

**CITY OF GUSTAVUS, ALASKA  
ORDINANCE FY18-15NCO**

**AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE ESTABLISHMENT  
AND ADOPTION OF THE BUDGET FOR FISCAL YEAR 2019**

**BE IT ENACTED BY THE CITY OF GUSTAVUS AS FOLLOWS:**

**Section 1.** Classification. This is a **Non-Code Ordinance**.

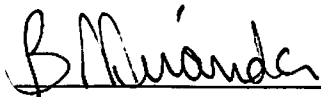
**Section 2.** General Provisions. The attached document is the authorized budget of revenues and expenditures for the period July 1, 2018 through June 30, 2019 and is made a matter of public record.

**Section 3.** Effective Date. This ordinance becomes effective upon its adoption by the City Council.

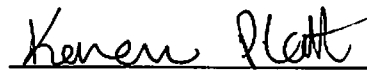
**DATE INTRODUCED:** *April 9, 2018*

**DATE OF PUBLIC HEARING:** *June 11, 2018*

**PASSED** and **APPROVED** by the Gustavus City Council this 11th day of June, 2018.

  
\_\_\_\_\_  
Barbara Miranda, Mayor

  
\_\_\_\_\_  
Attest: Phoebe Vanselow, City Treasurer

  
\_\_\_\_\_  
Attest: Karen Platt, City Clerk





**City of Gustavus**

PO Box 1

Gustavus, Alaska 99826

Phone: (907) 697-2451

City of Gustavus  
Budget  
Fiscal Year 2019

FY18-15NCO Attachment

Approved by the Gustavus City Council June 11, 2018

## FY 2019 City of Gustavus Operating Budget

This document contains the City of Gustavus operating budget for fiscal year 2019 (FY19: July 1, 2018 through June 30, 2019). 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.

### 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). Trends in sales tax revenue are difficult to discern over the past five years due to a large repayment of past due sales tax skewing the revenue in FY16 and underestimating revenue in years before that. Regardless of that, FY15 appears to have been a low year for sales, room, and fish box taxes, with an increase in the years since then. Revenues for FY17 and FY18 appear steady. Sales tax revenue for FY19 was budgeted based on FY18 receipts to date and incorporating anticipated lower revenue due to the closure of a sizeable Gustavus business at the end of the 2017 tourist season.

#### 2. Room Tax

Room tax revenue has increased over the past four fiscal years. The current room tax is 4% (municipal code section 04.14.030). Room tax revenue for FY19 was budgeted based on FY18 receipts to date and incorporating anticipated lower revenue due to the closure of a business. It will be interesting to see if room tax revenue holds steady with guests using other available lodging.

#### 3. Fish Box Tax

The fish box tax revenue has increased over the past four fiscal years. The current fish box tax is \$10/box packaged and transported out of town (municipal code section 04.16.030). Fish box tax revenue for FY19 has been budgeted just under the FY16 and FY17 total revenue amount.

#### 4. Other City-Generated Revenue Sources

The Disposal and Recycling Center (DRC) and Community Chest combined revenues have varied from \$74,000 to \$84,000 over the past five fiscal years. The current fee schedule for the DRC was adopted May 8, 2017 with Resolution CY17-06. The DRC and Community Chest revenue for FY19 has been budgeted at the same level as FY18.

The Gustavus Volunteer Fire Department has once again started billing for ambulance transport, beginning at the end of FY18. As a result, citizen enrollment in the ambulance subscription program has also increased. The same company that performed insurance billing for the City of Gustavus several years ago is again partnering with the city. With active ambulance billing occurring, this revenue source has been budgeted higher for FY19. With the formation of a non-profit partner organization, fundraising revenue and expenses have been moved out of the city budget as this activity is no longer being performed by the city.

Gravel pit material sales have slowly increased over the past three fiscal years. The FY19 budgeted revenue will remain the same as FY18. Budgeted lease income remains unchanged with the exception of the end of the current pit mining lease since renewal of the lease is unknown.

Business license fees collected has remained steady over the past five fiscal years. As a result, the FY19 budgeted revenue has been slightly increased as compared to FY18.

Marine Facility fees have been tracked in various ways over the years, making trends difficult to discern. Private vessel registration has been steady with commercial vessel registration increasing over the past two fiscal years but still not to the FY15 level. The marine facilities income budget remains the same as FY18. Long-term storage fees from customers leasing space at the Salmon River Harbor have been moved from Lease Income to Marine Facilities Income in the budget.

The library budgeted revenue has been adjusted downward to more accurately reflect anticipated donations, fundraising revenue, and other income for FY19.

## 5. 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 FY19 in the March 2018 Omnibus bill that was passed, and this funding exceeded the FY18 funding. The FY19 city budget is the same as the FY18 actual amount received with an assumption FY19 actual city revenue could be higher due to the higher funding of PILT at the national level. The FY19 PILT application was mailed 5/14/18, and the FY19 PILT revenue amount is still unknown at the time of this writing.

### ii. National Forest Receipts (NFR)

NFR revenue has dwindled to virtually nothing the past two fiscal years and will continue to be low 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. The road maintenance budget for FY19 will continue to be funded through this encumbered fund savings, but this will be the last fiscal year to be fully covered by this reserve fund. Given the unpredictability, the budget line for this revenue source is set at zero for FY19 as was done in FY18. The FY18 application was submitted 10/2/17. FY17 funds were not deposited until 9/1/17 (two months after FY17 ended).

## 6. State Revenue

### i. Community Assistance Program

The State of Alaska budget outlook remains grim, although there are indications the state is coming out of its recession. The Community Assistance Program (CAP), formerly known as Community Revenue Sharing, has seen decreased funding over the past two fiscal years but continues to be fought for by Alaska municipalities. The City of Gustavus's estimated FY19 funding is \$82,577 as of 1/16/18.

### ii. Shared Fisheries Business Tax

The Shared Fisheries Business Tax is variable. The FY19 budgeted revenue remains the same as FY18. The FY18 application was supported by Resolution CY17-13, adopted 12/11/17, with FY18 funds announced as \$1510.68 in March 2018 and distributed by April 2018.

## 7. Interest

In past years, interest from the City of Gustavus reserve funds that are in Alaska Municipal League Investment Pool (AMLIP) accounts was not included as a revenue source on the operating budget. AMLIP accounts are being accessed for encumbered road maintenance funds (discussed above) and will be deposited into through the budget line-item for Repair and Replacement funds (discussed below). It follows, then, that interest accrued on these accounts would be included as a revenue source in the operating budget for the city, along with interest

received on the checking account and First Investment account at First National Bank of Alaska. The FY19 budget includes the AMLIP interest, resulting in a remarkably higher budgeted revenue than FY18. Interest on the city's endowment fund account with Alaska Permanent Capital Management/Charles Schwab is not included as a revenue source, as the endowment fund is only accessed during the annual Endowment Fund Grant cycle.

## 8. Grants and Scholarships

Incoming grants and scholarships are tracked in various ways in the city's accounting software. For grant funds that are deposited and then used over time, a separate class or fund is created in the accounting software, and this revenue and the expenses paid by it are not included in the operating budget. For scholarships or grants that are reimbursements for costs already incurred, the funds are included in the operating budget and are deposited as a credit toward that expense budget line-item. A summary of grants and scholarships this fiscal year to date is included in this document.

## B. Expenditures

### 1. Payroll

In FY19, expanded hours were budgeted for both librarians and for the Marine Facilities Coordinator. The Administrative Librarian's hours were expanding with increased employee meetings for planning, budgeting, etc. The Public Relations Librarian's hours were expanded so the duties listed in her job description could be accomplished. The Marine Facilities Coordinator hours were expanded to include intermittent work during the shoulder seasons to keep the waterless restrooms and beach trash cans open longer and to assist with maintenance tasks throughout the city. A part-time City Administrator was created to help relieve the workload for the volunteer mayor and to provide continuity in human resources management, planning, and other long-term responsibilities. As this is a new position, it is unknown exactly the number of hours that will be required and what duties may be shifted from the current Treasurer position. The hours and full-time equivalent (FTE) used in this budget are preliminary estimates, and these hours may shift within the Administrative Department as this new position comes online, with payroll remaining within the budgeted amount for the department.

### 2. Cost-of-Living Adjustment

The City of Gustavus annually reviews the consumer price index change for Anchorage and determines if a cost-of-living pay adjustment will be adopted for the coming year. On 2/12/18, Resolution CY18-08 adopted a 0.5% increase for all regular position employees effective July 1, 2018.

### 3. Group Health Plan & Health Insurance Stipend

A group health plan option was explored in late FY18. Premera Blue Cross/Blue Shield offered a range of plans through our current insurance agent. Their 2018 plan Silver Plus with the lowest deductible of \$2500 costs the city \$613.33/month for the employee only. 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, which is an extra \$212/month. The new benefits policy and procedure was adopted May 14, 2018 (Resolution CY18-15, effective May 15, 2018).

These new health benefits were explored after the City of Gustavus adopted a prior benefits policy for all regular position employees (Resolution CY18-01 adopted 1/15/18), effective January 1, 2018. This policy provided for a monthly health insurance stipend of \$800, prorated based upon the employee's work schedule, to be paid through the end of 2018 or until

changed. This policy fixed an outdated policy and ensured employees who had enrolled in health plans under the old benefit policy received an adequate stipend until a group health plan could be established.

#### 4. Increased 457(b) Enrollment

FY18 saw a change to full participation by eligible employees in the 457(b) retirement benefit the City of Gustavus offers. Additional working hours for the librarians and the new City Administrator position further increase this budget line-item for FY19. The FY19 budgeted expense has been increased as compared to FY18 to reflect this increased employee participation and wages and the resulting increased employer matching contributions.

#### 5. 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 is anticipated there will be IT equipment purchases to get the city caught up, and the Administrative Department's equipment purchase budget line-item is earmarked for this.

#### 6. Social Service: Gustavus Children's Enhancement Program

In FY18, the City of Gustavus updated municipal code Title 6 (Ordinance FY18-09, adopted 2/12/18) to include the option to fund limited social services. With this step and the resulting policy and procedure (Resolution CY18-17, adopted May 14, 2018), the Gustavus Children's Enhancement Program (a.k.a The Rookery at Gustavus) has requested up to 20% of their operating budget from the City of Gustavus to keep their services available and affordable. This is a new category in the city's budget.

#### 7. 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.

#### 8. 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 of the departments to funnel some funds each year toward long-term asset replacement and other capital projects. This is a new line-item in the FY19 budget. These funds will be deposited in a dedicated Alaska Municipal League Investment Pool (AMLIP) account [AMLIP Repair & Replacement (R&R)].

#### 9. Review Services in lieu of Audit

The City of Gustavus has not received enough state or federal funds to trigger a mandatory audit since FY15. 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 from the same accounting firm that has completed the city's audits in the past have been estimated at \$10,500 and are included in the Administrative budget's Administrative Costs budget line.

