



CITY OF GUSTAVUS

CITY COUNCIL GENERAL MEETING

Monday, May 08, 2023 at 7:00 PM
In Person at Gustavus City Hall and Via Zoom

COUNCIL MEMBERS

Mayor Mike Taylor
Vice Mayor Kyle Bishop
Council Members: Janene Driscoll, Jim Mackovjak
Tania Lewis, Shelley Owens, Brian Taylor

CITY HALL

City Administrator – Kathy Leary
City Clerk - Vacant
City Treasurer – Ben Sadler
Phone: 907-697-2451 | clerk@gustavus-ak.gov

AGENDA

VIRTUAL MEETING INFORMATION

<https://us02web.zoom.us/j/85151680588?pwd=Q0xNZENRdGJtbysxWWpKZm5qZHNRUT09>

DRAFT GENERAL MEETING AGENDA AND PACKET

ID: 851 5168 0588 **PASSCODE:** 104134 **TEL:** 253-215-8782

ROLL CALL

Reading of the City of Gustavus Vision Statement

APPROVAL OF MINUTES

1. 04-10-2023 General Meeting Minutes

MAYOR'S REQUEST FOR AGENDA CHANGES

COMMITTEE / STAFF REPORTS

2. Gustavus Visitor Association Quarterly Report
3. Disposal and Recycling Quarterly Report
4. City Treasurer Monthly Financials and Quarterly Report
5. City Administrator Report

PUBLIC COMMENT ON NON-AGENDA ITEMS

CONSENT AGENDA

6. 05-08-2023 Certificate of Records Destruction
7. FY23-XXNCO Introduction of Amendment to Departmental Budgets (Public Hearing 06-12-2023)
8. FY23-XXNCO Introduction of Departmental Budget - Brian Waverly Memorial Project (Public Hearing 06-12-2023)

ORDINANCE FOR PUBLIC HEARING

9. FY23-16NCO Septage Storage Facility (Introduced 4-10-2023)
10. FY23-17NCO AMLIP FY23 R&R (Introduced 4-10-2023)
11. FY23-18NCO Surplus to AMLIP Accounts (Introduced 4-10-2023)
12. FY23-19NCO Cul-de-Sac Improvements Project (Introduced 4-10-2023)

UNFINISHED BUSINESS

NEW BUSINESS

[13.](#) FY23-20 NCO FY24 Budget (Introduced 4-10-2023)

[14.](#) QUASI-JUDICIAL MATTER The City of Gustavus Waives the Right to File a Protest of the Liquor License Renewal Application for the Snug Harbor Liquor

CITY COUNCIL REPORTS

15. Mayor's Report

CITY COUNCIL QUESTIONS AND COMMENTS

PUBLIC COMMENT ON NON-AGENDA ITEMS

EXECUTIVE SESSION

ADJOURNMENT

POSTED ON: Month Day, 202X at P.O, Library, City Hall & <https://cms.gustavus-ak.gov/>

ADA NOTICE

Any person with a disability who requires accommodations in order to participate in this meeting should telephone the City Clerk's office at (907) 697-2451, at least 48 hours prior to the meeting in order to make a request for a disability related modification or accommodation.

VISION STATEMENT

We envision a distinctive community:

- That prospers while and by protecting its natural resources;*
- With a sustainable economy and infrastructure that assures public health and safety while promoting personal development and initiative; and*
- Where all members take social responsibility and actively participate in decision making affecting growth, development, regulation and enforcement; and*
- In which people retain a closeness with and caring for each other individually and collectively while working together to accomplish community goals and preserve community traditions.*

CITY OF GUSTAVUS
CITY COUNCIL GENERAL MEETING
APRIL 10, 2023

Item #1.

MINUTES - PENDING

ROLL CALL

PRESENT

Mayor Mike Taylor
Vice Mayor Kyle Bishop
Council Member Tania Lewis
Council Member Jim Mackovjak
Council Member Brian Taylor
Council Member Janene Driscoll
Council Member Shelley Owens

Reading of the City of Gustavus Vision Statement

The City of Gustavus Vision Statement was read by Vice Mayor Bishop

APPROVAL OF MINUTES

1. 03-13-2023 General Meeting Minutes

Motion made by Council Member Lewis to approve by unanimous consent the 04-10-2023 General Meeting Minutes.

Seconded by Mayor Taylor.

Hearing no objections, the 04-10-2023 General Meeting Minutes were adopted by unanimous consent.

MAYOR'S REQUEST FOR AGENDA CHANGES

There were no agenda changes.

Hearing no objections, Mayor Taylor announced the agenda set as presented by unanimous consent.

COMMITTEE / STAFF REPORTS

2. Gustavus Volunteer Fire Department Quarterly Report
Gustavus Volunteer Fire Chief, Sol Martinez submitted a written report and provided an oral summary.
3. City Clerk Quarterly Report
City Clerk, Karen Platt submitted a written report and provided an oral summary.
4. City Treasurer Monthly Financials
City Treasurer, Ben Sadler submitted written monthly financials.
5. City Administrator Report
City Administrator, Kathy Leary submitted a written report and provided an oral summary.

PUBLIC COMMENT ON NON-AGENDA ITEMS

None

CONSENT AGENDA

6. 04-10-2023 Certificate of Records Destruction
7. Approve Update of all City Department Position Descriptions
8. Approve Project Scoping Document Cul-de-Sac Improvements
9. Approve Scoping Document 301 Community Chest Door Replacement
10. FY23-16NCO Introduction Septage Storage Facility (Public Hearing 05-08-2023)
11. FY23-17NCO Introduction AMLIP FY23 R&R (Public Hearing 05-08-2023)
12. FY23-18NCO Introduction Surplus to AMLIP Accounts (Public Hearing 05-08-2023)
13. FY23-19NCO Introduction Cul-de-Sac Improvements Project (Public Hearing 05-08-2023)

Motion made by Council Member Owens to adopt the Consent Agenda by unanimous consent as presented.

Seconded by Council Member Taylor.

Hearing no objections, the Consent Agenda is adopted by unanimous consent.

ORDINANCE FOR PUBLIC HEARING

14. FY23-15NCO Capital Project Funding GVFD Radio Repeater Tower Installation (Introduced 03-13-2023)

Mayor Taylor opened the Public Hearing at 7:40 pm.

Public Comment: None

Mayor Taylor closed Public Hearing at 7:40pm.

Motion made by Council Member Taylor to adopt FY23-15NCO Capital Project Funding GVFD Radio Repeater Tower Installation (Introduced 03-13-2023).

Seconded by Mayor Taylor

Council Comment: None

Voting Yea: Mayor Taylor, Vice Mayor Bishop, Council Member Lewis, Council Member Mackovjak, Council Member Taylor, Council Member Driscoll, Council Member Owens

UNFINISHED BUSINESS

None

NEW BUSINESS

15. Award RFQ FY23-04 GVFD Radio Repeater Tower Installation

Motion made by Council Member Driscoll to award the contract for the GVFD Radio Repeater Tower Installation as described in RFQ FY23-04 to Glacier Bay Construction Inc. in accordance with their quotation dated 03-16-2023 in the amount of \$55,900.00.

Seconded by Council Member Mackovjak

Public comment: None

Council Comment: None

Voting Yea: Mayor Taylor, Vice Mayor Bishop, Council Member Lewis, Council Member Mackovjak, Council Member Taylor, Council Member Driscoll, Council Member Owens

16. Award RFQ FY23-05 Septage Holding Tank Facility

Motion made by Mayor Taylor to award the contract for the Septage Holding Tank Facility as described in RFQ FY23-05 to Glacier Bay Construction in accordance with their quotation dated 04-07-2023 in the amount of \$22,030.00.

Seconded by Council Member Taylor

Public comment: Lewis Sharman

Council Comment: None

Voting Yea: Mayor Taylor, Vice Mayor Bishop, Council Member Lewis, Council Member Mackovjak, Council Member Taylor, Council Member Driscoll, Council Member Owens

17. FY23-20NCO Introduction of the FY24 Budget (Public Hearing 05-08-2023)

Motion made by Mayor Taylor to introduce FY23-20NCO for the FY24 Budget with the Public Hearing being on 05-08-2023.

Seconded by Vice Mayor Bishop

Public Comment: None

Council Comment: None

Voting Yea: Mayor Taylor, Vice Mayor Bishop, Council Member Lewis, Council Member Mackovjak, Council Member Taylor, Council Member Driscoll, Council Member Owens

18. Approve the City of Gustavus Capital Improvement Plan for 2023-2027

Motion made by Vice Mayor Bishop to approve the City of Gustavus Capital Improvement Plan for the years 2023 - 2027

Seconded by Council Member Owens

Public Comment: None

Council Comment: None

Voting Yea: Mayor Taylor, Vice Mayor Bishop, Council Member Lewis, Council Member Mackovjak, Council Member Taylor, Council Member Driscoll, Council Member Owens

19. CY23-04 Resolution Approving the Certified Financial Statement

Motion made by Council Member Lewis approve Resolution CY23-04 certifying the annual Certified Statement of revenues and authorized expenditures for the year ending June 30, 2022

Seconded by Council Member Taylor

Public Comment: None

Council Comment: Council Member Mackovjak

Voting Yea: Mayor Taylor, Vice Mayor Bishop, Council Member Lewis, Council Member Mackovjak, Council Member Taylor, Council Member Driscoll, Council Member Owens

20. CY23-05 Resolution Establishing P&P for Annual Review and Wage Adjustment

Motion made by Council Member Owens to approve Resolution CY23-05 Establishing Policy and Procedures for Annual Review and Adjustment of Salaries and Wages in the Operating Budget

Seconded by Council Member Lewis

Public Comment: None

Council Comment:

Council Member Owens

Council Member Mackovjak

Mayor Taylor

Council Member Lewis

Council Member Taylor

Council Member Driscoll

Main motion passes with Resolution CY23-05 amended as follows:
second line of the final "Whereas" statement, strike "the policy of".

And

Policy and Procedure for Annual Review and Adjustment of Salaries and Wages in the Operating Budget amended as follows:

Strike the second list item and replace it with "The relative cost of living in communities which are being used as a point reference for pay rates. This may be influenced by the community's tax burden, rural location, and other factors."

Rearrange the second and third list items, making the amended second list item #3 and the current third list item #2.

In the sixth list item. Replace the word "tax" with "ongoing".

Voting Yea: Mayor Taylor, Vice Mayor Bishop, Council Member Lewis, Council Member Mackovjak, Council Member Taylor, Council Member Driscoll, Council Member Owens

21. CY23-06 Updating the Policy and Procedures for Public Records Maintenance - Records Retention Schedule

Motion made by Council Member Taylor to approve Resolution CY23-06 updating the Policy and Procedures for Public Records Maintenance - Records Retention Schedule.

Seconded by Mayor Taylor

Public Comment: None

Council Comment: None

Voting Yea: Mayor Taylor, Vice Mayor Bishop, Council Member Lewis, Council Member Mackovjak, Council Member Taylor, Council Member Driscoll, Council Member Owens

CITY COUNCIL REPORTS

Janene Driscoll. Non-motorized beach access

22. Mayor's Report
Mayor Taylor submitted a written report and provided an oral summary.

CITY COUNCIL QUESTIONS AND COMMENTS

Janene Driscoll -Question about available resources for a new clerk.

