



**City of Gustavus**

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# City of Gustavus Budget Fiscal Year 2026

FY25-26 NCO Attachment

Approved by the Gustavus City Council XXXX, 2025

## FY 2026 City of Gustavus Operating Budget

This document contains the City of Gustavus operating budget for fiscal year 2026 (FY26: July 1, 2025, through June 30, 2026). 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 6, 2025, showing FY25 at \$651,236.89.

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, with this amount increasing exponentially each subsequent year and in FY24 the City of Gustavus collected \$76,295.46 through the Remote Sales Tax program. The ARSSTC has informed participating municipalities that the upward trend has started to taper off, but that in FY25 there was still a steady stream of new businesses being added to the program.

#### 3. Room Tax

The current room tax is 4% (municipal code section 04.14.030). In FY24 the City received \$105,378.58, \$4336.39 less than in FY23, but a 60.4% increase from a decade earlier in FY14. FY25 will exceed the budgeted amount of \$100,000.00.

#### 4. Fish Box Tax

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.

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 in have risen from \$91,000 in FY20 to \$119,000 in FY24. 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 in FY23 and FY24 came in significantly higher than expected, and this was reflected in the FY25 budget. In FY26 the budgeted revenues were again increased to reflect the increased waste being brought in from the NPS at Glacier Bay National Park.

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 since FY23. Ambulance transports are entered as invoices with discounts for ASP Enrollment and Medicare write-offs.

**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 dedicated savings account to help fund the anticipated increased costs of operating the gravel pit. However, the City administration is currently changing the model by which material is extracted and accounted for to a one operator model. At this time, it is unclear how this will affect the City’s gravel pit revenue, but it should increase the life of the current gravel pit(s) for an unknown period of time.

**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. Due to 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. Although the float is now being stored in the Salmon River and is moved at much less expense than was previously estimated, vessel rates have remained the same since the changes went into effect. In FY26 the cost of moving the floats to and from the harbor is \$9400.

The **Gustavus Public Library** budgeted income is higher starting in 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 funded at the 2024 for FY25 through March 14, 2025 under the American Relief Act, (P.L. 118-158). The FY26 city budget matches the FY25 budgeted amount of \$150,000.00.

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)

National Forest Receipts, also known as the Secure Rural Schools Reauthorization Act, has been unpredictable since at least FY17 when the amount awarded was virtually nothing, but rebounded the next year to \$54,000. The City originally encumbered NFR funding to be used exclusively for road maintenance, as prescribed for by the program. In FY21 the City used up all of it's prior year's encumbered funds in our road maintenance savings account. In 2018 an AMLIP account was established to cover road maintenance costs for 2-3 years, but it was considered unsustainable to fund road maintenance through prior year's saving, and this account was closed in FY24. Since then, subsequent funding for road maintenance has been paid for through the general fund and offset by the NFR payments. In FY24 the City received approximately \$45,000 but in FY25 the City only received \$1130.27. As of 05/06/2025 the Secure Rural Schools Act has not been funded for FY26.

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 continued to be funded by the State Legislature. The City of Gustavus is eligible for a portion of the FY26 funding, although future funding of this program is uncertain as the Governor has vetoed full funding for this program in the past. The 2020 Census established population for Gustavus at 655, a significant increase from 2019 (538), accounted for increased funding through the CAP program. In FY25 the City received \$82,906.22, approximately \$600 less than in FY24.

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 and FY24, but increased again in FY25.

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. Starting in FY25 the City began using interest from some AMLIP (Reserve, Long Term Projects, and Current Projects) accounts to 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 were used in any of the years since incorporating this method for balancing the budget. In FY25 the City started using AMLIP interest to balance the budget and only used PYC to cover the Emergency and Disaster Line in the budget. For FY26 the Council chose to remove this item, and thus no PYC is reflected in the budget, but could still be used for budget amendments once it is clear how much is available.

## B. Expenditures

### 1. Payroll

The FY26 budget significantly reduces payroll from FY25 levels. The two salaried positions with the City, the City Administrator and the Fire Chief, were both reduced by one quarter. These cuts resulted in approximately \$48,886 difference from FY25. Neither the Library Assistant nor Library Intern position were requested or funded in FY26. The Library Administration Director position was lowered by 65 hours annually per the LAD's request again for FY26. The DRC lowered the number of hours for the operator and increased the hours for the assistant. This increased the DRC payroll by approximately \$5000. Marine Facilities hours were also increased from 864 to 1040 for an increase in payroll of approximately \$5000.

### 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 slightly to reflect a 2.3% wage increase for all regular position employees.

### 2. 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 FY26, premiums were budgeted the same as FY25, as rates have not been established at this time.

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).

### 3. 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 for an additional 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. The cost of this service has not increased since the original contract was entered into.

#### 4. 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 FY26, the GVA requested \$15,200.00.

#### 5. 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. The DRC and Library amounts increased in FY25 to cover additions to their facilities.

#### 6. Review Services and Audit

In FY23 the City of Gustavus received enough state or federal funds to trigger a mandatory audit; the last full audit had been done in FY15. The audit was performed by Altman Rogers accounting firm in January & February 2024. The City had no findings reported on the FY23 audit.

#### 7. Insurance Premium Increases:

The city's general liability and property insurance costs are expected to increase again 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, and Worker's Comp, assuming the actual rates should come in less than that based on current information.

#### 8. 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 increased slightly for FY26.

## 9. Contractual Services

The FY26 budget includes funds in the Marine Facilities budget for transport of the steel mooring float and wooden floats. The DRC budget includes funds for contractual services, although no services have been predicted for FY26. The Library and Admin contractual budgets include funds for custodial service. The GVFD's contractual budget includes funding for an ambulance billing service, and a Medical Director to cover the new cost to the City following the prior volunteer provider's retirement. The City again chose to fund a City Engineer for FY26.

## 10. Medical Director

In FY25 Dr Rod Vaught, who was the City's volunteer Medical Director, opted to fully retire. This position is crucial to the City's ability to offer the level of ambulance service we have offered up until now. The City formally entered into a contract with a new Medical Director starting in January 2025. The new expenses include site visits, travel, and malpractice insurance.

## 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. In FY26 this amount has again been increased to cover the additional costs of the Local Boundary Commission's decision to grant the Xunaa borough petition.

## 12. Equipment

GVFD's equipment purchase budget is generally used as a match for equipment grants received. DRC's equipment budget is mostly for fuel and routine maintenance. City Hall did not include any funds for new equipment for FY26. The Library and Marine Facilities asked for a small amount to replace any equipment if needed.

## 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. All unrestricted funds reside 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 2026

### 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.

Starting in FY25 the City went to a new road maintenance contract model, allowing the contractor more freedom to make decisions regarding what to do and when based on prior experience. This increased the road maintenance budget to \$215,000 and set the terms for renewal to biannually.

### 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.

This item was removed from the FY26 budget.

### 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 FY26.

### 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. Starting in FY21 \$6000 was 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 FY26 the City is hoping to move to a new single operator model. Due to this change no money is budgeted to be set aside for FY26.

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 is negotiating with the State of Alaska about the purchase of this tract of land.

## F. Discussion of Possible New Revenues

The City Council briefly discussed proposing raising Retail and/or Room Tax, or amending the City's tax ordinance which states that any item subject to one tax will not be subject to the other tax at the FY26 budget work session. The Mayor asked that the Council be prepared to continue the discussion through the summer to see if it would be feasible to do so to replace drying up Federal funds the City has traditionally relied upon.

## G. Summary

The last four fiscal years have seen an increase each year in revenues and expenses, peaking in FY25. For FY26 the budget was reduced by approximately \$81,000. Significant cuts to payroll, and dropping the "Emergency & Disaster" line item from the General Fund budget, were the biggest contributors to the difference.