#### 10. Insurance Premium Increases:

The city's insurance costs increased over the course of FY18 due to the addition of several items that had not been added at the time of initiation/purchase/construction, including:

- Workers' Compensation: The Marine Facilities Coordinator position had not been previously included in the policy.
- Buildings: The two new waterless restrooms (constructed in 2014 and 2017) had not been previously included in the policy (Marine Facilities budgeted expense). Also in FY18, the fire hall and the library received updated calculated appraisals.
- Vehicle: Engine #1 was purchased in August 2017 and includes physical damage coverage. Engine #34 was disposed of in March 2018.
- Mobile Equipment: The new Bobcat purchased in 2016 had not been previously included in the policy.
- Bulk Fuel Facility: The 50-year lease with the bulk fuel facility operator, Gustavus Dray, requires them to insure for replacement costs of improvements made on the premises but does not have a requirement to insure for replacement cost of the facility as a whole for "Acts of God" types of occurrences (*e.g.* tsunami, earthquake, major vandalism). Gustavus Dray's current replacement insurance is for \$750,000 for the tanks only, well under the over \$2 million construction cost for the whole facility. The bulk fuel facility (but not tank contents) is now insured by the city for the full amount (Marine Facilities budgeted expense).

### 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 new 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 of 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 2020

#### 1. Road Maintenance Budget

Beginning in FY20, National Forest Receipts (NFR) from past years currently being used as encumbered funds for Road Maintenance will only partially fund annual road maintenance at the current budgeted level. The operating budget will have to be adjusted to fund this expense or other reserve funds will have to be tapped. A separate "AMLIP Road Maint – Unencumbered" account was created with FY18-16NCO to ensure this vital expense can be covered.

#### 2. Marine Facilities Budget

Beginning in FY20, additional contractual services expenses will be incurred for spring and fall transfer of the repaired steel mooring float that overwinters on the north side of Pleasant Island.



### 3. Disposal & Recycling Budget

Beginning in FY20 (and possibly FY19), additional freight costs could be incurred as the market for mixed plastics and mixed paper recyclables changes or disappears due to changes in the world economy. At this time, it is unclear what the ramifications will be. The Solid Waste Management Plan revision to be presented in July 2018 may provide more insight into this.

#### F. Discussion of Possible New Revenues

None at this time.

#### G. Summary

To combat the excess funds generated in past year's budgets, the FY19 budgeting process sought to tighten up the figures for income and expenditures to more realistic levels based on past years' data as opposed to preparing the budget to be able to absorb a wide-range of unexpected expenses. Even with the new line-items of economic development services, limited social services, managed IT services, and contributions to the repair and replacement account, the budget is balanced.

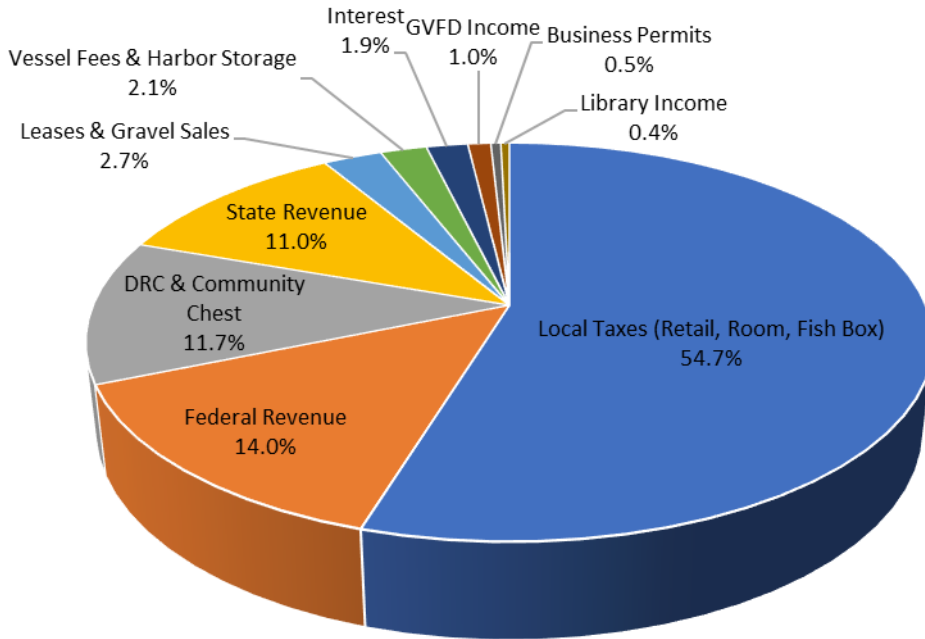


**City of Gustavus**  
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# City of Gustavus Financial Summary Fiscal Year 2019

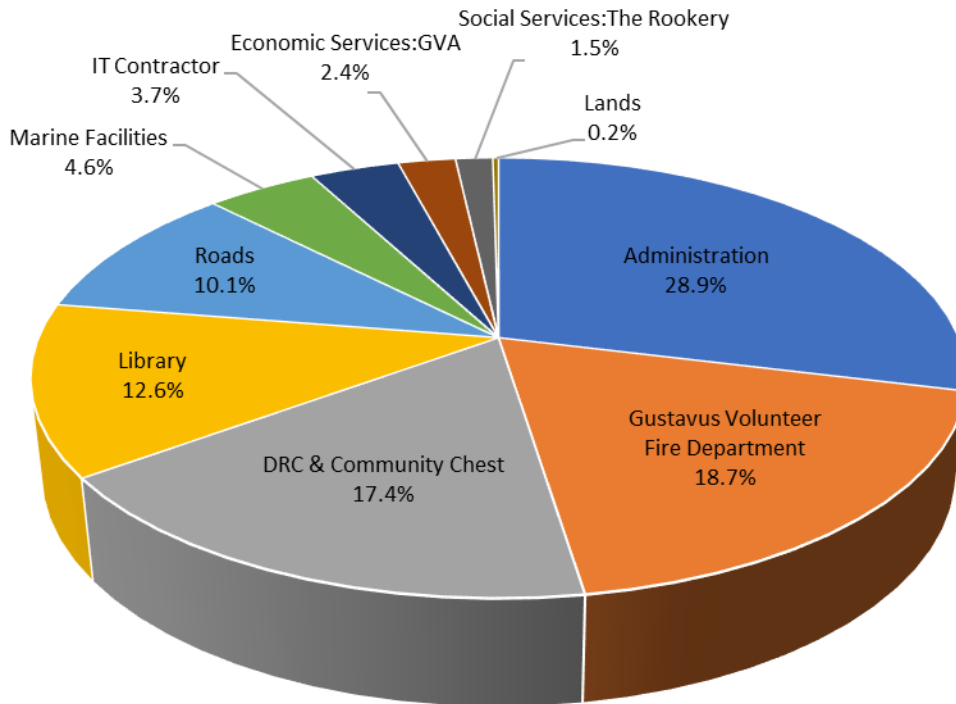
## May 2018

### FY19 Budgeted General Fund Revenue



Note: \$85,100 of encumbered funds from savings for road maintenance are not included here. GVFD is the Gustavus Volunteer Fire Department.

### FY19 Budgeted General Fund Expenses



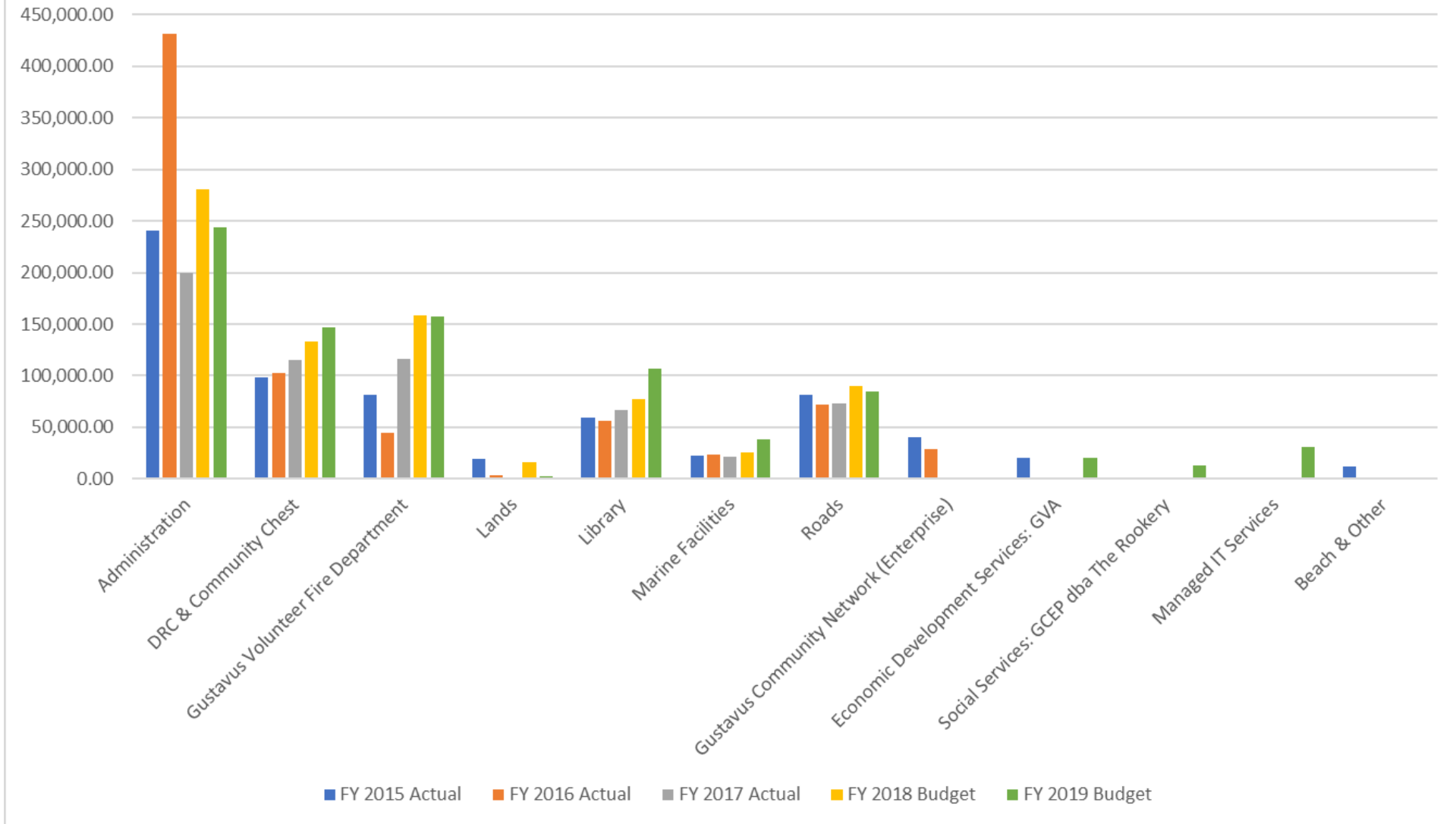
City of Gustavus General & Enterprise Funds Revenue & Expenditure Recap FY15-FY19