PUBLIC COMMENT ON NON-AGENDA ITEMS

None

EXECUTIVE SESSION

None

ADJOURNMENT

With no further business and hearing no objections, the meeting was adjourned at 9:42pm

Mike Taylor, Mayor

Date

Attest: Karen Platt CMC, City Clerk

Date

DRAFT GENERAL MEETING AGENDA/PACKET FOR REVIEW AT WORK SESSION

CERTIFICATE OF RECORDS DESTRUCTION

This form documents the destruction of public records in accordance with Alaska Statute 40.25,
Gustavus Municipal Code 2.70.030 and City of Gustavus Policy and Procedure for Public Records Management

1. Agency/Locality City of Gustavus	2. Division/Department Disposal & Recycling Center	3. Person Completing Form Paul Berry DRC Manager/ Operator
4. Address, City, State & Zip P.O. Box 1, Gustavus, AK 99826	5a. Telephone Number 907-697-2451	5b. E-mail Address clerk@gustavus-ak.gov

6. Records to Be Destroyed

a) Schedule and Records Series Number	b) Records Series Title	c) Date Range (mo/yr)	d) Location	e) Volume	f) Destruction Method
A - 12 (5 years)	Accounting Payroll	04/2004 - 10/2004	Disposal & Recycling Center	1 file FY'04, 1 file FY'05	
A-5 (8 years)	Accounting banking records	04 - 06/2004, 07 - 09/2004	Disposal & Recycling Center	1 file FY'04, 1 file FY'05	Recycle
A-4 (4 years)	Accounting - Accounts Receivable/Payable	04/2004 - 06/2004, 07/2004 - 06/2005, 07/2005 - 06/2006, 07/2006 - 06/2007, 07/2007 - 06/2008, 07/2008 - 06/2009, 07/2009 - 06/2010, 07/2010 - 06/2011,	Disposal & Recycling Center	1 file FY'04, 1 file FY'05, 1 file FY'06, 1 file FY'07, 1 file FY'08, 1 file FY'09, 1 file FY'10, 1 file FY'11,	Recycle
A-3 (4 years)	Accounting - Financial & Accounting Reports	04/2004 - 06/2004, 07/2004 - 06/2005, 07/2005 - 06/2006,	Disposal & Recycling Center	1 file FY'04, 1 file FY'05, 1 file FY'06,	Recycle
A-2 (3 years)	Accounting - Budget Work Papers	07/2005 - 06/2006, 07/2006 - 06/2007, 07/2007 - 06/2008, 07/2008 - 06/2009, 07/2009 - 06/2010, 07/2010 - 06/2011,	Disposal & Recycling Center	1 file FY'06, 1 file FY'07, 1 file FY'08, 1 file FY'09, 1 file FY'10, 1 file FY'11,	Recycle
A-18 (2 years)	Accounting - Grants (not awarded)	07/2008 - 06/2009 07/2009 - 06/2010	Disposal & Recycling Center	1 file FY'09 1 file FY'10, 1 file FY2009 Denali Grant for HHW container	Recycle

DESTRUCTION APPROVALS
Note: Public records may not be destroyed without receiving prior authorization from the Mayor and/or City Council.
We certify that the records listed above have been retained for the scheduled retention period, as per the City of Gustavus Records Retention Schedule, required audits have been completed, and no pending or ongoing litigation or investigation involving these records is known to exist.

7. MAYOR _____

8. CITY CLERK/TREASURER _____

9. RECORDS DESTRUCTION
AFFIRMED BY: _____

DATE _____

DATE _____

DATE _____

**CITY OF GUSTAVUS, ALASKA
ORDINANCE FY23-XXNCO
AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE AMENDMENT OF
DEPARTMENT BUDGETS FOR FISCAL YEAR 2023**

BE IT ENACTED BY THE GUSTAVUS CITY COUNCIL AS FOLLOWS:

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

Section 2. For the Fiscal Year of 2023 estimated expenditures have changed from the estimates in the approved budget.

Section 3. For the current fiscal year, the budget is amended to reflect the changed estimates as follows:

Budget Category	Amounts		
	Original Budget	Amended Budget	Change
INCOME			
Tax Income:Retail Tax Income	\$ 400,000.00	\$ 425,000.00	\$ 25,000.00
Tax Income:Remote Sales Tax	\$ 35,000.00	\$ 60,000.00	\$ 25,000.00
Tax Income:Room Sales Tax	\$ 90,000.00	\$ 100,000.00	\$ 10,000.00
<hr/>			
Total Change in Income			\$ 60,000.00

EXPENSE	Original Budget	Amended Budget	Change
Admin:Bank Service Charges	\$ 3,100.00	\$ 4,100.00	\$ 1,000.00
Admin:Contractual	\$ 10,000.00	\$ 15,000.00	\$ 5,000.00
Admin:Dues & Fees	\$ 2,400.00	\$ 4,000.00	\$ 1,600.00
Admin:Events & Celebrations	\$ 3,500.00	\$ 3,858.50	\$ 358.50
Admin:Payroll	\$ 222,641.50	\$ 226,641.50	\$ 4,000.00
Admin:Supplies	\$ 2,000.00	\$ 6,500.00	\$ 4,500.00
Admin:Telecommunications	\$ 7,500.00	\$ 8,500.00	\$ 5,000.00
Admin:Training	\$ 2,750.00	\$ 3,100.00	\$ 350.00
Admin:Utilities:Electricity	\$ 900.00	\$ 1,100.00	\$ 200.00
DRC:Bank Service Charge	\$ 1,600.00	\$ 2,200.00	\$ 600.00
DRC:Equipment Fuel	\$ 2,200.00	\$ 3,000.00	\$ 800.00
DRC:Equipment Insurance	\$ 242.49	\$ 317.77	\$ 75.28
DRC:Telecommunications	\$ 2,300.00	\$ 2,600.00	\$ 300.00

DRC:Utilities	\$ 2,900.00	\$ 3,900.00	\$ 1000.00
GVFD:Building Insurance	\$ 2,222.55	\$ 2,562.63	\$ 340.08
GVFD:Supplies	\$ 7,500.00	\$ 7,150.00	<\$ 350.00>
GVFD:Maintenance	\$ 0.00	\$ 300.00	\$ 300.00
GVFD:Utilities:Fuel Oil	\$ 2,000.00	\$ 5,433.60	\$ 3,433.60
MF;Building Insurance	\$ 3851.75	\$ 4,507.10	<\$ 655.35>
MF:Contractual Services	\$ 53,180.00	\$ 13,180.00	<\$ 40,000.00>
MF:Equipment Purchase	\$ 100.00	\$ 4,000.00	\$ 3,900.00
MF:Maintenance & Repair	\$ 18,000.00	\$ 0.00	<\$ 18,000.00>
MF:Telecommunication	\$ 240.00	\$ 350.00	\$ 110.00
MF:Utilities	\$ 0.00	\$ 264.00	\$ 264.00
RM:Road Maintenance:General	\$ 85,000.00	\$ 110,000.00	\$ 25,000.00

Total Change in Expense

<\$436.81>

Section 4. The budget is hereby amended as indicated and any portion of the approved budget inconsistent with this amendment is repealed.

Section 5. Effective Date. This ordinance becomes effective upon its adoption by the Gustavus City Council.

DATE INTRODUCED: May 8, 2023

DATE OF PUBLIC HEARING: June 12, 2023

PASSED and **APPROVED** by the Gustavus City Council this ____th day of _____, 2023.

Mike Taylor, Mayor

Attest: Ben Sadler, City Treasurer

Attest: Kathy Leary, City Administrator

**CITY OF GUSTAVUS, ALASKA
ORDINANCE FY23-XXNCO
AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE AMENDMENT OF
THE ADMINISTRATIVE BUDGETS FOR FISCAL YEAR 2023**

BE IT ENACTED BY THE GUSTAVUS CITY COUNCIL AS FOLLOWS:

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

Section 2. For the Fiscal Year of 2023 estimated expenditures have changed from the estimates in the approved budget.

Section 3. For the current fiscal year, the budget is amended to reflect the changed estimates as follows:

Budget Category EXPENSE	Amounts		
	Original Budget	Amended Budget	Change
Brian Waverly Memorial Fund Project	\$ 0.00	\$ 1,755.00	\$ 1,755.00
<i>Donated funds specifically for an art project at the Library have been set aside as the "Brian Waverly Fund" and are now being requested for use for this purpose..</i>			

Total Change in Expense	\$ 1,755.00
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Section 4. The budget is hereby amended as indicated and any portion of the approved budget inconsistent with this amendment is repealed.

Section 5. Effective Date. This ordinance becomes effective upon its adoption by the Gustavus City Council.

DATE INTRODUCED: *May 8, 2023*

DATE OF PUBLIC HEARING: *June 12, 2023*

PASSED and **APPROVED** by the Gustavus City Council this ____th day of _____, 2023.

Mike Taylor, Mayor

Attest: Ben Sadler, City Treasurer

Attest: Kathy Leary, City Administrator

**CITY OF GUSTAVUS, ALASKA
ORDINANCE FY23-16NCO**

**AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE AMENDMENT OF
THE CITY HELD ACCOUNTS IN FISCAL YEAR 2023**

BE IT ENACTED BY THE GUSTAVUS CITY COUNCIL AS FOLLOWS:

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

Section 2. For the Fiscal Year of 2023, the following City held account balance transfers are to be made for the reasons stated.

Section 3. For the current fiscal year, the budget and City held accounts are amended to reflect the changes as follows:

CITY HELD ACCOUNTS	Amounts		Amended Balance	Change		
	Account Balance*					
	*Approximate, this is a dynamic value					
CP 22-04 Septic Storage Facility	\$	27,275.00	\$	69,275.00	\$	42,000.00
AMLIP Capital Improv Long-Term	\$	792,867.32	\$	750,867.32	\$	42,000.00
This project was originally funded by American Rescue Plan Act funds that were housed in FNBA Checking and allocated to the FY23 Operating Budget. \$42,000.00 is being added due to additional costs estimated by the city Engineer.						
Total Change in City Held Account Balances					\$	0.00

Section 4. The City held accounts are hereby amended as indicated.

Section 5. Effective Date. This ordinance becomes effective upon its adoption by the Gustavus City Council.

DATE INTRODUCED: April 10, 2023

DATE OF PUBLIC HEARING: May 8, 2023

PASSED and **APPROVED** by the Gustavus City Council this ___th day of _____, 2023.

Mike Taylor, Mayor

Attest: Ben Sadler, City Treasurer

Attest: _____, City Clerk

**CITY OF GUSTAVUS, ALASKA
ORDINANCE FY23-17NCO**

**AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE
AMENDMENT OF THE CITY HELD ACCOUNTS IN FISCAL YEAR 2023**

BE IT ENACTED BY THE GUSTAVUS CITY COUNCIL AS FOLLOWS:

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

Section 2. For the Fiscal Year of 2023, the following City held account balance transfers are to be made for the reasons stated.

Section 3. For the Fiscal Year of 2023, the City held accounts are amended to reflect the changes as follows:

Amounts			
CITY HELD ACCOUNTS	Account Balance*	Amended Balance	Change
FBNA Checking account <i>*Approximate, this is a dynamic value.</i>	\$1,161,468.40	\$1,144,922.69	<\$ 16,545.71>
AMLIP – Repair & Replacement <i>FY23 budgeted expenses for contributions to a Repair and Replacement Fund for every department.</i>	\$ 333,456.53	\$ 350,002.24	\$ 16,545.71

Total Change in Account Balances	\$ 0.00
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Section 4. The FY23 City held accounts are hereby amended as indicated, and any portion of the approved budget inconsistent with this amendment is repealed.

Section 5. Effective Date. This ordinance becomes effective upon its adoption by the Gustavus City Council.

DATE INTRODUCED: April 10, 2023

DATE OF PUBLIC HEARING: May 8, 2023

PASSED and **APPROVED** by the Gustavus City Council this __th day of _____, 2023.

Mike Taylor, Mayor

Attest: Ben Sadler, City Treasurer

Attest: Karen Platt CMC, City Clerk

**CITY OF GUSTAVUS, ALASKA
ORDINANCE FY23-18NCO**

**AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE AMENDMENT OF
THE CITY HELD ACCOUNTS IN FISCAL YEAR 2023**

BE IT ENACTED BY THE GUSTAVUS CITY COUNCIL AS FOLLOWS:

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

Section 2. For the Fiscal Year of 2020, the following City held account balance transfers are to be made for the reasons stated.