With Federal and State funds not being a certainty for the near future, and economic shifts changing the financial landscapes around the world, the City of Gustavus may need to increase its revenues through taxation or other revenue generating means, to make up for the loss of outside source funding, or decrease the services it is currently offering to make up for budget shortfalls.



**City of Gustavus**

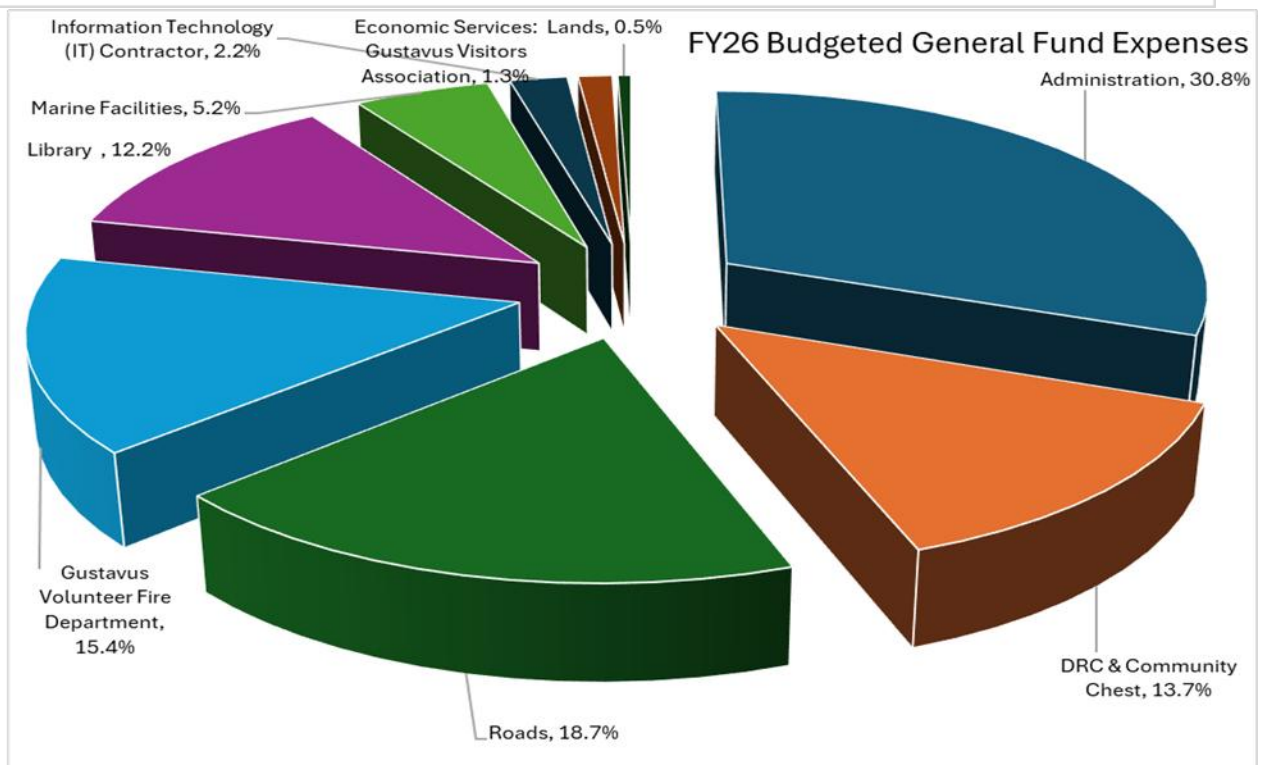
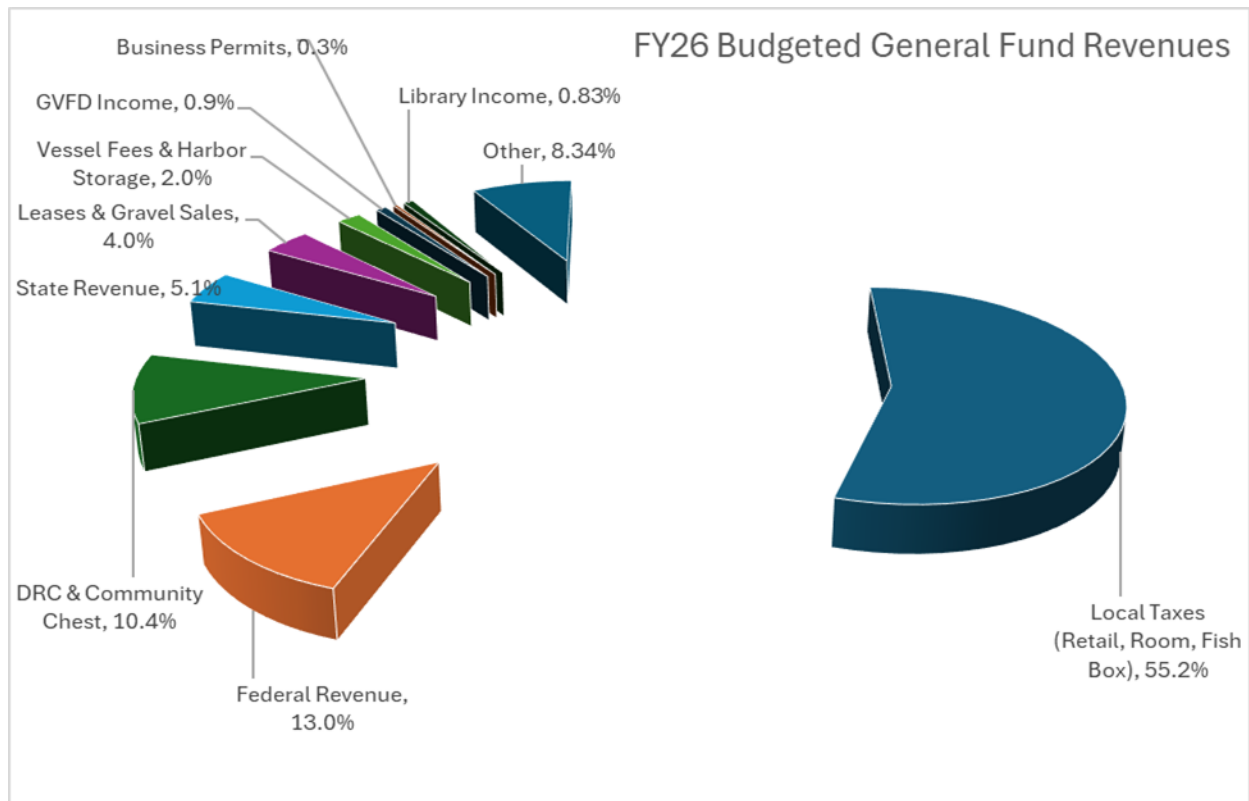
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# City of Gustavus Financial Summary Fiscal Year 2026

