

**CITY OF GUSTAVUS, ALASKA  
ORDINANCE FY19-23NCO**

**AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE ESTABLISHMENT  
AND ADOPTION OF THE BUDGET FOR FISCAL YEAR 2020**

**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, 2019 through June 30, 2020 and is made a matter of public record.
- Section 3.** Effective Date. This ordinance becomes effective upon its adoption by the City Council.

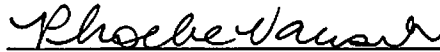
**DATE INTRODUCED:** *April 8, 2019*

**DATE OF PUBLIC HEARING:** *June 10, 2019*

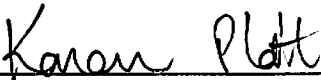
**PASSED** and **APPROVED** by the Gustavus City Council this 10th day of June, 2019.



Cal Casipit, 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 2020

FY19-23NCO Attachment

Approved by the Gustavus City Council June 10, 2019

## FY 2020 City of Gustavus Operating Budget

This document contains the City of Gustavus operating budget for fiscal year 2020 (FY20: July 1, 2019 through June 30, 2020). 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 FY20 was budgeted based on FY19 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 and closure of a grocery market at the end of 2018. The FY20 budget also incorporates an anticipation of increased sales tax revenue from internet sales. Online sales tax has been collected by companies beginning January 1, 2019. The State of Alaska and the Alaska Municipal League are currently working out the mechanism for transferring these monies to the respective municipalities. This is a nationwide issue that is still in development at the time of this writing.

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).

#### 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 FY20 was budgeted based on FY19 receipts to date and incorporating anticipated lower revenue due to the continued closure of a business. It will be interesting to see if final FY19 room tax revenue holds steady with guests using other available lodging.

#### 3. Fish Box Tax

The fish box tax revenue has slightly decreased over the past two 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 projected for FY20 has been budgeted similar to FY19 receipts-to-date.

Beginning in the summer of 2019, fish box stickers will not be year specific. This transition was to reduce the waste of having surplus stickers on hand at the end of each 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.

#### 4. 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 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 FY20 has been budgeted slightly higher than FY19.

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 (ASP) 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 the same as FY19. 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 (but not necessarily collected) due to the accrual method.

**Gravel pit** material sales have slowly increased over the past four fiscal years. The FY20 budgeted revenue is more than double the FY19 budget due to an increase in the price of pit run material from \$2.00/cubic yard to \$4.00/cubic yard, effective February 12, 2019. Budgeted lease income remains unchanged with ongoing negotiation of a pit mining lease renewal.

**Business license** fees collected have remained steady over the past five fiscal years. As a result, the FY20 budgeted revenue has been slightly increased as compared to FY19.

**Marine Facility** fees have been tracked in various ways over the years, making trends difficult to discern. Private vessel registration and commercial vessel registration remain steady. The marine facilities income budget is slightly lower than FY19 due to fewer long-term storage users.

The **Gustavus Public Library** budgeted revenue has been adjusted downward to more accurately reflect anticipated donations, fundraising revenue, and other income for FY20.

## 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 FY20 on February 15, 2019, with the Consolidated Appropriations Act, 2019 (P.L. 116-6). The FY20 city budget is slightly lower than the FY19 actual amount received due to uncertainties at the national level. The FY20 PILT application was mailed 3/30/19, and the FY20 PILT revenue amount is still unknown at the time of this writing.

### ii. National Forest Receipts (NFR)

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. The road maintenance budget for FY20 will continue to be funded through this encumbered fund savings unless NFR funds are disbursed again. Given the unpredictability, the budget line for this revenue source is set at zero for FY20 as was done in FY19. The FY19 application was submitted 7/27/18, and FY19 NFR funds of \$42,673.33 were received 4/25/19.

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.

## 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 FY20 funding is \$82,598.89 as of 1/14/19.

### ii. Shared Fisheries Business Tax

The Shared Fisheries Business Tax is variable. The FY20 budgeted revenue remains the same as FY19. The FY19 application was supported by Resolution CY18-32, adopted 12/10/18, with FY19 funds announced as \$1555.36 in March 2019 and distributed later that month.

### iii. Liquor Share Tax

On 4/1/19, the City of Gustavus received its first Liquor Share Tax distribution. State of Alaska Statute 04.11.610, Refund to Municipalities, states:

(a) Biennial license fees, excluding annual wholesale fees and biennial wholesale license fees, collected within a municipality shall be refunded semi-annually to the municipality.

(b) If the officers of a municipality fail to actively enforce local ordinances, laws of the United States and the state, and the regulations relating to the manufacture and sale of alcoholic beverages in the state, the commissioner of commerce, community, and economic development may deny the refund provided for under (a) of this section until the board finds the enforcement of the ordinances, laws, and regulations is resumed.

In the past, directors of the State of Alaska Alcohol & Marijuana Control Office have interpreted (b) to mean that only municipalities with law enforcement agencies would be provided with this refund. The current state administration interprets "officers of a municipality" broadly to include elected officials or city administrators and has started providing refunds to municipalities in which licenses exist. Retroactive refunds will not be issued.

## 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). In FY19, it was decided 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 Alaska. The FY19 budget included 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.

For FY20, the decision to include the AMLIP interest has been reversed, as these funds are not available for use by the general operating budget except by specific action by the City Council. The FY19 budget will be amended to remove the AMLIP interest, and the FY20 budget simply includes the interest received on the checking account at First National Bank Alaska. The First Investment account was closed in FY19.

## 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.

## 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. In the FY20 budget, prior-year funds are included up to the amount necessary to balance the current budget. At the end of FY19, if the surplus funds are less than what is included in this budget, the City Council can choose to reduce expenses or fund the difference from a reserve fund. At the end of FY19, if the surplus funds are more than needed for the FY20 budget, the City Council can choose to transfer the additional funds to one of the AMLIP accounts or can use the funds to offset other assumptions in the budget, should it be necessary (e.g. Community Assistance Program funds or retail tax revenue from internet sales).

## B. Expenditures

### 1. Payroll

In FY20, expanded hours were budgeted for the Marine Facilities Coordinator due to a likely increased workload for the fall of 2019 with Salmon River Harbor improvements. This position also became a Regular position (permanent) with full benefits after the probationary period. With the City Treasurer reducing hours in FY19, the City Administrator increased hours. This department remains at 2.2 FTE (full-time equivalent) between the three positions there.

### 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 2/11/19, Resolution CY19-04 adopted a 3.0% increase for all regular position employees effective July 1, 2019.

### 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 2019 plan Silver 2500 with the lowest deductible of \$2500 costs the city \$593.50/month for the employee only for the policy year 6/1/19-5/31/20. 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, which is an extra \$212/month. The latest benefits policy and procedure was adopted November 19, 2018 (Resolution CY18-29). Per this P&P, as a new hire in a regular position, the Marine Facilities Coordinator position will come in at the 80% company/20% employee contribution ratio for the monthly insurance premium.

### 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. The addition of a new Regular employee further increases this budget line-item for FY20.

## 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 equipment purchases were made in FY19 to get the city caught up, through the Administrative Department's equipment purchase budget line-item. FY20's budget remains the same, with less initial visits and work-up being performed but more equipment online, resulting in slightly higher monthly maintenance fees.

## 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 was 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 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)]. FY20 budget is increased due to the purchase of ten Air-Pak self-contained breathing equipment sets, along with increased property appraisals for the Gustavus Public Library, the firehall, and the bulk fuel facility.

## 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 were conducted January 2019 by the same accounting firm that has completed the city's audits in the past. The City Council may want to consider budgeting for a full audit in FY21 after the completion of FY20, as that will mark five years since the last audit.

## 10. Insurance Premium Increases:

The city's insurance costs increased over the course of FY19 due to the higher calculated appraisals of the Gustavus Public Library, the firehall, and the bulk fuel facility.

## 11. 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 work in the Salmon River Boat Harbor. This line-item has increased for FY20.

#### 12. Contractual Services

The FY20 budget includes \$16,600 for a Household Hazardous Waste event in spring 2020. It also includes \$3120 for cleaning services at the Gustavus Public Library and \$15,000 for a land survey of the gravel pit parcel. Ambulance Billing Expense has also been moved under this category instead of being a separate line-item.

#### 13. Professional Services

The FY20 budget increases the line-item for Professional Services (city attorney) due to a planned revision of multiple ordinances, requiring city attorney review, along with the ongoing issues of the electrical intertie, PFAS (per- and polyfluoroalkyl substances) water contamination in the community, and possible borough formation in Icy Strait.

#### 14. Equipment

The FY20 budget includes \$6,000 for a new point-of-sale system at the Disposal and Recycling Center, including equipment and software, that will integrate with the City Treasurer's bookkeeping at City Hall. The budget also includes \$10,000 under the Administrative Department's equipment purchase budget line-item that is earmarked for an information technology (IT) refresh schedule for library computers and council member laptops.

### 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 2021

#### 1. Road Maintenance Budget

Continued uncertainty with National Forest Receipts (NFR) funding means the City Council must continue to plan to use encumbered funds for Road Maintenance, until that AMLIP account is depleted. 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 FY21, 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

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 2019 may provide more insight into this.

### 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.

### F. Discussion of Possible New Revenues

None at this time beyond sales tax on internet sales, discussed under the Sales Tax section above.

### 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. The FY20 budget continues in this vein, with a line item for Prior-Year Cash Balance created to bring surplus funds from the previous fiscal year into the next year.

