

Denali Borough, Alaska

ORDINANCE NO. 22-01

INTRODUCED BY: Mayor Clay Walker

AN ORDINANCE FOR THE DENALI BOROUGH TO ESTABLISH AND AMEND THE APPROVED BUDGET FOR FISCAL YEAR 2022

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, 2021 through June 30, 2022 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, severance, marijuana and alcohol taxes and intergovernmental revenues.

Estimated Revenue	AMENDED FY 2022	APPROVED FY 2022	ACTUAL FY 2021
Taxes:			
3110 Overnight Accommodation Tax	2,500,000	2,000,000	1,024,374
3120 Severance Tax	50,000	50,000	54,109
3130 Alcohol & Marijuana Tax	300,000	150,000	111,590
Intergovernmental, Federal:			
3210 PILT Act	405,240	390,000	391,775
3215 ARPA	203,659	-	-
Intergovernmental, State:			
3310 Community Assistance	353,953	347,367	347,367
3320 PERS Paid by State	10,000	10,000	37,396
3330 Electricity/Telephone Co-op Tax	47,213	50,000	47,213
3350 LGLRRG	3,181,476	-	-
Other:			
3410 GF Interest Income	20,000	35,000	53,986
3420 PIF Earnings	424,000	-	-
3910 Miscellaneous Income	2,000	3,000	15,388
TOTAL REVENUE	7,497,541	3,035,367	\$2,083,198

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 FY 2022 is \$6,940,880 as of April 20, 2021.

Governmental Expenses	AMENDED FY 2022	APPROVED FY 2022	ACTUAL FY 2021
4001 Nonstaff Stipends	22,800	22,800	22,400
4005 Mayor Salary	92,502	92,502	88,824
4006 Staff Salaries	330,000	330,000	246,257
4010 Mayor Benefits	87,161	87,161	82,950
4011 Staff Benefits	430,000	430,000	351,607
4012 Nonstaff Benefits	2,000	2,500	2,138
4014 Workers Compensation	2,500	2,500	1,086
4021 Nonstaff Training & Travel	7,000	7,000	250
4022 Staff Training & Travel	9,000	9,000	1,541
4023 Mayor Conferences & Travel	7,000	7,000	275
4030 Rent	38,620	33,620	28,768
4031 Utilities	15,000	15,000	9,871
4035 IT Services	40,000	50,000	25,304
4038 Janitorial Services	3,500	3,500	-
4040 Elections	6,000	6,000	167
4041 Codification of Municipal Code	-	-	-
4050 Equipment	6,000	6,000	925
4052 Repairs and Maintenance	18,000	5,000	1,384
4060 Supplies	5,000	5,000	1,392
4061 Dues/Subscriptions/Advertising	7,000	7,000	12,530

