



City of Gustavus

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City of Gustavus
Budget
Fiscal Year 2025

FY24-15 NCO Attachment

Approved by the Gustavus City Council XXXX, 2024

FY 2025 City of Gustavus Operating Budget

This document contains the City of Gustavus operating budget for fiscal year 2025 (FY25: July 1, 2024, through June 30, 2025). A summary of notable items in the budget is provided below. Capital improvement projects not funded through the operating budget are not discussed in this document; please see the separate Capital Improvement Plan. The city's only Enterprise Fund, the Gustavus Community Network, was discontinued in FY16 by Resolution CY15-31. All other departments are in the General Fund.

A. Revenues

1. Sales Tax

Sales tax makes up the bulk of locally generated revenue. The current sales tax rate is 3% (Ordinance FY11-02 amending municipal code section 04.15.030). Sales tax revenue has continued to increase, with revenues as of May 8, 2024, showing FY24 at \$597,770.10.

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 no longer appears on the 5-year budget comparison.

2. Remote Sellers Sales Tax

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

Funding through the remote sellers has continued to outperform estimates, building on the growth trend for this funding line. In FY21 the City received \$17,803.44, in FY22 \$47,042.78, and in FY23 \$65,704.18. As of May 8, 2024, the City has already received \$67,313.34, 20% more than the projected amount of \$56,000 for the entire fiscal year.

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 was partly affected by the closure of a sizeable Gustavus business at the end of the 2017 tourist season, and the COVID19 pandemic. In FY23 the City received \$109,714.97, a 42% increase from a decade earlier in FY13.

4. Fish Box Tax

The fish box tax revenue had been decreasing and then plateaued for FY19. It then fell for FY20 and FY21. FY22 saw a return of normality. The current fish box tax is \$10/box packaged and transported out of town (municipal code section 04.16.030).

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, some businesses are still returning surplus stickers at the end of the year.

In FY23 the City treasurer changed the “commission” based payment system that had been going on for years to a pay in advance system as outlined in the City ordinance 4.16.030 (b). Some businesses are continuing to return stickers at the end of the summer season, while others have started retaining stickers to use over multiple years.

5. Other City-Generated Revenue Sources

The **Disposal and Recycling Center (DRC) and Community Chest** combined revenues have varied from \$82,000 to \$95,000 over the five fiscal years prior to the pandemic. The current fee schedule for the DRC was adopted May 8, 2017, with Resolution CY17-06. In FY23, the DRC increased landfill fees by 5% which was reflected in the FY23 revenues for the department. The DRC and Community Chest revenue for FY24 was budgeted lower than FY23 due to less expected revenue being generated in FY24 than in FY23. The DRC and Community Chest ended up generating more revenue than expected, and FY25’s budget reflects that in an increase in expected 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 FY23. Ambulance transports are entered as invoices with discounts for ASP Enrollment and Medicare write-offs. Accounts Receivable amounts have increased. GVFD income includes all invoiced charges to date (but not necessarily collected yet) due to the accrual accounting method.

Gravel pit material sales had been increasing after a slight drop in FY20. In 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. FY23 revenues showed a significant increase from previous years, from \$3600 in FY11, to \$44,640 in FY23. This trend continued in FY24.

In FY21 a corresponding expense line-item was created 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.

Marine Facility motorized vessel registration fees increased February 10, 2020, to raise funds for the new cost of transporting the steel mooring float to and from the state dock to its winter mooring near Pleasant Island twice annually beginning fall 2020. This cost has varied significantly over the last few years. The FY22 Marine Facilities expense budget reflected the increased contractual services expense for the corresponding float transport costs. This amount was lowered in FY24 based on actual costs of moving the steel float using local businesses. With the difficulties in moving the steel float in the Fall of 2022, alternative strategies were developed that resulted in moving the steel float into the Salmon River for winter storage. For FY25 the cost of moving the floats to and from the harbor are estimated at \$9400.

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

6. Federal Revenue

i. Payment in Lieu of Taxes (PILT)

The amount of PILT revenue is unpredictable until late in the budgeting process. PILT was fully funded at the same rate as last year for FY24 on December 19, 2023, with the Continuing Appropriations Act, 2024 (P.L. 118-15). The FY25 city budget roughly matches the FY24 payment amount of \$152,913.58.

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 was considered unsustainable. In FY24 the road maintenance savings account was closed and the funds were transferred to the City's AMLIP Reserve account. Since FY22 the payment amount has come in at approximately \$48,000. For FY24 and FY25 the city budgeted \$45,000.

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

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

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

7. State Revenue

i. Community Assistance Program

The Community Assistance Program (CAP), formerly known as Community Revenue Sharing, has seen decreased funding over the past few fiscal years but continues to be fought for by Alaska municipalities. The City of Gustavus is eligible for a portion of the FY25 funding. Future funding of this program is uncertain as the Governor has vetoed full funding for this program in the past. However, the Legislature did take up the CAP in the spring FY22 session and the program was funded. The 2020 Census established population for Gustavus at 655, a significant increase from 2019 (538), which has accounted for increased funding through the CAP program. In FY24 the City received \$83,489.34.

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

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

ii. Shared Fisheries Business Tax

The Shared Fisheries Business Tax is variable. Due to decreased receipts in recent years and uncertainties in the regional commercial fisheries, this amount had dropped in FY23, but was expected to increase again for FY24. The FY22 funds were \$896.34 and FY23 funds were \$484.52. Unfortunately the amount decreased again in FY24 to \$244.41.

For more information on the Shared Fisheries Business Tax, see the State of Alaska website: <https://www.commerce.alaska.gov/web/dcra/grantandfunding/SharedFisheriesBusinessTax.aspx>

8. Interest

Since FY19, this line-item only included the interest received on the checking account at First National Bank Alaska. For FY25 the Council requested that interest from some AMLIP (savings) accounts was included to help balance the Budget.

9. Prior-Year Cash Balance

In past years, surplus funds from the prior fiscal year were not incorporated into the next fiscal year's budget. These funds simply remained in the checking account or were eventually transferred to one of the city's savings or investment accounts. Beginning with the FY20 budget, prior-year funds were included up to the amount necessary to balance the current budget. However, none of these surplus funds have actually been used in any of the years since incorporating this method for balancing the budget.

The only FY24 budget surplus being used to balance the FY25 budget is \$50,000.00. This amount was rolled over from the disaster fund of \$50,000.00. However, this figure is fluid as we will have adjustments before the end of FY25 and we expect minor changes to the amount.

B. Expenditures

1. Payroll

The FY25 budget only saw a slight increase from FY24. Neither the Library Assistant nor Library Intern position were funded in FY25, although a Library Assistant was originally requested. The Library Administration Director position was lowered by 65 hours annually per the LAD's request. Neither the City Clerk or City Treasurer hours were changed, although an increase in the City Clerk's hours was originally requested. The DRC hours were budgeted the same as FY24, although an increase in Temporary Labor Pool hours was requested. The Marine Facility Coordinator hours were returned to 2023 levels as well. The only increase, was the addition of the EMS Coordinator position (created to assist the Fire Chief in FY24), at 20 hours per week.

2. Cost-of-Living Adjustment

The City of Gustavus annually reviews the consumer price index change for Urban Alaska (formerly Municipality of Anchorage) and determines if a cost-of-living pay adjustment will be adopted for the coming year. The consumer price index for Urban Alaska decreased to reflect a 1.8% wage increase for all regular position employees, although it is certainly arguable that the cost-of-living in Gustavus rose higher than the Municipality of Anchorage.

3. Group Health Plan & Health Insurance Stipend

A group health plan option was explored in late FY18, and coverage began 6/1/19 for enrolled employees. Premera Blue Cross/Blue Shield offered a range of plans through our current insurance agent. At the beginning of FY24 the City joined the Alaska Municipal Health Trust (AMHT). Although premiums are slightly higher, \$821.03 compared to \$788.50, the addition of prescription drugs and vision made the AMHT plan a better option for employees. The City

pays 80% of this with the employee being responsible for the other 20%. For FY25 premiums remained the same as FY24

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 \$276/month (formerly \$212/month when the stipend was first approved). The latest benefits policy and procedure was adopted May 11, 2020 (Resolution CY20-15).

4. Managed IT Services

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

In FY23 and FY24 the IT contract was extended another year. In FY25 the City Council waived the clause stating that only two extensions could be granted before needing to go out as an RFP. FY25's budget reflects the agreed upon contract price for this service.

5. Economic Development Service: Gustavus Visitors Association

In FY18, the City of Gustavus updated municipal code Title 6 (Ordinance FY18-09, adopted 2/12/18) to formalize the option to fund economic development services. With this step and the resulting policy and procedure (Resolution CY18-16, adopted May 14, 2018), the Gustavus Visitors Association (GVA) may request up to 50% of the previous fiscal year's City of Gustavus room tax revenue to supplement their operating budget. Municipal code Title 4 was also updated (Ordinance FY18-11, adopted 3/12/18) to reflect GVA's change in fiscal year dates to match the City of Gustavus's fiscal year. For FY25, the GVA requested \$27,200.00.

