



# CITY OF GUSTAVUS

## CITY COUNCIL FY2025 BUDGET WORK SESSION

Monday, April 15, 2024 at 6:30 PM  
Gustavus City Hall

### COUNCIL MEMBERS

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

### CITY HALL

City Administrator – Kathy Leary  
City Clerk – Liesl Barker  
City Treasurer – Ben Sadler  
Phone: 907-697-2451 | [clerk@gustavus-ak.gov](mailto:clerk@gustavus-ak.gov)

## AGENDA

### VIRTUAL MEETING INFORMATION

<https://us02web.zoom.us/j/5155019406?pwd=UjNNbjB0T0czdnNreUdWSE1DUHJUQT09&omn=89796026412>

**ID: 515 501 9406**    **PASSCODE: 2451**    **TEL: 253-215-8782**

### SUBJECTS INCLUDE:

- i. City of Gustavus FY 2025 Budget

**POSTED ON:** April 10, 2024 at P.O, Library, City Hall & <https://cms.gustavus-ak.gov/>

**The public is invited to attend Public comment is not typically taken at Work Sessions. Public comment is taken at Special and General Meetings or an e-mail may be sent to the clerk for distribution to City Council [clerk@gustavus-ak.gov](mailto:clerk@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.*

	Actual	Actual	Actual	Actual	Actual	Budget	Budget
	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	FY24 to date	FY24	FY25
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
Admin Fees		0.00	11.75	0.00		0.00	0.00
Business License Fees	3,575.00	4,150.00	3,200.00	3,375.00	2,350.00	3,500.00	3,500.00
Donation - Inter-library Loans		20.00					
Donations	2,531.00	384.00	2,830.00	1,333.18	460.00	1,000.00	500.00
<b>DRC Income</b>							
Community Chest Sales	10,743.49	8,501.45	13,199.64	12,759.35	670.00	13,500.00	13,000.00
C Chest Sales @ City Hall					9,184.00		
Landfill Fees paid @ City Hall	30,052.18	14,478.75	38,784.36	31,203.79	35,761.66		0.00
Landfill Fees/Sales	46,595.27	54,013.65	57,616.60	61,591.19	38,715.00	75,000.00	100,000.00
Recyclable Material Sales	3,612.62	7,890.72	5,105.03	8,505.48	1,755.65	3,600.00	3,600.00
DRC Income - Other	0.00				0.00	0.00	0.00
<b>Total DRC Income</b>	<b>91,003.56</b>	<b>84,884.57</b>	<b>114,705.63</b>	<b>114,059.81</b>	<b>86,086.31</b>	<b>92,100.00</b>	<b>116,600.00</b>
<b>Federal Revenue</b>							
ARPA			102,543.96	65,189.08	33,904.06	35,987.92	0.00
Lost Rev ARPA				127,621.58	0.00	0.00	0.00
FEMA				220,016.00	5,459.67	0.00	0.00
Natl Forest Receipts-Encumbered	44,228.25	38,572.14	47,599.28	48,254.84		45,000.00	45,000.00
Payment in Lieu of Taxes	115,419.89	113,760.06	121,077.96	130,512.17	152,913.58	130,000.00	150,000.00
<b>Total Federal Revenue</b>	<b>159,648.14</b>	<b>152,332.20</b>	<b>271,221.20</b>	<b>591,593.67</b>	<b>192,277.31</b>	<b>210,987.92</b>	<b>195,000.00</b>
Fundraising	1,441.00	960.00	440.00	175.00	255.00	600.00	800.00
<b>GCN Income</b>							
Grant Inc						13,000.00	13,000.00
<b>GVFD Income</b>							
Ambulance Billing	9,964.55	7,237.45	7,313.60	13,196.10	460.93	9,000.00	9,000.00
ASP	805.00	1,420.00	1,235.61	1,650.00	925.00	1,500.00	1,000.00
Training	2,610.00	0.00	170.00	350.00	20.00	150.00	150.00
GVFD Income - Other			1,845.00	0.00			
<b>Total GVFD Income</b>	<b>13,379.55</b>	<b>9,617.45</b>	<b>10,564.21</b>	<b>15,196.10</b>	<b>1,405.93</b>	<b>10,650.00</b>	<b>10,150.00</b>
Interest Income	362.22	189.43	347.56	736.97	497.20	0.00	0.00
<b>Lands Income</b>							
Gravel Pit Gravel Sales	17,552.00	27,354.00	27,690.00	44,640.00	39,936.00	40,000.00	40,000.00
Gravel Pit Bond				-1,800.00	0.00		
<b>Total Lands Income</b>	<b>17,552.00</b>	<b>27,354.00</b>	<b>27,690.00</b>	<b>42,840.00</b>	<b>39,936.00</b>	<b>40,000.00</b>	<b>40,000.00</b>
Lease Income	13,125.67	13,125.67	14,011.93	14,268.47	9,190.32	16,011.00	14,000.00
Library Income	727.60	521.50	2,583.50	1,162.00	1,043.50	500.00	2,000.00
<b>Marine Facilities Income</b>							
Facilities Usage Fees	1,845.00	2,635.00	3,000.00	2,955.00	2,295.00	2,000.00	2,600.00
Commercial Vessel Registration	8,275.00	18,000.00	15,530.00	12,300.00	1,520.00	15,000.00	12,500.00
Private Vessel Registration	5,095.00	5,505.00	5,290.00	5,730.00	2,160.00	5,000.00	5,000.00
Storage Area Fee	2,115.00	2,100.00	910.00	2,750.00	1,810.00	2,250.00	2,600.00
Marine Facilities Income - Other		0.00			0.00		
<b>Total Marine Facilities Income</b>	<b>17,330.00</b>	<b>28,240.00</b>	<b>24,730.00</b>	<b>23,735.00</b>	<b>7,785.00</b>	<b>24,250.00</b>	<b>22,700.00</b>
Other Income	3,777.00	0.00	7.00	0.00			
<b>State Revenue</b>							
Community Assistance Program	82,845.41	75,180.66	77,370.21	90,577.16	83,489.34	80,000.00	75,122.49
Liquor Share Tax							

