



City of Gustavus

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City of Gustavus Budget Fiscal Year 2022

FY21-21NCO Attachment

For Introduction by the Gustavus City Council May 10, 2021
Public Hearing Scheduled for June 14, 2021

FY 2022 City of Gustavus Operating Budget

This document contains the City of Gustavus operating budget for fiscal year 2022 (FY22: July 1, 2021 through June 30, 2022). 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.

COVID-19 and Pandemic Assistance (CARES Act, FEMA, American Rescue Plan)

Before any discussion of individual budget categories in this narrative, the impact of the novel coronavirus COVID-19 must be stressed. The City of Gustavus has weathered this storm financially thus far, but the impacts to our local residents and businesses have been severe. The summer 2020 tourist season was greatly reduced from a typical year, with many seasonal businesses choosing not to open at all and others operating at greatly reduced levels of a typical year. The City of Gustavus adopted a budget for FY21 with a very conservative revenue scenario (virtually no seasonally increased activity for summer 2020), and this was exceeded with some summer activity occurring, including some of the charter fishing businesses and lodges operating at some capacity. This economic activity coupled with funds received through the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act allowed the city to continue to provide services without drawing heavily on savings.

CARES Act

The City of Gustavus received \$631,680.53 in CARES Act funds for expenditures beginning March 1, 2020. The general expenditure categories are in a table later in this document. In regards to the operating budget, CARES Act funds were used for payroll and benefits for the Fire Chief from March 1, 2020 through part of February 2021, resulting in a reduction in the operating budget's payroll expenses by \$27,069 for FY20 and \$43,253 for FY21. Payroll and applicable benefits for staff in other departments for hours spent on COVID-19 related tasks were also funded through CARES Act dollars. These sometimes resulted in a reduction in payroll expenses paid through the operating budget when the CARES Act hours replaced the employee's regular hours, but in other cases, these CARES Act hours were additional hours beyond the employee's budgeted hours due to increased taskload (e.g. developing and administering local grant programs) and thus did not result in a reduction in the operating budget's payroll expenses. CARES Act fund expenditures included: cleaning supplies and personal protective equipment (PPE), city facility improvements to increase the ability to clean public surfaces, outdoor kiosks for public postings, barriers for employee and volunteer desks, conversion to handsfree doors, improvements to water systems, library materials for home activities and self-education, cleaning/disinfecting equipment, and a generator for the testing/emergency tent.

For community business support and economic recovery, CARES Act funds were used for two different grant programs. A local business economic assistance grant program was developed and administered, awarding up to \$1650 per business to cover expenses. Also, a small business web development grant was developed and administered to help improve the web presence of small businesses in Gustavus, awarding up to \$1200 per business. Funds were given to the Gustavus Visitors Association through CARES Act funds for economic recovery and through an amended operating budget for a total of \$54,910.

A resident emergency economic stimulus program was developed and administered, paying \$515.46 per eligible applicant for a total of \$199,998 distributed. A commercial meat grinder with attachments and a vacuum sealer were purchased for community use. A local commercial

fisherman volunteered his and his crew's time for a community halibut program. Volunteers processed the fish with the communal vacuum sealer and distributed it to local residents along with forty cases of canned salmon purchased through CARES Act funds. Funds were also contributed toward the construction of a community root cellar. The Gustavus School requested and received \$16,500 for PPE and other items to make in-person schooling safer.

CARES Act funds were initially to be spent by December 31, 2020 or returned. City of Gustavus did this efficiently and was set to meet that deadline when it was extended by a year in late December. See the table later in the document for additional CARES Act expenditure details.

FEMA (Federal Emergency Management Agency) COVID-19 Response

With the CARES Act extension in late December, municipalities have the opportunity to re-evaluate their CARES Act expenditures to date to see if any of them are eligible for reimbursement through FEMA and their disaster response. On March 13, 2020, the President declared the ongoing COVID-19 pandemic of sufficient severity and magnitude to warrant an emergency declaration. Eligible expenditures dating from January 20, 2020, can be reimbursed, with an expansion of eligible activities implemented September 15, 2020.

If FEMA can reimburse for expenditures instead, these CARES Act funds could then be re-programmed for other eligible expenses before the new deadline of December 31, 2021. At the time of this writing, staff are working through the reimbursement process with FEMA. Currently, it appears only about \$9400 are possibly eligible (generally, COVID-19 response expenses of the Emergency Operations Center and overtime wages for regular/permanent employees), and this amount may continue to be reduced as the process progresses.

The national disaster declaration will likely continue for the foreseeable future, so additional eligible expenditures may still occur.

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 to help state, local, and tribal governments bridge budget shortfalls and mitigate the fiscal shock.
 - Some funds to municipalities will be able to be used to offset lost revenue. This is in contrast to the CARES Act funds which did not allow this use. As a result, ARP Act funds are included in the FY22 budget to offset a predicted slower 2021 summer season than a typical year.
- Funds will be distributed by the U.S. Treasury to states to pass-through to municipalities. State of Alaska will likely distribute these funds using a formula similar to how Community Assistance Program funds are allocated. Estimates are varying at this point, but the \$99,000 included in the current budget is on the conservative end of the information being received.
- Funds for businesses and economic recovery will be available but whether this will be direct assistance or through municipalities is unclear. If it is through municipalities, there will likely be additional City of Gustavus grant programs forthcoming to distribute the funds.
- Coronavirus Capital Projects Fund

- The City of Gustavus will be investigating this program as a funding source for projects outlined in the separate City of Gustavus Capital Improvement Plan document.

Additional guidance and details will be forthcoming as the ARP Act is implemented at the national and state level. Municipal funds likely would come in two installments, one year apart. The current deadline for funds to be spent is December 31, 2024.

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 been increasing, with FY20 initially trending to at least match the FY19 receipts but ultimately falling short at least partially due to the pandemic. FY21 was initially budgeted dramatically lower based on the “winter-level” of tax revenue due to the impacts of COVID-19, but a partial summer tourist season did occur, resulting in revenues exceeding the initial budget. For FY22, sales tax is budgeted higher than FY21 with the reports of seasonal businesses planning on opening but lower than a more typical year due to the continued uncertainties of pandemic effects.

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 for FY18, so it is mentioned here.

2. Online 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.

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. FY20 room tax receipts were just over \$78,000, indicating a possible return to the increasing trend as before. Room tax revenue for FY21 was budgeted dramatically lower based on the “winter-level” of tax revenue due to the impacts of COVID-19. This initial FY21 budget was exceeded with the opening of some lodges in summer 2020. For FY22, the budget for room tax is just over half of FY20 due

to the continued uncertainties of pandemic effects but with the optimistic reports of increased bookings at local accommodations.

4. Fish Box Tax

The fish box tax revenue had been decreasing and then plateaued for FY19 and FY20. The current fish box tax is \$10/box packaged and transported out of town (municipal code section 04.16.030). Fish box tax revenue projected for FY21 was budgeted at zero based on the “winter-level” of tax revenue due to the impacts of COVID-19, but with the charter fishing fleet operating partially in 2020, this initial budget was exceeded. For FY22, the budget is for revenue mid-way between FY21 and prior years’ levels due to the continued uncertainties of pandemic effects.

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. The DRC and Community Chest revenue for FY22 has been budgeted lower than a typical year with predicted lower volume of solid waste being processed and the Community Chest at below normal revenue.

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 FY21. 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 but slightly dropped in FY20. The FY20 budgeted revenue was more than double the FY19 budget due to an increase in the price of pit run material from \$2.00/cubic yard to \$4.00/cubic yard, effective February 12, 2019. 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. FY22 budgeted revenue is slightly higher than FY21 due to FY21’s higher receipts. A distribution to the Gravel Pit Fund is included again.

Business license fees collected had been slightly increasing over the past five fiscal years prior to the pandemic. Due to the uncertainty of COVID-19 impacts and with some internet businesses now reporting through the Online Sales Tax program, the budgeted revenue remains slightly decreased.

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. Commercial vessel fee revenue is budgeted slightly lower than a typical year due to the continued uncertainties from

the pandemic. The FY22 Marine Facilities expense budget reflects the increased contractual services expense for the corresponding float transport costs.

The **Gustavus Public Library** budgeted income is slightly lower for FY22 with anticipated reduced fundraising and donations during/following the pandemic. The city budget's fundraising line-item is almost solely for library activities beginning with FY19.

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 FY22 on December 27, 2020, with the Consolidated Appropriations Act, 2021 (P.L. 116-260). The FY22 city budget roughly matches the FY21 actual amount received. The FY22 PILT application was submitted 3/24/21, and the FY22 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 is set low at \$35,000 for FY22. The FY21 application was submitted 8/6/20, and FY21 NFR funds were deposited 4/26/21 for \$38,572.14.

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 State of Alaska budget outlook remains grim, although before COVID-19 hit, there were indications the state was coming out of its recession. 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 an estimated \$77,598.84 of FY22 funding as of 3/9/21. Future funding

of this program is uncertain as the Governor has vetoed full funding for this program in the past. If the CAP reduction becomes the new norm, this revenue will need to be generated elsewhere or expenses reduced.

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. The FY22 budgeted revenue is decreased from previous years due to decreased receipts in recent years and uncertainties in the regional commercial fisheries. The FY21 application was supported by Resolution CY20-26, adopted 12/14/20, with funds of \$1045.27 received in FY21 as of 5/4/21.

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>

iii. Liquor Share Tax

On 4/1/19, the City of Gustavus received its first Liquor Share Tax distribution. The regularity and amount of liquor share tax remains unclear, so this item is budgeted at zero.

State of Alaska Statute 04.11.610, Refund to Municipalities, states:

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

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

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

8. Interest

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

9. Grants and Scholarships

Incoming grants and scholarships are tracked in various ways in the city’s accounting software. For grant funds that are deposited and then used over time, a separate class or fund is created in the accounting software, and this revenue and the expenses paid by it are not included in the operating budget. For scholarships or grants that are reimbursements for costs already incurred, the funds are included in the operating budget and are deposited as a credit toward that expense budget line-item. A summary of grants and scholarships this fiscal year to date is included in this document. The CARES Act funds were issued as a grant and initially resided in their own Alaska Municipal League Investment Pool (AMLIP) account.

10. 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 were actually used in FY20 due to changes in revenues and expenses and the assistance of CARES Act funds for some payroll. Due to the impacts of COVID-19, the FY21 initial budget relied on these saved surplus funds from prior years to balance the budget. At the time of this writing, zero prior year funds have actually been needed thus far in FY21, and it will be unclear until the fiscal year is close to complete whether any will be needed or how much. The initial FY21 budget listed \$217,000 needed from saved surpluses. At the time of this writing, an amended budget line-item is being introduced to reduce this to less than \$60,000, and it is expected it will be even less than that.

B. Expenditures

1. Payroll

The FY22 budget returns to a more typical year for existing employees. A temporary half-time Library Assistant position was included in the budget for half the year for a cataloging project and other duties. An operator position for the Disposal & Recycling Center (DRC) was considered to prepare for the DRC Manager/Operator's upcoming retirement but was postponed to a future year, and an Emergency Medical Services (EMS) Coordinator was considered. Wage increases for the City Administrator, DRC Manager/Operator, and DRC Assistants were included.

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. For the first time ever this year, the consumer price index for Urban Alaska did not increase, so no wage increase for all regular position employees was adopted, although it is certainly arguable that the cost-of-living in Gustavus rose in the last year due to increased electricity rates and changes in shopping patterns due to the COVID-19 pandemic.

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 2021 plan have not yet been announced for the policy year 6/1/21-5/31/22. For new regular/permanent employees wishing to enroll, the employee is responsible for 20% of the premium cost.

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. Increased 457(b) Enrollment

FY18 saw a change to full participation by eligible employees in the 457(b) retirement benefit the City of Gustavus offers.

5. Managed IT Services

In April 2018, the City of Gustavus entered into a contract for managed information technology (IT) services. An IT contractor had not been used since the end of 2016. The professionalization of this vital city infrastructure was a welcome step and resulted in a new line-item in the FY19 budget. IT equipment purchases were made in FY19 and FY20 to get the city caught up, through the Administrative Department's equipment purchase budget line-item. FY22's budget remains the same, with less visits and work-up being performed but more equipment online, resulting in slightly higher monthly maintenance fees. This contracted service will be re-advertised in spring 2021, so FY22 monthly rates could change once a new contract is signed.

6. Social Service: Gustavus Children's Enhancement Program

In FY18, the City of Gustavus updated municipal code Title 6 (Ordinance FY18-09, adopted 2/12/18) to include the option to fund limited social services. With this step and the resulting policy and procedure (Resolution CY18-17, adopted May 14, 2018), the Gustavus Children's Enhancement Program (a.k.a. The Rookery at Gustavus) may request up to 20% of their operating budget from the City of Gustavus to keep their services available and affordable. This was a new category in the city's budget. The Rookery did not request funds for FY21 or FY22 and has been closed since spring 2020 due to the pandemic and Chatham School District now offering preschool in the building the Rookery had been using.