6. Repair and Replacement Annual Contributions

As part of a more comprehensive capital improvement plan initiative that took place during FY18, repair and replacement budget line-items were created for all departments to funnel some funds each year toward long-term asset replacement and other capital projects. This was a new line-item in the FY19 budget and will be included in each year's budget. These funds are deposited in a dedicated Alaska Municipal League Investment Pool (AMLIP) account [AMLIP Repair & Replacement (R&R)]. FY22 budget was decreased slightly due to some assets having their full replacement cost or down-payment now set aside and the FY23 budget increased to account for some deferred maintenance. For FY25, the City evaluated what was being set aside and decided that the Library, which had previously used \$56,500, needs to start putting away more to get up to the amount needed to cover costs based on the formula that the R&R account is predicated on. A slight increase in the DRC's R&R amount accounts for the overall increase in the FY25 R&R budget line.

7. Review Services and Audit

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 in January 2019 by the same accounting firm (Altman Rogers) that has completed the city's audits in the past.

In FY23 the City of Gustavus received enough state or federal funds to trigger a mandatory audit; the last audit was in FY15. The audit was performed by Altman Rogers accounting firm in January & February 2024.

8. Insurance Premium Increases:

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

9. Vehicle Mileage

Beginning in FY19, the Marine Facilities Coordinator was included with other departments for vehicle mileage reimbursement. This position requires extensive driving, visiting the dock 1-2 times per day, retrieving supplies, and purchasing construction materials for various projects. Mileage reimbursement is also given to other employees using their personal vehicles for mail and freight delivery and hauling solid waste. This line-item is similar for FY25.

10. Contractual Services

The FY25 budget includes funds in the Marine Facilities budget for transport of the steel mooring float and wooden floats. The DRC budget includes funds in contractual services for two water sampling events, hauling cover soil for the mound, wood chips for the composting operation, compost testing, and E-waste processing. The Library and Admin contractual budgets includes funds for custodial service. The GVFD's contractual budget includes funding for an ambulance billing service.

11. Professional Services

The FY23 budget increased the line-item for Professional Services (attorney) due to ongoing issues that involved the attorney including ordinance revisions, enforcement advice, and legal issues concerning PFAS, etc. In FY24 we reduced this to a reasonable amount based on the previous year's expenses. For FY25 this amount was left the same due to possible legal issues pertaining to the formation of a Xunaa borough.

12. Equipment

GVFD's equipment purchase budget is generally used as a match for equipment grants received. DRC's equipment budget reflects the need to purchase new tires for the 763 loader. These were last replaced in July 2016. City Hall has included an equipment purchase funds to cover the cost of any outdated equipment needing to be replaced in FY25. The Library has asked for equipment funds for replacing older electronic equipment in FY25.

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.

At the end of FY23 the City updated its City Banking policy, see Resolution CY23-08, as well as the policy which governs the City's reserve accounts, see Resolution CY23-10.

Long-Term Debt

The City of Gustavus currently has no debt obligation.

E. Fiscal Year 2024

1. Road Maintenance Budget

Starting in FY22 all road maintenance has been paid for from the operating budget. Continued uncertainty with National Forest Receipts (NFR) funding means the City Council must continue to draw from other sources such as tax revenue, and federal and state funds to cover the cost of maintaining Gustavus's roads. In FY24 the "Road Maintenance Unencumbered funds" account was closed, and the remaining savings were moved to the "Reserve" account. Previously encumbered NFR funds that were in savings were expended prior to FY22.

2. Disaster and Emergency Budget

After the experiences of the two natural disasters (2020 flood and the COVID pandemic), the Mayor proposed a new line item that would provide access to funds without delay. Initial funding for this line item came from reimbursement funds from FEMA. The \$50,000 budgeted in FY23 was moved forward to FY24, and has again been moved forward to FY25.

3. Disposal & Recycling Budget

The DRC increased landfill fees by 5% beginning in FY23. The increase was seen as necessary to cover increases in operating expenses. No increase was suggested for FY25.

4. Lands Budget

At the time of this writing, the future of the gravel pits is uncertain. Regardless of the decisions that are made, it is expected that there will be increased expenditures for this department for the foreseeable future. Some discussion of this occurs in the separate Capital Improvement Plan document. Since FY21 \$6000 has been set aside each year. In FY25 it was proposed that the City set aside at least half of the proceeds from gravel pit sales to the gravel pit savings account to help cover the future costs of gravel pit upgrades.

In FY24 the City has also added the purchase of the center tract of the Salmon River Boat Harbor to the Capital Improvement Plan. At this time the City negotiating with the State of Alaska about the purchase of this tract of land.

F. Discussion of Possible New Revenues

In FY22, the City contracted with a grant writing firm to position the City to submit grant applications under the ARPA and the Build Back Better Infrastructure Bill. The City again contracted a grant writing firm in FY23, but they have since discontinued offering this service. In FY24 the City contracted a new grant writing firm to work on grant possibilities for multiple City Capital Projects.

G. Summary

Promising revenue trends continue to be returning to and exceeding pre-pandemic levels. FY22 - FY24's strong rebound, and the population growth identified by the 2020 Census indicates a strong economic future for the community. The City of Gustavus remains in good monetary standing, thanks to the surpluses of prior years and with the help of State and

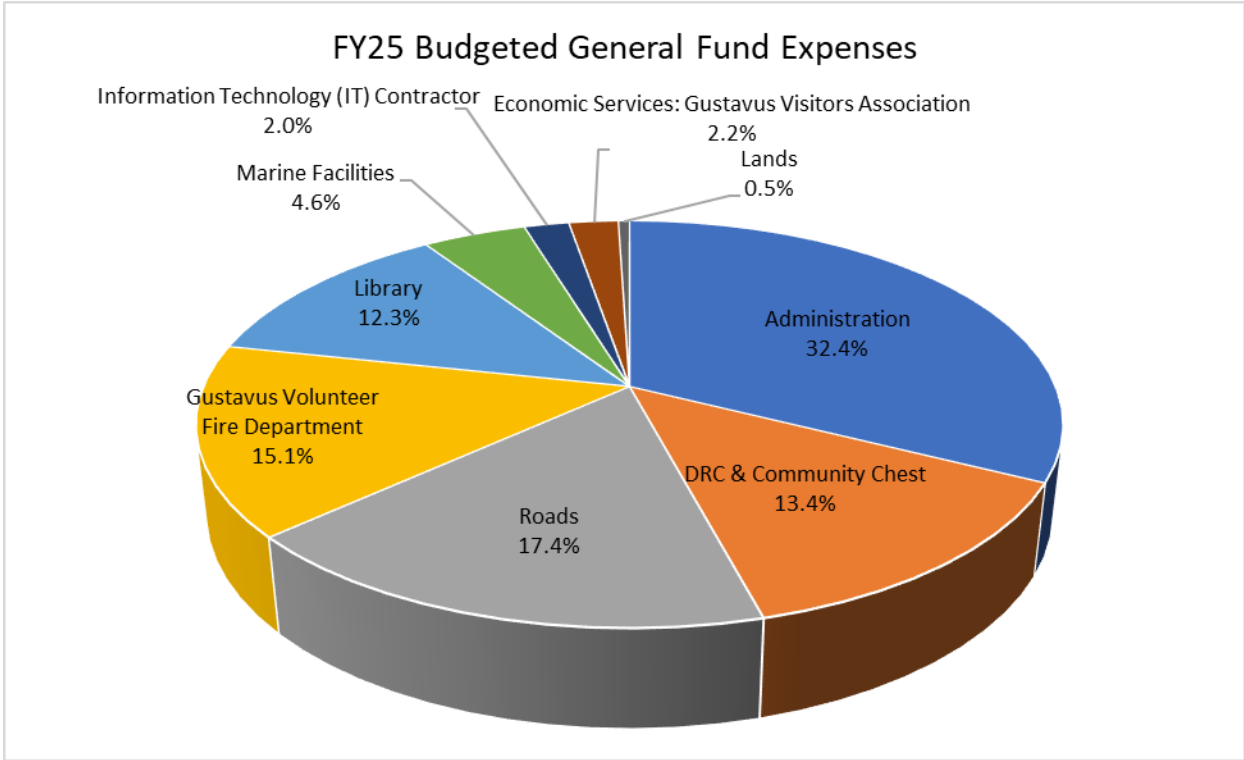
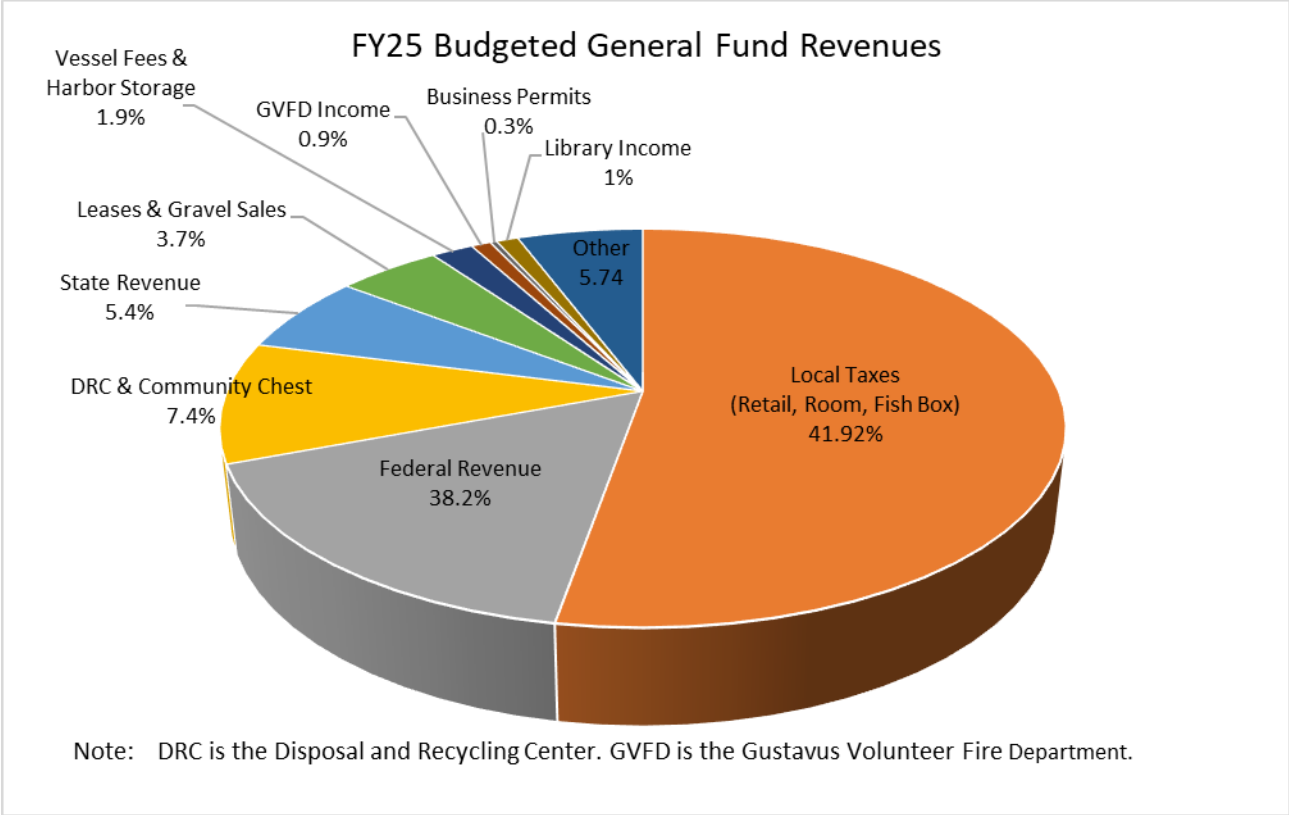
Federal funds. The summer 2021 visitor season demonstrated the fruits of the hard work by the Gustavus Visitor's Association and the resiliency our local businesses and the 2022 visitor season saw increases in activity from 2021. In 2023 this trend continued.



