

Denali Borough, Alaska
ORDINANCE NO. 19-04

INTRODUCED BY: Mayor Clay Walker

AN ORDINANCE FOR THE DENALI BOROUGH TO ESTABLISH AND ADOPT THE BUDGET FOR FISCAL YEAR 2020

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, 2019 through June 30, 2020 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 and severance taxes, and intergovernmental revenues.

Estimated Revenue	Proposed		ACTUAL FY 2018
	PROPOSED BUDGET FY 2020	BUDGET FY 2019	
Taxes:			
3110 Overnight Accommodation Tax	4,000,000	3,850,000	3,894,774
3120 Severance Tax	40,000	40,000	45,954
Intergovernmental, Federal:			
3210 PILT Act	350,000	356,043	342,806
Intergovernmental, State:			
3310 Community Assistance	321,343	361,886	370,524
3320 PERS Paid by State	10,000	10,000	10,143
3330 Electricity/Telephone Co-op Tax	45,000	45,000	49,349
Other:			
3410 Interest Income	60,000	30,000	87,887
3910 Miscellaneous Income	5,000	5,500	9,827
TOTAL REVENUE	\$4,831,343	\$4,698,429	\$4,811,264

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 FY2020 is \$6,943,214 as of April 29, 2019.

Assembly Expenses	PROPOSED BUDGET		ACTUAL FY 2018
	FY 2020	FY 2019	
4001 Nonstaff Stipends	22,800	22,800	22,200
4006 Staff Salaries	185,000	158,000	162,266
4011 Staff Benefits	250,000	250,000	180,245
4012 Nonstaff Benefits	2,475	3,000	1,674
4014 Workers Compensation	1,300	1,300	1,039
4021 Nonstaff Travel	6,000	6,000	4,391
4022 Staff Travel	12,000	15,000	7,241
4025 Staff Training	6,000	6,000	4,515
4026 Nonstaff Training	3,000	2,000	531
4030 Rent	33,620	33,620	25,773
4031 Utilities	6,000	6,000	4,634
4035 IT Services	6,000	5,000	10,847
4038 Janitorial Services	1,500	1,500	1,202
4040 Elections	10,000	6,000	12,981
4041 Codification of Municipal Code	3,000	3,000	1,478
4050 Equipment	20,000	21,000	6,627
4052 Repairs and Maintenance	2,500	1,000	872
4060 Supplies	6,000	5,000	5,938
4061 Dues/Subscriptions/Advertising	15,000	15,000	7,649
4062 Postage	5,000	5,000	2,024
4064 Bank Fees	22,000	22,000	11,104
4070 Vehicle Insurance	500	500	432
4071 Property Insurance	250	250	233

4073	Bonding Insurance	6,200	6,200	4,990
4080	Consoltant Fees	20,000	20,000	1,436
4081	Attorney Fees	18,000	15,000	10,548
4082	Audit Fees	38,000	37,000	32,420
4083	Overnight Accommodations Audit Fees	15,000	13,000	500
4300	Budgetary Reserve	1,001,947	0	0
4310	Contingency	3,000	3,000	1,268
ASSEMBLY TOTAL EXPENSES		\$1,722,092	\$683,170	\$527,058

	PROPOSED BUDGET	BUDGET	ACTUAL	
Mayor Expenses	FY 2020	FY 2019	FY 2018	
4005	Mayor Salary	85,514	82,622	77,746
4006	Staff Salaries	115,000	90,000	54,019
4010	Mayor Benefits	86,970	85,000	64,772
4011	Staff Benefits	150,000	139,000	93,825
4014	Workers Compensation	1,200	1,200	1,038
4022	Staff Travel	4,000	3,500	2,370
4023	Mayor Travel	9,000	10,000	5,299
4025	Staff Training	3,000	2,000	1,446
4031	Utilities	5,000	5,000	7,644
4035	IT Services	6,000	6,000	6,283
4038	Janitorial Services	1,500	1,500	2,102
4050	Equipment	11,500	6,000	2,424
4052	Repairs and Maintenance	1,000	1,000	883
4060	Supplies	1,000	1,000	913
4061	Dues/Subscriptions/Advertising	7,000	6,000	4,485
4070	Vehicle Insurance	500	490	431
4071	Property Insurance	250	250	233
4073	Bonding & Insurance	5,500	5,500	5,040
4080	Consultant Fees	5,000	4,000	3,436
4081	Attorney Fees	18,000	15,000	14,223
4310	Contingency	4,000	4,000	2,712
5110	Public Safety Per Capita Funding	46,938	34,430	34,430
5200	Nonprofit Contributions	489,054	463,435	396,127
5300	Revenue Sharing Distribution	0	31,578	15,789
5310	Municipal Assistance	48,500	46,200	44,000
5400	Community Events	7,500	6,500	2,891
5410	AML Summer Conference	0	14,500	0
MAYOR TOTAL EXPENSES		\$1,112,926	\$1,065,705	\$844,561