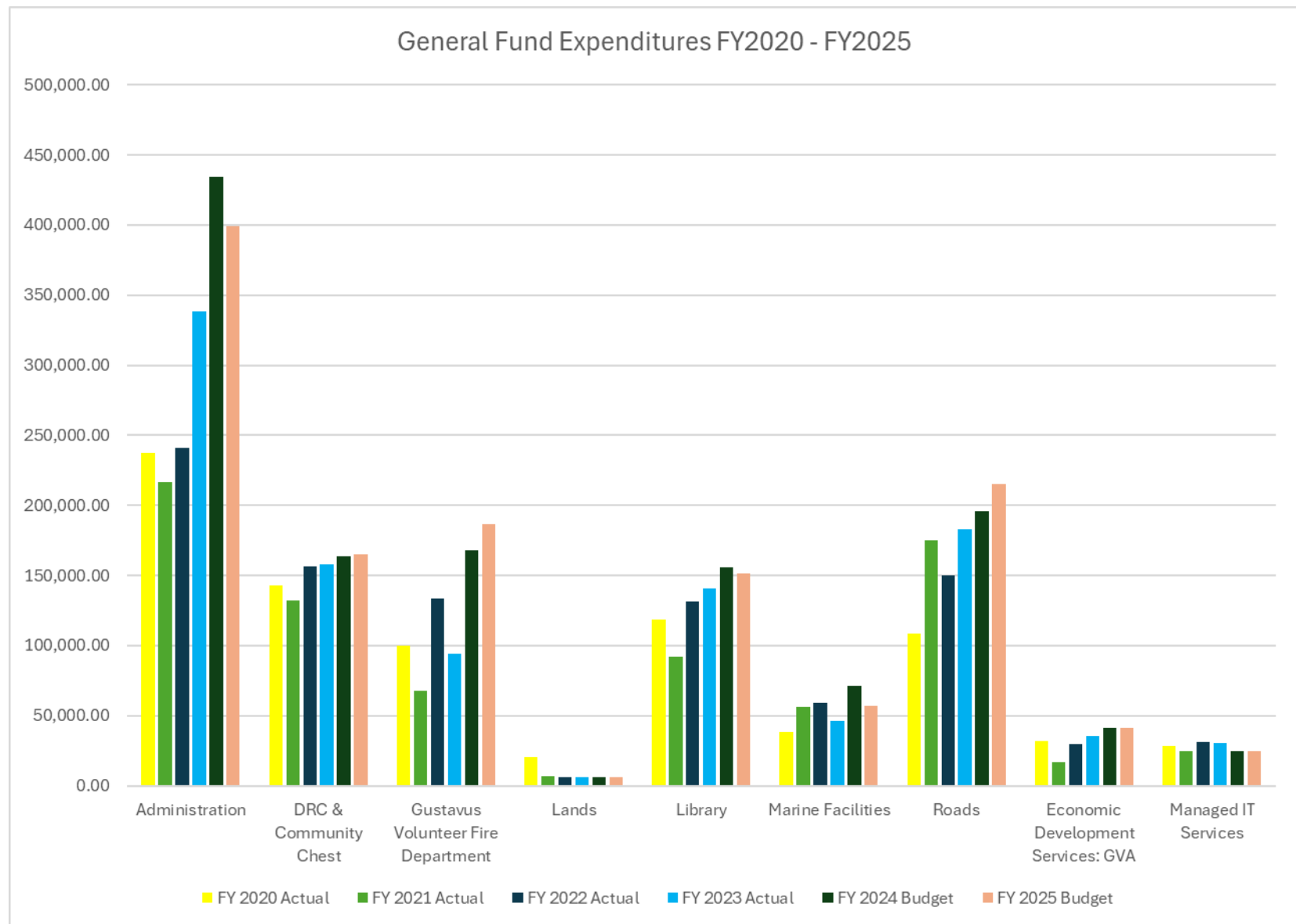
## May 2025



	Actual	Actual	Actual	Actual	Actual	Budget
	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24	FY25 to date	FY26
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
Admin Fees	0.00	11.75	0.00		32.00	
Business License Fees	4,150.00	3,200.00	3,375.00	3,300.00	3,150.00	3,500.00
Donation - Inter-library Loans	20.00					
Donations	384.00	2,830.00	1,333.18	613.00	1,615.50	500.00
<b>DRC Income</b>						
Community Chest Sales	8,501.45	13,199.64	12,759.35	12,240.50	11,374.00	13,000.00
C Chest Sales @ City Hall				695.00	801.20	
Landfill Fees paid @ City Hall	14,478.75	38,784.36	31,203.79	45,389.99	41,775.32	
Landfill Fees/Sales	54,013.65	57,616.60	61,591.19	58,420.99	49,733.52	100,000.00
Recyclable Material Sales	7,890.72	5,105.03	8,505.48	2,505.21	14,932.54	7,000.00
DRC Income - Other				0.00	0.00	
Total DRC Income	84,884.57	114,705.63	114,059.81	119,251.69	118,616.58	120,000.00
<b>Federal Revenue</b>						
ARPA		102,543.96	65,189.08	33,904.06		
Lost Rev ARPA			127,621.58	0.00		
FEMA			220,016.00	5,459.67		
Natl Forest Receipts-Encumbered	38,572.14	47,599.28	48,254.84	45,016.82	1,130.27	0.00
Payment In Lieu of Taxes	113,760.06	121,077.96	130,512.17	152,913.58	160,917.19	150,000.00
Total Federal Revenue	152,332.20	271,221.20	591,593.67	237,294.13	162,047.46	150,000.00
Fundraising	960.00	440.00	175.00	313.00	429.00	500.00
Grant Income					10,665.42	15,000.00
<b>GVFD Income</b>						
Ambulance Billing	7,237.45	7,313.60	13,196.10	2,819.13	11,031.78	9,000.00
ASP	1,420.00	1,235.61	1,650.00	1,310.00	940.00	1,000.00
Training	0.00	170.00	350.00	120.00	420.00	150.00
GVFD Income - Other		1,845.00	0.00			
Total GVFD Income	9,617.45	10,564.21	15,196.10	4,249.13	12,391.78	10,150.00
Interest Income	189.43	347.56	736.97	477.10	263.08	88,876.46
<b>Lands Income</b>						
Gravel Pit Gravel Sales	27,354.00	27,690.00	44,640.00	39,936.00	32,274.00	30,000.00
Gravel Pit Bond			-1,800.00	0.00	0.00	
Total Lands Income	27,354.00	27,690.00	42,840.00	39,936.00	32,274.00	30,000.00
Lease Income	13,125.67	14,011.93	14,268.47	9,190.32	11,850.59	16,000.00
Library Income	521.50	2,583.50	1,162.00	1,418.90	665.05	1,000.00
<b>Marine Facilities Income</b>						
Facilities Usage Fees	2,635.00	3,000.00	2,955.00	2,405.00	2,310.00	2,600.00
Commercial Vessel Registration	18,000.00	15,530.00	12,300.00	13,680.00	5,000.00	12,500.00
Private Vessel Registration	5,505.00	5,290.00	5,730.00	4,455.00	2,110.00	5,000.00
Storage Area Fee	2,100.00	910.00	2,750.00	2,340.00	2,310.00	2,600.00
Marine Facilities Income - Other	0.00			0.00	0.00	
Total Marine Facilities Income	28,240.00	24,730.00	23,735.00	22,880.00	11,730.00	22,700.00
Other Income	0.00	7.00	0.00			
<b>State Revenue</b>						
Community Assistance Program	75,180.66	77,370.21	90,577.16	83,489.34	82,906.22	58,200.33
Liquor Share Tax						
Shared Fisheries Business Tax	1,045.27	896.34	484.52	503.10	557.43	231.87
Total State Revenue	76,225.93	78,266.55	91,061.68	83,992.44	83,463.65	58,432.20
<b>Tax Income</b>						
Retail Tax Income	245,690.61	431,644.90	455,011.12	437,610.13	467,956.40	450,000.00
Remote Sellers Retail Tax	17,803.44	47,042.78	65,704.18	76,295.46	68,261.99	75,000.00
Room Tax Income	24,926.88	81,730.82	109,714.97	105,378.58	100,352.61	100,000.00
Fish Box Tax	8,560.00	9,860.00	14,080.00	11,730.00	3,160.00	9,000.00
Penalties & Interest	2,080.38	6,187.66	4,592.58	3,016.71	11,255.89	3,000.00
Tax Exempt Cards	280.00	290.00	340.00	310.00	250.00	300.00
Total Tax Income	299,341.31	576,756.16	649,442.85	634,340.88	651,236.89	637,300.00
Total Income	691,832.06	1,120,876.74	1,548,979.73	1,157,256.59	1,089,733.58	1,153,958.66
Gross Profit	691,832.06	1,120,876.74	1,548,979.73	1,157,256.59	1,089,733.58	1,153,958.66

