

City of Gustavus
Profit & Loss Budget vs. Actual COG Accrual
 July 2024 through June 2025

| | Jul '24 - Jun 25 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|-------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Returned Check Charges | 24.00 | | | |
| Admin Fees | 14.70 | | | |
| Business License Fees | 3,600.00 | 3,500.00 | 100.00 | 102.9% |
| Donations | 2,700.50 | 500.00 | 2,200.50 | 540.1% |
| DRC Income | | | | |
| C Chest paid at City Hall | 961.20 | | | |
| Community Chest Sales | 14,567.00 | 13,000.00 | 1,567.00 | 112.1% |
| Landfill Fees paid @ City Hall | 45,103.30 | | | |
| Landfill Fees/Sales | 67,590.85 | 100,000.00 | -32,409.15 | 67.6% |
| Recyclable Material Sales | 14,932.54 | 3,600.00 | 11,332.54 | 414.8% |
| Total DRC Income | 143,154.89 | 116,600.00 | 26,554.89 | 122.8% |
| Federal Revenue | | | | |
| Natl Forest Receipts-Encumbered | 1,130.27 | 45,000.00 | -43,869.73 | 2.5% |
| Payment In Lieu of Taxes | 160,917.19 | 150,000.00 | 10,917.19 | 107.3% |
| Total Federal Revenue | 162,047.46 | 195,000.00 | -32,952.54 | 83.1% |
| Fundraising | 521.00 | 800.00 | -279.00 | 65.1% |
| Grant Income | 8,855.32 | 10,000.00 | -1,144.68 | 88.6% |
| GVFD Income | | | | |
| Ambulance Billing | 10,556.83 | 9,000.00 | 1,556.83 | 117.3% |
| ASP | 1,145.00 | 1,000.00 | 145.00 | 114.5% |
| Training | 470.00 | 150.00 | 320.00 | 313.3% |
| Total GVFD Income | 12,171.83 | 10,150.00 | 2,021.83 | 119.9% |
| Interest Income | 280.17 | 67,089.10 | -66,808.93 | 0.4% |
| Lands Income | | | | |
| Gravel Pit Gravel Sales | 39,126.00 | 40,000.00 | -874.00 | 97.8% |
| Gravel Pit Bond (Bond - Gravel Pit Contractor) | 200.00 | | | |
| Total Lands Income | 39,326.00 | 40,000.00 | -674.00 | 98.3% |
| Lease Income | | | | |
| Rent | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Lease Income - Other | 19,059.24 | 14,000.00 | 5,059.24 | 136.1% |
| Total Lease Income | 19,059.24 | 16,000.00 | 3,059.24 | 119.1% |
| Library Income | 1,359.55 | 2,000.00 | -640.45 | 68.0% |
| Marine Facilities Income | | | | |
| Facilities Usage Fees | | | | |
| Landing Craft Use Fee | 2,300.00 | | | |

