

Denali Borough, Alaska

ORDINANCE NO. 21-05  
VERSION B

INTRODUCED BY: Mayor Clay Walker

AN ORDINANCE FOR THE DENALI BOROUGH TO ESTABLISH AND ADOPT THE AMENDED 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		PROPOSED FY 2022	BUDGET FY 2021	ACTUAL FY 2020
<b>Taxes:</b>				
3110	Overnight Accommodation Tax	2,000,000	750,000	2,832,471
3120	Severance Tax	50,000	50,000	53,559
3130	Alcohol & Marijuana Tax	150,000	40,000	0
<b>Intergovernmental, Federal:</b>				
3210	PILT Act	390,000	391,775	395,436
<b>Intergovernmental, State:</b>				
3310	Community Assistance	347,367	347,367	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
<b>Other:</b>				
3410	Interest Income	35,000	45,000	86,497
3910	Miscellaneous Income	3,000	3,000	3,252
<b>TOTAL REVENUE</b>		<b>3,035,367</b>	<b>\$1,687,142</b>	<b>\$3,821,271</b>

Denali Borough Code of Ordinances 3.05.020(c) "Forward Funding Requirement. Proposed expenditures shall not exceed the total available reserves and the revenues collected but not expended or allocated at the time the proposed budget is adopted." Maximum General Fund expenditures for FY 2022 is \$6,940,880 as of April 20, 2021.

Governmental Expenses		PROPOSED FY 2022	BUDGET FY 2021	ACTUAL FY 2020
4001	Nonstaff Stipends	22,800	22,800	22,600
4005	Mayor Salary	92,502	88,935	85,514
4006	Staff Salaries	330,000	260,000	222,310
4010	Mayor Benefits	87,161	86,000	66,193
4011	Staff Benefits	430,000	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	7,000	1,500	5,680
4022	Staff Training & Travel	9,000	3,000	12,233
4023	Mayor Conferences & Travel	7,000	1,500	8,019
4030	Rent	33,620	33,620	29,390
4031	Utilities	15,000	12,000	14,956
4035	IT Services	50,000	15,000	17,177
4038	Janitorial Services	3,500	1,000	2,448
4040	Elections	6,000	1,000	16,253
4041	Codification of Municipal Code	-	0	1,127
4050	Equipment	6,000	3,000	12,366
4052	Repairs and Maintenance	5,000	5,000	2,154
4060	Supplies	5,000	2,500	4,629
4061	Dues/Subscriptions/Advertising	7,000	10,000	25,178
4062	Postage	3,000	2,000	2,024
4064	Bank Fees	6,000	5,000	20,272
4070	Vehicle Insurance	850	800	708
4071	Property Insurance	1,000	850	500
4073	Insurance & Bonding	14,000	14,000	10,637
4080	Consultant Fees	18,000	18,000	11,735
4081	Attorney Fees	32,000	32,000	9,442

4082	Audit Services Fees	45,000	30,000	35,400
4083	Overnight Accommodations Audit Fees	-	0	2,000
4300	Budgetary Reserve	848,002	0	0
4310	Contingency	4,000	4,000	3,520
4320	Hazard Mitigation	4,000	1,000	0
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	34,818	34,818
		43,278	46,938	46,938
5200	Nonprofit Contributions			
	Cantwell Community Library	5,000	0	5,690
	Denali Chamber of Commerce	5,000	0	16,097
	Denali Preschool and Learning Center	5,000	0	14,658
	Denali Visitor Center	5,000	0	-
	Healy Hockey Association	5,000	0	10,500
	Kobe Farm Community	5,000	0	18,000
	McKinley Community Club, Inc	5,000	0	14,635
	Panguingue Creek HOA/Fire Brigade	5,000	0	14,995
	Railbelt Mental Health	5,000	0	10,000
	Tri Valley Community Library	5,000	0	12,600
	Nonprofit Emergency Services			
	Denali Emergency Services Association	71,508	0	84,415
	McKinley Volunteer Fire Department	19,900	0	17,688
	Cantwell Volunteer Fire Department	15,813	0	19,264
	Tri-Valley Volunteer Fire Department	239,450	0	135,862
		396,671	-	374,404
5300	Revenue Sharing Distribution	-	47,367	47,367
5310	Municipal Assistance	40,000	0	48,500
5400	Community Events	2,500	500	2,388
5500	Economic Development	0	0	0
<b>TOTAL GOVERNMENTAL EXPENSES</b>		<b>2,579,883</b>	<b>\$1,086,310</b>	<b>\$1,362,291</b>

