

**DENALI BOROUGH, ALASKA**  
ORDINANCE 26-04

INTRODUCED BY: MAYOR CHRIS NOEL

**AN ORDINANCE FOR THE DENALI BOROUGH TO AMEND THE BUDGET FOR FISCAL YEAR 2026.**

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, 2025 through June 30, 2026 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.

<b>GENERAL FUND</b>	AMENDED	PROPOSED	ACTUAL
<b>Estimated Revenue</b>	FY 2026	FY 2026	FY 2025
<b>Taxes:</b>			
3110 Overnight Accommodation Tax	6,000,000	5,700,000	5,648,750
3120 Severance Tax	50,000	50,000	53,414
3130 Alcohol Tax	400,000	400,000	425,814
3140 Marijuana Tax	60,000	60,000	60,712
<b>Intergovernmental, Federal:</b>			
3210 PILT Act	368,419	365,000	356,875
3215 ARPA	-	-	-
3220 Indirect Cost Recovery	6,075	-	558
<b>Intergovernmental, State:</b>			
3310 Community Assistance	353,973	252,507	367,440
3320 PERS Paid by State on Behalf	35,000	38,000	23,184
3330 Electricity/Telephone Co-op Tax	49,800	49,800	46,830
<b>Other:</b>			
3410 Interest Income	300,000	300,000	438,202
3910 Miscellaneous Income	5,000	2,250	4,283
3920 Penalties/Interest	1,000	10,000	7,775
<b>TOTAL REVENUE</b>	<b>\$ 7,629,267</b>	<b>\$ 7,227,557</b>	<b>\$ 7,433,837</b>
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	AMENDED	PROPOSED	ACTUAL
<b>Operating Transfers In</b>	FY 2026	FY 2026	FY 2025
9005 From Permanent Investment Fund	200,136	-	209,175
<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ 200,136</b>	<b>\$ -</b>	<b>\$ 209,175</b>
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<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>\$ 7,829,403</b>	<b>\$ 7,227,557</b>	<b>\$ 7,643,012</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 2026 is **\$12,532,452** as of April 1, 2025.

<b>Governance Expenditures</b>		AMENDED	PROPOSED	ACTUAL
		FY 2026	FY 2026	FY 2025
4001	Nonstaff Stipends	26,400	21,550	17,400
4005	Mayor Salary	108,214	108,214	104,552
4006	Staff Salaries	505,000	505,000	404,844
4010	Mayor Benefits	96,000	108,000	80,504
4011	Staff Benefits	445,000	510,000	386,210
4012	Nonstaff Benefits	2,100	1,650	1,331
4014	Workers Compensation	3,500	3,500	2,569
4021	Nonstaff Training & Travel	16,000	21,200	7,622
4022	Staff Training & Travel	18,000	28,000	18,195
4023	Mayor Conferences & Travel	15,000	15,000	12,931
4030	Rent	53,100	53,100	51,177
4031	Utilities	16,000	16,000	12,384
4032	Interest Expense	1,300	1,100	3,521
4035	IT Services	70,000	55,000	39,690
4038	Janitorial Services	7,500	7,500	6,300
4040	Elections	18,000	17,000	16,233
4050	Equipment	50,000	35,000	8,067
4052	Repairs and Maintenance	20,000	20,000	26,166
4060	Supplies	10,000	10,000	6,332
4061	Dues/Subscriptions/Advertising	6,000	6,000	4,751
4062	Postage	3,000	3,000	1,808
4064	Bank Fees	3,000	3,000	1,351
4070	Vehicle Insurance	1,250	1,375	1,006
4071	Property Insurance	1,800	2,310	2,029
4073	Insurance & Bonding	28,000	30,800	26,723
4080	Consultant Fees	80,000	80,000	39,021
4081	Attorney Fees	28,000	10,000	700
4082	Audit Services Fees	52,400	52,000	48,000
4083	Tax Audit Fees	5,000	8,000	4,500
4300	Budgetary Reserve	-	1,238,478	-
4310	Contingency	6,000	6,000	9,017
4320	Hazard Mitigation	20,000	20,000	13,461
5110	Public Safety Per Capita Funding			
	Cantwell Volunteer Fire Department	6,800	6,800	6,800
	McKinley Volunteer Fire Department	5,542	5,542	5,542
	Tri-Valley Volunteer Fire Department	36,414	36,414	36,414
	Total Public Safety Per Capita Funding	48,756	48,756	48,756
5115	E911 Dispatch	26,110	35,000	27,370
5200	Nonprofit Contributions			
	Alaska Bounty For Children	25,000	25,000	-
	Anderson Community Library	4,750	4,750	2,191
	Cantwell Community Library	6,770	6,770	6,560
	Denali Chamber of Commerce	12,000	12,000	25,000
	Denali Community Foundation	24,300	24,300	-
	Denali Preschool and Learning Center	25,000	25,000	25,000
	Healy Hockey Association	25,000	25,000	25,000
	Healy Valley Lions Club	25,000	25,000	25,000
	Kobe Farm Community	-	-	8,000
	McKinley Park Community Club, Inc	25,000	25,000	21,617
	Neighbor to Neighbor	25,000	25,000	25,000
	Panguingue Creek HOA	3,500	3,500	10,583
	Railbelt Mental Health	11,500	11,500	11,500
	Tri-Valley Community Library	25,000	25,000	25,000
	Tri-Valley Subdivision HOA	-	-	8,000