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City of Gustavus Financial Summary Fiscal Year 2025

May 2024

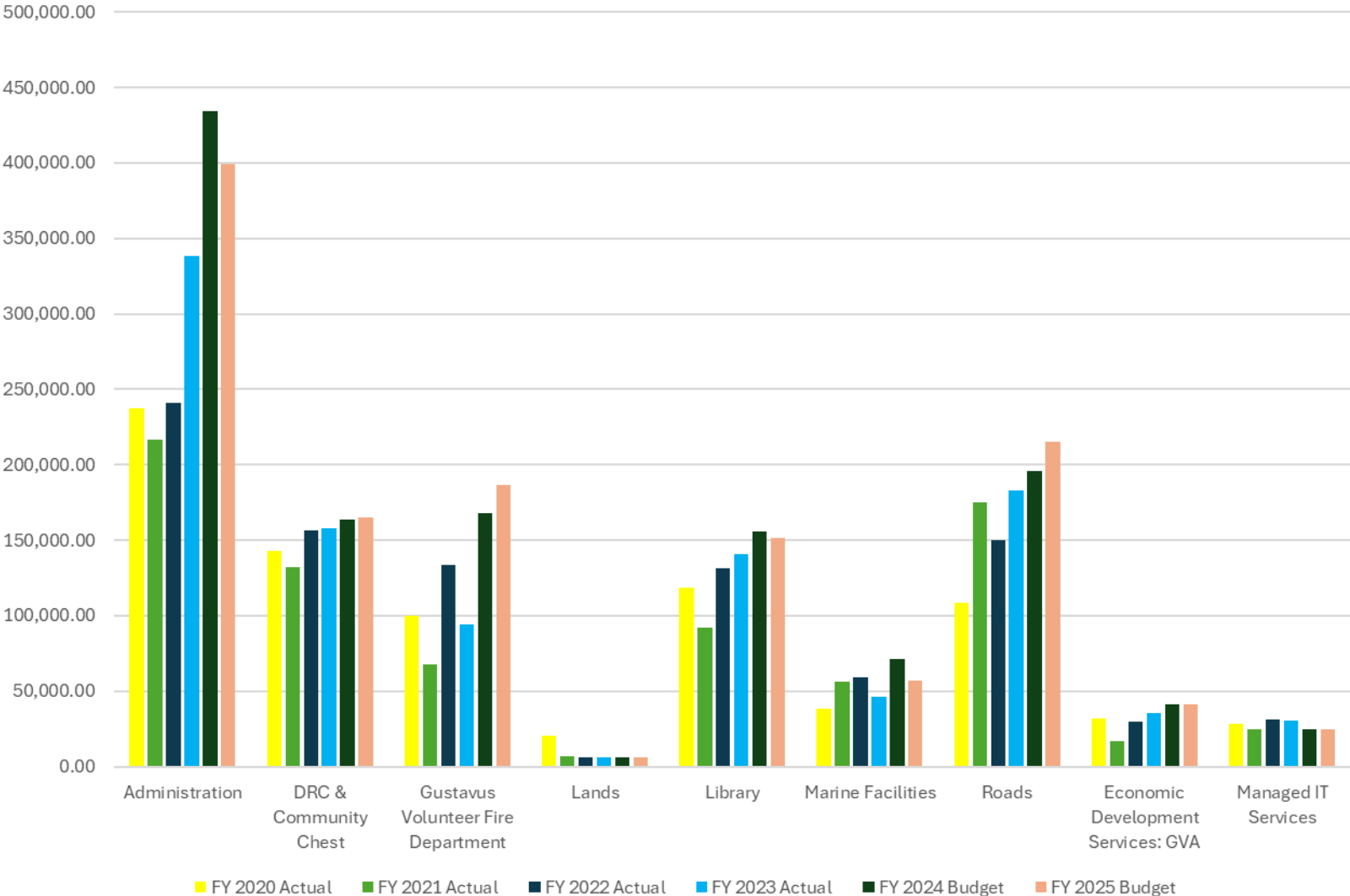


	Actual Jul '19 - Jun 20	Actual Jul '20 - Jun 21	Actual Jul '21 - Jun 22	Actual Jul '22 - Jun 23	Actual FY24 to date	Budget FY25
Ordinary Income/Expense						
Income						
Admin Fees		0.00	11.75	0.00		0.00
Business License Fees	3,575.00	4,150.00	3,200.00	3,375.00	2,750.00	3,500.00
Donation - Inter-library Loans		20.00				
Donations	2,531.00	384.00	2,830.00	1,333.18	460.00	500.00
DRC Income						
Community Chest Sales	10,743.49	8,501.45	13,199.64	12,759.35	670.00	13,000.00
C Chest Sales @ City Hall					10,059.50	
Landfill Fees paid @ City Hall	30,052.18	14,478.75	38,784.36	31,203.79	40,810.18	0.00
Landfill Fees/Sales	46,595.27	54,013.65	57,616.60	61,591.19	41,742.21	100,000.00
Recyclable Material Sales	3,612.62	7,890.72	5,105.03	8,505.48	1,755.65	3,600.00
DRC Income - Other	0.00				0.00	0.00
Total DRC Income	91,003.56	84,884.57	114,705.63	114,059.81	95,037.54	116,600.00
Federal Revenue						
ARPA			102,543.96	65,189.08	33,904.06	0.00
Lost Rev ARPA				127,621.58	0.00	0.00
FEMA				220,016.00	5,459.67	0.00
Natl Forest Receipts-Encumber	44,228.25	38,572.14	47,599.28	48,254.84		45,000.00
Payment In Lieu of Taxes	115,419.89	113,760.06	121,077.96	130,512.17	152,913.58	150,000.00
Total Federal Revenue	159,648.14	152,332.20	271,221.20	591,593.67	192,277.31	195,000.00
Fundraising	1,441.00	960.00	440.00	175.00	255.00	800.00
GVFD Income						
Ambulance Billing	9,964.55	7,237.45	7,313.60	13,196.10	460.93	9,000.00
ASP	805.00	1,420.00	1,235.61	1,650.00	1,045.00	1,000.00
Training	2,610.00	0.00	170.00	350.00	70.00	150.00
GVFD Income - Other			1,845.00	0.00		
Total GVFD Income	13,379.55	9,617.45	10,564.21	15,196.10	1,575.93	10,150.00
Interest Income	362.22	189.43	347.56	736.97	515.17	67,089.10
Lands Income						
Gravel Pit Gravel Sales	17,552.00	27,354.00	27,690.00	44,640.00	39,936.00	40,000.00
Gravel Pit Bond				-1,800.00	0.00	
Total Lands Income	17,552.00	27,354.00	27,690.00	42,840.00	39,936.00	40,000.00
Lease Income	13,125.67	13,125.67	14,011.93	14,268.47	9,190.32	16,000.00
Library Income	727.60	521.50	2,583.50	1,162.00	1,043.50	2,000.00
Grant Income						10,000.00
Marine Facilities Income						
Facilities Usage Fees	1,845.00	2,635.00	3,000.00	2,955.00	2,295.00	2,600.00
Commercial Vessel Registratic	8,275.00	18,000.00	15,530.00	12,300.00	1,520.00	12,500.00
Private Vessel Registration	5,095.00	5,505.00	5,290.00	5,730.00	2,485.00	5,000.00
Storage Area Fee	2,115.00	2,100.00	910.00	2,750.00	1,960.00	2,600.00
Marine Facilities Income - Other		0.00			0.00	
Total Marine Facilities Income	17,330.00	28,240.00	24,730.00	23,735.00	8,260.00	22,700.00
Other Income	3,777.00	0.00	7.00	0.00		
State Revenue						
Community Assistance Progra	82,845.41	75,180.66	77,370.21	90,577.16	83,489.34	75,122.49
Liquor Share Tax						
Shared Fisheries Business Tax	541.68	1,045.27	896.34	484.52	503.10	258.69
Total State Revenue	83,387.09	76,225.93	78,266.55	91,061.68	83,992.44	75,381.18
Tax Income						
Retail Tax Income	375,941.24	245,690.61	431,644.90	455,011.12	392,757.34	440,000.00
Remote Sellers Retail Tax	12.49	17,803.44	47,042.78	65,704.18	67,313.34	75,000.00
Room Tax Income	78,574.79	24,926.88	81,730.82	109,714.97	91,512.57	100,000.00
Fish Box Tax	12,190.00	8,560.00	9,860.00	14,080.00	1,260.00	8,000.00
Penalties & Interest	4,212.74	2,080.38	6,187.66	4,592.58	1,231.85	2,000.00
Tax Exempt Cards	250.00	280.00	290.00	340.00	260.00	300.00
Seller's Compensation Discount						
Total Sales Tax Income	471,181.26	299,341.31	576,756.16	649,442.85	554,335.10	625,300.00
Total Income	879,021.09	691,832.06	1,120,876.74	1,548,979.73	989,628.31	1,185,020.28
Gross Profit	879,021.09	691,832.06	1,120,876.74	1,548,979.73	989,628.31	1,185,020.28

	Actual	Actual	Actual	Actual	Actual	Budget
	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	FY24 to date	FY25
Expense						
Administrative Costs	2,013.88	2,133.70	1,340.40	9,206.56	52,581.46	0.00
Advertising	150.00	0.00	830.91	0.00	0.00	0.00
Bad Debt	2,598.10				4,332.00	
Bank Service Charges	2,973.90	3,901.08	6,541.54	5,865.26	8,713.61	13,050.00
Building						
Insurance	8,092.42	10,379.34	11,086.66	12,789.74	15,336.68	17,198.67
Maintenance & Repair	15,887.18	6,066.42	10,483.06	6,461.81	1,958.08	6,015.00
Total Building	23,979.60	16,445.76	21,569.72	19,251.55	17,294.76	23,213.67
Cash Short/Over						
Contractual Services		0.00				
Ambulance Billing Expense	1,340.34	722.55	373.30	1,027.27	444.66	1,300.00
City Engineer					5,319.60	10,000.00
Gravel Pit Survey	13,347.89	0.00				0.00
Managed IT Services	26,870.00	24,608.00	24,565.00	30,160.00	20,850.00	25,020.00
Contractual Services - Other	26,286.91	28,914.00	68,504.46	44,537.62	15,371.02	26,814.00