	Actual	Actual	Actual	Budget	Budget
	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Admin Fees	36.25	10.00	5.00	10.00	
Business License Fees	3,975.00	3,600.00	3,800.00	3,000.00	3,500.00
Donation - Inter-library Loans	0.00	36.00	119.80		
Donations	2,270.27	2,107.07	2,470.22	2,000.00	1,000.00
DRC Income					
Community Chest Sales	12,819.25	12,852.62	14,457.35	12,800.00	14,000.00
Landfill Fees paid @ City Hall	21,691.42	29,021.03	24,288.62		
Landfill Fees/Sales	34,816.86	38,644.67	39,469.87	70,880.00	70,880.00
Recyclable Material Sales	5,386.80	4,451.31	3,827.52	4,600.00	4,600.00
DRC Income - Other	1,097.21	0.00	0.00	0.00	0.00
<b>Total DRC Income</b>	<b>75,811.54</b>	<b>84,969.63</b>	<b>82,043.36</b>	<b>88,280.00</b>	<b>89,480.00</b>
Federal Revenue					
Natl Forest Receipts-Encumbered	76,371.72	64,107.22	5,537.40		
Payment In Lieu of Taxes	95,409.48	98,017.66	97,777.98	90,000.00	107,000.00
<b>Total Federal Revenue</b>	<b>171,781.20</b>	<b>162,124.88</b>	<b>103,315.38</b>	<b>90,000.00</b>	<b>107,000.00</b>
Fundraising	4,196.50	4,409.75	5,146.30	5,200.00	700.00
GCN Income	47,790.67	23,956.21	534.48		
GVPD Income					
Ambulance Billing	6,809.03	757.40	0.00		6,500.00
ASP	1,375.00	710.00	1,330.00	1,500.00	1,500.00
Training	0.00	0.00	250.00		
GVPD Income - Other	1,410.00	200.00	0.00		
<b>Total GVPD Income</b>	<b>9,594.03</b>	<b>1,667.40</b>	<b>1,580.00</b>	<b>1,500.00</b>	<b>8,000.00</b>
In-Kind Income	-73.32	0.00	0.00		
Interest Income	58.76	70.67	234.64	70.00	14,500.00
Lands Income					
Gravel Pit Gravel Sales	7,960.00	7,038.00	8,084.00	8,000.00	8,000.00
<b>Total Lands Income</b>	<b>7,960.00</b>	<b>7,038.00</b>	<b>8,084.00</b>	<b>8,000.00</b>	<b>8,000.00</b>
Lease Income	14,081.79	15,294.29	15,344.35	13,291.42	12,541.42
Library Income	4,147.94	2,197.79	2,203.93	3,000.00	1,500.00
Marine Facilities Income					
Facilities Usage Fees	300.00	0.00	0.00		1,000.00
Commercial Vessel Registration	10,800.00	7,800.00	9,600.00		9,000.00
Kayak Registration	0.00	30.00	10.00		
Private Vessel Registration	5,450.00	5,450.00	4,699.00		4,000.00
Storage Area Fee	600.00	0.00	0.00	2,250.00	2,250.00
Marine Facilities Income - Other	1,656.00	1,825.25	918.75	14,000.00	
<b>Total Marine Facilities Income</b>	<b>18,806.00</b>	<b>15,105.25</b>	<b>15,227.75</b>	<b>16,250.00</b>	<b>16,250.00</b>
NSF Checks Paid	37.50	0.00	0.00		
NSF Fees	-36.20	5.00	0.00		
Other Income	600.00	0.00	0.00		
Sales Tax Income					
Retail Tax Income	325,635.01	435,968.42	342,815.50	319,000.00	339,000.00
Room Tax Income	56,165.30	67,397.29	70,344.45	67,000.00	65,000.00
Fish Box Tax	10,380.00	15,970.00	15,140.00	15,000.00	15,000.00
Penalties & Interest	4,622.63	3,602.26	4,199.99		
Tax Exempt Cards	220.00	220.00	210.00	150.00	150.00
Seller's Compensation Discount	-4,484.69	-4,837.31	-3,362.23		
Sales Tax Income - Other	927.90	1,691.55	0.00		
<b>Total Sales Tax Income</b>	<b>393,466.15</b>	<b>520,012.21</b>	<b>429,347.71</b>	<b>401,150.00</b>	<b>419,150.00</b>
State Revenue					
Community Assistance Program	120,088.00	115,220.00	77,202.00	82,515.28	82,577.00
Shared Fisheries Business Tax	985.17	1,780.86	2,196.31	1,656.21	1,500.00
<b>Total State Revenue</b>	<b>121,073.17</b>	<b>117,000.86</b>	<b>79,398.31</b>	<b>84,171.49</b>	<b>84,077.00</b>
<b>Total Income</b>	<b>875,577.25</b>	<b>959,605.01</b>	<b>748,855.23</b>	<b>715,922.91</b>	<b>765,698.42</b>
<b>Gross Profit</b>	<b>875,577.25</b>	<b>959,605.01</b>	<b>748,855.23</b>	<b>715,922.91</b>	<b>765,698.42</b>

	Actual	Actual	Actual	Budget	Budget
	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19
<b>Expense</b>					
Administrative Costs	46,343.71	22,792.52	2,048.56	33,400.00	14,300.00
Advertising	100.00	414.72	0.00	500.00	500.00
Ambulance Subscription Expense	281.88	15.94	0.00	2,000.00	1,000.00
Bank Service Charges	4,067.44	3,848.47	3,487.97	2,630.00	2,250.00
<b>Building</b>					
Insurance	3,433.96	3,548.97	2,785.99	3,902.00	6,795.63
Maintenance & Repair	287.12	2,649.25	2,603.57	7,300.00	6,800.00
Building - Other	34.59	0.00	0.00		
<b>Total Building</b>	3,755.67	6,198.22	5,389.56	11,202.00	13,595.63
Capital Expense	8,032.50				
Capital Projects Funding	0.00	250,132.30	0.00		
Cash Short/Over	0.00	0.00	489.59		
<b>Contractual Services</b>					
Managed IT Services	0.00	0.00	0.00		31,000.00
Contractual Services - Other	45,917.07	26,758.79	40,134.32	29,500.00	24,500.00
<b>Total Contractual Services</b>	45,917.07	26,758.79	40,134.32	29,500.00	55,500.00
Dues/Fees	6,338.71	5,621.88	5,320.80	7,740.00	6,950.00
<b>Economic Development Services</b>					
GVA	20,000.00	1,500.00	0.00		20,000.00
<b>Total Economic Development Services</b>	20,000.00	1,500.00	0.00	0.00	20,000.00
Election Expense	385.96	129.96	111.16	500.00	250.00
Encumbered Funds transfer	12,000.00	0.00	0.00		
<b>Equipment</b>					
Equipment Fuel	1,051.64	901.55	958.54	1,170.00	1,170.00
Equipment Purchase	24,399.64	7,521.57	2,480.49	7,575.00	9,200.00
Insurance	66.12	67.51	75.75		226.00
Maintenance & Repair	3,268.72	4,077.61	5,657.44	3,100.00	3,100.00
Equipment - Other	4,913.58	569.36	502.00		
<b>Total Equipment</b>	33,699.70	13,137.60	9,674.22	11,845.00	13,696.00
Freight/Shipping	14,225.45	15,635.54	15,540.83	18,760.00	19,050.00
Fundraising Expenses	2,081.95	1,688.64	1,872.71	2,100.00	600.00
General Liability	793.60	-2,578.60	1,865.68	4,000.00	5,001.38
Grant Expense	0.00	0.00	0.00		
Holiday gift	0.00	0.00	2,285.70	2,500.00	3,000.00
Library Materials	125.00	0.00	266.73	300.00	600.00
<b>Marine Facilities</b>					
Insurance	1,583.36	1,510.07	1,504.77	1,500.00	1,625.46
Maintenance & Repairs	3,256.95	6,944.90	3,291.27	10,500.00	3,000.00
<b>Total Marine Facilities</b>	4,840.31	8,454.97	4,796.04	12,000.00	4,625.46
Occupational Health	0.00	0.00	0.00	500.00	500.00
Other Expense	9,909.08	0.00	0.00		
<b>Payroll Expenses</b>					
Wages	197,295.23	183,286.98	280,507.54	313,707.71	340,172.93
Payroll Taxes	25,441.70	18,719.81	26,939.04	33,882.63	31,835.46
Paid Time off	9,251.13	6,986.29	19,889.00		
Health Insurance (company paid)	0.00	0.00	0.00		30,319.92
Health Insurance Stipend	0.00	0.00	7,773.69	28,800.00	7,200.00
457(b) Employer Contribution	2,591.59	2,349.46	0.00	14,522.90	20,667.00
Health Insurance Reimbursement	5,038.74	8,415.42	3,900.00		
Relocation Expense	2,142.00	0.00	0.00		
Workers Comp Insurance	10,218.00	10,214.88	1,961.03	10,086.76	7,772.74
Payroll Spot Awards - all depts	0.00	0.00	200.00		
Payroll Expenses - Other	13,388.25	14,850.17	6,795.86		180.00
<b>Total Payroll Expenses</b>	265,366.64	244,823.01	347,966.16	401,000.00	438,148.05
Per Diem	0.00	28.39	0.00		
Postage & Shipping	1,576.39	1,652.36	0.00		
Professional Services	17,633.46	7,126.78	16,078.81	45,000.00	20,000.00
Public Relations	0.00	1,586.74	575.00	2,000.00	500.00

	Actual	Actual	Actual	Budget	Budget
	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19
Relocation	0.00	0.00	913.70		
Repair & Replacement Fund	0.00	0.00	0.00		20,095.76
Road Maintenance					
Grading	33,241.00	44,050.50	23,800.00		
Snow Plowing	28,403.20	9,900.95	20,526.60		
Road Maintenance - Other	19,367.40	15,460.00	28,783.00	90,000.00	85,000.00
<b>Total Road Maintenance</b>	<b>81,011.60</b>	<b>69,411.45</b>	<b>73,109.60</b>	<b>90,000.00</b>	<b>85,000.00</b>
Social Services					
GCEP dba The Rookery	0.00	0.00	0.00		12,964.00
<b>Total Social Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,964.00</b>
Supplies	16,354.70	12,516.59	15,976.55	21,500.00	18,500.00
Telecommunications	43,467.27	32,703.32	17,967.85	18,210.00	20,500.00
Training	10,336.54	4,987.10	4,394.46	20,600.00	21,100.00
Travel	9,193.37	16,361.15	5,831.17	18,350.00	19,850.00
Utilities					
Electricity	6,313.44	5,680.68	6,188.76	8,240.00	9,300.00
Fuel Oil	5,921.17	8,822.90	6,470.03	8,080.00	7,900.00
Utilities - Other	0.00	72.60	0.00		
<b>Total Utilities</b>	<b>12,234.61</b>	<b>14,576.18</b>	<b>12,658.79</b>	<b>16,320.00</b>	<b>17,200.00</b>
Vehicle					
Fuel	628.12	1,075.18	461.42	1,000.00	1,000.00
Insurance	3,160.05	2,975.77	2,356.01	3,300.00	3,736.95
Maintenance & Repair	937.87	609.46	-28.39	4,000.00	4,000.00
Mileage Reimbursement	0.00	0.00	124.20	250.00	700.00
Vehicle - Other	0.00	0.00	0.00		
<b>Total Vehicle</b>	<b>4,726.04</b>	<b>4,660.41</b>	<b>2,913.24</b>	<b>8,550.00</b>	<b>9,436.95</b>
<b>Total Expense</b>	<b>674,798.65</b>	<b>764,184.43</b>	<b>591,669.20</b>	<b>781,007.00</b>	<b>844,713.23</b>
<b>Net Ordinary Income</b>	<b>200,778.60</b>	<b>195,420.58</b>	<b>157,186.03</b>	<b>-65,084.09</b>	<b>-79,014.81</b>
Other Income/Expense					
Other Income					
Encumbered Funds for Road Maintenance	0.00	70,000.00	67,572.20	90,200.00	85,100.00
<b>Total Other Income</b>	<b>0.00</b>	<b>70,000.00</b>	<b>67,572.20</b>	<b>90,200.00</b>	<b>85,100.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>70,000.00</b>	<b>67,572.20</b>	<b>90,200.00</b>	<b>85,100.00</b>
<b>Net Income</b>	<b>200,778.60</b>	<b>265,420.58</b>	<b>224,758.23</b>	<b>25,115.91</b>	<b>6,085.19</b>