	Total Nonprofit Contributions	237,820	237,820	218,452
	Nonprofit Emergency Services			
	Cantwell Volunteer Fire Department	47,120	47,120	30,002
	Denali Emergency Services Association	70,000	70,000	49,137
	McKinley Volunteer Fire Department	30,895	30,895	33,481
	Tri-Valley Volunteer Fire Department	280,500	280,500	239,000
	Total Nonprofit Emergency Services	428,515	428,515	351,620
	Road Improvement Nonprofit Services			
	Kobe Farm Community	19,000	19,000	-
	McKinley Village Community Alliance	24,000	24,000	-
	Panguingue Creek HOA	1,600	1,600	-
	Total Road Improvement Nonprofit Services:	44,600	44,600	-
	Road Maintenance Nonprofit Services			
	Kobe Farm Community	6,250	6,250	-
	McKinley Village Community Alliance	7,625	7,625	-
	Panguingue Creek HOA	6,250	6,250	-
	Tri-Valley Subdivision HOA	11,975	11,975	-
	Total Road Maintenance Nonprofit Services:	32,100	32,100	-
5300	Revenue Sharing Distribution			
	Cantwell Volunteer Fire Department	15,789	10,609	15,789
	McKinley Volunteer Fire Department	15,789	10,609	15,789
	Tri-Valley Volunteer Fire Department	15,789	10,609	15,789
	Total Revenue Sharing Distribution	47,367	31,827	47,367
5310	Municipal Assistance			
	City of Anderson	80,000	80,000	80,000
	Total Municipal Assistance	80,000	80,000	80,000
5400	Community Events	15,000	15,000	3,116
5500	Economic Development	49,000	49,000	49,000
6000	Matching Grants			
	Denali Preschool and Learning Center	-	-	-
	Healy Hockey Association	11,000	11,000	14,000
	Kobe Farm Community	-	-	20,066
	McKinley Volunteer Fire Department	-	-	-
	Tri-Valley Subdivision HOA	-	-	-
	Total Matching Grants	11,000	11,000	34,066
	<b>TOTAL GOVERNANCE EXPENDITURES</b>	<b>\$ 2,735,832</b>	<b>\$ 4,011,395</b>	<b>\$ 2,218,142</b>
		AMENDED	PROPOSED	ACTUAL
	<b>Estimated School District Expenditures</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>FY 2025</b>
	Denali Borough School District: School Operating Fund			
7010	Required Contribution	1,115,439	1,115,439	1,051,949
7020	Additional Allowable Contribution	1,815,275	1,815,275	1,723,119
	<b>TOTAL SCHOOL DISTRICT EXPENDITURES</b>	<b>\$ 2,930,714</b>	<b>\$ 2,930,714</b>	<b>\$ 2,775,068</b>