4062	Postage	3,000	3,000	1,844
4064	Bank Fees	1,000	6,000	3,835
4070	Vehicle Insurance	850	850	715
4071	Property Insurance	1,600	1,000	850
4073	Insurance & Bonding	14,000	14,000	11,740
4080	Consultant Fees	18,000	18,000	55,790
4081	Attorney Fees	14,000	32,000	15,077
4082	Audit Services Fees	40,000	45,000	31,900
4083	Overnight Accommodations Audit Fees	-	-	-
4300	Budgetary Reserve	-	848,002	-
4310	Contingency	4,000	4,000	2,742
4320	Hazard Mitigation	-	4,000	105
5110	Public Safety Per Capita Funding			
	Cantwell Volunteer Fire Department	6,570	6,570	6,570
	McKinley Volunteer Fire	5,550	5,550	5,550
	Tri-Valley Volunteer Fire	31,158	31,158	34,818
		43,278	43,278	46,938
5200	Nonprofit Contributions			
	Cantwell Community Library	5,000	5,000	-
	Denali Chamber of Commerce	5,000	5,000	-
	Denali Preschool and Learning Center	5,000	5,000	-
	Denali Visitor Center	5,000	5,000	-
	Healy Hockey Association	5,000	5,000	-
	Kobe Farm Community	5,000	5,000	-
	McKinley Community Club, Inc	5,000	5,000	-
	Panguingue Creek HOA/Fire Brigade	5,000	5,000	-
	Railbelt Mental Health	5,000	5,000	-
	Tri Valley Community Library	5,000	5,000	-
	Nonprofit Emergency Services			
	Denali Emergency Services Association	-	71,508	-
	McKinley Volunteer Fire Department	19,900	19,900	-
	Cantwell Volunteer Fire Department	15,813	15,813	-
	Tri-Valley Volunteer Fire Department	239,450	239,450	-
		325,163	396,671	-
5300	Revenue Sharing Distribution	47,367	-	47367
5310	Municipal Assistance-COA	40,000	40,000	-
5400	Community Events	3,000	2,500	40
5500	Economic Development	-	-	-
TOTAL GOVERNMENTAL EXPENSES		1,684,340	2,579,883	\$1,096,612
		AMENDED	APPROVED	ACTUAL
Estimated School District Expenses		FY 2022	FY 2022	FY 2021
Denali Borough School District: School Operating Fund				
7010	Required Contribution	1,020,174	1,020,174	963,260
7020	Additional Allowable Contribution	972,826	972,826	986,269
TOTAL SCHOOL DISTRICT EXPENSES		1,993,000	1,993,000	\$1,949,529
		AMENDED	APPROVED	ACTUAL
Matching Grant Expenses:		FY 2022	FY 2022	FY 2021
6000	Matching Grants	-	-	-
TOTAL MATCHING GRANTS EXPENSES		-	-	-
TOTAL GENERAL FUND EXPENSES		4,268,340	4,727,883	\$3,046,141
		AMENDED	APPROVED	ACTUAL
Transfers from the General Fund to other General Fund Accounts:		FY 2022	FY 2022	FY 2021
1046	Disaster Contingency Reserve Fund	-	-	-
9120	Special Revenue (EMPG)	24,000	12,000	12,000
9130	Capital Improvements Fund	-	-	-
9150	Major School Maintenance Reserve Fund	100,000	-	-
9180	Parks & Recreation (Parks and Recreation Fund)	134,000	10,000	-
9190	Emergency Response Apparatus Fund	-	-	-
		AMENDED	APPROVED	ACTUAL
Transfers from the General Fund to Enterprise Fund Accounts:		FY 2022	FY 2022	FY 2021
9160	Land Enterprise Fund (Land Management Fund)	60,000	60,000	40,000
9170	Solid Waste (Landfill Closure Fund)	73,000	73,000	0
9170	Solid Waste (Equipment Reserve Fund)	200,000	-	0

TOTAL BOROUGH FUND ACCOUNT DEPOSITS	591,000	155,000	\$52,000
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ENTERPRISE FUNDS - The Denali 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		AMENDED	APPROVED	ACTUAL
Estimated Revenue		FY 2022	FY 2022	FY 2021
3320	PERS Paid by State	1,000	1,000	-
3410	Interest Income	50	50	256
3600	Land Sales	2,300	-	12,333
3930	Application Fee	250	250	375
TOTAL REVENUE		3,600	1,300	\$12,964

LAND MANAGEMENT		AMENDED	APPROVED	ACTUAL
Land Management Expenses		FY 2022	FY 2022	FY 2021
4001	Nonstaff Stipends	11,400	11,400	9,900
4006	Staff Salaries	56,000	86,000	53,043
4011	Staff Benefits	36,000	56,000	46,927
4012	Nonstaff Benefits	900	900	931
4014	Workers Compensation	450	450	235
4021	Nonstaff Training & Travel	4,000	4,000	236
4022	Staff Training & Travel	5,000	5,000	-
4030	Rent	7,500	7,500	6,632
4031	Utilities	1,500	1,500	68
4035	IT Services	20,000	20,000	6,499
4038	Janitorial Services	500	500	-
4050	Equipment	6,000	6,000	-
4052	Repairs and Maintenance	1,000	1,000	-
4060	Supplies	2,000	2,000	361
4061	Dues/Subscriptions/Advertising	1,500	1,500	432
4062	Postage	1,000	1,000	300
4080	Consultant Fees	130,000	55,000	64,012
4081	Attorney Fees	10,000	10,000	14,747
4202	Land Administration	5,000	5,000	20
4310	Contingency	1,000	1,000	20
LAND MANAGEMENT OPERATING EXPENSES		300,750	275,750	\$204,363

TOTAL LAND MANAGEMENT EXPENSES	300,750	275,750	\$204,363
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Land Management Fund Accounts

