

Denali Borough, Alaska

ORDINANCE NO. 24-02

INTRODUCED BY: Mayor Chris Noel

AN ORDINANCE FOR THE DENALI BOROUGH TO ESTABLISH AND ADOPT THE BUDGET FOR FISCAL YEAR 2024

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, 2023 through June 30, 2024 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 2024	BUDGETED FY 2024	ACTUAL FY 2023
Taxes:			
3110 Overnight Accommodation Tax	4,400,000	4,140,000	4,381,202
3120 Severance Tax	50,000	50,000	59,539
3130 Alcohol Tax	400,000	320,000	408,600
3140 Marijuana Tax	70,000	70,000	65,585
Intergovernmental, Federal:			
3210 PILT Act	337,533	410,000	411,411
3215 ARPA	-	-	203,659
Intergovernmental, State:			
3310 Community Assistance	368,623	347,543	381,173
3320 PERS Paid by State on Behalf	15,874	15,874	14,120
3330 Electricity/Telephone Co-op Tax	42,000	42,000	72,008
3350 LGLRRG SLFRF	65,996	32,207	3,115,480
Other:			
3410 Interest Income	240,000	80,000	175,715
3910 Miscellaneous Income	2,000	2,000	4,265
3920 Penalties/Interest	11,750	4,580	14,799
TOTAL REVENUE	\$ 6,003,776	\$ 5,514,204	\$ 9,307,556

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 2024 is \$6,311,299 as of May 9, 2023.

Governance Expenses	AMENDED FY 2024	BUDGETED FY 2024	ACTUAL FY 2023
4001 Nonstaff Stipends	20,600	20,600	23,000
4005 Mayor Salary	120,100	103,744	96,784
4006 Staff Salaries	421,298	416,288	376,191
4010 Mayor Benefits	98,839	98,839	75,784
4011 Staff Benefits	366,375	360,825	326,026
4012 Nonstaff Benefits	1,576	1,576	1,744
4014 Workers Compensation	2,645	2,168	8,603
4021 Nonstaff Training & Travel	9,000	9,000	5,107
4022 Staff Training & Travel	22,000	22,000	11,015
4023 Mayor Conferences & Travel	11,000	11,000	10,335

4030	Rent	54,618	56,663	55,924
4031	Utilities	15,000	15,000	13,496
4032	Interest Expense	4,034	3,927	5,066
4035	IT Services	60,000	60,000	47,240
4038	Janitorial Services	6,000	6,000	4,608
4040	Elections	15,000	12,000	8,908
4050	Equipment	20,000	20,000	6,495
4052	Repairs and Maintenance	80,000	80,000	4,421
4060	Supplies	7,000	7,000	4,657
4061	Dues/Subscriptions/Advertising	7,000	7,000	7,000
4062	Postage	3,000	3,000	1,220
4064	Bank Fees	3,000	3,000	2,963
4070	Vehicle Insurance	1,058	1,058	1,088
4071	Property Insurance	1,782	1,782	3,723
4073	Insurance & Bonding	24,586	20,330	16,054
4080	Consultant Fees	72,000	72,000	58,788
4081	Attorney Fees	18,000	18,000	697
4082	Audit Services Fees	48,000	48,000	44,318
4083	Tax Audit Fees	-	5,000	-
4300	Budgetary Reserve	-	1,213,230	-
4310	Contingency	4,000	4,000	15,404
4320	Hazard Mitigation	12,000	12,000	14,358
5110	Public Safety Per Capita Funding			
	Cantwell Volunteer Fire Department	6,800	6,800	6,570
	McKinley Volunteer Fire Department	5,542	5,542	5,550
	Tri-Valley Volunteer Fire Department	36,414	36,414	31,158
		48,756	48,756	43,278
5115	E911 Dispatch	23,660	23,660	15,890
5200	Nonprofit Contributions			
	Cantwell Community Library	7,064	7,064	6,800
	Denali Chamber of Commerce	20,000	20,000	13,500
	Denali Preschool and Learning Center	25,000	25,000	17,500
	Denali Visitor Center	-	-	15,000
	Healy Hockey Association	25,000	25,000	17,500
	Healy Valley Lions Club	25,000	25,000	10,000
	Kobe Farm Community	8,000	8,000	5,000
	McKinley Park Community Club, Inc	19,785	19,875	16,500
	Neighbor to Neighbor	15,000	15,000	9,600
	Panguingue Creek HOA	12,000	12,000	10,000
	Railbelt Mental Health	11,500	11,500	10,000
	Tri-Valley Community Library	23,000	23,000	18,000
	Tri-Valley Subdivision HOA	8,000	8,000	-
		199,349	199,439	149,400
	Nonprofit Emergency Services			
	Cantwell Volunteer Fire Department	32,780	32,780	21,171
	Denali Emergency Services Association	95,000	95,000	117,295
	McKinley Volunteer Fire Department	25,900	25,900	20,799
	Tri-Valley Volunteer Fire Department	228,000	228,000	230,456
		381,680	381,680	389,721
5300	Revenue Sharing Distribution			
	Cantwell Volunteer Fire Department	15,789	15,789	15,789
	McKinley Volunteer Fire Department	15,789	15,789	15,789
	Tri-Valley Volunteer Fire Department	15,789	15,789	15,789
		47,367	47,367	47,367
5310	Municipal Assistance			
	City of Anderson	60,000	60,000	50,000
		60,000	60,000	50,000
5400	Community Events	4,000	4,000	2,029
5500	Economic Development	49,000	49,000	-