Shared Fisheries Business Tax	541.68	1,045.27	896.34	484.52	244.41	632.77	258.69
<b>Total State Revenue</b>	<b>83,387.09</b>	<b>76,225.93</b>	<b>78,266.55</b>	<b>91,061.68</b>	<b>83,733.75</b>	<b>80,632.77</b>	<b>75,381.18</b>
<b>Tax Income</b>							
Retail Tax Income	375,941.24	245,690.61	431,644.90	455,011.12	382,658.53	415,000.00	440,000.00
Remote Sellers Retail Tax	12.49	17,803.44	47,042.78	65,704.18	67,313.34	56,000.00	75,000.00
Room Tax Income	78,574.79	24,926.88	81,730.82	109,714.97	91,512.57	105,400.00	100,000.00
Fish Box Tax	12,190.00	8,560.00	9,860.00	14,080.00	1,260.00	8,000.00	6,000.00
Penalties & Interest	4,212.74	2,080.38	6,187.66	4,592.58	1,231.85	1,000.00	2,000.00
Tax Exempt Cards	250.00	280.00	290.00	340.00	210.00	300.00	300.00
Seller's Compensation Discount							
<b>Total Sales Tax Income</b>	<b>471,181.26</b>	<b>299,341.31</b>	<b>576,756.16</b>	<b>649,442.85</b>	<b>544,186.29</b>	<b>585,700.00</b>	<b>623,300.00</b>
<b>Total Income</b>	<b>879,021.09</b>	<b>691,832.06</b>	<b>1,120,876.74</b>	<b>1,548,979.73</b>	<b>969,206.61</b>	<b>1,078,931.69</b>	<b>1,116,931.18</b>
<b>Gross Profit</b>	<b>879,021.09</b>	<b>691,832.06</b>	<b>1,120,876.74</b>	<b>1,548,979.73</b>	<b>969,206.61</b>	<b>1,078,931.69</b>	<b>1,116,931.18</b>
<b>Expense</b>							
Administrative Costs	2,013.88	2,133.70	1,340.40	9,206.56	7,740.49	35,000.00	0.00
Advertising	150.00	0.00	830.91	0.00	0.00	100.00	0.00
Bad Debt	2,598.10						
Bank Service Charges	2,973.90	3,901.08	6,541.54	5,865.26	4,595.57	4,750.00	13,050.00
Building							
Insurance	8,092.42	10,379.34	11,086.66	12,789.74	12,789.74	12,658.62	14,546.51
Maintenance & Repair	15,887.18	6,066.42	10,483.06	6,461.81	2,613.96	13,200.00	8,667.16
<b>Total Building</b>	<b>23,979.60</b>	<b>16,445.76</b>	<b>21,569.72</b>	<b>19,251.55</b>	<b>15,403.70</b>	<b>25,858.62</b>	<b>23,213.67</b>
Cash Short/Over							
Contractual Services		0.00					
Ambulance Billing Expense	1,340.34	722.55	373.30	1,027.27	764.00	1,300.00	1,300.00
City Engineer						20,000.00	10,000.00
Gravel Pit Survey	13,347.89	0.00				0.00	0.00
Managed IT Services	26,870.00	24,608.00	24,565.00	30,160.00	22,075.00	25,020.00	25,020.00
Contractual Services - Other	26,286.91	28,914.00	68,504.46	44,537.62	14,853.50	41,560.00	24,784.00
<b>Total Contractual Services</b>	<b>67,845.14</b>	<b>54,244.55</b>	<b>93,442.76</b>	<b>75,724.89</b>	<b>37,692.50</b>	<b>87,880.00</b>	<b>61,104.00</b>
Dues/Fees	7,637.99	7,910.38	9,333.55	12,211.29	10,184.42	14,707.00	15,087.78
Economic Development Services							
GVA	32,000.00	17,000.00	30,000.00	35,600.00	35,600.00	41,400.00	27,200.00
<b>Total Economic Development Services</b>	<b>32,000.00</b>	<b>17,000.00</b>	<b>30,000.00</b>	<b>35,600.00</b>	<b>35,600.00</b>	<b>41,400.00</b>	<b>27,200.00</b>
Election Expense	202.16	87.34	129.92	150.99	150.99	250.00	250.00
Emergen						50,000.00	50,000.00
Equipment							
Equipment Fuel	1,467.32	1,211.88	2,387.54	3,113.31	2,540.41	2,200.00	2,200.00
Equipment Purchase	9,031.83	5,505.80	23,296.83	9,524.55	3,932.11	12,050.00	10,313.11
Insurance	234.24	242.49	237.99	317.77	317.77	278.86	320.69
Maintenance & Repair	3,288.32	6,914.64	4,717.89	388.63	3,730.76	6,000.00	5,000.00
Equipment - Other	6,471.60	0.00	-1,081.00	0.00			
<b>Total Equipment</b>	<b>20,493.31</b>	<b>13,874.81</b>	<b>29,559.25</b>	<b>13,344.26</b>	<b>10,521.05</b>	<b>20,528.86</b>	<b>17,833.80</b>
Events & Celebrations (inc. holiday gift)	3,852.85	3,587.70	3,570.51	4,294.03	3,853.18	4,400.00	4,700.00
Freight/Shipping	23,707.22	14,901.65	32,181.86	28,547.31	18,736.44	31,000.00	34,600.00
Fundraising Expenses	936.27	8.00	700.00	0.00	0.00	500.00	500.00
General Liability	10,890.44	11,575.44	20,444.25	17,776.53	17,776.53	20,700.00	17,841.00
Gravel Pit Fund		6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Library Materials	599.80	598.71	2,212.84	2,659.33	1,687.28	14,000.00	11,000.00
Marine Facilities							