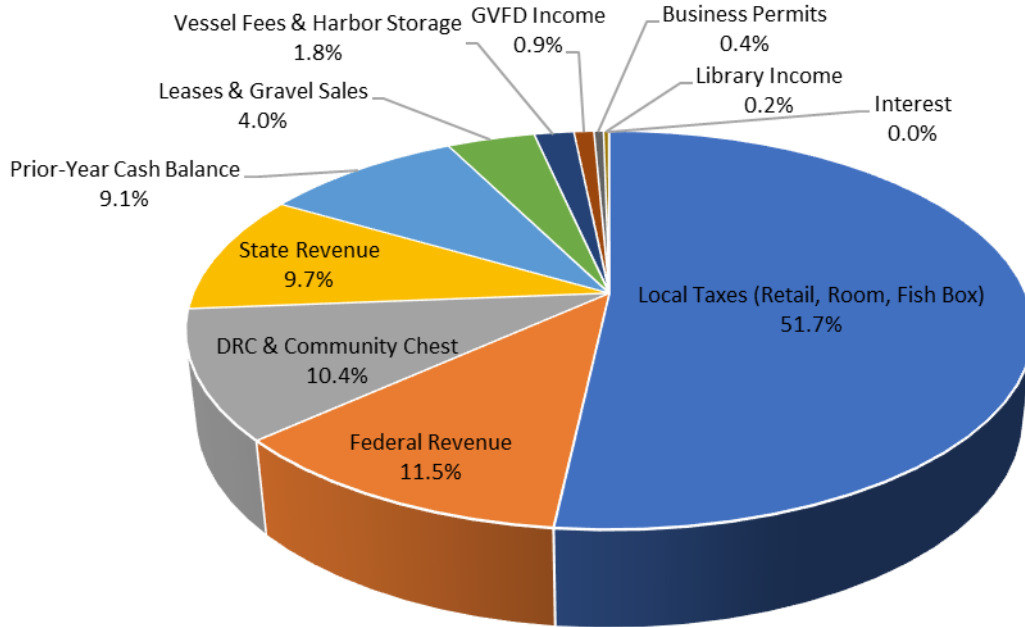


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# City of Gustavus Financial Summary Fiscal Year 2020

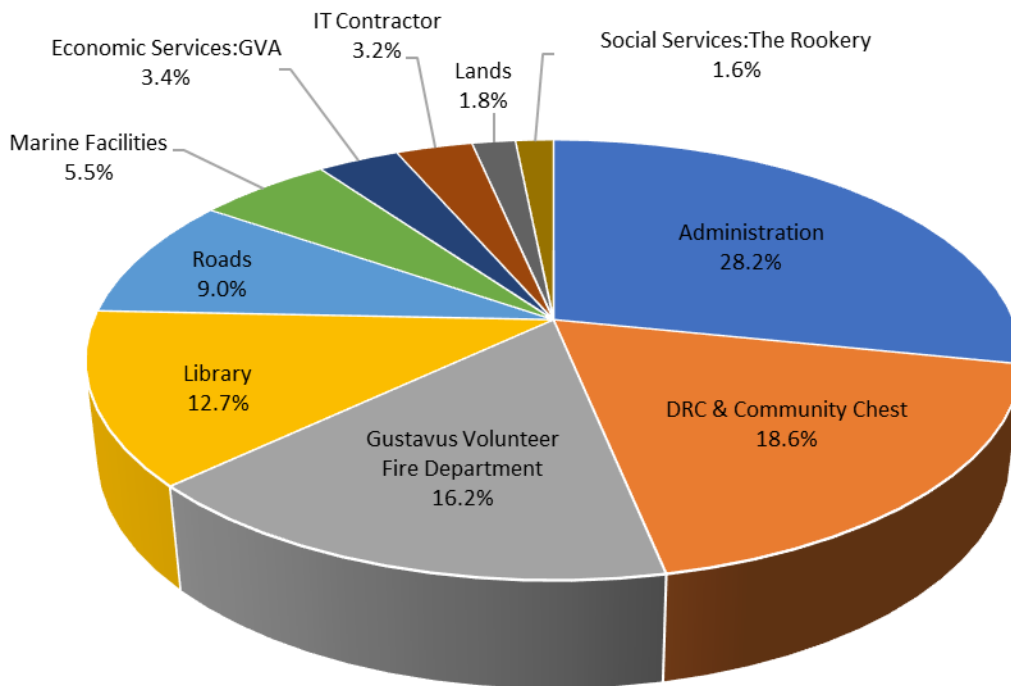
## June 2019

### FY20 Budgeted General Fund Revenue



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

### FY20 Budgeted General Fund Expenses



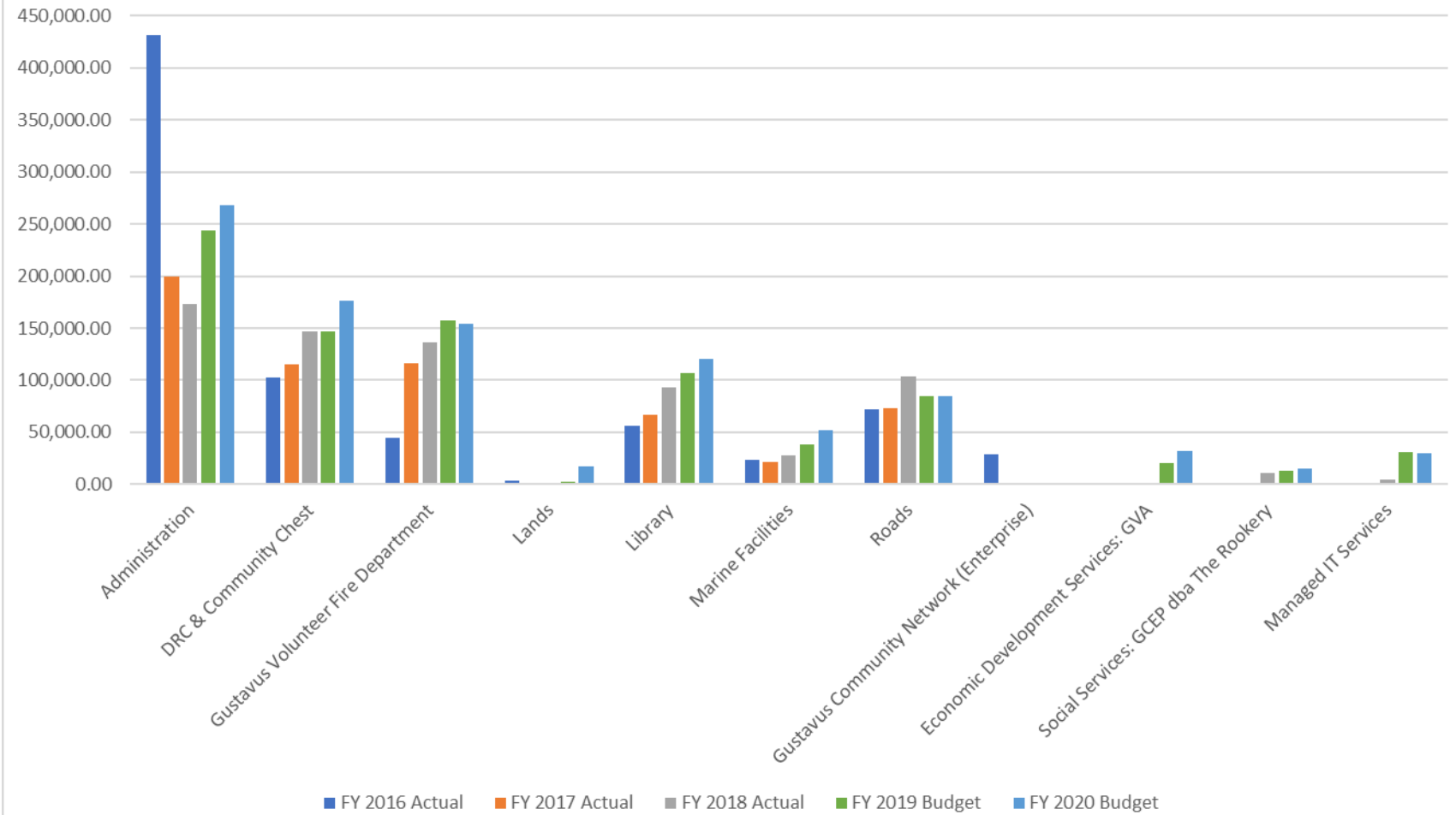
City of Gustavus General & Enterprise Funds Revenue & Expenditure Recap FY16-FY20

	Actual	Actual	Actual	Budget	Budget
	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Prior-Year Cash Balance					79,000.00
Admin Fees	10.00	5.00	0.00		
Business License Fees	3,600.00	3,800.00	3,900.20	3,500.00	3,800.00
Donation - Inter-library Loans	36.00	119.80			
Donations	2,107.07	2,470.22	1,467.00	1,000.00	1,000.00
<b>DRC Income</b>					
Community Chest Sales	12,852.62	14,457.35	15,277.00	14,000.00	15,000.00
Landfill Fees paid @ City Hall	29,021.03	24,288.62	28,483.47		
Landfill Fees/Sales	38,644.67	39,469.87	45,722.65	70,880.00	70,880.00
Recyclable Material Sales	4,451.31	3,827.52	6,354.27	4,600.00	4,600.00
DRC Income - Other	0.00	0.00	0.00	0.00	0.00
<b>Total DRC Income</b>	<b>84,969.63</b>	<b>82,043.36</b>	<b>95,837.39</b>	<b>89,480.00</b>	<b>90,480.00</b>
<b>Federal Revenue</b>					
Natl Forest Receipts-Encumbered	64,107.22	5,537.40	53,927.79		
Payment In Lieu of Taxes	98,017.66	97,777.98	107,545.26	107,000.00	100,000.00
<b>Total Federal Revenue</b>	<b>162,124.88</b>	<b>103,315.38</b>	<b>161,473.05</b>	<b>107,000.00</b>	<b>100,000.00</b>
Fundraising	4,409.75	5,146.30	1,155.00	700.00	500.00
GCN Income	23,956.21	534.48			
<b>GVFD Income</b>					
Ambulance Billing	757.40	0.00	5,742.10	6,500.00	6,500.00
ASP	710.00	1,330.00	1,360.00	1,500.00	1,400.00
Training	0.00	250.00			
GVFD Income - Other	200.00	0.00			
<b>Total GVFD Income</b>	<b>1,667.40</b>	<b>1,580.00</b>	<b>7,102.10</b>	<b>8,000.00</b>	<b>7,900.00</b>
In-Kind Income	0.00	0.00			
Interest Income	70.67	234.64	875.84	14,500.00	300.00
<b>Lands Income</b>					
Gravel Pit Gravel Sales	7,038.00	8,084.00	9,906.00	8,000.00	22,000.00
<b>Total Lands Income</b>	<b>7,038.00</b>	<b>8,084.00</b>	<b>9,906.00</b>	<b>8,000.00</b>	<b>22,000.00</b>
Lease Income	15,294.29	15,344.35	13,470.35	12,541.42	12,720.35
Library Income	2,197.79	2,203.93	1,597.28	1,500.00	500.00
<b>Marine Facilities Income</b>					
Facilities Usage Fees	0.00	0.00	4,965.00	1,000.00	1,000.00
Commercial Vessel Registration	7,800.00	9,600.00	9,000.00	9,000.00	9,000.00
Kayak Registration	30.00	10.00	10.00		
Private Vessel Registration	5,450.00	4,699.00	5,440.00	4,000.00	4,000.00
Storage Area Fee	0.00	0.00	1,210.00	2,250.00	1,700.00
Marine Facilities Income - Other	1,825.25	918.75	13.23		
<b>Total Marine Facilities Income</b>	<b>15,105.25</b>	<b>15,227.75</b>	<b>20,638.23</b>	<b>16,250.00</b>	<b>15,700.00</b>
NSF Checks Paid	0.00	0.00			
NSF Fees	5.00	0.00			
Other Income	0.00	0.00			
<b>State Revenue</b>					
Community Assistance Program	115,220.00	77,202.00	88,824.00	82,577.00	82,598.89
Shared Fisheries Business Tax	1,780.86	2,196.31	1,921.08	1,500.00	1,500.00
<b>Total State Revenue</b>	<b>117,000.86</b>	<b>79,398.31</b>	<b>90,745.08</b>	<b>84,077.00</b>	<b>84,098.89</b>
<b>Tax Income</b>					
Retail Tax Income	435,968.42	342,815.50	356,826.45	339,000.00	370,000.00
Room Tax Income	67,397.29	70,344.45	75,150.61	65,000.00	65,000.00
Fish Box Tax	15,970.00	15,140.00	13,535.69	15,000.00	13,000.00
Penalties & Interest	3,602.26	4,199.99	5,273.56		
Tax Exempt Cards	220.00	210.00	200.00	150.00	200.00
Seller's Compensation Discount	-4,837.31	-3,362.23	-788.30		
Sales Tax Income - Other	1,691.55	0.00			
<b>Total Sales Tax Income</b>	<b>520,012.21</b>	<b>429,347.71</b>	<b>450,198.01</b>	<b>419,150.00</b>	<b>448,200.00</b>
<b>Total Income</b>	<b>959,605.01</b>	<b>748,855.23</b>	<b>858,365.53</b>	<b>765,698.42</b>	<b>866,199.24</b>
<b>Gross Profit</b>	<b>959,605.01</b>	<b>748,855.23</b>	<b>858,365.53</b>	<b>765,698.42</b>	<b>866,199.24</b>