	Actual Jul '20 - Jun 21	Actual Jul '21 - Jun 22	Actual Jul '22 - Jun 23	Actual Jul '23 - Jun 24	Actual FY25 to date	Budget FY26
<b>Expense</b>						
Administrative Costs	2,133.70	1,340.40	9,206.56	46,235.50		0.00
Advertising	0.00	830.91	0.00	0.00	0.00	0.00
Bad Debt				4,332.00		0.00
Bank Service Charges	3,901.08	6,541.54	5,865.26	10,485.14	9,959.58	11,550.00
Building						
Insurance	10,379.34	11,086.66	12,789.74	15,336.68	15,777.35	20,300.00
Maintenance & Repair	6,066.42	10,483.06	6,461.81	6,141.08	2,533.87	4,000.00
Total Building	16,445.76	21,569.72	19,251.55	21,477.76	18,311.22	24,300.00
Cash Short/Over						
Contractual Services	0.00					
Ambulance Billing Expense	722.55	373.30	1,027.27	526.18	1,101.52	1,000.00
City Engineer				9,999.60	6,700.00	10,000.00
Managed IT Services	24,608.00	24,565.00	30,160.00	26,220.00	22,935.00	25,020.00
Medical Director						10,600.00
Contractual Services - Other	28,914.00	68,504.46	44,537.62	35,303.89	32,194.04	25,988.00
Total Contractual Services	54,244.55	93,442.76	75,724.89	72,049.67	62,930.56	72,608.00
Dues/Fees	7,910.38	9,333.55	12,211.29	11,889.57	9,434.51	11,850.00
Economic Development Services						
GVA	17,000.00	30,000.00	35,600.00	41,400.00	27,200.00	15,200.00
Total Economic Development Services	17,000.00	30,000.00	35,600.00	41,400.00	27,200.00	15,200.00
Election Expense	87.34	129.92	150.99	81.56	-57.81	250.00
Emergency & Disaster						0.00
Equipment						
Equipment Fuel	1,211.88	2,387.54	3,113.31	2,792.96	1,711.08	2,900.00
Equipment Purchase	5,505.80	23,296.83	9,524.55	7,882.15	7,527.40	4,800.00
Insurance	242.49	237.99	317.77	298.09	316.11	377.00
Maintenance & Repair	6,914.64	4,717.89	388.63	7,010.51	1,581.37	1,900.00
Equipment - Other	0.00	-1,081.00	0.00			
Total Equipment	13,874.81	29,559.25	13,344.26	17,983.71	11,135.96	9,977.00
Events & Celebrations (inc. holiday gift)	3,587.70	3,570.51	4,294.03	3,898.54	3,763.32	1,200.00
Freight/Shipping	14,901.65	32,181.86	28,547.31	29,904.80	26,449.90	30,250.00
Fundraising Expenses	8.00	700.00	0.00	500.00	511.82	500.00
General Liability	11,575.44	20,444.25	17,776.53	15,513.93	17,922.94	19,625.00
Gravel Pit Fund	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	0.00
Library Materials	598.71	2,212.84	2,659.33	5,723.99	8,862.24	10,500.00
Marine Facilities						
Insurance	2,368.37	2,486.20	2,578.53	5,804.01	6,641.26	3,300.00
Maintenance & Repairs	3,787.33			476.00		500.00
Total Marine Facilities	6,155.70	2,486.20	2,578.53	6,280.01	6,641.26	3,800.00
Occupational Health	0.00			0.00	0.00	500.00
Payroll Expenses						
Wages	266,397.49	342,421.77	423,676.00	401,386.36	340,546.24	408,912.40
Payroll Taxes	27,311.14	33,090.96	40,887.75	39,510.80	32,737.89	39,239.25
Paid Time Off (PTO)	21,077.99	18,851.63	15,427.85	12,798.95	16,907.08	22,878.92
Sick Leave	2,703.10	2,822.85	6,214.41	6,568.08	4,279.62	7,883.30
Health Insurance (company paid)	5,466.72	3,847.96	21,602.70	35,206.70	28,999.36	23,645.52
Health Insurance Stipend	14,035.37	10,569.16	11,209.09	6,720.00	8,500.00	12,000.00
457(b) Employer Contribution	17,510.95	14,378.02	18,947.32	17,436.97	20,523.56	28,532.75
Workers Comp Insurance	5,643.60	8,927.58	6,165.44	6,218.05	9,473.37	11,358.61
Payroll Expenses - Other (inc. PTO)	-2,506.72	-3,331.17	4,392.95	4,643.10	-15,429.58	230.00
Total Payroll Expenses	357,639.64	431,578.76	548,523.51	530,489.01	446,537.54	554,680.75

	Actual	Actual	Actual	Actual	Actual	Budget
	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24	FY25 to date	FY26
Professional Services	15,801.65	11,527.50	8,675.00	5,930.00	24,008.57	30,000.00
Public Relations	314.86		899.00	1,075.57	227.00	500.00
Relocation		1,000.00	0.00			0.00
Repair & Replacement Fund	24,772.13	16,545.71	16,545.71	16,545.71	18,554.91	18,554.91
Road Maintenance	0.00					
Grading	35,160.50	103,761.44	101,580.20	110,099.26		
Snow Plowing	29,775.10	72,814.50	65,000.00	67,855.40		
Road Maintenance - Other	109,879.84	79,719.60	16,181.70	2,415.94	179,309.30	215,000.00
Total Road Maintenance	174,815.44	256,295.54	182,761.90	180,370.60	179,309.30	215,000.00
Social Services	0.00					
GCEP dba The Rookery				0.00	0.00	8,000.00
Total Social Services	0.00			0.00	0.00	8,000.00
Stipend	3,000.53	3,000.15	3,750.04	2,999.55	1,005.00	4,000.00
Supplies	11,245.58	24,891.71	23,665.48	23,180.56	17,875.58	21,250.00
Telecommunications	17,136.62	18,305.79	20,514.08	13,723.46	19,604.63	21,521.00
Training	1,971.00	10,929.20	6,888.26	8,517.68	5,519.91	19,004.00
Travel	0.00	796.00	13,536.36	20,219.58	16,057.16	19,638.00
Utilities						
Electricity	9,095.45	9,811.21	10,486.90	11,982.65	7,685.40	10,200.00
Fuel Oil	7,165.81	8,623.76	15,497.95	9,045.59	8,400.72	7,500.00
Total Utilities	16,261.26	18,434.97	25,984.85	21,028.24	16,086.12	17,700.00
Vehicle						
Fuel	490.99	416.51	1,016.41	633.09	732.14	1,500.00
Insurance	3,561.22	3,568.25	3,438.58	3,225.58	3,844.19	5,500.00
Maintenance & Repair	63.98	1,798.88	642.69	2,692.40	436.01	3,000.00
Mileage Reimbursement	1,843.46	1,944.76	1,162.81	1,144.10	1,118.74	2,000.00
Total Vehicle	5,959.65	7,728.40	6,260.49	7,695.17	6,131.08	12,000.00
Total Expense	787,343.18	1,061,377.44	1,091,215.21	1,125,531.31	959,982.30	1,153,958.66
Net Ordinary Income	-90,957.12	59,499.30	457,764.52	31,725.28	129,751.28	0.00
Other Income/Expense						0.00
Other Income						
Encumbered Funds for Road Maintenance	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					
Total Other Income	100,000.00	115,000.00	115,000.00	0.00	0.00	0.00
Net Other Income	100,000.00	115,000.00	115,000.00	0.00	0.00	0.00
Net Income	9,042.88	174,499.30	572,764.52	31,725.28	129,751.28	0.00