7. Economic Development Service: Gustavus Visitors Association

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

8. Repair and Replacement Annual Contributions

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

9. Review Services and Audit

The City of Gustavus has not received enough state or federal funds to trigger a mandatory audit since FY15. The City Council and Treasurer agreed in January 2018 it was in the best interest of the city to have some sort of outside accounting review after the completion of FY18. Review services were conducted January 2019 by the same accounting firm that has completed the city's audits in the past. The City Council considered budgeting for a full audit in FY21 after the completion of FY20, as that will mark five years since the last audit, at an estimated cost of \$30,000. Instead, the council has opted to wait-and-see if the City of Gustavus triggers a mandatory audit due to federal funds expended in FY21 before deciding to fund an audit. If the mandatory audit threshold is reached, a budget amendment could occur to complete an audit in FY22.

10. Insurance Premium Increases:

The city's general liability and property insurance costs are expected to increase again (by less than 10%) 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 10% 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.

11. Vehicle Mileage

Beginning in FY19, the Marine Facilities Coordinator was included with other departments for vehicle mileage reimbursement. This position requires extensive driving, visiting the dock 1-2 times per day, retrieving supplies, and purchasing construction materials for 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 FY22.

12. Contractual Services

The FY22 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. No Household Hazardous Waste event is budgeted, as had been done for FY18 and FY20 (although FY20 was canceled due to COVID-19), but if the summer 2021 revenue is much higher than expected, this is a popular event that could be considered for budget amendment in time for it to occur in spring 2022. The Administrative budget includes funds for social media archiving (required for records retention) and new meeting software to streamline the process for posting notices, generating meeting packets, and taking meeting minutes. The library's contractual budget includes funds for custodial service. The GVFD's contractual work for building maintenance was included in this line-item in the past, but beginning with FY21, this expense is listed under Building: Maintenance & Repair.

13. Professional Services

The FY22 budget increases the line-item for Professional Services (attorney) due to an ongoing electrical rate case the City of Gustavus has brought forward. Other ongoing issues that may involve the attorney include establishment of the electrical intertie, PFAS water contamination in the community, and possible borough formation in Icy Strait.

14. Equipment

GVFD's equipment purchase budget is generally used as a match for equipment grants received.

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 2022

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.

On December 2, 2020, the City of Gustavus experienced a flood event damaging roads and properties in town, especially downstream of the gravel pits through the Wilson Road neighborhoods. A state disaster was declared for the region, followed by a federal disaster declaration on February 17, 2021. Road repair and flood mitigation occurred immediately after the event, and these expenditures (\$55,096) are being submitted to FEMA for reimbursement. This flood response expense is included in the amended FY21 budget along with projected disaster relief funds. An additional \$105,000 in proposed drainage improvement and road repair projects has also been submitted to FEMA for approval, and if funded, would be completed as a capital project (see the project description in the separate Capital Improvement Plan document).

2. Disposal & Recycling Budget

Additional freight costs could be incurred in the future as the market for mixed plastics and mixed paper recyclables changes or disappears due to changes in the world economy. At this time, it is unclear what the ramifications will be. The Solid Waste Management Plan revision to be presented in 2021 may provide more insight into this.

3. 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

None at this time.

A seasonal fuel excise tax was introduced 3/9/20, but this tax was subsequently withdrawn from the proposed ordinance largely due to the unfolding COVID-19 impacts.

G. Summary

The promising revenue trends of the past few years for the local economy, with positive growth in room and retail tax returns, were all upended by the COVID-19 pandemic. The City of Gustavus remains in good monetary standing, thanks to the surpluses of prior years and with the help of the CARES Act and ARP Act. The summer 2021 tourist season will hopefully demonstrate our local businesses were able to survive this unprecedented disruption and begin to recover.



City of Gustavus

PO Box 1

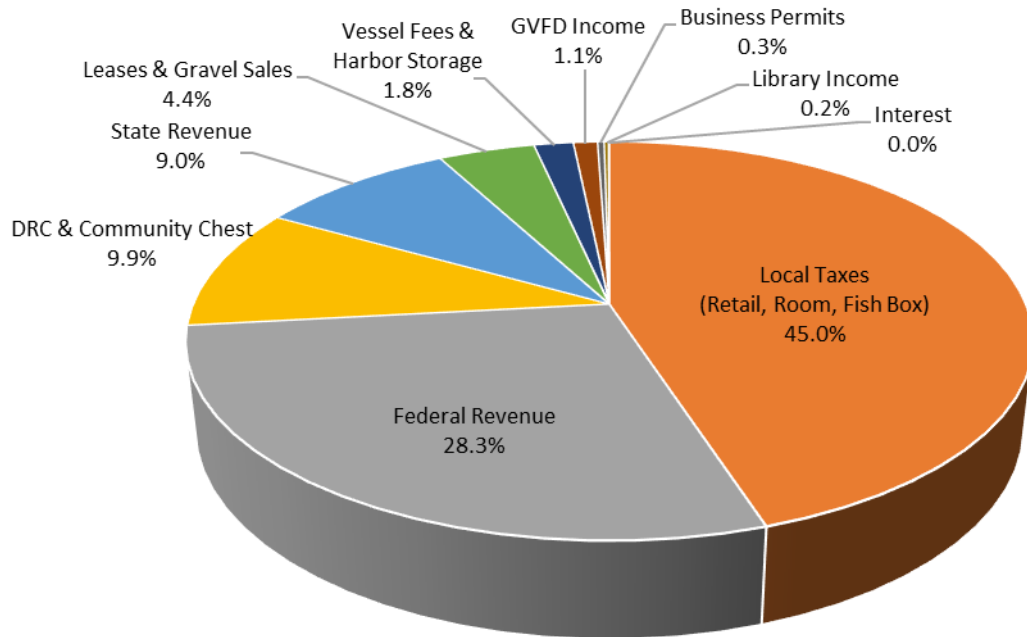
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City of Gustavus Financial Summary Fiscal Year 2022

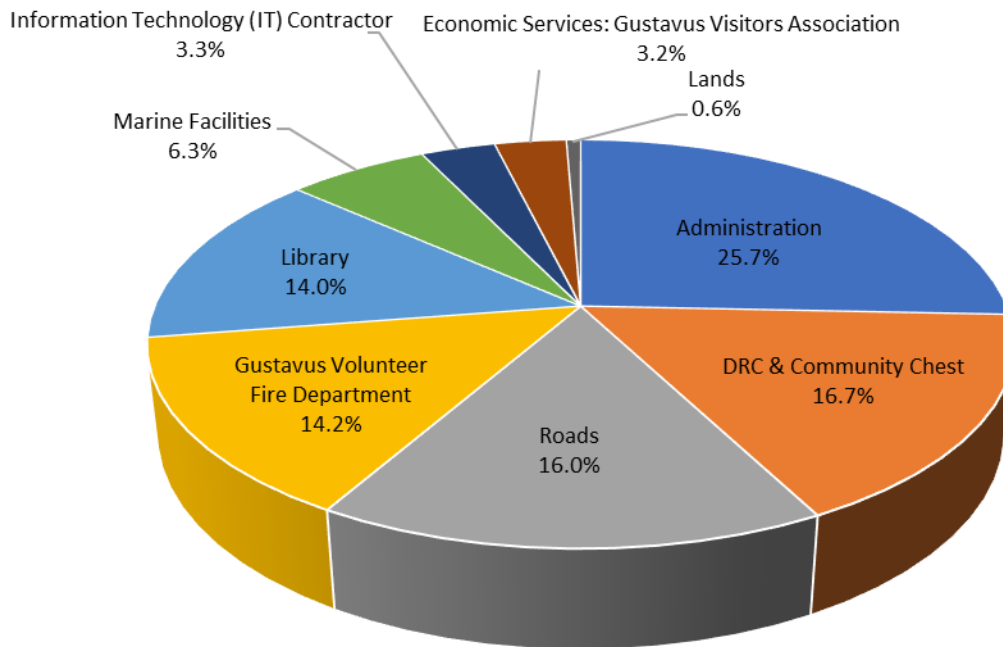
May 2021

FY22 Budgeted General Fund Revenues



Note: \$65,000 of funds from savings for road maintenance are not included here.
DRC is the Disposal and Recycling Center. GVFD is the Gustavus Volunteer Fire Department.