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| Single Use Fee | 145.00 | | | |
| Facilities Usage Fees - Other | 0.00 | 2,600.00 | -2,600.00 | 0.0% |
| Total Facilities Usage Fees | 2,445.00 | 2,600.00 | -155.00 | 94.0% |
| Commercial Vessel Registration | | | | |
| Kayak Registration | 30.00 | | | |
| Commercial Vessel Registration - Other | 14,120.00 | 12,500.00 | 1,620.00 | 113.0% |
| Total Commercial Vessel Registration | 14,150.00 | 12,500.00 | 1,650.00 | 113.2% |
| Private Vessel Registration | 4,575.00 | 5,000.00 | -425.00 | 91.5% |
| Storage Area Fee | 2,520.00 | 2,600.00 | -80.00 | 96.9% |
| Total Marine Facilities Income | 23,690.00 | 22,700.00 | 990.00 | 104.4% |
| State Revenue | | | | |
| Community Assistance Program | 82,906.22 | 75,122.49 | 7,783.73 | 110.4% |
| Shared Fisheries Business Tax | 557.43 | 258.69 | 298.74 | 215.5% |
| Total State Revenue | 83,463.65 | 75,381.18 | 8,082.47 | 110.7% |
| Tax Income | | | | |
| Retail Tax Income | 478,983.44 | 440,000.00 | 38,983.44 | 108.9% |
| Remote Sellers Retail Tax | 80,466.41 | 75,000.00 | 5,466.41 | 107.3% |
| Room Tax Income | 100,802.49 | 100,000.00 | 802.49 | 100.8% |
| Fish Box Tax | 6,670.00 | 8,000.00 | -1,330.00 | 83.4% |
| Penalties & Interest | 11,887.52 | 2,000.00 | 9,887.52 | 594.4% |
| Tax Exempt Cards | 290.00 | 300.00 | -10.00 | 96.7% |
| Total Tax Income | 679,099.86 | 625,300.00 | 53,799.86 | 108.6% |
| Total Income | 1,179,368.17 | 1,185,020.28 | -5,652.11 | 99.5% |
| Gross Profit | 1,179,368.17 | 1,185,020.28 | -5,652.11 | 99.5% |
| Expense | | | | |
| Bad Debt | 1,965.00 | | | |
| Bank Service Charges | 11,203.62 | 13,050.00 | -1,846.38 | 85.9% |
| Building | | | | |
| Insurance | 15,777.35 | 17,198.67 | -1,421.32 | 91.7% |
| Maintenance & Repair | 5,578.79 | 6,015.00 | -436.21 | 92.7% |
| Total Building | 21,356.14 | 23,213.67 | -1,857.53 | 92.0% |
| Contractual Services | | | | |
| City Engineer | 8,230.00 | 10,000.00 | -1,770.00 | 82.3% |
| Ambulance Billing Expense | 1,101.52 | 1,300.00 | -198.48 | 84.7% |
| Managed IT Services | 25,020.00 | 25,020.00 | 0.00 | 100.0% |

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| Contractual Services - Other | 35,096.79 | 26,814.00 | 8,282.79 | 130.9% |
| Total Contractual Services | 69,448.31 | 63,134.00 | 6,314.31 | 110.0% |
| Dues/Fees | 9,706.12 | 15,087.78 | -5,381.66 | 64.3% |
| Economic Development Services | | | | |
| GVA | 27,200.00 | 27,200.00 | 0.00 | 100.0% |
| Total Economic Development Services | 27,200.00 | 27,200.00 | 0.00 | 100.0% |
| Election Expense | -57.81 | 250.00 | -307.81 | -23.1% |
| Emergency & Disaster | 0.00 | 50,000.00 | -50,000.00 | 0.0% |
| Equipment | | | | |
| Equipment Fuel | 2,157.58 | 2,200.00 | -42.42 | 98.1% |
| Equipment Purchase | 9,449.05 | 10,891.00 | -1,441.95 | 86.8% |
| Insurance | 316.11 | 342.80 | -26.69 | 92.2% |
| Maintenance & Repair | 2,416.16 | 4,400.00 | -1,983.84 | 54.9% |
| Equipment - Other | 347.57 | | | |
| Total Equipment | 14,686.47 | 17,833.80 | -3,147.33 | 82.4% |
| Events & Celebrations | 3,763.32 | 4,700.00 | -936.68 | 80.1% |
| Freight/Shipping | 29,901.49 | 34,600.00 | -4,698.51 | 86.4% |
| Fundraising Expenses | 511.82 | 500.00 | 11.82 | 102.4% |
| General Liability | | | | |
| Public Entity Crime Coverage | 137.56 | | | |
| Cyber Liability | 2,379.00 | | | |
| General Liability - Other | 13,603.38 | 17,841.00 | -4,237.62 | 76.2% |
| Total General Liability | 16,119.94 | 17,841.00 | -1,721.06 | 90.4% |
| Gravel Pit Fund | 6,000.00 | 6,000.00 | 0.00 | 100.0% |
| Library Materials | | | | |
| Donated/Fundraised | -70.00 | | | |
| Library Materials - Other | 6,659.53 | 11,000.00 | -4,340.47 | 60.5% |
| Total Library Materials | 6,589.53 | 11,000.00 | -4,410.47 | 59.9% |
| Marine Facilities | | | | |
| Insurance | 6,641.26 | 2,965.31 | 3,675.95 | 224.0% |
| Total Marine Facilities | 6,641.26 | 2,965.31 | 3,675.95 | 224.0% |
| Occupational Health | 0.00 | 500.00 | -500.00 | 0.0% |
| Payroll Expenses | | | | |
| Wages | 414,507.54 | 438,621.61 | -24,114.07 | 94.5% |
| Payroll Taxes | 40,106.71 | 41,622.74 | -1,516.03 | 96.4% |
| Paid Time off | 22,647.65 | 22,862.74 | -215.09 | 99.1% |