	Actual	Actual	Actual	Budget	Budget
	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20
<b>Expense</b>					
Administrative Costs	22,792.52	2,048.56	3,300.02	14,300.00	4,000.00
Advertising	414.72	0.00	75.00	500.00	100.00
Bad Debt	0.00	0.00	620.61		
Bank Service Charges	3,848.47	3,487.97	2,223.32	2,250.00	2,275.00
<b>Building</b>					
Insurance	3,548.97	2,785.99	5,326.35	6,795.63	6,915.00
Maintenance & Repair	2,649.25	2,603.57	16,462.30	6,800.00	8,565.00
Building - Other	0.00	0.00			
<b>Total Building</b>	<b>6,198.22</b>	<b>5,389.56</b>	<b>21,788.65</b>	<b>13,595.63</b>	<b>15,480.00</b>
<b>Capital Expense</b>					
Capital Projects Funding	250,132.30	0.00			
Cash Short/Over	0.00	489.59			
<b>Contractual Services</b>					
Ambulance Billing Expense	15.94	0.00	400.00	1,000.00	1,600.00
Gravel Pit Survey					15,000.00
Managed IT Services	0.00	0.00	4,930.00	31,000.00	30,000.00
Contractual Services - Other	26,758.79	40,134.32	43,114.94	24,500.00	51,860.00
<b>Total Contractual Services</b>	<b>26,774.73</b>	<b>40,134.32</b>	<b>48,444.94</b>	<b>56,500.00</b>	<b>98,460.00</b>
Dues/Fees	5,621.88	5,320.80	5,950.98	6,950.00	7,450.00
<b>Economic Development Services</b>					
GVA	1,500.00	0.00	0.00	20,000.00	32,000.00
<b>Total Economic Development Services</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>32,000.00</b>
Election Expense	129.96	111.16	212.17	250.00	250.00
Encumbered Funds transfer	0.00	0.00			
<b>Equipment</b>					
Equipment Fuel	901.55	958.54	1,240.30	1,170.00	1,500.00
Equipment Purchase	7,521.57	2,480.49	15,165.12	9,200.00	15,400.00
Insurance	67.51	75.75	185.42	226.00	226.00
Maintenance & Repair	4,077.61	5,657.44	2,477.50	3,100.00	4,000.00
Equipment - Other	569.36	502.00	0.00		6,000.00
<b>Total Equipment</b>	<b>13,137.60</b>	<b>9,674.22</b>	<b>19,068.34</b>	<b>13,696.00</b>	<b>27,126.00</b>
Events & Celebrations (inc. holiday gift)	0.00	2,285.70	2,500.00	3,000.00	4,350.00
Freight/Shipping	15,635.54	15,540.83	17,871.54	19,050.00	24,030.00
Fundraising Expenses	1,688.64	1,872.71	1,437.64	600.00	500.00
General Liability	-2,578.60	1,865.68	4,424.75	5,001.38	5,000.00
Grant Expense	0.00	0.00			
Library Materials	0.00	266.73	295.59	600.00	600.00
<b>Marine Facilities</b>					
Insurance	1,510.07	1,504.77	1,654.51	1,625.46	1,625.00
Maintenance & Repairs	6,944.90	3,291.27	5,073.80	3,000.00	3,000.00
<b>Total Marine Facilities</b>	<b>8,454.97</b>	<b>4,796.04</b>	<b>6,728.31</b>	<b>4,625.46</b>	<b>4,625.00</b>
Occupational Health	0.00	0.00	0.00	500.00	500.00
Other Expense	0.00	0.00			
<b>Payroll Expenses</b>					
Wages	183,286.98	280,507.54	257,967.85	340,172.93	368,595.15
Payroll Taxes	18,719.81	26,939.04	24,880.21	31,835.46	32,913.71
Paid Time off	6,986.29	19,889.00	12,427.32		
Health Insurance (company paid)	0.00	0.00	3,679.98	30,319.92	18,517.20
Health Insurance Stipend	0.00	7,773.69	17,683.22	7,200.00	12,000.00
457(b) Employer Contribution	2,349.46	0.00	10,300.95	20,667.00	22,884.83
Health Insurance Reimbursement	8,415.42	3,900.00			
Relocation Expense	0.00	0.00			
Workers Comp Insurance	10,214.88	1,961.03	13,059.33	7,772.74	7,772.74
Payroll Spot Awards - all depts	0.00	200.00			
Payroll Expenses - Other	14,850.17	6,795.86	115.72	180.00	170.00
<b>Total Payroll Expenses</b>	<b>244,823.01</b>	<b>347,966.16</b>	<b>340,114.58</b>	<b>438,148.05</b>	<b>462,853.63</b>
Per Diem	28.39	0.00			
Postage & Shipping	1,652.36	0.00			
Professional Services	7,126.78	16,078.81	25,506.70	20,000.00	30,000.00
Public Relations	1,586.74	575.00	1,006.65	500.00	500.00

	Actual	Actual	Actual	Budget	Budget
	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20
Relocation	0.00	913.70			
Repair & Replacement Fund	0.00	0.00		20,095.76	25,354.66
Road Maintenance					
Grading	44,050.50	23,800.00	42,605.75		
Snow Plowing	9,900.95	20,526.60	23,592.50		
Road Maintenance - Other	15,460.00	28,783.00	37,001.99	85,000.00	85,000.00
Total Road Maintenance	69,411.45	73,109.60	103,200.24	85,000.00	85,000.00
Social Services					
GCEP dba The Rookery	0.00	0.00	10,540.00	12,964.00	14,890.00
Total Social Services	0.00	0.00	10,540.00	12,964.00	14,890.00
Supplies	12,516.59	15,976.55	17,062.52	18,500.00	19,010.00
Telecommunications	32,703.32	17,967.85	21,430.16	20,500.00	20,790.00
Training	4,987.10	4,394.46	8,887.29	21,100.00	10,400.00
Travel	16,361.15	5,831.17	13,759.65	19,850.00	29,365.00
Utilities					
Electricity	5,680.68	6,188.76	8,579.05	9,300.00	9,300.00
Fuel Oil	8,822.90	6,470.03	4,117.02	7,900.00	7,400.00
Utilities - Other	72.60	0.00			
Total Utilities	14,576.18	12,658.79	12,696.07	17,200.00	16,700.00
Vehicle					
Fuel	1,075.18	461.42	840.80	1,000.00	1,000.00
Insurance	2,975.77	2,356.01	3,488.84	3,736.95	3,740.00
Maintenance & Repair	609.46	-28.39	971.92	4,000.00	2,000.00
Mileage Reimbursement	0.00	124.20	266.03	700.00	2,000.00
Vehicle - Other	0.00	0.00			
Total Vehicle	4,660.41	2,913.24	5,567.59	9,436.95	8,740.00
Total Expense	764,184.43	591,669.20	694,713.31	844,713.23	950,349.29
Net Ordinary Income	195,420.58	157,186.03	163,652.22	-79,014.81	-84,150.05
Other Income/Expense					
Other Income					
Encumbered Funds for Road Maintenance	70,000.00	67,572.20	48,922.45	85,100.00	85,100.00
Total Other Income	70,000.00	67,572.20	48,922.45	85,100.00	85,100.00
Net Other Income	70,000.00	67,572.20	48,922.45	85,100.00	85,100.00
Net Income	265,420.58	224,758.23	212,574.67	6,085.19	949.95