FY22 Budgeted General Fund Expenses

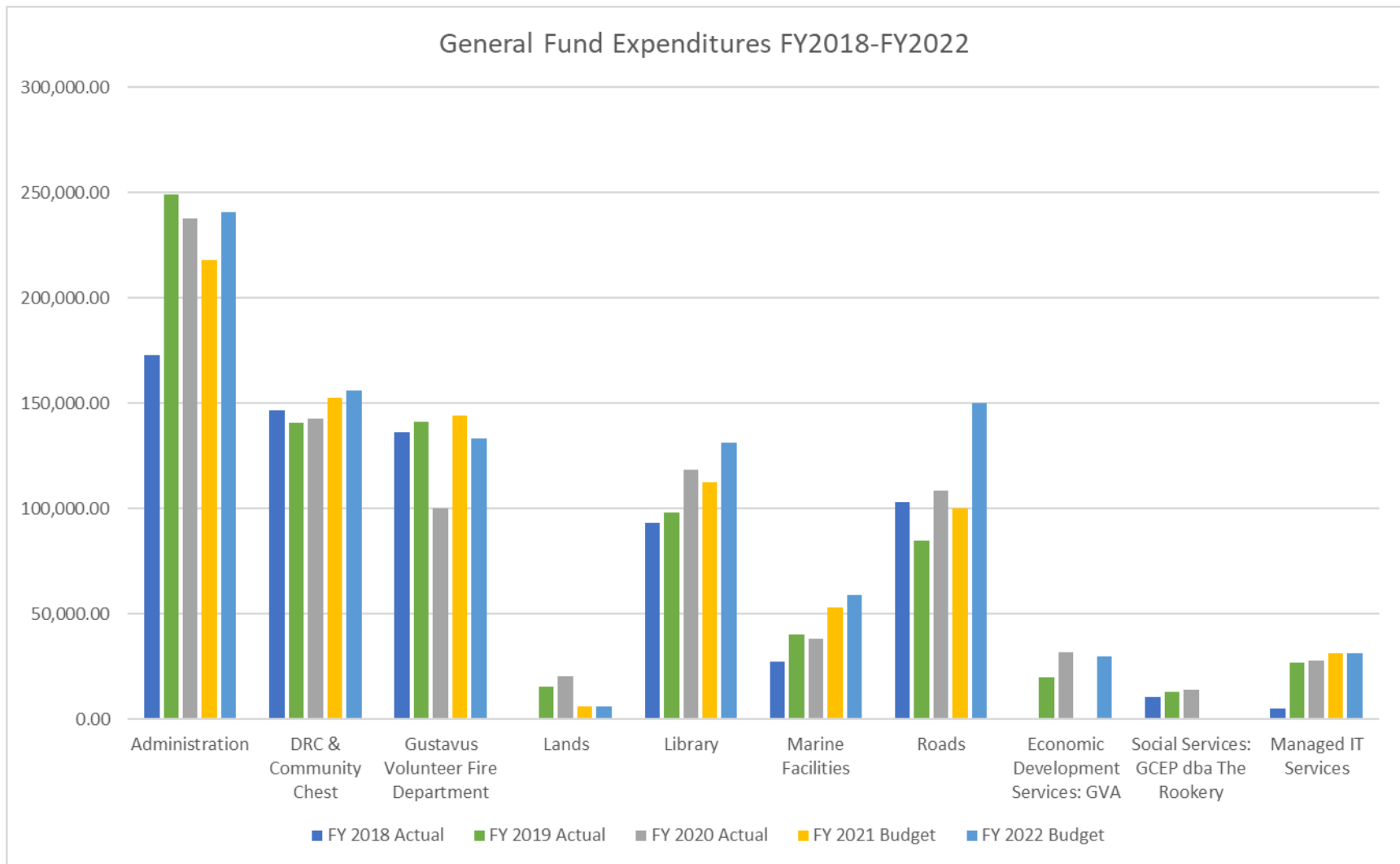


City of Gustavus General Fund Revenue & Expenditure Recap FY18-FY22

		Actual	Actual	Actual	FY21 Budget	Actual-to-date	FY22 Budget
		Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '20 - 5/4/21	Jul '21 - Jun 22
Ordinary Income/Expense							
Income							
	Admin Fees	0.00	30.00				
	Business License Fees	3,900.20	4,150.00	3,575.00	3,000.00	3,275.00	3,000.00
	Donations	1,467.00	1,117.50	2,531.00	1,000.00	384.00	800.00
	DRC Income						
	Community Chest Sales	15,277.00	16,243.60	10,743.49	11,000.00	6,088.30	13,500.00
	Landfill Fees paid @ City Hall	28,483.47	31,295.99	30,052.18		12,343.19	
	Landfill Fees/Sales	45,722.65	46,888.90	46,595.27	45,000.00	37,502.47	69,000.00
	Recyclable Material Sales	6,354.27	7,776.65	3,612.62	2,600.00	3,407.86	3,600.00
	DRC Income - Other	0.00	0.00	0.00	0.00	0.00	0.00
	Total DRC Income	95,837.39	102,205.14	91,003.56	58,600.00	59,341.82	86,100.00
	Federal Revenue						
	American Rescue Plan Act of 2021						99,000.00
	Disaster Assistance (FEMA road funds)						
	Natl Forest Receipts-Encumbered	53,927.79	45,494.92	44,228.25		38,572.14	35,000.00
	Payment In Lieu of Taxes	107,545.26	107,167.43	115,419.89	115,000.00	113,760.06	113,000.00
	Total Federal Revenue	161,473.05	152,662.35	159,648.14	115,000.00	152,332.20	247,000.00
	Fundraising	1,155.00	556.00	1,441.00	800.00	960.00	600.00
	GVFD Income						
	Ambulance Billing	5,742.10	9,659.71	9,964.55	9,000.00	5,761.29	9,000.00
	ASP	1,360.00	625.00	805.00	600.00	1,195.00	600.00
	Training		30.00	2,610.00	150.00	0.00	150.00
	GVFD Income - Other		390.00				
	Total GVFD Income	7,102.10	10,704.71	13,379.55	9,750.00	6,956.29	9,750.00
	Interest Income	875.84	698.82	362.22	350.00	159.42	350.00
	Lands Income						
	Gravel Pit Gravel Sales	9,906.00	11,360.00	17,552.00	22,000.00	27,354.00	25,000.00
	Total Lands Income	9,906.00	11,360.00	17,552.00	22,000.00	27,354.00	25,000.00
	Lease Income	13,470.35	12,720.35	13,125.67	12,720.35	6,562.32	13,125.67
	Library Income	1,597.28	1,174.70	727.60	500.00	341.50	500.00
	Marine Facilities Income						
	Facilities Usage Fees	4,965.00	1,170.00	1,845.00	1,000.00	1,960.00	1,000.00
	Commercial Vessel Registration	9,000.00	9,210.00	8,275.00	2,500.00	7,000.00	8,000.00
	Private Vessel Registration	5,450.00	4,940.00	5,095.00	5,000.00	2,465.00	5,000.00
	Storage Area Fee	1,210.00	1,790.00	2,115.00	1,700.00	1,390.00	1,700.00
	Marine Facilities Income - Other	13.23	1.00				
	Total Marine Facilities Income	20,638.23	17,111.00	17,330.00	10,200.00	12,815.00	15,700.00
	Other Income			3,777.00			
	State Revenue						
	Community Assistance Program	88,824.00	85,461.43	82,845.41	55,506.42	75,180.66	77,598.84
	Liquor Share Tax		3,350.00				
	Shared Fisheries Business Tax	1,921.08	1,884.12	541.68	1,700.00	1,045.27	500.00
	Total State Revenue	90,745.08	90,695.55	83,387.09	57,206.42	76,225.93	78,098.84
	Tax Income						
	Retail Tax Income	356,826.45	392,649.12	375,941.24	185,000.00	236,255.51	325,000.00
	Remote Sellers Retail Tax	0.00	0.00	12.49	20,000.00	13,947.87	20,000.00
	Room Tax Income	75,150.61	70,505.72	78,574.79	4,500.00	20,635.52	40,000.00
	Fish Box Tax	13,535.69	12,350.00	12,190.00	0.00	4,060.00	7,500.00
	Penalties & Interest	5,449.72	25,160.35	4,212.74		1,434.51	
	Tax Exempt Cards	200.00	320.00	250.00	300.00	260.00	300.00
	Seller's Compensation Discount	-788.30					
	Total Sales Tax Income	450,374.17	500,985.19	471,181.26	209,800.00	276,593.41	392,800.00
	Total Income	858,541.69	906,171.31	879,021.09	500,926.77	623,300.89	872,824.51
	Gross Profit	858,541.69	906,171.31	879,021.09	500,926.77	623,300.89	872,824.51

			Actual	Actual	Actual	FY21 Budget	Actual-to-date	FY22 Budget
			Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '20 - 5/4/21	Jul '21 - Jun 22
Expense								
		Administrative Costs	3,300.02	28,578.93	2,013.88	2,000.00	2,133.70	2,000.00
		Advertising	75.00	503.57	150.00	100.00	0.00	100.00
		Bad Debt	620.61		2,598.10			
		Bank Service Charges	2,223.32	2,719.62	2,973.90	2,275.00	3,004.95	4,750.00
		Building						
		Insurance	5,326.35	6,942.37	8,092.42	10,650.90	10,379.34	11,710.00
		Maintenance & Repair	16,462.30	9,570.61	15,887.18	10,000.00	4,607.41	9,300.00
		Total Building	21,788.65	16,512.98	23,979.60	20,650.90	14,986.75	21,010.00
		Contractual Services						
		Ambulance Billing Expense	400.00	1,371.10	1,340.34	1,200.00	639.35	1,300.00
		Gravel Pit Survey			13,347.89			
		Managed IT Services	4,930.00	27,040.00	26,870.00	31,200.00	21,560.00	31,200.00
		Contractual Services - Other	43,114.94	23,106.57	26,286.91	40,000.00	19,072.00	40,300.00
		Total Contractual Services	48,444.94	51,517.67	67,845.14	72,400.00	41,271.35	72,800.00
		Dues/Fees	5,950.98	7,477.94	7,637.99	8,300.00	6,515.43	9,900.00
		Economic Development Services						
		GVA	0.00	20,000.00	32,000.00	0.00	17,000.00	30,000.00
		Total Economic Development Services	0.00	20,000.00	32,000.00	0.00	17,000.00	30,000.00
		Election Expense	212.17	276.70	202.16	250.00	87.34	250.00
		Equipment						
		Equipment Fuel	1,240.30	1,553.87	1,467.32	1,530.00	891.78	1,700.00
		Equipment Purchase	15,165.12	9,731.03	9,031.83	3,900.00	849.37	7,900.00
		Insurance	185.42	226.00	234.24	242.49	242.49	265.00
		Maintenance & Repair	2,477.50	2,860.03	3,288.32	4,000.00	2,935.80	4,000.00
		Equipment - Other	0.00		6,471.60			
		Total Equipment	19,068.34	14,370.93	20,493.31	9,672.49	4,919.44	13,865.00
		Events & Celebrations (inc. holiday gift)	2,500.00	2,995.00	3,852.85	3,925.00	3,587.70	3,925.00
		Freight/Shipping	17,871.54	19,762.81	23,707.22	20,950.00	13,915.91	26,250.00
		Fundraising Expenses	1,437.64	0.00	936.27	800.00	8.00	250.00
		General Liability	4,424.75	3,827.10	10,890.44	11,317.32	11,575.44	12,730.00
		Gravel Pit Fund				6,000.00	6,000.00	6,000.00
		Library Materials	295.59	317.81	599.80	600.00	456.55	2,700.00
		Marine Facilities						
		Insurance	1,654.51	1,625.46	1,851.36	2,368.37	2,368.37	2,368.37
		Maintenance & Repairs	5,073.80	2,538.69	27.40	1,000.00	2,484.02	3,000.00
		Total Marine Facilities	6,728.31	4,164.15	1,878.76	3,368.37	4,852.39	5,368.37
		Occupational Health	0.00	0.00	0.00		0.00	500.00
		Payroll Expenses						
		Wages	257,967.85	327,183.30	306,984.71	355,750.17	215,048.47	372,432.47
		Payroll Taxes	24,880.21	31,022.95	29,098.50	31,957.12	21,360.35	33,480.63
		Paid Time Off (PTO)	12,427.32	12,469.46	8,973.84		9,808.94	
		Sick Leave					1,976.06	
		Health Insurance (company paid)	3,679.98	17,093.92	13,755.50	16,800.00	4,774.72	13,953.60
		Health Insurance Stipend	17,683.22	10,107.50	12,310.15	13,500.00	11,671.91	13,500.00
		457(b) Employer Contribution	10,300.95	19,321.35	17,711.64	21,874.18	13,461.20	22,218.18
		Workers Comp Insurance	13,059.33	6,019.58	7,900.59	8,417.89	5,643.60	8,438.97
		Payroll Expenses - Other (inc. PTO accr	115.72	2,362.87	8,329.28	170.00	-13,391.69	230.00
		Total Payroll Expenses	340,114.58	425,580.93	405,064.21	448,469.36	270,353.56	464,253.85
		Professional Services	25,506.70	26,707.42	14,570.00	10,000.00	10,805.15	15,000.00
		Public Relations	1,006.65	728.34	211.74	500.00		250.00
		Repair & Replacement Fund		20,095.76	25,354.66	24,772.13	24,772.13	16,545.71

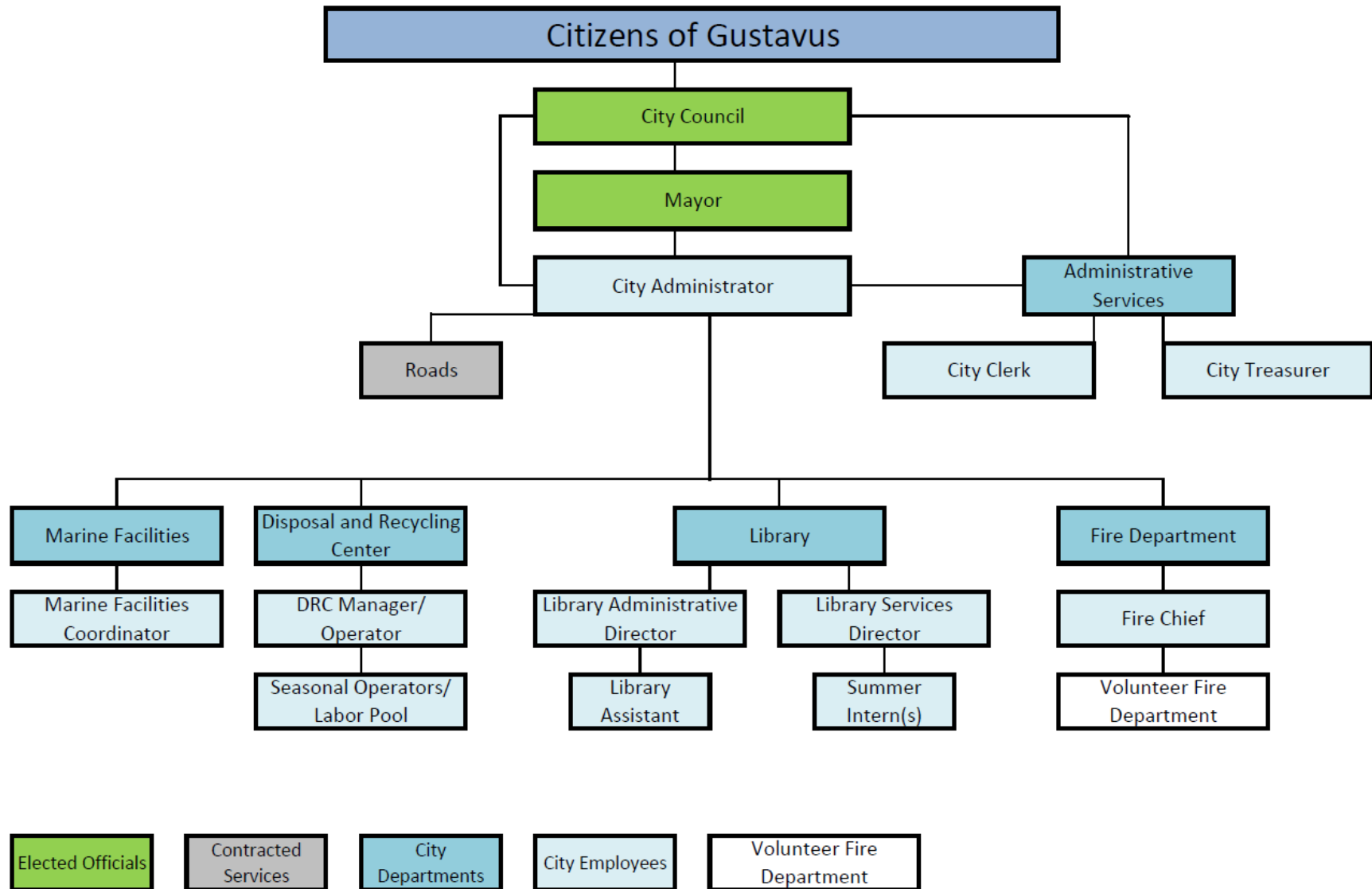
		Actual	Actual	Actual	FY21 Budget	Actual-to-date	FY22 Budget
		Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '20 - 5/4/21	Jul '21 - Jun 22
	Road Maintenance						
	Grading	42,605.75	34,129.50	35,512.50		29,275.50	
	Snow Plowing	23,592.50	4,668.98	35,061.55		29,775.10	
	Road Maintenance - Other	37,001.99	46,198.50	37,779.58	100,000.00	100,584.84	150,000.00
	Total Road Maintenance	103,200.24	84,996.98	108,353.63	100,000.00	159,635.44	150,000.00
	Social Services						
	GCEP dba The Rookery	10,540.00	12,964.00	13,890.00	0.00		0.00
	Total Social Services	10,540.00	12,964.00	13,890.00	0.00	0.00	0.00
	Stipend				3,000.00	1,500.05	3,000.00
	Supplies	17,062.52	17,404.31	14,934.01	11,600.00	11,688.28	20,000.00
	Telecommunications	21,430.16	19,194.90	19,824.34	20,790.00	14,728.37	21,540.00
	Training	8,887.29	10,634.69	8,422.94	5,250.00	2,153.50	5,000.00
	Travel	13,759.65	15,913.45	7,816.87	7,000.00	0.00	5,000.00
	Utilities						
	Electricity	8,579.05	8,482.45	7,763.45	9,300.00	7,517.27	9,300.00
	Fuel Oil	4,117.02	7,871.66	7,650.35	6,500.00	9,549.27	7,900.00
	Total Utilities	12,696.07	16,354.11	15,413.80	15,800.00	17,066.54	17,200.00
	Vehicle						
	Fuel	840.80	497.34	341.77	700.00	388.45	750.00
	Insurance	3,488.84	3,503.26	3,445.93	3,635.67	3,561.22	3,635.67
	Maintenance & Repair	971.92	832.66	0.00	2,000.00	63.98	1,000.00
	Mileage Reimbursement	266.03	1,557.09	1,301.75	1,700.00	1,843.46	1,950.00
	Total Vehicle	5,567.59	6,390.35	5,089.45	8,035.67	5,857.11	7,335.67
	Total Expense	694,713.31	829,990.45	840,705.07	817,826.24	648,875.08	937,523.60
	Net Ordinary Income	163,828.38	76,180.86	38,316.02	-316,899.47	-25,574.19	-64,699.09
	Other Income/Expense						
	Other Income						
	Encumbered Funds for Road Maintenance	48,922.45	39,502.06	60,303.38	38,000.00	37,881.13	
	Other Savings for Road Maintenance				62,000.00	62,118.87	65,000.00
	Prior-Year Cash Balance				217,000.00		
	Total Other Income	48,922.45	39,502.06	60,303.38	317,000.00	100,000.00	65,000.00
	Net Other Income	48,922.45	39,502.06	60,303.38	317,000.00	100,000.00	65,000.00
	Net Income	212,750.83	115,682.92	98,619.40	100.53	74,425.81	300.91



