

Denali Borough, Alaska
ORDINANCE NO. 21-04

INTRODUCED BY: Mayor Clay Walker

AN ORDINANCE FOR THE DENALI BOROUGH TO ESTABLISH AND ADOPT THE AMENDED BUDGET FOR FISCAL YEAR 2021

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, 2020 through June 30, 2021 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	PROPOSED FY 2021	BUDGET FY 2021	ACTUAL FY 2020
Taxes:			
3110 Overnight Accommodation Tax	750,000	2,100,000	2,832,471
3120 Severance Tax	50,000	35,000	53,559
3130 Alcohol & Marijuana Tax	40,000	160,000	0
Intergovernmental, Federal:			
3210 PILT Act	391,775	380,000	395,436
Intergovernmental, State:			
3310 Community Assistance	347,367	300,239	369,402
3320 PERS Paid by State	10,000	10,000	26,708
3330 Electricity/Telephone Co-op Tax	50,000	50,000	53,946
Other:			
3410 Interest Income	45,000	60,000	86,497
3910 Miscellaneous Income	3,000	5,000	3,252
TOTAL REVENUE	1,687,142	\$3,100,239	\$3,821,271

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 2021 is \$7,291,538 as of April 21, 2020.

Governmental Expenses	PROPOSED FY 2021	BUDGET FY 2021	ACTUAL FY 2020
4001 Nonstaff Stipends	22,800	22,800	22,600
4005 Mayor Salary	88,935	88,935	85,514
4006 Staff Salaries	260,000	245,000	222,310
4010 Mayor Benefits	86,000	86,000	66,193
4011 Staff Benefits	332,000	332,000	194,401
4012 Nonstaff Benefits	2,500	2,500	1,993
4014 Workers Compensation	2,500	2,500	1,835
4021 Nonstaff Training & Travel	1,500	6,500	5,680
4022 Staff Training & Travel	3,000	10,000	12,233
4023 Mayor Conferences & Travel	1,500	7,000	8,019
4030 Rent	33,620	33,620	29,390
4031 Utilities	12,000	10,000	14,956
4035 IT Services	15,000	30,000	17,177
4038 Janitorial Services	1,000	3,700	2,448
4040 Elections	1,000	15,000	16,253
4041 Codification of Municipal Code	0	0	1,127
4050 Equipment	3,000	14,000	12,366

4052	Repairs and Maintenance	5,000	3,500	2,154
4060	Supplies	2,500	5,000	4,629
4061	Dues/Subscriptions/Advertising	10,000	10,000	25,178
4062	Postage	2,000	3,000	2,024
4064	Bank Fees	5,000	28,000	20,272
4070	Vehicle Insurance	800	800	708
4071	Property Insurance	850	950	500
4073	Bonding Insurance	14,000	12,496	10,637
4080	Consultant Fees	18,000	21,000	11,735
4081	Attorney Fees	32,000	32,000	9,442
4082	Audit Services Fees	30,000	55,000	35,400
4083	Overnight Accommodations Audit Fees	0	0	2,000
4300	Budgetary Reserve	0	1,032,657	0
4310	Contingency	4,000	6,000	3,520
4320	Hazard Mitigation	1,000	10,000	0
5110	Public Safety Per Capita Funding			
	Cantwell Volunteer Fire Department	6,570	6,570	6,570
	McKinley Volunteer Fire Department	5,550	5,550	5,550
	Tri-Valley Volunteer Fire Department	34,818	34,818	34,818
		46,938	46,938	46,938
5200	Nonprofit Contributions			
	Cantwell Community Library	0	0	5,690
	Community of Cantwell	0	0	0
	Denali Chamber of Commerce	0	0	16,097
	Denali Preschool and Learning Center	0	0	14,658
	Healy Hockey Association	0	0	10,500
	Kids in Motion	0	0	0
	Kobe Farm Community	0	0	18,000
	McKinley Community Club, Inc	0	0	14,635
	Panguingue Creek HOA/Fire Brigade	0	0	14,995
	Railbelt Mental Health	0	0	10,000
	Tri Valley Community Center/TVFD	0	0	0
	Tri Valley Community Library	0	0	12,600
	Nonprofit Emergency Services			
	Denali Emergency Services Associatio	0	0	84,415
	McKinley Volunteer Fire Department	0	0	17,688
	Cantwell Volunteer Fire Department	0	0	19,264
	Tri-Valley Volunteer Fire Department	0	0	135,862
		-	-	374,404
5300	Revenue Sharing Distribution	47,367	0	47,367
5310	Municipal Assistance	0	0	48,500
5400	Community Events	500	5,000	2,388
5410	AML Summer Conference	0	0	0
5500	Economic Development	0	25,000	0
	TOTAL GOVERNMENTAL EXPENSES	1,086,310	\$2,206,896	\$1,362,291

