

City of Gustavus
DRAFT Budget vs. Actual 5-Year Comparison

	Actual	Actual	Actual	Actual	Actual	Budget
	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	FY23 to date	FY24
Ordinary Income/Expense						
Income						
Admin Fees	30.00		0.00	11.75		0.00
Business License Fees	4,150.00	3,575.00	4,150.00	3,200.00	2,525.00	3,500.00
Donation - Inter-library Loans			20.00			
Donations	1,117.50	2,531.00	384.00	2,830.00	1,755.00	1,000.00
DRC Income						
Community Chest Sales	16,243.60	10,743.49	8,501.45	13,199.64	8,498.95	13,500.00
Landfill Fees paid @ City Hall	31,295.99	30,052.18	14,478.75	38,784.36	25,868.80	0.00
Landfill Fees/Sales	46,888.90	46,595.27	54,013.65	57,616.60	37,046.73	75,000.00
Recyclable Material Sales	7,776.65	3,612.62	7,890.72	5,105.03	8,505.48	3,600.00
DRC Income - Other	0.00	0.00			0.00	0.00
Total DRC Income	102,205.14	91,003.56	84,884.57	114,705.63	79,919.96	92,100.00
Federal Revenue						
ARPA				102,543.96	65,189.08	0.00
Lost Rev ARPA					161,525.64	35,987.92
FEMA						0.00
Natl Forest Receipts-Encumbered	45,494.92	44,228.25	38,572.14	47,599.28		45,000.00
Payment In Lieu of Taxes	107,167.43	115,419.89	113,760.06	121,077.96	130,512.17	130,000.00
Total Federal Revenue	152,662.35	159,648.14	152,332.20	271,221.20	357,226.89	210,987.92
Fundraising	556.00	1,441.00	960.00	440.00	39.00	600.00
Grant Income						13,000.00
GVFD Income						
Ambulance Billing	9,659.71	9,964.55	7,237.45	7,313.60	7,211.92	9,000.00
ASP	625.00	805.00	1,420.00	1,235.61	1,455.00	1,500.00
Training	30.00	2,610.00	0.00	170.00	350.00	150.00
GVFD Income - Other	390.00			1,845.00		
Total GVFD Income	10,704.71	13,379.55	9,617.45	10,564.21	9,016.92	10,650.00
Interest Income	698.82	362.22	189.43	347.56	384.79	0.00
Lands Income						
Gravel Pit Gravel Sales	11,360.00	17,552.00	27,354.00	27,690.00	44,640.00	40,000.00
Gravel Pit Bond					-1,800.00	
Total Lands Income	11,360.00	17,552.00	27,354.00	27,690.00	42,840.00	40,000.00
Lease Income	12,720.35	13,125.67	13,125.67	14,011.93	7,190.32	16,011.00

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	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	FY23 to date	FY24
Library Income	1,174.70	727.60	521.50	2,583.50	351.00	500.00
Marine Facilities Income						
Facilities Usage Fees	1,170.00	1,845.00	2,635.00	3,000.00	2,600.00	2,000.00
Commercial Vessel Registration	9,210.00	8,275.00	18,000.00	15,530.00	1,500.00	15,000.00
Private Vessel Registration	4,940.00	5,095.00	5,505.00	5,290.00	2,845.00	5,000.00
Storage Area Fee	1,790.00	2,115.00	2,100.00	910.00	2,450.00	2,250.00
Marine Facilities Income - Other	1.00		0.00		20.00	
Total Marine Facilities Income	17,111.00	17,330.00	28,240.00	24,730.00	9,415.00	24,250.00
Other Income		3,777.00	0.00	7.00		
State Revenue						
Community Assistance Program	85,461.43	82,845.41	75,180.66	77,370.21	90,577.16	80,000.00
Liquor Share Tax	3,350.00					
Shared Fisheries Business Tax	1,884.12	541.68	1,045.27	896.34	484.52	632.77
Total State Revenue	90,695.55	83,387.09	76,225.93	78,266.55	91,061.68	80,632.77
Tax Income						
Retail Tax Income	392,649.12	375,941.24	245,690.61	431,644.90	395,493.39	415,000.00
Remote Sellers Retail Tax	0.00	12.49	17,803.44	47,042.78	46,038.02	56,000.00
Room Tax Income	70,505.72	78,574.79	24,926.88	81,730.82	100,545.81	100,000.00
Fish Box Tax	12,350.00	12,190.00	8,560.00	9,860.00	8,520.00	8,000.00
Penalties & Interest	25,160.35	4,212.74	2,080.38	6,187.66	2,565.47	1,000.00
Tax Exempt Cards	320.00	250.00	280.00	290.00	200.00	300.00
Seller's Compensation Discount						
Total Tax Income	500,985.19	471,181.26	299,341.31	576,756.16	553,362.69	580,300.00
Total Income	906,171.31	879,021.09	691,832.06	1,127,365.48	1,155,088.25	1,073,531.69
Gross Profit	906,171.31	879,021.09	691,832.06	1,127,365.48	1,155,088.25	1,073,531.69
Expense						
Administrative Costs	28,578.93	2,013.88	2,133.70	1,340.40	7,740.49	35,000.00
Advertising	503.57	150.00	0.00	830.91	0.00	100.00
Bad Debt		2,598.10				
Bank Service Charges	2,719.62	2,973.90	3,901.08	6,541.54	4,595.57	4,750.00
Building						
Insurance	6,942.37	8,092.42	10,379.34	11,086.66	12,789.74	12,658.62
Maintenance & Repair	9,570.61	15,887.18	6,066.42	10,483.06	2,613.96	4,200.00
Total Building	16,512.98	23,979.60	16,445.76	21,569.72	15,403.70	16,858.62