Total Contractual Services	67,845.14	54,244.55	93,442.76	75,724.89	41,985.28	63,134.00
Dues/Fees	7,637.99	7,910.38	9,333.55	12,211.29	11,560.91	15,087.78
Economic Development Services						
GVA	32,000.00	17,000.00	30,000.00	35,600.00	35,600.00	27,200.00
Total Economic Development Servi	32,000.00	17,000.00	30,000.00	35,600.00	35,600.00	27,200.00
Election Expense	202.16	87.34	129.92	150.99	81.56	250.00
Emergency & Disaster						
Equipment						
Equipment Fuel	1,467.32	1,211.88	2,387.54	3,113.31	2,129.22	2,200.00
Equipment Purchase	9,031.83	5,505.80	23,296.83	9,524.55	12,887.69	10,891.00
Insurance	234.24	242.49	237.99	317.77	298.09	342.80
Maintenance & Repair	3,288.32	6,914.64	4,717.89	388.63	6,825.51	4,400.00
Equipment - Other	6,471.60	0.00	-1,081.00	0.00		
Total Equipment	20,493.31	13,874.81	29,559.25	13,344.26	22,140.51	17,833.80
Events & Celebrations (inc. holiday	3,852.85	3,587.70	3,570.51	4,294.03	3,853.18	4,700.00
Freight/Shipping	23,707.22	14,901.65	32,181.86	28,547.31	17,687.79	34,600.00
Fundraising Expenses	936.27	8.00	700.00	0.00	0.00	500.00
General Liability	10,890.44	11,575.44	20,444.25	17,776.53	15,513.93	17,841.00
Gravel Pit Fund		6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Library Materials	599.80	598.71	2,212.84	2,659.33	10,257.54	11,000.00
Marine Facilities						
Insurance	1,851.36	2,368.37	2,486.20	2,578.53	5,804.01	2,965.31
Maintenance & Repairs	27.40	3,787.33			0.00	0.00
Total Marine Facilities	1,878.76	6,155.70	2,486.20	2,578.53	5,804.01	2,965.31
Occupational Health	0.00	0.00			0.00	500.00
Payroll Expenses						
Wages	306,984.71	266,397.49	342,421.77	423,676.00	297,248.34	438,999.68
Payroll Taxes	29,098.50	27,311.14	33,090.96	40,887.75	29,398.34	41,622.74
Paid Time Off (PTO)	8,973.84	21,077.99	18,851.63	15,427.85	8,876.94	22,196.32
Sick Leave		2,703.10	2,822.85	6,214.41	4,706.58	8,708.20
Health Insurance (company pai	13,755.50	5,466.72	3,847.96	21,602.70	28,638.46	23,645.52
Health Insurance Stipend	12,310.15	14,035.37	10,569.16	11,209.09	4,200.00	12,200.00
457(b) Employer Contribution	17,711.64	17,510.95	14,378.02	18,947.32	15,464.47	31,209.39
Workers Comp Insurance	7,900.59	5,643.60	8,927.58	6,165.44	6,218.05	10,325.96
Payroll Expenses - Other (inc. F	8,329.28	-2,506.72	-3,331.17	4,392.95	-10,786.48	230.00
Total Payroll Expenses	405,064.21	357,639.64	431,578.76	548,523.51	383,964.70	589,137.81

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
	<u>Jul '19 - Jun 20</u>	<u>Jul '20 - Jun 21</u>	<u>Jul '21 - Jun 22</u>	<u>Jul '22 - Jun 23</u>	<u>FY24 to date</u>	<u>FY25</u>
Professional Services	14,570.00	15,801.65	11,527.50	8,675.00	3,070.00	15,000.00
Public Relations	211.74	314.86		899.00	575.57	700.00
Relocation			1,000.00	0.00		
Repair & Replacement Fund	25,354.66	24,772.13	16,545.71	16,545.71	16,545.71	18,554.91
Road Maintenance		0.00				
Grading	35,512.50	35,160.50	103,761.44	101,580.20	56,906.56	0.00
Snow Plowing	35,061.55	29,775.10	72,814.50	65,000.00	67,855.40	65,000.00
Road Maintenance - Other	37,779.58	109,879.84	79,719.60	16,181.70	2,415.94	150,000.00
Total Road Maintenance	108,353.63	174,815.44	256,295.54	182,761.90	127,177.90	215,000.00
Social Services		0.00				
GCEP dba The Rookery	13,890.00				0.00	0.00
Total Social Services	13,890.00	0.00			0.00	0.00
Stipend		3,000.53	3,000.15	3,750.04	1,148.76	4,500.00
Supplies	14,934.01	11,245.58	24,891.71	23,665.48	13,932.53	20,000.00
Program - Library					1,020.75	2,050.00
Telecommunications	19,824.34	17,136.62	18,305.79	20,514.08	10,707.21	17,921.00
Training	8,422.94	1,971.00	10,929.20	6,888.26	4,211.14	13,200.00
Travel	7,816.87	0.00	796.00	13,536.36	20,644.81	19,700.00
Utilities						
Electricity	7,763.45	9,095.45	9,811.21	10,486.90	9,094.20	11,200.00
Fuel Oil	7,650.35	7,165.81	8,623.76	15,497.95	8,706.25	7,900.00
Total Utilities	15,413.80	16,261.26	18,434.97	25,984.85	17,800.45	19,100.00
Vehicle						
Fuel	341.77	490.99	416.51	1,016.41	383.48	1,200.00
Insurance	3,445.93	3,561.22	3,568.25	3,438.58	3,225.58	4,181.00
Maintenance & Repair	0.00	63.98	1,798.88	642.69	2,692.40	5,000.00
Mileage Reimbursement	1,301.75	1,843.46	1,944.76	1,162.81	682.00	1,900.00
Total Vehicle	5,089.45	5,959.65	7,728.40	6,260.49	6,983.46	12,281.00
Total Expense	840,705.07	787,343.18	1,061,377.44	1,091,215.21	861,189.53	1,235,020.28
Net Ordinary Income	38,316.02	-90,957.12	59,499.30	457,764.52	128,438.78	-50,000.00
Other Income/Expense						0.00
Other Income						
Encumbered Funds for Road Maintenance	60,303.38	62,118.87	115,000.00	115,000.00		
Other Savings for Road Maintenance		37,881.13				0.00
Prior-Year Cash Balance		0.00				50,000.00
Total Other Income	60,303.38	100,000.00	115,000.00	115,000.00	0.00	50,000.00
Net Other Income	60,303.38	100,000.00	115,000.00	115,000.00	0.00	50,000.00
Net Income	98,619.40	9,042.88	174,499.30	572,764.52	128,438.78	0.00