City of Gustavus Payroll Summary FY21-FY22

FY22:	FTE	Hourly Wage (with no COLA)	Hrs/year	Wage Total	457(b) Employer Contribution (LFG)	Health Ins. Stipend (\$200/mo stipend)	Payroll Taxes (6.2% SS, 1.45% Med., 1% AK unemp. up to \$199.50)	Payroll Total	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	FY21 Budget for Comparison	FY20 Budget for Comparison
Admin. Dept.										\$375.01	\$230.00	\$168,762.86	\$159,697.31	\$170,414.67
Administrator	0.75	\$41.55	1560	\$64,818.00	\$4,537.26	\$2,400.00	\$5,688.78	\$77,444.04						
Clerk	0.75	\$25.35	1560	\$39,546.00	\$2,768.22	\$2,400.00	\$3,620.14	\$48,334.36						
Treasurer	0.525	\$31.48	1092	\$34,376.16	\$2,406.33	\$2,400.00	\$3,196.96	\$42,379.45						
DRC										\$2,547.30		\$98,391.46	\$96,266.70	\$101,353.22
Manager	0.66	\$29.03	1366	\$39,654.98	\$2,775.85	\$2,200.00	\$3,613.76	\$48,244.59						
Assistants		\$20.00	1248	\$24,960.00			\$2,159.04	\$27,119.04						
Assistants		\$19.00	700	\$13,300.00			\$1,150.45	\$14,450.45						
Assistants		\$18.50	300	\$5,550.00			\$480.08	\$6,030.08						
Fire Chief	salaried	\$69,250.83	---	\$69,250.83	\$4,847.56		\$5,868.03	\$79,966.42	\$7,752.00	\$4,778.24		\$92,496.66	\$93,144.65	\$86,678.67
Library										\$152.12		\$81,526.61	\$76,284.43	\$74,149.31
Lib. Admin. Dir.	0.625	\$20.00	1300	\$26,000.00	\$1,820.00	\$2,400.00	\$2,511.33	\$32,731.33						
Lib. Services Dir.	0.625	\$20.00	1300	\$26,000.00	\$1,820.00		\$2,327.73	\$30,147.73	\$6,201.60					
Lib. Assistant	0.25	\$18.50	520	\$9,620.00			\$935.43	\$10,555.43						
Summer Intern(s)		\$10.00	160	\$1,600.00			\$138.40	\$1,738.40						
Marine Facilities										\$586.30		\$23,076.26	\$23,076.26	\$30,257.76
MF Coord.	0.41	\$20.89	850	\$17,756.50	\$1,242.96	\$1,700.00	\$1,790.50	\$22,489.96						
Totals:				\$353,582.47	\$22,218.18	\$13,500.00	\$31,850.10	\$421,150.75	\$13,953.60	\$8,438.97	\$230.00	\$464,253.85	\$448,469.35	\$462,853.63
New regular (permanent) employees enrolling in Group Health Plan pay 20% of premium, per Resolution CY20-15.														
MF FY22 Notes: Marine Facilities Coordinator hours estimated at 36 hrs/wk 7/1-9/11, then 10 hrs/wk Sept. 12-Dec. 31 and 4/3-5/14, then 36 hrs/wk 5/15-6/30.														
Admin FY22 Notes: The total administrative payroll will not exceed the amount budgeted for FY22 or the hourly equivalent of 2.2 full-time positions (FTE), unless an amended budget is approved by the City Council.														
Lib. Assistant: Hours allocated are for a half-time 6-month temporary position.														
FY21:	FTE	Hourly Wage (with 1.4% COLA)	Hrs/year	Wage Total	457(b) Employer Contribution (LFG)	Health Ins. Stipend (\$200/mo stipend)	Payroll Taxes (6.2% SS, 1.45% Med., 1% AK unemp. up to \$199.50)	Payroll Total	Group Health Plan (\$760.33/mo; city cap at \$700/mo until 80%/20% split is met)	Workers' Comp. Insurance	Direct Deposit Fees	Dept. Total	FY20 Budget for Comparison	
Admin. Dept.										\$353.93	\$170.00	\$159,697.31	\$170,414.67	
Administrator	0.75	\$36.55	1560	\$57,018.00	\$3,991.26	\$2,400.00	\$5,050.31	\$68,459.57						
Clerk	0.75	\$25.35	1560	\$39,546.00	\$2,768.22	\$2,400.00	\$3,620.14	\$48,334.36						
Treasurer	0.525	\$31.48	1092	\$34,376.16	\$2,406.33	\$2,400.00	\$3,196.96	\$42,379.45						
DRC										\$2,547.30		\$96,266.71	\$101,353.22	
Manager	0.75	\$27.53	1447.5	\$39,849.68	\$2,789.48	\$2,200.00	\$3,629.70	\$48,468.86						
Assistants		\$19.00	2192	\$41,648.00			\$3,602.55	\$45,250.55						
Assistants		\$18.75	0	\$0.00			\$0.00	\$0.00						
Assistants		\$18.50	0	\$0.00			\$0.00	\$0.00						
Fire Chief	salaried	\$69,250.83	---	\$69,250.83	\$4,847.56		\$5,868.03	\$79,966.42	\$8,400.00	\$4,778.24		\$93,144.66	\$86,678.67	
Library										\$152.12		\$76,284.44	\$74,149.31	
Lib. Admin. Dir.	0.625	\$21.18	1300	\$27,534.00	\$1,927.38	\$2,400.00	\$2,636.90	\$34,498.28						
Lib. Services Dir.	0.625	\$20.89	1300	\$27,157.00	\$1,900.99		\$2,422.44	\$31,480.43	\$8,400.00					
Summer Asst.		\$13.45	120	\$1,614.00			\$139.61	\$1,753.61						
Marine Facilities										\$586.30		\$23,076.26	\$30,257.76	
MF Coord.	0.41	\$20.89	850	\$17,756.50	\$1,242.96	\$1,700.00	\$1,790.50	\$22,489.96						
Totals:				\$355,750.17	\$21,874.18	\$13,500.00	\$31,957.14	\$423,081.49	\$16,800.00	\$8,417.89	\$170.00	\$448,469.38	\$462,853.63	
DRC FY21 notes: Reduced hours assuming reduced waste volume due to lodges being closed.														
MF FY21 Notes: Marine Facilities Coordinator hours estimated at 36 hrs/wk 7/1-9/12, then 10 hrs/wk Sept. 13-Dec. 31 and 4/1-5/15, then 36 hrs/wk 5/16-6/30.														
Admin FY21 Notes: The total administrative payroll will not exceed the amount budgeted for FY21 or the hourly equivalent of 2.2 full-time positions (FTE), unless an amended budget is approved by the City Council.														
Group Health Insurance premiums increased beginning 6/1/20, reaching the threshold that the city pays per the Benefits P&P for two of the employees, a \$4157 increase from FY20.														

City of Gustavus Organizational Chart



Summary of Incoming and Outgoing Grants/Scholarships/Contracts as of 5/4/2021

Incoming Grants/Scholarships/Contracts to City of Gustavus FY21							
Dept.	Purpose	Date Received	Amount Awarded	QB Class Name	Amount Spent to Date	Remaining Funds	Notes
Multi	COVID-19 Response	multiple	\$567,579.85	CARES (CFDA# 21.019)	\$539,705.32	\$27,874.53	some funds were received/expended in FY20
	Safety Equipment	12/8/2020	\$100.00	---	\$100.00	\$0.00	APEI End of Year Safety Gift Pack
DRC	Safety Equipment	5/11/2020	\$100.00	---	\$100.00	\$0.00	APEI bonus for submitting insurance renewal early
Library	Telecommunications	N/A	\$18,900.00	---	N/A	N/A	USAC E-Rate federal internet subsidy paid directly to library internet vendor through monthly billings
	Reading with Rachel	8/3/2020	\$554.00	Reading with Rachel	\$554.00	\$0.00	Grant from Jon & Julie Howell
	Library Programs	8/12/2020	\$393.59	---	\$393.59	\$0.00	Alaska SLICE outreach program reimbursement
	Telecommunications	8/20/2020	\$1,500.00	SoA OWL Internet Subsidy	\$1,250.00	\$250.00	Alaska OWL monthly internet subsidy
	Library Materials	8/25/2020	\$7,000.00	FY21 PLA Grant	\$5,996.63	\$1,003.37	State of AK Public Library Assistance (PLA) grant
	Library Training	Spring 2021	\$300.00	---	\$0.00	\$300.00	Alaska State Library Continuing Education (CE) & Professional Development (PD) Grant - training reimbursement
GVFD	GVFD Equipment	Spring 2021	in-kind	Tsunami Siren Grant CY20	\$36,000.00	\$0.00	State of AK Div. of Homeland Sec. & Emergency Mgmt.
	Point-of-Entry COVID-19 Testin	monthly	\$111,822.00	COVID-19 Screeners (C0620-52)	\$123,682.00	(\$11,860.00)	State of AK DHSS - invoiced monthly for reimbursement
	GVFD Equipment	fall 2020	\$15,000.00	---	\$15,000.00	\$0.00	SEREMS Code Blue Grant 2020 - GVFD pays at least 10% match
	GVFD Training	2021	\$1,000.00	---	\$0.00	\$1,000.00	SEREMS Mini-Grant used for ETT online class
	Community Testing/Vaccines	2021	\$25,390.21	--	\$12,232.71	\$13,157.50	State of AK DHSS Community Funding for COVID-19
			\$749,639.65				
Outgoing Grants from City of Gustavus - Endowment Fund Grant (EFG)							
Resolution	Grantee	Date Awarded	Amount Awarded	QB Class Name	Amount Disbursed to Date	Remaining Funds	Notes
CY20-27	Gust. Hist. Archives & Ant.	12/14/2020	\$4,937.00	2021 EFG - GHAA	\$4,443.30	\$493.70	grant ends 12/15/21
CY20-27	Tidelines Institute (formerly The Arete Project)	12/14/2020	\$38,316.17	2021 EFG - Arete Project	\$0.00	\$38,316.17	grant ends 12/15/21

Summary of CARES Act as of 5/4/2021

CARES Act Funds for City of Gustavus (COG)		
Original spending deadline December 30, 2020. Extended to 12/31/21.		
CARES Act Income		
deposited 6/18/20	\$381,144.53	first payment
deposited 11/10/20 (available after 80% of 1st payment spent)	\$125,268	second payment
deposited 11/19/20 (available after 80% of first 2 payments used)	\$125,268	third payment
interest earned on deposits	\$16.76	
Total CARES Act funds available	\$631,697.29	
CARES Act Expenditures		
March 1, 2020-May 3, 2021 actual expenditures	\$603,823	
The total highlighted in green *includes* the following subitems:		
REESP: direct distribution to Gustavus residents	---	\$199,998
COG eligible payroll & benefits (Fire Chief plus eligible hours of other staff)	---	\$131,134
economic assistance grants to local businesses/non-profits	---	\$53,899
Gustavus Visitors Association	---	\$38,266
generator for testing/emergency tent	---	\$29,257
Marketing Gustavus: Small Business Web Development grants	---	\$18,473
Gustavus School cleaning equipment, cleaning supplies, PPE	---	\$16,500
stipend for emergency responders during pandemic	---	\$2,800
winter food supply: root cellar construction at Gustavus Community Center	---	\$5,000
winter food supply: canned salmon	---	\$2,323
winter food supply: community food distribution (vacuum sealer & bags)	---	\$1,542
winter food supply: community food distribution (meat grinder & attachments)	---	\$853
winter food supply: community food distribution (halibut)	---	\$162
other COG eligible purchases, including facility improvements	---	\$103,615
Earmarked but unspent:		
remaining COG facility improvements	\$27,874	
Total of Actual + Earmarked Expenses:	\$631,697	
Some CARES Act expenditures are being reviewed with FEMA to see if any are eligible for reimbursement by FEMA. If so, those CARES Act funds could then be re-programmed for other eligible expenses by 12/31/21.		