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	Actual Jul '18 - Jun 19	Actual Jul '19 - Jun 20	Actual Jul '20 - Jun 21	Actual Jul '21 - Jun 22	Actual FY23 to date	Budget FY24
Cash Short/Over						
Contractual Services			0.00			
Ambulance Billing Expense	1,371.10	1,340.34	722.55	373.30	764.00	1,300.00
City Engineer						20,000.00
Gravel Pit Survey		13,347.89	0.00			
Managed IT Services	27,040.00	26,870.00	24,608.00	24,565.00	22,075.00	25,020.00
Contractual Services - Other	23,106.57	26,286.91	28,914.00	68,504.46	14,853.50	37,560.00
Total Contractual Services	51,517.67	67,845.14	54,244.55	93,442.76	37,692.50	83,880.00
Dues/Fees	7,477.94	7,637.99	7,910.38	9,333.55	10,184.42	10,457.00
Economic Development Services						
GVA	20,000.00	32,000.00	17,000.00	30,000.00	35,600.00	36,000.00
Total Economic Development Services	20,000.00	32,000.00	17,000.00	30,000.00	35,600.00	36,000.00
Election Expense	276.70	202.16	87.34	129.92	150.99	250.00
Emergency & Disaster						50,000.00
Equipment						
Equipment Fuel	1,553.87	1,467.32	1,211.88	2,387.54	2,540.41	2,200.00
Equipment Purchase	9,731.03	9,031.83	5,505.80	23,296.83	3,932.11	9,950.00
Insurance	226.00	234.24	242.49	237.99	317.77	278.86
Maintenance & Repair	2,860.03	3,288.32	6,914.64	4,717.89	3,730.76	6,000.00
Equipment - Other		6,471.60	0.00	-1,081.00		
Total Equipment	14,370.93	20,493.31	13,874.81	29,559.25	10,521.05	18,428.86
Events & Celebrations (inc. holiday gift)	2,995.00	3,852.85	3,587.70	3,570.51	3,853.18	4,400.00
Freight/Shipping	19,762.81	23,707.22	14,901.65	32,181.86	18,736.44	31,000.00
Fundraising Expenses	0.00	936.27	8.00	700.00	0.00	500.00
General Liability	3,827.10	10,890.44	11,575.44	20,444.25	17,776.53	20,700.00
Gravel Pit Fund			6,000.00	6,000.00	6,000.00	6,000.00
Library Materials	317.81	599.80	598.71	2,212.84	1,687.28	8,500.00
Marine Facilities						
Insurance	1,625.46	1,851.36	2,368.37	2,486.20	2,578.53	2,722.48
Maintenance & Repairs	2,538.69	27.40	3,787.33		0.00	3,000.00
Total Marine Facilities	4,164.15	1,878.76	6,155.70	2,486.20	2,578.53	5,722.48
Occupational Health	0.00	0.00	0.00		0.00	500.00
Payroll Expenses						
Wages	327,183.30	306,984.71	266,397.49	342,421.77	288,246.92	442,498.49