General Fund Expenditures FY2020 - FY2025



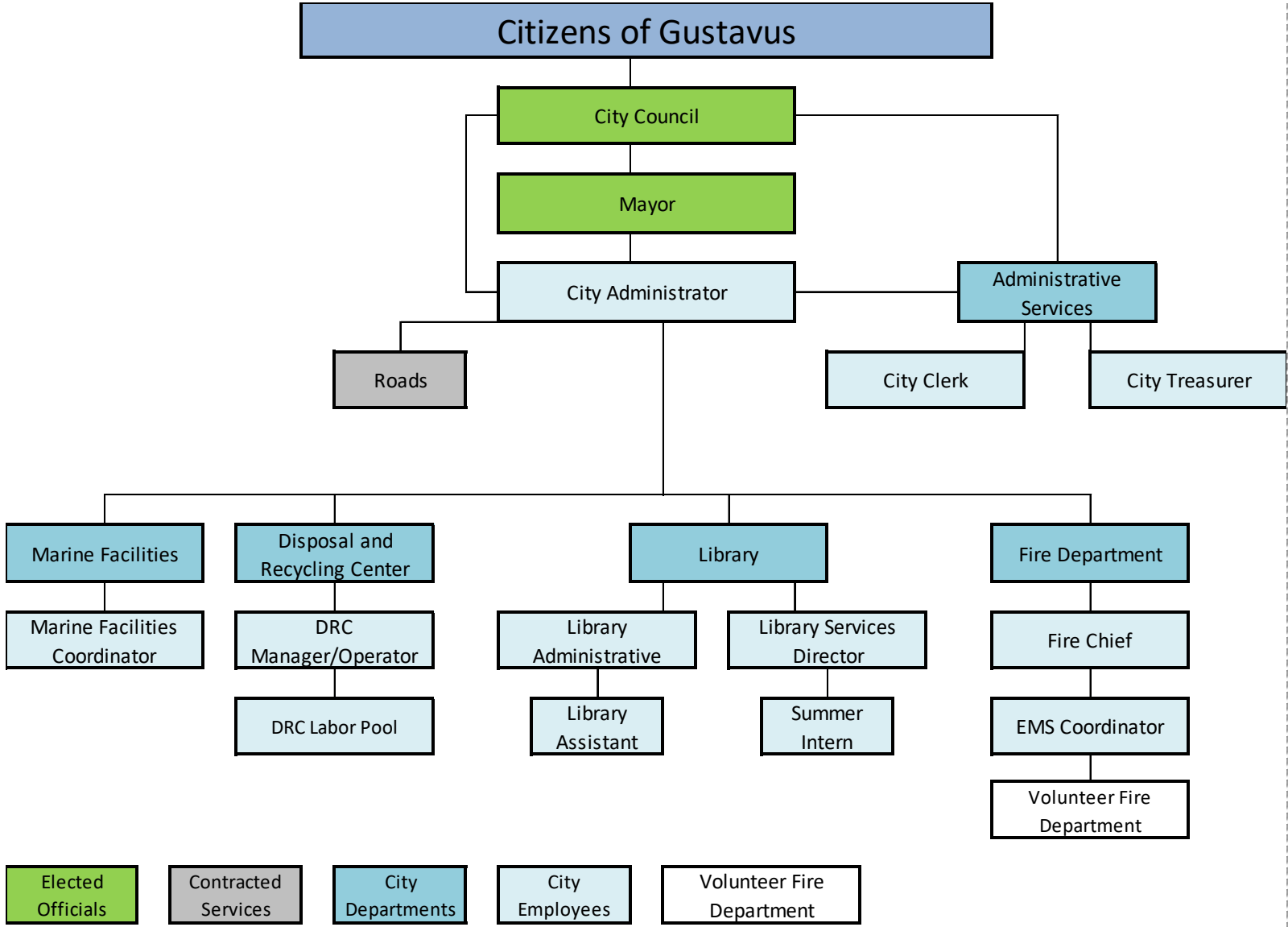
City of Gustavus Payroll Summary FY24 - FY25

FY25:		FTE	Hourly Wage	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 \$240.21)	Payroll Total	Group Health Plan (\$657/mo; city cap at \$700/mo until 80%/20% split is met)	Workers' Comp. Insurance	Direct Deposit Fees & FICA	Dept. Total	FY24 Budget for Comparison	FY23 Budget for Comparison
Admin. Dept.															
Administrator	salaries		\$93,645.78	---	\$93,645.78	\$6,439.30	\$2,400.00	\$8,080.32	\$110,565.40		\$588.72	\$230.00	\$243,461.58	\$234,430.55	\$226,641.50
Clerk		0.8	\$27.49	1820	\$50,031.80	\$3,502.23	\$2,400.00	\$4,519.16	\$60,453.19						
Treasurer		0.75	\$35.34	1560	\$55,130.40	\$3,859.13		\$4,752.91	\$63,742.44	\$7,881.84					
											\$3,075.87	\$97,403.79	\$96,278.87	\$123,151.07	
DRC															
Operator		0.9	\$25.84	2080	\$53,747.20	\$3,762.30		\$4,598.98	\$62,108.48	\$7,881.84					
Assistants			\$20.00	1120	\$22,400.00			\$1,937.60	\$24,337.60						
Assistants			\$19.00	0	\$0.00			\$0.00	\$0.00						
Assistants			\$18.50	0	\$0.00			\$0.00	\$0.00						
											\$5,769.72	\$120,271.52	\$90,831.17	\$116,452.96	
Fire Chief															
EMS Coord.	salaries	0.5	\$28.00	1040	\$29,120.00	\$2,038.40	\$1,200.00	\$2,715.63	\$35,074.03	\$7,881.84					
											\$183.69	\$100,208.66	\$101,797.16	\$106,550.01	
Library															
Lib. Adm Director		0.75	\$26.82	1495	\$40,095.90	\$2,806.71	\$2,400.00	\$3,705.86	\$49,008.47						
Lib. Serv. Dir		0.75	\$26.82	1560	\$41,839.20	\$2,928.74	\$2,400.00	\$3,848.56	\$51,016.50						
Summer Intern(s)			\$13.50	0	\$0.00			\$0.00	\$0.00						
											\$707.96	\$27,792.25	\$34,730.65	\$28,428.08	
Marine Facilities															
MF Coord.		0.5	\$25.45	864	\$21,988.80	\$1,539.22	\$1,400.00	\$2,156.27	\$27,084.29						
Totals:					\$469,904.20	\$31,209.39	\$12,200.00	\$41,622.74	\$554,936.33	\$23,645.52	\$10,325.96	\$230.00	\$589,137.81	\$558,068.40	\$601,223.62

Removed DRC Specialist
 Added EMS Coordinator
 Increased Worker's Comp by 15% per SE @ Petersburg Wrangell
 Lowered MFChours back to 864
 Removed requested Library Intern
 Returned DRC labor pool to FY24 levels

