	0	285,522
5110	Public Safety Per Capita Funding	34,430	37,314	44,794
5200	Nonprofit Contributions	382,632	374,157	63,366
5300	Revenue Sharing Distribution	0	38,600	40,400
5310	Municipal Assistance	42,500	42,500	0
5400	Community Events	5,000	17,250	3,077
	MAYOR TOTAL EXPENSES	**$924,065**	**$923,541**	**$838,356**

	Estimated School District Expenses	BUDGETED FY 2017	BUDGETED FY 2016	ACTUAL FY 2015
	Denali Borough School District:			
	School Operating Fund			
7010	Mandatory Contribution	655,159	659,242	660,233
7020	Additional Allowable Contribution	1,727,862	1,647,654	1,548,567
	SCHOOL DISTRICT TOTAL EXPENSES	**$2,383,021**	**$2,306,896**	**$2,208,800**

Deposits to Borough Fund Accounts:		BUDGETED FY 2017	BUDGETED FY 2016	ACTUAL FY 2015
1046	Disaster Contingency Reserve Fund	1,000	1,000	1,000
9120	To Special Revenue (EMPG)	12,000	12,000	8,533
9130	To Capital Projects Fund (Capital Improvements)	140,000	105,302	136,074
9150	To Major School Maintenance Reserve Fund	200,000	80,000	111,074
9160	To Land Enterprise Fund (Land Management Fund)	124,500	170,000	100,000
9170	To Solid Waste (Landfill Closure Fund)	0	2,000	5,000
9170	To Solid Waste (Solid Waste Equipment Reserve Fu	0	60,000	135,000
9170	To Solid Waste (Solid Waste Operating Fund)	0	0	0
	BOROUGH FUND ACCOUNTS TOTAL DEPOSITS	**$477,500**	**$430,302**	**$496,681**

Matching Grant Expenses:		BUDGETED FY 2017	BUDGETED FY 2016	ACTUAL FY 2015
6000	Matching Grants	56,000	19,288	45,709
	MATCHING GRANTS TOTAL EXPENSES	**$56,000**	**$19,288**	**$45,709**

GENERAL FUND TOTAL EXPENSES	**$5,491,719**	**$4,236,627**	**$4,044,046**

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.

LAND MANAGEMENT Estimated Revenue		BUDGETED FY 2017	BUDGETED FY 2016	ACTUAL FY 2015
3320	PERS Paid by State	4,000	4,000	20,555
3410	Interest Income	100	100	29
	TOTAL REVENUE	**4,100**	**4,100**	**20,585**

Land Management Expenses		BUDGETED FY 2017	BUDGETED FY 2016	ACTUAL FY 2015
4001	Nonstaff Stipends	11,400	11,400	9,700
4006	Staff Salaries	42,000	39,162	49,295
4011	Staff Benefits	43,000	35,720	57,323
4012	Nonstaff Benefits	872	872	757
4014	Workers Compensation	375	375	348
4021	Nonstaff Travel	5,000	5,000	4,565
4022	Staff Travel	5,000	5,000	1,526
4025	Staff Training	4,000	4,000	650
4026	Nonstaff Training	4,000	4,000	1,295
4030	Rent	7,500	7,500	6,028
4031	Utilities	2,000	2,000	849
4035	IT Services	4,500	0	0
4038	Janitorial Services	1,800	1,800	864
4050	Equipment	5,000	5,000	545
4052	Repairs and Maintenance	2,000	2,000	1,066
4060	Supplies	2,500	2,500	331
4061	Dues/Subscriptions/Advertising	2,500	2,500	895
4062	Postage	500	500	500
4081	Attorney Fees	2,000	2,000	90
4202	Land Administration	70,000	76,000	5,177
4310	Contingency	3,000	3,000	0
	LAND MANAGEMENT TOTAL EXPENSES	**$ 218,947**	**$ 210,329**	**$ 141,805**

SOLID WASTE Estimated Revenue		BUDGETED FY 2017	BUDGETED FY 2016	ACTUAL FY 2015
Projected Operating Revenue				
3320	PERS Paid by State	6,000	8,000	51,624
3410	Interest Income	8,500	8,500	5,465
3710	Tipping Fees	360,000	350,000	463,620
3720	Cover	1,500	1,000	3,913
SOLID WASTE TOTAL REVENUE		**376,000**	**367,500**	**524,623**
Solid Waste Expenses				
4006	Staff Salaries	158,398	150,731	138,273
4011	Staff Benefits	138,312	112,590	142,809
4014	Workers Compensation	10,000	10,000	8,843
4022	Staff Travel	3,000	2,500	1,169
4025	Staff Training	2,000	1,000	1,360
4030	Rent	3,620	3,620	3,014
4031	Utilities	9,000	9,000	8,284
4033	Heating Fuel	8,000	8,000	2,906
4035	IT Services	4,500	0	0
4050	Equipment	18,000	18,000	26,160
4051	Safety Equipment	3,000	3,000	1,641
4052	Repairs and Maintenance	65,000	80,000	49,299
4053	Equipment Fuel (Diesel)	30,000	30,000	28,892
4054	Equipment Fuel (Gas)	1,500	1,500	1,179
4056	Snow Plowing	4,000	4,000	3,135
4057	Tools	2,500	2,500	1,055
4060	Supplies	8,000	6,000	5,295
4061	Dues/Subscriptions/Advertising	2,000	2,500	1,596
4062	Postage	250	500	250
4063	Freight	0	1,500	778
4064	Bank Fees	1,500	1,500	601
4070	Vehicle Insurance	2,500	2,000	2,168
4071	Property Insurance	1,400	1,300	818
4072	Equipment Insurance	3,000	3,000	2,470
4080	Consultant Fees	20,000	7,000	3,019
4100	Survey Fees	8,000	17,000	4,500
4101	CTS Hauling Fees	20,000	20,000	15,884
4102	Cover and Cell Maintenance	2,500	2,500	0
4103	Well Monitoring	35,000	35,000	15,878
4105	HHW Disposal	10,000	1,000	6,971
4107	DEC Inspections and Permits	6,000	6,000	3,171
4310	Contingency	3,000	3,000	206
SOLID WASTE OPERATING EXPENSES		**$583,980**	**$546,241**	**$481,624**
Solid Waste Fund Accounts				
	To Landfill Closure Fund	2,000	0	0
	Solid Waste Equipment Reserve Fund	75,000	0	0
BOROUGH FUND ACCOUNTS TOTAL DEPOSITS		**$77,000**	**$0**	**$0**
SOLID WASTE TOTAL OPERATING EXPENSES		**$660,980**	**$546,241**	**$481,624**

