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12/02/25

Accrual Basis

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

| | Jul - Nov 25 | Budget | \$ Over Budget | % of Budget |
|--|--------------|------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Returned Check Charges | 37.50 | | | |
| Admin Fees | 5.00 | | | |
| Business License Fees | 825.00 | 3,500.00 | -2,675.00 | 23.6% |
| Donations | 686.00 | 500.00 | 186.00 | 137.2% |
| DRC Income | | | | |
| C Chest paid at City Hall | 727.00 | | | |
| Community Chest Sales | 6,247.00 | 13,000.00 | -6,753.00 | 48.1% |
| Landfill Fees paid @ City Hall | 25,942.21 | | | |
| Landfill Fees/Sales | 30,959.63 | 100,000.00 | -69,040.37 | 31.0% |
| Recyclable Material Sales | 12,412.70 | 7,000.00 | 5,412.70 | 177.3% |
| Total DRC Income | 76,288.54 | 120,000.00 | -43,711.46 | 63.6% |
| Federal Revenue | | | | |
| Payment In Lieu of Taxes | 168,632.84 | 150,000.00 | 18,632.84 | 112.4% |
| Total Federal Revenue | 168,632.84 | 150,000.00 | 18,632.84 | 112.4% |
| Fundraising | 375.00 | 500.00 | -125.00 | 75.0% |
| Grant Income | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| GVFD Income | | | | |
| Ambulance Billing | 1,694.98 | 9,000.00 | -7,305.02 | 18.8% |
| ASP | 260.00 | 1,000.00 | -740.00 | 26.0% |
| Training | 0.00 | 150.00 | -150.00 | 0.0% |
| Total GVFD Income | 1,954.98 | 10,150.00 | -8,195.02 | 19.3% |
| Interest Income | 96.62 | 88,876.46 | -88,779.84 | 0.1% |
| Lands Income | | | | |
| Gravel Pit Gravel Sales | 8,900.00 | 30,000.00 | -21,100.00 | 29.7% |
| Gravel Pit Bond (Bond - Gravel Pit Contractor) | 2,000.00 | | | |
| Total Lands Income | 10,900.00 | 30,000.00 | -19,100.00 | 36.3% |
| Lease Income | 8,192.39 | 16,000.00 | -7,807.61 | 51.2% |
| Library Income | 1,031.00 | 1,000.00 | 31.00 | 103.1% |
| Marine Facilities Income | | | | |
| Facilities Usage Fees | | | | |
| Single Use Fee | 60.00 | | | |
| Facilities Usage Fees - Other | 0.00 | 2,600.00 | -2,600.00 | 0.0% |
| Total Facilities Usage Fees | 60.00 | 2,600.00 | -2,540.00 | 2.3% |
| Commercial Vessel Registration | 0.00 | 12,500.00 | -12,500.00 | 0.0% |
| Private Vessel Registration | | | | |
| Kayak Registration | 10.00 | | | |
| Private Vessel Registration - Other | 735.00 | 5,000.00 | -4,265.00 | 14.7% |
| Total Private Vessel Registration | 745.00 | 5,000.00 | -4,255.00 | 14.9% |
| Storage Area Fee | 300.00 | 2,600.00 | -2,300.00 | 11.5% |
| Total Marine Facilities Income | 1,105.00 | 22,700.00 | -21,595.00 | 4.9% |
| State Revenue | | | | |
| Community Assistance Program | 77,698.75 | 58,200.33 | 19,498.42 | 133.5% |
| Shared Fisheries Business Tax | 0.00 | 231.87 | -231.87 | 0.0% |
| Total State Revenue | 77,698.75 | 58,432.20 | 19,266.55 | 133.0% |
| Tax Income | | | | |
| Retail Tax Income | 342,110.21 | 450,000.00 | -107,889.79 | 76.0% |
| Remote Sellers Retail Tax | 48,587.26 | 75,000.00 | -26,412.74 | 64.8% |
| Room Tax Income | 77,044.07 | 100,000.00 | -22,955.93 | 77.0% |
| Fish Box Tax | 9,000.00 | 9,000.00 | 0.00 | 100.0% |