		AMENDED	PROPOSED	ACTUAL
		FY 2026	FY 2026	FY 2025
<b>Operating Transfers Out</b>				
9120	To Special Revenue	-	-	30,000
9130	To Capital Improvements Fund	360,136	-	-
9150	To Major School Maintenance Reserve Fund	400,000	150,000	450,000
9160	To Land Management Fund			
	To Land Management Operating Fund	350,000	350,000	250,000
	To Land Management Capital Fund	200,000	-	459,175
	Total To Land Management Fund	550,000	350,000	709,175
9170	To Solid Waste Enterprise Fund			
	To Solid Waste Operating Fund	400,000	400,000	650,000
	To Solid Waste Landfill Closure Fund	73,000	73,000	73,000
	To Solid Waste Equipment Reserve	350,000	350,000	200,000
	Total To Solid Waste Enterprise Fund	823,000	823,000	923,000
<b>TOTAL OPERATING TRANSFERS</b>		<b>\$ 2,133,136</b>	<b>\$ 1,323,000</b>	<b>\$ 2,112,175</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>		<b>\$ 7,799,682</b>	<b>\$ 8,265,109</b>	<b>\$ 7,105,385</b>
<b>Deposits to General Fund Accounts</b>				
		AMENDED	PROPOSED	ACTUAL
		FY 2026	FY 2026	FY 2025
9180	To Parks and Recreation Fund	300,000	200,000	-
9190	To Emergency Response Apparatus Fund	-	-	200,000
9200	To Disaster Contingency Reserve Fund	-	-	30,000
<b>TOTAL DEPOSITS</b>		<b>\$ 300,000</b>	<b>\$ 200,000</b>	<b>\$ 230,000</b>

**ENTERPRISE FUNDS** - The Denali Borough has two enterprise funds that are used to account for revenues earned, operating 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. Expenses are controlled by means of the annual budget appropriation. The borough's enterprise funds are Land Management and Solid Waste.

<b>LAND MANAGEMENT</b>		AMENDED	PROPOSED	ACTUAL
<b>Estimated Revenue</b>		FY 2026	FY 2026	FY 2025
3320	PERS Paid by State on Behalf	3,980	3,980	2,653
3410	Interest Income	1,000	1,000	1,066
3500	Land Leases	18,750	17,975	19,094
3501	Interest Income - Lease	5,700	6,250	6,212
3600	Land Sales	-	-	-
3930	Application Fees	3,250	750	2,925
<b>TOTAL REVENUE</b>		<b>\$ 32,680</b>	<b>\$ 29,955</b>	<b>\$ 31,950</b>

		AMENDED	PROPOSED	ACTUAL
<b>Operating Transfers In</b>		FY 2026	FY 2026	FY 2025
9000	From General Fund	350,000	350,000	250,000
<b>TOTAL OPERATING TRANSFERS</b>		<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 250,000</b>

<b>TOTAL REVENUES AND TRANSFERS IN</b>		<b>\$ 382,680</b>	<b>\$ 379,955</b>	<b>\$ 281,950</b>
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<b>Operating Expenses</b>		AMENDED	PROPOSED	ACTUAL
		FY 2026	FY 2026	FY 2025
4001	Nonstaff Stipends	8,000	6,700	7,200
4006	Staff Salaries	63,175	63,175	78,043
4011	Staff Benefits	36,000	87,250	42,951
4012	Nonstaff Benefits	600	550	551
4014	Workers Compensation	400	400	303
4021	Nonstaff Training & Travel	1,000	4,500	-
4022	Staff Training & Travel	3,500	7,500	50
4030	Rent	10,250	10,250	9,980
4031	Utilities	2,000	3,500	2,255
4032	Interest Expense - Lease	250	150	420
4035	IT Services	18,000	18,000	17,191
4038	Janitorial Services	1,200	1,200	900
4050	Equipment	5,000	2,000	-
4052	Repairs and Maintenance	1,000	1,000	-
4060	Supplies	2,000	2,000	608
4061	Dues/Subscriptions/Advertising	500	1,000	366
4062	Postage	250	250	14
4080	Consultant Fees	130,000	130,000	104,823
4081	Attorney Fees	15,000	15,000	5,927
4202	Land Administration	12,000	12,000	200
4205	Street Addressing	40,000	40,000	15,532
4310	Contingency	1,000	1,000	84
<b>TOTAL EXPENSES</b>		<b>\$ 351,125</b>	<b>\$ 407,425</b>	<b>\$ 287,399</b>

<b>SOLID WASTE</b>		AMENDED	PROPOSED	ACTUAL
<b>Estimated Revenue</b>		FY 2026	FY 2026	FY 2025
3320	PERS Paid by State on Behalf	17,500	17,500	10,841
3410	Interest Income	1,000	10,000	811
3710	Tipping Fees	550,000	550,000	597,116
3720	Cover	500	500	569
3910	Miscellaneous Income	200	-	246
<b>TOTAL REVENUE</b>		<b>\$ 569,200</b>	<b>\$ 578,000</b>	<b>\$ 609,583</b>

