



City of Gustavus

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City of Gustavus
Budget
Fiscal Year 2024

FY23-20 NCO Attachment

Approved by the Gustavus City Council May 8, 2023

FY 2024 City of Gustavus Operating Budget

This document contains the City of Gustavus operating budget for fiscal year 2024 (FY24: July 1, 2023, through June 30, 2024). A summary of notable items in the budget is provided below. Capital improvement projects not funded through the operating budget are not discussed in this document; please see the separate Capital Improvement Plan. The city's only Enterprise Fund, the Gustavus Community Network, was discontinued in FY16 by Resolution CY15-31. All other departments are in the General Fund.

ARP (American Rescue Plan) Act of 2021

The ARP Act was signed into law on March 11, 2021. New guidance is being released weekly on the various funding programs authorized under this act and their allowed uses. This Act is wide-ranging and only aspects specific to the City of Gustavus are included here. The information at the time of this writing includes the following:

- Funds for the Coronavirus Local Fiscal Recovery Fund - Local Government Lost Revenue Relief for FY22 was **\$161,525.64**. In FY23 we used the bulk of these funds to cover some of the Fire Chiefs salary, some of the covid testing operation, and road maintenance in accordance with the rules pertaining to the funds. The remaining \$35,987.92 will be used for the same purposes in Fy24.

A. Revenues

1. Sales Tax

Sales tax makes up the bulk of locally generated revenue. The current sales tax rate is 3% (Ordinance FY11-02 amending municipal code section 04.15.030). Sales tax revenue has continued to increase, with revenues as of March 28, 2023, showing FY23 at **\$395,493.39** exceeding the FY22 receipts of \$382,704.43.

Beginning in FY19, the 2% seller's discount was assigned to room or retail tax income as appropriate instead of being its own line-item. In the past, 2% seller's discount counted against retail tax income regardless, or showed up separately as Seller's Discount line-item (but did not include all discounts). This line-item still appears on the 5-year budget comparison.

2. Remote Sellers Sales Tax

The FY21 budget included a new line-item "Remote Sellers Retail Tax". In late FY20, the City of Gustavus joined the Alaska Municipal League (AML) Remote Seller Sales Tax Commission (Resolutions CY20-09 and CY20-10) and created municipal code section 11 (Ordinance FY20-16). Through this ordinance, vendors making sales from outside of Alaska and shipping to addresses within Alaska that meet an annual threshold of either a minimum of \$100,000 in sales or at least 200 collective transactions will collect the applicable sales tax of the addressee and remit it to a central clearinghouse, AML's commission. The commission forwards the tax payments on to the taxing entity, in this case the City of Gustavus, less a 15-20% fee. While the city currently receives sales tax payments from a few internet vendors, it was anticipated that participation in this commission would greatly increase our sales tax collection from online sales shipped to Gustavus, and this has occurred. This commission is part of a nationwide shift in taxing online sales following a decision by the United States Supreme Court in *South Dakota v. Wayfair* that allows for the amendment of the sales tax code to account for remote sellers who do not have a physical presence in either the state or city but do have a taxable connection with the state of Alaska and the City of Gustavus.

Funding through the remote sellers has outperformed estimates, building on the growth trend for this funding line. As of March 28, 2023, the FY23 revenues are **\$46,038.02**, up from \$35,821.41 at this point in FY22.

3. Room Tax

The current room tax is 4% (municipal code section 04.14.030). Room tax revenue had been increasing over recent years until FY19, which likely was partly affected by the closure of a sizeable Gustavus business at the end of the 2017 tourist season. As of March 28, 2023, FY23 room tax receipts are \$100,545.81.

4. Fish Box Tax

The fish box tax revenue had been decreasing and then plateaued for FY19 and then fell for FY20 and FY21. FY22 saw a return of normality. The current fish box tax is \$10/box packaged and transported out of town (municipal code section 04.16.030). As of March 28, 2023, FY23 revenues are at **\$8,520.00**.

Beginning in the summer of 2019, fish box stickers were not year-specific. This transition was to reduce the waste of having surplus stickers on hand at the end of each year. At this time, businesses are still returning all surplus stickers at the end of the year. It is possible, but unlikely, that a company could purchase fish box tax stickers for more than one year at a time, altering the annual revenue.

5. Other City-Generated Revenue Sources

The **Disposal and Recycling Center (DRC) and Community Chest** combined revenues have varied from \$82,000 to \$95,000 over the five fiscal years prior to the pandemic. The current fee schedule for the DRC was adopted May 8, 2017, with Resolution CY17-06. In FY23, the DRC increased landfill fees by 5% which was reflected in the FY23 revenues for the department. The DRC and Community Chest revenue for FY24 has been budgeted lower than FY23 due to less revenue being generated than expected in FY23.

The **Gustavus Volunteer Fire Department (GVFD)** resumed billing for ambulance transport at the end of FY18. As a result, citizen enrollment in the ambulance subscription program (ASP) has also increased. With active ambulance billing occurring, this revenue source has been budgeted the same as FY23. Ambulance transports are entered as invoices with discounts for ASP Enrollment and Medicare write-offs. Accounts Receivable amounts have increased. GVFD income includes all invoiced charges to date (but not necessarily collected yet) due to the accrual accounting method.

Gravel pit material sales had been increasing after a slight drop in FY20. The FY23 revenues as of March 28, 2023, show a significant increase from previous years, from \$24,630.00 at this point in FY22, to \$44,640.00 so far in FY23. For FY21, the budget remained the same even with an increase in the price of pit run material from \$4.00/cubic yard to \$6.00/cubic yard, effective February 10, 2020. A corresponding expense line-item was created in FY21 called the Gravel Pit Fund that moves some of the gravel pit revenue to a new, dedicated savings account to help fund the anticipated increased costs of operating the gravel pit in the near future. For FY24 the projection is a bit higher based on last years generated revenue from Gravel Pit sales. A distribution to the Gravel Pit Fund is included again.

Marine Facility motorized vessel registration fees increased February 10, 2020, to raise funds for the new cost of transporting the steel mooring float to and from the state dock to its winter mooring near Pleasant Island twice annually beginning fall 2020. This cost has varied significantly over the last few years. The FY22 Marine Facilities expense budget reflected the increased contractual services expense for the corresponding float transport costs. This

amount was lowered in FY24 based on actual costs of moving the steel float using local businesses. With the difficulties in moving the steel float in the Fall of 2022, alternative strategies were developed that resulted in moving the steel float into the Salmon River for winter storage.

The **Gustavus Public Library** budgeted income is higher for FY24 because we have added the PLA grant and the OWL Grant to the expected revenue as these are used to offset the cost of library materials and internet charges.

6. Federal Revenue

i. Payment in Lieu of Taxes (PILT)

The amount of PILT revenue is unpredictable until late in the budgeting process. PILT was fully funded for FY23 on December 29, 2022, with the Consolidated Appropriations Act, 2023 (P.L. 117-328). The FY24 city budget roughly matches the FY23 projection. The FY23 PILT application was submitted, and the FY23 PILT revenue amount is still unknown at the time of this writing.

For more information on PILT, see the U.S. Department of the Interior website (<https://www.doi.gov/pilt>) or the State of Alaska website:

<https://www.commerce.alaska.gov/web/dcra/grantandfunding/PaymentinLieuofTaxes.aspx>

ii. National Forest Receipts (NFR)

NFR revenue received by the City of Gustavus can only be used for road expenses. NFR revenue had dwindled to virtually nothing in FY17 and was assumed to be zero for FY18 until the city unexpectedly received FY18 funds of \$53,927.79 in the final week of the fiscal year. NFR revenue will continue to be unpredictable for the foreseeable future. In the past, the City of Gustavus was able to retain unused NFR funds from year to year in a dedicated savings account as encumbered funds used only for road maintenance. Now, the NFR funds received are not enough to pay for the full road maintenance budget each year, and the city had been supplementing current year NFR funds with the encumbered savings. The road maintenance budget for FY21 used up the remainder of this encumbered fund savings along with current year NFR funds. A separate unencumbered savings account was established in 2018 with 2-3 years of road maintenance funds but using savings long-term is unsustainable. Given the unpredictability, the budget line for this revenue source was set low. However, the payment came in at **\$47,599.28** for FY22. As of this writing FY23 funds have not been received. For FY24 we budgeted slightly less than was budgeted for FY23.

In spring of 2019, extensive work with State of Alaska DOT Information Systems and Services Division was completed to calculate mileage of the roads maintained by the City of Gustavus as part of a larger project to help verify mileage communities were submitting to the State of Alaska Department of Department of Commerce, Community, and Economic Development (DCCED) under the National Forest Receipts program. Total mileage for City of Gustavus changed from 31.21 to 24.61 miles, which will likely lead to reduced NFR receipts.

For more information on NFR, see the State of Alaska website:

<https://www.commerce.alaska.gov/web/dcra/grantandfunding/NationalForestReceipts.aspx>

7. State Revenue

i. Community Assistance Program

The Community Assistance Program (CAP), formerly known as Community Revenue Sharing, has seen decreased funding over the past few fiscal years but continues to be fought for by Alaska municipalities. The City of Gustavus is eligible for a portion of the FY24 funding. Future

funding of this program is uncertain as the Governor has vetoed full funding for this program in the past. However, the Legislature did take up the CAP in the spring FY22 session and the program was funded. Also, although not yet certified, the 2020 Census established population for Gustavus at 655, a significant increase from 2022. Expectations for CAP funding are high, but dependent on the State's FY23 revenue.

For more information on CAP, see the State of Alaska website:

<https://www.commerce.alaska.gov/web/dcra/GrantandFunding/CommunityRevenueSharing.aspx>

ii. Shared Fisheries Business Tax

The Shared Fisheries Business Tax is variable. Due to decreased receipts in recent years and uncertainties in the regional commercial fisheries, this amount had dropped in FY23, but increased again for FY24. The FY22 funds were \$896.34 and FY23 funds were \$484.52. For FY24 the City expects to receive \$632.77.

For more information on the Shared Fisheries Business Tax, see the State of Alaska website:

<https://www.commerce.alaska.gov/web/dcra/grantandfunding/SharedFisheriesBusinessTax.aspx>

8. Interest

Since FY19, this line-item only includes the interest received on the checking account at First National Bank Alaska.

9. Prior-Year Cash Balance

In past years, surplus funds from the prior fiscal year were not incorporated into the next fiscal year's budget. These funds simply remained in the checking account or were eventually transferred to one of the city's savings or investment accounts. Beginning with the FY20 budget, prior-year funds were included up to the amount necessary to balance the current budget. However, none of these surplus funds have actually been used in any of the years since incorporating this method for balancing the budget. The initial FY24 budget surplus is \$100,000.00. This amount was rolled over from three prior year sources; The disaster fund of \$50,000.00, the administrative cost of \$35,000.00 (allocated for an audit of the City's finances predicted because of the \$750,000.00 threshold we exceeded in FY23), and \$15,000.00 in professional fees not used in FY23. However, this figure is fluid as we will have adjustments before the end of FY23 and we expect minor changes to the amount.

B. Expenditures

1. Payroll

The FY24 budget reflects significant changes to Payroll. In FY23 an Operator position for the Disposal & Recycling Center (DRC) was included to prepare for the DRC Manager/Operator's upcoming retirement. We have increased that position from \$21 per hour to \$25 per hour for FY24 now that the Managers retirement is imminent, and the Operator is ready to take over. We have also added a DRC specialist position at \$34 per hour for up to 96 hours to the payroll to help insure a smooth transition. The Library assistant position has been removed for FY24 and the Librarians have requested a summer intern at \$13.50 per hour for up to 100 hours. The City Clerk's hours have been increased to reflect the work that position is being asked to do. The City Treasurer hours have been reduced per the Treasurer's request. Both Covid testing positions have been eliminated due to lack of funding and a decreased need for this service. The Marine Facilities Coordinator position has been budgeted at the high end as that position has not been filled and we do not know what the total payroll costs will be.

2. Cost-of-Living Adjustment

The City of Gustavus annually reviews the consumer price index change for Urban Alaska (formerly Municipality of Anchorage) and determines if a cost-of-living pay adjustment will be adopted for the coming year. The consumer price index for Urban Alaska increased to reflect a 5.4% wage increase for all regular position employees, although it is certainly arguable that the cost-of-living in Gustavus rose higher than the Municipality of Anchorage.