Section 3. For the current fiscal year, City held accounts are amended to reflect the changes as follows:

CITY HELD ACCOUNTS	Amounts		Change
	Account Balance*	Amended Balance	
FNBA Checking Account	\$ 1,161,468.40	\$ 726,468.40	<\$ 435,000.00>
<i>Surplus funds from FY23 are being moved to AMLIP accounts for better earnings. Some funds may be returned later in FY24 for the Prior-Year Cash Balance line-item of the FY24 budget.</i>			
AMLIP Road Maintenance	\$ 83,883.72	\$ 283,883.72	\$ 200,000.00
<i>*Approximate, this is a dynamic value.</i>			
AMLIP Capitol Improv Long-Term	\$ 779,505.76	\$ 1,014,505.76	\$ 235,000.00
<i>*Approximate, this is a dynamic value.</i>			
Total Change in City Held Account Balances			\$ 0.00

Section 4. The City held accounts are hereby amended as indicated.

Section 5. Effective Date. This ordinance becomes effective upon its adoption by the Gustavus City Council.

DATE INTRODUCED: April 10, 2023

DATE OF PUBLIC HEARING: May 8, 2023

PASSED and **APPROVED** by the Gustavus City Council this __th day of ____, 2023.

Mike Taylor, Mayor

Attest: Ben Sadler, City Treasurer

Attest: Karen Platt, CMC
City Clerk

**CITY OF GUSTAVUS, ALASKA
ORDINANCE FY23-19NCO**

**AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE AMENDMENT OF
THE CITY HELD ACCOUNTS IN FISCAL YEAR 2023**

BE IT ENACTED BY THE GUSTAVUS CITY COUNCIL AS FOLLOWS:

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

Section 2. For the Fiscal Year of 2023, the following City held account balance transfers are to be made for the reasons stated.

Section 3. For the current fiscal year, the budget and City held accounts are amended to reflect the changes as follows:

CITY HELD ACCOUNTS	Amounts		Amended Balance	Change
	Account Balance*			
	<small>*Approximate, this is a dynamic value</small>			
Cul-de-sac Improvement Project	\$	0	\$ 35,000.00	\$ 35,000.00
AMLIP Capital Improv Long-Term	\$	84,181.20	\$ 49,181.20	<\$ 35,000.00>
Total Change in City Held Account Balances				\$ 0.00

Section 4. The City held accounts are hereby amended as indicated.

Section 5. Effective Date. This ordinance becomes effective upon its adoption by the Gustavus City Council.

DATE INTRODUCED: April 10, 2023

DATE OF PUBLIC HEARING: May 8, 2023

PASSED and **APPROVED** by the Gustavus City Council this __th day of _____, 2023.

Mike Taylor, Mayor

Attest: Ben Sadler, City Treasurer

Attest: _____, City Clerk

CITY OF GUSTAVUS, ALASKA
ORDINANCE FY23-20NCO
AN ORDINANCE FOR THE CITY OF GUSTAVUS PROVIDING FOR THE AMENDMENT OF
DEPARTMENT BUDGETS FOR FISCAL YEAR 2024

BE IT ENACTED BY THE GUSTAVUS CITY COUNCIL 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, 2023 through June 30, 2024 and is made a matter public record.

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

DATE INTRODUCED: *April 10, 2023*

DATE OF PUBLIC HEARING: *June 12, 2023*

PASSED and **APPROVED** by the Gustavus City Council this ____ day of _____, 2023.

Mike Taylor, Mayor

Attest: Ben Sadler, City Treasurer

Attest: _____, City Clerk



City of Gustavus

PO Box 1

Gustavus, Alaska 99826

Phone: (907) 697-2451

City of Gustavus Budget Fiscal Year 2024

FY23-20 NCO Attachment

Approved by the Gustavus City Council June XX, 2023

FY 2024 City of Gustavus Operating Budget

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

ARP (American Rescue Plan) Act of 2021

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

- Funds for the Coronavirus Local Fiscal Recovery Fund - Local Government Lost Revenue Relief for FY22 was **\$161,525.64**. In FY23 we used the bulk of these funds to cover some of the Fire Chiefs salary, some of the covid testing operation, and road maintenance in accordance with the rules pertaining to the funds. The remaining \$35,987.92 will be used for the same purposes in FY24.

A. Revenues

1. Sales Tax

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

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

2. Remote Sellers Sales Tax

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

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

3. Room Tax

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

4. Fish Box Tax

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

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

5. Other City-Generated Revenue Sources

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

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

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

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

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

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

6. Federal Revenue

i. Payment in Lieu of Taxes (PILT)

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

For more information on PILT, see the U.S. Department of the Interior website

(<https://www.doi.gov/pilt>) or the State of Alaska website:

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

ii. National Forest Receipts (NFR)

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

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

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

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

7. State Revenue

i. Community Assistance Program

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

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

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

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

ii. Shared Fisheries Business Tax

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

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

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

8. Interest

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

9. Prior-Year Cash Balance

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

B. Expenditures

1. Payroll

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

2. Cost-of-Living Adjustment

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

3. Group Health Plan & Health Insurance Stipend

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

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

4. Managed IT Services

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

5. Economic Development Service: Gustavus Visitors Association

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

6. Repair and Replacement Annual Contributions

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

7. Review Services and Audit

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

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

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

8. Insurance Premium Increases:

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

9. Vehicle Mileage

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

10. Contractual Services

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

11. Professional Services

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

12. Equipment

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

C. Proposed Rate Changes

None at this time.

D. Long-Term Finances

1. Reserve Funds

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

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

2. Long-Term Debt

The City of Gustavus currently has no debt obligation.