Insurance	1,851.36	2,368.37	2,486.20	2,578.53	2,578.53	2,722.48	2,965.31
Maintenance & Repairs	27.40	3,787.33			0.00	3,000.00	
<b>Total Marine Facilities</b>	<b>1,878.76</b>	<b>6,155.70</b>	<b>2,486.20</b>	<b>2,578.53</b>	<b>2,578.53</b>	<b>5,722.48</b>	<b>2,965.31</b>
Occupational Health	0.00	0.00			0.00	500.00	500.00
<b>Payroll Expenses</b>							
Wages	306,984.71	266,397.49	342,421.77	423,676.00	288,246.92	444,099.13	469,904.20
Payroll Taxes	29,098.50	27,311.14	33,090.96	40,887.75	27,601.87	39,446.57	41,622.74
Paid Time Off (PTO)	8,973.84	21,077.99	18,851.63	15,427.85	8,303.34		
Sick Leave		2,703.10	2,822.85	6,214.41	5,092.06		
Health Insurance (company paid)	13,755.50	5,466.72	3,847.96	21,602.70	11,352.20	26,493.60	23,645.52
Health Insurance Stipend	12,310.15	14,035.37	10,569.16	11,209.09	8,059.09	9,600.00	11,000.00
457(b) Employer Contribution	17,711.64	17,510.95	14,378.02	18,947.32	10,553.49	29,220.00	29,170.99
Health Insurance Reimbursement		0.00					
Workers Comp Insurance	7,900.59	5,643.60	8,927.58	6,165.44	6,165.44	8,979.10	10,325.96
Payroll Spot Awards - all depts		0.00					
Payroll Expenses - Other (inc. PTO accruals)	8,329.28	-2,506.72	-3,331.17	4,392.95	-6,393.53	230.00	230.00
<b>Total Payroll Expenses</b>	<b>405,064.21</b>	<b>357,639.64</b>	<b>431,578.76</b>	<b>548,523.51</b>	<b>358,980.88</b>	<b>558,068.40</b>	<b>585,899.41</b>
Professional Services	14,570.00	15,801.65	11,527.50	8,675.00	4,682.50	15,000.00	15,000.00
Public Relations	211.74	314.86		899.00	0.00	500.00	700.00
Relocation			1,000.00	0.00			
Repair & Replacement Fund	25,354.66	24,772.13	16,545.71	16,545.71	0.00	16,595.71	18,554.91
Road Maintenance		0.00					
Grading	35,512.50	35,160.50	103,761.44	101,580.20	38,350.40		
Snow Plowing	35,061.55	29,775.10	72,814.50	65,000.00	50,424.70	65,000.00	65,000.00
Road Maintenance - Other	37,779.58	109,879.84	79,719.60	16,181.70	38,063.10	131,000.00	100,000.00
<b>Total Road Maintenance</b>	<b>108,353.63</b>	<b>174,815.44</b>	<b>256,295.54</b>	<b>182,761.90</b>	<b>126,838.20</b>	<b>196,000.00</b>	<b>165,000.00</b>
Social Services		0.00					
GCEP dba The Rookery	13,890.00				0.00	0.00	0.00