		PROPOSED	BUDGET	ACTUAL
		FY 2022	FY 2021	FY 2020
<b>Estimated School District Expenses</b>				
Denali Borough School District: School Operating Fund				
7010	Required Contribution	1,020,174	963,260	964,876
7020	Additional Allowable Contribution	972,826	963,269	1,804,432
<b>SCHOOL DISTRICT TOTAL EXPENSES</b>		<b>1,993,000</b>	<b>\$1,926,529</b>	<b>\$2,769,308</b>

		PROPOSED	BUDGET	ACTUAL
		FY 2022	FY 2021	FY 2020
<b>Deposits to Borough General Fund Accounts:</b>				
1046	Disaster Contingency Reserve Fund	-	1,000	1,000
9120	To Special Revenue (EMPG)	12,000	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 Fund )	10,000	0	10,000
9190	To Emergency Response Apparatus Fund	-	0	200,000

		PROPOSED	BUDGET	ACTUAL
		FY 2022	FY 2021	FY 2020
<b>Deposits to Borough Enterprise Fund Accounts:</b>				
9160	To Land Enterprise Fund (Land Management Fund)	60,000	40,000	225,000
9170	To Solid Waste (Landfill Closure Fund)	73,000	0	0
9170	To Solid Waste	-	0	0
<b>BOROUGH FUND ACCOUNTS TOTAL DEPOSITS</b>		<b>155,000</b>	<b>\$53,000</b>	<b>\$737,052</b>

		PROPOSED	BUDGET	ACTUAL
		FY 2022	FY 2021	FY 2020
<b>Matching Grant Expenses:</b>				
6000	Matching Grants	-	0	30,455
<b>MATCHING GRANTS TOTAL EXPENSES</b>		<b>-</b>	<b>0</b>	<b>30455</b>
<b>GENERAL FUND TOTAL EXPENSES</b>		<b>4,727,883</b>	<b>\$3,065,839</b>	<b>\$4,899,106</b>

**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 developed and operated in a manner similar to a private business enterprise - where the intent of the borough is that costs of providing goods or services to the general public be financed or recovered primarily through user charges or where the assembly has decided that the calculation of annual net income is necessary for management accountability. Expenditures are controlled by means of the annual budget appropriation. The borough's enterprise funds are land management and solid waste.

<b>LAND MANAGEMENT</b>		PROPOSED	BUDGET	ACTUAL
<b>Estimated Revenue</b>		FY 2022	FY 2021	FY 2020
3320	PERS Paid by State	1,000	1,000	3,429
3410	Interest Income	50	50	231
3930	Application Fee	250	250	455