9021	To Land Management Fund from Land Sales Fund	150,000	150,000	-
	Land Management Capital Fund	-	-	-
TOTAL LAND MANAGEMENT ACCOUNT DEPOSITS		150,000	150,000	\$0

SOLID WASTE		AMENDED	APPROVED	ACTUAL
Estimated Revenue		FY 2022	FY 2022	FY 2021
Projected Operating Revenue				
3320	PERS Paid by State	4,000	4,000	13,600
3410	Interest Income	3,000	6,000	6,310
3710	Tipping Fees	470,000	400,000	343,332
3720	Cover	1,000	1,000	340
TOTAL SOLID WASTE REVENUE		478,000	411,000	\$363,582

SOLID WASTE		AMENDED	APPROVED	ACTUAL
Solid Waste Expenses		FY 2022	FY 2022	FY 2021
4006	Staff Salaries	220,000	215,000	208,122
4011	Staff Benefits	115,000	126,000	109,617
4014	Workers Compensation	15,000	15,000	10,915

4022	Staff Training & Travel	3,000	3,000	742
4031	Utilities	13,000	12,000	10,713
4033	Heating Fuel	12,500	8,500	3,422
4035	IT Services	7,500	7,500	4,699
4050	Equipment	10,000	18,000	12,716
4051	Safety Equipment	3,000	3,000	2,332
4052	Repairs and Maintenance	40,000	35,000	7,522
4053	Equipment Fuel (Diesel)	21,500	20,000	15,341
4054	Equipment Fuel (Gas)	500	500	13
4056	Snow Plowing	19,000	14,000	8,525
4057	Tools	3,000	3,000	1,179
4060	Supplies	3,000	3,000	685
4061	Dues/Subscriptions/Advertising	2,000	2,000	2,267
4062	Postage	500	500	-
4064	Bank Fees	10,000	10,000	10,306
4070	Vehicle Insurance	1,800	1,800	1,429
4071	Property Insurance	4,000	4,000	2,949
4072	Equipment Insurance	3,800	3,800	3,373
4080	Consultant Fees	6,000	6,000	71
4100	Survey Fees	10,000	10,000	8,250
4101	CTS/HTS Hauling Fees	42,000	42,000	35,822
4102	Cover and Cell Maintenance	3,500	5,000	3,072
4103	Well Monitoring	25,000	40,000	16,861
4105	HHW Disposal	12,000	12,000	6,182
4107	DEC Inspections and Permits	6,000	6,000	4,210
4310	Contingency	3,000	3,000	1,348
4320	Hazard Mitigation	4,000	-	-
SOLID WASTE OPERATING EXPENSES		619,600	629,600	\$492,683
TOTAL SOLID WASTE EXPENSES		619,600	629,600	\$492,683
Solid Waste Operating to Solid Waste Fund Accounts				
	Solid Waste Landfill Closure Fund	-	-	73,000
	Solid Waste Equipment Reserve Fund	-	-	-
TOTAL SOLID WASTE ACCOUNT DEPOSITS		-	-	\$73,000

Section 3. Authorization and Appropriation.

The appropriations are adopted and authorized for the period July 1, 2021 through June 30, 2022.

Section 4. Budget Narrative.

The following is a line item breakdown narrative of the Fiscal Year 2022 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.
- 3130 **Alcohol & Marijuana Tax** - Projected revenues collected from the Borough's Marijuana and Alcohol Tax
- 3210 **PILT Act** - Payment In Lieu of Taxes (PILT) Act money is federal funding based upon Borough population and Federal land. This money is paid to the municipality "in lieu of taxes" on federal land.
- 3215 **ARPA** - Used in compliance with Federal "State and Local Fiscal Recovery Funds" guidance in FY22 - see line item 7020 narrative.
- 3310 **Community Assistance** - Community Assistance is determined by the State Legislature. The borough's distribution is \$306,586 and \$47,367 is distributed to community organizations under line item 5300.
- 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.
- 3350 **LGLRRG** - Local Government Lost Revenue Replacement Grant. The Borough plans to use these Federal "State and Local Fiscal Recovery Funds", passed through by the State, toward school education, non-profit contributions and public safety programs in FY 2023.
- 3410 **Interest Income** - Interest income projections are based on actual amounts from previous year interest earnings.
- 3420 **PIF Earnings** - Permanent Investment Fund earnings as per DB Charter 9.17.4: "An amount, not to exceed one half of the interest,

dividends and income earned the previous fiscal year, may by ordinance be appropriated by the Assembly to the general fund during the current fiscal year." Total Fund earnings in FY 2021 were \$848,277.