	PROPOSED FY 2021	BUDGET FY 2021	ACTUAL FY 2020
Estimated School District Expenses			
Denali Borough School District: School Operating Fund			
7010	Required Contribution	963,260	964,876
7020	Additional Allowable Contribution	963,269	1,804,432
	SCHOOL DISTRICT TOTAL EXPENSES	1,926,529	\$2,769,308

	PROPOSED FY 2021	BUDGET FY 2021	ACTUAL FY 2020
Deposits to Borough General Fund Accounts:			
1046	Disaster Contingency Reserve Fund	1,000	1,000
9120	To Special Revenue (EMPG)	12,000	12,000
9130	To Capital Improvements Fund	0	189,052
9150	To Major School Maintenance Reserve Fund	0	100,000
9180	To Parks & Recreation (Parks and Recreation Fu	59243	10,000
9190	To Emergency Response Apparatus Fund	0	200,000

PROPOSED BUDGET ACTUAL

Deposits to Borough Enterprise Fund Accounts:		FY 2021	FY 2021	FY 2020
9160	To Land Enterprise Fund (Land Management Fund)	40,000	40,000	225,000
9170	To Solid Waste (Landfill Closure Fund)	0	0	0
9170	To Solid Waste	0	0	0
BOROUGH FUND ACCOUNTS TOTAL DEPOSITS		112,243	\$53,000	\$737,052

Matching Grant Expenses:		PROPOSED FY 2021	BUDGET FY 2021	ACTUAL FY 2020
6000	Matching Grants	0	0	30,455
MATCHING GRANTS TOTAL EXPENSES		0	0	30455
GENERAL FUND TOTAL EXPENSES		3,125,082	\$4,938,967	\$4,899,106

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		PROPOSED	BUDGET	ACTUAL
Estimated Revenue		FY 2021	FY 2021	FY 2020
3320	PERS Paid by State	1,000	1,000	3,429
3410	Interest Income	50	200	231
3930	Application Fee	250	100	455
TOTAL REVENUE		\$1,300	\$1,300	\$4,115

LAND MANAGEMENT		PROPOSED	BUDGET	ACTUAL
Land Management Expenses		FY 2021	FY 2021	FY 2020
4001	Nonstaff Stipends	11,400	11,400	9,600
4006	Staff Salaries	53,000	53,000	49,317
4011	Staff Benefits	45,000	45,000	23,677
4012	Nonstaff Benefits	900	900	591
4014	Workers Compensation	450	450	245
4021	Nonstaff Training & Travel	2,000	7,000	337
4022	Staff Training & Travel	1,500	5,500	2,301
4030	Rent	7,500	7,500	7,235
4031	Utilities	600	2,000	0
4035	IT Services	20,000	20,000	5,925
4038	Janitorial Services	500	1,800	0
4050	Equipment	3,000	12,000	1,055
4052	Repairs and Maintenance	2,000	2,000	0
4060	Supplies	2,000	2,000	350
4061	Dues/Subscriptions/Advertising	1,500	1,500	12,793
4062	Postage	1,000	2,000	52
4080	Consultant Fees	55,000	55,000	133,021
4081	Attorney Fees	9,000	3,000	0
4202	Land Administration	5,000	25,000	6,335
4310	Contingency	1,000	3,000	392
LAND MANAGEMENT OPERATING EXPENSES		\$222,350	\$260,050	\$253,225

Land Management Fund Accounts				
	Land Management Capital Fund	0	0	80,000
LAND MANAGEMENT ACCOUNTS TOTAL DEPOSITS		0	\$0	\$80,000
LAND MANAGEMENT TOTAL EXPENSES		\$222,350	\$260,050	\$333,225

SOLID WASTE		PROPOSED	BUDGET	ACTUAL
Estimated Revenue		FY 2021	FY 2021	FY 2020
Projected Operating Revenue				
3320	PERS Paid by State	4,000	4,000	9,738
3410	Interest Income	6,000	6,000	10,990
3710	Tipping Fees	325,000	350,000	554,525