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, 2010	\$985,038.74	194.834	1.177	\$1,133,451.00	(\$148,412.26)
June 30, 2011	\$1,161,681.00	200.278	1.209	\$1,164,267.00	(\$2,586.00)
June 30, 2012	\$1,188,171.67	205.215	1.239	\$1,193,157.00	(\$4,985.33)
June 30, 2013	\$1,265,224.55	210.853	1.273	\$1,225,899.00	\$39,325.55
June 30, 2014	\$1,391,960.13	214.777	1.297	\$1,249,011.00	\$142,949.13
June 30, 2015	\$1,400,089.55	217.111	1.311	\$1,262,493.00	\$137,596.55
June 30, 2016	\$1,398,474.52	216.999	1.310	\$1,261,530.00	\$136,944.52
June 30, 2017	\$1,429,287.74	218.616	1.320	\$1,271,160.00	\$158,127.74
June 30, 2018	\$1,438,854.93	223.099	1.347	\$1,297,161.00	\$141,693.93
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
	5-Year Average	3% of Average			
FY10-FY14	\$1,198,415.22	\$35,952.46			
FY11-FY15	\$1,281,425.38	\$38,442.76			
FY12-FY16	\$1,328,784.08	\$39,863.52			
FY13-FY17	\$1,377,007.30	\$41,310.22			
FY14-FY18	\$1,411,733.37	\$42,352.00			
FY15-FY19	\$1,426,584.13	\$42,797.52			
FY16-FY20	\$1,441,354.70	\$43,240.64			

Current Banking Assets

The balance sheet assets as of 5/4/21 are as below:

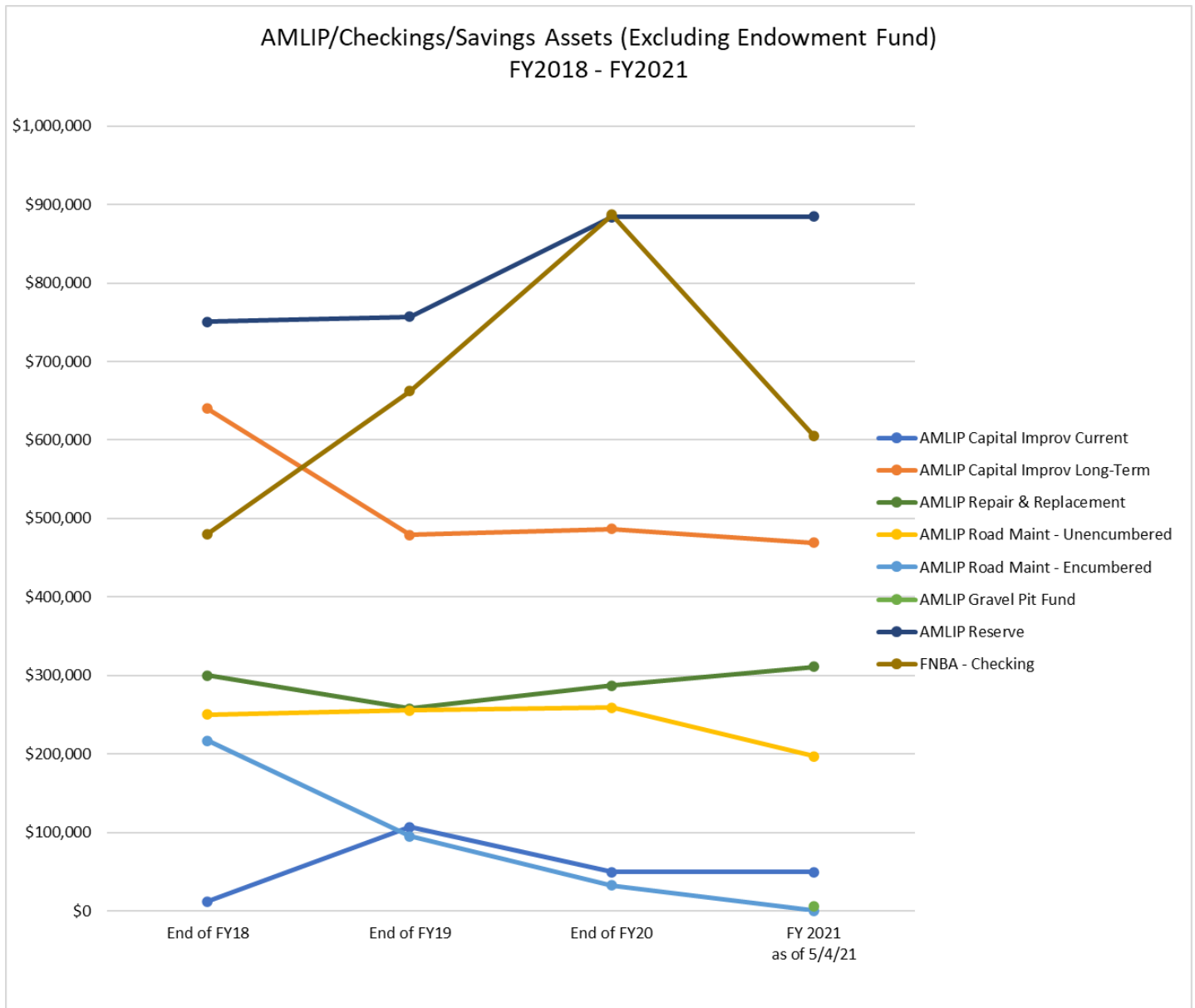
City of Gustavus Balance Sheet As of May 4, 2021

	May 4, 21
ASSETS	
Current Assets	
Checking/Savings	
AMLIP Capital Improv Current (0630598.1)	49,356.66
AMLIP Capital Improv Long-Term (0630598.2)	469,082.94
AMLIP Repair & Replacement (0630598.3)	310,893.09
AMLIP Road Maint - Unencumbered (0630598.4)	197,150.68
AMLIP Gravel Pit Fund (0630598.8)	6,000.00
AMLIP Reserve (0630598.12)	884,409.55
AMLIP CARES Act Relief Funds (0630598.13)	3.05
APCM.Endowment Fund	1,580,433.60
FNBA - Checking	604,726.01
FNBA Endowment Fund - Checking	38,935.43
Petty Cash	89.28
Total Checking/Savings	4,141,080.29

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

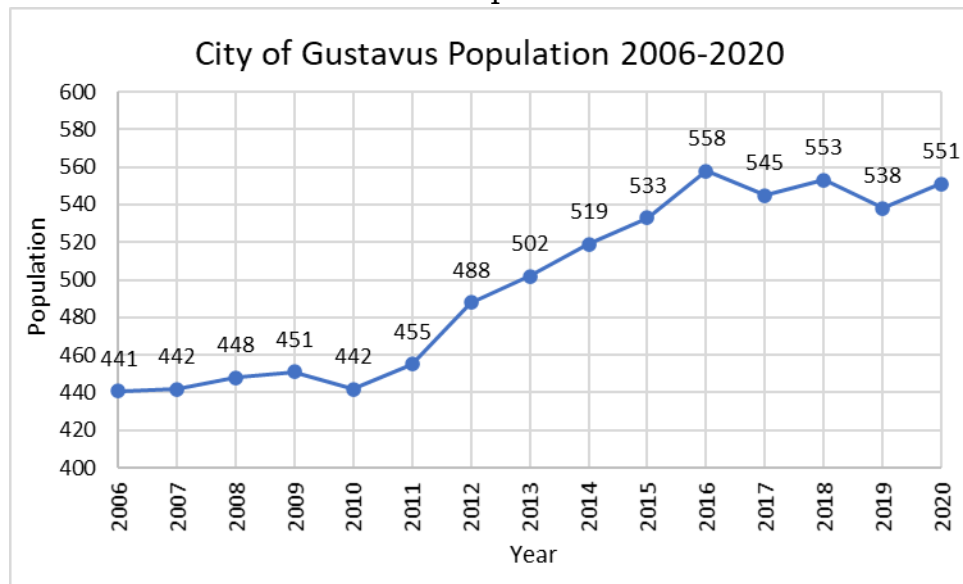
- *AMLIP Capital Improv Current*: funds for approved and funded capital projects that have not yet been initiated
- *AMLIP Capital Improv Long-Term*: funds for capital projects in the future
- *AMLIP Repair & Replacement*: funds for repair and replacement of fixed assets, following recommended best-practices 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)

The account balances over time since restructuring are shown here (except for the Endowment Fund due to its high value – see page 22 for its account history):

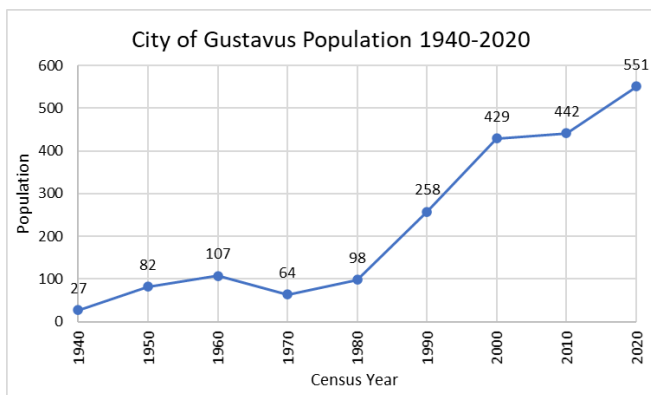


Note: *AMLIP Road Maint – Encumbered*: held prior years’ National Forest Receipts funds that could only be used by the city on roads. Fund depleted in FY21.

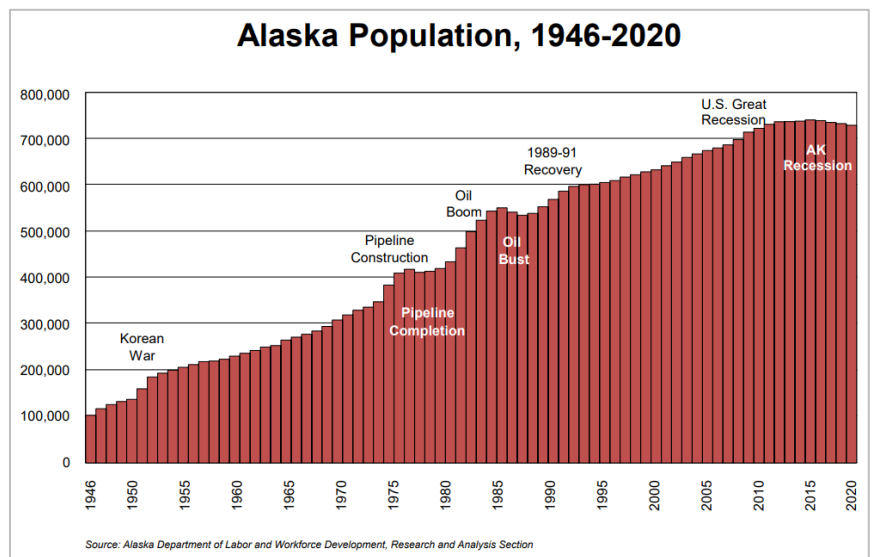
City of Gustavus and State of Alaska Population Trends



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 (<http://live.laborstats.alaska.gov/pop/estimates/data/TotalPopGraph.pdf>).



City of Gustavus

PO Box 1

Gustavus, Alaska 99826

Phone: (907) 697-2451

City of Gustavus General Fund Fiscal Year 2022

May 2021

City of Gustavus General Fund FY22 Budget

		Admin	DRC	GVFD	Lands	Library	Marine Fac.	Road Maint.	Other	General Fund
		(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	TOTAL
		Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
Ordinary Income/Expense										
Income										
	Business License Fees								3,000.00	3,000.00
	Donations					800.00				800.00
	DRC Income									
	Community Chest Sales		13,500.00							13,500.00
	Landfill Fees/Sales		69,000.00							69,000.00
	Recyclable Material Sales		3,600.00							3,600.00
	Total DRC Income		86,100.00							86,100.00
	Federal Revenue									
	American Rescue Plan Act of 2021								99,000.00	99,000.00
	Natl Forest Receipts-Encumbered							35,000.00		35,000.00
	Payment In Lieu of Taxes								113,000.00	113,000.00
	Total Federal Revenue							35,000.00	212,000.00	247,000.00
	Fundraising					600.00				600.00
	GVFD Income									
	Ambulance Billing			9,000.00						9,000.00
	ASP			600.00						600.00
	Training			150.00						150.00
	Total GVFD Income			9,750.00						9,750.00
	Interest Income								350.00	350.00
	Lands Income									
	Gravel Pit Gravel Sales				25,000.00					25,000.00
	Total Lands Income				25,000.00					25,000.00
	Lease Income				13,125.67					13,125.67
	Library Income					500.00				500.00
	Marine Facilities Income									
	Facilities Usage Fees						1,000.00			1,000.00
	Commercial Vessel Registration						8,000.00			8,000.00
	Private Vessel Registration						5,000.00			5,000.00
	Storage Area Fee						1,700.00			1,700.00
	Total Marine Facilities Income						15,700.00			15,700.00
	State Revenue									
	Community Assistance Program								77,598.84	77,598.84
	Shared Fisheries Business Tax								500.00	500.00
	Total State Revenue								78,098.84	78,098.84
	Tax Income									
	Retail Tax Income								325,000.00	325,000.00
	Remote Sellers Retail Tax								20,000.00	20,000.00
	Room Tax Income								40,000.00	40,000.00
	Fish Box Tax								7,500.00	7,500.00
	Tax Exempt Cards								300.00	300.00
	Total Tax Income								392,800.00	392,800.00
	Total Income		86,100.00	9,750.00	38,125.67	1,900.00	15,700.00	35,000.00	686,248.84	872,824.51
	Gross Profit		86,100.00	9,750.00	38,125.67	1,900.00	15,700.00	35,000.00	686,248.84	872,824.51