<b>Total Social Services</b>	<b>13,890.00</b>	<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Stipend		3,000.53	3,000.15	3,750.04	2,250.13	6,000.00	4,500.00
Supplies	14,934.01	11,245.58	24,891.71	23,665.48	14,767.90	24,175.00	22,050.00
Telecommunications	19,824.34	17,136.62	18,305.79	20,514.08	16,730.95	20,412.00	16,626.00
Training	8,422.94	1,971.00	10,929.20	6,888.26	5,242.41	18,200.00	13,200.00
Travel	7,816.87	0.00	796.00	13,536.36	10,346.05	23,200.00	19,700.00
Utilities							
Electricity	7,763.45	9,095.45	9,811.21	10,486.90	7,203.44	9,700.00	12,600.00
Fuel Oil	7,650.35	7,165.81	8,623.76	15,497.95	14,198.98	7,900.00	7,900.00
<b>Total Utilities</b>	<b>15,413.80</b>	<b>16,261.26</b>	<b>18,434.97</b>	<b>25,984.85</b>	<b>21,402.42</b>	<b>17,600.00</b>	<b>20,500.00</b>
Vehicle							
Fuel	341.77	490.99	416.51	1,016.41	291.20	1,200.00	1,200.00
Insurance	3,445.93	3,561.22	3,568.25	3,438.58	3,438.58	3,635.67	4,181.00
Maintenance & Repair	0.00	63.98	1,798.88	642.69	415.55	2,000.00	5,000.00
Mileage Reimbursement	1,301.75	1,843.46	1,944.76	1,162.81	847.42	2,150.00	1,900.00
<b>Total Vehicle</b>	<b>5,089.45</b>	<b>5,959.65</b>	<b>7,728.40</b>	<b>6,260.49</b>	<b>4,992.75</b>	<b>8,985.67</b>	<b>12,281.00</b>
<b>Total Expense</b>	<b>840,705.07</b>	<b>787,343.18</b>	<b>1,061,377.44</b>	<b>1,091,215.21</b>	<b>738,754.87</b>	<b>1,268,033.74</b>	<b>1,179,856.88</b>
Net Ordinary Income	38,316.02	-90,957.12	59,499.30	457,764.52	230,451.74	-189,102.05	-62,925.70
Other Income/Expense						0.00	0.00
Other Income							
Encumbered Funds for Road Maintenance	60,303.38	62,118.87	115,000.00	115,000.00			
Other Savings for Road Maintenance		37,881.13				0.00	0.00

Item #i.

Prior-Year Cash Balance		0.00				184,025.00	50,000.00
Total Other Income	<u>60,303.38</u>	<u>100,000.00</u>	<u>115,000.00</u>	<u>115,000.00</u>	<u>0.00</u>	<u>184,025.00</u>	<u>50,000.00</u>
Net Other Income	<u>60,303.38</u>	<u>100,000.00</u>	<u>115,000.00</u>	<u>115,000.00</u>	<u>0.00</u>	<u>184,025.00</u>	<u>50,000.00</u>
	<u><b>98,619.40</b></u>	<u><b>9,042.88</b></u>	<u><b>174,499.30</b></u>	<u><b>572,764.52</b></u>	<u><b>230,451.74</b></u>	<u><b>-5,077.05</b></u>	<u><b>-12,925.70</b></u>