FY24:		FTE	Hourly Wage	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 \$240.21)	Payroll Total	Group Health Plan (\$646/mo; city cap at \$700/mo until 80%/20% split is met)	Workers' Comp. Insurance	Direct Deposit Fees & FICA	Dept. Total	FY23 Budget for Comparison	FY22 Budget for Comparison
Admin. Dept.															
Administrator	salaries		\$91,989.96	---	\$91,989.96	\$6,439.30	\$2,400.00	\$7,953.65	\$108,782.91		\$511.93	\$230.00	\$240,430.55	\$222,641.51	\$159,697.31
Clerk		0.8	\$28.46	1820	\$51,797.20	\$3,625.80	\$2,400.00	\$4,663.67	\$62,486.67						
Treasurer		0.75	\$33.73	1560	\$52,618.80	\$3,683.32		\$4,547.32	\$60,849.44	\$7,569.60					
											\$2,674.67	\$92,565.67	\$123,151.07	\$96,266.70	
DRC															
Operator		0.9	\$25.00	2080	\$52,000.00	\$3,640.00		\$4,455.96	\$60,095.96	\$7,569.60					
Assistants			\$20.00	1008	\$20,160.00			\$1,743.84	\$21,903.84						
Assistants			\$19.00	0	\$0.00			\$0.00	\$0.00						
Assistants			\$18.50	16	\$296.00			\$25.60	\$321.60						
DRC Specialist			\$34.00	96	\$3,264.00			\$449.20	\$3,713.20						
											\$5,017.15	\$82,871.87	\$116,452.96	\$93,144.65	
Library															
Lib. Adm Director		0.75	\$26.35	1560	\$41,106.00	\$2,877.42	\$2,400.00	\$3,788.54	\$50,171.96	\$0.00					
Lib. Serv. Dir		0.75	\$26.35	1560	\$41,106.00	\$2,877.42	\$2,400.00	\$3,788.54	\$50,171.96						
Summer Intern(s)			\$13.50	100	\$1,350.00			\$116.78	\$1,466.78						
											\$615.62	\$32,145.85	\$28,424.08	\$23,076.26	
Marine Facilities															
MF Coord.		5	\$25.00	1040	\$26,000.00	\$1,820.00	\$1,200.00	\$2,510.23	\$31,530.23						
Totals:					\$442,498.49	\$29,220.00	\$10,800.00	\$39,261.18	\$521,779.67	\$22,708.80	\$8,979.10	\$230.00	\$549,984.38	\$597,219.62	\$446,334.23

City of Gustavus Organizational Chart



Gustavus Endowment Fund

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

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

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

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

Original Value of the Endowment Fund
\$963,000

Anchorage Consumer Price Index (CPI) for first half of 2004
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	Inflation-Adjusted Value of Original Principal = Original Value \$963,000 x Multiplier Value	Excess Earnings Determination = Actual Market Value - Inflation-Adjusted Principal
			Value (Anchorage CPI for current year div. by CPI for 2004 = 165.6, rounded to 3 decimals)		
June 30, 2011	\$1,161,681.00	200.278	1.209	\$1,164,267.00	(\$2,586.00)
June 30, 2012	\$1,188,171.67	205.215	1.239	\$1,193,157.00	(\$4,985.33)
June 30, 2013	\$1,265,224.55	210.853	1.273	\$1,225,899.00	\$39,325.55
June 30, 2014	\$1,391,960.13	214.777	1.297	\$1,249,011.00	\$142,949.13
June 30, 2015	\$1,400,089.55	217.111	1.311	\$1,262,493.00	\$137,596.55
June 30, 2016	\$1,398,474.52	216.999	1.310	\$1,261,530.00	\$136,944.52
June 30, 2017	\$1,429,287.74	218.616	1.320	\$1,271,160.00	\$158,127.74
June 30, 2018	\$1,438,854.93	223.099	1.347	\$1,297,161.00	\$141,693.93
June 30, 2019	\$1,466,213.91	228.858	1.382	\$1,330,866.00	\$135,347.91
June 30, 2020	\$1,473,942.38	225.049	1.359	\$1,308,717.00	\$165,225.38
June 20, 2021	\$1,637,337.02	232.679	1.405	\$1,353,078.97	\$284,258.05
June 30, 2022	\$1,441,014.78	252.271	1.523	\$1,467,010.71	(\$25,995.93)
June 30, 2023	\$1,472,739.49	257.938	1.558	\$1,499,965.54	(\$27,226.05)

	5-Year Average	3% of Average
FY11-FY15	\$1,281,425.38	\$38,442.76
FY12-FY16	\$1,328,784.08	\$39,863.52
FY13-FY17	\$1,377,007.30	\$41,310.22
FY14-FY18	\$1,411,733.37	\$42,352.00
FY15-FY19	\$1,426,584.13	\$42,797.52
FY16-FY20	\$1,441,354.70	\$43,240.64
FY17-FY21	\$1,489,127.20	\$44,673.82
FY18-FY22	\$1,491,472.60	\$44,744.18
FY19-FY23	\$1,498,249.52	\$44,947.49

Current Banking Assets

The balance sheet assets as of 5/08/2024 are as below:

City of Gustavus Balance Sheet As of May 8, 2024

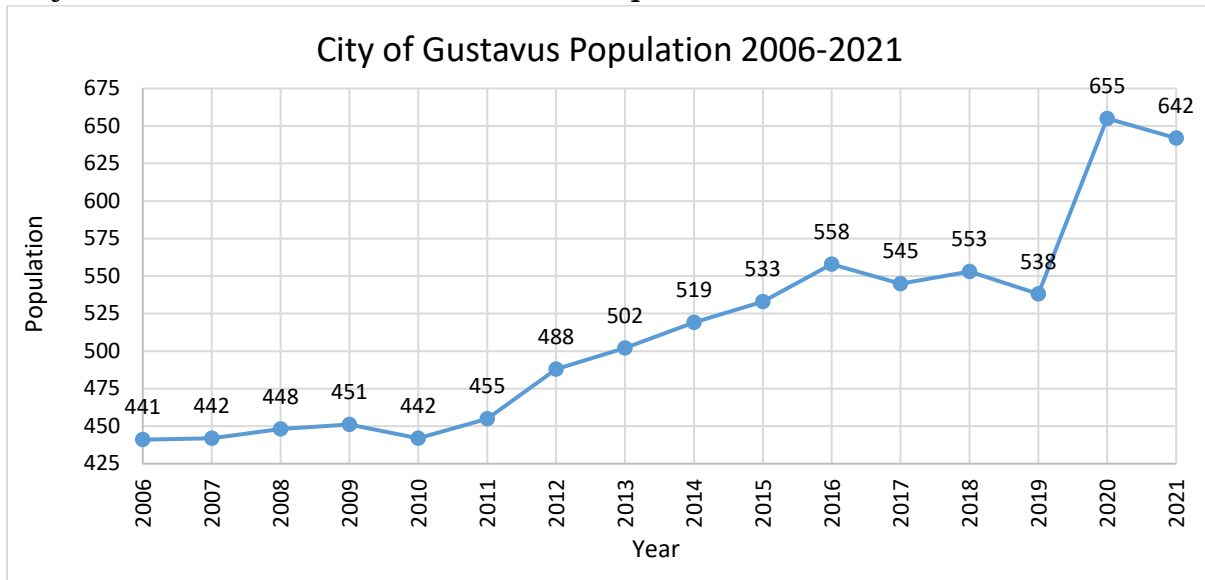
	<u>May 8, 2024</u>
ASSETS	
Current Assets	
Checking/Savings	
AMLIP Capital Improv Current (0630598.1)	143,708.53
AMLIP Capital Improv Long-Term (0630598.2)	1,001,206.57
AMLIP Repair & Replacement (0630598.3)	385,827.47
AMLIP Gravel Pit Fund (0630598.8)	25,409.53
AMLIP Reserve (0630598.12)	1,205,126.37
APCM.Endowment Fund	1,587,703.04
FNBA - Checking	59,831.14
FNBA Endowment Fund - Checking	37,897.44
Petty Cash	559.21
	<hr/>
Total Checking/Savings	4,447,269.30

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

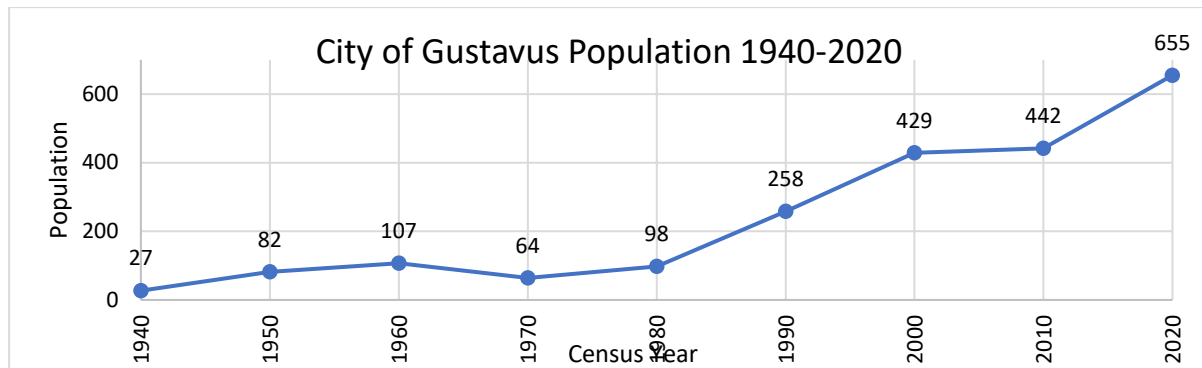
- *AMLIP Capital Improv Current*: funds for approved and funded capital projects
- *AMLIP Capital Improv Long-Term*: funds for capital projects in the future
- *AMLIP Repair & Replacement*: funds for repair and replacement of fixed assets, following recommended best-practices savings schedule. Funded through operating budget line-item. See the Capital Improvement Plan document for additional information.
- *AMLIP Road Maint – Unencumbered* was closed in FY24
- *AMLIP Road Maint – Encumbered* account was depleted in FY21 and closed
- *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*: was updated in FY24 to be used as savings and should hold the equivalent of the current fiscal years budget.
- *AMLIP CARES Act Relief Funds*: CARES Act funds initially resided in this account.
- *APCM.Endowment Fund*: see previous page for discussion of this account.
- *FNBA – Checking*: general operating banking account; includes unrestricted funds along with restricted funds such as grants, capital project funds, current year National Forest Receipts, or other road funds
- *FNBA Endowment Fund – Checking*: funds from the Endowment Fund for disbursement through the annual Endowment Fund Grant program
- *Petty Cash*: funds for cash transactions (receipts and expenditures)

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

City of Gustavus and State of Alaska Population Trends



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



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



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

City of Gustavus General Fund Fiscal Year 2025

May 2024

Administration

General Fund

Administration Department:

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

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

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

Personnel:

Volunteer Mayor

Six Volunteer City Council Members

City Administrator (1.0 FTE)

City Clerk (0.8 FTE)

City Treasurer (0.75 FTE)

Mission:

To serve the Community of Gustavus.