3. Group Health Plan & Health Insurance Stipend

A group health plan option was explored in late FY18, and coverage began 6/1/19 for enrolled employees. Premera Blue Cross/Blue Shield offered a range of plans through our current insurance agent. The premiums for the 2024 plan are currently \$788.50 per employee (based on 4 currently enrolled employees. The City pays 80% of this with the employee being responsible for the other 20%.

Employees can opt out with proof of insurance. For those opting out, a taxable health insurance stipend of \$200/month is offered to offset the expense of being added to their spouse's health insurance. This amount is based on analyzing the federal employee group health coverage costs for employee only vs. employee and spouse (using Blue Cross & Blue Shield Basic plan as a comparison), which is an extra \$239.56/month (formerly \$212/month when the stipend was first approved). The latest benefits policy and procedure was adopted May 11, 2020 (Resolution CY20-15).

4. Managed IT Services

In April 2018, the City of Gustavus entered into a contract for managed information technology (IT) services. An IT contractor had not been used since the end of 2016. The professionalization of this vital city infrastructure was a welcome step and resulted in a new line-item in the FY19 budget. IT equipment purchases were made in FY19 and FY20 to get the city caught up, through the Administrative Department's equipment purchase budget line-item. FY24's budget reflects the agreed upon contract price for this service.

5. Economic Development Service: Gustavus Visitors Association

In FY18, the City of Gustavus updated municipal code Title 6 (Ordinance FY18-09, adopted 2/12/18) to formalize the option to fund economic development services. With this step and the resulting policy and procedure (Resolution CY18-16, adopted May 14, 2018), the Gustavus Visitors Association (GVA) may request up to 50% of the previous fiscal year's City of Gustavus room tax revenue to supplement their operating budget. Municipal code Title 4 was also updated (Ordinance FY18-11, adopted 3/12/18) to reflect GVA's change in fiscal year dates to match the City of Gustavus's fiscal year. For FY24, the GVA is requesting \$36,000.

6. Repair and Replacement Annual Contributions

As part of a more comprehensive capital improvement plan initiative that took place during FY18, repair and replacement budget line-items were created for all departments to funnel some funds each year toward long-term asset replacement and other capital projects. This was a new line-item in the FY19 budget and will be included in each year's budget. These funds are deposited in a dedicated Alaska Municipal League Investment Pool (AMLIP) account [AMLIP Repair & Replacement (R&R)]. FY22 budget was decreased slightly due to some assets having their full replacement cost or down-payment now set aside and the FY23 budget increased to account for some deferred maintenance. For FY24 we went with the same amounts from FY23.

7. Review Services and Audit

In FY23 the City of Gustavus anticipated that we would receive enough state or federal funds in FY22 to trigger a mandatory single audit; the last was in FY15. As this did not happen in

FY22 but did happen in FY23, those funds were moved forward to pay for the mandatory audit the City will have to do in FY24.

The City Council and Treasurer agreed in January 2018 it was in the best interest of the city to have some sort of outside accounting review after the completion of FY18. Review services were conducted January 2019 by the same accounting firm that has completed the city's audits in the past.

8. Insurance Premium Increases:

The city's general liability and property insurance costs are expected to increase again (amount is currently unknown) for the coming fiscal year, but final premium amounts have not yet been announced. These amounts are still unknown at the time of this writing, so a 15% increase has been incorporated for General Liability, Building Insurance, and Equipment Insurance, assuming the actual rates should come in less than that based on current information.

9. Vehicle Mileage

Beginning in FY19, the Marine Facilities Coordinator was included with other departments for vehicle mileage reimbursement. This position requires extensive driving, visiting the dock 1-2 times per day, retrieving supplies, and purchasing construction materials for various projects. Mileage reimbursement is also given to other employees using their personal vehicles for mail and freight delivery and hauling solid waste. This line-item is similar for FY24.

10. Contractual Services

The FY24 budget includes funds in the Marine Facilities budget for transport of the steel mooring float and wooden floats. The DRC budget includes funds in contractual services for two water sampling events, hauling cover soil for the mound, wood chips for the composting operation, compost testing, and E-waste processing. The library's contractual budget includes funds for custodial service. The GVFD's contractual budget includes an ambulance billing service.

11. Professional Services

The FY23 budget increased the line-item for Professional Services (attorney) due to ongoing issues that may involve the attorney include ordinance revisions, enforcement advice, and the ongoing legal issue with PFAS. For FY24 we are reducing this to a reasonable amount based on previous year's expenses.

12. Equipment

GVFD's equipment purchase budget is generally used as a match for equipment grants received. DRC's equipment budget reflects the need to purchase new tires for the 763 loader. These were last replaced in July 2016. City Hall has included an equipment purchase funds to cover the cost of any outdated equipment needing to be replaced in FY24. The Library has asked for equipment funds for replacing older electronic equipment in FY24.

C. Proposed Rate Changes

None at this time.

D. Long-Term Finances

1. Reserve Funds

In late FY18, the persistent high carryover of funds from one fiscal year to the next was addressed along with a reapportioning of the reserve accounts held by the city to establish designated accounts for capital improvements, asset repair and replacement, and unencumbered funds for road maintenance. Along with this redistribution of funds between accounts, an Unrestricted Fund Balance Policy and Procedure was created to guide the use of

future carryover funds. See FY18-16NCO for the account designations and Resolution CY18-18 for adoption of the Unrestricted Fund Balance Policy and Procedure. As part of this policy, the unrestricted fund balance will be maintained around 25% of the fiscal year's operating expenses. At this time, the unrestricted fund balance resides in the city's First National Bank Alaska checking account. See the policy document for details.

2. Long-Term Debt

The City of Gustavus currently has no debt obligation.

E. Fiscal Year 2023

1. Road Maintenance Budget

The road maintenance budget was increased for FY22 to provide funds for more proactive work on the city roads. Continued uncertainty with National Forest Receipts (NFR) funding means the City Council must continue to plan to use saved funds for Road Maintenance, until the operating budget is adjusted to fund this expense. A separate "AMLIP Road Maint – Unencumbered" account was created with FY18-16NCO to ensure this vital expense can be covered in the short-term (2-3 years) while a new sustainable plan is made to fund this expense. Previously saved NFR funds that were in savings have been expended.

2. Disaster and Emergency Budget

After the experiences of the two natural disasters (2020 flood and the COVID pandemic), the Mayor proposed a new line item that would provide access to funds without delay. Initial funding for this line item came from reimbursement funds from FEMA.

3. Disposal & Recycling Budget

The DRC increased landfill fees by 5% beginning in FY23. The increase was seen as necessary to cover increases in operating expenses.

4. Lands Budget

At the time of this writing, the future of the gravel pits is uncertain. Regardless of the decisions that are made, it is expected that there will be increased expenditures for this department for the foreseeable future. Some discussion of this occurs in the separate Capital Improvement Plan document.

F. Discussion of Possible New Revenues

In FY22, the City contracted with a grant writing firm to position the City to submit grant applications under the ARPA and the Build Back Better Infrastructure Bill. The City again contracted a grant writing firm in FY23 but they have since decided to discontinue offering this service. The City will be looking for a new grant writing firm to work on grant possibilities for multiple City Capital Projects.

G. Summary

Promising revenue trends continue to be returning to and exceeding pre-pandemic levels. FY22 & FY23's strong rebound, and the population growth identified by the 2020 Census indicates a strong economic future for the community. The City of Gustavus remains in good monetary standing, thanks to the surpluses of prior years and with the help of State and Federal funds. The summer 2021 visitor season demonstrated the fruits of the hard work by the Gustavus Visitor's Association and the resiliency our local businesses and the 2022 visitor season saw increases in activity from 2021. 2023 looks to be continuing this trend.

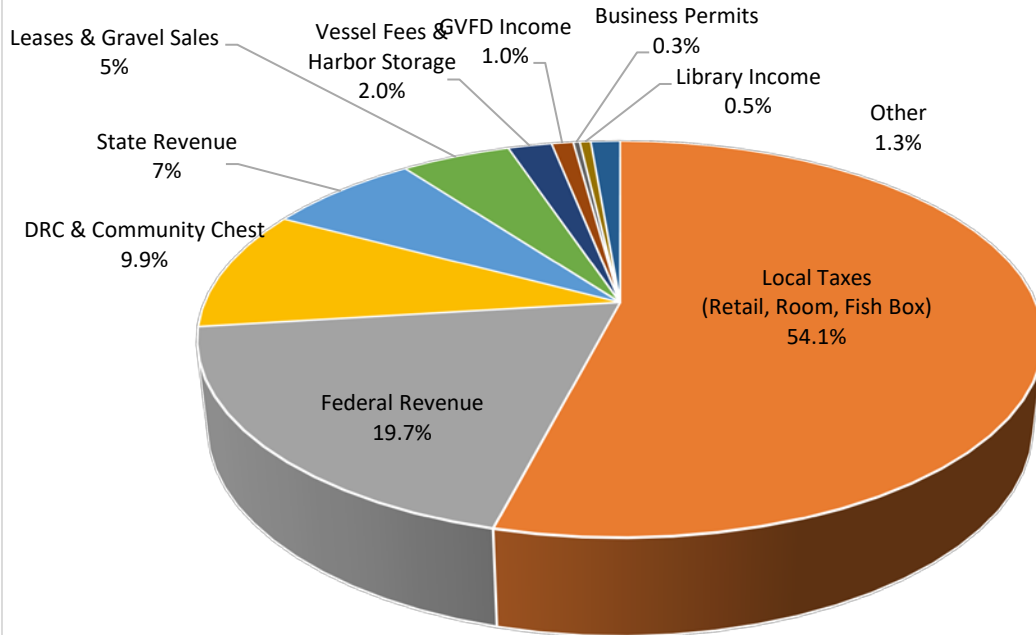


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City of Gustavus Financial Summary Fiscal Year 2024

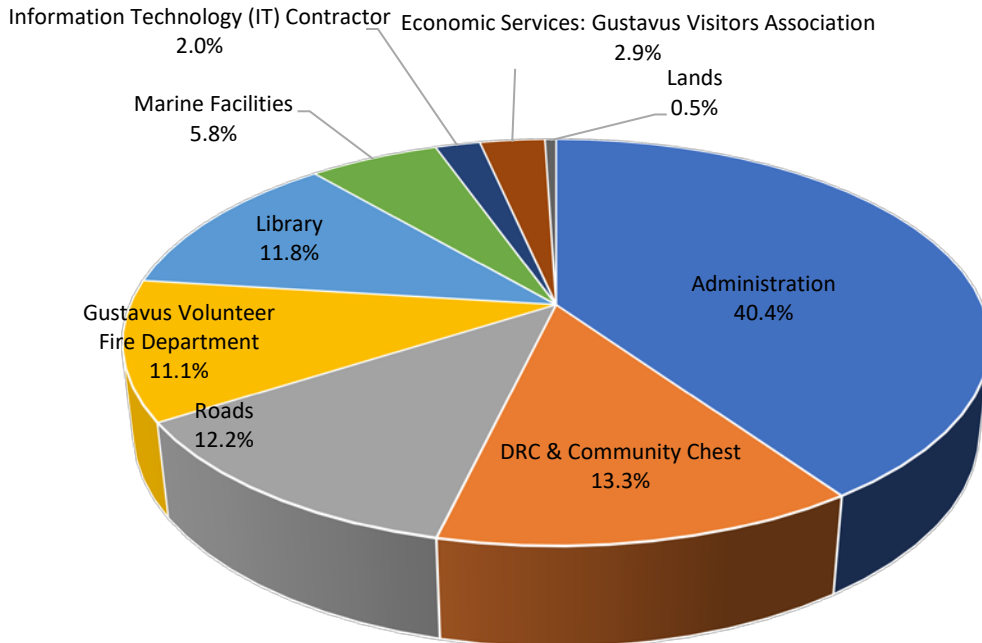
May 2023

FY24 Budgeted General Fund Revenues



Note: DRC is the Disposal and Recycling Center. GVFD is the Gustavus Volunteer Fire Department.