<b>Operating Transfers In</b>		AMENDED	PROPOSED	ACTUAL
		FY 2026	FY 2026	FY 2025
9000	From General Fund	400,000	400,000	650,000
<b>TOTAL OPERATING TRANSFERS</b>		<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 650,000</b>

<b>TOTAL REVENUES AND TRANSFERS IN</b>		<b>\$ 969,200</b>	<b>\$ 978,000</b>	<b>\$ 1,259,583</b>
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<b>Operating Expenses</b>		AMENDED	PROPOSED	ACTUAL
		FY 2026	FY 2026	FY 2025
4006	Staff Salaries	330,000	320,000	335,633
4011	Staff Benefits	185,000	230,000	168,174
4014	Workers Compensation	22,000	25,000	21,550
4022	Staff Training & Travel	5,000	5,000	665
4031	Utilities	18,000	18,000	17,460
4033	Heating Fuel	10,000	14,000	8,122
4035	IT Services	12,000	12,000	7,726
4050	Equipment	20,000	20,000	22,078
4051	Safety Equipment	3,000	3,000	2,379
4052	Repairs and Maintenance	80,000	80,000	101,512
4053	Equipment Fuel (Diesel)	45,000	40,000	36,998
4054	Equipment Fuel (Gas)	500	500	509
4056	Snow Plowing	20,000	20,000	9,808
4057	Tools	5,000	5,000	7,116
4060	Supplies	10,000	6,000	3,972
4061	Dues/Subscriptions/Advertising	800	1,250	615
4062	Postage	50	50	-
4064	Bank Fees	6,000	10,000	4,107
4070	Vehicle Insurance	600	1,650	1,446
4071	Property Insurance	8,050	9,900	8,897
4072	Equipment Insurance	5,550	8,525	7,672
4080	Consultant Fees	5,000	5,000	-
4100	Survey Fees	10,000	10,000	8,000
4101	Hauling Fees	48,000	48,000	41,642
4102	Cover and Cell Maintenance	2,500	2,500	54,927
4103	Well Monitoring	43,500	43,500	39,946
4104	Gas Monitoring	2,000	-	18,291
4105	HHW Disposal	10,000	10,000	-
4107	DEC Inspections and Permits	5,000	5,000	4,420
4109	Recycling	4,000	8,650	-
4310	Contingency	3,000	3,000	455
<b>TOTAL EXPENSES</b>		<b>\$ 919,550</b>	<b>\$ 965,525</b>	<b>\$ 934,117</b>

Section 3. Authorization and Appropriation.

The appropriations are adopted and authorized for the period July 1, 2025 through June 30, 2026.

Section 4. Budget Narrative.

The following is a line-item breakdown narrative of the Fiscal Year 2026 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.
- 3220 **Indirect Cost Recovery** - Reimbursements for expenses related to overhead from federal grants to the General Fund.
- 3310 **Community Assistance** - Community Assistance is determined by the State Legislature. A portion of the borough's distribution is passed through to community organizations under line item 5300: Revenue Sharing Distribution.
- 3320 **PERS Paid by State** - On-behalf funding for PERS employer contributions from the State of Alaska as appropriated by Alaska State Legislature.
- 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 prior year interest earnings.
- 3910 **Miscellaneous Income** - Income not recorded elsewhere, 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 by the Denali Borough fee schedule.

**Governance Expenses**

- 4001 **Nonstaff Stipends** - Fixed, regular payments for Assembly members as described per DBC 2.05.050 and for Community and Outdoor Recreation committee members as described per DBC 5.16.120.
- 4005 **Mayor Salary** - Mayor salary, per Assembly Ordinance, will be \$108,214 in FY 2026 following the November 2024 election.
- 4006 **Staff Salaries** - Salaries for staff members as determined by FY 2026 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 (Medicare and Social Security), employer contribution to a retirement account, insurance costs, and other fringe benefits. Includes potential liability for accrued paid leave, 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.
- 4023 **Mayor Conference & Travel** - Expenses associated with Mayor travel on official Borough business, to include conference fees per DBC 2.35.020. Incidental Borough vehicle fuel is also included.
- 4030 **Rent** - Expenses for leasing office space. General Fund rent for the first floor, Planning Office, and second floor, Administration Office, 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, and 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, software subscriptions, 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 non-subscription 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 office space improvements.
- 4060 **Supplies** - Items used in the day-to-day operation of Borough business, to include freight/shipping.
- 4061 **Dues/Subscriptions/Advertising** - Expenses related to professional association membership dues, newspaper subscriptions, and postings in local papers.