### General Fund & Enterprise Fund Expenditures FY2015-FY2019



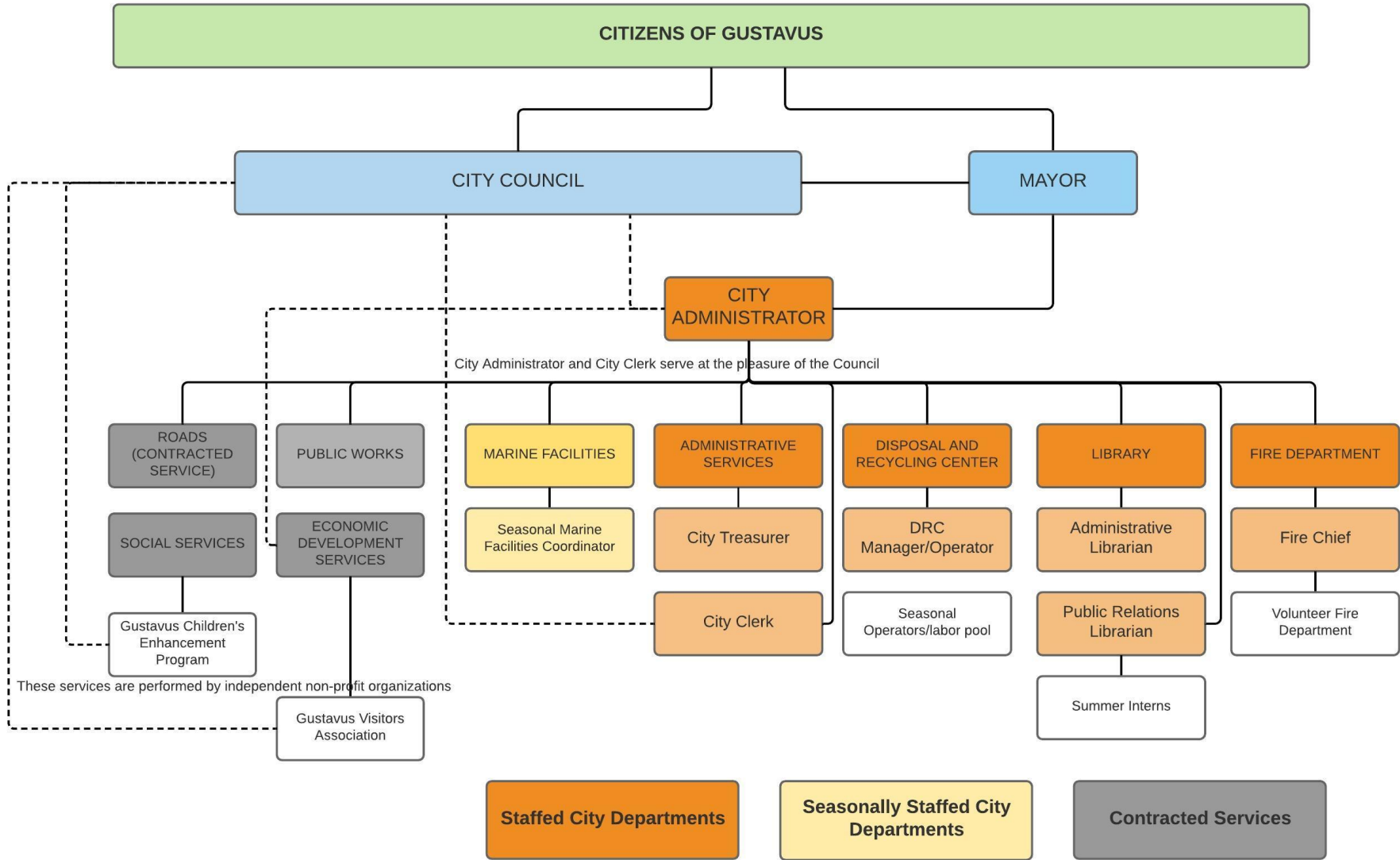
Note: the FY 2016 Administration expenditures included \$250,132 in Capital Projects Funding.

City of Gustavus Payroll Summary FY18-FY19

FY19	FTE	Hourly Wage (with 0.5% COLA added)	Hrs/year	Wage Total	OT Total	LFG Contrib.	Health Ins. Stipend (\$200/mo stipend)	Payroll Taxes (6.2% SS, 1.45% Med., 1% AK unemp.)	Payroll Total	Group Health Plan (2018 = \$613.33/mo; 2019 = \$650/mo est.)	Workers' Comp. Insurance	Direct Deposit Fees	Dept. Total	FY19 Budget
<b>Admin. Dept.</b>											\$378.58	\$180.00	\$163,627.61	\$163,627.61
Administrator	0.5	\$35.00	1040	\$36,400.00		\$2,548.00		\$3,369.00	\$42,317.00	\$7,579.98				
Clerk	0.75	\$21.61	1560	\$33,711.60		\$2,359.81	\$2,400.00	\$3,327.78	\$41,799.19					
Treasurer	0.875	\$30.15	1820	\$54,873.00		\$3,841.11		\$5,078.77	\$63,792.88	\$7,579.98				
<b>DRC</b>											\$2,418.13		\$97,375.16	\$97,375.16
Manager	1	\$26.36	2072	\$54,617.92		\$3,823.25	\$2,400.00	\$5,262.76	\$66,103.94					
Assistants		\$18.50	1104	\$20,424.00				\$1,766.68	\$22,190.68					
Assistants		\$18.25	336	\$6,132.00				\$530.42	\$6,662.42					
<b>Fire Chief</b>	salaries	\$63,276.41	---	\$63,276.41		\$4,429.35		\$5,856.55	\$73,562.31	\$7,579.98	\$4,285.37		\$85,427.66	\$85,427.66
<b>Library</b>											\$163.50		\$73,120.56	\$73,120.56
Admin. Lib.	0.625	\$20.28	1300	\$26,364.00		\$1,845.48	\$2,400.00	\$2,647.72	\$33,257.20					
PR Lib.	0.625	\$20.00	1300	\$26,000.00		\$1,820.00		\$2,406.43	\$30,226.43	\$7,579.98				
Summer Asst.		\$13.45	120	\$1,614.00				\$139.61	\$1,753.61					
<b>Marine Facilities</b>											\$527.16		\$18,736.90	\$18,736.90
MF Coord.		\$20.00	838	\$16,760.00				\$1,449.74	\$18,209.74					
<b>Totals:</b>				\$340,172.93		\$20,667.01	\$7,200.00	\$31,835.45	\$399,875.39	\$30,319.92	\$7,772.74	\$180.00	\$438,287.89	\$438,287.89
FY19 Notes:	Employee choices for group health plan vs. health insurance stipend are guessed.													
	FY19 City Administrative staff will consist of 3 part-time positions (0.5 FTE more than the FY18 budget). Each position will consist of a minimum 20 hour per week base assignment. In order to obtain the best match between City Government support needs and specific employee interests, qualifications, and availability for work, positions may have an additional assignment up to a 35 hour per week maximum. However, the total administrative payroll will not exceed the amount budgeted for FY19 or the hourly equivalent of 2.2 full-time positions (FTE), unless an amended budget is approved by the City Council.													
	Marine Facilities Coordinator position is budgeted at 10 hrs/wk Apr. 15-May 13, then 36 hrs/wk, then 10 hrs/wk Sept. 16-Dec. 31. Intermittent shoulder season work for other departments could come out of respective department's budget through NCOs.													
<b>FY18</b>														
<b>Admin. Dept.</b>											\$705.00	\$0.00	\$156,940.58	\$155,000.00
Clerk/Treas.	1	\$35.32	2080	\$73,465.60	\$15,891.75	\$6,255.01	\$9,600.00	\$10,942.09	\$116,154.45					
Admin. Asst.	0.7	\$18.16	1456	\$26,440.96		\$264.41	\$9,600.00	\$3,775.76	\$40,081.13					
<b>DRC</b>											\$3,381.76		\$90,987.65	\$91,500.00
Manager	1	\$26.23	1980	\$51,935.40		\$3,635.48	\$0.00	\$5,779.37	\$61,350.25					
Assistants		\$18.28	1301	\$23,782.28				\$2,473.36	\$26,255.64					
<b>Fire Chief</b>	salaries	\$62,400.00	---	\$62,400.00		\$4,368.00	\$9,600.00	\$7,942.27	\$84,310.27	\$6,000.00			\$90,310.27	\$90,000.00
<b>Library</b>											\$0.00		\$49,012.74	\$50,000.00
Admin. Lib.	0.5	\$20.18	1060	\$21,390.80		\$0.00	\$0.00	\$2,224.64	\$23,615.44					
PR Lib.	0.5	\$20.18	1060	\$21,390.80		\$0.00	\$0.00	\$2,224.64	\$23,615.44					
Summer Asst.		\$13.45	120	\$1,614.00				\$167.86	\$1,781.86					
<b>Marine Facilities</b>											\$0.00		\$14,307.84	\$14,500.00
Harbor Master		\$20.00	648	\$12,960.00				\$1,347.84	\$14,307.84					
<b>Totals:</b>				\$295,379.84	\$15,891.75	\$14,522.90	\$28,800.00	\$36,877.83	\$391,472.32	\$10,086.76	\$0.00	\$401,559.08	\$401,000.00	