E. Fiscal Year 2023

1. Road Maintenance Budget

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

2. Disaster and Emergency Budget

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

3. Disposal & Recycling Budget

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

4. Lands Budget

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

F. Discussion of Possible New Revenues

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

G. Summary

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



City of Gustavus

PO Box 1

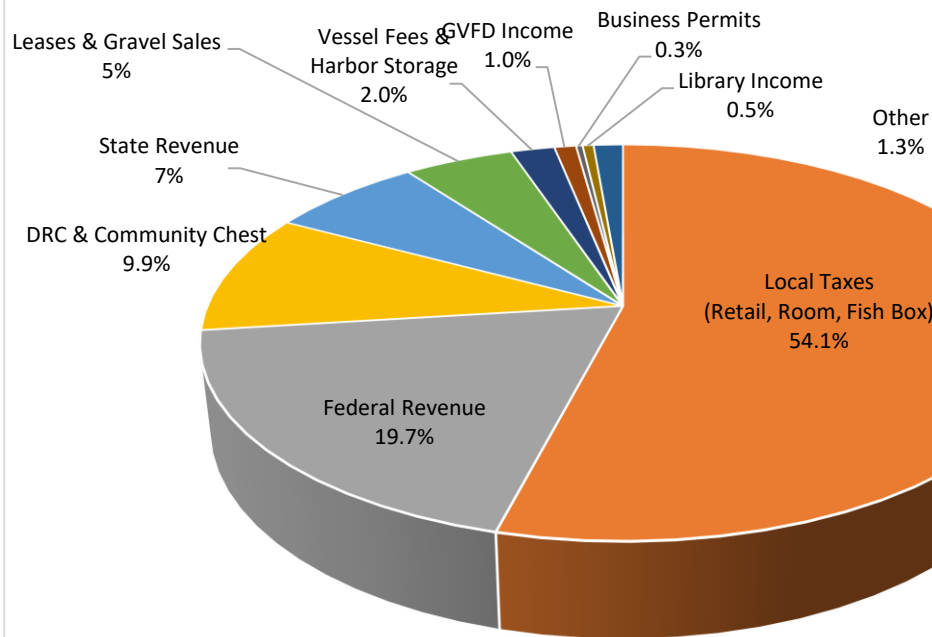
Gustavus, Alaska 99826

Phone: (907) 697-2451

City of Gustavus Financial Summary Fiscal Year 2024

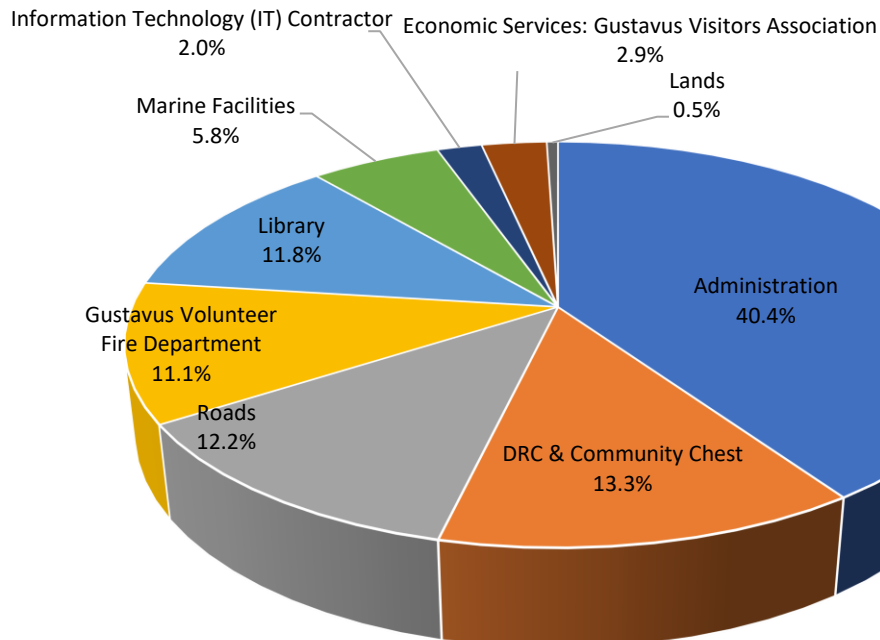
May 2023

FY24 Budgeted General Fund Revenues



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

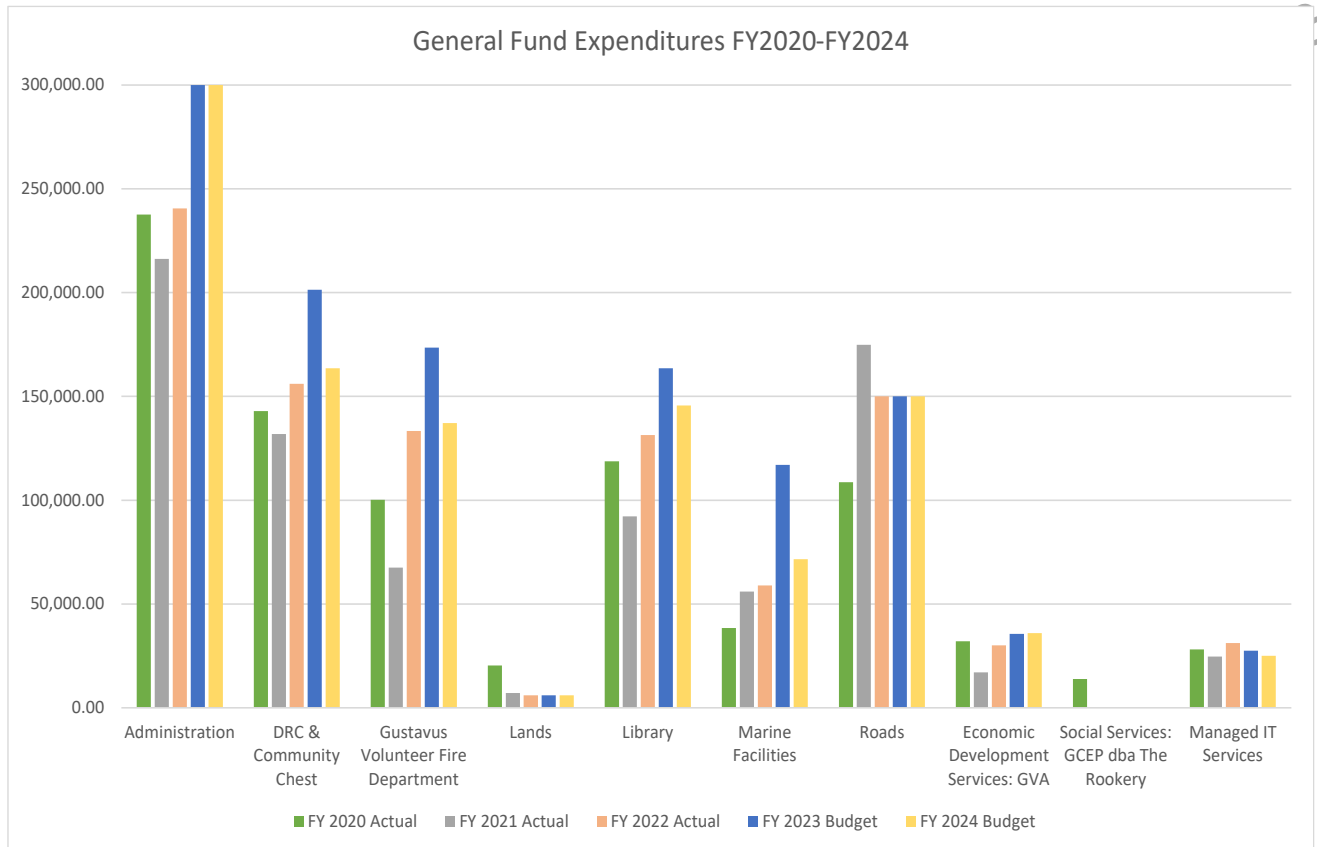
FY24 Budgeted General Fund Expenses



	Actual	Actual	Actual	Actual	Actual	Budget
	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	FY23 to date	FY24
Ordinary Income/Expense						
Income						
Admin Fees	30.00		0.00	11.75		0.00
Business License Fees	4,150.00	3,575.00	4,150.00	3,200.00	2,525.00	3,500.00
Donation - Inter-library Loans			20.00			
Donations	1,117.50	2,531.00	384.00	2,830.00	1,755.00	1,000.00
DRC Income						
Community Chest Sales	16,243.60	10,743.49	8,501.45	13,199.64	8,498.95	13,500.00
Landfill Fees paid @ City Hall	31,295.99	30,052.18	14,478.75	38,784.36	25,868.80	0.00
Landfill Fees/Sales	46,888.90	46,595.27	54,013.65	57,616.60	37,046.73	75,000.00
Recyclable Material Sales	7,776.65	3,612.62	7,890.72	5,105.03	8,505.48	3,600.00
DRC Income - Other	0.00	0.00			0.00	0.00
Total DRC Income	102,205.14	91,003.56	84,884.57	114,705.63	79,919.96	92,100.00
Federal Revenue						
ARPA				102,543.96	65,189.08	0.00
Lost Rev ARPA					161,525.64	35,987.92
FEMA						0.00
Natl Forest Receipts-Encumber	45,494.92	44,228.25	38,572.14	47,599.28		45,000.00
Payment In Lieu of Taxes	107,167.43	115,419.89	113,760.06	121,077.96	130,512.17	130,000.00
Total Federal Revenue	152,662.35	159,648.14	152,332.20	271,221.20	357,226.89	210,987.92
Fundraising	556.00	1,441.00	960.00	440.00	39.00	600.00
Grant Income						13,000.00
GVFD Income						
Ambulance Billing	9,659.71	9,964.55	7,237.45	7,313.60	7,211.92	9,000.00
ASP	625.00	805.00	1,420.00	1,235.61	1,455.00	1,500.00
Training	30.00	2,610.00	0.00	170.00	350.00	150.00
GVFD Income - Other	390.00			1,845.00		
Total GVFD Income	10,704.71	13,379.55	9,617.45	10,564.21	9,016.92	10,650.00
Interest Income	698.82	362.22	189.43	347.56	384.79	0.00
Lands Income						
Gravel Pit Gravel Sales	11,360.00	17,552.00	27,354.00	27,690.00	44,640.00	40,000.00
Gravel Pit Bond					-1,800.00	
Total Lands Income	11,360.00	17,552.00	27,354.00	27,690.00	42,840.00	40,000.00
Lease Income	12,720.35	13,125.67	13,125.67	14,011.93	7,190.32	16,011.00
Library Income	1,174.70	727.60	521.50	2,583.50	351.00	500.00
Marine Facilities Income						
Facilities Usage Fees	1,170.00	1,845.00	2,635.00	3,000.00	2,600.00	2,000.00
Commercial Vessel Registrat	9,210.00	8,275.00	18,000.00	15,530.00	1,500.00	15,000.00
Private Vessel Registration	4,940.00	5,095.00	5,505.00	5,290.00	2,845.00	5,000.00
Storage Area Fee	1,790.00	2,115.00	2,100.00	910.00	2,450.00	2,250.00
Marine Facilities Income - Othe	1.00		0.00		20.00	
Total Marine Facilities Income	17,111.00	17,330.00	28,240.00	24,730.00	9,415.00	24,250.00
Other Income		3,777.00	0.00	7.00		
State Revenue						
Community Assistance Progra	85,461.43	82,845.41	75,180.66	77,370.21	90,577.16	80,000.00
Liquor Share Tax	3,350.00					
Shared Fisheries Business Tax	1,884.12	541.68	1,045.27	896.34	484.52	632.77
Total State Revenue	90,695.55	83,387.09	76,225.93	78,266.55	91,061.68	80,632.77
Tax Income						
Retail Tax Income	392,649.12	375,941.24	245,690.61	431,644.90	395,493.39	415,000.00
Remote Sellers Retail Tax	0.00	12.49	17,803.44	47,042.78	46,038.02	56,000.00
Room Tax Income	70,505.72	78,574.79	24,926.88	81,730.82	100,545.81	100,000.00
Fish Box Tax	12,350.00	12,190.00	8,560.00	9,860.00	8,520.00	8,000.00
Penalties & Interest	25,160.35	4,212.74	2,080.38	6,187.66	2,565.47	0.00
Tax Exempt Cards	320.00	250.00	280.00	290.00	200.00	300.00
Seller's Compensation Discount						
Total Sales Tax Income	500,985.19	471,181.26	299,341.31	576,756.16	553,362.69	579,300.00
Total Income	906,171.31	879,021.09	691,832.06	1,127,365.48	1,155,088.25	1,072,531.69
Gross Profit	906,171.31	879,021.09	691,832.06	1,127,365.48	1,155,088.25	1,072,531.69

	Actual	Actual	Actual	Actual	Actual	Budget
	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	FY23 to date	FY24
Administrative Costs	28,578.93	2,013.88	2,133.70	1,340.40	7,740.49	35,000.00
Advertising	503.57	150.00	0.00	830.91	0.00	100.00
Bad Debt		2,598.10				
Bank Service Charges	2,719.62	2,973.90	3,901.08	6,541.54	4,595.57	4,750.00
Building						
Insurance	6,942.37	8,092.42	10,379.34	11,086.66	12,789.74	12,658.62
Maintenance & Repair	9,570.61	15,887.18	6,066.42	10,483.06	2,613.96	4,200.00
Total Building	16,512.98	23,979.60	16,445.76	21,569.72	15,403.70	16,858.62
Cash Short/Over						
Contractual Services			0.00			
Ambulance Billing Expense	1,371.10	1,340.34	722.55	373.30	764.00	1,300.00
City Engineer						20,000.00
Gravel Pit Survey		13,347.89	0.00			
Managed IT Services	27,040.00	26,870.00	24,608.00	24,565.00	22,075.00	25,020.00
Contractual Services - Other	23,106.57	26,286.91	28,914.00	68,504.46	14,853.50	37,560.00
Total Contractual Services	51,517.67	67,845.14	54,244.55	93,442.76	37,692.50	83,880.00
Dues/Fees	7,477.94	7,637.99	7,910.38	9,333.55	10,184.42	14,657.00
Economic Development Services						
GVA	20,000.00	32,000.00	17,000.00	30,000.00	35,600.00	36,000.00
Total Economic Development Servi	20,000.00	32,000.00	17,000.00	30,000.00	35,600.00	36,000.00
Election Expense	276.70	202.16	87.34	129.92	150.99	250.00
Emergency & Disaster						50,000.00
Equipment						
Equipment Fuel	1,553.87	1,467.32	1,211.88	2,387.54	2,540.41	2,200.00
Equipment Purchase	9,731.03	9,031.83	5,505.80	23,296.83	3,932.11	9,950.00
Insurance	226.00	234.24	242.49	237.99	317.77	278.86
Maintenance & Repair	2,860.03	3,288.32	6,914.64	4,717.89	3,730.76	6,000.00
Equipment - Other		6,471.60	0.00	-1,081.00		
Total Equipment	14,370.93	20,493.31	13,874.81	29,559.25	10,521.05	18,428.86
Events & Celebrations (inc. holiday	2,995.00	3,852.85	3,587.70	3,570.51	3,853.18	4,400.00
Freight/Shipping	19,762.81	23,707.22	14,901.65	32,181.86	18,736.44	31,000.00
Fundraising Expenses	0.00	936.27	8.00	700.00	0.00	500.00
General Liability	3,827.10	10,890.44	11,575.44	20,444.25	17,776.53	20,700.00
Gravel Pit Fund			6,000.00	6,000.00	6,000.00	6,000.00
Library Materials	317.81	599.80	598.71	2,212.84	1,687.28	2,000.00
Marine Facilities						
Insurance	1,625.46	1,851.36	2,368.37	2,486.20	2,578.53	2,722.48
Maintenance & Repairs	2,538.69	27.40	3,787.33		0.00	3,000.00
Total Marine Facilities	4,164.15	1,878.76	6,155.70	2,486.20	2,578.53	5,722.48
Occupational Health	0.00	0.00	0.00		0.00	500.00
Payroll Expenses						
Wages	327,183.30	306,984.71	266,397.49	342,421.77	288,246.92	442,498.49
Payroll Taxes	31,022.95	29,098.50	27,311.14	33,090.96	27,601.87	39,047.21
Paid Time Off (PTO)	12,469.46	8,973.84	21,077.99	18,851.63	8,303.34	
Sick Leave			2,703.10	2,822.85	5,092.06	
Health Insurance (company pai	17,093.92	13,755.50	5,466.72	3,847.96	11,352.20	26,493.60
Health Insurance Stipend	10,107.50	12,310.15	14,035.37	10,569.16	8,059.09	9,600.00
457(b) Employer Contribution	19,321.35	17,711.64	17,510.95	14,378.02	10,553.49	29,220.00
Workers Comp Insurance	6,019.58	7,900.59	5,643.60	8,927.58	6,165.44	8,979.10
Payroll Expenses - Other (inc. F	2,362.87	8,329.28	-2,506.72	-3,331.17	-6,393.53	230.00
Total Payroll Expenses	425,580.93	405,064.21	357,639.64	431,578.76	358,980.88	556,068.40

	Actual	Actual	Actual	Actual	Actual	Budget
	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	FY23 to date	FY24
Professional Services	26,707.42	14,570.00	15,801.65	11,527.50	4,682.50	15,000.00
Public Relations	728.34	211.74	314.86		0.00	500.00
Relocation				1,000.00		
Repair & Replacement Fund	20,095.76	25,354.66	24,772.13	16,545.71	0.00	16,595.71
Emergency & Disaster Fund			0.00			
Road Maintenance			0.00			
Grading	34,129.50	35,512.50	35,160.50	103,761.44	38,350.40	
Snow Plowing	4,668.98	35,061.55	29,775.10	72,814.50	50,424.70	65,000.00
Road Maintenance - Other	46,198.50	37,779.58	109,879.84	79,719.60	38,063.10	85,000.00
Total Road Maintenance	84,996.98	108,353.63	174,815.44	256,295.54	126,838.20	150,000.00
Social Services			0.00			
GCEP dba The Rookery	12,964.00	13,890.00			0.00	0.00
Total Social Services	12,964.00	13,890.00	0.00		0.00	0.00
Stipend			3,000.53	3,000.15	2,250.13	6,000.00
Supplies	17,404.31	14,934.01	11,245.58	24,891.74	14,767.90	23,250.00
Telecommunications	19,194.90	19,824.34	17,136.62	18,305.79	16,730.95	21,540.00
Training	10,634.69	8,422.94	1,971.00	10,929.20	5,242.41	11,950.00
Travel	15,913.45	7,816.87	0.00	796.00	10,346.05	13,700.00
Utilities						
Electricity	8,482.45	7,763.45	9,095.45	9,811.21	7,203.44	9,700.00
Fuel Oil	7,871.66	7,650.35	7,165.81	8,623.76	14,198.98	7,900.00
Total Utilities	16,354.11	15,413.80	16,261.26	18,434.97	21,402.42	17,600.00
Vehicle						
Fuel	497.34	341.77	490.99	416.51	291.20	1,200.00
Insurance	3,503.26	3,445.93	3,561.22	3,568.25	3,438.58	3,635.67
Maintenance & Repair	832.66	0.00	63.98	1,798.88	415.55	2,000.00
Mileage Reimbursement	1,557.09	1,301.75	1,843.46	1,944.76	847.42	2,150.00
Total Vehicle	6,390.35	5,089.45	5,959.65	7,728.40	4,992.75	8,985.67
Total Expense	829,990.45	840,705.07	787,343.18	1,061,377.44	738,754.87	1,171,936.74
Net Ordinary Income	76,180.86	38,316.02	-90,957.12	65,988.04	416,333.38	-99,405.05
Other Income/Expense						0.00
Other Income						
Encumbered Funds for Road Maintenance	39,502.06	60,303.38	62,118.87	115,000.00		
Other Savings for Road Maintenance			37,881.13			0.00
Prior-Year Cash Balance			0.00			100,000.00
Total Other Income	39,502.06	60,303.38	100,000.00	115,000.00	0.00	100,000.00
Net Other Income	39,502.06	60,303.38	100,000.00	115,000.00	0.00	100,000.00
Income	115,682.92	98,619.40	9,042.88	180,988.04	416,333.38	594.95