	PROPOSED BUDGET	BUDGET	ACTUAL	
Estimated School District Expenses	FY 2020	FY 2019	FY 2018	
Denali Borough School District:				
School Operating Fund				
7010	Required Contribution	964,876	955,797	963,858
7020	Additional Allowable Contribution	1,804,432	1,826,502	1,681,987
SCHOOL DISTRICT TOTAL EXPENSES		\$2,769,308	\$2,782,299	\$2,645,845

	PROPOSED BUDGET	BUDGET	ACTUAL	
Deposits to Borough General Fund Accounts:	FY 2020	FY 2019	FY 2018	
1046	Disaster Contingency Reserve Fund	10,000	1,000	1,000
9120	To Special Revenue (EMPG)	12,000	12,000	10,055
9130	To Capital Improvements Fund	60,000	189,052	417,353

	PROPOSED BUDGET	BUDGET	ACTUAL	
Deposits to Borough Enterprise Fund Accounts:	FY 2019	FY 2019	FY 2018	
9150	To Major School Maintenance Reserve Fund	60,000	100,000	200,000
9160	To Land Enterprise Fund (Land Management Fund)	80,000	225,000	200,000
9170	To Solid Waste (Landfill Closure Fund)	0	0	0
9170	To Solid Waste (Solid Waste Equipment Reserve Fun	80,000	0	0
9180	To Parks & Recreation (Parks and Recreation Fund)	20,000	10,000	0
9190	To Emergency Response Apparatus Fund	180,000	200,000	0
BOROUGH FUND ACCOUNTS TOTAL DEPOSITS		\$502,000	\$737,052	\$828,408

	PROPOSED BUDGET	BUDGET	ACTUAL	
Matching Grant Expenses:	FY 2020	FY 2019	FY 2018	
6000	Matching Grants	38,455	29,495	40,000
MATCHING GRANTS TOTAL EXPENSES		\$38,455	\$29,495	\$40,000

GENERAL FUND TOTAL EXPENSES		\$6,144,781	\$5,297,721	\$4,885,872
------------------------------------	--	--------------------	--------------------	--------------------

ENTERPRISE FUNDS - The Denali Borough has two enterprise funds that are used to account for revenues earned, expenses incurred, and net income of enterprise activities. These funds are financed and operated in a manner similar to a private business enterprise - where the intent of the borough is that costs of providing goods or services to the general public be financed or recovered primarily through user charges or where the assembly has decided that the calculation of annual net income is necessary for management accountability. Expenditures are controlled by means of the annual budget appropriation. The borough's enterprise funds are land management and solid waste.

LAND MANAGEMENT		PROPOSED BUDGET	BUDGET	ACTUAL
Estimated Revenue		FY 2020	FY 2019	FY 2018
3320	PERS Paid by State	1,000	1,000	1,377
3410	Interest Income	200	200	295
3930	Application Fee	100	100	150
TOTAL REVENUE		1,300	1,300	1,822

LAND MANAGEMENT		PROPOSED BUDGET	BUDGET	ACTUAL
Land Management Expenses		FY 2020	FY 2019	FY 2018
4001	Nonstaff Stipends	11,400	11,400	10,200
4006	Staff Salaries	50,000	70,000	42,102
4011	Staff Benefits	50,000	40,000	25,531
4012	Nonstaff Benefits	873	872	497
4014	Workers Compensation	400	400	344
4021	Nonstaff Travel	4,000	4,000	0
4022	Staff Travel	4,000	4,000	588
4025	Staff Training	4,000	4,000	2,867
4026	Nonstaff Training	4,000	4,000	444
4030	Rent	7,500	7,500	7,235
4031	Utilities	2,000	2,000	260
4035	IT Services	6,000	5,000	5,503
4038	Janitorial Services	1,800	1,800	296
4050	Equipment	9,000	10,000	392
4052	Repairs and Maintenance	2,000	2,000	1,419
4060	Supplies	2,000	2,000	487
4061	Dues/Subscriptions/Advertising	9,000	7,000	1,776
4062	Postage	2,000	2,000	80
4081	Attorney Fees	3,000	3,000	900
4202	Land Administration	70,000	10,000	5,670
4310	Contingency	3,000	3,000	210
LAND MANAGEMENT OPERATING EXPENSES		\$ 245,973	\$ 193,972	\$ 106,801