# City of Gustavus Organizational Chart



Summary of Incoming and Outgoing Grants/Scholarships for FY18 to Date

Incoming Grants/Scholarships to City of Gustavus FY18					As of 5/10/2018:		
Dept.	Purpose	Date Received	Amount Awarded	QB Class Name	Amount Spent to Date	Remaining Funds	Notes
Library	Library Internet	6/21/2017	\$2,000.00	SoA OWL Internet Subsidy	\$2,000.00	\$0.00	Alaska Online with Libraries (OWL) internet installation subsidy
	Reading with Rachel	7/1/2017	\$600.00	Reading with Rachel	\$600.00	\$0.00	Grant from Jon & Julie Howell
	Library Internet	7/7/2017	\$1,278.41	SoA OWL Internet Subsidy	\$958.77	\$319.64	Alaska OWL monthly internet subsidy
	Library Supplies	8/2/2017	\$7,000.00	FY18 PLA Grant	\$6,621.23	\$378.77	State of AK Public Library Assistance (PLA) grant for library materials
	Library tech equipment	5/7/2018	\$1,162.80	--	\$1,162.80	\$0.00	OWL Technology Purchase Reimbursement Program
	Library Training	Spring 2018	not yet awarded	will be reimbursed			State of AK grant for conference reimbursement
GVFD	GVFD Supplies	4/24/2017	\$7,101.00	2017 VFA Grant	\$7,101.00	\$0.00	The Volunteer Fire Assistance (VFA) provides assistance in training, equipment purchases, and prevention activities, on a cost share basis.
	GVFD Supplies	4/27/2018	\$7,312.50	2018 VFA Grant	\$0.00	\$7,312.50	The Volunteer Fire Assistance (VFA) provides assistance in training, equipment purchases, and prevention activities, on a cost share basis.
	GVFD Equipment	8/28/2017	\$1,500.00	2017 FM Global Grant	\$1,500.00	\$0.00	Factory Mutual Insurance for equipment
	GVFD Equipment	Oct. 2017	\$14,000.00	--	4 sets of gear awarded		Globe Fire Gear Grant
	GVFD Supplies	12/7/2017	\$2,330.00	--	\$2,330.00	\$0.00	SEREMS Code Blue Grant - 4 adult & 4 infant CPR mannequins; rescue litter wheel - GVFD paid 10% match
	GVFD Training	12/26/2017	\$2,762.76	Ken Akerley Grant	\$2,762.76	\$0.00	Ken Akerley Grant for Sept. 2017 ASFA conference
	GVFD Equipment	Spring 2018	applying for grant - unknown whether it will be received	airpak replacements			Assistance to Firefighters Grant (AFG) Program
	GVFD Equipment	Spring 2018	applying for grant - unknown whether it will be received				SEREMS Code Blue Grant
	GVFD Training	Spring 2018	not yet awarded	--			SEREMS MiniGrant for conference reimbursement
Admin	City Clerk Training	10/10/2017	\$1,500.00	--	\$1,500.00	\$0.00	State of AK/DCRA grant for travel reimbursement
	City Treasurer Training	10/23/2017	\$400.00	conference registration fee waived		--	AGFOA Conference Scholarship
	City Clerk Training	12/26/2017	\$850.00	--	\$850.00	\$0.00	AAMC scholarship for Nov. 2017 annual conference
	City Treasurer Training	12/28/2017	\$1,000.00	--	\$1,000.00	\$0.00	State of AK/DCRA grant for travel reimbursement
	City Clerk Training	Spring 2018	applying for scholarship - unknown whether it will be received				\$1200 scholarship for IIMC conference
	City Clerk Training	Spring 2018	\$1,166.00	will be reimbursed	\$550.00	\$616.00	scholarship for IIMC conference registration
	City Clerk Training	Summer 2018	\$1,500.00	will be reimbursed after the institute			scholarship for IIMC institute registration
			\$53,463.47				
<b>Outgoing Grants from City of Gustavus - Endowment Fund Grant (EFG)</b>							
Resolution	Grantee	Date Awarded	Amount Awarded	QB Class Name	Amount Disbursed to Date	Remaining Funds	Notes
CY16-04	Gustavus Community Center	3/14/2016	\$33,447.45	2016-2019 EFG - GCC	\$9,839.36	\$23,608.09	3-year grant, ends March 15, 2019
CY17-14	Gustavus Community Center	12/12/2017	\$13,812.73	2018 EFG - GCC		\$13,812.73	
CY17-14	GCEP	12/12/2017	\$4,727.21	2018 EFG - GCEP	\$3,454.60	\$1,272.61	
CY17-14	GHAA	12/12/2017	\$3,475.00	2018 EFG - GHAA	\$3,475.00	\$0.00	
CY17-14	SRP Playground	12/12/2017	\$20,000.00	2018 EFG - SRP Playground		\$20,000.00	

## 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.

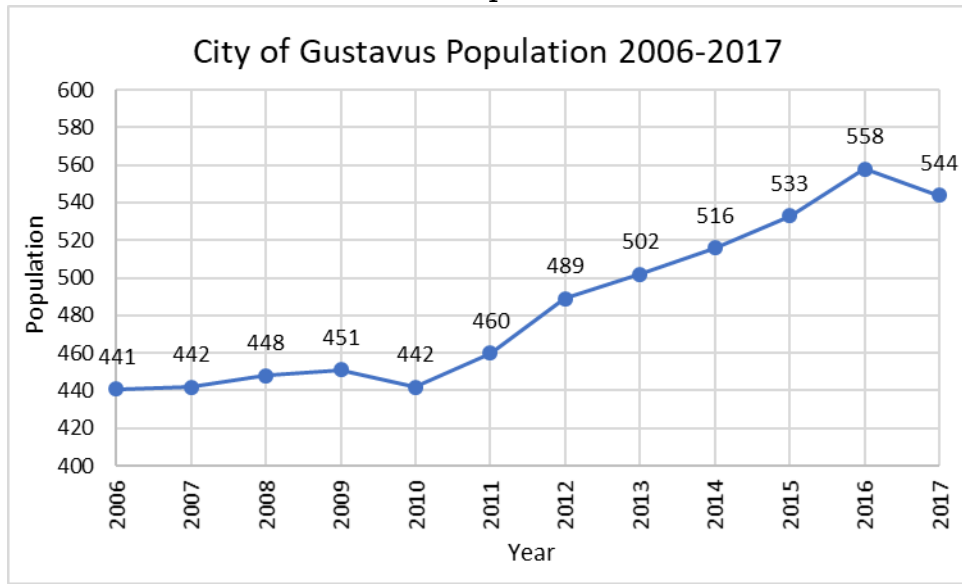
The long-term goals of the fund are 1) to maintain the inflation-adjusted value of the original principal, as added to per section 4.13.030 (b) and (c); and 2) to generate at least a three (3) percent total return after inflation on investments of the fund.

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 CY17-12).

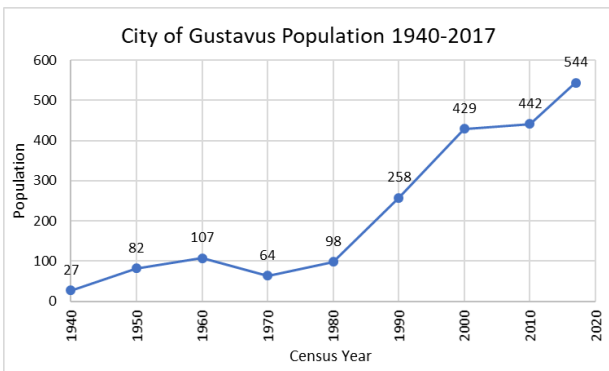
The following table includes the calculations used by the P&P to determine the annual grant cycle fund amount. The 3% of Average amount listed, if it is less than the Excess Earnings Determination, is the amount made available through the Endowment Fund Grant process, along with any unused endowment 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		
				<a href="http://live.laborstats.alaska.gov/cpi/index.cfm">http://live.laborstats.alaska.gov/cpi/index.cfm</a>		
End of Fiscal Year Date	Endowment Fund Market Value	Anchorage CPI for first half of year	Multiplier Value	Inflation-Adjusted Value of Original Principal = Original Value x Multiplier Value	Excess Earnings Determination = Inflation-Adjusted Value - Actual Market Value	
June 30, 2010	\$985,039	194.834	1.177	\$1,133,002.07	(\$147,963.33)	
June 30, 2011	\$1,161,681	200.278	1.209	\$1,164,660.11	(\$2,979.11)	
June 30, 2012	\$1,188,172	205.215	1.239	\$1,193,369.84	(\$5,198.17)	
June 30, 2013	\$1,265,225	210.853	1.273	\$1,226,156.03	\$39,068.52	
June 30, 2014	\$1,391,960	214.777	1.297	\$1,248,974.95	\$142,985.18	
June 30, 2015	\$1,400,090	217.111	1.311	\$1,262,547.66	\$137,541.89	
June 30, 2016	\$1,398,475	216.999	1.310	\$1,261,896.36	\$136,578.16	
June 30, 2017	\$1,429,288	218.616	1.320	\$1,271,299.57	\$157,988.17	
	5-Year Average	3% of Average				
FY10-FY14	\$1,198,415.22	\$35,952.46				
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				

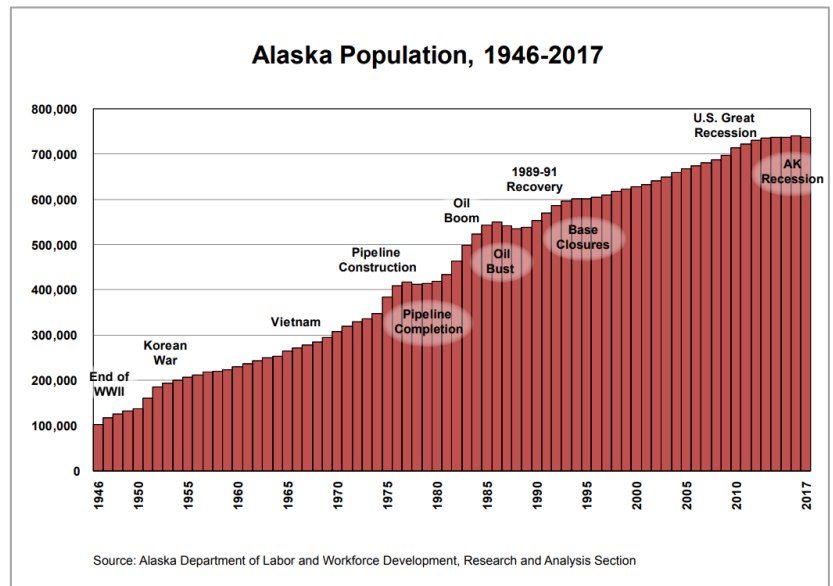
## City of Gustavus and State of Alaska Population Trends



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. 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. 2017 data point is from the same source as explained for the graph above.



Graph copied from the State of Alaska Department of Labor and Workforce Development Research and Analysis Section's website on April 23, 2018 (<http://live.laborstats.alaska.gov/pop/estimates/data/TotalPopGraph.pdf>).



**City of Gustavus**

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Gustavus, Alaska 99826

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City of Gustavus  
General Fund  
Fiscal Year 2019

May 2018

City of Gustavus General Fund FY19 Budget

	Admin	DRC	GVFD	Lands	Library	Marine Fac.	Road Maint.	Other	General Fund
	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	Total
	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
Business License Fees								3,500.00	3,500.00
Donations					1,000.00				1,000.00
<b>DRC Income</b>									
Community Chest Sales		14,000.00							14,000.00
Landfill Fees/Sales		70,880.00							70,880.00
Recyclable Material Sales		4,600.00							4,600.00
<b>Total DRC Income</b>		89,480.00							89,480.00
<b>Federal Revenue</b>									
Payment In Lieu of Taxes								107,000.00	107,000.00
<b>Total Federal Revenue</b>								107,000.00	107,000.00
Fundraising		200.00			500.00				700.00
<b>GVFD Income</b>									
Ambulance Billing			6,500.00						6,500.00
ASP			1,500.00						1,500.00
<b>Total GVFD Income</b>			8,000.00						8,000.00
Interest Income								14,500.00	14,500.00
<b>Lands Income</b>									
Gravel Pit Gravel Sales				8,000.00					8,000.00
<b>Total Lands Income</b>				8,000.00					8,000.00
Lease Income				12,541.42					12,541.42
Library Income					1,500.00				1,500.00
<b>Marine Facilities Income</b>									
Facilities Usage Fees						1,000.00			1,000.00
Commercial Vessel Registration						9,000.00			9,000.00
Private Vessel Registration						4,000.00			4,000.00
Storage Area Fee						2,250.00			2,250.00
<b>Total Marine Facilities Income</b>						16,250.00			16,250.00
<b>Sales Tax Income</b>									
Retail Tax Income								339,000.00	339,000.00
Room Tax Income								65,000.00	65,000.00
Fish Box Tax								15,000.00	15,000.00
Tax Exempt Cards								150.00	150.00
<b>Total Sales Tax Income</b>								419,150.00	419,150.00
<b>State Revenue</b>									
Community Assistance Program								82,577.00	82,577.00
Shared Fisheries Business Tax								1,500.00	1,500.00
<b>Total State Revenue</b>								84,077.00	84,077.00
<b>Total Income</b>	0.00	89,680.00	8,000.00	20,541.42	3,000.00	16,250.00	0.00	628,227.00	765,698.42
<b>Gross Profit</b>	0.00	89,680.00	8,000.00	20,541.42	3,000.00	16,250.00	0.00	628,227.00	765,698.42