### General Fund & Enterprise Fund Expenditures FY2016-FY2020



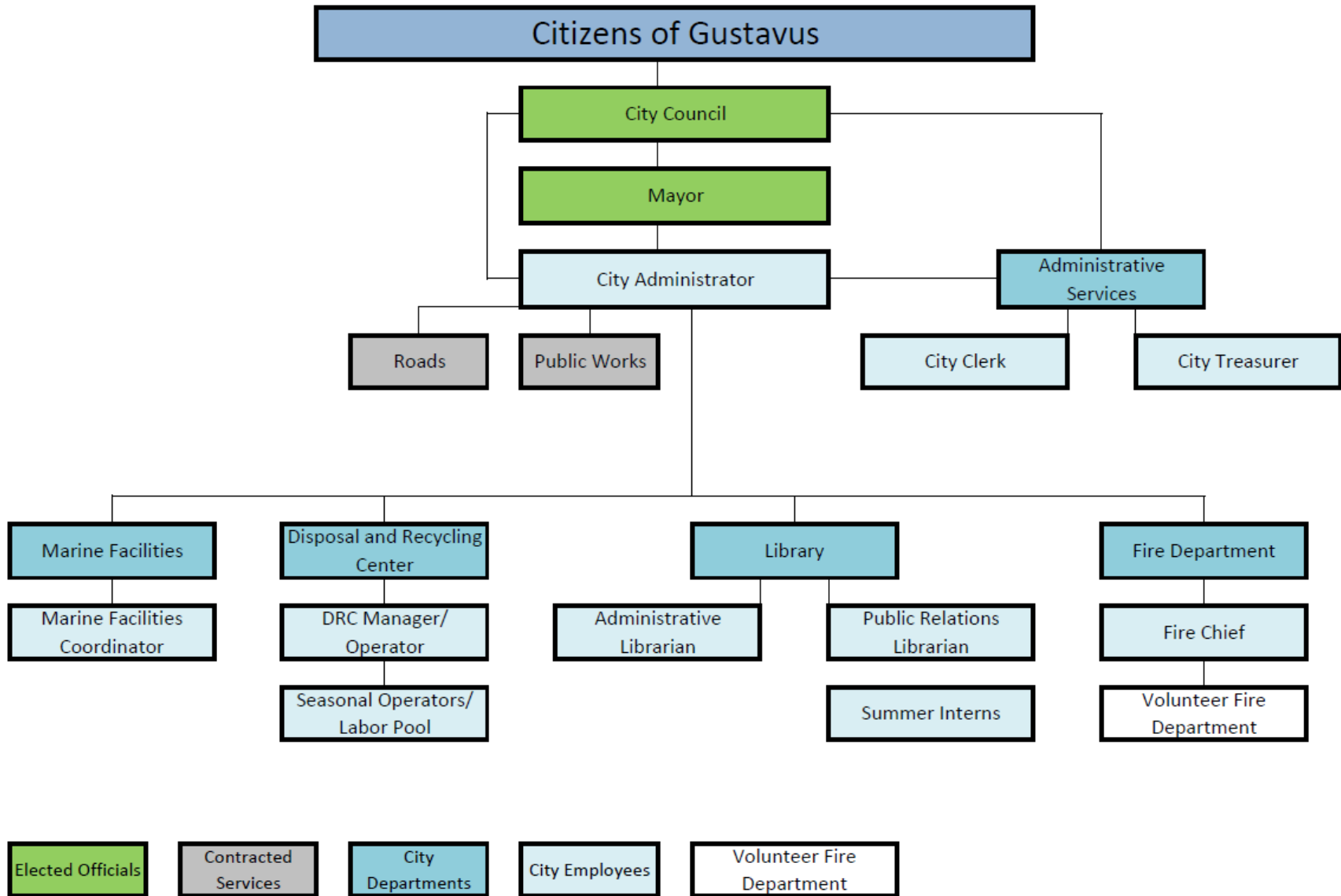
Note: the FY 2016 Administration expenditures included \$250,132 in Capital Projects Funding.

City of Gustavus Payroll Summary FY19-FY20

FY20:	FTE	Hourly Wage (with 3% COLA)	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. up to \$199.50)	Payroll Total	Group Health Plan (\$593.5/mo; new emp. pay 20%)	Workers' Comp. Insurance	Direct Deposit Fees	Dept. Total	FY19 Budget
<b>Admin. Dept.</b>														
Administrator	0.925	\$36.05	1924	\$69,360.20		\$4,855.21	\$2,400.00	\$6,060.58	\$82,675.99		\$378.58	\$170.00	\$170,414.67	\$163,627.61
Clerk	0.75	\$23.69	1560	\$36,956.40		\$2,586.95	\$2,400.00	\$3,408.17	\$45,351.51					
Treasurer	0.525	\$31.05	1092	\$33,906.60		\$2,373.46	\$2,400.00	\$3,158.52	\$41,838.59					
<b>DRC</b>														
Manager	1	\$27.15	1683	\$45,693.45		\$3,198.54	\$2,400.00	\$4,123.34	\$55,415.33		\$2,418.13		\$101,353.22	\$97,375.16
Assistants		\$19.00	1370	\$26,030.00				\$2,251.60	\$28,281.60					
Assistants		\$18.75	600	\$11,250.00				\$973.13	\$12,223.13					
Assistants		\$18.50	150	\$2,775.00				\$240.04	\$3,015.04					
<b>Fire Chief</b>	salariated	\$65,174.70	---	\$65,174.70		\$4,562.23		\$5,534.38	\$75,271.30	\$7,122.00	\$4,285.37		\$86,678.67	\$85,427.66
<b>Library</b>														
Admin. Lib.	0.625	\$20.89	1300	\$27,157.00		\$1,900.99	\$2,400.00	\$2,606.04	\$34,064.03		\$163.50		\$74,149.31	\$73,120.56
PR Lib.	0.625	\$20.60	1300	\$26,780.00		\$1,874.60		\$2,391.58	\$31,046.18	\$7,122.00				
Summer Asst.		\$13.45	120	\$1,614.00				\$139.61	\$1,753.61					
<b>Marine Facilities</b>														
MF Coord.	0.5	\$20.60	1063	\$21,897.80		\$1,532.85		\$2,026.75	\$25,457.40	\$4,273.20	\$527.16		\$30,257.76	\$18,736.90
<b>Totals:</b>				<b>\$368,595.15</b>		<b>\$22,884.83</b>	<b>\$12,000.00</b>	<b>\$32,913.71</b>	<b>\$436,393.70</b>	<b>\$18,517.20</b>	<b>\$7,772.74</b>	<b>\$170.00</b>	<b>\$462,853.64</b>	<b>\$438,287.89</b>
DRC FY20 notes:	Labor added for hazardous waste collection event: Three 9 hour days for Manager and three 8 hours days for three assistants (72 hours).													
MF FY20 Notes:	Marine Facilities Coordinator converted to a Regular position. Hours estimated at 10 hrs/wk Apr. 14-May 11, then 36 hrs/wk, then 25 hrs/wk Sept. 15-Dec. 31.													
Admin FY20 Notes:	Benefits are budgeted for the entire year but will only begin at the end of the probationary period.													
Admin FY20 Notes:	The total administrative payroll will not exceed the amount budgeted for FY20 or the hourly equivalent of 2.2 full-time positions (FTE), unless an amended budget is approved by the City Council.													
<b>FY19</b>														
	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>														
Administrator	0.5	\$35.00	1040	\$36,400.00		\$2,548.00		\$3,369.00	\$42,317.00	\$7,579.98	\$378.58	\$180.00	\$163,627.61	\$163,627.61
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>														
Manager	1	\$26.36	2072	\$54,617.92		\$3,823.25	\$2,400.00	\$5,262.76	\$66,103.94		\$2,418.13		\$97,375.16	\$97,375.16
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>	salariated	\$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>														
Admin. Lib.	0.625	\$20.28	1300	\$26,364.00		\$1,845.48	\$2,400.00	\$2,647.72	\$33,257.20		\$163.50		\$73,120.56	\$73,120.56
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>														
MF Coord.		\$20.00	838	\$16,760.00				\$1,449.74	\$18,209.74		\$527.16		\$18,736.90	\$18,736.90
<b>Totals:</b>				<b>\$340,172.93</b>		<b>\$20,667.01</b>	<b>\$7,200.00</b>	<b>\$31,835.45</b>	<b>\$399,875.39</b>	<b>\$30,319.92</b>	<b>\$7,772.74</b>	<b>\$180.00</b>	<b>\$438,287.89</b>	<b>\$438,287.89</b>



City of Gustavus Organizational Chart



Summary of Incoming and Outgoing Grants/Scholarships

Incoming Grants/Scholarships to City of Gustavus FY19							
Dept.	Purpose	Date Received	Amount Awarded	QB Class Name	Amount Spent to Date	Remaining Funds	Notes
Library	Library Supplies	7/13/2018	\$7,000.00	FY19 PLA Grant	\$5,822.63	\$1,177.37	State of AK Public Library Assistance (PLA) grant for library materials
	Reading with Rachel	7/16/2018	\$571.00	Reading with Rachel	\$571.00	\$0.00	Grant from Jon & Julie Howell
	Library Internet	7/20/2018	\$2,078.40	SoA OWL Internet Subsidy	\$1,905.20	\$173.20	Alaska OWL monthly internet subsidy
	Library Training & Travel	4/2/2019	\$1,937.76	---	\$1,937.76	\$0.00	State of AK grant for AkLA conference reimbursement
	Library Training	5/16/2019	\$500.00	---	\$500.00	\$0.00	State of AK library NASA STEM travel grant
	Library Training & Travel	6/4/2019	\$455.00	--	\$455.00	\$0.00	State of AK grant for SLICE training reimbursement
GVFD	GVFD Equipment	Spring 2018	\$25,450.00	funds can be spent over 2 year	\$1,165.50	\$24,284.50	SEREMS Code Blue Grant - GVFD pays 10% match + \$30,350 more needed for Power Cot (Code Blue will pay \$7000)
	GVFD Supplies	4/27/2018	\$7,312.50	2018 VFA Grant	\$7,312.50	\$0.00	The Volunteer Fire Assistance (VFA) provides assistance in training, equipment purchases, and prevention activities, on a cost share basis.
	Carbon Monoxide Detectors for Community Members	1/16/2019	\$945.00	approx. value of 27 sets of detectors	\$945.00	\$0.00	First Alert grant
	GVFD Supplies	3/25/2019	\$3,735.00	2019 VFA Grant	\$0.00	\$3,735.00	The Volunteer Fire Assistance (VFA) provides assistance in training, equipment purchases, and prevention activities, on a cost share basis.
	GVFD Training	5/29/2019	\$1,549.68	registr. fee for 2 attendees (\$750) + hotel reimbursement (\$799.68)			SEREMS MiniGrant for Southeast Regional Symposium
	GVFD Training	June 2019		hotel & per diem for volunteer firefighter to attend AK Rural Fire Fighter Training			State of AK, DPS, Div. Fire & Life Safety
Admin	City Clerk Training	2/12/2019	\$400.00		\$400.00	\$0.00	IIMC Foundation scholarship for IIMC institute Jun. 2018
	City Clerk Training	12/16/2018	\$500.00	--	\$500.00	\$0.00	AAMC scholarship for Nov. 2018 annual conference
	Council Member Training 10/2	11/10/2018	\$863.09	--	\$863.09	\$0.00	State of AK/DCRA grant for travel/lodging reimbursement
	City Hall Equipment	2/20/2019	\$1,000.00	--	\$1,000.00	\$0.00	APEI Safety Grant used to purchase AED
	City Clerk Training	summer 2019	\$1,550.00	--	\$0.00	\$1,550.00	AAMC scholarship for NW Clerks Institute June 2019
	City Clerk Training	summer 2019	\$400.00	--	\$0.00	\$400.00	IIMC Foundation scholarship for IIMC institute Jun. 2019
				\$56,247.43			
Outgoing Grants from City of Gustavus - Endowment Fund Grant (EFG)							
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	\$33,447.45	\$0.00	3-year grant, extended to May 14, 2019
CY18-33	GCEP	12/11/2018	\$4,363.95	2019 EFG - GCEP	\$2,220.64	\$2,143.31	
CY18-33	GHAA	12/11/2018	\$3,424.00	2019 EFG - GHAA	\$3,424.00	\$0.00	
CY18-33	Gustavus Helping Hands	12/11/2018	\$4,540.00	2019 EFG - GHH	\$1,216.00	\$3,324.00	
CY18-33	Gustavus Public Library	12/11/2018	\$2,902.60	2019 EFG - GPL	\$65.20	\$2,837.40	
CY18-33	Gustavus School	12/11/2018	\$9,606.75	2019 EFG - GST School	\$1,839.72	\$7,767.03	
CY19-01	Gustavus Community Center	1/14/2019	\$17,514.70	2019 EFG - GCC	\$0.00	\$17,514.70	