3720 Cover	1,000	1,000	865
SOLID WASTE TOTAL REVENUE	\$336,000	\$361,000	\$576,117

SOLID WASTE	PROPOSED	BUDGET	ACTUAL
Solid Waste Expenses	FY 2021	FY 2021	FY 2020
4006 Staff Salaries	210,000	210,000	193,437
4011 Staff Benefits	100,000	125,000	84,610
4014 Workers Compensation	15,000	13,000	11,513
4022 Staff Training & Travel	3,000	6,000	1,152
4030 Rent	0	0	0
4031 Utilities	12,000	12,000	11,674
4033 Heating Fuel	6,000	6,000	4,486
4035 IT Services	6,000	7,500	6,919
4050 Equipment	20,000	20,000	9,818
4051 Safety Equipment	3,000	3,000	3,398
4052 Repairs and Maintenance	40,000	50,000	56,345
4053 Equipment Fuel (Diesel)	20,000	28,000	19,963
4054 Equipment Fuel (Gas)	700	1,000	382
4056 Snow Plowing	8,000	8,000	11,213
4057 Tools	3,000	3,000	1,895
4060 Supplies	4,000	8,000	3,954
4061 Dues/Subscriptions/Advertising	4,000	3,000	2,996
4062 Postage	500	1,000	0
4064 Bank Fees	10,000	5,000	6,753
4070 Vehicle Insurance	1,500	1,700	1,415
4071 Property Insurance	3,000	3,300	2,439
4072 Equipment Insurance	3,400	3,200	2,773
4080 Consultant Fees	4,000	10,000	64
4100 Survey Fees	10,000	13,000	6,750
4101 CTS/HTS Hauling Fees	40,000	35,000	37,208
4102 Cover and Cell Maintenance	5,000	20,000	0
4103 Well Monitoring	40,000	40,000	22,132
4105 HHW Disposal	12,000	12,000	8,478
4107 DEC Inspections and Permits	6,000	6,000	4,210
4310 Contingency	3,000	3,000	1,304
SOLID WASTE OPERATING EXPENSES	\$593,100	\$656,700	\$517,280
Solid Waste Fund Accounts			
Solid Waste Landfill Closure Fund	73,000	73,000	76,143
Solid Waste Equipment Reserve Fund	0	0	30,000
SOLID WASTE FUND ACCOUNTS TOTAL DEPOSITS	\$73,000	\$73,000	\$106,143
SOLID WASTE TOTAL EXPENSES	\$666,100	\$729,700	\$623,423

Section 3. Authorization and Appropriation.

The appropriations are adopted and authorized for the period July 1, 2020 through June 30, 2021.

Section 4. Budget Narrative.

The following is a line item breakdown narrative of the Fiscal Year 2021 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 on Borough population. This money is paid to the municipality "in lieu of taxes" on federal land.
- 3310 **Community Assistance** - Community Assistance 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 and credit card processing fees etc.

General Fund Expenses

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 in FY 2021 will be \$88,935.
- 4006 **Staff Salaries** - Salaries for staff members as determined by 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 in this
- 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, if portfolios reach or exceeds \$10,000,000 the fee will be .09% (9 basis points) of the portfolio balance.
- 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).
- 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 |
| McKinley Volunteer Fire Department | \$5,550 |
| Tri-Valley Volunteer Fire Department | \$34,818 |
| | \$46,938 |
- 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 |
| Cantwell Volunteer Fire Department | \$15,789 |
| Tri-Valley Volunteer Fire Department | \$15,789 |
| | \$47,367 |

5310	<u>Municipal Assistance Program</u> - 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	\$48,500
		\$48,500

5400 **Community Events** - Borough-wide public outreach events including Winterfest in 2021.

5410 **AML Summer Conference** - Conference held in summer 2018

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 FY2021 is \$963,260

7020 **Additional Allowable Contribution** - Additional contribution to the Denali Borough School District's operating fund. Estimated additional allowable contribution for FY2021 is \$963,269.

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 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 per DBC 6.15.065(B)(3).

9170 **To 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).

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. **Amended to increase deposit \$59,243 is from the Permanent Investment Funds, one-half of revenue earned by the fund in FY20 Per Denali Borough Chapters 9.17.**

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 2021 grants are as follows:

Community of Cantwell Inc-Cantwell Fire Hall Roof Replacement	\$0
	\$0

ENTERPRISE FUNDS

LAND MANAGEMENT - 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.

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. (Equipment needs for FY2020 include computers for planning commissioners.)
- 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.
- 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

To 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 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 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).)
- 4030 **Rent** - Office rent for Tri-Valley Community Center
- 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 contract 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 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.

Solid Waste Fund Deposits

To 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).

To 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: April 14, 2021
PUBLIC HEARING: May 12, 2021
APPROVED: May 12, 2021

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 12th day of May, 2021.

PASSED: Unanimously