- 3910 **Miscellaneous Revenue** - Miscellaneous revenues include charges for copying, faxes, copies of Borough reference books, passports and credit card processing fees etc.

Governmental Expenses

- 4001 **Nonstaff Stipends** - Fixed, regular payments for Assembly 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.)
- 4005 **Mayor Salary** - Mayor salary, per Assembly Ordinance, will be \$92,502 in FY22.
- 4006 **Staff Salaries** - Salaries for staff members as determined by FY2022 Borough wage scale.
- 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.
- 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 Training & Travel** - Expenses associated with travel and education on official Borough business by Assembly members, per DBC 2.35. To include conference fees.
- 4022 **Staff Training & Travel** - Expenses associated with staff travel on official Borough or Alaska Municipal League (AML) affiliate business, may include per diem per DBC 2.35. 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), etc..)
- 4023 **Mayor Conference & Travel** - Expenses associated with Mayor travel on official Borough business and to include conference fees(attend AML/Alaska Conference of Mayors (ACOM)/NACO Conferences, trips to Juneau to lobby for Borough issues.) Incidental Borough vehicle fuel is also included.
- 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, 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.
- 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, postings in local papers. (To include AML dues, National Association of Counties (NACo) dues, AAMC, IIMC, GFOA, 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 the cost of checks, credit card machine lease, and credit card fees, as well as app market fees for the credit card machine.
- 4070 **Vehicle Insurance** - Insurance coverage on Borough vehicle (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. ProEquities Advisor services on General Fund CDs Portfolio and Permanent Investment Fund Portfolio. Fee is \$688 per month.
- 4081 **Attorney Fees** - Per contract, based on a monthly fee with additional funding for unforeseen 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. Fees for audits performed on specific overnight accommodations merchants, per DBC 3.25.120.
- 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 per DBC 3.05.040 (c). The amendment zeroes out this unused budget item.
- 4310 **Contingency** - Unforeseen expenses not otherwise covered by a budget line item.
- 4320 **Hazard Mitigation**-Expenses for reducing or eliminating the long term risks to life and property in the borough from hazard events, (Includes brush chipping).
- 5110 **Public Safety Per Capita Funding** - Based on \$14 per person provided fire service, \$16 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 | \$6,570.00 |
| McKinley Volunteer Fire Department | \$5,550.00 |
| Tri-Valley Volunteer Fire Department | \$31,158.00 |
- 5200 **Nonprofit Contributions & Emergency Service and Public Safety Program** - Nonprofit Grant Program up to \$25,000 annual funding may be awarded per organization. Emergency Service and Public Safety Program is to assist eligible nonprofit emergency services and public safety organizations, including fire departments and emergency response organizations, by providing supplemental funds for local programs and services that will benefit citizens of the Denali Borough. Funding distribution as per award document.
- 5300 **Revenue Sharing Distribution** - Proportional payments of Community Assistance received from the State of Alaska on behalf of certified unincorporated communities. Funding is as follows:
- | | |
|--------------------------------------|-------------|
| McKinley Volunteer Fire Department | \$15,789.00 |
| Cantwell Volunteer Fire Department | \$15,789.00 |
| Tri-Valley Volunteer Fire Department | \$15,789.00 |
- 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 | \$40,000.00 |
|------------------|-------------|
- 5400 **Community Events** - Borough-wide public outreach events including Winterfest in 2022.
- 5500 **Economic Development** - Funding to support economic development activities focused on job creation.

Denali Borough School District:

- 7010 **Required Contribution** - The mandatory contribution to the Denali Borough School District's operating fund as required by Alaska Statute 14.17.410. Estimated required contribution for FY2022 is \$1,020,174.
- 7020 **Additional Allowable Contribution** - Additional contribution to the Denali Borough School District's operating fund. Estimated additional allowable contribution for FY2022 is \$972,826. The ARPA revenue of \$203,659 (line 3215) is dedicated to this contribution.

Transfers to Borough General 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 **Special Revenue (EMPG)** - Required local match for anticipated EMPG Grant.