					Admin	DRC	GVFD	Lands	Library	Marine Fac.	Road Maint.	Other	General Fund
					(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	TOTAL
					Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
Expense													
				Administrative Costs	2,000.00								2,000.00
				Advertising	100.00								100.00
				Bank Service Charges	3,500.00	1,200.00	25.00		25.00				4,750.00
				Building									
				Insurance	725.00	1,065.00	2,445.00		3,350.00	4,125.00			11,710.00
				Maintenance & Repair	2,500.00	1,200.00	3,000.00		2,500.00	100.00			9,300.00
				Total Building	3,225.00	2,265.00	5,445.00		5,850.00	4,225.00			21,010.00
				Contractual Services									
				Ambulance Billing Expense			1,300.00						1,300.00
				Managed IT Services								31,200.00	31,200.00
				Contractual Services - Other	9,500.00	7,700.00	1,500.00		6,600.00	15,000.00			40,300.00
				Total Contractual Services	9,500.00	7,700.00	2,800.00		6,600.00	15,000.00		31,200.00	72,800.00
				Dues/Fees	2,400.00	2,000.00	100.00		5,400.00				9,900.00
				Economic Development Services									
				GVA								30,000.00	30,000.00
				Total Economic Development Services								30,000.00	30,000.00
				Election Expense	250.00								250.00
				Equipment									
				Equipment Fuel		1,700.00							1,700.00
				Equipment Purchase	2,500.00	1,000.00	2,000.00		2,300.00	100.00			7,900.00
				Insurance		265.00							265.00
				Maintenance & Repair		4,000.00							4,000.00
				Total Equipment	2,500.00	6,965.00	2,000.00		2,300.00	100.00			13,865.00
				Events & Celebrations	3,500.00	250.00			175.00				3,925.00
				Freight/Shipping	750.00	24,000.00	350.00		950.00	200.00			26,250.00
				Fundraising Expenses					250.00				250.00
				General Liability	12,730.00								12,730.00
				Gravel Pit Fund				6,000.00					6,000.00
				Library Materials									
				Donated/Fundraised					700.00				700.00
				Non-Fiction Add/Replacement					1,000.00				1,000.00
				Library Materials - Other					1,000.00				1,000.00
				Total Library Materials					2,700.00				2,700.00
				Marine Facilities									
				Insurance						2,368.37			2,368.37
				Maintenance & Repairs						3,000.00			3,000.00
				Total Marine Facilities						5,368.37			5,368.37
				Occupational Health		500.00							500.00

		Admin	DRC	GVFD	Lands	Library	Marine Fac.	Road Maint.	Other	General Fund
		(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	(General Fund)	TOTAL
		Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
	Payroll Expenses									
	Wages	138,740.16	83,464.98	69,250.83		63,220.00	17,756.50			372,432.47
	Payroll Taxes	12,505.88	7,403.33	5,868.03		5,912.89	1,790.50			33,480.63
	Health Insurance (company paid)			7,752.00		6,201.60				13,953.60
	Health Insurance Stipend	7,200.00	2,200.00			2,400.00	1,700.00			13,500.00
	457(b) Employer Contribution	9,711.81	2,775.85	4,847.56		3,640.00	1,242.96			22,218.18
	Workers Comp Insurance	375.01	2,547.30	4,778.24		152.12	586.30			8,438.97
	Payroll Expenses - Other	230.00								230.00
	Total Payroll Expenses	168,762.86	98,391.46	92,496.66		81,526.61	23,076.26			464,253.85
	Professional Services	15,000.00								15,000.00
	Public Relations	250.00								250.00
	Repair & Replacement Fund	1,000.00	2,100.79	1,663.38		4,299.27	7,482.27			16,545.71
	Road Maintenance							150,000.00		150,000.00
	Stipend			3,000.00						3,000.00
	Supplies									
	Donated/Fundraised					700.00				700.00
	Program					3,050.00				3,050.00
	Supplies - Other	2,000.00	4,100.00	5,250.00		2,700.00	2,200.00			16,250.00
	Total Supplies	2,000.00	4,100.00	5,250.00		6,450.00	2,200.00			20,000.00
	Telecommunications	7,500.00	2,300.00	6,050.00		5,450.00	240.00			21,540.00
	Training	750.00	750.00	3,000.00		500.00				5,000.00
	Travel	1,500.00	500.00	1,500.00		1,500.00				5,000.00
	Utilities									
	Electricity	2,000.00	1,900.00	2,000.00		3,400.00				9,300.00
	Fuel Oil	900.00	1,000.00	2,000.00		4,000.00				7,900.00
	Total Utilities	2,900.00	2,900.00	4,000.00		7,400.00				17,200.00
	Vehicle									
	Fuel			750.00						750.00
	Insurance			3,635.67						3,635.67
	Maintenance & Repair			1,000.00						1,000.00
	Mileage Reimbursement	500.00	200.00	250.00			1,000.00			1,950.00
	Total Vehicle	500.00	200.00	5,635.67			1,000.00			7,335.67
	Total Expense	240,617.86	156,122.25	133,315.71	6,000.00	131,375.88	58,891.90	150,000.00	61,200.00	937,523.60
	Net Ordinary Income	-240,617.86	-70,022.25	-123,565.71	32,125.67	-129,475.88	-43,191.90	-115,000.00	625,048.84	-64,699.09
	Other Income/Expense									
	Other Income									
	Other Savings for Road Maintenance							65,000.00		65,000.00
	Prior-Year Cash Balance									0.00
	Total Other Income							65,000.00	0.00	65,000.00
	Net Other Income							65,000.00	0.00	65,000.00
	Net Income	-240,617.86	-70,022.25	-123,565.71	32,125.67	-129,475.88	-43,191.90	-50,000.00	625,048.84	300.91

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 Administrator generates the annual operating and capital improvement budgets in conjunction with the City Treasurer and presents them to the Mayor for approval.

The City Clerk is responsible for recording and maintaining the official records of the City and preparing agendas for and transcribing minutes of the City Council meetings. The clerk is the elections official for all local elections and absentee voting for state and federal elections. The clerk 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 leads. 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 (0.75 FTE)
City Clerk (0.75 FTE)
City Treasurer (0.525 FTE)

Mission:

To serve and collect.

FY20 Statistics:

- Issued 143 business permits.

FY21 Accomplishments:

- Managed receipt and expenditure of CARES Act funds of \$631,697, including extensive coordination with the Mayor and City Council, managing purchases with departments, accounting, and monthly reporting. Programs developed and administered include:
 - Resident Emergency Economic Stimulus Program: 388 recipients
 - Emergency Assistance & Economic Stimulus: 52 local businesses
 - Marketing Gustavus Web Development: 16 businesses

- Food Assistance Program: community halibut and canned salmon distribution; purchase of commercial meat grinder and vacuum sealer and development of program for community use of this equipment
- Worked with contractors and council members to respond to the December 2020 Flood event.
- Prepared state and federal FEMA application for reimbursement of recovery costs for the COVID-19 pandemic and the December flood event.
- Through multiple conversations within the Alaska Department of Transportation Alaska Marine Highway Service (DOT AMHS) leadership to communicate the necessity for reliable ferry service in Gustavus, created a relationship with Deputy Commissioner Carpenter that significantly contributed to a favorable 2021 port schedule for the community 3 trips per week per month.
- Working on a renovation project to restore the old Post Office building located within a Historic District to utilize for commercial use.
- Worked on multiple Request for Proposals (RFPs), reports, and efforts to get an evaluation and repair of the Gustavus Public Library roof.
- Working with a utility attorney, the City is close to an adjustment that will reduce electrical rates.
- Prepared necessary documents including ordinances, resolutions, and internal documents to gain membership in the Alaska Municipal League sponsored Remote Sellers Sales Tax (ARRST) to receive tax revenue from businesses operating outside of Gustavus.
- Working with Alaska Department of Natural Resources (ADNR) and ADOT, was able to receive long-term use of the submerged tidelands where the steel float is anchored at Bull Moose Cove and coordinated the seasonal rotation of the float. With our determined negotiation, ADOT accepted responsibility of the movement and worked with ADNR to develop transfer of the tideland to the City.
- Working with ADNR, convinced ADNR to inspect the Salmon River riverbank erosion near City Hall and the concerns of failure of the access road. Although no action has been taken, our concerns are on record and an active case is ongoing.
- Working with the ADNR Fish & Wildlife (Habitat) division, making progress to open the “fish ponds” at the gravel pits to additional excavation.
- Continued working with the Mayor/Vice Mayor and City Attorney to implement a strategy to protect the City while representing the community in the many facets of the PFAS (per- and polyfluoroalkyl substances) issue (77 Same Old Road; ADOT Airport/ditches; new site west of Salmon River).
 - Working with Alaska Department of Environmental Conservation (ADEC) and ADOT to address the airport PFAS plume and the current and future impacts.
 - Working with state Senator Kiehl who ensured that SB176 included language that protected local fire departments and municipalities from criminal prosecution for using AFFF in the execution of their duties. This bill is to be introduced this session (spring 2021).
 - Working with ADOT, enhanced communication about the airport project and PFAS ditch concerns.
 - Working with ADEC for a newly identified contaminated site, City Hall, and a possible plume. This issue is still in the investigation phase with initial testing occurring spring 2021.
- Facilitated the completion of the boundary survey for the gravel pits and City Hall. Important follow up with DNR that otherwise would have had the survey lost or misplaced resulting in significant delays from the surveyor leaving employer.

- Working with gravel pits contractors to review operations, established the estimated material limits of the existing pits and the need to take action to provide improved material and adequate long-term supply.
- Identified existing capital projects and sources of supplemental funding for the city through COVID-19 and Federal Agency grant opportunities.
- Attended/participated in approximately 42 COVID-19 webinars and briefings.
- In concert with the Library Services Director, established the COVID-19 Resource Center to assist the public with questions concerning COVID-19 funding opportunities.
- Assisted the Mayor in producing letters, informational documents, and response to inquiries concerning the city's response to proposed COVID-19 actions by the state.
- Assisted the Mayor in providing state legislative committee members with correspondence addressing pandemic impacts and identifying needs for the community.
- Assisted the Mayor with correspondence to a variety of legislative members and state agencies to thank or discuss failures in proposed or actual actions such as using the \$1,250,000 COVID-19 funds to **substitute** the state budget (e.g. Community Assistance Program) in lieu of **supplementing** those funds to assist communities facing economic challenges from the pandemic.
- Submitted a Village Safe Water grant for a required study/engineers report for a safe water system for the community.
- Working with the Mayor, provided testimony for state and federal hearings (e.g. budget (2), AMHS (3), PFAS (2), and state budget (2)). This includes getting language proposed in legislation that protects the City against prosecution for the previous use of aqueous film forming foam (AFFF) in a fire response by the Gustavus Volunteer Fire Department (Alaska SB121, and formerly 2020 SB176 and HB240).
- Working with the Fire Chief and the Mayor, coordinated efforts with Glacier Bay National Park & Preserve on COVID-19 impacts and planning.
- Assisted with establishment and management of the contracted Point-of-Entry COVID-19 screening program, including contract development and extensions, job description, onboarding employees, and monthly payroll and billing.
- Investigating the potential and feasibility of a City Water Facility.
- Continuation of amendments to the Cooperative Resource Management Agreement (CRMA) and improvements for the beach.
- Processed multiple RFPs and Request for Quotations (RFQs) such as the library roof repair, Managed IT Services, and road maintenance/snow plowing.
- Continuing efforts to produce an updated Strategic Plan.
- Provided edits and worked with Council members' edits to multiple City Ordinance Titles and Policies and Procedures.
- Completed Solid Waste Management Plan drafts.
- FY2022 budget and CY2021 Capital Improvement Plan (CIP) updates.
- Conducted one-on-one budget reviews with Council members.
- Facilitated budget Town Hall.
- Ongoing procurement LIDAR (Light Detection and Ranging) survey.
- The City Clerk will continue to work towards a Master Municipal Clerk Certification. In addition, the clerk has completed several FEMA Incident Management courses and attended a Government Social Media Conference.
- Newly Elected Officials training was taken virtually by several council members.
- Improved community outreach by utilizing the News Group email list, creating City of Gustavus and Emergency Operations Facebook sites, as well as conducting meetings using the Zoom platform.

- Purchased and implemented meeting management software.
- Updated Title 5 - Elections
- Continued work with contractor for city-wide Managed Information Technology (IT) Services to complete an IT overhaul of city devices and protocols.
- Solicited members for the Roads Advisory Committee (no responses received)
- Continued COVID-19 webpage updates on the city website.