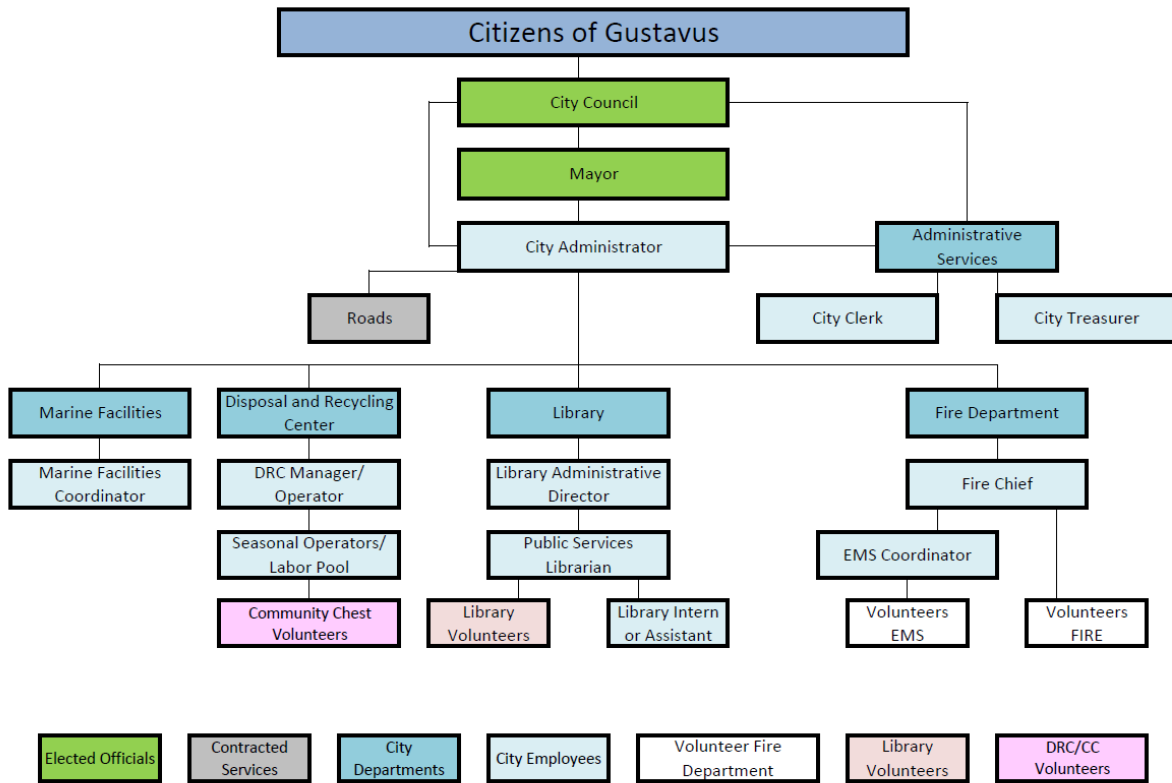
# City of Gustavus Payroll Summary FY25 - FY26

FY26: 2.3%				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 (\$725/mo; 80%/20% split)	Workers' Comp. Insurance	Direct Deposit Fees & FICA	Dept. Total	FY25 Budget for Comparison	FY24 Budget for Comparison
FTE	Hourly Wage	Hrs/year	Wage Total											
<b>Admin. Dept.</b>														
Administrator	0.8	\$28.12	1820	\$51,178.40	\$3,582.49	\$2,400.00	\$4,613.02	\$61,773.91						
Clerk	0.75	\$36.15	1560	\$56,394.00	\$3,947.58		\$4,856.34	\$65,197.92	\$7,881.84					
Treasurer														
<b>DRC</b>														
Operator	0.9	\$27.97	1800	\$50,346.00	\$3,524.22		\$4,320.57	\$58,190.79	\$7,881.84					
Assistants		\$20.00	1400	\$28,000.00			\$2,422.00	\$30,422.00						
Assistants		\$18.50	144	\$2,664.00			\$230.44	\$2,894.44						
<b>Fire Chief</b>														
EMS Coord.	0.5	\$47,496.70	1040	\$47,496.70	\$3,324.77	\$1,200.00	\$4,128.05	\$54,949.52	\$7,881.84					
		\$29.16		\$30,326.40	\$2,122.85		\$2,814.38	\$36,463.63						
<b>Library</b>														
Lib. Adm Director	0.75	\$27.44	1495	\$41,022.80	\$2,871.60	\$2,400.00	\$3,781.73	\$50,076.13						
Public Service Lib	0.625	\$24.55	1300	\$31,915.00	\$2,234.05	\$2,400.00	\$3,036.21	\$39,585.26						
Summer Intern(s)			100	\$0.00			\$0.00	\$0.00						
<b>Marine Facilities</b>														
MFC Coord.	5	\$26.04	1040	\$27,081.60	\$1,895.71	\$1,200.00	\$2,610.34	\$32,787.65						
Totals:				\$438,274.62	\$28,532.74	\$12,000.00	\$39,118.15	\$517,925.51	\$23,645.52	\$11,358.61	\$230.00	\$553,159.64	\$589,137.80	\$558,068.40

Changed DRC Operator & Assistant hours  
 Changed LIB Services Director to 25 hours a week  
 Returned MFC to 1040 hours  
 Added COLA 2.3%  
 Estimated 10% increase for Workers Comp per PWI  
 Lowered both Salary positions by 1/4

FY25:				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
FTE	Hourly Wage	Hrs/year	Wage Total											
<b>Admin. Dept.</b>														
Administrator	0.8	\$27.49	1820	\$50,031.80	\$3,502.23	\$2,400.00	\$4,519.16	\$60,453.19						
Clerk	0.75	\$35.34	1560	\$55,130.40	\$3,859.13		\$4,752.91	\$63,742.44	\$7,881.84					
Treasurer														
<b>DRC</b>														
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						
<b>Fire Chief</b>														
EMS Coord.	0.5	\$61,905.12	1040	\$61,905.12	\$4,333.36	\$1,200.00	\$5,307.45	\$71,545.93	\$7,881.84					
		\$28.00		\$29,120.00	\$2,038.40		\$2,715.63	\$35,074.03						
<b>Library</b>														
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						
<b>Marine Facilities</b>														
MFC 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	\$12,000.00	\$41,622.74	\$554,936.33	\$23,645.52	\$10,325.96	\$230.00	\$589,137.81	\$558,068.40	\$601,223.62

Organizational Chart for the City of Gustavus



Last Updated May, 2025

## 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 ( <a href="http://live.laborstats.alaska.gov/cpi/index.cfm">http://live.laborstats.alaska.gov/cpi/index.cfm</a> )	Multiplier Value (Anchorage CPI for current year div. by CPI for 2004 = 165.6, rounded to 3 decimals)	Inflation-Adjusted Value of Original Principal = Original Value \$963,000 x Multiplier Value	Excess Earnings Determination = Actual Market Value - Inflation-Adjusted Principal
June 30, 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)
June 30, 2024	\$1,569,382.07	264.376	1.596	\$1,537,403.91	\$31,978.16

	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
FY20-FY24	✓ \$1,518,883.15	\$45,566.49

## Current Banking Assets

The balance sheet assets as of 5/06/2025 are as below:

### City of Gustavus Balance Sheet

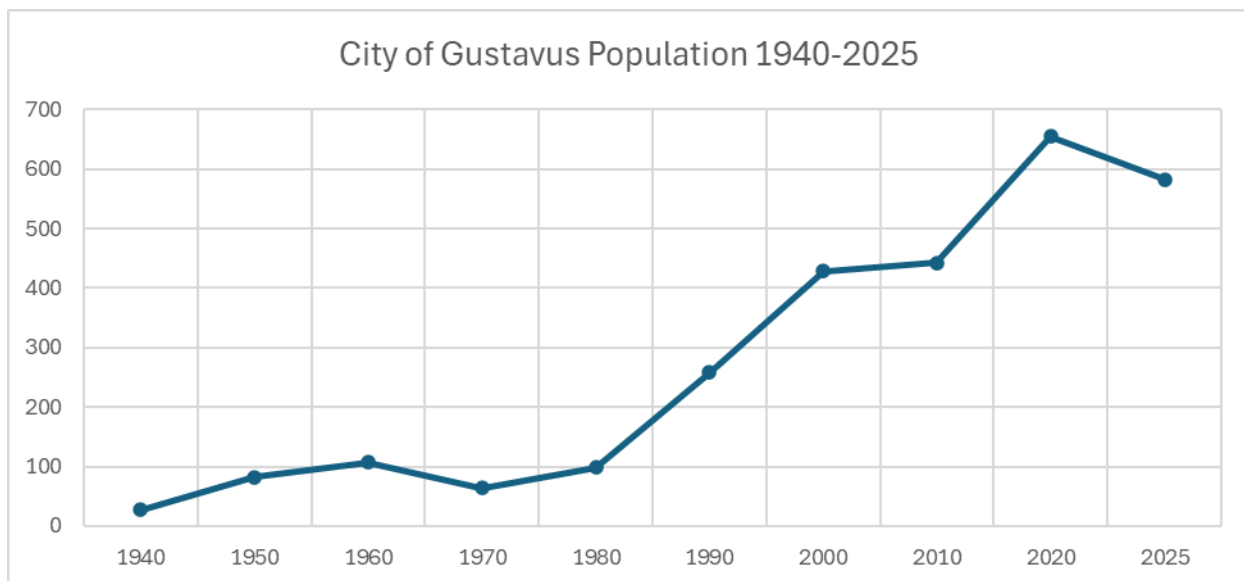
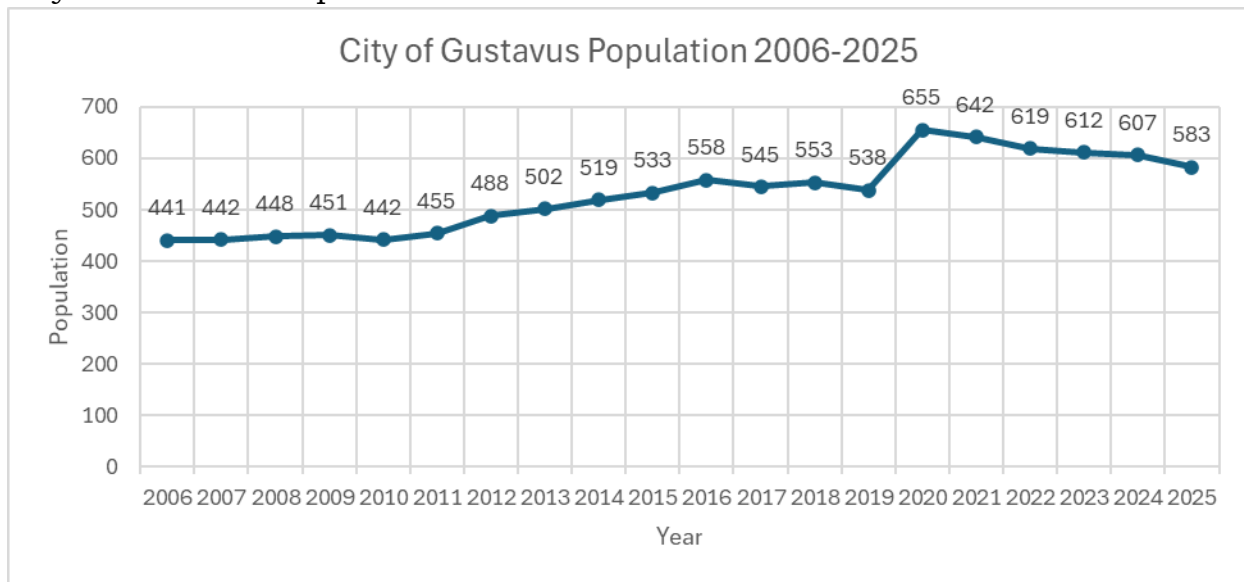
As of May 6, 2025

	May 6, 25
<b>ASSETS</b>	
<b>Current Assets Checking/Savings</b>	
AMLIP Capital Improv Current (0630598.1)	374,333.61
AMLIP Capital Improv Long-Term (0630598.2)	663,108.48
AMLIP Repair & Replacement (0630598.3)	396,047.62
AMLIP Gravel Pit Fund (0630598.8)	32,789.08
AMLIP Reserve (0630598.12)	1,264,816.22
APCM.Endowment Fund	1,630,026.01
FNBA - Checking	157,124.83
FNBA Endowment Fund - Checking	34,363.93
Petty Cash	447.34
<b>Total Checking/Savings</b>	<b>4,553,057.12</b>

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 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.
- *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)

## City of Gustavus Population Trends



*Population data is from multiple sources including U.S. Census Bureau.*



**City of Gustavus**

PO Box 1

Gustavus, Alaska 99826

Phone: (907) 697-2451

City of Gustavus  
General Fund  
Fiscal Year 2026

May 2025

## 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 (0.75 FTE)  
City Clerk (0.8 FTE)  
City Treasurer (0.75 FTE)

### Mission:

To serve the Community of Gustavus.

# FY22-FY26 General Fund: Administration Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	JUL '21 - Jun 22	Jul '22 - Jun 23	JUL '23 - Jun 24	Jul '24 - Jun 25	Jul '25 - Jun 26
Administrative Costs	1,340.40	9,206.56	46,235.50		0.00
Advertising	472.24	0.00			
Bank Service Charges	4,767.56	3,670.59	8,369.00	10,000.00	8,500.00
Building - Insurance	1,635.57	1,367.94	1,167.54	3,834.00	4,200.00
Building - Maintenance			414.00		
Contractual Services	8,657.39	28,016.57	17,957.66	6,226.00	15,000.00
Contractual - City Engineer			2,589.60	10,000.00	10,000.00
Contractual - IT Services				25,020.00	25,020.00
Dues/Fees	3,468.60	3,760.27	7,766.33	8,000.00	9,000.00
Election Expense	129.92	150.99	81.56	250.00	250.00
Emergency & Disaster				50,000.00	0.00
Equipment - Purchase	576.75	1,919.99	1,622.14	2,500.00	0.00
Events & Celebrations	3,412.62	4,149.35	3,773.54	3,800.00	600.00
Freight/Shipping	792.45	524.99	834.60	800.00	800.00
General Liability	17,480.61	17,776.53	15,513.93	17,841.00	19,625.00
Payroll Expenses	194,855.31	227,404.62	236,544.24	243,461.59	221,315.53
Professional Services	11,527.50	8,675.00	5,930.00	15,000.00	10,000.00
Public Relations		899.00	1,075.57	700.00	500.00
Relocation	1,000.00				
Repair & Replacement Annual Contribution	1,000.00	0.00	1,000.00	1,000.00	1,000.00
Supplies	2,966.79	4,834.01	3,256.80	3,500.00	3,500.00
Telecommunications	7,004.02	8,214.03	4,155.11	5,000.00	8,500.00
Training	2,247.72	3,096.50	2,068.54	4,000.00	4,000.00
Travel	154.00	9,932.23	16,182.92	10,000.00	10,000.00
Utilities - Electricity	3,505.20	3,313.21	3,092.11	3,000.00	2,500.00
Utilities - Fuel Oil			2,413.11		
Vehicle	332.17	208.01	190.84	500.00	500.00
<b>Total Expense</b>	<b>267,326.82</b>	<b>337,120.39</b>	<b>382,234.64</b>	<b>424,432.59</b>	<b>354,810.53</b>

# 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 (.9 FTE)

Up to three Temporary Labor Pool Employees (0.75 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.