	Admin	DRC	GVFD	Lands	Library	Marine Fac.	Road Maint.	Other	General Fund
	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	Total
	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19
<b>Expense</b>									
Administrative Costs	12,000.00	300.00		2,000.00					14,300.00
Advertising	500.00								500.00
Ambulance Subscription Expense			1,000.00						1,000.00
Bank Service Charges	1,200.00	1,000.00	25.00		25.00				2,250.00
Building									
Insurance	445.17	663.08	1,425.83		1,951.84	2,309.71			6,795.63
Maintenance & Repair	3,100.00	1,200.00	500.00		2,000.00				6,800.00
<b>Total Building</b>	<b>3,545.17</b>	<b>1,863.08</b>	<b>1,925.83</b>		<b>3,951.84</b>	<b>2,309.71</b>			<b>13,595.63</b>
Contractual Services									
Managed IT Services								31,000.00	31,000.00
Contractual Services - Other	5,000.00	4,000.00	10,000.00		2,000.00	3,500.00			24,500.00
<b>Total Contractual Services</b>	<b>5,000.00</b>	<b>4,000.00</b>	<b>10,000.00</b>		<b>2,000.00</b>	<b>3,500.00</b>		<b>31,000.00</b>	<b>55,500.00</b>
Dues/Fees	2,000.00	700.00	250.00		4,000.00				6,950.00
Economic Development Services									
GVA								20,000.00	20,000.00
<b>Total Economic Development Services</b>								<b>20,000.00</b>	<b>20,000.00</b>
Election Expense	250.00								250.00
Equipment									
Equipment Fuel		1,170.00							1,170.00
Equipment Purchase	2,500.00	4,100.00	2,000.00		500.00	100.00			9,200.00
Insurance		226.00							226.00
Maintenance & Repair		3,100.00							3,100.00
<b>Total Equipment</b>	<b>2,500.00</b>	<b>8,596.00</b>	<b>2,000.00</b>		<b>500.00</b>	<b>100.00</b>			<b>13,696.00</b>
Freight/Shipping	600.00	17,550.00	250.00		450.00	200.00			19,050.00
Fundraising Expenses		250.00			350.00				600.00
General Liability	5,001.38								5,001.38
Holiday gift	3,000.00								3,000.00
Library Materials									
Non-Fiction Add/Replacement					600.00				600.00
<b>Total Library Materials</b>					<b>600.00</b>				<b>600.00</b>
Marine Facilities									
Insurance						1,625.46			1,625.46
Maintenance & Repairs						3,000.00			3,000.00
<b>Total Marine Facilities</b>						<b>4,625.46</b>			<b>4,625.46</b>
Occupational Health			500.00						500.00
Payroll Expenses									
Wages	124,984.60	81,173.92	63,276.41		53,978.00	16,760.00			340,172.93
Payroll Taxes	11,775.55	7,559.86	5,856.55		5,193.76	1,449.74			31,835.46
Health Insurance (company paid)	15,159.96	0.00	7,579.98		7,579.98				30,319.92
Health Insurance Stipend	2,400.00	2,400.00	0.00		2,400.00				7,200.00
457(b) Employer Contribution	8,748.92	3,823.25	4,429.35		3,665.48				20,667.00
Workers Comp Insurance	378.58	2,418.13	4,285.37		163.50	527.16			7,772.74
Payroll Expenses - Other	180.00								180.00
<b>Total Payroll Expenses</b>	<b>163,627.61</b>	<b>97,375.16</b>	<b>85,427.66</b>		<b>72,980.72</b>	<b>18,736.90</b>			<b>438,148.05</b>
Professional Services	20,000.00								20,000.00
Public Relations	500.00								500.00
Repair & Replacement Fund	1,000.00	3,350.26	4,235.23		4,028.00	7,482.27			20,095.76
Road Maintenance							85,000.00		85,000.00
Social Services									
GCEP dba The Rookery								12,964.00	12,964.00
<b>Total Social Services</b>								<b>12,964.00</b>	<b>12,964.00</b>
Supplies									
Summer Reading					500.00				500.00
Supplies - Other	3,000.00	3,900.00	7,500.00		2,100.00	1,500.00			18,000.00
<b>Total Supplies</b>	<b>3,000.00</b>	<b>3,900.00</b>	<b>7,500.00</b>		<b>2,600.00</b>	<b>1,500.00</b>			<b>18,500.00</b>
Telecommunications	6,500.00	1,700.00	7,300.00		5,000.00				20,500.00
Training	4,000.00	1,100.00	15,000.00		1,000.00				21,100.00
Travel	6,500.00	2,350.00	10,000.00		1,000.00				19,850.00
Utilities									
Electricity	2,000.00	1,900.00	2,000.00		3,400.00				9,300.00
Fuel Oil	900.00	1,000.00	1,500.00		4,500.00				7,900.00
<b>Total Utilities</b>	<b>2,900.00</b>	<b>2,900.00</b>	<b>3,500.00</b>		<b>7,900.00</b>				<b>17,200.00</b>

	Admin	DRC	GVFD	Lands	Library	Marine Fac.	Road Maint.	Other	General Fund
	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	Total
	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19	Jul '18 - Jun 19
<b>Vehicle</b>									
Fuel			1,000.00						1,000.00
Insurance			3,736.95						3,736.95
Maintenance & Repair			4,000.00						4,000.00
Mileage Reimbursement	100.00	200.00	200.00			100.00	100.00		700.00
<b>Total Vehicle</b>	<b>100.00</b>	<b>200.00</b>	<b>8,936.95</b>			<b>100.00</b>	<b>100.00</b>		<b>9,436.95</b>
<b>Total Expense</b>	<b>243,724.16</b>	<b>147,134.50</b>	<b>157,850.67</b>	<b>2,000.00</b>	<b>106,385.56</b>	<b>38,554.34</b>	<b>85,100.00</b>	<b>63,964.00</b>	<b>844,713.23</b>
<b>Net Ordinary Income</b>	<b>-243,724.16</b>	<b>-57,454.50</b>	<b>-149,850.67</b>	<b>18,541.42</b>	<b>-103,385.56</b>	<b>-22,304.34</b>	<b>-85,100.00</b>	<b>564,263.00</b>	<b>-79,014.81</b>
<b>Other Income/Expense</b>									
<b>Other Income</b>									
Encumbered Funds for Road Maintenance							85,100.00	0.00	85,100.00
<b>Total Other Income</b>							<b>85,100.00</b>	<b>0.00</b>	<b>85,100.00</b>
<b>Net Other Income</b>							<b>85,100.00</b>	<b>0.00</b>	<b>85,100.00</b>
<b>Net Income</b>	<b>-243,724.16</b>	<b>-57,454.50</b>	<b>-149,850.67</b>	<b>18,541.42</b>	<b>-103,385.56</b>	<b>-22,304.34</b>	<b>0.00</b>	<b>564,263.00</b>	<b>6,085.19</b>



## Administration Department:

The volunteer Mayor is 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 Mayor generates the annual operating and capital improvement budgets in conjunction with the City Treasurer.

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, state, and federal elections and coordinates volunteers working at City Hall. The clerk is a parliamentarian, administers the city records retention schedule, and conducts daily business transactions with the public. 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 and department leads. The treasurer is a notary public.

The City Administrator position description is being finalized at the time of this writing and has been incorporated into the organizational chart included in this document.

## Personnel:

Volunteer Mayor  
Six Volunteer City Council Members  
City Clerk (0.75 FTE)  
City Treasurer (0.875 FTE)  
3-5 other regular City Hall volunteers for projects

## Mission:

To serve and collect.

## FY17 Statistics:

- Issued 152 business permits.

## FY18 Accomplishments:

- New City Clerk and City Treasurer hired and up-to-speed after six-week gap in City Hall employee staffing in July and August. City Clerk is attending training and taking classes toward becoming a Certified Municipal Clerk. Training also was attended by the treasurer, mayor, and two council members.
- Hundreds of volunteer hours at City Hall: staffing the front desk and keeping the doors open in July and August; documenting and destroying 20+ boxes of old records, per the records retention policy; and helping with specific projects.
- Initial creation of Capital Improvement Plan document and budget narrative (this document).
- RFP for and selection of contractor for city-wide Managed IT Services.

- Offering a group health plan for eligible employees.

**FY19 Goals:**

- City Administrator position created and filled.
- City Clerk continuing work toward becoming a Certified Municipal Clerk.
- Standard operating procedures created for clerk and treasurer positions.

**FY15-FY19 General Fund: Administration Expenditures**

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19
<b>Administrative Costs</b>	46,046.26	22,792.52	1,763.05	28,000.00	12,000.00
<b>Advertising</b>	100.00	414.72	0.00	500.00	500.00
<b>Bad Debt</b>	0.00	0.00	0.00	0.00	0.00
<b>Bank Service Charges</b>	801.60	1,301.62	1,572.55	1,500.00	1,200.00
<b>Building</b>	300.24	2,554.22	286.68	3,500.00	3,545.17
<b>Capital Projects Funding</b>	0.00	250,132.30	0.00	0.00	0.00
<b>City Subsidy Expense</b>	0.00	0.00	0.00	0.00	0.00
<b>Contractual Services</b>	7,262.61	6,512.65	22,975.33	7,500.00	5,000.00
<b>Dues/Fees</b>	1,857.73	1,698.20	1,345.00	2,000.00	2,000.00
<b>Election Expense</b>	385.96	129.96	111.16	500.00	250.00
<b>Equipment</b>	6,919.97	3,793.42	613.85	5,000.00	2,500.00
<b>Freight/Shipping</b>	621.50	197.55	362.02	600.00	600.00
<b>General Liability</b>	793.60	-2,578.60	1,865.68	4,000.00	5,001.38
<b>Holiday gift</b>	0.00	0.00	2,285.70	2,500.00	3,000.00
<b>Marine Facilities</b>	2,256.95	17.00	0.00	7,500.00	0.00
<b>Other Expense</b>	9,909.08	0.00	0.00	0.00	0.00
<b>Payroll Expenses</b>	121,379.25	113,530.50	133,306.30	155,000.00	163,627.61
<b>Postage &amp; Shipping</b>	864.02	482.82	0.00	0.00	0.00
<b>Professional Services</b>	17,465.46	7,126.78	16,078.81	35,000.00	20,000.00
<b>Public Relations</b>	0.00	1,586.74	575.00	2,000.00	500.00
<b>Public Sanitation</b>	0.00	0.00	0.00	0.00	0.00
<b>Repair &amp; Replacement Annual Contribution</b>	0.00	0.00	0.00	0.00	1,000.00
<b>Supplies</b>	6,498.71	4,392.99	4,240.87	7,000.00	3,000.00
<b>Telecommunications</b>	5,800.94	4,611.59	8,204.74	6,500.00	6,500.00
<b>Training</b>	6,379.67	2,871.95	894.00	3,500.00	4,000.00
<b>Travel</b>	3,476.59	6,656.71	410.00	5,000.00	6,500.00
<b>Utilities</b>	1,470.02	3,054.86	2,232.82	3,000.00	2,900.00
<b>Vehicle</b>	45.90	352.95	0.00	100.00	100.00
<b>Total Expense</b>	<b>240,636.06</b>	<b>431,633.45</b>	<b>199,123.56</b>	<b>280,200.00</b>	<b>243,724.16</b>

## 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, 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.

The DRC temporary labor pool employees assist in the day-to-day operations of the DRC, including receiving and processing solid waste and recyclables from customers, collecting customer payments, and performing equipment and building maintenance.

