

Denali Borough, Alaska
ORDINANCE NO. 20-08

INTRODUCED BY: Mayor Clay Walker

AN ORDINANCE FOR THE DENALI BOROUGH AMENDING 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 AMEND FY 2020	APPROVED BUDGET FY 2020	ACTUAL FY 2019
Taxes:			
3110 Overnight Accommodation Tax	2,900,000	4,200,000	4,164,440
3120 Severance Tax	50,000	35,000	51,208
Intergovernmental, Federal:			
3210 PILT Act	395,436	395,436	356,043
Intergovernmental, State:			
3310 Community Assistance	369,402	369,402	361,885
3320 PERS Paid by State	10,000	10,000	9,812
3330 Electricity/Telephone Co-op Tax	45,000	45,000	51,849
Other:			
3410 Interest Income	60,000	60,000	71,848
3910 Miscellaneous Income	3,500	5,000	6,433
TOTAL REVENUE	\$3,833,338	\$5,119,838	\$5,073,518

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 AMEND FY 2020	APPROVED BUDGET FY 2020	ACTUAL FY 2019
4001 Nonstaff Stipends	22,800	22,800	22,200
4006 Staff Salaries	185,000	185,000	156,332
4011 Staff Benefits	215,000	225,000	181,246
4012 Nonstaff Benefits	2,475	2,475	2,165
4014 Workers Compensation	1,300	1,300	1,150
4021 Nonstaff Travel	6,000	6,000	2,317
4022 Staff Travel	10,000	12,000	16,728
4025 Staff Training	5,000	6,000	4,780
4026 Nonstaff Training	1,000	3,000	740
4030 Rent	33,620	33,620	29,089
4031 Utilities	6,000	6,000	4,000
4035 IT Services	9,000	9,000	5,331
4038 Janitorial Services	1,500	1,500	1,521
4040 Elections	17,000	17,000	6,955
4041 Codification of Municipal Code	2,000	3,000	2,618
4050 Equipment	12,000	20,000	19,082
4052 Repairs and Maintenance	2,500	2,500	667
4060 Supplies	5,000	6,000	5,297
4061 Dues/Subscriptions/Advertising	19,000	18,000	13,769
4062 Postage	3,000	4,000	2,682
4064 Bank Fees	25,000	28,000	21,919
4070 Vehicle Insurance	500	500	487
4071 Property Insurance	250	250	246

4073	Bonding Insurance	6,000	6,200	5,383
4080	Consultant Fees	15,000	20,000	2,931
4081	Attorney Fees	16,000	16,000	5,181
4082	Audit Fees	36,000	38,000	23,400
4083	Overnight Accommodations Audit Fees	2,000	15,000	14,000
4300	Budgetary Reserve	0	0	0
4310	Contingency	3,000	3,000	2,862
ASSEMBLY TOTAL EXPENSES		\$662,945	\$711,145	\$555,076

		PROPOSED AMEND	APPROVED BUDGET	ACTUAL
		FY 2020	FY 2020	FY 2019
Mayor Expenses				
4005	Mayor Salary	85,514	85,514	82,622
4006	Staff Salaries	110,000	110,000	56,768
4010	Mayor Benefits	76,000	76,000	78,213
4011	Staff Benefits	120,000	120,000	73,768
4014	Workers Compensation	1,200	1,200	1,150
4022	Staff Travel	3,000	4,000	3,158
4023	Mayor Travel	10,000	10,000	6,613
4025	Staff Training	2,500	3,000	382
4031	Utilities	10,000	10,000	4,000
4035	IT Services	9,000	9,000	5,014
4038	Janitorial Services	1,500	1,500	1,521
4050	Equipment	7,000	9,000	5,916
4052	Repairs and Maintenance	1,000	1,000	768
4060	Supplies	1,000	1,000	989
4061	Dues/Subscriptions/Advertising	10,000	10,000	4,484
4070	Vehicle Insurance	500	500	487
4071	Property Insurance	250	250	246
4073	Bonding & Insurance	5,500	5,500	5,333
4080	Consultant Fees	4,000	5,000	2,931
4081	Attorney Fees	16,000	16,000	9,943
4310	Contingency	3,000	4,000	3,052
5110	Public Safety Per Capita Funding	46,938	46,938	34,430
5200	Nonprofit Contributions	495,579	495,579	450,561
5300	Revenue Sharing Distribution	47,367	47,367	31,578
5310	Municipal Assistance	48,500	48,500	46,200
5400	Community Events	3,500	6,500	3,363
5410	AML Summer Conference	0	0	14,513
MAYOR TOTAL EXPENSES		\$1,118,848	\$1,127,348	\$928,002