FY21-FY25 General Fund: Administration Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '20 - Jun 21	JUL '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25
Administrative Costs	1,099.95	1,340.40	9,206.56	35,000.00	0.00
Advertising	0.00	472.24	0.00	100.00	0.00
Bank Service Charges	2,384.54	4,767.56	3,670.59	3,100.00	10,000.00
Building - Insurance	2,634.82	1,635.57	1,367.94	3,660.00	1,184.00
Building - Maintenance					2,650.00
Contractual Services	4,799.00	8,657.39	28,016.57	55,020.00	6,226.00
Contractual - City Engineer					10,000.00
Contractual - IT Services					25,020.00
Dues/Fees	2,585.52	3,468.60	3,760.27	8,000.00	8,000.00
Election Expense	87.34	129.92	150.99	250.00	250.00
Emergency & Disaster				50,000.00	50,000.00
Equipment - Purchase	4,615.00	576.75	1,919.99	2,500.00	2,500.00
Events & Celebrations	3,587.70	3,412.62	4,149.35	3,800.00	3,800.00
Freight/Shipping	731.05	792.45	524.99	800.00	800.00
General Liability	11,575.44	17,480.61	17,776.53	20,700.00	17,841.00
Payroll Expenses	152,657.07	194,855.31	227,404.62	234,430.55	249,585.22
Professional Services	15,801.65	11,527.50	8,675.00	15,000.00	15,000.00
Public Relations	314.86		899.00	500.00	700.00
Relocation		1,000.00			0.00
Repair & Replacement Annual Contribution	1,000.00	1,000.00	0.00	1,000.00	1,000.00
Supplies	1,298.29	2,966.79	4,834.01	3,500.00	3,500.00
Telecommunications	7,069.56	7,004.02	8,214.03	7,500.00	5,000.00
Training	579.00	2,247.72	3,096.50	4,000.00	4,000.00
Travel	0.00	154.00	9,932.23	13,000.00	10,000.00
Utilities - Electricity	3,002.72	3,505.20	3,313.21	2,900.00	3,000.00
Utilities - Fuel Oil					0.00
Vehicle	436.20	332.17	208.01	500.00	500.00
Total Expense	216,259.71	267,326.82	337,120.39	465,260.55	430,556.22

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 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 (1 FTE)

Up to three Temporary Labor Pool Employees (0.54 FTE all together)

DRC - Occasional volunteers

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

Mission:

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

FY21-FY25 General Fund: Disposal & Recycling Center Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '20 - Jun 21	JUL '21 - Jun 22	JUL '22 - Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25
Bank Service Charges	1,466.54	1,723.98	2,169.67	1,600.00	3,000.00
Building - Insurance	1,791.28	2,110.20	2,580.43	2,316.96	1,900.00
Building - Maintenance					600.00
Contractual Services	6,740.00	38,552.07	575.00	7,260.00	5,000.00
Dues/Fees	1,180.10	1,180.10	1,251.60	1,007.00	1,200.00
Equipment - Fuel	8,200.87	6,557.66	7,830.31	12,828.86	2,200.00
Equipment - Purchase					4,400.00
Equipment - Insurance					342.80
Equipment - Maintenance & Repair					4,400.00
Events & Celebrations	0.00	0.00	0.00	250.00	500.00
Freight/Shipping	13,088.48	26,476.80	24,273.74	28,600.00	32,000.00
Occupational Health	0.00			500.00	500.00
Payroll Expenses	87,726.45	92,782.01	106,116.83	96,278.87	94,842.05
Repair & Replacement Annual Contribution	2,150.79	2,100.79	2,100.79	2,150.79	2,767.46
Supplies	3,154.69	4,287.87	4,044.95	4,500.00	4,500.00
Telecommunications	2,190.62	2,276.71	2,102.10	1,172.00	1,200.00
Training	1,392.00	125.00	0.00	1,200.00	1,200.00
Travel	0.00	0.00	0.00	1,200.00	1,200.00
Utilities - Electricity					1,900.00
Utilities - Fuel Oil	2,685.95	2,557.18	4,736.51	2,900.00	1,400.00
Vehicle	149.62	127.78	98.45	200.00	200.00
Total Expense	131,917.39	180,858.15	157,880.38	163,964.48	165,252.31

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

Personnel:

Library Administrative Director (0.75 FTE)
Library Services Director (0.75 FTE)
Summer Intern (0 Hours) for FY25
25 desk volunteers, 7 maintenance/projects volunteers

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.

FY21-FY25 General Fund: Gustavus Public Library Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '20 - Jun 21	Jul '21 - 22	Jul '22 - 23	Jul '23 - Jun 24	Jul '24 - Jun 25
Bank Service Charges	25.00	25.00	25.00	25.00	25.00
Building - Insurance	4,505.90	6,932.64	4,999.15	7,001.22	5,000.00
Building - Maintenance					0.00
Contractual Services	3,075.00	6,300.00	5,920.00	3,300.00	3,588.00
Dues/Fees	4,069.76	4,584.85	5,160.60	1,200.00	1,200.00
Equipment - Purchase	909.59	372.92	401.44	500.00	500.00
Events & Celebrations	0.00	157.89	144.68	350.00	400.00
Freight/Shipping	872.65	712.19	800.10	1,000.00	1,000.00
Fundraising Expenses	8.00	700.00	0.00	500.00	500.00
Library Materials	598.71	2,212.84	2,659.33	14,000.00	11,000.00
Payroll Expenses	61,291.02	64,837.92	90,583.05	101,797.16	100,208.66
Repair & Replacement Annual Contribution	4,299.27	4,299.27	4,299.27	4,299.27	5,641.80
Supplies	1,409.29	5,718.40	3,213.84	2,700.00	2,700.00
Supplies - Program	1,260.17	2,003.24	3,166.06	2,975.00	2,050.00
Supplies - Donated/Fundraised	0.00	0.00	1,000.00	800.00	800.00
Telecommunications	3,547.37	4,560.71	6,579.97	5,450.00	6,745.00
Training	0.00	229.99	716.00	1,000.00	1,000.00
Travel	0.00	278.00	2,309.35	1,500.00	1,500.00
Utilities - Electricity					3,400.00
Utilities - Fuel Oil	6,385.80	7,268.23	10,014.22	7,400.00	4,000.00
Total Expense	92,257.53	111,194.09	141,992.06	155,797.65	151,258.46

Gustavus Volunteer Fire Department

General Fund

Gustavus Volunteer Fire Department:

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

GVFD is composed of a full-time Fire Chief and an EMS Coordinator (added in FY23) who currently oversee 18 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.

The EMS Coordinator's primary responsibilities are EMS preparedness and training. The EMS Coordinator is supervised by the Fire Chief with direction from the City Administrator and/or Mayor, with advice from the Medical Director.