## 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.

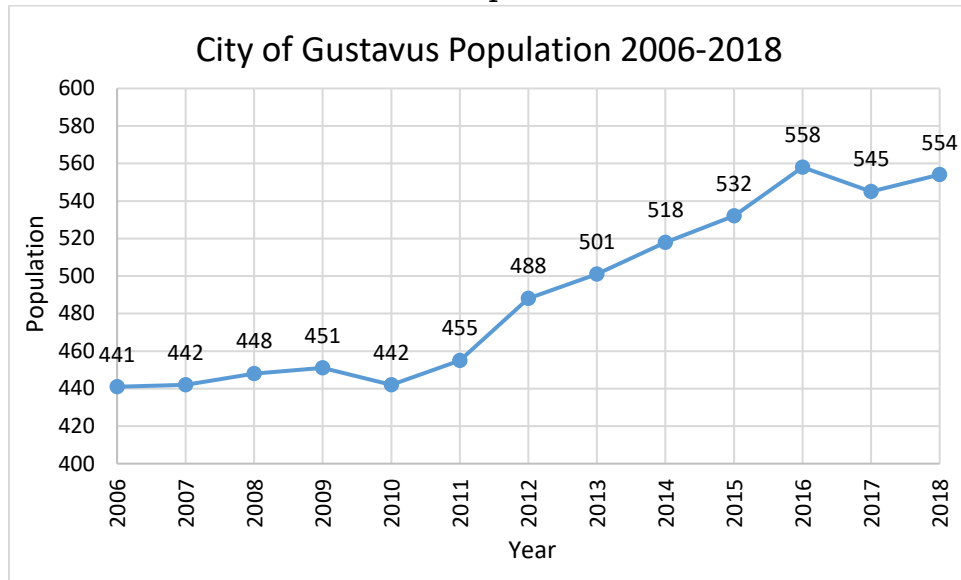
The long-term goals of the fund are 1) to maintain the inflation-adjusted value of the original principal, as added to per section 4.13.030 (b) and (c); and 2) to generate at least a three (3) percent total return after inflation on investments of the fund.

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).

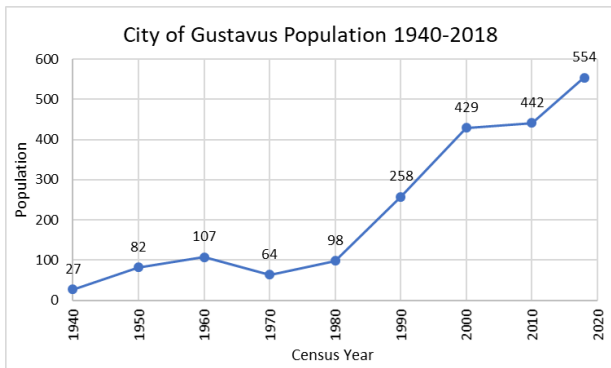
The following table includes the calculations used by the P&P to determine the annual grant cycle fund amount. The 3% of Average amount listed, if it is less than the Excess Earnings Determination, is the amount made available through the Endowment Fund Grant process, along with any unused endowment 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	
End of Fiscal Year Date	Endowment Fund Market Value	Anchorage CPI for first half of year ( <a href="http://live.laborstats.alaska.gov/cpi/index.cfm">http://live.laborstats.alaska.gov/cpi/index.cfm</a> )	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, 2010	\$985,038.74	194.834	1.177	\$1,133,451.00	(\$148,412.26)
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
	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			
FY14-FY18	\$1,411,733.37	\$42,352.00			

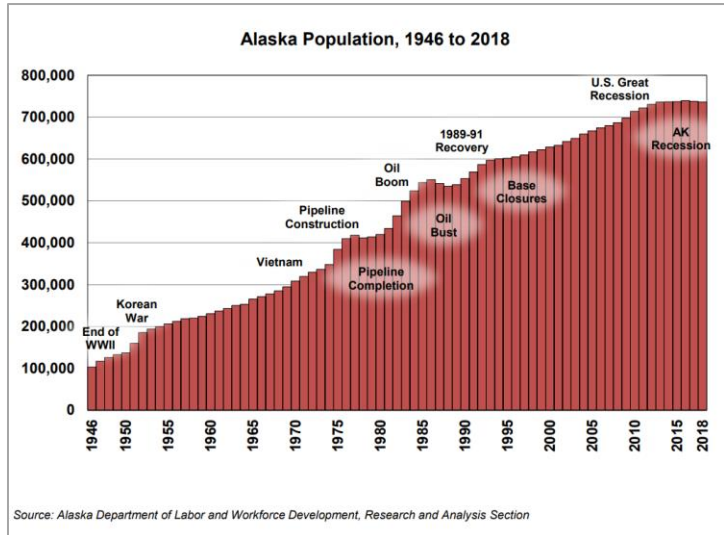
## City of Gustavus and State of Alaska Population Trends



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. 2018 data point is from the same source as explained for the graph above.



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Graph copied from the State of Alaska Department of Labor and Workforce Development Research and Analysis Section's website on March 28, 2019 (<http://live.laborstats.alaska.gov/pop/estimates/data/TotalPopGraph.pdf>).



**City of Gustavus**  
PO Box 1  
Gustavus, Alaska 99826  
Phone: (907) 697-2451

# City of Gustavus General Fund Fiscal Year 2020

## June 2019

City of Gustavus General Fund FY20 Budget

	Admin	DRC	GVFD	Lands	Library	Marine Fac.	Road Maint.	Other	General Fund	TOTAL
	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	Total	TOTAL
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
<b>Ordinary Income/Expense</b>										
<b>Income</b>										
Prior-Year Cash Balance								79,000.00	79,000.00	79,000.00
Business License Fees								3,800.00	3,800.00	3,800.00
Donations					1,000.00				1,000.00	1,000.00
<b>DRC Income</b>										
Community Chest Sales		15,000.00							15,000.00	15,000.00
Landfill Fees/Sales		70,880.00							70,880.00	70,880.00
Recyclable Material Sales		4,600.00							4,600.00	4,600.00
<b>Total DRC Income</b>		90,480.00							90,480.00	90,480.00
<b>Federal Revenue</b>										
Payment In Lieu of Taxes								100,000.00	100,000.00	100,000.00
<b>Total Federal Revenue</b>								100,000.00	100,000.00	100,000.00
Fundraising					500.00				500.00	500.00
<b>GVFD Income</b>										
Ambulance Billing			6,500.00						6,500.00	6,500.00
ASP			1,400.00						1,400.00	1,400.00
<b>Total GVFD Income</b>			7,900.00						7,900.00	7,900.00
<b>Interest Income</b>								300.00	300.00	300.00
<b>Lands Income</b>										
Gravel Pit Gravel Sales				22,000.00					22,000.00	22,000.00
<b>Total Lands Income</b>				22,000.00					22,000.00	22,000.00
Lease Income				12,720.35					12,720.35	12,720.35
<b>Library Income</b>					500.00				500.00	500.00
<b>Marine Facilities Income</b>										
Storage Area Fee						1,700.00			1,700.00	1,700.00
Marine Facilities Income - Other						14,000.00			14,000.00	14,000.00
<b>Total Marine Facilities Income</b>						15,700.00			15,700.00	15,700.00
<b>State Revenue</b>										
Community Assistance Program								82,598.89	82,598.89	82,598.89
Shared Fisheries Business Tax								1,500.00	1,500.00	1,500.00
<b>Total State Revenue</b>								84,098.89	84,098.89	84,098.89
<b>Tax Income</b>										
Retail Tax Income								370,000.00	370,000.00	370,000.00
Room Tax Income								65,000.00	65,000.00	65,000.00
Fish Box Tax								13,000.00	13,000.00	13,000.00
Tax Exempt Cards								200.00	200.00	200.00
<b>Total Tax Income</b>								448,200.00	448,200.00	448,200.00
<b>Total Income</b>		90,480.00	7,900.00	34,720.35	2,000.00	15,700.00		448,200.00	866,199.24	866,199.24
<b>Gross Profit</b>		90,480.00	7,900.00	34,720.35	2,000.00	15,700.00		715,398.89	866,199.24	866,199.24