6000	Matching Grants			
	Denali Preschool and Learning Center	65,000	65,000	-
	Kobe Farm Community	10,000	10,000	-
	McKinley Volunteer Fire Department	-	-	12,400
		75,000	75,000	12,400
TOTAL GOVERNANCE EXPENSES		2,515,834	3,603,932	1,961,102

	AMENDED FY 2024	BUDGETED FY 2024	ACTUAL FY 2023	
Estimated School District Expenses				
Denali Borough School District: School Operating Fund				
7010	Required Contribution	1,056,375	1,056,375	1,060,480
7020	Additional Allowable Contribution	1,640,339	1,640,339	1,660,649
TOTAL SCHOOL DISTRICT EXPENSES		2,696,714	2,696,714	2,721,129
TOTAL GENERAL FUND EXPENSES		\$ 5,212,548	\$ 6,300,646	\$ 4,682,231

	AMENDED FY 2024	BUDGETED FY 2024	ACTUAL FY 2023	
General Fund Operating Transfers In/(Out)				
9005	From Permanent Investment Fund	-	-	-
9120	To Special Revenue	(34,615)	-	(47,955)
9130	To Capital Improvements Fund	-	-	-
9150	To Major School Maintenance Reserve Fund	-	-	-
9160	To Land Management Fund	-	-	(370,000)
9170	To Solid Waste Enterprise Fund			
	To Solid Waste Operating Fund	-	-	(300,000)
	To Solid Waste Landfill Closure Fund	(73,000)	(73,000)	(73,000)
	To Solid Waste Equipment Reserve Fund	(300,000)	(300,000)	(200,000)
		(373,000)	(373,000)	(573,000)
9180	To Parks and Recreation Fund	-	-	-
9190	To Emergency Response Apparatus Fund	-	-	-
9200	To Disaster Contingency Reserve Fund	-	-	-
TOTAL OPERATING TRANSFERS		\$ (407,615)	\$ (373,000)	\$ (990,955)

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.

	AMENDED FY 2024	BUDGETED FY 2024	ACTUAL FY 2023	
LAND MANAGEMENT				
Estimated Revenue				
3320	PERS Paid by State on Behalf	1,889	1,889	1,473
3410	Interest Income	1,600	750	2,595
3500	Land Leases	17,843	17,789	15,578
3501	Interest Income - Lease	6,565	6,349	7,060
3600	Land Sales	-	-	387
3930	Application Fees	1,000	250	1,172
TOTAL REVENUE		\$ 28,897	\$ 27,027	\$ 28,265