FY22 Goals:

- Implementation of American Rescue Plan Act programs and associated reporting
- Completion of CARES Act expenditures and associated reporting
- Completion of FEMA COVID-19 reimbursement process
- Completion of FEMA flood disaster reimbursement process
- Continuing support of Point-of-Entry testing program and monthly invoicing
- Continuous improvement of administrative policies and procedures
- Completion of updated Strategic Plan
- Completion of the Solid Waste Management Plan (SWMP)
- Resolving gravel pit supply
- Continuing work on City projects such as Code updates
- City Clerk continuing work toward becoming a Master Municipal Clerk
- Standard operating procedures created for clerk position
- Cross-training by all administrative staff
- Create a position classification and wage schedule for all regular staff

FY18-FY22 General Fund: Administration Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22
Administrative Costs	3,023.52	14,279.14	2,013.88	2,000.00	2,000.00
Advertising	75.00	503.57	150.00	100.00	100.00
Bad Debt	620.61	0.00	0.00	0.00	0.00
Bank Service Charges	1,251.31	1,636.57	1,727.30	1,200.00	3,500.00
Building	1,209.94	2,290.29	641.71	3,160.79	3,225.00
Contractual Services	6,070.40	8,151.98	7,920.65	7,500.00	9,500.00
Dues/Fees	1,686.00	2,360.29	2,629.30	2,000.00	2,400.00
Election Expense	212.17	276.70	202.16	250.00	250.00
Equipment	5,253.84	4,555.16	6,792.27	0.00	2,500.00
Events & Celebrations	2,500.00	2,995.00	3,542.49	3,500.00	3,500.00
Freight/Shipping	595.80	717.94	999.78	750.00	750.00
General Liability	4,424.75	3,827.10	10,890.44	11,317.32	12,730.00
Payroll Expenses	96,180.13	157,007.34	164,640.32	159,697.31	168,762.86
Professional Services	25,506.70	25,187.42	14,570.00	10,000.00	15,000.00
Public Relations	1,006.65	728.34	211.74	500.00	250.00
Repair & Replacement Annual Contribution	0.00	1,000.00	1,000.00	1,000.00	1,000.00
Supplies	2,177.79	1,800.76	1,609.37	1,500.00	2,000.00
Telecommunications	6,792.56	6,310.75	6,592.44	7,000.00	7,500.00
Training	2,231.00	1,886.00	3,862.00	750.00	750.00
Travel	10,585.88	10,322.36	4,816.53	2,500.00	1,500.00
Utilities	1,384.41	2,857.55	2,615.66	2,800.00	2,900.00
Vehicle	81.12	237.10	159.83	250.00	500.00
Total Expense	172,869.58	248,931.36	237,587.87	217,775.42	240,617.86

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 (0.66 FTE)

Up to five Temporary Labor Pool Employees (1.08 FTE all together)

DRC - Occasional volunteers

Community Chest – three to five active volunteers and approximately a dozen additional supporting volunteers

Mission:

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

FY20 Statistics:

- 58% of waste was diverted from landfilling
- 96,747 pounds of recyclables exported; 58,481 pounds of food waste composted
- 5,110 customer transactions
- 827 hours volunteer labor and revenue of \$10,743 from the Community Chest

FY21 Accomplishments:

- Completion of the 5-year operating permit renewal with the Alaska Department of Environmental Conservation
- Completion of the In-flow Storage Area Project
- Installation of new scale and commercial scale house software
- New fencing, lighting and other building maintenance projects at the Community Chest
- New water system for employees in the Changing Room/ Office

FY22 Goals:

- Establishment of the DRC Operator as a new, regular position for FY23.
- Purchase of 20' Household Hazardous Waste (HHW) Facility, per the Capital Improvement Plan

- Completion of the New Composting Facility Project
- Initial work of the design phase for the New Main Building project

FY18-FY22 General Fund: Disposal & Recycling Center Expenditures

		Actual	Actual	Actual	Budget	Budget
		Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22
Expense						
	Administrative Costs	25.00	0.00	0.00	0.00	0.00
	Bank Service Charges	947.01	1,033.05	1,196.60	1,025.00	1,200.00
	Building	1,017.89	1,730.76	1,996.14	2,171.27	2,265.00
	Contractual Services	22,553.55	2,660.20	4,655.65	13,500.00	7,700.00
	Dues/Fees	402.00	543.00	541.00	800.00	2,000.00
	Equipment	3,789.24	7,544.61	12,416.20	6,742.49	6,965.00
	Events & Celebrations	226.50	227.78	135.29	250.00	250.00
	Freight/Shipping	16,493.93	17,993.46	20,999.54	19,000.00	24,000.00
	Fundraising Expenses	0.00	0.00	0.00	0.00	0.00
	Occupational Health	0.00	0.00	0.00	0.00	500.00
	Payroll Expenses	92,358.76	94,669.13	90,520.88	96,266.70	98,391.46
	Repair & Replacement Annual Contribution	0.00	3,350.26	2,150.79	2,150.79	2,100.79
	Supplies	4,672.56	3,839.01	3,653.72	3,100.00	4,100.00
	Telecommunications	1,818.34	1,990.73	2,168.05	2,300.00	2,300.00
	Training	375.00	1,100.00	0.00	500.00	750.00
	Travel	0.00	1,383.89	0.00	2,000.00	500.00
	Utilities	1,804.29	2,523.88	2,349.82	2,700.00	2,900.00
	Vehicle	184.91	196.47	147.86	200.00	200.00
Total Expense		146,668.98	140,786.23	142,931.54	152,706.25	156,122.25

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 Library Assistant will aid in the day-to-day operation of the library. The position will be supervised by the Library Administrative Director and works with the Library Services Director and volunteers. This position is budgeted as a temporary position, employed half-time for six months to assist with a library cataloging project and other tasks.

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 (0.625 FTE)

Library Services Director (0.625 FTE)

Library Assistant (0.25 FTE)

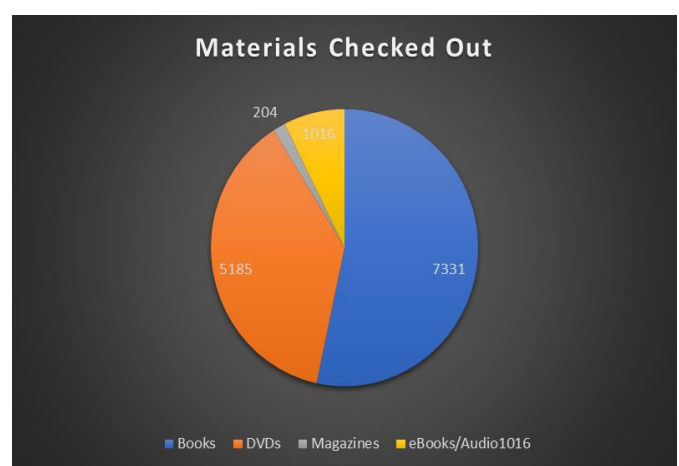
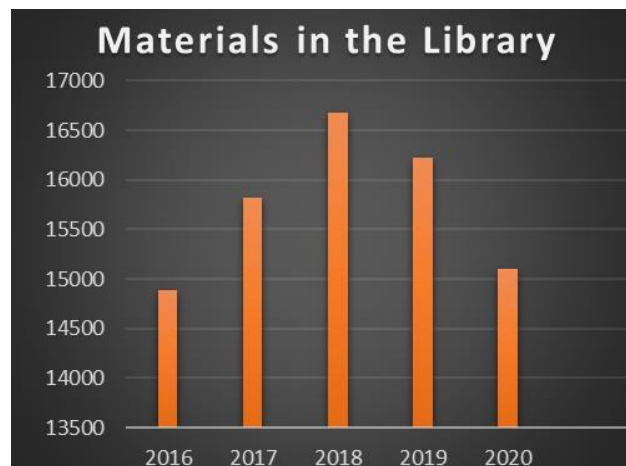
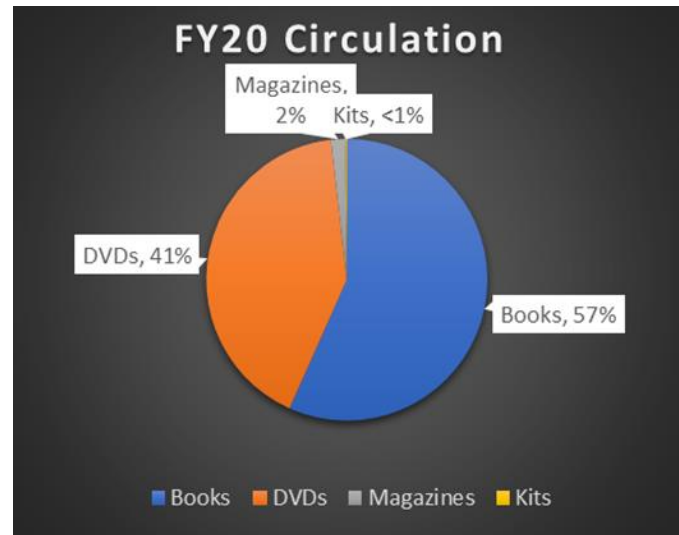
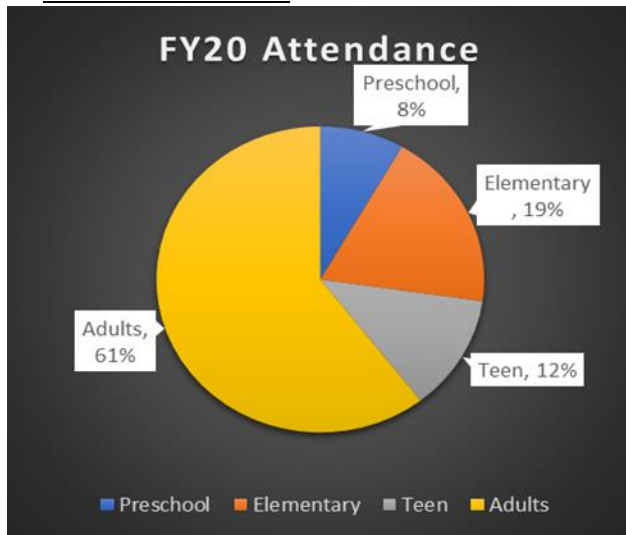
8 desk volunteers, 1 maintenance/projects volunteer

Summer Reading Intern(s): 160 hours

Mission:

The mission of the Gustavus Public Library is to provide community members and visitors of all ages with a welcoming and supportive environment to freely access information, materials, and programming; to support literacy and life-long learning, facilitate connection to place and culture, and meet the recreational, social, intellectual, and cultural needs of the community.

FY20 Statistics:



FY21 Accomplishments:

- Expanded programming for patrons, including reviving the book club.
- Increased services for teens in collaboration with the Gustavus School.
- Refreshed the materials in the juvenile non-fiction animal and world culture sections.
- Hosted 31 events, meetings, and classes at the library to date (July 2020-March 2021).
- Provided 19 virtual programs (activity kits), used by 564 patrons.
- Had 813 visitors in the library to date (July 2020-March 2021).
- Provided curbside services all year.
- Provided 348 separate Interlibrary Loans to date (July 2020-March 2021).
- Over 2,650 separate uses on the WiFi.
- Checked out a total of 6,763 library materials to date (July 2020-March 2021).

- Completed a major weed of items that were not being checked out to make more room for new and more recently utilized materials.
- Developed and implemented an illness plan before the mandated COVID-19 closure.
- Continued to provide check-out service, WiFi, virtual programs, and virtual assistance to patrons throughout the COVID-19 closure.
- Met the increasing need for Interlibrary Loan services.
- Developed protocols and improve cleaning to ensure staff, volunteers, and patrons feel safe at the library.
- Improved the cleanliness, organization, and signage at the library to discourage illness spread and promote good hygiene practices.
- Improved virtual presence through social media, website, and virtual materials.
- Updated Policies and Procedures

FY22 Goals:

- Roof repair and replacement to be completed (roll over from last year).
- Track and fulfill the community's growing requests for specific materials and services at the library.
- Refresh outdated materials in the non-fiction sections of the library.
- Work towards solutions to meet needs for additional space for patrons and materials.
- Continue updating the database of library statistics.
- Develop programming (virtual or otherwise) that meets the current needs of community members of all ages and adapt programming as the pandemic continues to change/improve.
- Develop lasting and meaningful relationships with community partners to improve services offered at the library.
- Continue to improve virtual presence through social media, website, and virtual materials.
- More in-depth tracking of program and volunteer statistics.