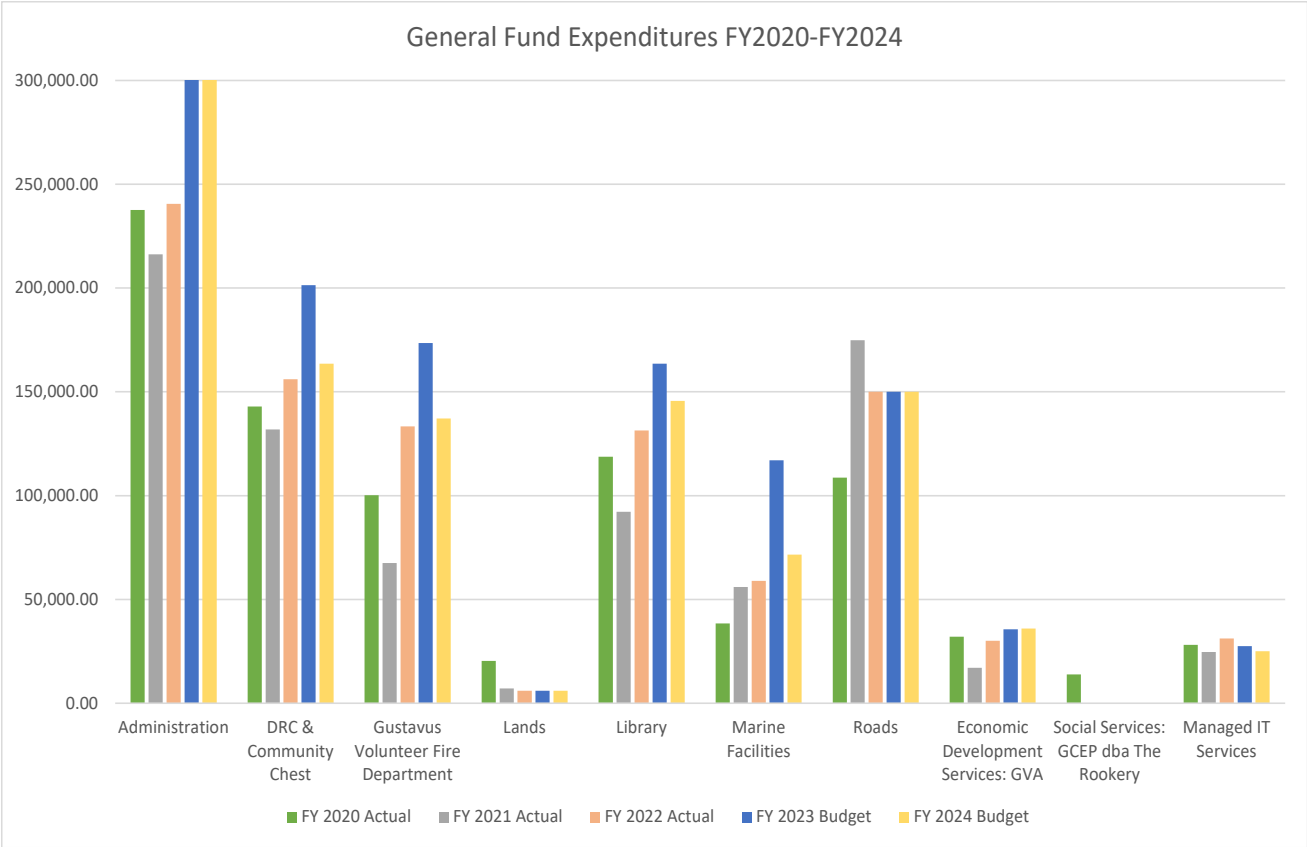
FY24 Budgeted General Fund Expenses



	Actual Jul '18 - Jun 19	Actual Jul '19 - Jun 20	Actual Jul '20 - Jun 21	Actual Jul '21 - Jun 22	Actual FY23 to date	Budget FY24
Ordinary Income/Expense						
Income						
Adm in Fees	30.00		0.00	11.75		0.00
Business License Fees	4,150.00	3,575.00	4,150.00	3,200.00	2,525.00	3,500.00
Donation - Inter-library Loans			20.00			
Donations	1,117.50	2,531.00	384.00	2,830.00	1,755.00	1,000.00
DRC Income						
Community Chest Sales	16,243.60	10,743.49	8,501.45	13,199.64	8,498.95	13,500.00
Landfill Fees paid @ City Hall	31,295.99	30,052.18	14,478.75	38,784.36	25,868.80	0.00
Landfill Fees/Sales	46,888.90	46,595.27	54,013.65	57,616.60	37,046.73	75,000.00
Recyclable Material Sales	7,776.65	3,612.62	7,890.72	5,105.03	8,505.48	3,600.00
DRC Income - Other	0.00	0.00			0.00	0.00
Total DRC Income	102,205.14	91,003.56	84,884.57	114,705.63	79,919.96	92,100.00
Federal Revenue						
ARPA				102,543.96	65,189.08	0.00
Lost Rev ARPA					161,525.64	35,987.92
FEMA						0.00
Natl Forest Receipts-Encumber	45,494.92	44,228.25	38,572.14	47,599.28		45,000.00
Payment In Lieu of Taxes	107,167.43	115,419.89	113,760.06	121,077.96	130,512.17	130,000.00
Total Federal Revenue	152,662.35	159,648.14	152,332.20	271,221.20	357,226.89	210,987.92
Fundraising	556.00	1,441.00	960.00	440.00	39.00	600.00
Grant Income						13,000.00
GVPD Income						
Ambulance Billing	9,659.71	9,964.55	7,237.45	7,313.60	7,211.92	9,000.00
ASP	625.00	805.00	1,420.00	1,235.61	1,455.00	1,500.00
Training	30.00	2,610.00	0.00	170.00	350.00	150.00
GVPD Income - Other	390.00			1,845.00		
Total GVPD Income	10,704.71	13,379.55	9,617.45	10,564.21	9,016.92	10,650.00
Interest Income	698.82	362.22	189.43	347.56	384.79	0.00
Lands Income						
Gravel Pit Gravel Sales	11,360.00	17,552.00	27,354.00	27,690.00	44,640.00	40,000.00
Gravel Pit Bond					-1,800.00	
Total Lands Income	11,360.00	17,552.00	27,354.00	27,690.00	42,840.00	40,000.00
Lease Income	12,720.35	13,125.67	13,125.67	14,011.93	7,190.32	16,011.00
Library Income	1,174.70	727.60	521.50	2,583.50	351.00	500.00
Marine Facilities Income						
Facilities Usage Fees	1,170.00	1,845.00	2,635.00	3,000.00	2,600.00	2,000.00
Commercial Vessel Registratic	9,210.00	8,275.00	18,000.00	15,530.00	1,500.00	15,000.00
Private Vessel Registration	4,940.00	5,095.00	5,505.00	5,290.00	2,845.00	5,000.00
Storage Area Fee	1,790.00	2,115.00	2,100.00	910.00	2,450.00	2,250.00
Marine Facilities Income - Othe	1.00		0.00		20.00	
Total Marine Facilities Income	17,111.00	17,330.00	28,240.00	24,730.00	9,415.00	24,250.00
Other Income		3,777.00	0.00	7.00		
State Revenue						
Community Assistance Progra	85,461.43	82,845.41	75,180.66	77,370.21	90,577.16	80,000.00
Liquor Share Tax	3,350.00					
Shared Fisheries Business Tax	1,884.12	541.68	1,045.27	896.34	484.52	632.77
Total State Revenue	90,695.55	83,387.09	76,225.93	78,266.55	91,061.68	80,632.77
Tax Income						
Retail Tax Income	392,649.12	375,941.24	245,690.61	431,644.90	395,493.39	415,000.00
Remote Sellers Retail Tax	0.00	12.49	17,803.44	47,042.78	46,038.02	56,000.00
Room Tax Income	70,505.72	78,574.79	24,926.88	81,730.82	100,545.81	100,000.00
Fish Box Tax	12,350.00	12,190.00	8,560.00	9,860.00	8,520.00	8,000.00
Penalties & Interest	25,160.35	4,212.74	2,080.38	6,187.66	2,565.47	1,000.00
Tax Exempt Cards	320.00	250.00	280.00	290.00	200.00	300.00
Seller's Compensation Discount						
Total Tax Income	500,985.19	471,181.26	299,341.31	576,756.16	553,362.69	580,300.00
Total Income	906,171.31	879,021.09	691,832.06	1,127,365.48	1,155,088.25	1,073,531.69
Gross Profit	906,171.31	879,021.09	691,832.06	1,127,365.48	1,155,088.25	1,073,531.69

	Actual Jul '18 - Jun 19	Actual Jul '19 - Jun 20	Actual Jul '20 - Jun 21	Actual Jul '21 - Jun 22	Actual FY23 to date	Budget FY24
Administrative Costs	28,578.93	2,013.88	2,133.70	1,340.40	7,740.49	35,000.00
Advertising	503.57	150.00	0.00	830.91	0.00	100.00
Bad Debt		2,598.10				
Bank Service Charges	2,719.62	2,973.90	3,901.08	6,541.54	4,595.57	4,750.00
Building						
Insurance	6,942.37	8,092.42	10,379.34	11,086.66	12,789.74	12,658.62
Maintenance & Repair	9,570.61	15,887.18	6,066.42	10,483.06	2,613.96	4,200.00
Total Building	16,512.98	23,979.60	16,445.76	21,569.72	15,403.70	16,858.62
Cash Short/Over						
Contractual Services			0.00			
Ambulance Billing Expense	1,371.10	1,340.34	722.55	373.30	764.00	1,300.00
City Engineer						20,000.00
Gravel Pit Survey		13,347.89	0.00			
Managed IT Services	27,040.00	26,870.00	24,608.00	24,565.00	22,075.00	25,020.00
Contractual Services - Other	23,106.57	26,286.91	28,914.00	68,504.46	14,853.50	37,560.00
Total Contractual Services	51,517.67	67,845.14	54,244.55	93,442.76	37,692.50	83,880.00
Dues/Fees	7,477.94	7,637.99	7,910.38	9,333.55	10,184.42	10,457.00
Economic Development Services						
GVA	20,000.00	32,000.00	17,000.00	30,000.00	35,600.00	36,000.00
Total Economic Development Servi	20,000.00	32,000.00	17,000.00	30,000.00	35,600.00	36,000.00
Election Expense	276.70	202.16	87.34	129.92	150.99	250.00
Emergency & Disaster						50,000.00
Equipment						
Equipment Fuel	1,553.87	1,467.32	1,211.88	2,387.54	2,540.41	2,200.00
Equipment Purchase	9,731.03	9,031.83	5,505.80	23,296.83	3,932.11	9,950.00
Insurance	226.00	234.24	242.49	237.99	317.77	278.86
Maintenance & Repair	2,860.03	3,288.32	6,914.64	4,717.89	3,730.76	6,000.00
Equipment - Other		6,471.60	0.00	-1,081.00		
Total Equipment	14,370.93	20,493.31	13,874.81	29,559.25	10,521.05	18,428.86
Events & Celebrations (inc. holiday	2,995.00	3,852.85	3,587.70	3,570.51	3,853.18	4,400.00
Freight/Shipping	19,762.81	23,707.22	14,901.65	32,181.86	18,736.44	31,000.00
Fundraising Expenses	0.00	936.27	8.00	700.00	0.00	500.00
General Liability	3,827.10	10,890.44	11,575.44	20,444.25	17,776.53	20,700.00
Gravel Pit Fund			6,000.00	6,000.00	6,000.00	6,000.00
Library Materials	317.81	599.80	598.71	2,212.84	1,687.28	8,500.00
Marine Facilities						
Insurance	1,625.46	1,851.36	2,368.37	2,486.20	2,578.53	2,722.48
Maintenance & Repairs	2,538.69	27.40	3,787.33		0.00	3,000.00
Total Marine Facilities	4,164.15	1,878.76	6,155.70	2,486.20	2,578.53	5,722.48
Occupational Health	0.00	0.00	0.00		0.00	500.00
Payroll Expenses						
Wages	327,183.30	306,984.71	266,397.49	342,421.77	288,246.92	442,498.49
Payroll Taxes	31,022.95	29,098.50	27,311.14	33,090.96	27,601.87	39,047.21
Paid Time Off (PTO)	12,469.46	8,973.84	21,077.99	18,851.63	8,303.34	
Sick Leave			2,703.10	2,822.85	5,092.06	
Health Insurance (com pany pai	17,093.92	13,755.50	5,466.72	3,847.96	11,352.20	26,493.60
Health Insurance Stipend	10,107.50	12,310.15	14,035.37	10,569.16	8,059.09	9,600.00
457(b) Employer Contribution	19,321.35	17,711.64	17,510.95	14,378.02	10,553.49	29,220.00
Workers Comp Insurance	6,019.58	7,900.59	5,643.60	8,927.58	6,165.44	8,979.10
Payroll Expenses - Other (inc. F	2,362.87	8,329.28	-2,506.72	-3,331.17	-6,393.53	230.00
Total Payroll Expenses	425,580.93	405,064.21	357,639.64	431,578.76	358,980.88	556,068.40