	AMENDED FY 2024	BUDGETED FY 2024	ACTUAL FY 2023	
LAND MANAGEMENT				
Land Management Expenses				
4001	Nonstaff Stipends	9,000	9,000	8,700
4006	Staff Salaries	60,931	60,931	57,325
4011	Staff Benefits	39,572	39,572	10,485
4012	Nonstaff Benefits	689	689	721
4014	Workers Compensation	256	256	1,229
4021	Nonstaff Training & Travel	4,000	4,000	-
4022	Staff Training & Travel	7,000	7,000	376

4030	Rent	8,047	6,806	6,682
4031	Utilities	700	700	573
4032	Interest Expense - Lease	506	428	553
4035	IT Services	13,000	13,000	8,024
4038	Janitorial Services	1,000	1,000	1,200
4050	Equipment	3,000	6,000	919
4052	Repairs and Maintenance	3,000	3,000	2,286
4060	Supplies	2,000	2,000	668
4061	Dues/Subscriptions/Advertising	500	1,500	-
4062	Postage	250	1,000	36
4080	Consultant Fees	125,000	175,000	14,795
4081	Attorney Fees	15,000	15,000	2,501
4202	Land Administration	4,000	4,000	-
4205	Street Addressing	90,000	40,000	270
4310	Contingency	1,000	1,000	-
TOTAL LAND MANAGEMENT EXPENSES		\$ 388,451	\$ 391,882	\$ 117,342

	AMENDED FY 2024	BUDGETED FY 2024	ACTUAL FY 2023
Land Management Operating Transfers In/(Out)			
9000 From General Fund	-	-	370,000
TOTAL LAND MANAGEMENT OPERATING TRANSFERS	\$ -	\$ -	\$ 370,000

	AMENDED FY 2024	BUDGETED FY 2024	ACTUAL FY 2023
SOLID WASTE			
Estimated Revenue			
3320 PERS Paid by State on Behalf	8,518	8,518	14,476
3410 Interest Income	6,500	1,200	6,048
3710 Tipping Fees	500,000	515,000	452,050
3720 Cover	300	1,000	243
TOTAL SOLID WASTE REVENUE	\$ 515,318	\$ 525,718	\$ 472,817

	AMENDED FY 2024	BUDGETED FY 2024	ACTUAL FY 2023
SOLID WASTE			
Solid Waste Expenses			
4006 Staff Salaries	307,584	292,424	241,957
4011 Staff Benefits	208,560	208,358	63,456
4014 Workers Compensation	19,027	16,088	3,692
4022 Staff Training & Travel	3,000	6,000	273
4031 Utilities	16,000	16,000	12,838
4033 Heating Fuel	13,000	10,000	13,081
4035 IT Services	10,100	7,650	7,655
4050 Equipment	17,000	12,000	12,457
4051 Safety Equipment	3,000	3,000	1,609
4052 Repairs and Maintenance	76,000	40,000	17,334
4053 Equipment Fuel (Diesel)	40,000	28,000	22,591
4054 Equipment Fuel (Gas)	700	200	-
4056 Snow Plowing	16,000	20,000	16,279
4057 Tools	3,000	3,000	2,144
4060 Supplies	3,000	3,000	2,677
4061 Dues/Subscriptions/Advertising	1,000	2,000	557
4062 Postage	50	300	-
4064 Bank Fees	15,000	11,000	12,393
4070 Vehicle Insurance	1,118	1,197	1,088
4071 Property Insurance	7,811	4,095	3,723
4072 Equipment Insurance	7,615	3,822	2,548
4080 Consultant Fees	5,000	5,000	-
4100 Survey Fees	10,000	10,000	7,500
4101 CTS/HTS Hauling Fees	45,000	45,000	45,198
4102 Cover and Cell Maintenance	-	3,000	-
4103 Well Monitoring	67,000	67,000	25,976
4104 Gas Monitoring	7,000	7,000	-

4105	HHW Disposal	5,000	5,000	-
4107	DEC Inspections and Permits	4,210	6,000	4,210
4310	Contingency	3,000	3,000	390
4320	Hazard Mitigation	-	-	-
SOLID WASTE OPERATING EXPENSES		\$ 914,775	\$ 839,134	\$ 521,626

	AMENDED	BUDGETED	ACTUAL
	FY 2024	FY 2024	FY 2023
Solid Waste Operating Transfers In/(Out)			
9000 From General Fund	-	373,000	573,000
TOTAL SOLID WASTE OPERATING TRANSFERS	\$0	\$373,000	\$573,000

Section 3. Authorization and Appropriation.