	Admin	DRC	GVFD	Lands	Library	Marine Fac.	Road Maint.	Other	General Fund	TOTAL
	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	Total	TOTAL
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
<b>Expense</b>										
Administrative Costs	2,000.00			2,000.00					4,000.00	4,000.00
Advertising	100.00								100.00	100.00
Bank Service Charges	1,200.00	1,025.00	25.00		25.00				2,275.00	2,275.00
Building										
Insurance	450.00	665.00	1,450.00		1,950.00	2,400.00			6,915.00	6,915.00
Maintenance & Repair	3,100.00	1,200.00	500.00		3,015.00	750.00			8,565.00	8,565.00
<b>Total Building</b>	<b>3,550.00</b>	<b>1,865.00</b>	<b>1,950.00</b>		<b>4,965.00</b>	<b>3,150.00</b>			<b>15,480.00</b>	<b>15,480.00</b>
Contractual Services										
Ambulance Billing Expense			1,600.00						1,600.00	1,600.00
Managed IT Services								30,000.00	30,000.00	30,000.00
Contractual Services - Other	10,000.00	23,240.00	10,000.00	15,000.00	5,120.00	3,500.00			66,860.00	66,860.00
<b>Total Contractual Services</b>	<b>10,000.00</b>	<b>23,240.00</b>	<b>11,600.00</b>	<b>15,000.00</b>	<b>5,120.00</b>	<b>3,500.00</b>		<b>30,000.00</b>	<b>98,460.00</b>	<b>98,460.00</b>
Dues/Fees	2,000.00	800.00	250.00		4,400.00				7,450.00	7,450.00
Economic Development Services										
GVA								32,000.00	32,000.00	32,000.00
<b>Total Economic Development Services</b>								<b>32,000.00</b>	<b>32,000.00</b>	<b>32,000.00</b>
Election Expense	250.00								250.00	250.00
Equipment										
Equipment Fuel		1,500.00							1,500.00	1,500.00
Equipment Purchase	11,500.00	1,300.00	2,000.00		500.00	100.00	0.00		15,400.00	15,400.00
Insurance		226.00							226.00	226.00
Maintenance & Repair		4,000.00							4,000.00	4,000.00
Equipment - Other		6,000.00							6,000.00	6,000.00
<b>Total Equipment</b>	<b>11,500.00</b>	<b>13,026.00</b>	<b>2,000.00</b>		<b>500.00</b>	<b>100.00</b>	<b>0.00</b>		<b>27,126.00</b>	<b>27,126.00</b>
Events & Celebrations	3,900.00	275.00			175.00				4,350.00	4,350.00
Freight/Shipping	600.00	22,430.00	250.00		550.00	200.00			24,030.00	24,030.00
Fundraising Expenses					500.00				500.00	500.00
General Liability	5,000.00								5,000.00	5,000.00
Holiday gift	0.00								0.00	0.00
Library Materials										
Non-Fiction Add/Replacement					600.00				600.00	600.00
<b>Total Library Materials</b>					<b>600.00</b>				<b>600.00</b>	<b>600.00</b>
Marine Facilities										
Insurance						1,625.00			1,625.00	1,625.00
Maintenance & Repairs						3,000.00			3,000.00	3,000.00
<b>Total Marine Facilities</b>						<b>4,625.00</b>			<b>4,625.00</b>	<b>4,625.00</b>
Occupational Health			500.00						500.00	500.00
Payroll Expenses										
Wages	140,223.20	85,748.45	65,174.70		55,551.00	21,897.80			368,595.15	368,595.15
Payroll Taxes	12,627.27	7,588.09	5,534.38		5,137.22	2,026.75			32,913.71	32,913.71
Health Insurance (company paid)			7,122.00		7,122.00	4,273.20			18,517.20	18,517.20
Health Insurance Stipend	7,200.00	2,400.00			2,400.00				12,000.00	12,000.00
457(b) Employer Contribution	9,815.62	3,198.54	4,562.23		3,775.59	1,532.85			22,884.83	22,884.83
Workers Comp Insurance	378.58	2,418.13	4,285.37		163.50	527.16			7,772.74	7,772.74
Payroll Expenses - Other	170.00								170.00	170.00
<b>Total Payroll Expenses</b>	<b>170,414.67</b>	<b>101,353.21</b>	<b>86,678.68</b>		<b>74,149.31</b>	<b>30,257.76</b>			<b>462,853.63</b>	<b>462,853.63</b>
Professional Services	30,000.00								30,000.00	30,000.00
Public Relations	500.00								500.00	500.00
Repair & Replacement Fund	1,000.00	2,150.79	4,454.47		10,267.13	7,482.27			25,354.66	25,354.66
Road Maintenance							85,000.00		85,000.00	85,000.00
Social Services										
GCEP dba The Rookery								13,890.00	13,890.00	13,890.00
GCEP add'l. as City Dept.								1,000.00	1,000.00	1,000.00
<b>Total Social Services</b>								<b>14,890.00</b>	<b>14,890.00</b>	<b>14,890.00</b>
Supplies										
Program					1,010.00				1,010.00	1,010.00
Supplies - Other	2,000.00	4,100.00	7,500.00		2,900.00	1,500.00			18,000.00	18,000.00
<b>Total Supplies</b>	<b>2,000.00</b>	<b>4,100.00</b>	<b>7,500.00</b>		<b>3,910.00</b>	<b>1,500.00</b>			<b>19,010.00</b>	<b>19,010.00</b>
Telecommunications	6,500.00	2,150.00	6,000.00		5,900.00	240.00			20,790.00	20,790.00
Training	4,000.00	400.00	5,500.00		500.00				10,400.00	10,400.00
Travel	10,500.00	500.00	16,865.00		1,500.00				29,365.00	29,365.00
Utilities										
Electricity	2,000.00	1,900.00	2,000.00		3,400.00				9,300.00	9,300.00
Fuel Oil	900.00	1,000.00	1,500.00		4,000.00				7,400.00	7,400.00
<b>Total Utilities</b>	<b>2,900.00</b>	<b>2,900.00</b>	<b>3,500.00</b>		<b>7,400.00</b>				<b>16,700.00</b>	<b>16,700.00</b>

	Admin	DRC	GVPD	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	TOTAL
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
Vehicle										
Fuel			1,000.00						1,000.00	1,000.00
Insurance			3,740.00						3,740.00	3,740.00
Maintenance & Repair			2,000.00						2,000.00	2,000.00
Mileage Reimbursement	250.00	200.00	250.00			1,200.00	100.00		2,000.00	2,000.00
<b>Total Vehicle</b>	<b>250.00</b>	<b>200.00</b>	<b>6,990.00</b>			<b>1,200.00</b>	<b>100.00</b>		<b>8,740.00</b>	<b>8,740.00</b>
<b>Total Expense</b>	<b>268,164.67</b>	<b>176,415.00</b>	<b>154,063.15</b>	<b>17,000.00</b>	<b>120,461.44</b>	<b>52,255.03</b>	<b>85,100.00</b>	<b>76,890.00</b>	<b>950,349.29</b>	<b>950,349.29</b>
<b>Net Ordinary Income</b>	<b>-268,164.67</b>	<b>-85,935.00</b>	<b>-146,163.15</b>	<b>17,720.35</b>	<b>-118,461.44</b>	<b>-36,555.03</b>	<b>-85,100.00</b>	<b>638,508.89</b>	<b>-84,150.05</b>	<b>-84,150.05</b>
<b>Other Income/Expense</b>										
<b>Other Income</b>										
Encumbered Funds							85,100.00		85,100.00	85,100.00
<b>Total Other Income</b>							<b>85,100.00</b>		<b>85,100.00</b>	<b>85,100.00</b>
<b>Net Other Income</b>							<b>85,100.00</b>		<b>85,100.00</b>	<b>85,100.00</b>
<b>Net Income</b>	<b>-268,164.67</b>	<b>-85,935.00</b>	<b>-146,163.15</b>	<b>17,720.35</b>	<b>-118,461.44</b>	<b>-36,555.03</b>	<b>0.00</b>	<b>638,508.89</b>	<b>949.95</b>	<b>949.95</b>



## Administration Department:

The City Council hired a City Administrator that 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 Administrator generates the annual operating and capital improvement budgets in conjunction with the City Treasurer 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 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.

## Personnel:

Volunteer Mayor  
Six Volunteer City Council Members  
City Administrator (0.925 FTE)  
City Clerk (0.75 FTE)  
City Treasurer (0.525 FTE)  
3-5 other regular City Hall volunteers for projects

## Mission:

To serve and collect.

## FY18 Statistics:

- Issued 156 business permits.

## FY19 Accomplishments:

- Facilitated the Electric Intertie Summit, producing strategies and procedures for moving forward
- Working with the Mayor/Vice Mayor and City Attorney, implemented a strategy to protect the City while representing the community in the many facets of the PFAS (per- and polyfluoroalkyl substances) issue
- Proposed the incorporation of the Gustavus Children's Enhancement Program into a City Department, continuing to provide daycare and preschool
- With the Council's direction, resolved the Alaska Airlines Mileage issue
- Investigating the potential and feasibility of a City Water Facility

- Developed approach and implemented actions for the “Beach Agreement” improvements
- Introduced scoping document and began dialogue for Fire Hall/Library expansion
- Concluded the Federal Lands Access Program (FLAP) project proposal
- Resolved Surface Use Agreement for mining operation at gravel pits
- Multiple letters and Resolutions in support of enhancement and continuation of Alaska Marine Highway Service (AMHS)
- Created a Strategic Plan format and process. Current status is the writing of the plans elements which should be concluded by 7/1/19 and introduced to the public through multiple public meetings during the 2019 summer.
- Provided edits and worked with Council members’ edits to multiple City Ordinance Titles (2,3,4,8, and 10) and Policies and Procedures
- Multiple meetings with Gustavus Visitors Association (GVA) to provide alternatives to data collection
- Development of the Marine Facilities Master Plan
- Solid Waste Management Plan drafts
- FY2020 budget and CY2019 Capital Improvement Plan (CIP) updates
- Facilitated presentation by the Local Government Expert to the Council
- Procurement of new dais for Council chambers
- Initial stages of procuring LIDAR (Light Detection and Ranging) survey
- Resolved the Bill’s Drive controversy
- The City Clerk continues to attend training and classes toward becoming a Certified Municipal Clerk. The City Clerk became a certified Parliamentarian. Training also was attended by the treasurer, mayor, and two council members.
- Hundreds of volunteer hours at City Hall: creation of the first ever Business Directory; documenting and destroying boxes of old records, per the records retention policy; and helping with specific projects.
- Worked with contractor for city-wide Managed Information Technology (IT) Services to complete an IT overhaul of city devices and protocols.
- Worked with an accountant to complete Review Services of FY18. A review engagement is conducted to provide limited assurance that there are no material modifications that should be made to the financial statements for them to be in conformity with the financial reporting framework. A review differs significantly from an audit, which was last performed for FY15.
- In conjunction with the Endowment Fund Grant installing a new playground at Salmon River Park (SRP), completed other SRP improvements including: ground leveling and grass seed, electric power to the park shelter, tree limbing, and purchase and installation of a new swing set.

### FY20 Goals:

- Continuous improvement of administrative policies and procedures
- Completion of Strategic Plan
- Resolving gravel pit supply
- Continued work on and continuation of ongoing City projects such as Code updates, PFAS resolution, 1<sup>st</sup> Class City consideration, sales tax increase, etc.
- City Clerk continuing work toward becoming a Certified Municipal Clerk
- Standard operating procedures created for clerk and treasurer positions
- Cross-training by all administrative staff

FY16-FY20 General Fund: Administration Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20
<b>Administrative Costs</b>	22,792.52	1,763.05	3,023.52	12,000.00	2,000.00
<b>Advertising</b>	414.72	0.00	75.00	500.00	100.00
<b>Bad Debt</b>	0.00	0.00	620.61	0.00	0.00
<b>Bank Service Charges</b>	1,301.62	1,572.55	1,251.31	1,200.00	1,200.00
<b>Building</b>	2,554.22	286.68	1,209.94	3,545.17	3,550.00
<b>Capital Projects Funding</b>	250,132.30	0.00	0.00	0.00	0.00
<b>Contractual Services</b>	6,512.65	22,975.33	6,070.40	5,000.00	10,000.00
<b>Dues/Fees</b>	1,698.20	1,345.00	1,686.00	2,000.00	2,000.00
<b>Election Expense</b>	129.96	111.16	212.17	250.00	250.00
<b>Equipment</b>	3,793.42	613.85	5,253.84	2,500.00	11,500.00
<b>Events &amp; Celebrations</b>	0.00	2,285.70	2,500.00	3,000.00	3,900.00
<b>Freight/Shipping</b>	197.55	362.02	595.80	600.00	600.00
<b>General Liability</b>	-2,578.60	1,865.68	4,424.75	5,001.38	5,000.00
<b>Marine Facilities</b>	17.00	0.00	0.00	0.00	0.00
<b>Payroll Expenses</b>	113,530.50	133,306.30	96,180.13	163,627.61	170,414.67
<b>Postage &amp; Shipping</b>	482.82	0.00	0.00	0.00	0.00
<b>Professional Services</b>	7,126.78	16,078.81	25,506.70	20,000.00	30,000.00
<b>Public Relations</b>	1,586.74	575.00	1,006.65	500.00	500.00
<b>Repair &amp; Replacement Annual Contribution</b>	0.00	0.00	0.00	1,000.00	1,000.00
<b>Supplies</b>	4,392.99	4,240.87	2,177.79	3,000.00	2,000.00
<b>Telecommunications</b>	4,611.59	8,204.74	6,792.56	6,500.00	6,500.00
<b>Training</b>	2,871.95	894.00	2,231.00	4,000.00	4,000.00
<b>Travel</b>	6,656.71	410.00	10,585.88	6,500.00	10,500.00
<b>Utilities</b>	3,054.86	2,232.82	1,384.41	2,900.00	2,900.00
<b>Vehicle</b>	352.95	0.00	81.12	100.00	250.00
<b>Total Expense</b>	<b>431,633.45</b>	<b>199,123.56</b>	<b>172,869.58</b>	<b>243,724.16</b>	<b>268,164.67</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.