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

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

		PROPOSED AMEND	APPROVED BUDGET	ACTUAL
		FY 2020	FY 2020	FY 2019
Deposits to Borough Enterprise Fund Accounts:				
9150	To Major School Maintenance Reserve Fund	60,000	60,000	100,000
9160	To Land Enterprise Fund (Land Management Fund)	80,000	80,000	225,000
9170	To Solid Waste (Landfill Closure Fund)	0	0	0
9170	To Solid Waste (Solid Waste Equipment Reserve Fur	80,000	338,127	0
9180	To Parks & Recreation (Parks and Recreation Fund)	78,127	20,000	10,000
9190	To Emergency Response Apparatus Fund	180,000	180,000	200,000
BOROUGH FUND ACCOUNTS TOTAL DEPOSITS		\$560,127	\$760,127	\$737,052

		PROPOSED AMEND	APPROVED BUDGET	ACTUAL
		FY 2020	FY 2020	FY 2019
Matching Grant Expenses:				
6000	Matching Grants	38,455	38,455	28,349
MATCHING GRANTS TOTAL EXPENSES		38,455	38,455	28,349

GENERAL FUND TOTAL EXPENSES		\$5,149,683	\$5,406,383	\$5,030,778
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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 AMEND	APPROVED BUDGET	ACTUAL
Estimated Revenue	FY 2020	FY 2020	FY 2019
3320 PERS Paid by State	1,000	1,000	0
3410 Interest Income	200	200	1,280
3930 Application Fee	100	100	275
TOTAL REVENUE	\$1,300	\$1,300	\$1,555

LAND MANAGEMENT	PROPOSED AMEND	APPROVED BUDGET	ACTUAL
Land Management Expenses	FY 2020	FY 2020	FY 2019
4001 Nonstaff Stipends	11,400	11,400	11,100
4006 Staff Salaries	50,000	50,000	51,207
4011 Staff Benefits	40,000	40,000	34,340
4012 Nonstaff Benefits	873	873	849
4014 Workers Compensation	400	400	383
4021 Nonstaff Travel	1,500	3,000	1,619
4022 Staff Travel	3,000	4,000	4,000
4025 Staff Training	2,000	4,000	1,410
4026 Nonstaff Training	2,000	4,000	3,010
4030 Rent	7,500	7,500	7,235
4031 Utilities	2,000	2,000	0
4035 IT Services	6,000	6,000	5,014
4038 Janitorial Services	1,800	1,800	612
4050 Equipment	6,000	8,000	9,184
4052 Repairs and Maintenance	1,000	2,000	0
4060 Supplies	1,000	2,000	2,022
4061 Dues/Subscriptions/Advertising	12,000	12,000	5,605
4062 Postage	500	2,000	0
4080 Consultant Fees	60,000	60,000	0
4081 Attorney Fees	3,000	3,000	0
4202 Land Administration	25,000	25,000	6,700
4310 Contingency	1,500	3,000	255
LAND MANAGEMENT OPERATING EXPENSES	\$238,473	\$251,973	\$144,545

Land Management Fund Accounts			
Land Management Capital Fund	0	0	115,000
LAND MANAGEMENT ACCOUNTS TOTAL DEPOSITS	\$0	\$0	\$115,000
LAND MANAGEMENT TOTAL EXPENSES	\$238,473	\$251,973	\$259,545

SOLID WASTE	PROPOSED AMEND	APPROVED BUDGET	ACTUAL
Estimated Revenue	FY 2020	FY 2020	FY 2019
Projected Operating Revenue			
3320 PERS Paid by State	4,000	4,000	9,399
3410 Interest Income	6,000	6,000	7,966
3710 Tipping Fees	475,000	500,000	553,710
3720 Cover	1,000	1,000	331
SOLID WASTE TOTAL REVENUE	\$486,000	\$511,000	\$571,406