The appropriations are adopted and authorized for the period July 1, 2023 through June 30, 2024.

Section 4. Budget Narrative.

The following is a line item breakdown narrative of the Fiscal Year 2024 budget.

GENERAL FUND

Governance Revenues

- 3110 **Overnight Accommodation Tax** - Projected revenues collected from the Borough's overnight accommodations tax.
- 3120 **Severance Tax** - Projected revenues collected from the Borough's severance tax.
- 3130 **Alcohol Tax** - Projected revenues collected from the Borough's alcohol tax.
- 3140 **Marijuana Tax** - Projected revenues collected from the Borough's marijuana 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.
- 3215 **ARPA** - American Rescue Plan Act. Relief funding used in compliance with Federal "State and Local Fiscal Recovery Funds" guidance.
- 3310 **Community Assistance** - Community Assistance is determined by the State Legislature. The borough's distribution for FY24 is \$300,176 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. Federal "State and Local Fiscal Recovery Funds", passed through by the State, to be used toward school and non-profit contributions.
- 3410 **Interest Income** - Interest income projections are based on actual amounts from previous year interest earnings.
- 3910 **Miscellaneous Income** - Miscellaneous income. To include charges for copies, faxes, passport fees, and returned check fees.
- 3920 **Penalties/Interest** - Charges for penalties and interest received from late payments as set per the Denali Borough fee schedule.

Governance 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. Ordinance 22-07, as passed by voters on November 8, 2022, amends the Assembly composition to six Assembly Members and one Presiding Officer.
- 4005 **Mayor Salary** - Mayor salary, per Assembly Ordinance, will be \$100,050 in FY 2024 following the November 2024 election.
- 4006 **Staff Salaries** - Salaries for staff members as determined by FY 2024 Borough wage scale.
- 4010 **Mayor Benefits** - PERS and Supplemental Annuity Plan (SBS-AP) employer contribution rates, employer paid Federal Insurance Contributions Act taxes (Medicare and Social Security), insurance costs, and other fringe benefits for the Mayor.
- 4011 **Staff Benefits** - PERS and SBS employer contribution rates, employer paid Federal Insurance Contributions Act taxes, employer contribution to a retirement account, insurance costs, and other fringe benefits. 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 employer paid Federal Insurance Contributions Act taxes (Medicare and Social Security).
- 4014 **Workers Compensation** - Workers compensation insurance 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. Includes 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. (To include AML Conference, Alaska Association of Municipal Clerks (AAMC) conference, Alaska Government Finance Officers Association, (AGFOA).)
- 4023 **Mayor Conference & Travel** - Expenses associated with Mayor travel on official Borough business. (To include conference fees to 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 Borough second floor main office space is \$2449.20 per month and \$2600.00 per month for the Garden View first floor office space at the Tri-Valley Community Center. Per GASB 87, rental lease expenses are recorded in part as rent expense and interest expense shown in line item 4032: Interest Expense.
- 4031 **Utilities** - Expenses for basic services such as electricity, telephone, internet service. Includes phone, fax, and modem and DSL connection.
- 4032 **Interest Expense** - Interest expense recorded for rent and leases. Per GASB 87, rental lease expenses are recorded in part as rent expenses shown in line item 4030: Rent and interest expense.
- 4035 **IT Services** - Expenses for IT related services. Includes IT support, email services, website hosting, data storage, and accounting software.
- 4038 **Janitorial Services** - Contracted services to clean the Borough offices in the Tri-Valley Community Center.
- 4040 **Elections** - Expenses associated with Borough-wide elections.