	Actual Jul '18 - Jun 19	Actual Jul '19 - Jun 20	Actual Jul '20 - Jun 21	Actual Jul '21 - Jun 22	Actual FY23 to date	Budget FY24
Professional Services	26,707.42	14,570.00	15,801.65	11,527.50	4,682.50	15,000.00
Public Relations	728.34	211.74	314.86		0.00	500.00
Relocation				1,000.00		
Repair & Replacement Fund	20,095.76	25,354.66	24,772.13	16,545.71	0.00	16,595.71
Emergency & Disaster Fund			0.00			
Road Maintenance			0.00			
Grading	34,129.50	35,512.50	35,160.50	103,761.44	38,350.40	
Snow Plowing	4,668.98	35,061.55	29,775.10	72,814.50	50,424.70	65,000.00
Road Maintenance - Other	46,198.50	37,779.58	109,879.84	79,719.60	38,063.10	85,000.00
Total Road Maintenance	84,996.98	108,353.63	174,815.44	256,295.54	126,838.20	150,000.00
Social Services			0.00			
GCEP dba The Rookery	12,964.00	13,890.00			0.00	0.00
Total Social Services	12,964.00	13,890.00	0.00		0.00	0.00
Stipend			3,000.53	3,000.15	2,250.13	6,000.00
Supplies	17,404.31	14,934.01	11,245.58	24,891.71	14,767.90	23,250.00
Telecommunications	19,194.90	19,824.34	17,136.62	18,305.79	16,730.95	20,412.00
Training	10,634.69	8,422.94	1,971.00	10,929.20	5,242.41	11,950.00
Travel	15,913.45	7,816.87	0.00	796.00	10,346.05	13,700.00
Utilities						
Electricity	8,482.45	7,763.45	9,095.45	9,811.21	7,203.44	9,700.00
Fuel Oil	7,871.66	7,650.35	7,165.81	8,623.76	14,198.98	7,900.00
Total Utilities	16,354.11	15,413.80	16,261.26	18,434.97	21,402.42	17,600.00
Vehicle						
Fuel	497.34	341.77	490.99	416.51	291.20	1,200.00
Insurance	3,503.26	3,445.93	3,561.22	3,568.25	3,438.58	3,635.67
Maintenance & Repair	832.66	0.00	63.98	1,798.88	415.55	2,000.00
Mileage Reimbursement	1,557.09	1,301.75	1,843.46	1,944.76	847.42	2,150.00
Total Vehicle	6,390.35	5,089.45	5,959.65	7,728.40	4,992.75	8,985.67
Total Expense	829,990.45	840,705.07	787,343.18	1,061,377.44	738,754.87	1,173,108.74
Net Ordinary Income	76,180.86	38,316.02	-90,957.12	65,988.04	416,333.38	-99,577.05
Other Income/Expense						0.00
Other Income						
Encumbered Funds for Road Maintenance	39,502.06	60,303.38	62,118.87	115,000.00		
Other Savings for Road Maintenance			37,881.13			0.00
Prior-Year Cash Balance			0.00			100,000.00
Total Other Income	39,502.06	60,303.38	100,000.00	115,000.00	0.00	100,000.00
Net Other Income	39,502.06	60,303.38	100,000.00	115,000.00	0.00	100,000.00
Income	115,682.92	98,619.40	9,042.88	180,988.04	416,333.38	422.95



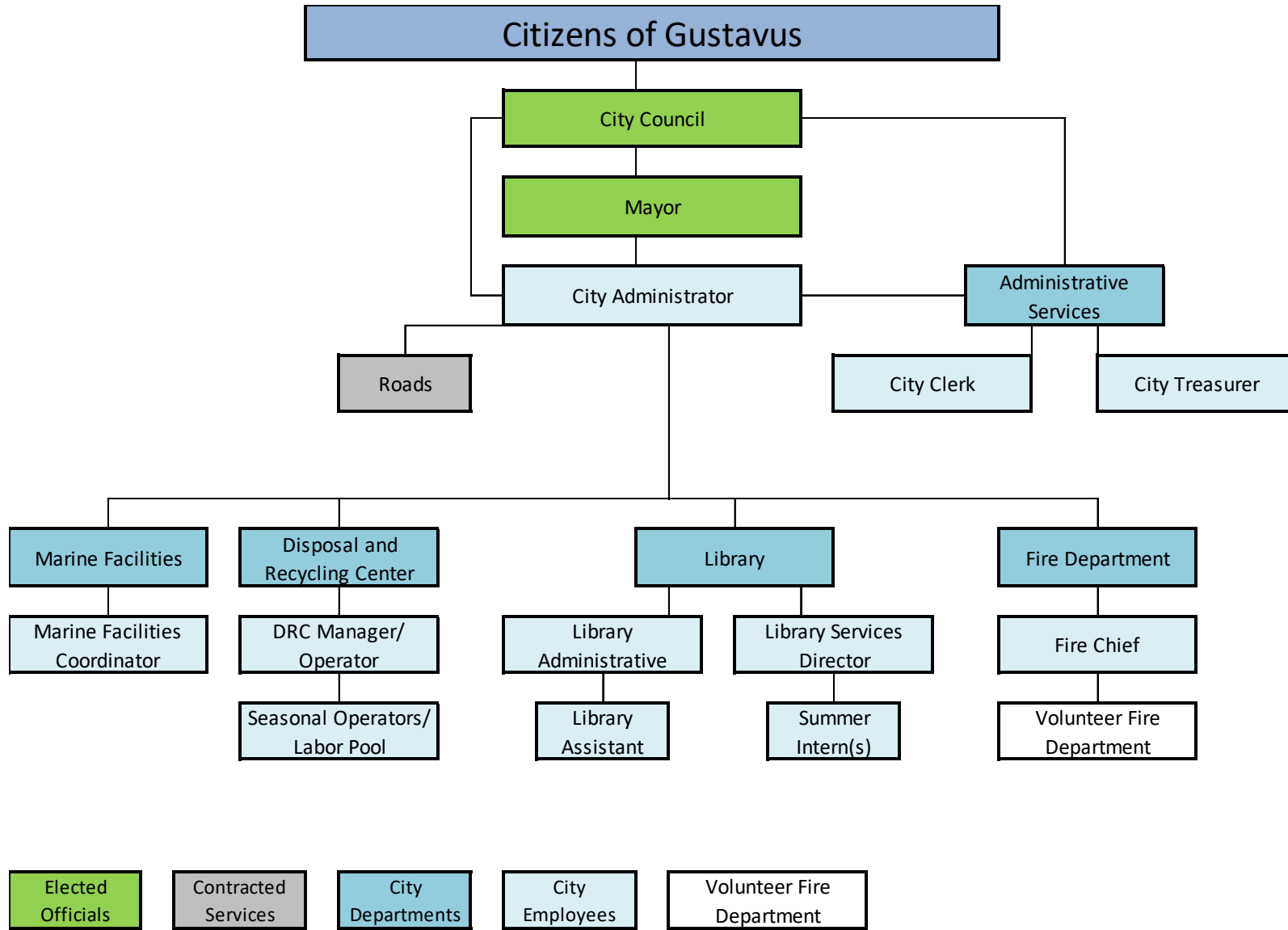
City of Gustavus Payroll Summary FY23 - FY24

FY24:										Group Health Plan (\$646/mo; city cap at \$700/mo until 80%/20% split is met)	Workers' Comp.	Direct Deposit Fees & FICA	Dept. Total	FY23 Budget for Comparison	FY22 Budget for Comparison			
FTE	Hourly Wage	Hrs/year	Wage Total	457(b) Employer Contribution (LFG)	Health Ins. Stipend (\$200/mo stipend)	Payroll Taxes (6.2% SS, 1.45% Med., 1% AK unemp. up to \$240.21)	Payroll Total				Insurance	FICA	Dept. Total	FY23 Budget for Comparison	FY22 Budget for Comparison			
Admin. Dept.																		
Administrator	salaries	\$91,989.96	---	\$91,989.96	\$6,439.30	\$2,400.00	\$7,953.65	\$108,782.91										
Clerk	0.8	\$28.46	1820	\$51,797.20	\$3,625.80	\$2,400.00	\$4,663.67	\$62,486.67										
Treasurer	0.75	\$33.73	1560	\$52,618.80	\$3,683.32		\$4,547.32	\$60,849.44	\$7,569.60									
DRC																		
Operator	0.9	\$25.00	2080	\$52,000.00	\$3,640.00		\$4,455.96	\$60,095.96	\$7,569.60									
Assistants		\$20.00	1008	\$20,160.00			\$1,743.84	\$21,903.84										
Assistants		\$19.00	0	\$0.00			\$0.00	\$0.00										
Assistants		\$18.50	16	\$296.00			\$25.60	\$321.60										
DRC Specialist		\$34.00	96	\$3,264.00			\$449.20	\$3,713.20										
Fire Chief	salaries	\$60,810.53	---	\$60,810.53	\$4,256.74		\$5,177.15	\$70,244.42	\$7,569.60									
Library																		
Lib. Adm Director	0.75	\$26.35	1560	\$41,106.00	\$2,877.42	\$2,400.00	\$3,788.54	\$50,171.96	\$0.00									
Lib. Serv. Dir	0.75	\$26.35	1560	\$41,106.00	\$2,877.42	\$2,400.00	\$3,788.54	\$50,171.96										
Summer Intern(s)		\$13.50	100	\$1,350.00			\$116.78	\$1,466.78										
Marine Facilities																		
MF Coord.	5	\$25.00	1040	\$26,000.00	\$1,820.00	\$0.00	\$2,406.43	\$30,226.43	\$ 3,784.80									
Totals:				\$442,498.49	\$29,220.00	\$9,600.00	\$39,116.68	\$520,435.17	\$26,493.60	\$8,909.63	\$230.00	\$556,068.40	\$597,223.62	\$423,257.97				

Increased Clerk to 35 hours per week per agreement made in FY22
 Increased Treasurer wage and decreased hours
 Removed Financial Analyst
 Removed DRC Manager and added DRC Specialist
 Removed both Covid Testers
 Removed Library Assistant
 Added top wage for MFC, Put in six months for Health Stipend, Increased MFC hours to 1040
 Increased Workman's Comp by 15% per SE @ Petersburg Wrangell
 Added summer intern for the Library \$13.50 @100 hours