## FY22-FY26 General Fund: Disposal & Recycling Center Expenditures

Expense	Actual	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	Jul '25 - Jun 26
<b>Bank Service Charges</b>	1,466.54	1,723.98	2,169.67	2,066.14	3,000.00	3,000.00
<b>Building - Insurance</b>	1,791.28	2,110.20	2,580.43	1,651.59	1,900.00	2,100.00
<b>Building - Maintenance</b>				1,295.16	600.00	500.00
<b>Contractual Services</b>	6,740.00	38,552.07	575.00	9,831.00	5,000.00	1,000.00
<b>Dues/Fees</b>	1,180.10	1,180.10	1,251.60	1,006.60	1,200.00	1,200.00
<b>Equipment - Fuel</b>	8,200.87	6,557.66	7,830.31	2,627.98	2,200.00	2,650.00
<b>Equipment - Purchase</b>				2,485.12	4,400.00	1,000.00
<b>Equipment - Insurance</b>				298.09	342.80	377.00
<b>Equipment - Maintenance &amp; Repair</b>				6,710.51	4,400.00	1,800.00
<b>Events &amp; Celebrations</b>	0.00	0.00	0.00		500.00	200.00
<b>Freight/Shipping</b>	13,088.48	26,476.80	24,273.74	27,583.66	32,000.00	28,000.00
<b>Occupational Health</b>	0.00				500.00	500.00
<b>Payroll Expenses</b>	87,726.45	92,782.01	106,116.83	87,335.28	97,403.79	102,772.53
<b>Repair &amp; Replacement Annual Contribution</b>	2,150.79	2,100.79	2,100.79	2,100.79	2,767.46	2,767.46
<b>Supplies</b>	3,154.69	4,287.87	4,044.95	3,118.41	4,500.00	3,900.00
<b>Telecommunications</b>	2,190.62	2,276.71	2,102.10	1,090.39	1,200.00	1,200.00
<b>Training</b>	1,392.00	125.00	0.00		1,200.00	1,200.00
<b>Travel</b>	0.00	0.00	0.00	1,075.05	1,200.00	1,200.00
<b>Utilities - Electricity</b>				2,157.12	1,900.00	1,400.00
<b>Utilities - Fuel Oil</b>	2,685.95	2,557.18	4,736.51	1,376.99	1,400.00	1,000.00
<b>Vehicle</b>	149.62	127.78	98.45		200.00	200.00
<b>Total Expense</b>	131,917.39	180,858.15	157,880.38	153,809.88	167,814.05	157,966.99

## 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 Public Services Librarian oversees operations, services, and creation and implementation of the daily programs that get patrons in the door. The Public Services Librarian 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)

Public Services Librarian (0.625 FTE)

Summer Intern (0 Hours) for FY26

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.

#### FY22-FY26 General Fund: Gustavus Public Library Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '21 -Jun 22	Jul '22 - Jun 23	JUL '23 - Jun 24	Jul '24 - Jun 25	Jul '25 - Jun 26
Bank Service Charges	25.00	25.00	25.00	25.00	25.00
Building - Insurance	6,932.64	4,999.15	4,847.72	5,000.00	5,300.00
Building - Maintenance			1,524.00		500.00
Contractual Services	6,300.00	5,920.00	3,539.58	3,588.00	3,588.00
Dues/Fees	4,584.85	5,160.60	1,088.86	1,200.00	1,200.00
Equipment - Purchase	372.92	401.44	0.00	500.00	500.00
Events & Celebrations	157.89	144.68	125.00	400.00	400.00
Freight/Shipping	712.19	800.10	935.75	1,000.00	1,000.00
Fundraising Expenses	700.00	0.00	500.00	500.00	500.00
Library Materials	2,212.84	2,659.33	12,973.67	11,000.00	10,500.00
Payroll Expenses	64,837.92	90,583.05	86,988.49	100,208.66	89,863.49
Repair & Replacement Annual Contribution	4,299.27	4,299.27	4,299.27	5,641.80	5,641.80
Supplies - General	5,718.40	3,213.84	3,157.29	2,700.00	3,500.00
Supplies - Program	2,003.24	3,166.06	2,265.39	2,050.00	1,550.00
Supplies - Donated/Fundraised	0.00	1,000.00	478.77	800.00	
Telecommunications	4,560.71	6,579.97	6,338.06	6,745.00	6,745.00
Training	229.99	716.00	349.00	1,000.00	800.00
Travel	278.00	2,309.35	168.60	1,500.00	1,300.00
Utilities - Electricity			3,708.01	3,400.00	3,400.00
Utilities - Fuel Oil	7,268.23	10,014.22	3,030.17	4,000.00	4,000.00
<b>Total Expense</b>	<b>111,194.09</b>	<b>141,992.06</b>	<b>136,342.63</b>	<b>151,258.46</b>	<b>140,313.29</b>

## 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 Fire Chief and an EMS Coordinator (added in FY23) who currently oversee 19 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 (.75 FTE)  
Assistant Chief (Volunteer)  
Fire Captain (Volunteer)  
EMS Coordinator (.5 FTE)  
Medical Director (Contractual)  
19 volunteers within the 3 divisions

### Mission:

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

FY22-FY26 General Fund: Gustavus Volunteer Fire Department Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	JUL '21 - JUN 22	JUL '22 - JUN 23	JUL '23 - Jun 24	Jul '24 - Jun 25	Jul '25 - Jun 26
Bad Debt	0.00	0.00	4,332.00		
Advertising	100.00	0.00			
Bank Service Charges	25.00	0.00	25.00	25.00	25.00
Building - Insurance			3,603.82	4,141.48	4,200.00
Building - Maintenance	6,948.83	5,796.93	2,907.92	2,765.00	3,000.00
Contractual Services	6,500.00	80.00	3,395.65	2,000.00	
Ambulance Billing Expense	373.30	1,027.27	526.18	1,300.00	1,000.00
Medical Director					8,000.00
Malpractice Insurance					1,400.00
Site Visits					1,200.00
Dues/Fees	100.00	2,038.82	2,027.78	4,687.78	450.00
Equipment - Fuel			164.98		250.00
Equipment - Purchase	12,440.54	3,441.92	3,672.52	2,991.00	2,800.00
Equipment - Maintenance & Repair			300.00		100.00
Freight/Shipping	357.25	664.15	500.96	600.00	250.00
Payroll Expenses	55,662.50	59,399.93	94,222.51	120,271.52	105,641.69
Repair & Replacement Annual Contribution	1,663.38	1,663.38	1,663.38	1,663.38	1,663.38
Stipend	3,000.15	3,750.04	2,019.60	4,500.00	4,000.00
Supplies	7,841.65	6,580.07	8,632.66	7,500.00	7,800.00
Telecommunications	4,224.35	4,061.98	2,859.90	4,700.00	4,800.00
Training	7,801.49	3,075.76	6,100.14	7,000.00	8,504.00
Travel	364.00	1,294.78	2,793.01	7,000.00	7,138.00
Utilities - Electricity			2,720.10	2,500.00	2,500.00
Utilities - Fuel Oil	4,994.36	7,656.91	2,225.32	2,500.00	2,500.00
Vehicle - Fuel			568.41	1,200.00	1,500.00
Vehicle - Insurance			3,225.58	4,181.00	5,500.00
Vehicle - Maintenance & Repair			2,692.40	5,000.00	3,000.00
Vehicle - Milage Reimbursement	5,794.28	5,097.68	37.45		100.00
<b>Total Expense</b>	<b>118,191.08</b>	<b>105,629.62</b>	<b>151,217.27</b>	<b>186,526.16</b>	<b>177,322.07</b>

## Marine Facilities Department

## General Fund

### Marine Facilities Department:

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

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

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

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

## Personnel:

Marine Facilities Coordinator/Harbormaster (0.5 FTE)