<b>TOTAL REVENUE</b>		<b>1,300</b>	<b>\$1,300</b>	<b>\$4,115</b>
<b>LAND MANAGEMENT</b>		<b>PROPOSED</b>	<b>BUDGET</b>	<b>ACTUAL</b>
<b>Land Management Expenses</b>		<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>
4001	Nonstaff Stipends	11,400	11,400	9,600
4006	Staff Salaries	86,000	53,000	49,317
4011	Staff Benefits	56,000	45,000	23,677
4012	Nonstaff Benefits	900	900	591
4014	Workers Compensation	450	450	245
4021	Nonstaff Training & Travel	4,000	2,000	337
4022	Staff Training & Travel	5,000	1,500	2,301
4030	Rent	7,500	7,500	7,235
4031	Utilities	1,500	600	0
4035	IT Services	20,000	20,000	5,925
4038	Janitorial Services	500	500	0
4050	Equipment	6,000	3,000	1,055
4052	Repairs and Maintenance	1,000	2,000	0
4060	Supplies	2,000	2,000	350
4061	Dues/Subscriptions/Advertising	1,500	1,500	12,793
4062	Postage	1,000	1,000	52
4080	Consultant Fees	55,000	55,000	133,021
4081	Attorney Fees	10,000	9,000	0
4202	Land Administration	5,000	5,000	6,335
4310	Contingency	1,000	1,000	392
<b>LAND MANAGEMENT OPERATING EXPENSES</b>		<b>275,750</b>	<b>\$222,350</b>	<b>\$253,225</b>
<b>LAND MANAGEMENT TOTAL EXPENSES</b>		<b>275,750</b>	<b>\$222,350</b>	<b>\$333,225</b>
<b>Land Management Fund Accounts</b>				
9160	To Land Management Fund From Land Sales Fund	150,000	0	0
	Land Management Capital Fund	-	0	80,000
<b>LAND MANAGEMENT ACCOUNTS TOTAL DEPOSITS</b>		<b>150,000</b>	<b>\$0</b>	<b>\$80,000</b>
<b>SOLID WASTE</b>		<b>PROPOSED</b>	<b>BUDGET</b>	<b>ACTUAL</b>
<b>Estimated Revenue</b>		<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>
<b>Projected Operating Revenue</b>				
3320	PERS Paid by State	4,000	4,000	9,738
3410	Interest Income	6,000	6,000	10,990
3710	Tipping Fees	400,000	325,000	554,525
3720	Cover	1,000	1,000	865
<b>SOLID WASTE TOTAL REVENUE</b>		<b>411,000</b>	<b>\$336,000</b>	<b>\$576,117</b>
<b>SOLID WASTE</b>		<b>PROPOSED</b>	<b>BUDGET</b>	<b>ACTUAL</b>
<b>Solid Waste Expenses</b>		<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>
4006	Staff Salaries	215,000	210,000	193,437
4011	Staff Benefits	126,000	100,000	18,256
4014	Workers Compensation	15,000	15,000	11,513
4022	Staff Training & Travel	3,000	3,000	1,152
4031	Utilities	12,000	12,000	11,674
4033	Heating Fuel	8,500	6,000	4,486
4035	IT Services	7,500	6,000	6,919
4050	Equipment	18,000	20,000	9,818
4051	Safety Equipment	3,000	3,000	3,398
4052	Repairs and Maintenance	35,000	40,000	56,345
4053	Equipment Fuel (Diesel)	20,000	20,000	19,963
4054	Equipment Fuel (Gas)	500	700	382
4056	Snow Plowing	14,000	8,000	11,213
4057	Tools	3,000	3,000	1,895
4060	Supplies	3,000	4,000	3,954
4061	Dues/Subscriptions/Advertising	2,000	4,000	2,996
4062	Postage	500	500	0
4064	Bank Fees	10,000	10,000	6,753
4070	Vehicle Insurance	1,800	1,500	1,415
4071	Property Insurance	4,000	3,000	2,439
4072	Equipment Insurance	3,800	3,400	2,773
4080	Consultant Fees	6,000	4,000	64
4100	Survey Fees	10,000	10,000	6,750
4101	CTS/HTS Hauling Fees	42,000	40,000	37,208
4102	Cover and Cell Maintenance	5,000	5,000	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
<b>SOLID WASTE OPERATING EXPENSES</b>		<b>629,600</b>	<b>\$593,100</b>	<b>\$450,926</b>

**Solid Waste Fund Accounts**

Solid Waste Landfill Closure Fund	0	73,000	76,143
Solid Waste Equipment Reserve Fund	0	0	30,000
<b>SOLID WASTE FUND ACCOUNTS TOTAL DEPOSITS</b>	<b>0</b>	<b>\$73,000</b>	<b>\$106,143</b>
<b>SOLID WASTE TOTAL EXPENSES</b>	<b>629,600</b>	<b>\$666,100</b>	<b>\$557,069</b>

**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 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 2022 will be \$92,5018.
- 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 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 | \$31,158 |
|                                      | <hr/>    |
|                                      | \$43,278 |
- 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 | \$0 |
|------------------------------------|-----|

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

5310	<b>Municipal Assistance Program</b> - Funds provided to Denali Borough incorporated municipalities to be used at the discretion of the municipality to support public functions. Funding is as follows:	
	City of Anderson	\$40,000
		\$40,000

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 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 \$1,727,787.

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. Internal transfer of funds from Land Sales Account to Land Management Account of \$150,000.

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.

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.

\$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.
- 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.

INTODUCED - April 28, 2021  
PUBLIC HEARING - May 12, 2021  
APPROVED - June 9, 2021



PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 9th the day of June, 2021.

  
\_\_\_\_\_  
Clay Walker, Mayor

PASSED UNANIMOUSLY

  
\_\_\_\_\_  
ATTEST: Amber Renshaw, Clerk