FY23:										Group Health Plan (\$646/mo; city cap at \$700/mo until 80%/20% split is met)	Workers' Comp.	Direct Deposit Fees & FICA	Dept. Total	FY21 Budget for Comparison	FY20 Budget for Comparison			
FTE	Hourly Wage (with COLA)	Hrs/year	Wage Total	457(b) Employer Contribution (LFG)	Health Ins. Stipend (\$200/mo stipend)	Payroll Taxes (6.2% SS, 1.45% Med., 1% AK unemp. up to \$199.50)	Payroll Total			Insurance	FICA	Dept. Total	FY21 Budget for Comparison	FY20 Budget for Comparison				
Admin. Dept.																		
Administrator	salaries	\$100,000.00	---	\$87,280.00	\$6,109.60	\$0.00	\$7,343.80	\$100,733.40	\$ 6,648.00									
Clerk	0.75	\$27.00	1560	\$42,120.00	\$2,948.40	\$2,400.00	\$3,830.83	\$51,299.23										
Treasurer	0.9	\$27.23	1872	\$50,974.56	\$3,568.22	\$2,400.00	\$4,555.62	\$61,498.40										
Analyst		\$36.50	44	\$1,606.00	\$0.00	\$0.00	\$138.92	\$1,744.92										
DRC																		
Manager	0.6	\$30.45	1248	\$38,001.60	\$2,660.11	\$2,200.00	\$3,478.42	\$46,340.13										
Operator	0.9	\$21.00	1892.8	\$39,748.80	\$2,782.42		\$3,453.14	\$45,984.35	\$6,201.60									
Assistants		\$20.00	1016	\$20,320.00			\$1,757.68	\$22,077.68										
Assistants		\$19.00	0	\$0.00			\$0.00	\$0.00										
Assistants		\$18.50	0	\$0.00			\$0.00	\$0.00										
Fire Chief	salaries	\$57,695.00	---	\$57,695.00	\$4,038.65		\$4,922.12	\$66,655.77	\$7,752.00									
Covid Tester 1		\$25.00	252	\$6,300.00			\$544.95	\$6,844.95										
Covid Tester 2		\$25.00	1120	\$28,000.00			\$2,422.00	\$30,422.00										
Library																		
Lib. Adm Director	0.75	\$25.00	1560	\$39,000.00	\$2,730.00	\$2,400.00	\$3,575.45	\$47,705.45										
Lib. Serv. Dir	0.75	\$25.00	1560	\$39,000.00	\$2,730.00		\$3,391.85	\$45,121.85	\$6,201.60									
Lib. Assistant	0.25	\$18.50	360	\$6,660.00			\$708.99	\$7,368.99										
Summer Intern(s)		\$0.00	160	\$0.00			\$0.00	\$0.00										
Marine Facilities																		
MF Coord.	0.43	\$25.00	894.4	\$22,360.00	\$1,565.20	\$1,700.00	\$2,216.58	\$27,841.78										
Totals:				\$479,065.96	\$29,132.60	\$11,100.00	\$42,340.35	\$524,371.96	\$26,803.20	\$8,551.51	\$230.00	\$597,223.62	\$448,469.35	\$462,853.64				

City of Gustavus Organizational Chart



Gustavus Endowment Fund

Within the finances of the City of Gustavus, there is established a separate fund known as the Gustavus Endowment Fund. The Endowment Fund is regulated by City of Gustavus Municipal Code Chapter 4.13. The purpose for establishment of the fund is to preserve in trust, for the benefit of present and future generations of Gustavus residents, monies dedicated to the community of Gustavus in compensation for the loss of commercial fishing in Glacier Bay. The first deposit to the fund was \$963,000.00 that the city received from the Gustavus Community Association (GCA) who had received the money from the National Park Service. The Gustavus City Council may make deposits to the principal of this fund in the same manner as it makes other appropriations. Any funds received by the city from any non-city-tax source may be deposited into the fund. Funds once dedicated are intended to be held in the fund for perpetuity.

The long-term goals of the fund are 1) to maintain the inflation-adjusted value of the original principal, as added to per section 4.13.030 (b) and (c); and 2) to generate at least a three (3) percent total return after inflation on investments of the fund.

If endowment fund earnings allow and the Gustavus City Council determines it to be fiscally responsible, an annual grant cycle makes funding available for community projects. See the Policy and Procedure (P&P) for Awarding Grants from the Endowment Fund Earnings (most recently revised version at the time of this writing is Resolution CY19-14).

The following table includes the calculations used by the P&P to determine the annual grant cycle fund amount. The 3% of Average amount listed, if it is less than the Excess Earnings Determination, is the amount made available through the Endowment Fund Grant process, along with any unused endowment fund grant funds from previous years.

Original Value of the Endowment Fund			Anchorage Consumer Price Index (CPI) for first half of 2004		
	\$963,000			165.6	
End of Fiscal Year Date	Endowment Fund Market Value	Anchorage CPI for first half of year (http://live.laborstats.alaska.gov/cpi/index.cfm)	Multiplier Value (Anchorage CPI for current year div. by CPI for 2004 = 165.6, rounded to 3 decimals)	Inflation-Adjusted Value of Original Principal = Original Value \$963,000 x Multiplier Value	Excess Earnings Determination = Actual Market Value - Inflation-Adjusted Principal
June 30, 2011	\$1,161,681.00	200.278	1.209	\$1,164,267.00	(\$2,586.00)
June 30, 2012	\$1,188,171.67	205.215	1.239	\$1,193,157.00	(\$4,985.33)
June 30, 2013	\$1,265,224.55	210.853	1.273	\$1,225,899.00	\$39,325.55
June 30, 2014	\$1,391,960.13	214.777	1.297	\$1,249,011.00	\$142,949.13
June 30, 2015	\$1,400,089.55	217.111	1.311	\$1,262,493.00	\$137,596.55
June 30, 2016	\$1,398,474.52	216.999	1.310	\$1,261,530.00	\$136,944.52
June 30, 2017	\$1,429,287.74	218.616	1.320	\$1,271,160.00	\$158,127.74
June 30, 2018	\$1,438,854.93	223.099	1.347	\$1,297,161.00	\$141,693.93
June 30, 2019	\$1,466,213.91	228.858	1.382	\$1,330,866.00	\$135,347.91
June 30, 2020	\$1,473,942.38	225.049	1.359	\$1,308,717.00	\$165,225.38
June 20, 2021	\$1,637,337.02	232.679	1.405	\$1,353,078.97	\$284,258.05
June 30, 2022	\$1,441,014.78	252.271	1.551	\$1,493,613.00	(\$52,598.22)
	5-Year Average	3% of Average			
FY11-FY15	\$1,281,425.38	\$38,442.76			
FY12-FY16	\$1,328,784.08	\$39,863.52			
FY13-FY17	\$1,377,007.30	\$41,310.22			
FY14-FY18	\$1,411,733.37	\$42,352.00			
FY15-FY19	\$1,426,584.13	\$42,797.52			
FY16-FY20	\$1,441,354.70	\$43,240.64			
FY17-FY21	\$1,489,127.20	\$44,673.82			
FY18-FY22	\$1,491,472.60	\$44,744.18			

Current Banking Assets

The balance sheet assets as of 3/29/2023 are as below:

City of Gustavus Balance Sheet as of March 29, 2023

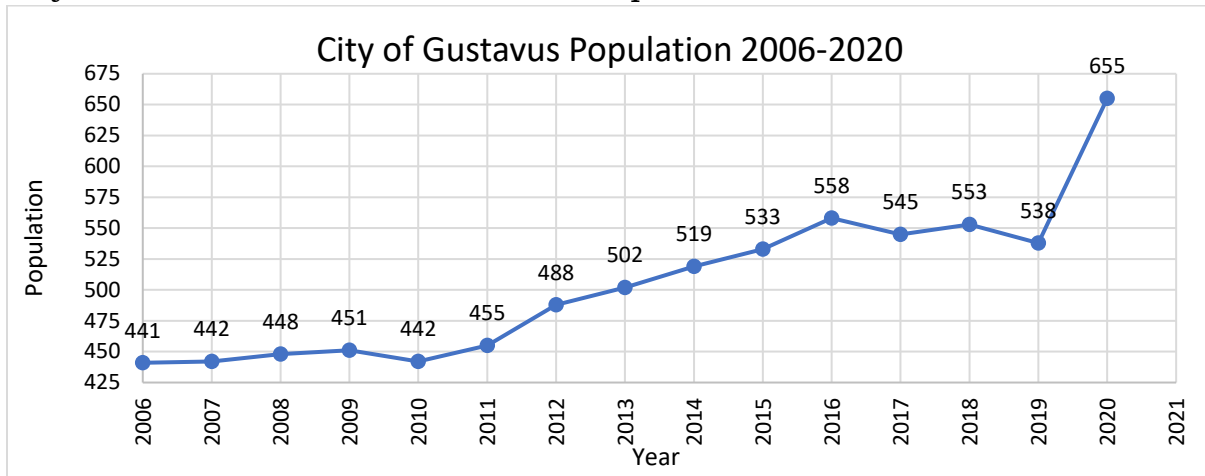
	Mar 29, 23
ASSETS	
Current Assets	
Checking/Savings	
AMLIP Capital Improv Current (0630598.1)	9,960.88
AMLIP Capital Improv Long-Term (0630598.2)	792,867.32
AMLIP Repair & Replacement (0630598.3)	333,456.53
AMLIP Road Maint - Unencumbered (0630598.4)	84,181.20
AMLIP Gravel Pit Fund (0630598.8)	18,269.26
AMLIP Reserve (0630598.12)	340,915.48
APCM.Endowment Fund	1,425,493.87
FNBA - Checking	1,133,885.62
FNBA Endowment Fund - Checking	63,467.12
Petty Cash	481.49
Total Checking/Savings	4,202,978.77

The Alaska Municipal Investment Pool (AMLIP) accounts were restructured in June 2018 with FY18-16NCO. Generally, the account uses are as follows:

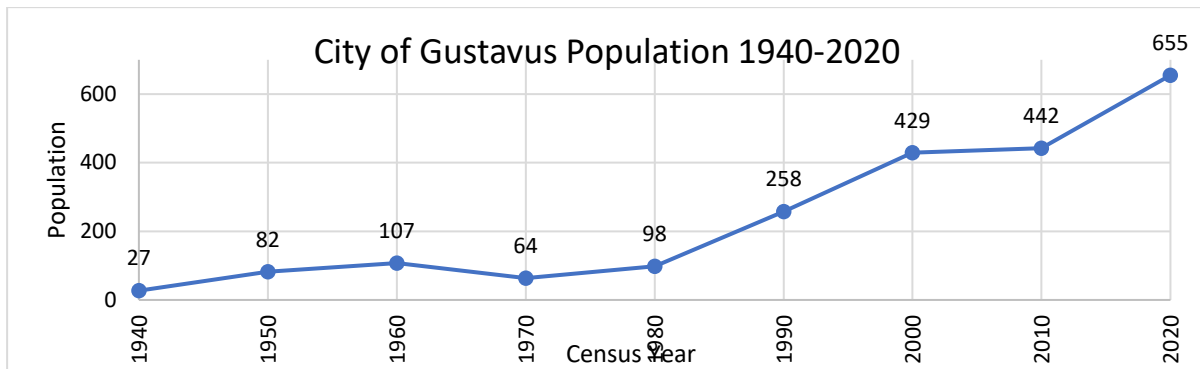
- *AMLIP Capital Improv Current*: funds for approved and funded capital projects that have not yet been initiated
- *AMLIP Capital Improv Long-Term*: funds for capital projects in the future
- *AMLIP Repair & Replacement*: funds for repair and replacement of fixed assets, following recommended best-practices savings schedule. Funded through operating budget line-item. See the Capital Improvement Plan document for additional information.
- *AMLIP Road Maint – Unencumbered*: funds set aside for use on road maintenance once the AMLIP Road Maint – Encumbered account was depleted in FY21 and until a long-term funding source for roads was established
- *AMLIP Gravel Pit Fund*: fund established in FY21 for use on expenses associated with the gravel pits. Funded through operating budget line-item.
- *AMLIP Reserve*: funds from prior years’ surpluses with no prescribed use
- *AMLIP CARES Act Relief Funds*: CARES Act funds initially resided in this account. Remaining unspent funds are currently in FNBA - Checking
- *APCM.Endowment Fund*: see previous page for discussion of this account.
- *FNBA – Checking*: general operating banking account; includes unrestricted funds along with restricted funds such as grants, capital project funds, current year National Forest Receipts, or other road funds
- *FNBA Endowment Fund – Checking*: funds from the Endowment Fund for disbursement through the annual Endowment Fund Grant program
- *Petty Cash*: funds for cash transactions (receipts and expenditures)

Note: *AMLIP Road Maint – Encumbered*: held prior years’ National Forest Receipts funds that could only be used by the city on roads. Fund depleted in FY21.

City of Gustavus and State of Alaska Population Trends



Population data for 2010 are from the U.S. Census Bureau. Population data from all other years are the annually certified population from the State of Alaska Department of Commerce, Community, and Economic Development (DCCED) based on estimates prepared by the State of Alaska Demographer at the Department of Labor and Workforce Development (<https://live.laborstats.alaska.gov/pop/index.cfm>). The Alaska Marine Highway System initiated car ferry service to Gustavus at the end of 2010 after the completion of the Gustavus Causeway.