## Personnel:

Manager/Operator (1 FTE)

Up to five Temporary Labor Pool Employees (0.625 FTE)

DRC - Occasional volunteers

Community Chest – three to five active volunteers and approximately a dozen 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 and environmentally responsible manner.

## FY17 Statistics:

- 62% of waste was diverted from landfilling
- 4,921 Customer transactions
- 955 hours volunteer labor and revenue of \$14,457 from the Community Chest

## FY18 Accomplishments:

- Open three days a week (Tuesday, Thursday, Saturday) year-round.
- Two Operators on all Saturdays.
- First community-wide Household Hazardous Waste collection event will occur May 13-14.
- Completion of the Solid Waste Management Plan revision.

## FY19 Goals:

- Replacement of primary Point-of-Sale scale
- Installation of back-up camera in A770 Loader
- 40-hour training in Composting Operations
- Restructuring the food waste composting operation for greater efficiency and material throughput
- Beginning planning for a new Point of Sale system for the DRC to include an integrated and secure billing system for the City Treasurer

FY15-FY19 General Fund: Disposal & Recycling Center Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19
Administrative Costs	25.00	0.00	285.51	300.00	300.00
Bank Service Charges	776.41	1,024.20	1,220.91	1,130.00	1,000.00
Building	592.64	954.94	1,005.08	1,830.00	1,863.08
Contractual Services	150.00	2,480.50	722.75	4,000.00	4,000.00
Dues/Fees	994.00	362.00	552.00	700.00	700.00
Equipment	3,467.54	4,577.10	6,019.11	4,270.00	8,596.00
Freight/Shipping	13,343.24	15,069.42	14,005.46	17,260.00	17,550.00
Fundraising Expenses	500.00	0.00	0.00	250.00	250.00
Payroll Expenses	68,885.11	71,314.34	82,997.60	91,500.00	97,375.16
Postage & Shipping	20.00	289.60	0.00	0.00	0.00
Repair & Replacement Annual Contribution	0.00	0.00	0.00	0.00	3,350.26
Supplies	3,498.89	2,971.21	3,495.84	3,900.00	3,900.00
Telecommunications	1,410.05	1,494.13	1,751.74	1,710.00	1,700.00
Training	1,350.00	100.00	130.00	1,100.00	1,100.00
Travel	1,200.00	92.32	953.93	2,350.00	2,350.00
Utilities	2,246.87	2,271.08	1,992.19	2,540.00	2,900.00
Vehicle	51.34	45.14	124.20	150.00	200.00
<b>Total Expense</b>	<b>98,511.09</b>	<b>103,045.98</b>	<b>115,256.32</b>	<b>132,990.00</b>	<b>147,134.50</b>

## Gustavus Public Library:

The Gustavus Public Library provides to the public a wide selection of nonfiction, fiction, children's, and young adult books. The library's collection highlights what the public has requested to see in their library along with the most recent books released. The library also has audio books, magazines, videos, and computers for internet access. The collection is available for check out by members of the public who have been issued a library card. The library offers diverse presentations, a summer reading program, and is the library for the adjacent Gustavus School. The library is open Monday through Saturday with limited evening hours. The library has a strong volunteer presence and an advisory board.

The Administrative Librarian 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 librarian assists the Public Relations Librarian with training and coordinating 12-plus volunteers. The administrative librarian generates the annual departmental operating budget in conjunction with the City Treasurer. The librarian also performs the duties listed below for the volunteer desk sitters.

The Public Relations (PR) Librarian oversees operations, services, and creation and maintenance of the daily programs that get patrons in the door. The Public Relations Librarian focuses on developing these programs for diverse age groups. The PR Librarian is responsible for training and supervising volunteers and writing news articles and monthly newsletters. This librarian collaborates with the Administrative Librarian on matters of general library operations and administration and cooperates with other organizations, such as the Gustavus School, to develop library programs that contribute to the needs of the community.

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 providing assistance to patrons as they are able.

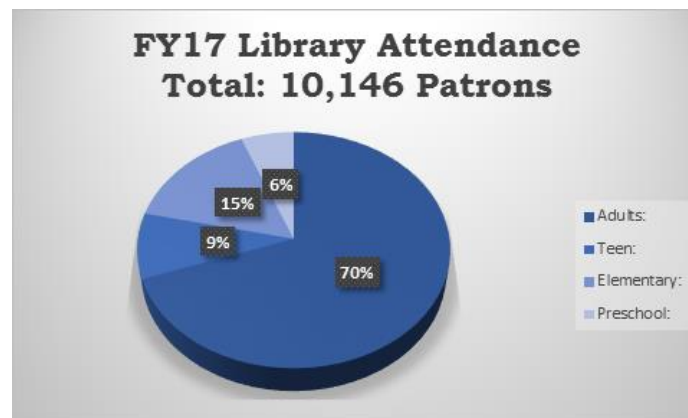
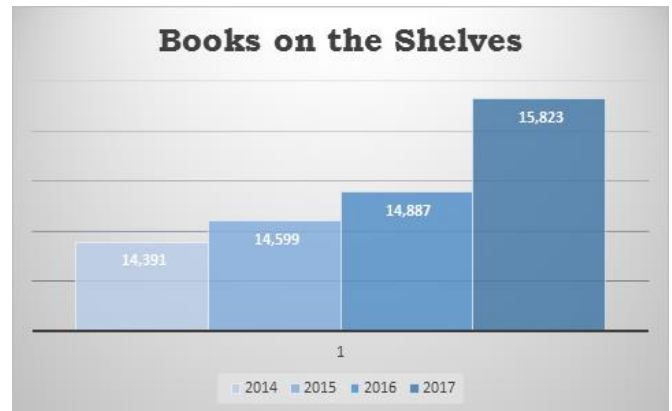
## Personnel:

Administrative Librarian (0.5 FTE)  
Public Relations Librarian (0.5 FTE)  
12+ Volunteers

## Mission:

The mission of the Gustavus Public Library is to meet the ever-changing needs of our citizens for information, inspiration, and recreation; to support and provide educational and social programs and activities that enrich personal lives while helping build a diverse and enlightened community; and to help preserve and celebrate our local history and traditions while embracing the future.

## FY17 Statistics:



## FY 18 Accomplishments:

- Wished PR Librarian Kate Boesser a happy retirement and hired a new PR Librarian, Jen Gardner.
- Purchased a backlog of new equipment for the library, including a multi-function printer, desktop scanner, computer for desk sitter, projector and speakers, and two laptops.
- Roof repair and replacement to be completed by July 31 through RFQ FY18-03LIB. Built new shelves for the Young Adult section.
- Refreshed the materials in the non-fiction section 600 Cooking and Food.
- Developed internship opportunities for summer reading program assistant staffing.
- FY18 to date, hosted 210 programs for children and adults.

## FY19 Goals:

- Expanding programming for teens and adults, including reviving the book club.
- Refreshing materials in the non-fiction section 500 Science and Technology (adult and juvenile).
- Working towards an expansion to include an Alaska Room/Quiet Study Room.
- Bringing the outdated database of library statistics up to date to ensure it is being as useful as possible.

FY15-FY19 General Fund: Gustavus Public Library Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19
Administrative Costs	50.00	0.00	0.00	0.00	0.00
Bank Service Charges	0.00	0.00	0.00	0.00	25.00
Building	1,621.98	1,546.90	2,520.35	3,672.00	3,951.84
Contractual Services	2,748.00	2,748.00	1,925.00	2,000.00	2,000.00
Dues/Fees	3,417.00	3,386.68	3,324.80	4,540.00	4,000.00
Equipment	51.79	155.70	459.56	375.00	500.00
Freight/Shipping	11.00	0.00	513.56	100.00	450.00
Fundraising Expenses	66.75	111.25	252.00	350.00	350.00
Library Materials	125.00	0.00	266.73	300.00	600.00
Payroll Expenses	40,503.37	38,566.22	46,491.36	50,000.00	72,980.72
Postage & Shipping	460.88	247.76	0.00	0.00	0.00
Repair & Replacement Annual Contribution	0.00	0.00	0.00	0.00	4,028.00
Supplies	1,399.38	1,490.86	1,369.82	1,600.00	2,100.00
Supplies - Summer Reading	0.00	55.76	0.00	0.00	500.00
Telecommunications	3,390.81	3,394.87	3,994.26	5,000.00	5,000.00
Training	10.39	0.00	148.50	1,000.00	1,000.00
Travel	0.00	0.00	637.45	1,000.00	1,000.00
Utilities	5,155.50	4,223.48	4,357.71	7,780.00	7,900.00
<b>Total Expense</b>	<b>59,011.85</b>	<b>55,927.48</b>	<b>66,261.10</b>	<b>77,717.00</b>	<b>106,385.56</b>

## 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 and various firefighting apparatus with equipment to tackle most emergencies.

GVFD is composed of a full-time Fire Chief and a cadre of volunteers from a variety of skill backgrounds. Gustavus Volunteer Fire Department Association is non-profit social organization that was formed in 2016 to coordinate volunteer fundraisers and to help support the GVFD volunteers. The GVFD volunteers are organized into three categories: Dispatchers, EMS, and Fire.

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, 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. The fire chief also performs the duties listed above for the GVFD volunteers.

## Personnel:

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

## Mission:

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

## Calendar Year 2017 Statistics:

- 45 EMS calls and 5 Fire calls

## FY18 Accomplishments:

- Purchase of Fire Engine #1
- Disposal of Fire Engine #34

## FY19 Goals:

- Create a wildland firefighting team
- Create a local emergency planning group
- Recruit and retain volunteers
- Bring in the best training possible for the volunteers



FY15-FY19 General Fund: Gustavus Volunteer Fire Department Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19
Administrative Costs	222.45	0.00	0.00	100.00	0.00
Ambulance Subscription Expense	281.88	15.94	0.00	2,000.00	1,000.00
Bank Service Charges	0.00	0.00	0.00	0.00	25.00
Building	1,240.81	1,142.16	1,577.45	2,200.00	1,925.83
Cash Short/Over	0.00	0.00	489.59	0.00	0.00
Contractual Services	12,000.00	2,543.89	10,961.24	10,000.00	10,000.00
Dues/Fees	0.00	175.00	99.00	500.00	250.00
Equipment	23,117.42	4,611.38	2,581.70	2,000.00	2,000.00
Freight/Shipping	108.19	354.55	600.35	500.00	250.00
Fundraising Expenses	1,515.20	1,577.39	1,620.71	1,500.00	0.00
Occupational Health	0.00	0.00	0.00	500.00	500.00
Payroll Expenses	20,565.40	7,209.64	73,307.50	90,000.00	85,427.66
Per Diem	0.00	28.39	0.00	0.00	0.00
Postage & Shipping	216.49	632.18	0.00	0.00	0.00
Professional Services	168.00	0.00	0.00	0.00	0.00
Relocation	0.00	0.00	913.70	0.00	0.00
Repair & Replacement Annual Contribution	0.00	0.00	0.00	0.00	4,235.23
Supplies	3,004.42	2,603.01	5,607.17	7,500.00	7,500.00
Telecommunications	3,601.72	3,264.41	4,124.37	5,000.00	7,300.00
Training	2,596.48	2,015.15	3,221.96	15,000.00	15,000.00
Travel	4,516.78	9,612.12	3,829.79	10,000.00	10,000.00
Utilities	3,362.22	5,026.76	4,076.07	3,000.00	3,500.00
Vehicle	4,436.61	4,119.19	2,789.04	8,300.00	8,936.95
<b>Total Expense</b>	<b>80,954.07</b>	<b>44,931.16</b>	<b>115,799.64</b>	<b>158,100.00</b>	<b>157,850.67</b>

## Marine Facilities Department:

The City of Gustavus oversees and maintains the float on the Gustavus public dock, the small boat harbor on the Salmon River, and the boat launch and small adjacent float in the small boat harbor. The public dock float is used extensively during the summer months by the local charter fishing fleet, a local whale-watching vessel, commercial fishing boats, and private citizens' personal vessels. The small boat harbor is tidally-influenced and offers a boat launch also used by landing craft deliveries, a barge landing area, long-term storage areas for monthly or yearly lease, short-term parking, and a selection of privately owned small floats in various stages of usability/disrepair. Waterless restrooms were constructed at the beach in 2014 and at the Salmon River Park in 2016.