## FY18 Statistics:

- 56% of waste was diverted from landfilling
- 12,020 pounds of household hazardous waste collected and exported during first collection event
- 5,164 Customer transactions
- 1,051 hours volunteer labor and revenue of \$15,277 from the Community Chest

## FY19 Accomplishments:

- Completion of Driveway and [Recycling] Outflow Storage Area Project
- Installation of back-up camera in A770 Loader
- 40-hour Compost Facility Operator Training with certification
- Completion of Composting Quonset Replacement – design phase
- Purchase of storage bins and pallet jack

## FY20 Goals:

- Completion of Compost Yard Improvement project, per the Capital Improvement Plan
- Purchase of a new Point of Sale system for the DRC to include an integrated and secure billing system for the City Treasurer
- Installation of a new digital scale
- Purchase of 20' Household Hazardous Waste (HHW) Facility, per the Capital Improvement Plan

- Completion of Inflow Storage and HHW Facility Storage Area project, per the Capital Improvement Plan

FY16-FY20 General Fund: Disposal & Recycling Center Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20
Administrative Costs	0.00	285.51	300.00	300.00	0.00
Bank Service Charges	1,024.20	1,220.91	1,130.00	1,000.00	1,025.00
Building	954.94	1,005.08	1,830.00	1,863.08	1,865.00
Contractual Services	2,480.50	722.75	4,000.00	4,000.00	23,240.00
Dues/Fees	362.00	552.00	700.00	700.00	800.00
Equipment	4,577.10	6,019.11	4,270.00	8,596.00	13,026.00
Events & Celebrations	0.00	0.00	0.00	0.00	275.00
Freight/Shipping	15,069.42	14,005.46	17,260.00	17,550.00	22,430.00
Fundraising Expenses	0.00	0.00	250.00	250.00	0.00
Payroll Expenses	71,314.34	82,997.60	91,500.00	97,375.16	101,353.21
Postage & Shipping	289.60	0.00	0.00	0.00	0.00
Repair & Replacement Annual Contribution	0.00	0.00	0.00	3,350.26	2,150.79
Supplies	2,971.21	3,495.84	3,900.00	3,900.00	4,100.00
Telecommunications	1,494.13	1,751.74	1,710.00	1,700.00	2,150.00
Training	100.00	130.00	1,100.00	1,100.00	400.00
Travel	92.32	953.93	2,350.00	2,350.00	500.00
Utilities	2,271.08	1,992.19	2,540.00	2,900.00	2,900.00
Vehicle	45.14	124.20	150.00	200.00	200.00
<b>Total Expense</b>	<b>103,045.98</b>	<b>115,256.32</b>	<b>132,990.00</b>	<b>147,134.50</b>	<b>176,415.00</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 Librarian oversees operations, services, and creation and maintenance of the daily programs that get patrons in the door. The PR 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.

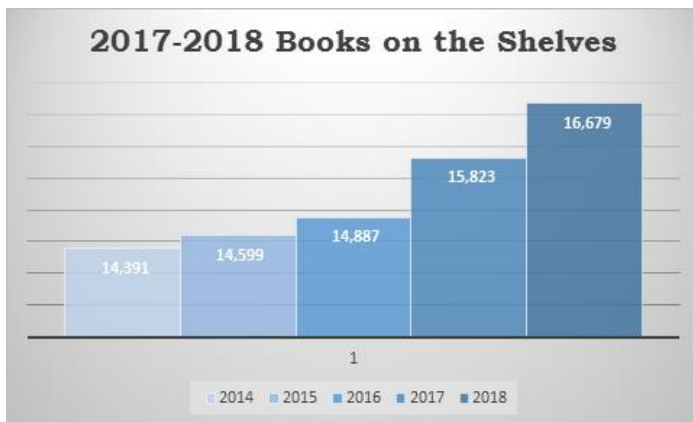
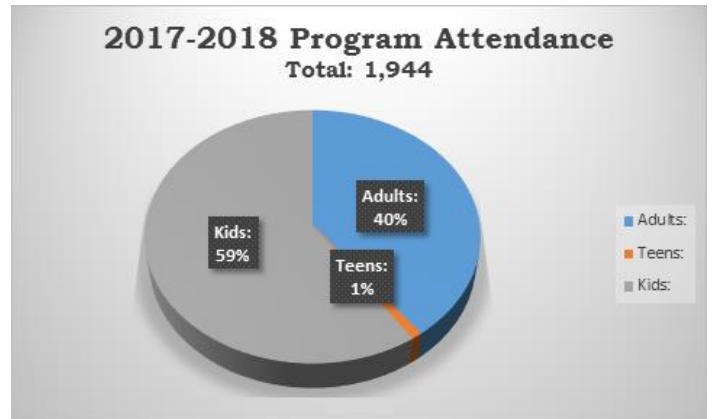
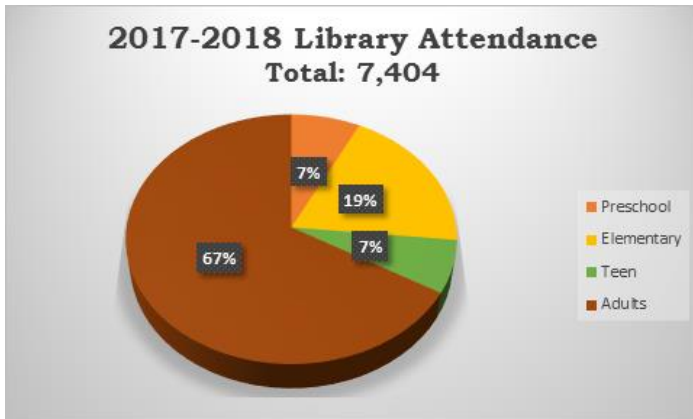
## Personnel:

Administrative Librarian (0.625 FTE)  
Public Relations Librarian (0.625 FTE)  
12+ Volunteers  
Summer Reading Intern: 120 hours

## 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.

FY18 Statistics:



FY 19 Accomplishments to Date:

- Expanded programming for teens and adults, including reviving the book club.
- Refreshed the materials in various non-fiction sections.
- FY19 to date, hosted 399 programs, meetings and events for children, teens and adults.

FY20 Goals:

- Roof repair and replacement to be completed.
- Refreshing materials in the non-fiction sections, adult and juvenile.
- Working towards an expansion to include an Alaska Room/Quiet Study Room.
- Continue bringing the database of library statistics up to date to ensure it is being as useful as possible.
- Implement the new program funded by our Endowment Fund Grant, *1000 Books Before Kindergarten*.
- Increase teen participation at library events.

FY16-FY20 General Fund: Gustavus Public Library Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20
<b>Bank Service Charges</b>	0.00	0.00	25.00	25.00	25.00
<b>Building</b>	1,546.90	2,520.35	16,862.78	3,951.84	4,965.00
<b>Contractual Services</b>	2,748.00	1,925.00	3,328.47	2,000.00	5,120.00
<b>Dues/Fees</b>	3,386.68	3,324.80	3,724.98	4,000.00	4,400.00
<b>Equipment</b>	155.70	459.56	1,683.00	500.00	500.00
<b>Events &amp; Celebrations</b>	0.00	0.00	0.00	0.00	175.00
<b>Freight/Shipping</b>	0.00	513.56	444.14	450.00	550.00
<b>Fundraising Expenses</b>	111.25	252.00	150.02	350.00	500.00
<b>Library Materials</b>	0.00	266.73	295.59	600.00	600.00
<b>Payroll Expenses</b>	38,566.22	46,491.36	52,412.60	72,980.72	74,149.31
<b>Postage &amp; Shipping</b>	247.76	0.00	0.00	0.00	0.00
<b>Repair &amp; Replacement Annual Contribution</b>	0.00	0.00	0.00	4,028.00	10,267.13
<b>Supplies</b>	1,490.86	1,369.82	2,673.64	2,100.00	2,900.00
<b>Supplies - Summer Reading</b>	55.76	0.00	0.00	500.00	1,010.00
<b>Telecommunications</b>	3,394.87	3,994.26	5,768.39	5,000.00	5,900.00
<b>Training</b>	0.00	148.50	112.50	1,000.00	500.00
<b>Travel</b>	0.00	637.45	98.37	1,000.00	1,500.00
<b>Utilities</b>	4,223.48	4,357.71	5,634.27	7,900.00	7,400.00
<b>Total Expense</b>	<b>55,927.48</b>	<b>66,261.10</b>	<b>93,213.75</b>	<b>106,385.56</b>	<b>120,461.44</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, fire engine along with two water tenders are stocked with proper equipment to tackle most emergencies.

GVFD is composed of a full-time Fire Chief and currently overseeing 24 volunteers that bring a variety of skills to our 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, 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)  
Fire Captain (Volunteer)  
EMS Captain (Volunteer)  
24 volunteers within the 3 divisions

## Mission:

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

## Calendar Year 2018 Statistics:

- 49 incidents. 39 EMS calls, 6 fire calls, 4 other responses.