U.S. Census Bureau data for Gustavus, Alaska, 1940-2010. 2020 data point is from the same source as explained for the graph above as census data are not yet finalized. Graph copied from the State of Alaska Department of Labor and Workforce Development Research and Analysis Section's website on March 23, 2021



City of Gustavus
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Gustavus, Alaska 99826
Phone: (907) 697-2451

City of Gustavus General Fund Fiscal Year 2024

May 2023

	Admin	DRC	GVFD	Lands	Library	Total Marine Facilities	Road Maintenance	Total General Fund	TOTAL
	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
Ordinary Income/Expense									
Income									
Business License Fees	3,500.00							3,500.00	3,500.00
Donations					1,000.00			1,000.00	1,000.00
DRC Income									
Community Chest Sales		13,500.00						13,500.00	13,500.00
Landfill Fees/Sales		75,000.00						75,000.00	75,000.00
Recyclable Material Sales		3,600.00						3,600.00	3,600.00
Total DRC Income		92,100.00						92,100.00	92,100.00
Federal Revenue									
ARPA - 22-LGLR	35,987.92							35,987.92	35,987.92
Nat'l Forest Receipts-Encumbered	45,000.00							45,000.00	45,000.00
Payment In Lieu of Taxes	130,000.00							130,000.00	130,000.00
Total Federal Revenue	210,987.92							210,987.92	210,987.92
Fundraising					600.00			600.00	600.00
Grant Income			3,000.00		10,000.00			13,000.00	13,000.00
GVFD Income									
Ambulance Billing			9,000.00					9,000.00	9,000.00
ASP			1,500.00					1,500.00	1,500.00
Training			150.00					150.00	150.00
Total GVFD Income			10,650.00					10,650.00	10,650.00
Lands Income									
Gravel Pit Gravel Sales				40,000.00				40,000.00	40,000.00
Total Lands Income				40,000.00				40,000.00	40,000.00
Lease Income				16,011.00				16,011.00	16,011.00
Library Income					500.00			500.00	500.00
Marine Facilities Income									
Facilities Usage Fees						2,000.00		2,000.00	2,000.00
Commercial Vessel Registration						15,000.00		15,000.00	15,000.00
Private Vessel Registration						5,000.00		5,000.00	5,000.00
Storage Area Fee						2,250.00		2,250.00	2,250.00
Total Marine Facilities Income						24,250.00		24,250.00	24,250.00
State Revenue									
Community Assistance Program	80,000.00							80,000.00	80,000.00
Shared Fisheries Business Tax	632.77							632.77	632.77
Total State Revenue	80,632.77							80,632.77	80,632.77
Tax Income									
Retail Tax Income	415,000.00							415,000.00	415,000.00
Remote Sellers Retail Tax	56,000.00							56,000.00	56,000.00
Room Tax Income	100,000.00							100,000.00	100,000.00
Fish Box Tax	8,000.00							8,000.00	8,000.00
Penalties & Interest	1,000.00							1,000.00	1,000.00
Tax Exempt Cards	300.00							300.00	300.00
Total Tax Income	580,300.00							580,300.00	580,300.00
Total Income	875,420.69	92,100.00	13,650.00	56,011.00	12,100.00	24,250.00		1,073,531.69	1,073,531.69
Gross Profit	875,420.69	92,100.00	13,650.00	56,011.00	12,100.00	24,250.00		1,073,531.69	1,073,531.69

	Admin (General Fund)	DRC (General Fund)	GVFD (General Fund)	Lands (General Fund)	Library (General Fund)	Total Marine Facilities (General Fund)	Road Maintenance (General Fund)	Total General Fund	TOTAL
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
Expense									
Administrative Costs	35,000.00							35,000.00	35,000.00
Advertising	100.00							100.00	100.00
Bank Service Charges	3,100.00	1,600.00	25.00		25.00			4,750.00	4,750.00
Building									
Insurance	1,160.00	1,116.96	2,555.93		3,501.22	4,324.51		12,658.62	12,658.62
Maintenance & Repair	500.00	1,200.00	500.00		2,000.00	0.00		4,200.00	4,200.00
Total Building	1,660.00	2,316.96	3,055.93		5,501.22	4,324.51		16,858.62	16,858.62
Contractual Services									
City Engineer	20,000.00							20,000.00	20,000.00
Ambulance Billing Expense			1,300.00					1,300.00	1,300.00
Managed IT Services	25,020.00							25,020.00	25,020.00
Contractual Services - Other	10,000.00	7,260.00	2,000.00		3,300.00	15,000.00		37,560.00	37,560.00
Total Contractual Services	55,020.00	7,260.00	3,300.00		3,300.00	15,000.00		83,880.00	83,880.00
Dues/Fees	6,500.00	1,007.00	1,750.00		1,200.00			10,457.00	10,457.00
Economic Development Services									
GVA	36,000.00							36,000.00	36,000.00
Total Economic Development Services	36,000.00							36,000.00	36,000.00
Election Expense	250.00							250.00	250.00
Emergency & Disaster	50,000.00							50,000.00	50,000.00
Equipment									
Equipment Fuel		2,200.00						2,200.00	2,200.00
Equipment Purchase	2,500.00	2,850.00	4,000.00		500.00	100.00		9,950.00	9,950.00
Insurance		278.86						278.86	278.86
Maintenance & Repair		6,000.00						6,000.00	6,000.00
Total Equipment	2,500.00	11,328.86	4,000.00		500.00	100.00		18,428.86	18,428.86
Events & Celebrations	3,800.00	250.00			350.00			4,400.00	4,400.00
Freight/Shipping	800.00	28,600.00	400.00		1,000.00	200.00		31,000.00	31,000.00
Fundraising Expenses					500.00			500.00	500.00
General Liability	20,700.00							20,700.00	20,700.00
Gravel Pit Fund	0.00			6,000.00				6,000.00	6,000.00
Library Materials									
Donated/Fundraised					800.00			800.00	800.00
Non-Fiction Add/Replacement					7,700.00			7,700.00	7,700.00
Total Library Materials					8,500.00			8,500.00	8,500.00
Marine Facilities									
Insurance						2,722.48		2,722.48	2,722.48
Maintenance & Repairs						3,000.00		3,000.00	3,000.00
Total Marine Facilities						5,722.48		5,722.48	5,722.48
Occupational Health		500.00						500.00	500.00
Payroll Expenses									
Wages	196,405.96	75,720.00	60,810.53		83,562.00	26,000.00		442,498.49	442,498.49
Payroll Taxes	17,164.64	6,674.60	5,177.15		7,520.69	2,510.23		39,047.21	39,047.21
Health Insurance (company paid)	7,569.60	7,569.60	7,569.60		0.00	3,784.80		26,493.60	26,493.60
Health Insurance Stipend	4,800.00				4,800.00	0.00		9,600.00	9,600.00
457(b) Employer Contribution	13,748.42	3,640.00	4,256.74		5,754.84	1,820.00		29,220.00	29,220.00
Workers Comp Insurance	511.93	2,674.67	5,017.15		159.73	615.62		8,979.10	8,979.10
Payroll Expenses - Other	230.00							230.00	230.00
Total Payroll Expenses	240,430.55	96,278.87	82,831.17		101,797.16	34,730.65		556,068.40	556,068.40

	Admin (General Fund)	DRC (General Fund)	GVFD (General Fund)	Lands (General Fund)	Library (General Fund)	Total Marine Facilities (General Fund)	Road Maintenance (General Fund)	Total General Fund	TOTAL
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
Professional Services	15,000.00							15,000.00	15,000.00
Public Relations	500.00							500.00	500.00
Repair & Replacement Fund	1,000.00	2,150.79	1,663.38		4,299.27	7,482.27		16,595.71	16,595.71
Road Maintenance									
Snow Plowing							65,000.00	65,000.00	65,000.00
Road Maintenance - Other							85,000.00	85,000.00	85,000.00
Total Road Maintenance							150,000.00	150,000.00	150,000.00
Stipend			6,000.00					6,000.00	6,000.00
Supplies									
Donated/Fundraised					800.00			800.00	800.00
Program					2,050.00			2,050.00	2,050.00
Supplies - Other	3,500.00	4,500.00	7,500.00		2,700.00	2,200.00		20,400.00	20,400.00
Total Supplies	3,500.00	4,500.00	7,500.00		5,550.00	2,200.00		23,250.00	23,250.00
Telecommunications	7,500.00	1,172.00	6,050.00		5,450.00	240.00		20,412.00	20,412.00
Training	2,750.00	1,200.00	7,000.00		1,000.00	0.00		11,950.00	11,950.00
Travel	8,500.00	1,200.00	2,500.00		1,500.00			13,700.00	13,700.00
Utilities									
Electricity	2,000.00	1,900.00	2,000.00		3,400.00	400.00		9,700.00	9,700.00
Fuel Oil	900.00	1,000.00	2,000.00		4,000.00			7,900.00	7,900.00
Total Utilities	2,900.00	2,900.00	4,000.00		7,400.00	400.00		17,600.00	17,600.00
Vehicle									
Fuel		0.00	1,200.00					1,200.00	1,200.00
Insurance			3,635.67					3,635.67	3,635.67
Maintenance & Repair			2,000.00					2,000.00	2,000.00
Mileage Reimbursement	500.00	200.00	250.00			1,200.00		2,150.00	2,150.00
Total Vehicle	500.00	200.00	7,085.67			1,200.00		8,985.67	8,985.67
Total Expense	498,010.55	162,464.48	137,161.15	6,000.00	147,872.65	71,599.91	150,000.00	1,173,108.74	1,173,108.74
Net Ordinary Income	377,410.14	-70,364.48	-123,511.15	50,011.00	-135,772.65	-47,349.91	-150,000.00	-99,577.05	-99,577.05
Other Income/Expense									
Other Income									
Prior-Year Cash Balance	100,000.00							100,000.00	100,000.00
Total Other Income	100,000.00							100,000.00	100,000.00
Net Other Income	100,000.00							100,000.00	100,000.00
Net Income	477,410.14	-70,364.48	-123,511.15	50,011.00	-135,772.65	-47,349.91	-150,000.00	422.95	422.95

Administration Department:

The Administration Department consists of three paid employees and a volunteer Mayor and City Council. The City Administrator works under the direction of the volunteer Mayor. Together, they are responsible for the overall management, administration, and direction of the city operations; the hiring, disciplining, and termination of city employees; the negotiation of city contracts within budget appropriations; policy advice to the City Council; and open communication with the community. The City Treasurer generates the annual operating and capital improvement budgets in conjunction with the City Administrator and presents them to the Mayor for approval.

The City Clerk is responsible for recording and maintaining the official records of the City and preparing agendas for and transcribing minutes of the City Council meetings. The clerk is the elections official for all local elections and absentee voting for state and federal elections. The clerk is a parliamentarian, administers the city records retention schedule, conducts daily business transactions with the public, and maintains the City of Gustavus social media presence. The clerk is a notary public.

The City Treasurer is responsible for all accounting, budgeting, and financial information services for the City of Gustavus. These services include procurement, accounts payable, retail, room, and fish box tax collection, collection of city leases and other fees such as transient moorage, gravel pit material sales, and ambulance fees. The treasurer is responsible for the advertisement, execution, and administration of City contracts within budget appropriations. The treasurer generates the annual operating and capital improvement budgets in conjunction with the Mayor, City Administrator, and department heads. The treasurer helps develop job announcements, onboards new employees, and maintains personnel files. The treasurer is a notary public.

Personnel:

Volunteer Mayor
Six Volunteer City Council Members
City Administrator (1.0 FTE)
City Clerk (0.8 FTE)
City Treasurer (0.75 FTE)

Mission:

To serve the Community of Gustavus.