- 4050 **Equipment** - Tangible property (other than land or buildings) used in the operation of Borough business and related freight. Includes computer software, network server, and credit card terminals.
- 4052 **Repairs and Maintenance** - Maintenance agreements, parts, materials, fluids and contracted labor related to repair and maintenance of tangible property including equipment and facilities. Includes parts and maintenance for Borough vehicles, office copy machine, and first floor office space renovation at Tri-Valley Community Center.
- 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. Includes 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. Includes the cost of checks, merchant service processing fees, and credit card terminal application fees.
- 4070 **Vehicle Insurance** - Insurance coverage on borough vehicle. AML/JIA is the insurance carrier.
- 4071 **Property Insurance** - Insurance coverage for borough office equipment. AML/JIA is the insurance carrier.
- 4073 **Bonding & Insurance** - Insurance coverage for bonding and notary. AML/JIA is the insurance carrier.
- 4080 **Consultant Fees** - Professional services of accountant, investment advisor, and other consultants.
- 4081 **Attorney Fees** - Per contract, based on services used with additional funding for unforeseen litigation.
- 4082 **Audit Fees** - Annual audit of the Denali Borough financial statements per DBC 3.15.020, to include the landfill financial assurance debt ratio requirement.
- 4083 **Tax Audit Fees** - Fees for audits performed on specific overnight accommodations, alcohol and marijuana 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). A separate ordinance is required to expend funds from the budgetary reserve.
- 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.
- 5110 **Public Safety Per Capita Funding** - Based on \$16 per person provided fire service, \$18 per person provided EMS service in each service area within the Denali Borough, per latest census population data.
- 5115 **E911 Dispatch** - Denali Borough and Denali Emergency Services Association have an agreement with the City of Fairbanks wherein City Dispatch provides services to all Denali Borough first responders, including the City of Anderson.
- 5200 **Nonprofit Contributions & Emergency Service and Public Safety Program** - Nonprofit Grant Program up to \$25,000 annual funding may be awarded per organization. Funding for nonprofit and community organizations, including fire departments and libraries, shall not exceed nine percent of the funds available for budgetary purposes of the following fiscal year as of January 1st of the calendar year, per DBC 3.05.040(E). Funding is 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.

- 5310 **Municipal Assistance Program** - Funds provided to Denali Borough incorporated municipalities to be used at the discretion of the municipality to support public functions.
- 5400 **Community Events** - Borough-wide public outreach events. Includes Winterfest event expenses.
- 5500 **Economic Development** - Funding to support economic development activities focused on job creation through contractual agreement for services performed by the Denali Visitor Center for FY 2024.
- 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 percent cash match is required by project's completion. Funding is distributed as per award document.

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 FY 2024 is \$1,056,375. An estimated \$32,207 of LGLRRG funding is deferred to FY 2024 to be used for this contribution.
- 7020 **Additional Allowable Contribution** - Additional contribution to the Denali Borough School District's operating fund. Estimated additional allowable contribution for FY 2024 is \$1,640,339.

General Fund Operating Transfers In/(Out)

- 9005 **From Permanent Investment Fund** - Interfund transfer from the Permanent Investment Fund. 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 2023 will be reflected in the annual financial statement.
- 9120 **To Special Revenue** - Interfund transfer to the Special Revenue fund. To include the required local match for federal and state grant funding.
- 9130 **To Capital Improvements Fund** - Interfund transfer to the Capital Improvements fund. A reserve fund for capital improvement projects per DBC 3.20.070.
- 9150 **To Major School Maintenance Reserve Fund** - Interfund transfer to the Major School Maintenance Reserve fund. Funds in this reserve account are only be used to maintain a satisfactory and safe condition of preexisting facilities per DBC 3.20.060(F).
- 9160 **To Land Management Fund** - Interfund transfer to the Land Management enterprise 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 Fund** - Interfund transfer to the Solid Waste enterprise fund. The operating fund for all activities that concern the provision of solid waste services by the borough to solid waste customers per DBC 6.15.065.
- 9170 **To Landfill Closure Fund** - Interfund transfer to the 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 Equipment Reserve Fund** - Interfund transfer to the Solid Waste Equipment Reserve fund. A fund set aside for the purpose of purchasing Solid Waste equipment per DBC 6.15.065(B).
- 9190 **To Emergency Response Apparatus Fund** - Transfer to the Emergency Response Apparatus fund within the General 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.
- 9200 **To Disaster Contingency Reserve Fund** - Transfer to the Disaster Contingency fund within the General Fund. A 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.

ENTERPRISE FUNDS

LAND MANAGEMENT FUND - The land management fund is the operating fund for all activities that concern the acquisition and administration of borough land.