Land Management Fund Accounts			
Land Management Capital Fund	0	115,000	0
LAND MANAGEMENT ACCOUNTS TOTAL DEPOSITS	\$0	\$115,000	\$0
LAND MANAGEMENT TOTAL EXPENSES	\$245,973	\$308,972	\$106,801

SOLID WASTE		PROPOSED BUDGET	BUDGET	ACTUAL
Estimated Revenue		FY 2020	FY 2019	FY 2018
Projected Operating Revenue				
3320	PERS Paid by State	4,000	4,000	3,867
3410	Interest Income	6,000	6,000	7,139
3710	Tipping Fees	450,000	410,000	435,742
3720	Cover	1,000	1,000	251
SOLID WASTE TOTAL REVENUE		461,000	421,000	446,999

SOLID WASTE		PROPOSED BUDGET	BUDGET	ACTUAL
Solid Waste Expenses		FY 2020	FY 2019	FY 2018
4006	Staff Salaries	220,000	200,000	147,668
4011	Staff Benefits	120,000	110,000	87,765
4014	Workers Compensation	10,500	10,500	7,450
4022	Staff Travel	3,000	3,000	534
4025	Staff Training	3,000	3,000	3,926
4030	Rent	0	0	3,617
4031	Utilities	11,000	10,000	7,965
4033	Heating Fuel	8,000	6,000	1,115
4035	IT Services	6,000	5,000	5,503
4050	Equipment	25,000	21,000	1,349
4051	Safety Equipment	3,500	3,000	2,486
4052	Repairs and Maintenance	55,000	145,000	31,724
4053	Equipment Fuel (Diesel)	28,000	27,000	21,352

4054	Equipment Fuel (Gas)	1,500	1,500	738
4056	Snow Plowing	8,000	8,000	5,185
4057	Tools	3,000	3,000	208
4060	Supplies	8,000	8,000	5,500
4061	Dues/Subscriptions/Advertising	5,000	5,000	1,048
4062	Postage	200	250	59
4064	Bank Fees	3,000	3,000	683
4070	Vehicle Insurance	1,500	1,100	863
4071	Property Insurance	2,500	2,100	1,260
4072	Equipment Insurance	3,000	2,500	2,712
4080	Consultant Fees	20,000	25,000	183
4100	Survey Fees	10,000	5,000	3,500
4101	CTS/HTS Hauling Fees	40,000	35,000	21,670
4102	Cover and Cell Maintenance	10,000	12,000	0
4103	Well Monitoring	42,000	38,000	29,360
4105	HHW Disposal	12,000	10,000	8,802
4107	DEC Inspections and Permits	6,000	6,000	210
4310	Contingency	3,000	3,000	1,225
SOLID WASTE OPERATING EXPENSES		\$671,700	\$711,950	\$405,660

Solid Waste Fund Accounts

Solid Waste Landfill Closure Fund	30,000	30,000	9,000
Solid Waste Equipment Reserve Fund	0	80,000	125,000
SOLID WASTE FUND ACCOUNTS TOTAL DEPOSITS	\$30,000	\$110,000	\$134,000
SOLID WASTE TOTAL EXPENSES	\$701,700	\$821,950	\$539,660

Section 3. Authorization and Appropriation.

The appropriations are adopted and authorized for the period July 1, 2019 through June 30, 2020.

Section 4. Budget Narrative.

The following is a line item breakdown narrative of the Fiscal Year 2020 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.
- 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, etc.