FY20-FY24 General Fund: Administration Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '19 - Jun 20	Jul '20 - Jun 21	JUL '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24
Administrative Costs	2,013.88	1,099.95	1,340.40	35,000.00	35,000.00
Advertising	150.00	0.00	472.24	100.00	100.00
Bank Service Charges	1,727.30	2,384.54	4,767.56	3,100.00	3,100.00
Building	641.71	2,634.82	1,635.57	4,760.79	1,660.00
Contractual Services	7,920.65	4,799.00	8,657.39	10,000.00	55,020.00
Dues/Fees	2,629.30	2,585.52	3,468.60	2,400.00	6,500.00
Election Expense	202.16	87.34	129.92	250.00	250.00
Emergency & Disaster					50,000.00
Equipment	6,792.27	4,615.00	576.75	500.00	2,500.00
Events & Celebrations	3,542.49	3,587.70	3,412.62	3,500.00	3,800.00
Freight/Shipping	999.78	731.05	792.45	800.00	800.00
General Liability	10,890.44	11,575.44	17,480.61	19,963.00	20,700.00
Payroll Expenses	164,640.32	152,657.07	194,855.31	222,641.50	240,430.55
Professional Services	14,570.00	15,801.65	11,527.50	25,000.00	15,000.00
Public Relations	211.74	314.86		1,000.00	500.00
Relocation			1,000.00		
Repair & Replacement Annual Contribution	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Supplies	1,609.37	1,298.29	2,966.79	2,000.00	3,500.00
Telecommunications	6,592.44	7,069.56	7,004.02	7,500.00	7,500.00
Training	3,862.00	579.00	2,247.72	2,750.00	2,750.00
Travel	4,816.53	0.00	154.00	10,500.00	8,500.00
Utilities	2,615.66	3,002.72	3,505.20	2,900.00	2,900.00
Vehicle	159.83	436.20	332.17	500.00	500.00
Total Expense	237,587.87	216,259.71	267,326.82	356,165.29	462,010.55

Disposal and Recycling Center

General Fund

Disposal and Recycling Center:

The Manager/Operator is responsible for the overall management of the Disposal and Recycling Center (DRC), the hiring of temporary labor pool employees, project scoping and management for DRC capital improvement projects, creating purchase orders, ordering supplies, managing the point-of-sale and customer billing systems, long-term planning for the DRC facility, and management of the Community Chest, the community's thrift store. The Manager/Operator generates the annual departmental operating budget in conjunction with the City Treasurer. The Manager/Operator also performs the duties listed below for the temporary labor pool employees in the capacity of a short-term, replacement operator.

The DRC temporary labor pool employees perform the majority of the day-to-day operations of the DRC, including receiving and processing recyclable and non-recyclable solid waste from commercial and household customers, collecting customer payments, operating the food waste composting program, and performing equipment and building maintenance.

Personnel:

Manager/Operator (0.9 FTE)

DRC Specialist (96 hours)

Up to three Temporary Labor Pool Employees (0.49 FTE all together)

DRC - Occasional volunteers

Community Chest – three to five active volunteers and additional supporting volunteers

Mission:

The mission of the Gustavus Disposal & Recycling Center and Community Chest is to reuse locally or to recycle as much material from the community's waste stream as possible. What cannot be reused or recycled is disposed of in a safe, legal, and environmentally responsible manner.

FY20-FY24 General Fund: Disposal & Recycling Center Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '19 - Jun 20	Jul '20 - Jun 21	JUL '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24
Bank Service Charges	1,196.60	1,466.54	1,723.98	1,600.00	1,600.00
Building	1,996.14	1,791.28	2,110.20	2,171.27	2,316.96
Contractual Services	4,655.65	6,740.00	38,552.07	7,500.00	7,260.00
Dues/Fees	541.00	1,180.10	1,180.10	2,000.00	1,007.00
Equipment	12,416.20	8,200.87	6,557.66	11,942.49	11,328.86
Events & Celebrations	135.29	0.00	0.00	242.49	250.00
Freight/Shipping	20,999.54	13,088.48	26,476.80	27,600.00	28,600.00
Occupational Health	0.00	0.00		500.00	500.00
Payroll Expenses	90,520.88	87,726.45	92,782.01	123,151.07	96,278.87
Repair & Replacement Annual Contribution	2,150.79	2,150.79	2,100.79	2,150.79	2,150.79
Supplies	3,653.72	3,154.69	4,287.87	4,100.00	4,500.00
Telecommunications	2,168.05	2,190.62	2,276.71	2,300.00	1,172.00
Training	0.00	1,392.00	125.00	1,200.00	1,200.00
Travel	0.00	0.00		1,500.00	1,200.00
Utilities	2,349.82	2,685.95	2,557.18	2,900.00	2,900.00
Vehicle	147.86	149.62	127.78	200.00	200.00
Total Expense	142,931.54	131,917.39	180,858.15	191,058.11	162,464.48

Gustavus Public Library:

The Gustavus Public Library provides the public with a wide selection of materials including nonfiction and fictional books for all ages, fiction and nonfiction DVDs, magazines, kits, and audio material. The library's collection includes items specifically requested by community members, along with books by local and regional authors, books about Alaska and Southeast Alaska, and a selection of recently released materials researched and selected by the library directors. The library also offers public computers and 24/7 WiFi for internet access, as well as free access to e-books and audiobooks. The e-book collection is available for checkout by members of the public who have been issued a library card. The library offers diverse programs and events for all ages, including a Summer Reading program, and supports students at the Gustavus School, homeschooling families, and adult students through services like test proctoring. The library is open five to six days a week, utilizing a strong core of volunteers to support its daily operation.

The Library Administrative Director is responsible for the overall management of the Gustavus Public Library, project scoping and management for library capital improvement projects, creating purchase orders, ordering supplies, and long-term planning for the library. This position assists the Library Services Director with training and coordinating volunteers. The Library Administrative Director generates the annual departmental operating budget in conjunction with the City Treasurer. She also performs the duties listed below for the volunteer desk sitters.

The Library Services Director oversees operations, services, and creation and implementation of the daily programs that get patrons in the door. The Library Services Director focuses on developing these programs for diverse age groups and interests. This position is responsible for training and supervising volunteers, writing news articles and monthly newsletters, and communicating with the public through email and social media. She collaborates with the Library Administrative Director on matters of general library operations and administration (such as budgeting and ordering library materials), and forms partnerships with other organizations, such as the Gustavus School and National Park Service, to develop library programs that meet the current needs and interests of the community.

The Summer Intern will aid in the Summer Reading Program and Literacy Camps. The position will be supervised by the Library Services Director and works with the volunteers. This position is a temporary position, budgeted for 10 hours a week for ten weeks.

The volunteer desk sitters are responsible for recording library use statistics, checking out materials to patrons, checking in and shelving materials, collecting money for copies and faxes, and aiding patrons as they are able.

Personnel:

Library Administrative Director (0.75 FTE)

Library Services Director (0.75 FTE)

Summer Intern (100 Hours)

14 desk volunteers, 4 maintenance/projects volunteer

Mission:

The mission of the Gustavus Public Library is to provide community members and visitors of all ages with a welcoming and supportive environment to freely access information, materials,

and programming; to support literacy and life-long learning, facilitate connection to place and culture, and meet the recreational, social, intellectual, and cultural needs of the community.

FY20-FY24 General Fund: Gustavus Public Library Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - 22	Jul '22 - Jun 23	Jul '23 - Jun 24
Bank Service Charges	25.00	25.00	25.00	25.00	25.00
Building	15,686.65	4,505.90	6,932.64	5,544.54	5,501.22
Contractual Services	1,381.48	3,075.00	6,300.00	6,920.00	3,300.00
Dues/Fees	4,417.69	4,069.76	4,584.85	5,400.00	1,200.00
Equipment	552.89	909.59	372.92	1,400.00	500.00
Events & Celebrations	175.07	0.00	157.89	350.00	350.00
Freight/Shipping	892.50	872.65	712.19	1,000.00	1,000.00
Fundraising Expenses	936.27	8.00	700.00	500.00	500.00
Library Materials	599.80	598.71	2,212.84	2,700.00	8,500.00
Payroll Expenses	68,048.47	61,291.02	64,837.92	106,550.01	101,797.16
Repair & Replacement Annual Contribution	10,267.13	4,299.27	4,299.27	4,249.27	4,299.27
Supplies	2,808.07	1,409.29	5,718.40	2,700.00	2,700.00
Supplies - Program	1,059.35	1,260.17	2,003.24	3,050.00	2,050.00
Supplies - Donated/Fundraised				700.00	800.00
Telecommunications	5,114.56	3,547.37	4,560.71	5,450.00	5,450.00
Training	0.00	0.00	229.99	1,000.00	1,000.00
Travel	637.43	0.00	278.00	1,500.00	1,500.00
Utilities	6,069.22	6,385.80	7,268.23	13,500.00	7,400.00
Total Expense	118,671.58	92,257.53	111,194.09	162,538.82	147,872.65

Gustavus Volunteer Fire Department:

The Gustavus Volunteer Fire Department (GVFD) provides Emergency Medical Services (EMS) and responds to fire calls within the City of Gustavus and has a memorandum of agreement to respond within Glacier Bay National Park upon request. Emergency services are provided by the city with an equipped ambulance, fire engine, and two water tenders that are stocked with proper equipment to tackle most emergencies.

GVFD is composed of a full-time Fire Chief who currently oversees 16 volunteers that bring a variety of skills to the department. The GVFD volunteers are organized into three categories: Dispatchers, EMS, and Fire. The volunteers started the Gustavus Volunteer Fire Department Association, a non-profit social organization that was formed in 2016 to coordinate volunteer fundraisers and to help support the GVFD volunteers.

The Fire Chief is responsible for the overall management of the GVFD, project scoping and management for GVFD capital improvement projects, creating purchase orders, ordering supplies, maintaining equipment, emergency planning for the community, and long-term planning for the GVFD. The fire chief generates the annual departmental operating budget in conjunction with the City Treasurer. The fire chief develops and conducts weekly evening trainings for the volunteers, alternating between EMS and fire.

Personnel:

Fire Chief (1 FTE)
Assistant Chief (Volunteer)
Fire Captain (Volunteer)
EMS Captain (Volunteer)
16 volunteers within the 3 divisions

Mission:

To serve our community before, during, and after an emergency.

FY20-FY24 General Fund: Gustavus Volunteer Fire Department Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '19 - Jun 20	Jul '20 - Jun 21	JUL '21 - JUN 22	Jul '22 - Jun 23	Jul '23 - Jun 24
Bad Debt	2,598.10	0.00		0.00	0.00
Advertising			100.00		
Bank Service Charges	25.00	25.00	25.00	25.00	25.00
Building	1,919.71	3,738.03	6,948.83	5,222.55	3,055.93
Contractual Services	2,529.13	0.00	6,500.00	2,000.00	2,000.00
Ambulance Billing Expense	1,340.34	722.55	373.30	1,300.00	1,300.00
Dues/Fees	50.00	75.00	100.00	250.00	1,750.00
Equipment	631.99	123.00	12,440.54	2,000.00	4,000.00
Freight/Shipping	736.01	85.47	357.25	400.00	400.00
Payroll Expenses	60,703.78	33,550.06	55,662.50	116,452.96	82,831.17
Repair & Replacement Annual Contribution	4,454.47	9,839.80	1,663.38	1,663.38	1,663.38
Stipend	0.00	3,000.53	3,000.15	10,000.00	6,000.00
Supplies	4,404.61	3,946.03	7,841.65	7,500.00	7,500.00
Telecommunications	5,709.29	4,089.07	4,224.35	6,050.00	6,050.00
Training	4,560.94	0.00	7,801.49	4,000.00	7,000.00
Travel	2,362.91	0.00	364.00	2,500.00	2,500.00
Utilities	4,379.10	4,186.79	4,994.36	4,000.00	4,000.00
Vehicle	3,787.70	4,116.19	5,794.28	7,085.67	7,085.67
Total Expense	100,193.08	67,497.52	118,191.08	170,449.56	137,161.15

Marine Facilities Department

General Fund

Marine Facilities Department:

The City of Gustavus Marine Facilities Department oversees and maintains the City’s float system at the Gustavus Public Dock (maintained by Alaska State DOT) and the Salmon River Boat Harbor (SRBH), including the boat launch and attached floats. The Gustavus Dock float system is used extensively during the summer months by the local charter fleet, commercial fishermen, sightseeing vessels, and private citizens. The tidally influenced Salmon River Boat Harbor offers a boat launch used by private citizens, charter and commercial operators, and landing crafts delivering freight. There is also a barge landing, short and long-term pay storage areas, short-term parking, a kayak storage area, and a number of privately maintained floats in various stages of usability/disrepair. Waterless restrooms were constructed at the beach in 2014 and at the Salmon River Park in 2016. These are maintained by the Marine Facilities Department. The Marine Facility Department also walks the Gustavus beach and Salmon River Boat Harbor collecting trash and keeping the areas free of debris.