SOLID WASTE	PROPOSED AMEND	APPROVED BUDGET	ACTUAL
Solid Waste Expenses	FY 2020	FY 2020	FY 2019
4006 Staff Salaries	210,000	220,000	192,585
4011 Staff Benefits	100,000	100,000	95,032
4014 Workers Compensation	11,600	11,600	10,495
4022 Staff Travel	1,000	2,000	750
4025 Staff Training	2,000	3,000	1,077
4030 Rent	0	0	301
4031 Utilities	11,000	11,000	10,135
4033 Heating Fuel	4,000	6,000	2,172
4035 IT Services	7,500	7,500	3,933
4050 Equipment	25,000	25,000	9,940
4051 Safety Equipment	3,500	3,500	1,897
4052 Repairs and Maintenance	55,000	55,000	145,383

4053	Equipment Fuel (Diesel)	28,000	28,000	22,783
4054	Equipment Fuel (Gas)	1,000	1,000	375
4056	Snow Plowing	9,000	8,000	3,720
4057	Tools	2,500	3,000	2,148
4060	Supplies	6,000	8,000	7,494
4061	Dues/Subscriptions/Advertising	5,000	5,000	3,905
4062	Postage	50	200	10
4064	Bank Fees	5,000	5,000	3,194
4070	Vehicle Insurance	1,500	1,500	1,013
4071	Property Insurance	2,500	2,500	2,026
4072	Equipment Insurance	3,000	3,000	2,513
4080	Consultant Fees	5,000	20,000	23,334
4100	Survey Fees	10,000	10,000	4,500
4101	CTS/HTS Hauling Fees	33,000	40,000	31,865
4102	Cover and Cell Maintenance	2,000	2,000	6,604
4103	Well Monitoring	46,000	46,000	27,169
4105	HHW Disposal	12,000	12,000	1,786
4107	DEC Inspections and Permits	6,000	6,000	4,210
4310	Contingency	3,000	3,000	2,220
SOLID WASTE OPERATING EXPENSES		\$611,150	\$648,800	\$624,569

Solid Waste Fund Accounts

Solid Waste Landfill Closure Fund	30,000	30,000	9,000
Solid Waste Equipment Reserve Fund	0	150,000	125,000
SOLID WASTE FUND ACCOUNTS TOTAL DEPOSITS	\$30,000	\$180,000	\$134,000
SOLID WASTE TOTAL EXPENSES	\$641,150	\$828,800	\$758,569

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 and credit card processing fees 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
- 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 services such as electricity, telephone, internet service, and satellite phones for emergency service providers

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 of \$10 per person provided fire service and \$12 per person EMS service. Funding is as follows:

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

5200 **Nonprofit Contributions** - 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.	\$86,010
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
	\$495,579

5300 **Revenue Sharing Distribution** - Proportional payments of Community Assistance received from the State of Alaska on behalf of certified unincorporated communities. Funding is as follows:

McKinley Volunteer Fire Department	\$15,789
Cantwell Volunteer Fire Department	\$15,789
Tri-Valley Volunteer Fire Department	\$15,789
	\$47,367

5310 **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 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). Amendment decreases deposit by \$258,127 of this amount \$58,127 is from the Permanent Investment Funds, one-half of revenue earned by the fund in FY19 Per Denali Borough Chapter 9.17, funds will remain in the General Fund.
- 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. Amendment to increase deposit \$58127 is from the Permanent Investment Funds, one-half of revenue earned by the fund in FY19 Per Denali Borough Chapter 9.17.
- 9190 **Emergency Response Apparatus Fund**-A reserve fund for a program under which the Borough may support the acquisition

of necessary emergency response apparatuses 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.

- 4080 **Consultant Fees** -Professional services, land surveying, land appraisals, consulting services and Geographic Information System (GIS) consultation services.
- 4081 **Attorney Fees** - Per contract, based on a monthly fee with additional funding for unforeseen litigation.
- 4202 **Land Administration** - Land surveying, land appraisals, map production, 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 maintenance of the real property management records.

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 29, 2020
 FIRST READING: May 13, 2020
 PUBLIC HEARING: May 13, 2020

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 13th the day of May, 2020.

PASSED (VOTE)

Absent:



[Signature]

 Borough Mayor
[Signature]

 Borough Clerk