FY18-FY22 General Fund: Gustavus Public Library Expenditures

		Actual	Actual	Actual	Budget	Budget
		Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22
Expense						
	Bank Service Charges	25.00	25.00	25.00	25.00	25.00
	Building	16,862.78	6,292.35	15,686.65	5,244.54	5,850.00
	Contractual Services	3,328.47	0.00	1,381.48	3,500.00	6,600.00
	Dues/Fees	3,724.98	4,459.65	4,417.69	5,250.00	5,400.00
	Equipment	1,683.00	651.26	552.89	830.00	2,300.00
	Events & Celebrations	0.00	0.00	175.07	175.00	175.00
	Freight/Shipping	444.14	624.81	892.50	650.00	950.00
	Fundraising Expenses	150.02	0.00	936.27	800.00	250.00
	Library Materials	295.59	317.81	599.80	600.00	2,700.00
	Payroll Expenses	52,412.60	67,270.75	68,048.47	76,284.43	81,526.61
	Repair & Replacement Annual Contribution	0.00	4,028.00	10,267.13	4,299.27	4,299.27
	Supplies	2,673.64	2,235.29	2,808.07	1,500.00	3,400.00
	Supplies - Program	0.00	726.02	1,059.35	1,000.00	3,050.00
	Telecommunications	5,768.39	4,831.05	5,114.56	5,450.00	5,450.00
	Training	112.50	112.50	0.00	0.00	500.00
	Travel	98.37	5.39	637.43	0.00	1,500.00
	Utilities	5,634.27	6,797.85	6,069.22	6,900.00	7,400.00
Total Expense		93,213.75	98,377.73	118,671.58	112,508.24	131,375.88

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 25 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)
25 volunteers within the 3 divisions

Mission:

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

Calendar Year 2020 Statistics:

- 40 incidents: 33 EMS calls, 7 fire calls

FY21 Accomplishments:

- The Emergency Operations Center (EOC) been open since March 2020 for the COVID-19 pandemic and opened for the December 2020 Southeast floods.
- Worked closely with staff and the Mayor regarding resolutions declaring an emergency, mandating social distancing, and regarding travel into and out of Gustavus in response to COVID-19.
- Networked with other EMS leaders in Southeast Alaska to compare strategies, source supplies, and share knowledge regarding COVID-19 preparation and response.
- Worked closely the Alaska Department of Health & Social Services (DHSS), Alaska Department of Homeland Security & Emergency Management (DHS&EM), SEARHC Gustavus Clinic, and the community members to mitigate the threat of COVID-19.
- Answered countless inquiries regarding travel into Gustavus. Organized volunteers to respond to citizens and businesses regarding travel and summer operations.

- Created and managed ongoing contracted Point-of-Entry COVID-19 screening program, including contract development and extensions, job description, hiring, onboarding employees, and day-to-day support.
- Distributed stipend checks for volunteer responders. This helps with fuel, car parts, etc.

FY22 Goals:

- Continue management of ongoing contracted Point-of-Entry COVID-19 program
- Continue to build wildland firefighting team and resources
- Create a local emergency planning group
- Recruit and retain volunteers
- Bring in the best training possible for the volunteers
- Promote more community training and awareness programs

FY18-FY22 General Fund: Gustavus Volunteer Fire Department Expenditures

		Actual	Actual	Actual	Budget	Budget
		Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22
Expense						
	Administrative Costs	25.00	0.00	0.00	0.00	0.00
	Bad Debt	0.00	0.00	2,598.10	0.00	0.00
	Bank Service Charges	0.00	25.00	25.00	25.00	25.00
	Building	1,953.17	3,798.98	1,919.71	6,222.55	5,445.00
	Contractual Services	8,162.52	9,294.39	2,529.13	2,000.00	1,500.00
	Ambulance Billing Expense	400.00	1,371.10	1,340.34	1,200.00	1,300.00
	Dues/Fees	138.00	90.00	50.00	250.00	100.00
	Equipment	8,242.26	1,451.96	631.99	2,000.00	2,000.00
	Freight/Shipping	155.04	329.09	736.01	350.00	350.00
	Fundraising Expenses	1,287.62	0.00	0.00	0.00	0.00
	Payroll Expenses	83,972.32	86,839.40	60,703.78	93,144.66	92,496.66
	Repair & Replacement Annual Contribution	0.00	4,235.23	4,454.47	9,839.80	1,663.38
	Stipend	0.00	0.00	0.00	3,000.00	3,000.00
	Supplies	6,231.28	7,073.25	4,404.61	4,000.00	5,250.00
	Telecommunications	7,050.87	5,822.37	5,709.29	5,800.00	6,050.00
	Training	6,168.79	7,536.19	4,560.94	4,000.00	3,000.00
	Travel	3,075.40	4,201.81	2,362.91	2,500.00	1,500.00
	Utilities	3,873.10	4,174.83	4,379.10	3,400.00	4,000.00
	Vehicle	5,301.56	5,002.48	3,787.70	6,585.67	5,635.67
Total Expense		136,036.93	141,246.08	100,193.08	144,317.68	133,315.71

Marine Facilities Department:

The City of Gustavus Marine Facilities Department oversees and maintains the wooden floats 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.

The Marine Facilities Advisory Committee was reinvigorated in FY20 and consists of a Council member, Marine Facilities Coordinator (non-voting member), and four citizens. A master plan for the Marine Facilities is being developed and will be linked to amendments in Title 8.

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 (0.41 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.

CY20 Statistics:

- 82 pounds of recyclables and 363 pounds of trash removed from the beach receptacles.
- 92 motorized vessels and 24 commercial vessels were registered.

CY20 Accomplishments:

- Instituted new procedures for dealing with the seasonal moving of the steel float.
- Implemented a system for lifting and lowering the gangway to the floats.
- Completion of contracted repairs to the SRBH boat launch.
- Continued beach improvements.
- Maintained a COVID-19-safe environment at all Gustavus Marine Facilities.
- Continued maintenance of Gustavus Marine Facilities.

CY21 Goals:

- Find permanent uses for City-owned floats no longer used at the Gustavus Public Dock.
- Continue Salmon River Boat Harbor Clean-up project.
- Continue planning process for the SRBH Fish Waste Disposal station in conjunction with DRC Compost capital project (previously slated to be completed in CY2020)
- Continue maintenance of Gustavus Marine Facilities.

FY18-FY22 General Fund: Marine Facilities Expenditures

		Actual	Actual	Actual	Budget	Budget
		Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22
Expense						
	Administrative Costs	0.00	240.00	0.00	0.00	0.00
	Building	744.87	2,400.60	3,735.39	3,851.75	4,225.00
	Contractual Services	3,000.00	3,000.00	1,600.00	13,500.00	15,000.00
	Equipment	100.00	167.94	99.96	100.00	100.00
	Freight/Shipping	182.63	97.51	79.39	200.00	200.00
	Marine Facilities: Insurance, Maint & Repairs	6,728.31	4,164.15	1,878.76	3,368.37	5,368.37
	Payroll Expenses	15,190.77	19,794.31	21,150.76	23,076.26	23,076.26
	Repair & Replacement Annual Contribution	0.00	7,482.27	7,482.27	7,482.27	7,482.27
	Supplies	1,307.25	1,729.98	1,093.89	500.00	2,200.00
	Telecommunications	0.00	240.00	240.00	240.00	240.00
	Vehicle	0.00	954.30	994.06	1,000.00	1,000.00
Total Expense		27,253.83	40,271.06	38,354.48	53,318.65	58,891.90

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.

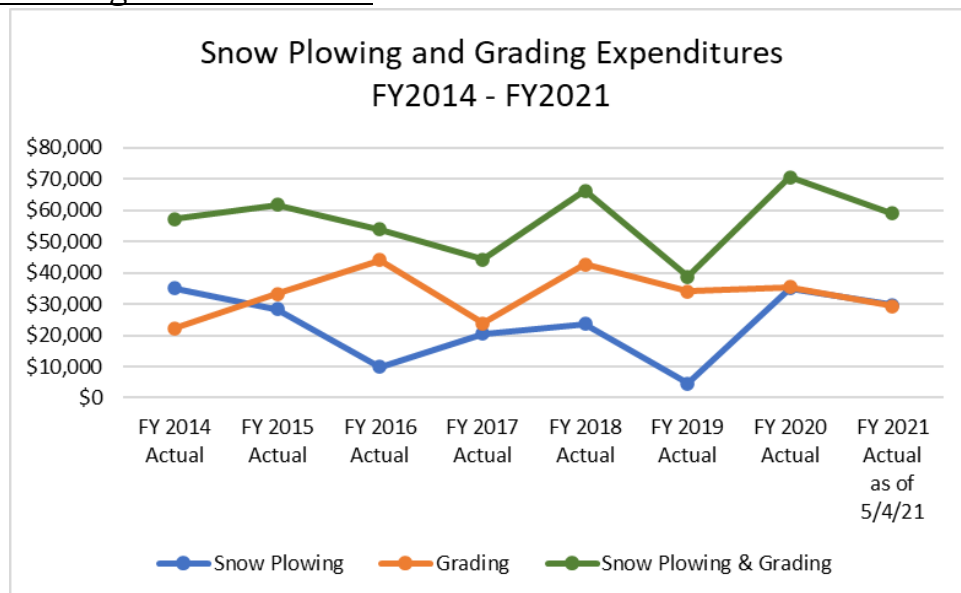
Personnel:

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 FY21-to-date:



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).

FY21 Accomplishments:

- Six snowfall events requiring plowing, half of which occurred in March
- Purchase of stockpile of 715 cu yds of 6" rock
- Improvements to Dickey Drive turnaround
- Rink Creek Road ditch cleaning
- December 2020 flood repair and mitigation work at the gravel pits and at city roads all around town, especially the Wilson Road neighborhoods

FY22 Goals:

- Seeking FEMA reimbursement for December flood response and additional FEMA funding for flood mitigation work as outlined in the separate Capital Improvement Plan document
- Increased proactive road maintenance projects, as allowed by the increased FY22 budget
- Funding of a capital project to create an overall city road improvements strategy after consultation with a roads engineer and using the newly acquired LIDAR mapping, per Capital Improvement Plan
- Funding of engineering for Good River bridge repairs and bank stabilization, per Capital Improvement Plan

FY18-FY22 General Fund: Roads Expenditures

		Actual	Actual	Actual	Budget	Budget
		Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22
Expense						
	Dues Fees	0.00	25.00	0.00	0.00	0.00
	Contractual Services	0.00	0.00	0.00	0.00	0.00
	Equipment	0.00	0.00	0.00	0.00	0.00
	Freight/Shipping	0.00	0.00	0.00	0.00	0.00
	Road Maintenance					
	Snow Plowing	23,592.50	4,668.98	35,061.55		
	Grading	42,605.75	34,129.50	35,512.50		
	Hauling Pit Run Material	21,732.00	13,982.00	10,205.33		
	Brushing	12,449.99	15,267.50	211.25		
	Other	2,820.00	16,949.00	27,363.00	100,000.00	150,000.00
	Total Road Maintenance	103,200.24	84,996.98	108,353.63	100,000.00	150,000.00
	Vehicle:Mileage	0.00	0.00	100.00	0.00	0.00
Total Expense		103,200.24	85,021.98	108,453.63	100,000.00	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.

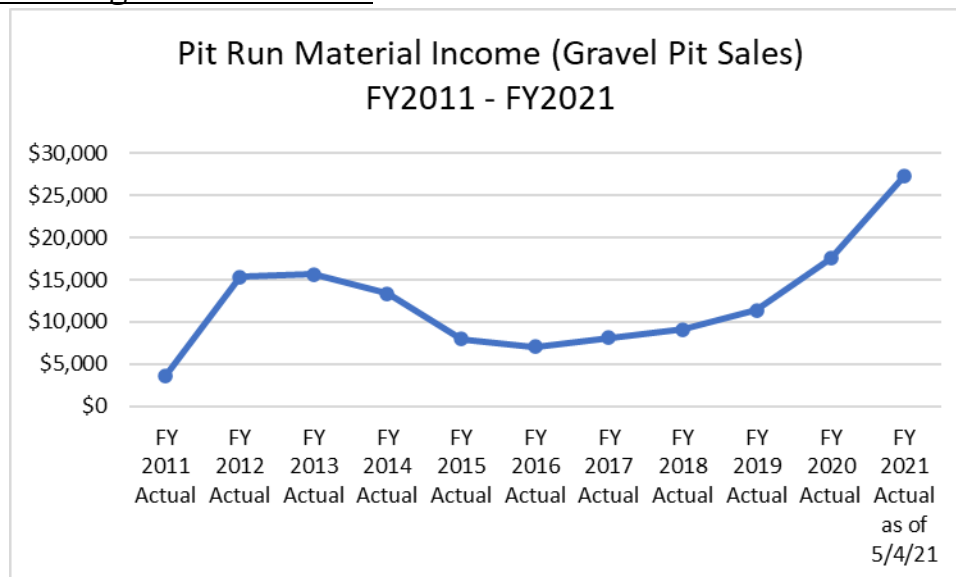
Various City Council members are responsible for the project scoping and management for capital improvement projects and long-term planning for the Lands Department. The treasurer is responsible for the advertisement, execution, and administration of City contracts and for collection of gravel pit and 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 FY21-to-date:



FY21 Accomplishments:

- Formal acquisition of the Salmon River Park/City Hall/firehall parcel and adjoining parcel to the north

- Formation of a Gravel Pit Fund savings account, with a line-item in the operating budget diverting some revenue to savings
- Working with gravel pits contractors to review operations, established the estimated material limits of the existing pits and the need to take action to provide improved material and adequate long-term supply.

FY22 Goals:

- LIDAR (Light Detection and Ranging) mapping completion, per Capital Improvement Plan
- Formulation of a plan for the future of pit run material in Gustavus

FY18-FY22 General Fund: Lands Expenditures

		Actual	Actual	Actual	Budget	Budget
		Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22
Expense						
	Administrative Costs	0.00	13,832.01	0.00	0.00	0.00
	Contractual Services	0.00	0.00	24,500.00	0.00	0.00
	Gravel Pit Fund	0.00	0.00	0.00	6,000.00	6,000.00
	Professional Services	0.00	1,520.00	0.00	0.00	0.00
Total Expense		0.00	15,352.01	24,500.00	6,000.00	6,000.00