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Payroll Taxes	31,022.95	29,098.50	27,311.14	33,090.96	27,601.87	39,047.21
Paid Time Off (PTO)	12,469.46	8,973.84	21,077.99	18,851.63	8,303.34	
Sick Leave			2,703.10	2,822.85	5,092.06	
Health Insurance (company paid)	17,093.92	13,755.50	5,466.72	3,847.96	11,352.20	26,493.60
Health Insurance Stipend	10,107.50	12,310.15	14,035.37	10,569.16	8,059.09	9,600.00
457(b) Employer Contribution	19,321.35	17,711.64	17,510.95	14,378.02	10,553.49	29,220.00
Workers Comp Insurance	6,019.58	7,900.59	5,643.60	8,927.58	6,165.44	8,979.10
Payroll Expenses - Other (inc. PTO & Sick Leave)	2,362.87	8,329.28	-2,506.72	-3,331.17	-6,393.53	230.00
Total Payroll Expenses	425,580.93	405,064.21	357,639.64	431,578.76	358,980.88	556,068.40
Professional Services	26,707.42	14,570.00	15,801.65	11,527.50	4,682.50	15,000.00
Public Relations	728.34	211.74	314.86		0.00	500.00
Relocation				1,000.00		
Repair & Replacement Fund	20,095.76	25,354.66	24,772.13	16,545.71	0.00	16,595.71
Emergency & Disaster Fund			0.00			
Road Maintenance			0.00			
Grading	34,129.50	35,512.50	35,160.50	103,761.44	38,350.40	
Snow Plowing	4,668.98	35,061.55	29,775.10	72,814.50	50,424.70	65,000.00
Road Maintenance - Other	46,198.50	37,779.58	109,879.84	79,719.60	38,063.10	85,000.00
Total Road Maintenance	84,996.98	108,353.63	174,815.44	256,295.54	126,838.20	150,000.00
Social Services			0.00			
GCEP dba The Rookery	12,964.00	13,890.00			0.00	0.00
Total Social Services	12,964.00	13,890.00	0.00		0.00	0.00
Stipend			3,000.53	3,000.15	2,250.13	6,000.00
Supplies	17,404.31	14,934.01	11,245.58	24,891.71	14,767.90	23,250.00
Telecommunications	19,194.90	19,824.34	17,136.62	18,305.79	16,730.95	20,412.00
Training	10,634.69	8,422.94	1,971.00	10,929.20	5,242.41	11,950.00
Travel	15,913.45	7,816.87	0.00	796.00	10,346.05	13,700.00
Utilities						
Electricity	8,482.45	7,763.45	9,095.45	9,811.21	7,203.44	9,700.00
Fuel Oil	7,871.66	7,650.35	7,165.81	8,623.76	14,198.98	7,900.00
Total Utilities	16,354.11	15,413.80	16,261.26	18,434.97	21,402.42	17,600.00
Vehicle						
Fuel	497.34	341.77	490.99	416.51	291.20	1,200.00
Insurance	3,503.26	3,445.93	3,561.22	3,568.25	3,438.58	3,635.67

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Maintenance & Repair	832.66	0.00	63.98	1,798.88	415.55	2,000.00
Mileage Reimbursement	1,557.09	1,301.75	1,843.46	1,944.76	847.42	2,150.00
Total Vehicle	6,390.35	5,089.45	5,959.65	7,728.40	4,992.75	8,985.67
Total Expense	829,990.45	840,705.07	787,343.18	1,061,377.44	738,754.87	1,173,108.74
Net Ordinary Income	76,180.86	38,316.02	-90,957.12	65,988.04	416,333.38	-99,577.05
Other Income/Expense						0.00
Other Income						
Encumbered Funds for Road Maintenance	39,502.06	60,303.38	62,118.87	115,000.00		
Other Savings for Road Maintenance			37,881.13			0.00
Prior-Year Cash Balance			0.00			100,000.00
Total Other Income	39,502.06	60,303.38	100,000.00	115,000.00	0.00	100,000.00
Net Other Income	39,502.06	60,303.38	100,000.00	115,000.00	0.00	100,000.00
Net Income	115,682.92	98,619.40	9,042.88	180,988.04	416,333.38	422.95