- 4062 **Postage** - Fees for mailings, to include 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.
- 4071 **Property Insurance** - Insurance coverage for borough office equipment.
- 4073 **Bonding & Insurance** - Insurance coverage for liability, bonding, and notary.
- 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 and 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, according to the most recent 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** - Funding for nonprofit and community organizations 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 distributed 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 2026.
- 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.

7020 **Additional Allowable Contribution** - Additional contribution to the Denali Borough School District's operating fund.

**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." Prior fiscal year fund earnings are 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 acquiring, replacing, or repairing solid waste equipment per DBC 6.15.065(B).

9180 **To Parks and Recreation Fund** - Interfund transfer to the Parks and Recreation fund. A fund set aside for parks and recreation activities, including planning, construction, and maintenance of borough parks and recreation facilities per DBC 5.55.030.

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 as appropriated by Alaska State Legislature.
- 3410 **Interest Income** - Interest income projections are based on actual amounts from prior 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 land.
- 3390 **Application Fee** - Application fees for permits and leases, to include gravel sales, land usage fees, and signage fees.

### **Land Management Expenses**

- 4001 **Nonstaff Stipends** - Fixed, regular payments for Planning Commission members per DBC 5.25.120.
- 4006 **Staff Salaries** - Salaries for staff members as determined by FY 2026 Borough wage scale.
- 4011 **Staff Benefits** - PERS and SBS employer contribution rates, employer paid Federal Insurance Contributions Act taxes (Medicare and Social Security), employer contribution to a retirement account, insurance costs, and other fringe benefits. Includes potential liability for accrued paid leave, 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 2.35.020.
- 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.
- 4030 **Rent** - Expenses for leasing office space. To include cost sharing portion with Administration Office, 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. To include IT support, email services, website hosting, data storage, and software subscriptions.
- 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 non-subscription 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** - Expenses related to professional association membership dues, newspaper subscriptions, and postings in local papers.
- 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.

**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 prior 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.
- 3910 **Miscellaneous Income** - Income not recorded elsewhere, to include capital credits.

**Solid Waste Enterprise Expenses**

- 4006 **Staff Salaries** - Salaries for staff members as determined by FY 2026 Borough wage scale.
- 4011 **Staff Benefits** - PERS and SBS employer contribution rates, employer paid Federal Insurance Contributions Act taxes (Medicare and Social Security), employer contribution to a retirement account, insurance costs, and other fringe benefits. Includes potential liability for accrued paid leave, as well as unemployment claims for former employees.

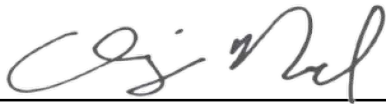
- 4014 **Workers Compensation** - Workers compensation insurance premiums are based on estimated payroll expenses.
- 4022 **Staff Training & Travel** - Expenses associated with staff travel on official Borough or Alaska Municipal League (AML) affiliate business, may include per diem per DBC 2.35. Expenses associated with education related to an employee's performance or position as appropriate, to include conference fees per DBC 2.35.020.
- 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. Extensive repairs were completed on necessary operating equipment in FY 2025.
- 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** - Expenses related to professional association membership dues, newspaper subscriptions, and postings in local papers.
- 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.
- 4071 **Property Insurance** - Insurance coverage for solid waste properties and office equipment.
- 4072 **Equipment Insurance** - Insurance coverage for solid waste equipment.
- 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 **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. Additional work was completed in FY 2025 to stockpile gravel for cover material.
- 4103 **Well Monitoring** - Well monitoring at the Landfill.
- 4104 **Gas Monitoring** - Gas monitoring at the Landfill.
- 4105 **HHW Disposal** - Expenses related to the disposal of household hazardous waste (HHW) and electronics.
- 4107 **DEC Inspections and Permits** - State of Alaska, Department of Environmental Conservation inspections, and permits as required.
- 4109 **Recycling** - Expenses related to the disposal and transportation of recyclables under the recycling program offered for borough residents.
- 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.

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 8th day of April, 2026.



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MAYOR CHRIS NOEL

ATTEST: 

\_\_\_\_\_  
AMBER RENSHAW, BOROUGH CLERK