City of Gustavus Payroll Summary FY23 - FY24

FY24:											FY23 Budget for Comparison	FY22 Budget for Comparison		
	FTE	Hourly Wage	Hrs/year	Wage Total	457(b) Employer Contributi on (LFG)	Health Ins. Stipend (\$200/mo stipend)	Payroll Taxes (6.2% SS, 1.45% Med., 1% AK unemp. up to \$240.21)	Payroll Total	Group Health Plan (\$646/mo; city cap at \$700/mo until 80%/20% split is met)	Workers' Comp. Insurance	Direct Deposit Fees & FICA	Dept. Total		
Admin. Dept.														
Administrator	salaries	\$91,989.96	---	\$91,989.96	\$6,439.30	\$2,400.00	\$7,953.65	\$108,782.91		\$511.93	\$230.00	\$240,430.55	\$222,641.51	\$159,697.31
Clerk	0.8	\$28.46	1820	\$51,797.20	\$3,625.80	\$2,400.00	\$4,663.67	\$62,486.67						
Treasurer	0.75	\$33.73	1560	\$52,618.80	\$3,683.32		\$4,547.32	\$60,849.44	\$7,569.60					
DRC											\$2,674.67	\$96,278.87	\$123,151.07	\$96,266.70
Operator	0.9	\$25.00	2080	\$52,000.00	\$3,640.00		\$4,455.96	\$60,095.96	\$7,569.60					
Assistants		\$20.00	1008	\$20,160.00			\$1,743.84	\$21,903.84						
Assistants		\$19.00	0	\$0.00			\$0.00	\$0.00						
Assistants		\$18.50	16	\$296.00			\$25.60	\$321.60						
DRC Specialist		\$34.00	96	\$3,264.00			\$449.20	\$3,713.20						
Fire Chief											\$4,947.68	\$82,761.70	\$116,452.96	\$93,144.65
Library											\$159.73	\$101,970.43	\$106,550.00	\$74,149.31
Lib. Adm Director	0.75	\$26.35	1560	\$41,106.00	\$2,877.42	\$2,400.00	\$3,788.54	\$50,171.96	\$0.00					
Lib. Serv. Dir	0.75	\$26.35	1560	\$41,106.00	\$2,877.42	\$2,400.00	\$3,788.54	\$50,171.96						
Summer Intern(s)		\$13.50	100	\$1,350.00			\$116.78	\$1,466.78						
Marine Facilities											\$615.62	\$34,626.85	\$28,428.08	23,076.26
MF Coord.	5	\$25.00	1040	\$26,000.00	\$1,820.00	\$0.00	\$2,406.43	\$30,226.43	\$ 3,784.80					
Totals:				\$442,498.49	\$29,220.00	\$9,600.00	\$39,116.68	\$520,435.17	\$26,493.60	\$8,909.63	\$230.00	\$556,068.40	\$597,223.62	\$423,257.97

Increased Clerk to 35 hours per week per agreement made in FY22

Increased Treasurer wage and decreased hours

Removed Financial Analyst

Removed DRC Manager and added DRC Specialist

Removed both Covid Testers

Removed Library Assistant

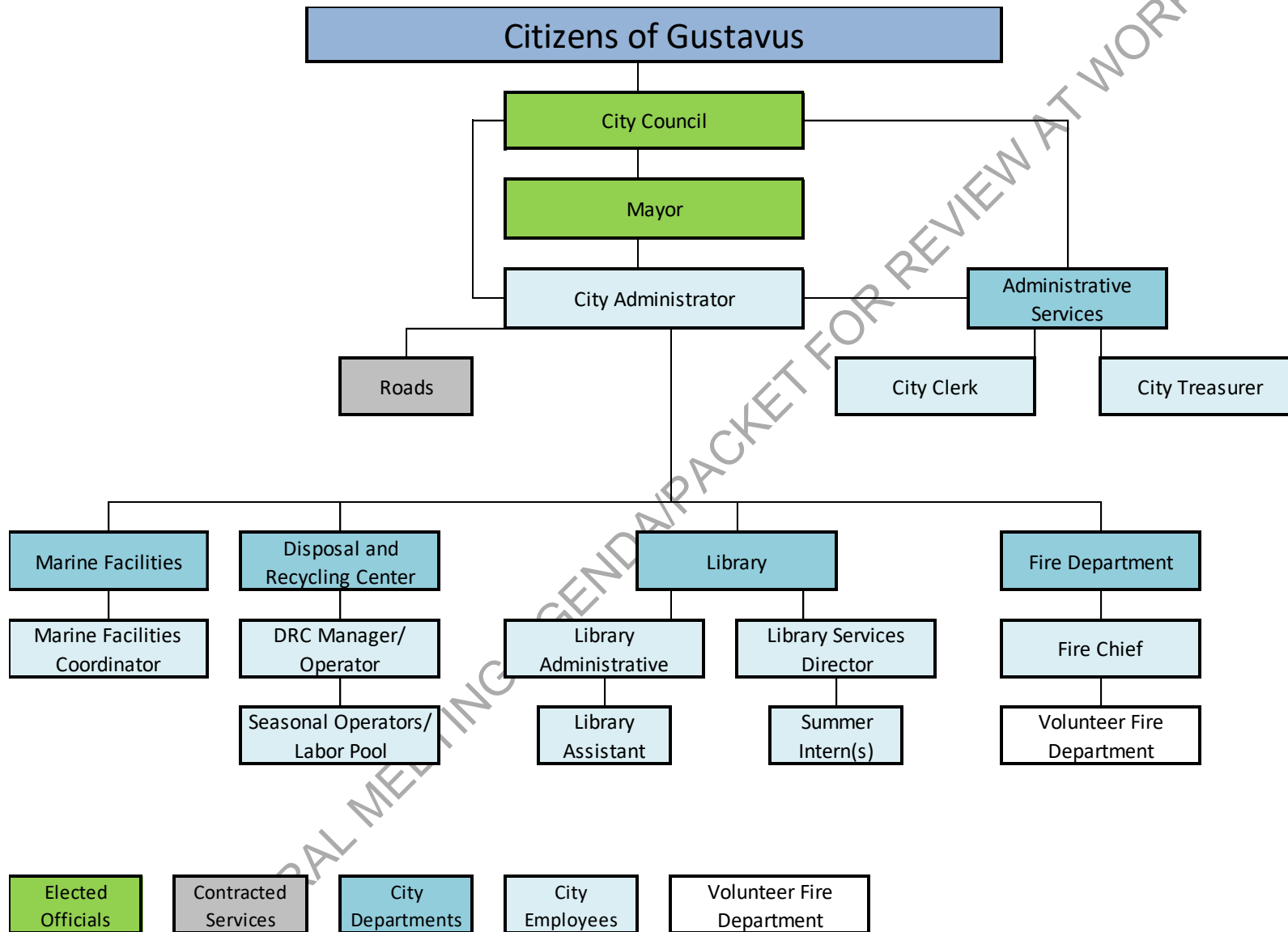
Added top wage for MFC, Put in six months for Health Stipend, Increased MFC hours to 1040

Increased Workman's Comp by 15% per SE @ Petersburg Wrangell

Added summer intern for the Library \$13.50 @100 hours

FY23:													FY21 Budget for Comparison	FY20 Budget for Comparison
	FTE	Hourly Wage (with COLA)	Hrs/year	Wage Total	457(b) Employer Contributi on (LFG)	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 (\$646/mo; city cap at \$700/mo until 80%/20% split is met)	Workers' Comp. Insurance	Direct Deposit Fees & FICA	Dept. Total		
Admin. Dept.														
Administrator	salaries	\$100,000.00	---	\$87,280.00	\$6,109.60	\$0.00	\$7,343.80	\$100,733.40	\$ 6,648.00	\$487.55	\$230.00	\$222,641.51	\$159,697.31	\$170,414.67
Clerk	0.75	\$27.00	1560	\$42,120.00	\$2,948.40	\$2,400.00	\$3,830.83	\$51,299.23						
Treasurer	0.9	\$27.23	1872	\$50,974.56	\$3,568.22	\$2,400.00	\$4,555.62	\$61,498.40						
Analyst		\$36.50	44	\$1,606.00	\$0.00	\$0.00	\$138.92	\$1,744.92						
DRC										\$2,547.30		\$123,151.07	\$96,266.70	\$101,353.22
Manager	0.6	\$30.45	1248	\$38,001.60	\$2,660.11	\$2,200.00	\$3,478.42	\$46,340.13						
Operator	0.9	\$21.00	1892.8	\$39,748.80	\$2,782.42		\$3,453.14	\$45,984.35	\$6,201.60					
Assistants		\$20.00	1016	\$20,320.00			\$1,757.68	\$22,077.68						
Assistants		\$19.00	0	\$0.00			\$0.00	\$0.00						
Assistants		\$18.50	0	\$0.00			\$0.00	\$0.00						
Fire Chief										\$4,778.24		\$116,452.96	\$93,144.65	\$86,678.67
Covid Tester 1		\$25.00	252	\$6,300.00			\$544.95	\$6,844.95						
Covid Tester 2		\$25.00	1120	\$28,000.00			\$2,422.00	\$30,422.00						
Library										\$152.12		\$106,550.00	\$76,284.43	\$74,149.31
Lib. Adm Director	0.75	\$25.00	1560	\$39,000.00	\$2,730.00	\$2,400.00	\$3,575.45	\$47,705.45						
Lib. Serv. Dir	0.75	\$25.00	1560	\$39,000.00	\$2,730.00		\$3,391.85	\$45,121.85	\$6,201.60					
Lib. Assistant	0.25	\$18.50	360	\$6,660.00			\$708.99	\$7,368.99						
Summer Intern(s)		\$0.00	160	\$0.00			\$0.00	\$0.00						
Marine Facilities										\$586.30		\$28,428.08	\$23,076.26	\$30,257.76
MF Coord.	0.43	\$25.00	894.4	\$22,360.00	\$1,565.20	\$1,700.00	\$2,216.58	\$27,841.78						
Totals:				\$479,065.96	\$29,132.60	\$11,100.00	\$42,340.35	\$524,371.96	\$26,803.20	\$8,551.51	\$230.00	\$597,223.62	\$448,469.35	\$462,853.64