General Fund Expenses

Assembly:

- 4001 **Nonstaff Stipends** - Fixed, regular payments for Assembly and Commission 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.)
- 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 Travel** - Expenses associated with travel on official Borough business by Assembly and commission members, per DBC 2.35.
- 4022 **Staff Travel** - Expenses associated with staff travel on official Borough or Alaska Municipal League (AML) affiliate business, may include per diem per DBC 2.35.
- 4025 **Staff Training** - 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) fall and spring conferences, etc.)
- 4026 **Nonstaff Training** - Expenses associated with education assembly and commission members, to include conference fees per DBC 2.35.020.
- 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, gas, water, 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.)
- 4055 **Equipment Rental** - Fees associated with the temporary use of property for the operation of Borough business.
- 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, software subscriptions, postings in local papers, and online meeting packet subscription. (To include AML dues, National Association of Counties (NACo) dues, AAMC, IIMC, GFOA, AGFOA dues and Onboard .)
- 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 vehicles (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.
- 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.

Mayor:

4005 **Mayor Salary** - Mayor salary in FY2020 will be \$85,514.

4006 **Staff Salaries** - Salaries for staff members as determined by Borough wage scale.

4010 **Mayor Benefits** - PERS and Supplemental Annuity Plan (SBS-AP) employer contribution rates, Medicare and health insurance costs for the Mayor.

4011 **Staff Benefits** - PERS and SBS employer contribution rates, contribution to a retirement account, Medicare, Social Security and health insurance costs for staff members. Includes potential liability for earned sick leave and vacation pay, as well as unemployment claims for former employees.

4014 **Workers Compensation** - Workers compensation premiums are based on estimated payroll expenses.

4022 **Staff Travel** - Expenses associated with staff travel on official Borough or Alaska Municipal League (AML) affiliate business, may include per diem per DBC 2.35.

4023 **Mayor Travel** - Expenses associated with Mayor travel on official Borough business (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 item.

4025 **Staff Training** - 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, etc.)

4031 **Utilities** - Expenses for basic services such as electricity, gas, water, telephone, internet service. (GF expenses include phone/fax/modem, DSL connection, satellite phone.)

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 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, software subscriptions, website hosting, data storage, mass notification services, postings in local papers, and conference dues.(To include ACOM dues, Solid Waste Association of North America (SWANA), Alaska Municipal Management Association (AMMA) , and Alaska Municipal League (AML) dues.)

4070 **Vehicle Insurance** - Insurance coverage on Borough vehicles (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.

4081 **Attorney Fees** - Per contract, based on a monthly fee with additional funding for unforeseen litigation.

4310 **Contingency** - Unforeseen expenses not otherwise covered by a budget line item.

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. This was increased from FY2019 amount

Cantwell Volunteer Fire Department	\$6,570
McKinley Volunteer Fire Department	\$5,550
Tri-Valley Volunteer Fire Department	\$34,818
	<u>\$46,938</u>

5200 **Nonprofit Contributions** - Funding is as follows, distribution as per award document:

Cantwell Community Library	\$5,690
Community of Cantwell/Cantwell Volunteer Fire Department	\$29,834
Denali Chamber of Commerce	\$24,100
Denali Emergency Services Association - Insurance and dispatch services.	\$79,485
Denali Preschool and Learning Center	\$14,500
Healy Hockey Association	\$10,500
Kobe Farm Community	\$18,000
McKinley Community Club, Inc.	\$16,200
McKinley Volunteer Fire Department	\$30,050
Panguingue Creek Homeowners Association /Panguingue Creek Volunteer Fire Brigade	\$14,995
Railbelt Mental Health & Addictions	\$10,000
Tri-Valley Community Library	\$12,600
Tri-Valley Volunteer Fire Department - Summer Medic Program	\$223,100
	\$489,054

5300 **Community Assistance 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	
Cantwell Volunteer Fire Department	
Tri-Valley Volunteer Fire Department	
	\$0

5310 **Municipal Assistance Program** - Funds provided to Denali Borough incorporated municipalities to be used at the discretion of the municipality to support public functions. Funding is as follows:

City of Anderson	\$48,500
	\$48,500

5400 **Community Events** - Borough-wide public outreach events including Winterfest in 2020 and centennial celebrations in 2019.

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

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 FY2020 is \$964,876.

7020 **Additional Allowable Contribution** - Additional contribution to the Denali Borough School District's operating fund. Estimated additional allowable contribution for FY2019 is \$1,804,432

Deposits to Borough Fund Accounts:

1046 **Disaster Contingency Reserve Fund** - Fund set aside per DBC 3.20.090 for the purpose of costs associated with the mitigation of, or response to, an emergency or disaster situation.

9120 **To Special Revenue (EMPG)** - Required local match for anticipated EMPG Grant.

9130 **To Capital Improvements Fund** - A reserve fund for capital improvement projects per DBC 3.20.070.