The City of Gustavus has established fees for commercial vessel annual registration (\$300), private vessel annual registration (\$50), long-term storage lease (\$20/month or \$150/year), and transient moorage/daily use fee for unregistered vessels (fee varies based on vessel size).

The Marine Facilities Coordinator (MFC) monitors the dock float and harbor six days per week in the summer months with additional intermittent duties on the shoulder seasons. The MFC collects transient moorage fees, encourages vessel user to obtain vessel registration stickers and follow City of Gustavus policies, assists with fall storage and spring installment of the public dock float, and cleans up trash at the dock, adjacent beach, and boat harbor. The MFC collects the trash from the receptacles located near the waterless restrooms at the dock and cleans both waterless restrooms, at the beach and at Salmon River Park.

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

## Personnel:

Marine Facilities Coordinator/Harbormaster (0.3-0.5 FTE)

## Mission:

- 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.

FY17 Statistics:

- Registered 32 commercial vessels, 94 private vessels, and 1 kayak.

FY18 Accomplishments:

- MFC position description change was adopted 3/12/18 to allow for shoulder season employment for Marine Facilities and other departmental work.
- Minor float repairs in spring 2018.

FY19 Goals:

- Salmon River Harbor clean-up and installation of information kiosk, per Capital Improvement Plan
- State of Alaska DOT/PF repair and reinstallation of damaged steel mooring float that is currently anchored off the north end of Pleasant Island. Expected completion Spring 2019.

FY15-FY19 General Fund: Marine Facilities Expenditures

	Actual	Actual	Actual	Budget	Budget
	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19
<b>Expense</b>					
Building	0.00	0.00	0.00	0.00	2,309.71
Contractual Services	0.00	0.00	3,550.00	5,000.00	3,500.00
Dues/Fees	69.98	0.00	0.00	0.00	0.00
Encumbered Funds transfer	12,000.00	0.00	0.00	0.00	0.00
Equipment	76.86	0.00	0.00	100.00	100.00
Freight/Shipping	0.00	14.02	59.44	200.00	200.00
Marine Facilities	1,583.36	8,437.97	4,796.04	4,500.00	4,625.46
Payroll Expenses	7,287.16	14,202.31	11,863.40	14,500.00	18,736.90
Postage & Shipping	15.00	0.00	0.00	0.00	0.00
Repair & Replacement Annual Contribution	0.00	0.00	0.00	0.00	7,482.27
Supplies	1,713.41	1,002.76	1,262.85	1,500.00	1,500.00
Vehicle	192.19	143.13	0.00	0.00	100.00
<b>Total Expense</b>	<b>22,937.96</b>	<b>23,800.19</b>	<b>21,531.73</b>	<b>25,800.00</b>	<b>38,554.34</b>

Roads Department:

The City of Gustavus provides road maintenance and snow plowing services for 22 miles of dirt/gravel roads within the city limits through annual contracts to local businesses. The City Council Roads liaison is 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 council liaison.

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 have dwindled to almost nothing in recent years. The City of Gustavus continues to spend encumbered funds in reserve from past years' NFR towards road maintenance. When these funds are used up, this department will need to be fully funded within the operating budget or by using other reserve funds.

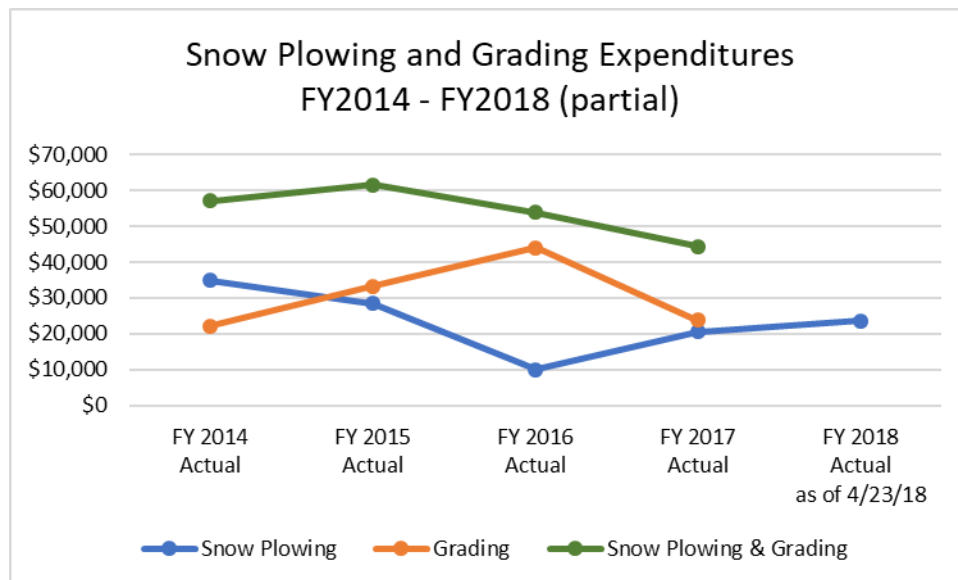
Personnel:

Volunteer City Council Member

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 FY18-to-date:



FY18 Accomplishments:

- Rink Creek bridge construction
- Good River bridge repairs – end of FY18 or beginning of FY19

**FY19 Goals:**

- Repair of Rink Creek bridge
- Fairweather Drive ditching
- Wilson Road Drainage Improvement, per Capital Improvement Plan

**FY15-FY19 General Fund: Roads Expenditures**

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
		<b>Jul '14 - Jun 15</b>	<b>Jul '15 - Jun 16</b>	<b>Jul '16 - Jun 17</b>	<b>Jul '17 - Jun 18</b>	<b>Jul '18 - Jun 19</b>
<b>Expense</b>						
	<b>Contractual Services</b>	350.00	2,200.00	0.00	0.00	0.00
	<b>Equipment</b>	66.12	0.00	0.00	100.00	0.00
	<b>Freight/Shipping</b>	115.60	0.00	0.00	100.00	0.00
	<b>Road Maintenance</b>					
	<b>Snow Plowing</b>	28,403.20	9,900.95	20,526.60		
	<b>Grading</b>	33,241.00	44,050.50	23,800.00		
	<b>Hauling Pit Run Material</b>	16,789.00	15,260.00	23,418.00		
	<b>Brushing</b>	1,825.00	0.00	2,365.00		
	<b>Other</b>	753.40	200.00	3,000.00	90,000.00	85,000.00
	<b>Total Road Maintenance</b>	81,011.60	69,411.45	73,109.60	90,000.00	85,000.00
	<b>Vehicle:Mileage</b>	0.00	0.00	0.00	0.00	100.00
<b>Total Expense</b>		81,543.32	71,611.45	73,109.60	90,200.00	85,100.00

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 and preschool free 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.

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. A pit mining lease is in its fifth and final year this year, with the final annual payment of \$750 received in Feb. 2018.

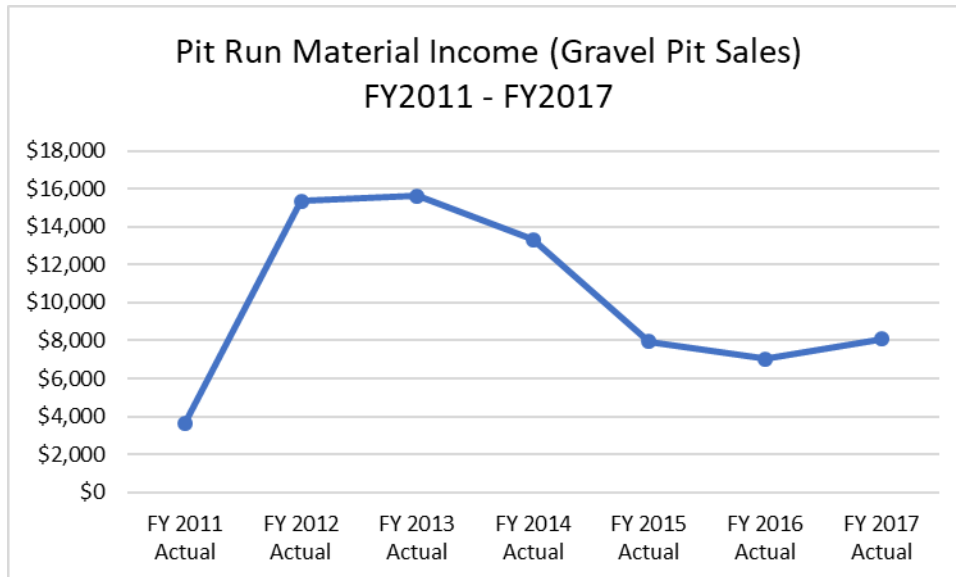
Various City Council members are responsible for the project scoping and management for capital improvement projects and long-term planning for the Lands Department. The treasurer is responsible for the advertisement, execution, and administration of City contracts and for collection of gravel pit and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

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

Personnel:

None

Statistics through FY17:



FY18 Accomplishments:

FY19 Goals:

LIDAR (Light Detection and Ranging) mapping, per Capital Improvement Plan

FY15-FY19 General Fund: Lands Expenditures

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
		<b>Jul '14 - Jun 15</b>	<b>Jul '15 - Jun 16</b>	<b>Jul '16 - Jun 17</b>	<b>Jul '17 - Jun 18</b>	<b>Jul '18 - Jun 19</b>
<b>Expense</b>						
	<b>Administrative Costs</b>	0.00	0.00	0.00	5,000.00	2,000.00
	<b>Capital Expense</b>	8,032.50	0.00	0.00	0.00	0.00
	<b>Contractual Services</b>	11,350.00	3,200.00	0.00	1,000.00	0.00
	<b>Marine Facilities</b>	0.00	0.00	0.00	0.00	0.00
	<b>Professional Services</b>	0.00	0.00	0.00	10,000.00	0.00
	<b>Total Expense</b>	19,382.50	3,200.00	0.00	16,000.00	2,000.00