## FY19 Accomplishments:

- Replacement of self-contained breathing apparatus (SCBA) sets
- New Department Standard Operating Guidelines (SOGs)
- New EMS Protocols
- 9 new Emergency Medical Technicians (EMTs) roaming the streets

## FY20 Goals:

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

FY16-FY20 General Fund: Gustavus Volunteer Fire Department Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20
<b>Administrative Costs</b>	0.00	0.00	25.00	0.00	0.00
<b>Bank Service Charges</b>	0.00	0.00	0.00	25.00	25.00
<b>Building</b>	1,142.16	1,577.45	1,953.17	1,925.83	1,950.00
<b>Cash Short/Over</b>	0.00	489.59	0.00	0.00	0.00
<b>Contractual Services</b>	2,543.89	10,961.24	8,162.52	10,000.00	10,000.00
<b>Ambulance Billing Expense</b>	15.94	0.00	400.00	1,000.00	1,600.00
<b>Dues/Fees</b>	175.00	99.00	138.00	250.00	250.00
<b>Equipment</b>	4,611.38	2,581.70	8,242.26	2,000.00	2,000.00
<b>Freight/Shipping</b>	354.55	600.35	155.04	250.00	250.00
<b>Fundraising Expenses</b>	1,577.39	1,620.71	1,287.62	0.00	0.00
<b>Occupational Health</b>	0.00	0.00	0.00	500.00	500.00
<b>Payroll Expenses</b>	7,209.64	73,307.50	83,972.32	85,427.66	86,678.68
<b>Per Diem</b>	28.39	0.00	0.00	0.00	0.00
<b>Postage &amp; Shipping</b>	632.18	0.00	0.00	0.00	0.00
<b>Relocation</b>	0.00	913.70	0.00	0.00	0.00
<b>Repair &amp; Replacement Annual Contribution</b>	0.00	0.00	0.00	4,235.23	4,454.47
<b>Supplies</b>	2,603.01	5,607.17	6,231.28	7,500.00	7,500.00
<b>Telecommunications</b>	3,264.41	4,124.37	7,050.87	7,300.00	6,000.00
<b>Training</b>	2,015.15	3,221.96	6,168.79	15,000.00	5,500.00
<b>Travel</b>	9,612.12	3,829.79	3,075.40	10,000.00	16,865.00
<b>Utilities</b>	5,026.76	4,076.07	3,873.10	3,500.00	3,500.00
<b>Vehicle</b>	4,119.19	2,789.04	5,301.56	8,936.95	6,990.00
<b>Total Expense</b>	<b>44,931.16</b>	<b>115,799.64</b>	<b>136,036.93</b>	<b>157,850.67</b>	<b>154,063.15</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.

The Marine Facilities Advisory Committee has been designated as the Mayor, City Administrator, and the Marine Facilities Coordinator. A Marine Facilities Master Plan has been created and will be linked to amendments to Title 8.

Additional planning for the Small Boat Harbor includes coordinating a fish recycling program with the DRC in an effort to reduce bear interactions and enhance the DRC's composting program. Other improvements under development include kiosks providing information and subjects of interest such as the flora and fauna of the area.

## Personnel:

Marine Facilities Coordinator/Harbormaster (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.

**FY18 Statistics:**

- Registered 30 commercial vessels, 108 private vessels, and 2 motorless vessels.

**FY19 Accomplishments:**

- Minor float repairs
- Adoption of the Marine Facilities Master Plan
- Clean-up of the Small Boat Harbor uplands and installed information kiosk and kayak rack

**FY20 Goals:**

- Continued Salmon River Harbor clean-up, 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 2020.

FY16-FY20 General Fund: Marine Facilities Expenditures

	Actual	Actual	Actual	Budget	Budget
	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20
<b>Expense</b>					
Building	0.00	0.00	744.87	2,309.71	3,150.00
Contractual Services	0.00	3,550.00	3,000.00	3,500.00	3,500.00
Dues/Fees	0.00	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	100.00	100.00	100.00
Freight/Shipping	14.02	59.44	182.63	200.00	200.00
Marine Facilities	8,437.97	4,796.04	6,728.31	4,625.46	4,625.00
Payroll Expenses	14,202.31	11,863.40	15,190.77	18,736.90	30,257.76
Repair & Replacement Annual Contribution	0.00	0.00	0.00	7,482.27	7,482.27
Supplies	1,002.76	1,262.85	1,307.25	1,500.00	1,500.00
Telecommunications	0.00	0.00	0.00	0.00	240.00
Vehicle	143.13	0.00	0.00	100.00	1,200.00
<b>Total Expense</b>	<b>23,800.19</b>	<b>21,531.73</b>	<b>27,253.83</b>	<b>38,554.34</b>	<b>52,255.03</b>

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 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 has 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.

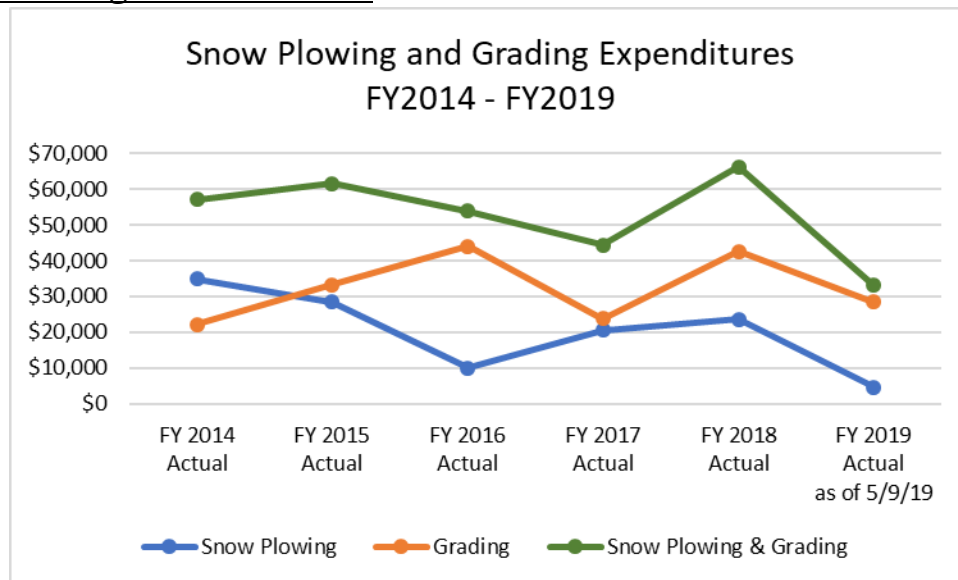
Personnel:

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 FY19-to-date:



FY19 Accomplishments:

- Road name signs installed
- Halibut Drive culvert lowering

- Ditch reconditioning on Rink Creek Road
- In spring of 2019, the City Treasurer did extensive work with State of Alaska DOT Information Systems and Services Division 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 ADCCED under the National Forest Receipts program. Total mileage for City of Gustavus changed from 31.21 to 24.61 miles, which will lead to reduced NFR receipts presumably. A more accurate road length data set and mapping file are now available for future RFQs, etc.
- Good River bridge repairs – end of FY19 or beginning of FY20

**FY20 Goals:**

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

**FY16-FY20 General Fund: Roads Expenditures**

		Actual	Actual	Actual	Budget	Budget
		Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20
<b>Expense</b>						
	<b>Contractual Services</b>	2,200.00	0.00	0.00	0.00	0.00
	<b>Equipment</b>	0.00	0.00	0.00	0.00	0.00
	<b>Freight/Shipping</b>	0.00	0.00	0.00	0.00	0.00
	<b>Road Maintenance</b>					
	<b>Snow Plowing</b>	9,900.95	20,526.60	23,592.50		
	<b>Grading</b>	44,050.50	23,800.00	42,605.75		
	<b>Hauling Pit Run Material</b>	15,260.00	23,418.00	21,732.00		
	<b>Brushing</b>	0.00	2,365.00	12,449.99		
	<b>Other</b>	200.00	3,000.00	2,820.00	85,000.00	85,000.00
	<b>Total Road Maintenance</b>	69,411.45	73,109.60	103,200.24	85,000.00	85,000.00
	<b>Vehicle:Mileage</b>	0.00	0.00	0.00	100.00	100.00
<b>Total Expense</b>		71,611.45	73,109.60	103,200.24	85,100.00	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.

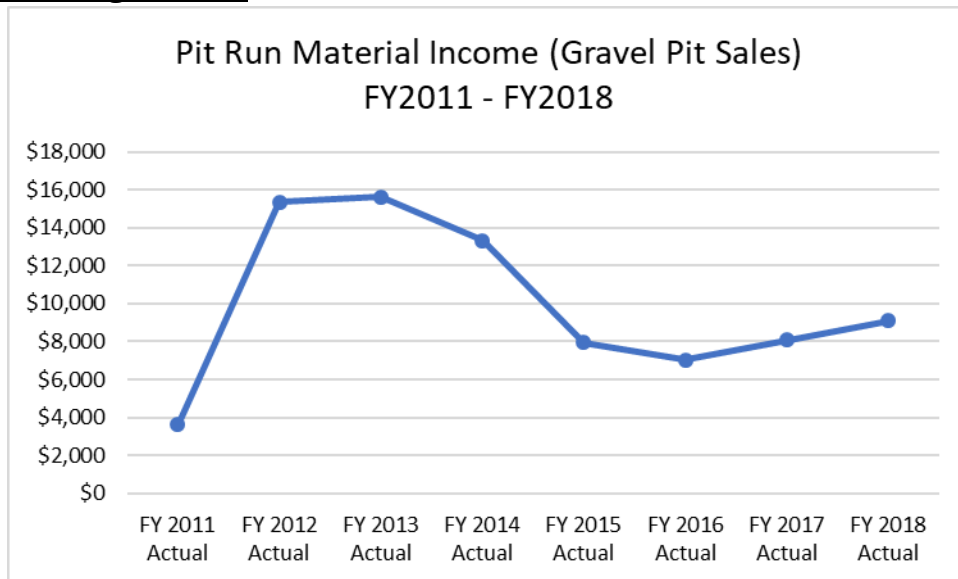
Various City Council members are responsible for the project scoping and management for capital improvement projects and long-term planning for the Lands Department. The treasurer is responsible for the advertisement, execution, and administration of City contracts and for collection of gravel pit and 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 FY18:



FY19 Accomplishments:

- Increased pit run material sale amount to \$4.00/cubic yard.
- Land survey of the Salmon River Park/City Hall/firehall parcel and adjoining parcel to the north

**FY20 Goals:**

- Formal acquisition of the Salmon River Park/City Hall/firehall parcel and adjoining parcel to the north
- Land survey of the gravel pits parcel
- LIDAR (Light Detection and Ranging) mapping, per Capital Improvement Plan
- Formulation of a plan for the future of pit run material in Gustavus

**FY16-FY20 General Fund: Lands Expenditures**

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</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>Jul '19 - Jun 20</b>
<b>Expense</b>						
	<b>Administrative Costs</b>	0.00	0.00	0.00	2,000.00	2,000.00
	<b>Capital Expense</b>	0.00	0.00	0.00	0.00	0.00
	<b>Contractual Services</b>	3,200.00	0.00	0.00	0.00	15,000.00
	<b>Marine Facilities</b>	0.00	0.00	0.00	0.00	0.00
	<b>Professional Services</b>	0.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>		3,200.00	0.00	0.00	2,000.00	17,000.00