9150 **To Major School Maintenance Reserve Fund** - Funds in this reserve account may only be used to maintain a satisfactory and safe condition of preexisting facilities per DBC 3.20.060(F).

9160 **To Land Enterprise Fund (Land Management Fund)** - The operating fund for all activities that concern the acquisition and administration of Borough land per DBC 4.20.010.

9170 **To Solid Waste (Landfill Closure Fund)** - Fund set aside for the purpose of costs associated with the cover and closure of the landfill per DBC 6.15.065(B)(3).

9170 **To Solid Waste (Solid Waste Equipment Reserve Fund)** - Fund set aside for the purpose of purchasing Solid Waste equipment per DBC 6.15.065(B)(2).

9180 **Parks & Recreation Fund** - The operating fund for all activities including but not limited to planning, construction, and maintenance of borough parks and recreation facilities.

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 - Up to three awards may be granted annually, 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 \$24,000, a twenty (20%) percent cash match is required by project's completion. FY 2020 grants are as follows:	
Tri-Valley Community Library-Library improvements and support	\$6,455
Kobe Farm Community-Road Improvements	\$24,000
McKinley Volunteer Fire Department- Fire Hall Expansion Planning	\$8,000
	<hr/>
	\$38,455

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.

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 Travel** - Expenses associated with travel on official Borough business by Assembly and commission members, per DBC 2.35.
- 4022 **Staff Travel** - Expenses associated with staff travel on official Borough or Alaska Municipal League (AML) affiliate business, may include per diem per DBC 2.35. (AML conference, Alaska Planning Association (APA) conference, etc.)
- 4025 **Staff Training**- 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, APA conference, etc.)
- 4026 **Nonstaff Training** - Expenses associated with education of Assembly and commission members, to include conference fees per DBC 2.35.020.
- 4030 **Rent** - Office rent. (Land Management rent at the Borough office at the Tri-Valley Community Center @\$602.88/month.)
- 4031 **Utilities** - Expenses for basic services such as electricity, gas, water, telephone, internet service. (LM expenses include phone/fax/modem, DSL connection.)
- 4035 **IT Services** - Expenses for IT related services, including support, email services, website hosting and data storage.
- 4038 **Janitorial Services** - Contracted services to clean the Borough office in the Tri-Valley Community Center.
- 4050 **Equipment** - Tangible property (other than land or buildings) used in the operation of Borough business and related freight, to include computer software. (Equipment needs for FY2020 include computers for planning commissioners.)
- 4052 **Repairs and Maintenance** - Maintenance agreements, parts, materials, fluids and contracted labor related to repair and maintenance of tangible property including equipment and facilities.
- 4060 **Supplies** - Items used in the day to day operation of Borough business, to include freight/shipping.
- 4061 **Dues/Subscriptions/Advertising** - Association membership dues, conference registrations, newspaper subscriptions, software subscriptions, website hosting, data storage, in local papers and online meeting packet subscription posting.
- 4062 **Postage** - Fees for mailing.
- 4081 **Attorney Fees** - Per contract, based on a monthly fee with additional funding for any litigation. (Contract fee paid by GF.)

4202 **Land Administration** - Land surveying, land appraisals, map production, processing fees, web development, public outreach, and consulting services and Geographic Information System (GIS) consultation services.

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 real property selection and land management program, including survey, engineering, and other costs related to the lease, sale, or disposal of such real property and the

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 station.

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 Travel** - Expenses associated with staff travel on official Borough or Alaska Municipal League (AML) affiliate business, may include per diem per DBC 2.35. (To include SWANA and Occupational Safety and Health Association (OSHA).)

4025 **Staff Training** - Education related to an employee's performance or position as appropriate. (OSHA, SWANA, etc.)

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, 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, conference registrations, newspaper subscriptions, software subscriptions, website hosting, data storage 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, 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.

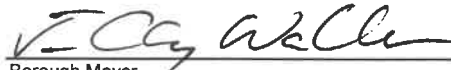

This ordinance becomes effective upon its adoption by the Denali Borough Assembly and signature of the Denali Borough Mayor.

DATE INTRODUCED: April 10, 2019
 FIRST READING: May 7, 2019
 PUBLIC HEARING: May 7, 2019

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 12th the day of June, 2019.

PASSED UNANIMOUS

Absent: ZIMMERMAN


 Borough Mayor

 Borough Clerk