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| Sick Leave | 5,377.77 | 8,419.85 | -3,042.08 | 63.9% |
| Health Insurance (company paid) | 36,249.20 | 23,645.52 | 12,603.68 | 153.3% |
| Health Insurance Stipend | 9,850.00 | 12,200.00 | -2,350.00 | 80.7% |
| 457(b) Employer Contribution | 22,553.76 | 31,209.39 | -8,655.63 | 72.3% |
| Workers Comp Insurance | 9,473.37 | 10,325.96 | -852.59 | 91.7% |
| Payroll Expenses - Other | -15,429.58 | 230.00 | -15,659.58 | -6,708.5% |
| Total Payroll Expenses | 545,336.42 | 589,137.81 | -43,801.39 | 92.6% |
| Professional Services | 3,957.50 | 15,000.00 | -11,042.50 | 26.4% |
| Public Relations | 727.00 | 700.00 | 27.00 | 103.9% |
| Repair & Replacement Fund | 18,554.91 | 18,554.91 | 0.00 | 100.0% |
| Road Maintenance | 234,491.98 | 215,000.00 | 19,491.98 | 109.1% |
| Stipend | 3,135.00 | 4,500.00 | -1,365.00 | 69.7% |
| Supplies | | | | |
| Donated/Fundraised | 0.00 | 800.00 | -800.00 | 0.0% |
| Program | 1,822.52 | 2,050.00 | -227.48 | 88.9% |
| Supplies - Other | 18,067.09 | 19,200.00 | -1,132.91 | 94.1% |
| Total Supplies | 19,889.61 | 22,050.00 | -2,160.39 | 90.2% |
| Telecommunications | 23,094.14 | 17,921.00 | 5,173.14 | 128.9% |
| Training | 6,243.96 | 13,200.00 | -6,956.04 | 47.3% |
| Travel | 17,710.36 | 19,700.00 | -1,989.64 | 89.9% |
| Utilities | | | | |
| Electricity | 8,294.34 | 11,200.00 | -2,905.66 | 74.1% |
| Fuel Oil | 8,400.72 | 7,900.00 | 500.72 | 106.3% |
| Total Utilities | 16,695.06 | 19,100.00 | -2,404.94 | 87.4% |
| Vehicle | | | | |
| Fuel | 1,144.58 | 1,200.00 | -55.42 | 95.4% |
| Insurance | 3,844.19 | 4,181.00 | -336.81 | 91.9% |
| Maintenance & Repair | 2,439.68 | 5,000.00 | -2,560.32 | 48.8% |
| Mileage Reimbursement | 1,777.51 | 1,900.00 | -122.49 | 93.6% |
| Total Vehicle | 9,205.96 | 12,281.00 | -3,075.04 | 75.0% |
| Total Expense | 1,124,077.11 | 1,235,020.28 | -110,943.17 | 91.0% |
| Net Ordinary Income | 55,291.06 | -50,000.00 | 105,291.06 | -110.6% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Encumbered Funds | 20,000.00 | | | |
| Prior-Year Cash Balance | 0.00 | 50,000.00 | -50,000.00 | 0.0% |

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| Total Other Income | 20,000.00 | 50,000.00 | -30,000.00 | 40.0% |
| Net Other Income | 20,000.00 | 50,000.00 | -30,000.00 | 40.0% |
| Net Income | 75,291.06 | 0.00 | 75,291.06 | 100.0% |