Personnel:

Fire Chief (1 FTE)
Assistant Chief (Volunteer)
Fire Captain (Volunteer)
EMS Coordinator (.5 FTE)
18 volunteers within the 3 divisions

Mission:

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

FY21-FY25 General Fund: Gustavus Volunteer Fire Department Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '20 - Jun 21	JUL '21 - JUN 22	JUL '22 - JUN 23	Jul '23 - Jun 24	Jul '24 - Jun 25
Bad Debt	0.00	0.00	0.00	0.00	0.00
Advertising	0.00	100.00	0.00	0.00	0.00
Bank Service Charges	25.00	25.00	0.00	25.00	25.00
Building - Insurance					4,141.48
Building - Maintenance	3,738.03	6,948.83	5,796.93	8,555.93	2,765.00
Contractual Services	0.00	6,500.00	80.00	6,000.00	2,000.00
Ambulance Billing Expense	722.55	373.30	1,027.27	1,300.00	1,300.00
Dues/Fees	75.00	100.00	2,038.82	4,500.00	4,687.78
Equipment - Purchase	123.00	12,440.54	3,441.92	4,600.00	2,991.00
Freight/Shipping	85.47	357.25	664.15	400.00	600.00
Payroll Expenses	33,550.06	55,662.50	59,399.93	90,831.17	119,959.28
Repair & Replacement Annual Contribution	9,839.80	1,663.38	1,663.38	1,663.38	1,663.38
Stipend	3,000.53	3,000.15	3,750.04	6,000.00	4,500.00
Supplies	3,946.03	7,841.65	6,580.07	7,500.00	7,500.00
Telecommunications	4,089.07	4,224.35	4,061.98	6,050.00	4,700.00
Training	0.00	7,801.49	3,075.76	12,000.00	7,000.00
Travel	0.00	364.00	1,294.78	7,500.00	7,000.00
Utilities - Electricity					2,500.00
Utilities - Fuel Oil	4,186.79	4,994.36	7,656.91	4,000.00	2,500.00
Vehicle - Fuel					1,200.00
Vehicle - Insurance					4,181.00
Vehicle - Maintenance & Repair					5,000.00
Vehicle - Milage Reimbursement	4,116.19	5,794.28	5,097.68	7,085.67	0.00
Total Expense	67,497.52	118,191.08	105,629.62	168,011.15	186,213.92

Marine Facilities Department:

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

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

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

The MFC collects transient moorage fees, encourages vessel owners to obtain registration stickers, and encourages users to follow City of Gustavus policies per Title 8 of the Gustavus Municipal Code. The MFC also assists in the spring and fall with the moving of the steel float and 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.

In 2023 a Fish Waste Disposal Station and trashcans were added to the SRBH to reduce illegal dumping of fish carcasses and enhance the DRC's composting program.

Personnel:

Marine Facilities Coordinator/Harbormaster (0.4 FTE)

FY21-FY25 General Fund: Marine Facilities Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25
Administrative Costs	0.00	0.00	0.00	0.00	
Advertising	0.00	258.67	0.00		
Building (Fuel Farm, Shed, Outhouses)	3,775.73	3,942.48	4,507.10	4,324.51	4,973.19
Contractual Services	14,300.00	8,700.00	10,076.05	15,000.00	10,000.00
Equipment	26.35	1,463.38	529.99	100.00	500.00
Freight/Shipping	124.00	268.17	44.28	200.00	200.00
Marine Facilities: Insurance	6,155.70	2,486.20	2,578.53	5,722.48	2,965.31
Marine Facilities: Maint & Repairs					
Payroll Expenses	22,415.04	23,441.02	18,747.15	34,730.65	27,792.25
Repair & Replacement Annual Contribution	7,482.27	7,482.27	7,482.27	7,482.27	7,482.27
Supplies	177.11	2,073.76	676.55	2,200.00	1,000.00
Telecommunications	240.00	240.00	276.00	240.00	276.00
Training	0.00	525.00	0.00	0.00	0.00
Electricity	0.00	110.00	264.00	400.00	400.00
Vehicle	1,257.64	1,474.17	856.35	1,200.00	1,200.00
Total Expense	55,953.84	52,465.12	46,038.27	71,599.91	56,789.02

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. This department is funded within the operating budget, with supplementation from current year NFR funds as they occur. For FY25 the Council chose to use interest from savings to fully fund the Road Maintenance budget request.

Personnel:

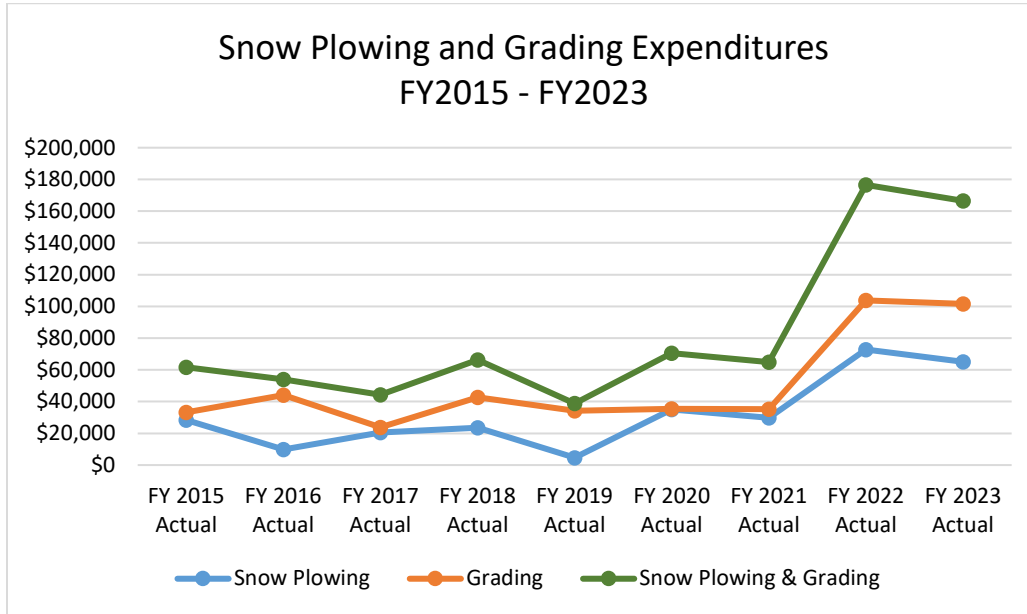
City Administrator

Volunteer City Council Member(s)

Mission:

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

Statistics through FY23



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

FY21-FY25 General Fund: Roads Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25
Dues Fees	0.00			0.00	
Road Maintenance					
Snow Plowing	29,775.10	72,814.50	65,000.00	65,000.00	65,000.00
Grading	35,160.50	103,761.44	101,580.20		
Hauling Pit Run Material	14,474.00				
Brushing	1,895.00				
Other	93,510.84	79,719.60	16,181.70	131,000.00	150,000.00
Total Road Maintenance	174,815.44	256,295.54	182,761.90	196,000.00	215,000.00
Vehicle:Mileage	0.00	0.00	0.00	0.00	0.00
Total Expense	174,815.44	256,295.54	182,761.90	196,000.00	215,000.00

Lands Department:

The City of Gustavus owns several parcels of land within the City of Gustavus, apart from the land that the City departmental facilities are located on. Only lands generating revenue for the Lands Department are discussed here. The city owns a parcel of land near the school gym that includes the old Post Office/Preschool building (currently being leased to the Gustavus Bike Shop for \$2000.00 annually), 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. L3Harris also leases area from the City of Gustavus for 628.00 annually.

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.

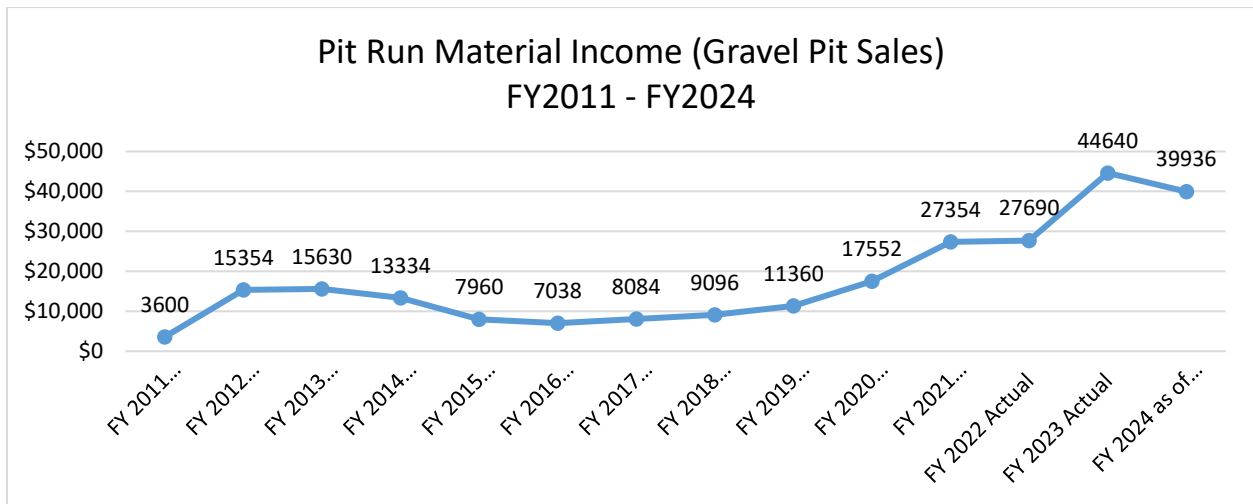
Various City Council members are responsible for the project scoping and management for capital improvement projects and long-term planning for the Lands Department. The treasurer is responsible for the advertisement, execution, and administration of City contracts and for collection of gravel pit and 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 FY24-to-date:



FY21-FY25 General Fund: Lands Expenditures

	Actual	Actual	Actual	Budget	Budget
	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25
Expense					
Administrative Costs	1,033.75	0.00	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00	0.00	0.00
Gravel Pit Fund	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Professional Services	0.00	0.00	0.00	0.00	0.00
Total Expense	7,033.75	6,000.00	6,000.00	6,000.00	6,000.00