City of Gustavus Organizational Chart



Gustavus Endowment Fund

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

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

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

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

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

Current Banking Assets

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

City of Gustavus Balance Sheet as of March 29, 2023

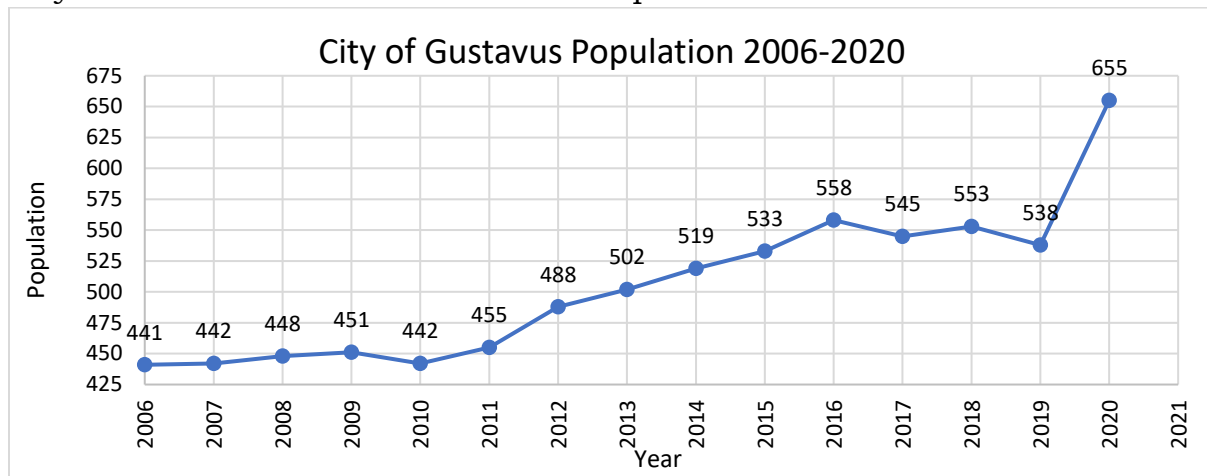
	Mar 29, 23
ASSETS	
Current Assets	
Checking/Savings	
AMLIP Capital Improv Current (0630598.1)	9,960.88
AMLIP Capital Improv Long-Term (0630598.2)	792,867.32
AMLIP Repair & Replacement (0630598.3)	333,456.53
AMLIP Road Maint - Unencumbered (0630598.4)	84,181.20
AMLIP Gravel Pit Fund (0630598.8)	18,269.26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

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

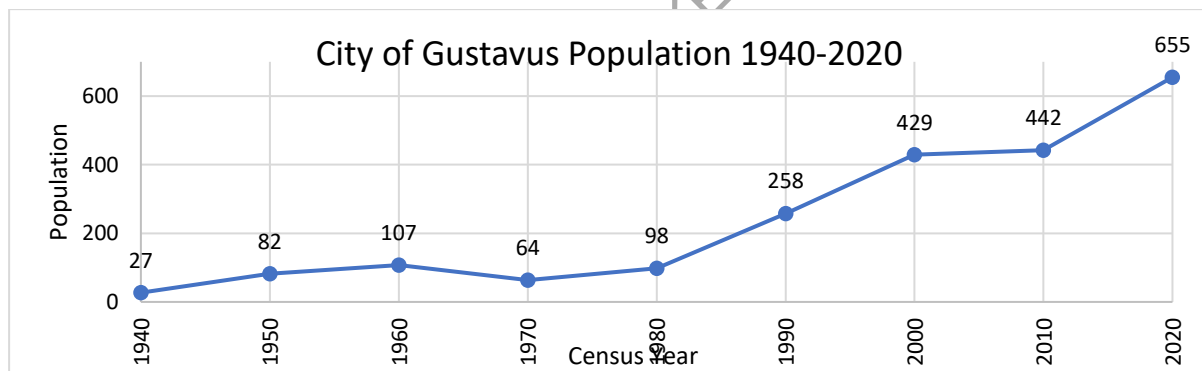
- *AMLIP Capital Improv Current*: funds for approved and funded capital projects that have not yet been initiated
- *AMLIP Capital Improv Long-Term*: funds for capital projects in the future
- *AMLIP Repair & Replacement*: funds for repair and replacement of fixed assets, following recommended best-practices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

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

City of Gustavus and State of Alaska Population Trends



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



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



City of Gustavus

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Gustavus, Alaska 99826

Phone: (907) 697-2451

City of Gustavus General Fund Fiscal Year 2024

April 2023

	Admin	DRC	GVFD	Lands	Library	Total Marine Facilities	Road Maintenance	Total General Fund	TOTAL
	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	Jul '23 - Jun 24	Jul '23 - Jun 24
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
Ordinary Income/Expense									
Income									
Business License Fees	3,500.00							3,500.00	3,500.00
Donations					1,000.00			1,000.00	1,000.00
DRC Income									
Community Chest Sales		13,500.00						13,500.00	13,500.00
Landfill Fees/Sales		75,000.00						75,000.00	75,000.00
Recyclable Material Sales		3,600.00						3,600.00	3,600.00
Total DRC Income		92,100.00						92,100.00	92,100.00
Federal Revenue									
ARPA - 22-LGLR	35,987.92							35,987.92	35,987.92
Natl Forest Receipts-Encumbered	45,000.00							45,000.00	45,000.00
Payment In Lieu of Taxes	130,000.00							130,000.00	130,000.00
Total Federal Revenue	210,987.92							210,987.92	210,987.92
Fundraising					600.00			600.00	600.00
Grant Income			3,000.00		10,000.00			13,000.00	13,000.00
GVFD Income									
Ambulance Billing			9,000.00					9,000.00	9,000.00
ASP			1,500.00					1,500.00	1,500.00
Training			150.00					150.00	150.00
Total GVFD Income			10,650.00					10,650.00	10,650.00
Lands Income									
Gravel Pit Gravel Sales				40,000.00				40,000.00	40,000.00
Total Lands Income				40,000.00				40,000.00	40,000.00
Lease Income				16,011.00				16,011.00	16,011.00
Library Income					500.00			500.00	500.00
Marine Facilities Income									
Facilities Usage Fees						2,000.00		2,000.00	2,000.00
Commercial Vessel Registration						15,000.00		15,000.00	15,000.00
Private Vessel Registration						5,000.00		5,000.00	5,000.00
Storage Area Fee						2,250.00		2,250.00	2,250.00
Total Marine Facilities Income						24,250.00		24,250.00	24,250.00
State Revenue									
Community Assistance Program	80,000.00							80,000.00	80,000.00
Shared Fisheries Business Tax	632.77							632.77	632.77
Total State Revenue	80,632.77							80,632.77	80,632.77
Tax Income									
Retail Tax Income	415,000.00							415,000.00	415,000.00
Remote Sellers Retail Tax	56,000.00							56,000.00	56,000.00
Room Tax Income	100,000.00							100,000.00	100,000.00
Fish Box Tax	8,000.00							8,000.00	8,000.00
Tax Exempt Cards	300.00							300.00	300.00
Total Tax Income	579,300.00							579,300.00	579,300.00
Total Income	874,420.69	92,100.00	13,650.00	56,011.00	12,100.00	24,250.00		1,072,531.69	1,072,531.69
Gross Profit	874,420.69	92,100.00	13,650.00	56,011.00	12,100.00	24,250.00		1,072,531.69	1,072,531.69
Expense									

	Admin (General Fund)	DRC (General Fund)	GVFD (General Fund)	Lands (General Fund)	Library (General Fund)	Total Marine Facilities (General Fund)	Road Maintenance (General Fund)	Total General Fund	TOTAL
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
Administrative Costs	35,000.00							35,000.00	35,000.00
Advertising	100.00							100.00	100.00
Bank Service Charges	3,100.00	1,600.00	25.00		25.00			4,750.00	4,750.00
Building									
Insurance	1,160.00	1,116.96	2,555.93		3,501.22	4,324.51		12,658.62	12,658.62
Maintenance & Repair	500.00	1,200.00	500.00		2,000.00	0.00		4,200.00	4,200.00
Total Building	1,660.00	2,316.96	3,055.93		5,501.22	4,324.51		16,858.62	16,858.62
Contractual Services									
City Engineer	20,000.00							20,000.00	20,000.00
Ambulance Billing Expense			1,300.00					1,300.00	1,300.00
Managed IT Services	25,020.00							25,020.00	25,020.00
Contractual Services - Other	10,000.00	7,260.00	2,000.00		3,300.00	15,000.00		37,560.00	37,560.00
Total Contractual Services	55,020.00	7,260.00	3,300.00		3,300.00	15,000.00		83,880.00	83,880.00
Dues/Fees	6,500.00	1,007.00	1,750.00		5,400.00			14,657.00	14,657.00
Economic Development Services									
GVA	36,000.00							36,000.00	36,000.00
Total Economic Development Services	36,000.00							36,000.00	36,000.00
Election Expense	250.00							250.00	250.00
Emergency & Disaster	50,000.00							50,000.00	50,000.00
Equipment									
Equipment Fuel		2,200.00						2,200.00	2,200.00
Equipment Purchase	2,500.00	2,850.00	4,000.00		500.00	100.00		9,950.00	9,950.00
Insurance		278.86						278.86	278.86
Maintenance & Repair		6,000.00						6,000.00	6,000.00
Total Equipment	2,500.00	11,328.86	4,000.00		500.00	100.00		18,428.86	18,428.86
Events & Celebrations	3,800.00	250.00			350.00			4,400.00	4,400.00
Freight/Shipping	800.00	28,600.00	400.00		1,000.00	200.00		31,000.00	31,000.00
Fundraising Expenses					500.00			500.00	500.00
General Liability	20,700.00							20,700.00	20,700.00
Gravel Pit Fund	0.00			6,000.00				6,000.00	6,000.00
Library Materials									
Non-Fiction Add/Replacement					2,000.00			2,000.00	2,000.00
Total Library Materials					2,000.00			2,000.00	2,000.00
Marine Facilities									
Insurance						2,722.48		2,722.48	2,722.48
Maintenance & Repairs						3,000.00		3,000.00	3,000.00
Total Marine Facilities						5,722.48		5,722.48	5,722.48
Occupational Health		500.00						500.00	500.00
Payroll Expenses									
Wages	196,406.96	75,720.00	60,810.53		83,562.00	26,000.00		442,498.49	442,498.49
Payroll Taxes	17,164.64	6,674.60	5,177.15		7,520.59	2,510.23		39,047.21	39,047.21
Health Insurance (company paid)	7,569.60	7,569.60	7,569.60		0.00	3,784.80		26,493.60	26,493.60
Health Insurance Stipend	4,800.00				4,800.00	0.00		9,600.00	9,600.00
457(b) Employer Contribution	13,748.42	3,640.00	4,256.74		5,754.84	1,820.00		29,220.00	29,220.00
Workers Comp Insurance	511.93	2,674.67	5,017.15		159.73	615.62		8,979.10	8,979.10
Payroll Expenses - Other	230.00							230.00	230.00
Total Payroll Expenses	240,430.55	96,278.87	82,831.17		101,797.16	34,730.65		556,068.40	556,068.40

	Admin (General Fund)	DRC (General Fund)	GVFD (General Fund)	Lands (General Fund)	Library (General Fund)	Total Marine Facilities (General Fund)	Road Maintenance (General Fund)	Total General Fund	TOTAL
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
Professional Services	15,000.00							15,000.00	15,000.00
Public Relations	500.00							500.00	500.00
Repair & Replacement Fund	1,000.00	2,150.79	1,663.38		4,299.27	7,482.27		16,595.71	16,595.71
Road Maintenance									
Snow Plowing							65,000.00	65,000.00	65,000.00
Road Maintenance - Other							65,000.00	85,000.00	85,000.00
Total Road Maintenance							150,000.00	150,000.00	150,000.00
Stipend			6,000.00					6,000.00	6,000.00
Supplies									
Donated/Fundraised					800.00			800.00	800.00
Program					2,050.00			2,050.00	2,050.00
Supplies - Other	3,500.00	4,500.00	7,500.00		2,700.00	2,200.00		20,400.00	20,400.00
Total Supplies	3,500.00	4,500.00	7,500.00		5,550.00	2,200.00		23,250.00	23,250.00
Telecommunications	7,500.00	2,300.00	6,050.00		5,450.00	240.00		21,540.00	21,540.00
Training	2,750.00	1,200.00	7,000.00		1,000.00	0.00		11,950.00	11,950.00
Travel	8,500.00	1,200.00	2,500.00		1,500.00			13,700.00	13,700.00
Utilities									
Electricity	2,000.00	1,900.00	2,000.00		3,400.00	400.00		9,700.00	9,700.00
Fuel Oil	900.00	1,000.00	2,000.00		4,000.00			7,900.00	7,900.00
Total Utilities	2,900.00	2,900.00	4,000.00		7,400.00	400.00		17,600.00	17,600.00
Vehicle									
Fuel		0.00	1,200.00					1,200.00	1,200.00
Insurance			3,635.67					3,635.67	3,635.67
Maintenance & Repair			2,000.00					2,000.00	2,000.00
Mileage Reimbursement	500.00	200.00	250.00			1,200.00		2,150.00	2,150.00
Total Vehicle	500.00	200.00	7,085.67			1,200.00		8,985.67	8,985.67
Total Expense	498,010.55	163,592.48	137,161.15	6,000.00	145,572.65	71,599.91	150,000.00	1,171,936.74	1,171,936.74
Net Ordinary Income	376,410.14	-71,492.48	-123,511.15	50,011.00	-133,472.65	-47,349.91	-150,000.00	-99,405.05	-99,405.05
Other Income/Expense									
Other Income									
Prior-Year Cash Balance	100,000.00							100,000.00	100,000.00
Total Other Income	100,000.00							100,000.00	100,000.00
Net Other Income	100,000.00							100,000.00	100,000.00
Net Income	476,410.14	-71,492.48	-123,511.15	50,011.00	-133,472.65	-47,349.91	-150,000.00	594.95	594.95

Administration

General Fund

Administration Department:

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

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

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

Personnel:

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

Mission:

To serve the Community of Gustavus.