Section 3. Authorization and Appropriation.
The appropriations are adopted and authorized for the period July 1, 2016 through June 30, 2017.

Section 4. Budget Narrative.
The following is a line item breakdown narrative of the Fiscal Year 2017 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.

4009 **Staff Leave Replacement** - Staff replacements while full-time staff uses leave time, or when extra help is needed.

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.)

4035 **IT Services** - Expenses for IT related services, including support, email services, website hosting and data storage.

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 and related freight, to include computer software and network server. (Equipment needs for FY2017 include office separation panels and a computer.)

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 parts and maintenance for Borough vehicles and office copy machine.)

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 and postings in local papers. (To include AML dues, National Association of Counties (NACo) dues, AAMC, IIMC, GFOA and AGFOA dues.)

4062 **Postage** - Fees for mailings. (Includes annual bulk mail permit fees and box rental.)

4064 **Bank Fees** - Bank service charges on accounts and credit card transactions, as well as the cost of checks.

4070 **Vehicle Insurance** - Insurance coverage on Borough vehicles (2013 Expedition).

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, Pfiffner, Gorski, Seedorf & Olsen based on a monthly fee of $900, with additional funding for any litigation.

4082 **Audit Fees** - Annual audit of the Denali Borough financial records per DBC 3.15.020 to include the landfill financial assurance debt ratio requirement.

4083 **Overnight Accommodations Audit Fees**- Fees for audits performed on specific overnight accommodations merchants, per DBC 3.25.120.

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 FY2017 will be $77,128.

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.)

4035 **IT Services** - Expenses for IT related services, including support, email services, website hosting and data storage.

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 and related freight, to include computer software and network server. (Equipment needs for FY2017 include office separation panels and three computers)

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 parts and maintenance for Borough vehicles and office copy machine.)

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 subcriptions, 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.)

4070 **Vehicle Insurance** - Insurance coverage on Borough vehicles (2013 Expedition).

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, Pfiffner, 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	$4,818
McKinley Volunteer Fire Department	$1,850
Tri-Valley Volunteer Fire Department	$27,762
	$34,430

5200 **Nonprofit Contributions** - Funding is as follows, distribution as per award document:

Cantwell Community Library	$4,321
Community of Cantwell/Cantwell Volunteer Fire Department	$26,866
Denali Chamber of Commerce	$10,307
Denali Emergency Services Association - Insurance, radio and pager maintenance, dispatch services.	$57,379
Denali Preschool and Learning Center	$8,600
Healy Hockey Association	$15,000
McKinley Community Club, Inc.	$18,300
McKinley Volunteer Fire Department	$20,159
Panguingue Creek Homeowners Association /Panguingue Creek Volunteer Fire Brigade	$12,800
Railbelt Mental Health & Addictions	$9,500
Tri-Valley Community Library	$10,000
Tri-Valley Volunteer Fire Department - Summer Medic Program	$189,400
	$382,632

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	$0
Tri-Valley Volunteer Fire Department	$0
	$0

5310 **Municipal Assistance Program** - 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
	$42,500

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 FY2017 is $2,397,333.

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 2017 grants are as follows:

McKinley Volunteer Fire Department - Water resupply project	$16,000
McKinley Park Community Club - Energy Efficiency Improvement Project	$20,000
Denali Education Center - Charles Sheldon Center Community Improvements	$20,000
	$56,000

ENTERPRISE FUNDS

LAND MANAGEMENT - The land management fund is the operating fund for all activities that concern the acquisition and adminstration 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.)

4035 **IT Services** - Expenses for IT related services, including support, email services, website hosting and data storage.

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 and related freight, 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 subcriptions, 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.

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. (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.

4035 **IT Services** - Expenses for IT related services, including support, email services, website hosting and data storage.

4050 **Equipment** - Tangible property (other than land or buildings) used in the operation of Borough business and related freight, 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 subcriptions, 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) and electronics 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:	April 13, 2016
FIRST READING:	May 11, 2016
PUBLIC HEARING:	May 11, 2016

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 8th day of June, 2016.

PASSED UNANIMOUSLY

Absent: Paddy TATUM, Joe CHATFIELD

Borough Mayor

Borough Clerk