The City of Gustavus has established fees for commercial vessels (\$500 per year), private vessels (\$60 per year), long-term storage (\$150 per year/\$20 per month), and transient fees for daily use /moorage for unregistered vessels (fees vary).

The Marine Facilities Coordinator (MFC) monitors the Gustavus Dock and Salmon River Boat Harbor 6 days a week in the summer months with additional intermittent duties in both the spring and fall shoulder seasons. These include but are not limited to beach projects, float

maintenance, and infrastructure improvements. The latter include the Gustavus Public Library, Gustavus Volunteer Fire Department, and City Hall improvements.

The MFC collects transient moorage fees, encourages vessel owners to obtain registration stickers, and encourages users to follow City of Gustavus policies per Title 8 of the Gustavus Municipal Code. The MFC also assists in the spring and fall with the moving of the steel mooring float to/from the anchorage near Pleasant Island and the moving of the wooden floats to/from the boat harbor. The MFC is responsible for tracking use at the Gustavus Dock and boat harbor and recording statistics listed later in this narrative, as well as any other requested by the City Council or its agents (e.g. the Gustavus Marine Facilities Committee and the City Administrator). The MFC also works with state, federal, and local government entities to ensure a safe and environmentally-friendly environment in and on the waterways adjacent to Gustavus and Glacier Bay National Park.

The City Treasurer and the Marine Facilities Coordinator are responsible for the project scoping and management for capital improvement projects, creating purchase orders, ordering supplies, and long-term planning for Gustavus's Marine Facilities. The City Treasurer generates the annual departmental operating budget in conjunction with the Mayor and the Marine Facilities Coordinator.

Additional planning for the Salmon River Boat Harbor includes coordinating a fish waste recycling program in conjunction with the DRC in an effort to reduce illegal dumping of fish carcasses and enhance the DRC's composting program (see the Capital Improvement Plan).

Personnel:

Marine Facilities Coordinator/Harbormaster (0.5 FTE)

Mission (Municipal Code Section 8.01.010):

- To provide for the safe and efficient use, and orderly management and control of all harbor facilities owned, managed or operated by the City of Gustavus, including but not limited to the Small Vessel Float System and its interface with the State of Alaska-owned Gustavus Multi-Modal Marine Facility, and the City of Gustavus-owned Salmon River Small Boat Harbor Facility.
- To protect and preserve the lives, health, safety, and well-being of persons who use, work or maintain property at the city-owned and maintained harbor facilities.
- To protect public property.
- To prevent fire or health hazards and abate nuisances.
- To prevent the use of the harbor facilities for derelict vessels and property.
- To ensure adequate financial resources are available to acquire, plan, design, construct, equip, operate, maintain, or replace harbor facilities through the assessment of user fees or through other means.
- To maintain a user-friendly facility.

FY20-FY24 General Fund: Marine Facilities Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24
Administrative Costs	0.00	0.00		0.00	0.00
Advertising			258.67		
Building	3,735.39	3,775.73	3,942.48	3,851.75	4,324.51
Contractual Services	1,600.00	14,300.00	8,700.00	53,180.00	15,000.00
Equipment	99.96	26.35	1,463.38	100.00	100.00
Freight/Shipping	79.39	124.00	268.17	200.00	200.00
Marine Facilities: Insurance, Maint & Repairs	1,878.76	6,155.70	2,486.20	20,368.37	5,722.48
Payroll Expenses	21,150.76	22,415.04	23,441.02	28,428.08	34,730.65
Repair & Replacement Annual Contribution	7,482.27	7,482.27	7,482.27	7,482.27	7,482.27
Supplies	1,093.89	177.11	2,073.76	2,200.00	2,200.00
Telecommunications	240.00	240.00	240.00	240.00	240.00
Training			525.00		0.00
Electricity			110.00		400.00
Vehicle	994.06	1,257.64	1,474.17	1,000.00	1,200.00
Total Expense	38,354.48	55,953.84	52,465.12	117,050.47	71,599.91

Roads Department:

The City of Gustavus provides road maintenance and snow plowing services for 24 miles of dirt/gravel roads within the city limits through annual contracts to local businesses. The City Council Roads liaison and City Administrator are responsible for the project scoping and management for capital improvement projects, creating purchase orders, issuing orders for snow plowing, and long-term planning for the Roads Department. The City Treasurer generates the annual departmental operating budget in conjunction with the Mayor and the City Administrator.

The State of Alaska DOT/PF is responsible for maintenance and plowing of all paved roads within the City limits, the public dock, and the Gustavus Airport. Glacier Bay National Park plows and maintains the road to Bartlett Cove beginning at the Park boundary.

Road maintenance was heavily subsidized by National Forest Receipts (NFR) in the past. The annual distribution of these encumbered funds has dwindled to anywhere from almost nothing to less than half of the road maintenance budget in recent years. In FY21, the City of Gustavus finally expended encumbered funds that were held in reserve from past years' NFR towards road maintenance. Going forward, this department will need to be funded within the operating budget or by using savings, with supplementation from current year NFR funds as they occur.

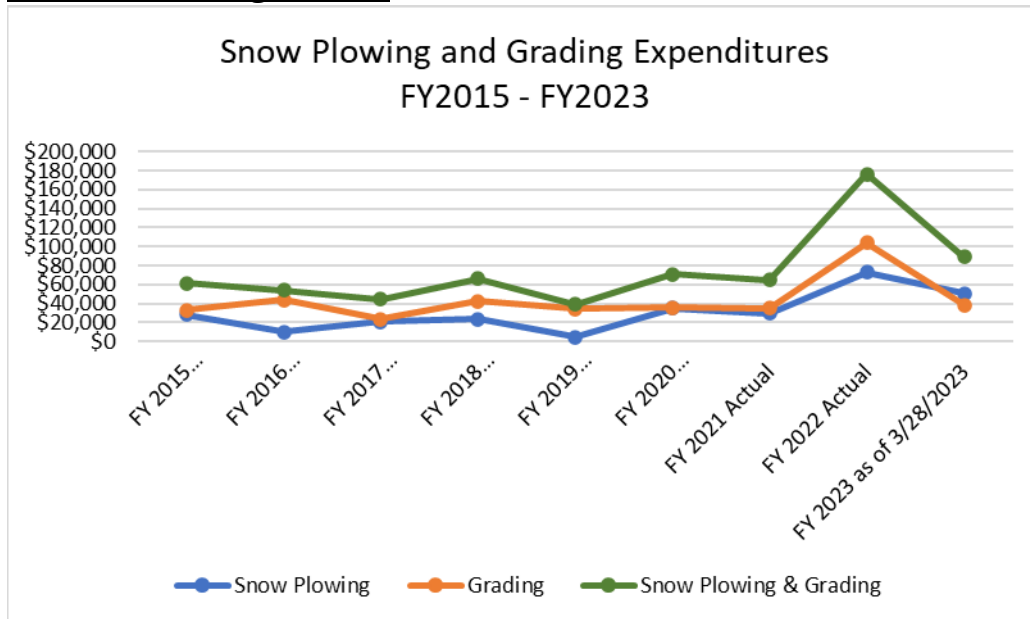
Personnel:

Volunteer City Council Member(s)

Mission:

To provide maintenance services within the city limits for all constructed, publicly dedicated roadways except those maintained by the State of Alaska Department of Transportation and Public Facilities or by the U.S. Department of the Interior, National Park Service.

Statistics through FY23:



Note: this graph does not include other road maintenance expenses such as hauling pit run material, brushing, or special projects (e.g. washout repair, signage, ditch cleaning).

FY20-FY24 General Fund: Roads Expenditures

	Actual	Actual	Actual	Budget	Budget
	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24
Dues Fees	0.00	0.00		0.00	0.00
Road Maintenance					
Snow Plowing	35,061.55	29,775.10	72,814.50		
Grading	35,512.50	35,160.50	103,761.44		
Hauling Pit Run Material	10,205.33	14,474.00			
Brushing	211.25	1,895.00			
Other	27,363.00	93,510.84	79,719.60	150,000.00	150,000.00
Total Road Maintenance	108,353.63	174,815.44	256,295.54	150,000.00	150,000.00
Vehicle:Mileage	100.00	0.00		0.00	0.00
nse	108,453.63	174,815.44		150,000.00	150,000.00

Lands Department

General Fund

Lands Department:

The City of Gustavus owns several parcels of land within the City of Gustavus, apart from the land that the City departmental facilities are located on. Only lands generating revenue for the Lands Department are discussed here. The city owns a parcel of land near the school gym that includes the old Post Office/Preschool building (currently used for City storage) and equipment used by AT&T and ACS that pay a lease annually (\$6157 and \$3658.20, respectively). GCI has an annual lease of \$2905.15 for a Rural Earth Station. A new lease is in development in the same area for L3Harris.

The city also owns the “gravel pits”, a parcel of land at the conjunction of Wilson Road and Rink Creek Road. Pit run gravel material extraction contracts are awarded each year to contractors extracting and selling material. The City also retains one of the gravel pit ponds for the road maintenance contractor to extract material for the City roads.

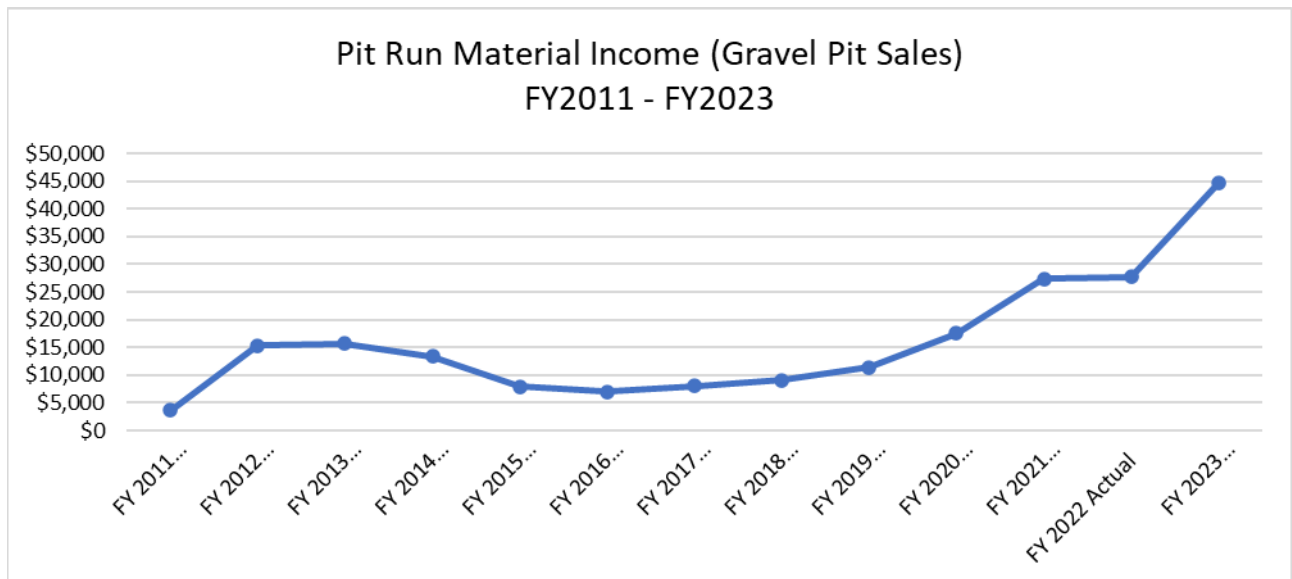
Various City Council members are responsible for the project scoping and management for capital improvement projects and long-term planning for the Lands Department. The treasurer is responsible for the advertisement, execution, and administration of City contracts and for collection of gravel pit and lease income. The treasurer generates the annual operating and capital improvement budgets in conjunction with the Mayor and City Administrator.

Platting authority in Gustavus is done by the State of Alaska for the unorganized borough.

Personnel:

None

Statistics through FY23-to-date:



FY20-FY24 General Fund: Lands Expenditures

	Actual	Actual	Actual	Budget	Budget
	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24
Administrative Costs	0.00	1,033.75	0.00	0.00	0.00
Contractual Services	24,500.00	0.00	0.00	0.00	0.00
Gravel Pit Fund	0.00	6,000.00	6,000.00	6,000.00	6,000.00
Professional Services	0.00	0.00	0.00	0.00	0.00
nse	24,500.00	7,033.75	6,000.00	6,000.00	6,000.00