- 9130 **Capital Improvements Fund** - A reserve fund for capital improvement projects per DBC 3.20.070.
- 9150 **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). \$100,000 of the PIF Earnings revenue (line 3420) is dedicated to this fund.
- 9160 **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. Internal transfer of funds from Land Sales Account to Land Management Account of \$150,000.
- 9170 **Solid Waste (Landfill Closure Fund)** - Fund set aside for the purpose of costs associated with the cover and closure of the landfill per DBC 6.15.065(B)(3).
- 9170 **Solid Waste- (Solid Waste Equipment Reserve Fund)** - Fund set aside for the purpose of purchasing Solid Waste equipment per DBC 6.15.065(B)(2). \$200,000 of the PIF Earnings revenue (line 3420) is dedicated to this fund.
- 9180 **Parks & Recreation Fund** - The operating fund for all activities including but not limited to planning, construction, and maintenance of Borough parks and recreation facilities. \$124,000 of the PIF Earnings revenue (line 3420) is dedicated to this fund.
- 9190 **Emergency Response Apparatus Fund**-A reserve fund for a program under which the Borough may support the acquisition of necessary emergency response apparatus by the independent fire departments and brigades within the Denali Borough.

Matching Grants:

- 6000 **Matching Grants**- 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 \$75,000, a twenty (20%) percent cash match is required by project's completion. FY 2022 grants are as follows: Suggested no Matching Grant Funding.

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.
- 3600 **Land Sales** - Proceeds from the sale of Borough property.
- 3410 **Interest Income** - Interest income projections are based on actual amounts from previous year.
- 3390 **Application Fee** - Gravel sales and lease applications, based on application fees 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 Training & Travel** - Expenses associated with travel and education on official Borough business by commission members, to include conference fees per DBC 2.35.
- 4022 **Staff Training & Travel** - Expenses associated with staff education and travel on official Borough or Alaska Municipal League (AML) affiliate business, to include conference fees and education fees related to employee's performance or position, may include per diem per DBC 2.35. (AML conference, Alaska Planning Association (APA) conference, etc.)
- 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 and newspaper subscriptions.
- 4062 **Postage** - Fees for mailing.
- 4080 **Consultant Fees** - Professional services, land surveying, land appraisals, consulting services and Geographic Information System (GIS) consultation services. Includes funding to carry out the Municipal Land Entitlement Boundary Survey program.
- 4081 **Attorney Fees** - Per contract, based on a monthly fee with additional funding for unforeseen litigation.
- 4202 **Land Administration** - Land surveying, land appraisals, map production, and processing fees.
- 4310 **Contingency** - Unforeseen expenses not otherwise covered by a budget line item.

Land Enterprise Fund Accounts

Land Enterprise Fund Account - Fund for administration of borough and real property selection and land management program, including survey, engineering, and other costs related to the lease, sale or disposal of such real property.

SOLID WASTE ENTERPRISE FUND - The Solid Waste Enterprise Fund is the operating fund for all activities that concern the Borough Landfill and Transfer Stations.

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 stations.
- 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 Training & Travel** - Expenses associated with staff travel and education on official Borough or Alaska Municipal League (AML) affiliate business, performance and position as appropriate, may include per diem per DBC 2.35. (To include SWANA and Occupational Safety and Health Association (OSHA).)
- 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, Scale IT, 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 contracts for the Cantwell and Healy Transfer Stations.
- 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, newspaper subscriptions, and postings in local papers. (To include SWANA and OSHA.)
- 4062 **Postage** - Fees for mailings.
- 4064 **Bank Fees** - These fees include the bank service charge on accounts and credit card transactions, apps on clover, 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 & HTS Hauling Fees** - Services to haul solid waste from Cantwell Transfer Station and Healy Transfer Station to the 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.
- 4320 **Hazard Mitigation** - Expenses for reducing or eliminating the long term risks to life and property in the borough from hazard events, (Includes brush chipping).

Solid Waste Fund Accounts

Solid Waste Landfill Closure Fund - Fund set aside for the purpose of costs associated with the cover and closure of the landfill per DBC 6.15.065(B)(3).

Solid Waste Equipment Reserve Fund - Fund set aside for the purpose of purchasing Solid Waste equipment per DBC 6.15.065(B)(2).

Section 5. Effective Date.

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

INTRODUCED - 3/9/2022
PUBLIC HEARING - 4/13/2022
APPROVED - 4/13/2022

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY the 13th day of April, 2022.

PASSED (VOTE) - Unanimous