FY20-FY24 General Fund: Administration Expenditures

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

Disposal and Recycling Center

General Fund

Disposal and Recycling Center:

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

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

Personnel:

Manager/Operator (0.9 FTE)

DRC Specialist (96 hours)

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

DRC - Occasional volunteers

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

Mission:

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

FY20-FY24 General Fund: Disposal & Recycling Center Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '19 - Jun 20	Jul '20 - Jun 21	JUL '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24
Bank Service Charges	1,196.60	1,466.54	1,723.98	1,600.00	1,600.00
Building	1,996.14	1,791.28	2,110.20	2,171.27	2,316.96
Contractual Services	4,655.65	6,740.00	38,552.07	7,500.00	7,260.00
Dues/Fees	541.00	1,180.10	1,180.10	2,000.00	1,007.00
Equipment	12,416.20	8,200.87	6,557.66	11,942.49	11,328.86
Events & Celebrations	135.29	0.00	0.00	242.49	250.00
Freight/Shipping	20,999.54	13,088.48	26,476.80	27,600.00	28,600.00
Occupational Health	0.00	0.00		500.00	500.00
Payroll Expenses	90,520.88	87,726.45	92,782.01	123,151.07	96,278.87
Repair & Replacement Annual Contribution	2,150.79	2,150.79	2,100.79	2,150.79	2,150.79
Supplies	3,653.72	3,154.69	4,287.87	4,100.00	4,500.00
Telecommunications	2,168.05	2,190.62	2,276.71	2,300.00	2,300.00
Training	0.00	1,392.00	125.00	1,200.00	1,200.00
Travel	0.00	0.00		1,500.00	1,200.00
Utilities	2,349.82	2,685.95	2,557.18	2,900.00	2,900.00
Vehicle	147.86	149.62	127.78	200.00	200.00
Total Expense	142,931.54	131,917.39	180,858.15	191,058.11	163,592.48

Gustavus Public Library

General Fund

Gustavus Public Library:

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

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

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

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

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

Personnel:

Library Administrative Director (0.75 FTE)
Library Services Director (0.75 FTE)
Summer Intern (100 Hours)
14 desk volunteers, 4 maintenance/projects volunteer

Mission:

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

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

FY20-FY24 General Fund: Gustavus Public Library Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - 22	Jul '22 - Jun 23	Jul '23 - Jun 24
Bank Service Charges	25.00	25.00	25.00	25.00	25.00
Building	15,686.65	4,505.90	6,932.64	5,544.54	5,501.22
Contractual Services	1,381.48	3,075.00	6,300.00	6,920.00	3,300.00
Dues/Fees	4,417.69	4,069.76	4,584.85	5,400.00	5,400.00
Equipment	552.89	909.59	372.92	1,400.00	500.00
Events & Celebrations	175.07	0.00	157.89	350.00	350.00
Freight/Shipping	892.50	872.65	712.19	1,000.00	1,000.00
Fundraising Expenses	936.27	8.00	700.00	500.00	500.00
Library Materials	599.80	598.71	2,212.84	2,700.00	2,000.00
Payroll Expenses	68,048.47	61,291.02	64,837.92	106,550.01	101,797.16
Repair & Replacement Annual Contribution	10,267.13	4,299.27	4,299.27	4,249.27	4,299.27
Supplies	2,808.07	1,409.29	5,718.40	2,700.00	2,700.00
Supplies - Program	1,059.35	1,260.17	2,003.24	3,050.00	2,050.00
Supplies - Donated/Fundraised				700.00	
Telecommunications	5,114.56	3,547.37	4,560.71	5,450.00	5,450.00
Training	0.00	0.00	229.99	1,000.00	1,000.00
Travel	637.43	0.00	278.00	1,500.00	1,500.00
Utilities	6,069.22	6,385.80	7,268.23	13,500.00	7,400.00
Total Expense	118,671.58	92,257.53	111,194.09	162,538.82	144,772.65

Gustavus Volunteer Fire Department

General Fund

Gustavus Volunteer Fire Department:

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

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

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

Personnel:

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

Mission:

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

FY20-FY24 General Fund: Gustavus Volunteer Fire Department Expenditures

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

Marine Facilities Department

General Fund

Marine Facilities Department:

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

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

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

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

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

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

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

Personnel:

Marine Facilities Coordinator/Harbormaster (0.5 FTE)

Mission (Municipal Code Section 8.01.010):

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

FY20-FY24 General Fund: Marine Facilities Expenditures

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

Roads Department

General Fund

Roads Department:

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

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

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

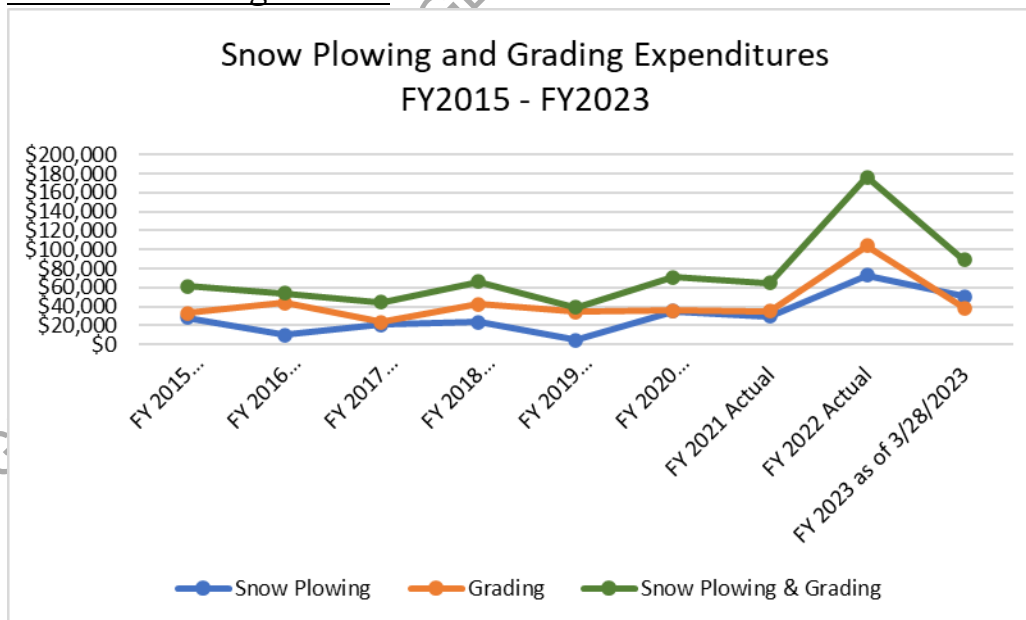
Personnel:

Volunteer City Council Member(s)

Mission:

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

Statistics through FY23:



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

FY20-FY24 General Fund: Roads Expenditures

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

Lands Department

General Fund

Lands Department:

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

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

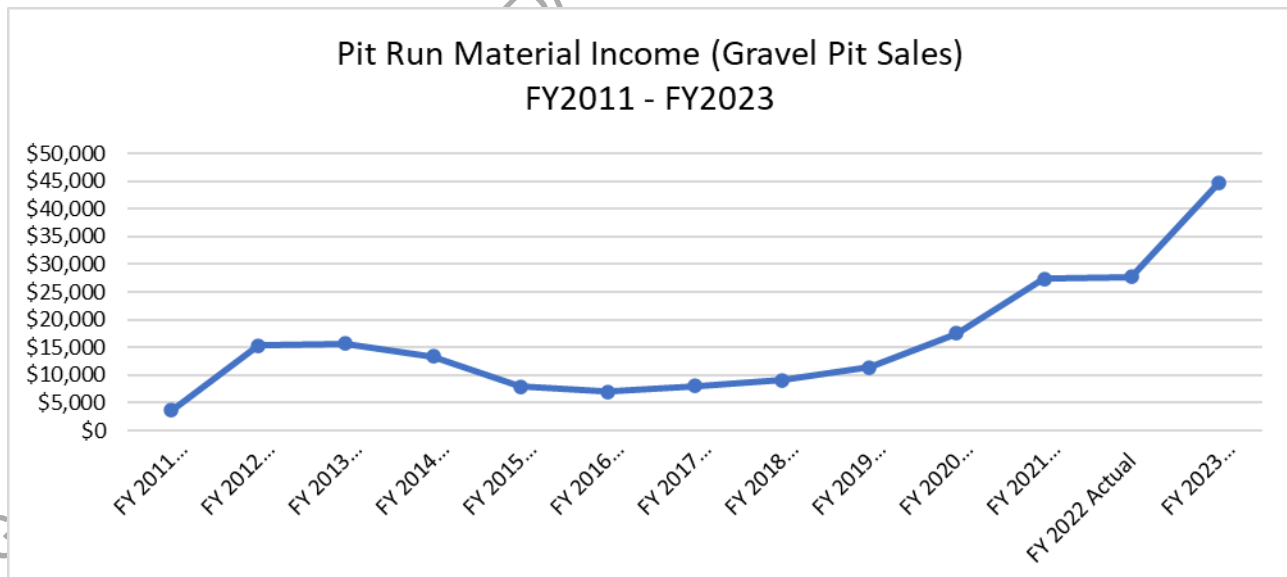
Various City Council members are responsible for the project scoping and management for capital improvement projects and long-term planning for the Lands Department. The treasurer is responsible for the advertisement, execution, and administration of City contracts and for collection of gravel pit and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

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

Personnel:

None

Statistics through FY23-to-date:



FY20-FY24 General Fund: Lands Expenditures

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



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

**Department of Commerce, Community,
and Economic Development**

ALCOHOL & MARIJUANA CONTROL OFFICE

550 West 7th Avenue, Suite 1600

Anchorage, AK 99501

Main: 907.269.0350

April 13, 2023

City of Gustavus

Via Email: clerk@gustavus-ak.gov

Re: Notice of 2023/2024 Liquor License Renewal Application

License Type:	Package Store	License Number:	4549
Licensee:	Snug Harbor LLC		
Doing Business As:	Snug Harbor Liquor		

We have received a completed renewal application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under AS 04.11.480.

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 304.145(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable.

To protest the application referenced above, please submit your written protest within 60 days, and show proof of service upon the applicant and proof that the applicant has had a reasonable opportunity to defend the application before a meeting of the local governing body.