### FY22-FY26 General Fund: Marine Facilities Expenditures

Expense	Actual	Actual	Actual	Budget	Budget
	Jul '21 - Jun 22	Jul '22 - Jun 23	JUL '23 - Jun 24	Jul '24 - Jun 25	Jul '25 - Jun 26
Administrative Costs	0.00	0.00			
Advertising	258.67	0.00			
Building (Fuel Farm, Shed, Outhouses)	3,942.48	4,507.10	4,066.01	4,973.19	4,500.00
Contractual Services	8,700.00	10,076.05	6,400.00	10,000.00	6,400.00
Equipment - Purchase	1,463.38	529.99	102.37	500.00	500.00
Freight/Shipping	268.17	44.28	49.83	200.00	200.00
Marine Facilities: Insurance	2,486.20	2,578.53	5,804.01	2,965.31	3,300.00
Marine Facilities: Maint & Repairs			476.00		500.00
Payroll Expenses	23,441.02	18,747.15	23,786.29	27,792.25	33,566.41
Repair & Replacement Annual Contribution	7,482.27	7,482.27	7,482.27	7,482.27	7,482.27
Supplies	2,073.76	676.55	2,326.86	1,000.00	1,000.00
Telecommunications	240.00	276.00		276.00	276.00
Training	525.00	0.00			
Electricity	110.00	264.00	305.31	400.00	400.00
Vehicle	1,474.17	856.35	980.49	1,200.00	1,200.00
Total Expense	52,465.12	46,038.27	51,779.44	56,789.02	59,324.68

## 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. City Council members and the City Administrator are responsible for the project scoping and management for capital improvement projects 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. For FY26 no National Forests Receipts were included in the budget as Congress failed to pass the Secure Rural Schools Act.

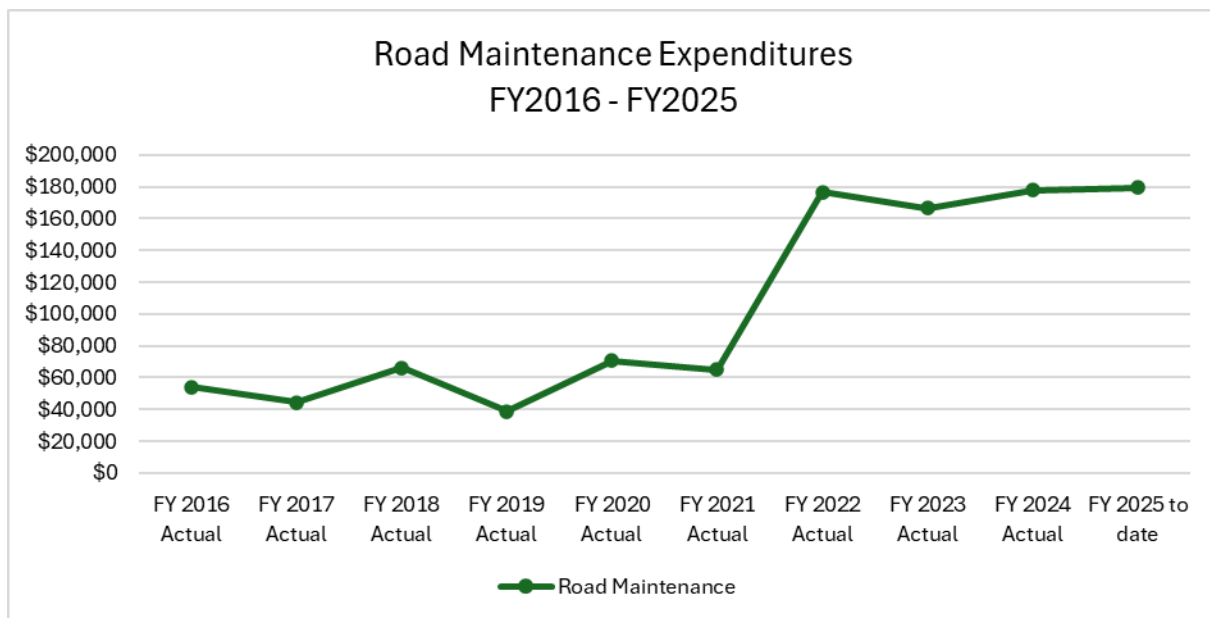
### Personnel:

None

### 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 FY25 to date



Note: This graph does not include other road maintenance expenses associated with Capital Projects.

## FY22-FY26 General Fund: Roads Expenditures

Expense	Actual	Actual	Actual	Actual	Budget
	Jul '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25	Jul '25 - Jun 26
Dues Fees					
Road Maintenance					215000
Snow Plowing	72,814.50	65,000.00	67,855.40		
Grading	103,761.44	101,580.20	110,099.26		
Hauling Pit Run Material					
Brushing					
Other	79,719.60	16,181.70	2,415.94	179,340.80	-
Total Road Maintenance	256,295.54	182,761.90	180,370.60	179,340.80	215,000.00

## 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 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. Until FY26 Pit run gravel material extraction contracts have been awarded each year to contractors extracting and selling material. For FY26 the City is moving to a single operator model for gravel extraction. The details are currently still being worked out.

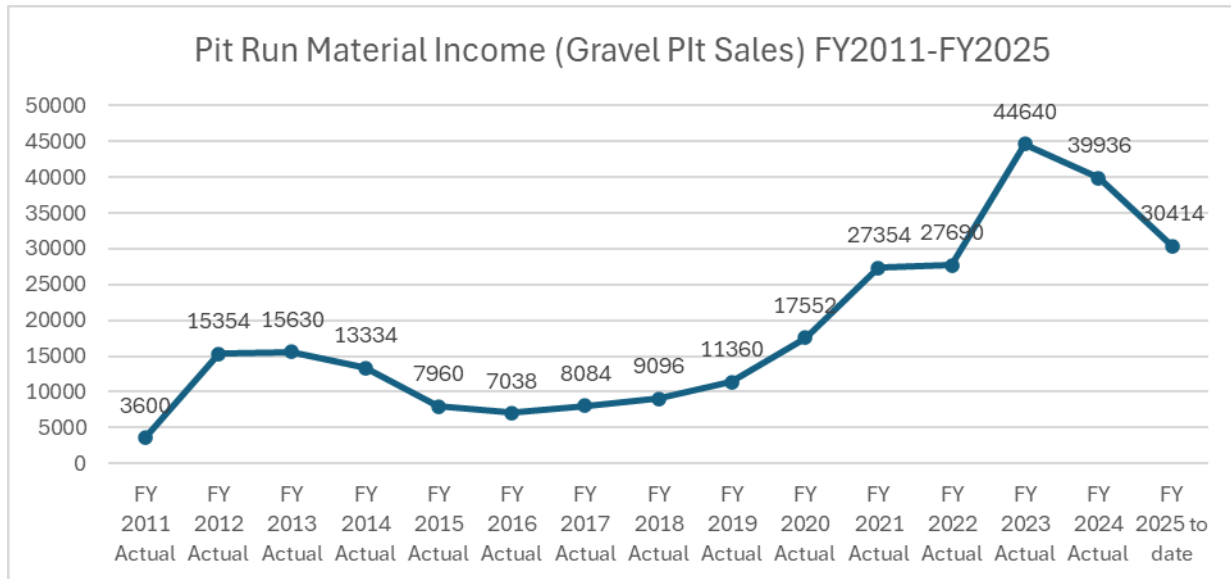
Various City Council members are responsible for the project scoping and management for capital improvement projects and long-term planning for the Lands Department. The treasurer is responsible for the advertisement, execution, and administration of City contracts and for collection of gravel pit and 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 FY25 to date



**FY22-FY26 General Fund: Lands Expenditures**

	Actual	Actual	Actual	Actual	Budget
	Jul '21 - Jun 22	Jul '22 - Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25	Jul '25 - Jun 26
<b>Expense</b>					
Administrative Costs	0.00	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	0.00
Professional Services	0.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>	6,000.00	6,000.00	6,000.00	6,000.00	0.00