Land Management Revenues

- 3320 **PERS Paid by State** - On-behalf funding for PERS employer contributions from the State of Alaska.
- 3410 **Interest Income** - Interest income projections are based on actual amounts from previous year.
- 3500 **Land Leases** - Proceeds from lease agreements within Borough property. Per GASB 87, proceeds from lease agreements are recorded in part as lease revenue and interest income as shown in revenue line item 3501: Interest Income - Lease.
- 3501 **Interest Income - Leases** - Interest received from lease agreements with Borough property. Per GASB 87, proceeds from lease agreements are recorded in part as lease revenue as shown in revenue line item 3500: Land Leases and interest income from leases.
- 3600 **Land Sales** - Proceeds from the sale of Borough property.
- 3390 **Application Fee** - Application fees for permits and leases. To include gravel sales and land usage fees.

Land Management Expenses

- 4001 **Nonstaff Stipends** - Fixed, regular payments for Commission members. Based on six commission members receiving stipends of \$100 per month and, 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 FY 2024 Borough wage scale.
- 4011 **Staff Benefits** - PERS and SBS employer contribution rates, employer paid Federal Insurance Contributions Act taxes, employer contribution to a retirement account, insurance costs, and other fringe benefits. 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 employer paid Federal Insurance Contributions Act taxes (Medicare and Social Security).
- 4014 **Workers Compensation** - Workers compensation insurance 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. To include AML conference, Alaska Planning Association (APA) conference.
- 4030 **Rent** - Office rent. Land Management rent at the Borough office at the Tri-Valley Community Center at \$602.88 per month. To include cost sharing portion of rental space shared with Administration.
- 4031 **Utilities** - Expenses for basic services such as electricity, telephone, internet service. Includes phone, fax, and modem and DSL connection.
- 4035 **IT Services** - Expenses for IT related services. To include IT 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 services used with additional funding for unforeseen litigation.
- 4202 **Land Administration** - Application fees and recording office fees.
- 4205 **Street Addressing** - Expenses related to house number signs, street signs, shipping, installation and maintenance costs.
- 4310 **Contingency** - Unforeseen expenses not otherwise covered by a budget line item.

Land Management Operating Transfers In/(Out)

- 9000 **From General Fund** - Interfund Transfer from the General fund.
- 9021 **From Land Sales Fund** - Interfund transfer from the Land Sales fund.

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 FY 2024 Borough wage scale.
- 4011 **Staff Benefits** - PERS and SBS employer contribution rates, employer paid Federal Insurance Contributions Act taxes, employer contribution to a retirement account, insurance costs, and other fringe benefits. Includes potential liability for earned sick leave and vacation pay, as well as unemployment claims for former employees.
- 4014 **Workers Compensation** - Workers compensation insurance 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, telephone, internet service. Includes phone, fax, and modem and DSL connection.

- 4033 **Heating Fuel** - Heating fuel expenses at landfill and transfer stations.
- 4035 **IT Services** - Expenses for IT related services. Includes IT 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. Includes computer software, network server, and credit card terminals.
- 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** - Bank service charges on accounts. Includes the cost of checks, merchant service processing fees, and credit card terminal application fees.
- 4070 **Vehicle Insurance** - Insurance coverage for landfill vehicles. AML/JIA is the insurance carrier.
- 4071 **Property Insurance** - Insurance coverage for solid waste properties and office equipment. AML/JIA is the insurance carrier.
- 4072 **Equipment Insurance** - Insurance coverage for solid waste equipment. Includes Dozer, loader, grader, and scale. AML/JIA is the insurance carrier.
- 4080 **Consultant Fees** - Professional services and other consultants as needed. Includes landfill and cell design and 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. Includes the cost of fertilizer and seed.
- 4103 **Well Monitoring** - Well monitoring at the Landfill.
- 4104 **Gas Monitoring** - Gas 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
- 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 the cost of brush disposal.

Solid Waste Operating Transfers In/(Out)

9000 **From General Fund** - Interfund Transfer from the General fund.

Section 5. Effective Date.

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

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 10th day of April, 2024.

PASSED



Mayor Chris Noel



ATTEST: Amber Renshaw, Clerk