Sincerely,

Joan Wilson, Director

amco.localgovernmentonly@alaska.gov

STATE OF ALASKA - ALCOHOLIC BEVERAGE CONTROL BOARD

LICENSE NUMBER

FORM CONTROL

XXXX

ISSUED
04/12/2023
ABC BOARD

LIQUOR LICENSE
2023 - 2024
TEMPORARY

4549

LICENSE RENEWAL APPLICATION DUE
DECEMBER 31, 2024 (AS 04.11.270(b))THIS LICENSE EXPIRES MIDNIGHT
FEBRUARY 28, 2025 UNLESS DATED BELOW

TYPE OF LICENSE: Package Store

LICENSE FEE: \$1,500.00

1150

CITY / BOROUGH: Gustavus
Unorganized BoroughD/B/A: Snug Harbor Liquor
1/8 Wilson RdMail Address:
Snug Harbor LLC
PO Box 273
Gustavus, AK 99826This license cannot be transferred without permission
of the Alcoholic Beverage Control Board☐ Special restriction - see reverse sideISSUED BY ORDER OF THE
ALCOHOLIC BEVERAGE CONTROL BOARD
DIRECTOR

04-900 (REV 10/20/22)

THIS LICENSE MUST BE POSTED IN A VISIBLE PLACE ON THE PREMISES

STATE OF ALASKA - ALCOHOLIC BEVERAGE CONTROL BOARD

LICENSE NUMBER

FORM CONTROL

XXXX

ISSUED
04/12/2023
ABC BOARD

LIQUOR LICENSE
2023 - 2024
TEMPORARY

4549

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Unorganized BoroughThis license cannot be transferred without permission
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ALCOHOLIC BEVERAGE CONTROL BOARD**COPY**

DIRECTOR

THIS LICENSE MUST BE POSTED IN A VISIBLE PLACE ON THE PREMISES

04-900 (REV 5/9/22)



AB-17: 2023/2024 License Renewal Application

Alcohol and Marijuana Control Office
550 W 7th Avenue,
Suite 1600
Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board

Form AB-17: 2023/2024 General Renewal Application

- This form and any required supplemental forms must be completed, signed by the licensee, and postmarked no later than 12/31/2022 per AS 04.11.270, 3 AAC 304.160, with all required fees paid in full, or a non-refundable \$500.00 late fee applies.
- Any application for renewal or any fees for renewal that have not been postmarked by 2/28/2023 will be expired per AS 04.11.540, 3 AAC 304.160(e).
- All fields of this application must be deemed complete by AMCO staff and must be accompanied by the required fees and all documents required, or the application will be returned without being processed, per AS 04.11.270, 3 AAC 304.105
- Receipt and/or processing of renewal payments by AMCO staff neither indicates nor guarantees in any way that an application will be deemed complete, renewed, or that it will be scheduled for the next ABC Board meeting.

Section 1 - Establishment Contact Information

Licensee (Owner):	Snug Harbor LLC	License #:	4549
License Type:	Package Store		
Doing Business As:	Snug Harbor Liquor		
Local Governing Body:	Gustavus		
Community Council:			

If your mailing address has changed, write the NEW address below:

Mailing Address:			
City:	State:	ZIP:	

Section 2 - Licensee Contact Information

Contact Licensee: The individual listed below must be part of the ownership structure of the licensee listed in Section 1. This person will be the designated point of contact regarding this license, unless the Optional contact is completed.

Contact Licensee:	Colleen Stansbury	Contact Phone:	907-723-8875
Contact Email:	codlips@gmail.com or snugharborliquor@gmail.com		

Optional: If you wish for AMCO staff to communicate with anyone other than the Contact Licensee (such as legal counsel) about your license, list their information below:

Name of Contact:	Contact Phone:
Contact Email:	

Section 3 - for Package Stores ONLY: Written Order Information

Do you intend to sell alcoholic beverages and ship them to another location in response to written solicitation in calendar years 2022 and/or 2023?

YES NO
☐ ☒

**Form AB-17: 2023/2024 License Renewal Application****Section 4 – Ownership Structure Certification**

YES ☐ NO ☒

Did the ownership structure of the licensed business change in 2021/2022?

If Yes, and you have **NOT** notified AMCO, list the updated information on form AB-39: Change of Officers and submit with your renewal application.

If No, certify the statement below by initialing the box to the right of the statement.

I certify that the ownership structure of the business who owns this alcohol license did not change in any way during the calendar years 2021 or 2022.

OS

Section 5 – License Operation

Check ONE BOX for EACH CALENDAR YEAR that best describes how this liquor license was operated:

- | | 2021 | 2022 |
|---|-------------------------------------|-------------------------------------|
| 1. The license was operated for more than 240 hours throughout each year. (Year-round) | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2. The license was only operated during a specified time each year. (Not to exceed 6 months per year)
<i>If your operation dates have changed, list them below:</i>
_____ to _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. The license was only operated to meet the minimum requirement of 240 total hours each calendar year.
<i>A complete AB-30: Proof of Minimum Operation Checklist, and all documentation must be provided with this form.</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. The license was not operated at all or was not operated for at least the minimum requirement of 240 total hours each year, during one or both calendar years. <i>A complete Form AB-29: Waiver of Operation Application and corresponding fees must be submitted with this application for each calendar year during which the license was not operated.</i>
If you have not met the minimum number of hours of operation in 2021, you are not required to pay the fees, however a complete AB-29 is required with Section 2 marked "Other" and COVID is listed as the reason. | <input type="checkbox"/> | <input type="checkbox"/> |

Section 6 - Violations and Convictions

Have **ANY** Notices of Violation been issued for this license?

YES ☐ NO ☒

Has **ANY** person or entity in this application been convicted of a violation of Title 04, 3AAC 304 or a local ordinance adopted under AS 04.21.010 in 2021 or 2022?

YES ☐ NO ☒

If you checked YES, you MUST attach a list of all Notices of Violation and/or Convictions per AS 04.11.270(a)(2)

If you are unsure if you have received any Notices of Violation, contact the office before submitting this form.

Section 7 – Certifications

As an applicant for a liquor license renewal, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 304, and that this application, including all accompanying schedules and statements, are true, correct, and complete.

- I agree to provide all information required by the Alcoholic Beverage Control Board or requested by AMCO staff in support of this application and understand that failure to do so by any deadline given to me by AMCO staff will result in this application being returned and the license being potentially expired if I do not comply with statutory or regulatory requirements.
- I certify that in accordance with AS 04.11.450, no one other than the licensee(s), as defined in AS 04.11.260, has a direct or indirect financial interest in the licensed business.
- I certify that this entity is in good standing with Corporations, Business and Professional Licensing (CBPL) and that all entity officials and stakeholders are current and I have provided AMCO with all required changes of the ownership structure of the business license, and have provided all required documents for any new or changes of officers.

DEC 06 2022

**Form AB-17: 2023/2024 License Renewal Application**

- I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check identification of patrons have completed an alcohol server education course approved by the ABC Board and keep current, valid copies of their course completion cards on the licensed premises during all working hours, if applicable for this license type as set forth in AS 04.21.025 and 3 AAC 304.465.

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

Colleen Stansbury
Signature of licensee
Colleen Stansbury
Printed name of licensee

[Signature]
Signature of Notary Public
Notary Public in and for the State of Alaska

My commission expires: 07/08/2025

Subscribed and sworn to before me this 5th day of December, 2022.

POSTMASTER
PO BOX 9998
GUSTAVUS AK 99826



Restaurant and Eating Place applications must include a completed AB-33: Restaurant Receipts Affidavit
Recreational Site applications must include a completed AB-36: Recreational Site Statement
Tourism applications must include a completed AB-37: Tourism Statement
Wholesale applications must include a completed AB-25: Supplier Certification
Common Carrier applications must include a current safety inspection certificate

All renewal and supplemental forms are available online:
<https://www.commerce.alaska.gov/web/amco/AlcoholLicenseApplication.aspx>

FOR OFFICE USE ONLY

#100505726 ↓ #1005057232

License Fee:	\$ <u>1500</u>	Application Fee:	\$ 300.00	Misc. Fee:	\$
Total Fees Due:					\$

AMCO

DEC 06 2022

AMCO

DEC 06 2022

ENTITY DETAILS

Name(s)

Type	Name
Legal Name	Snug Harbor LLC
Previous Legal Name	Snug Harbor Investments LLC

Entity Type: Limited Liability Company

Entity #: 96294

Status: Good Standing

AK Formed Date: 9/26/2005

Duration/Expiration: Perpetual

Home State: ALASKA

Next Biennial Report Due: 1/2/2025

Entity Mailing Address: P O BOX 106, GUSTAVUS, AK 99826

Entity Physical Address: 1/8 MILE WILSON RD, GUSTAVUS, AK 99826

Registered Agent

Agent Name: Colleen Irene Stansbury

Registered Mailing Address: P O BOX 145, GUSTAVUS, AK 99826

Registered Physical Address: # 1 WILSON ROAD, GUSTAVUS, AK 99826

Officials

☐ Show Former

AK Entity #	Name	Titles	Owned
	BRUCE A SMITH	Member	50.00
	Colleen Stansbury	Member	50.00

Filed Documents

Date Filed	Type	Filing	Certificate
9/26/2005	Creation Filing	Click to View	
11/21/2005	Amendment	Click to View	Click to View
11/21/2005	Initial Report	Click to View	
5/05/2007	Biennial Report	Click to View	
6/08/2012	Biennial Report	Click to View	
11/01/2012	Biennial Report	Click to View	
5/15/2013	Biennial Report	Click to View	
10/03/2014	Biennial Report	Click to View	

Date Filed	Type	Filing	Certificate	Item #14.
12/07/2016	Biennial Report	Click to View		
11/13/2018	Biennial Report	Click to View		
3/16/2020	Change of Officials	Click to View		
2/11/2021	Biennial Report	Click to View		
10/14/2022	Biennial Report	Click to View		

Close Details



Print Friendly Version

Alaska Business License # 745123

Alaska Department of Commerce, Community, and Economic Development

Division of Corporations, Business, and Professional Licensing

PO Box 110806, Juneau, AK 99811-0806

This is to certify that

SNUG HARBOR LLC.

PO BOX 106, GUSTAVUS, AK 99826

owned by

SNUG HARBOR LLC.

is licensed by the department to conduct business for the period

October 14, 2022 to December 31, 2024
for the following line(s) of business:

42 - Trade



This license shall not be taken as permission to do business in the state without having complied with the other requirements of the laws of the State or of the United States.

This license must be posted in a conspicuous place at the business location.
It is not transferable or assignable.

Julie Sande
Commissioner

Department of Commerce, Community, and Economic Development
DCCED RECEIPTING

Item #14.

State of Alaska / Commerce / Intranet / Receipting / Receipt / #100505726

RECEIPT #100505726

Net Total: \$1,500.00

Comment:

Actions

- Edit Receipt
- Internal Receipt
- Customer Receipt
- Email Receipt

Transaction #1

Type: Check or Warrant
Received: 12/9/2022
Amount: \$1,500.00
Payer Snug Harbor LLC
Name:
Check #: 5186
Created: 12/9/2022
Owner: soa\sfcarell
Close Out 18564
#:
AG #: 12366

Account Item(s)

Type	Amount	Applicant	Ref #
ALC - Alcohol License Fees	\$1,500.00	Snug Harbor Liquor	4549

Department of Commerce, Community, and Economic Development
DCCED RECEIPTING

Item #14.

[State of Alaska](#) / [Commerce](#) / [Intranet](#) / [Receipting](#) / [Receipt](#) / #100505723

RECEIPT #100505723

Net Total: \$300.00**Comment:**

Actions

[Edit Receipt](#)[Internal Receipt](#)[Customer Receipt](#)[Email Receipt](#)

Transaction #1

Type: Check or Warrant**Received:** 12/9/2022**Amount:** \$300.00**Payer** Snug Harbor LLC**Name:****Check #:** 5202**Created:** 12/9/2022**Owner:** soa\sfcarell**Close Out** 18564**#:****AG #:** 12366

Account Item(s)

Type	Amount	Applicant	Ref #
ALC - Renewal Application Fee	\$300.00	Snug Harbor Liquor	4549

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