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| Penalties & Interest | 3,241.13 | 3,000.00 | 241.13 | 108.0% |
| Tax Exempt Cards | 20.00 | 300.00 | -280.00 | 6.7% |
| Total Tax Income | 480,002.67 | 637,300.00 | -157,297.33 | 75.3% |
| Total Income | 827,831.29 | 1,153,958.66 | -326,127.37 | 71.7% |
| Gross Profit | 827,831.29 | 1,153,958.66 | -326,127.37 | 71.7% |
| Expense | | | | |
| Administrative Costs | 216.00 | | | |
| Bank Service Charges | 5,044.36 | 11,550.00 | -6,505.64 | 43.7% |
| Building | | | | |
| Insurance | 18,401.38 | 20,300.00 | -1,898.62 | 90.6% |
| Maintenance & Repair | 60.37 | 4,000.00 | -3,939.63 | 1.5% |
| Total Building | 18,461.75 | 24,300.00 | -5,838.25 | 76.0% |
| Contractual Services | | | | |
| Medical Director | 4,000.00 | 10,600.00 | -6,600.00 | 37.7% |
| City Engineer | 780.00 | 10,000.00 | -9,220.00 | 7.8% |
| Ambulance Billing Expense | 595.50 | 1,000.00 | -404.50 | 59.6% |
| Managed IT Services | 12,125.00 | 25,020.00 | -12,895.00 | 48.5% |
| Contractual Services - Other | 9,279.06 | 25,988.00 | -16,708.94 | 35.7% |
| Total Contractual Services | 26,779.56 | 72,608.00 | -45,828.44 | 36.9% |
| Dues/Fees | 4,129.85 | 11,850.00 | -7,720.15 | 34.9% |
| Economic Development Services | | | | |
| GVA | 15,200.00 | 15,200.00 | 0.00 | 100.0% |
| Total Economic Development Services | 15,200.00 | 15,200.00 | 0.00 | 100.0% |
| Election Expense | 151.43 | 250.00 | -98.57 | 60.6% |
| Equipment | | | | |
| Equipment Fuel | 762.09 | 2,900.00 | -2,137.91 | 26.3% |
| Equipment Purchase | 2,630.41 | 4,800.00 | -2,169.59 | 54.8% |
| Insurance | 411.01 | 377.00 | 34.01 | 109.0% |
| Maintenance & Repair | 752.48 | 1,900.00 | -1,147.52 | 39.6% |
| Total Equipment | 4,555.99 | 9,977.00 | -5,421.01 | 45.7% |
| Events & Celebrations | 876.71 | 1,200.00 | -323.29 | 73.1% |
| Freight/Shipping | 10,232.05 | 30,250.00 | -20,017.95 | 33.8% |
| Fundraising Expenses | 35.73 | 500.00 | -464.27 | 7.1% |
| General Liability | 12,861.14 | 19,625.00 | -6,763.86 | 65.5% |
| Library Materials | 5,278.70 | 10,500.00 | -5,221.30 | 50.3% |
| Marine Facilities | | | | |
| Insurance | 805.25 | 3,300.00 | -2,494.75 | 24.4% |
| Maintenance & Repairs | 0.00 | 500.00 | -500.00 | 0.0% |
| Total Marine Facilities | 805.25 | 3,800.00 | -2,994.75 | 21.2% |
| Occupational Health | 0.00 | 500.00 | -500.00 | 0.0% |
| Payroll Expenses | | | | |
| Wages | 174,855.56 | 407,512.40 | -232,656.84 | 42.9% |
| Payroll Taxes | 16,299.23 | 39,118.15 | -22,818.92 | 41.7% |
| Paid Time off | 4,181.24 | 22,878.92 | -18,697.68 | 18.3% |
| Sick Leave | 2,430.98 | 7,883.30 | -5,452.32 | 30.8% |
| Health Insurance (company paid) | 22,728.24 | 23,645.52 | -917.28 | 96.1% |
| Health Insurance Stipend | 3,450.00 | 12,000.00 | -8,550.00 | 28.8% |
| 457(b) Employer Contribution | 6,190.58 | 28,532.75 | -22,342.17 | 21.7% |
| Workers Comp Insurance | 9,993.57 | 11,358.61 | -1,365.04 | 88.0% |
| Payroll Expenses - Other | -14,376.26 | 1,751.10 | -16,127.36 | -821.0% |

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| Total Payroll Expenses | 225,753.14 | 554,680.75 | -328,927.61 | 40.7% |
| Professional Services | 852.50 | 30,000.00 | -29,147.50 | 2.8% |
| Public Relations | 0.00 | 500.00 | -500.00 | 0.0% |
| Repair & Replacement Fund | 0.00 | 18,554.91 | -18,554.91 | 0.0% |
| Road Maintenance | 52,487.89 | 215,000.00 | -162,512.11 | 24.4% |
| Social Services | | | | |
| GCEP dba The Rookery | 0.00 | 8,000.00 | -8,000.00 | 0.0% |
| Total Social Services | 0.00 | 8,000.00 | -8,000.00 | 0.0% |
| Stipend | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| Supplies | | | | |
| Program | 564.62 | 1,550.00 | -985.38 | 36.4% |
| Supplies - Other | 9,033.87 | 19,700.00 | -10,666.13 | 45.9% |
| Total Supplies | 9,598.49 | 21,250.00 | -11,651.51 | 45.2% |
| Telecommunications | 6,970.55 | 21,521.00 | -14,550.45 | 32.4% |
| Training | 3,275.27 | 19,004.00 | -15,728.73 | 17.2% |
| Travel | 8,237.42 | 19,638.00 | -11,400.58 | 41.9% |
| Utilities | | | | |
| Electricity | 2,170.22 | 10,200.00 | -8,029.78 | 21.3% |
| Fuel Oil | 2,872.06 | 7,500.00 | -4,627.94 | 38.3% |
| Utilities - Other | -836.59 | | | |
| Total Utilities | 4,205.69 | 17,700.00 | -13,494.31 | 23.8% |
| Vehicle | | | | |
| Fuel | 578.09 | 1,500.00 | -921.91 | 38.5% |
| Insurance | 5,435.11 | 5,500.00 | -64.89 | 98.8% |
| Maintenance & Repair | 606.69 | 3,000.00 | -2,393.31 | 20.2% |
| Mileage Reimbursement | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Total Vehicle | 6,619.89 | 12,000.00 | -5,380.11 | 55.2% |
| Total Expense | 422,629.36 | 1,153,958.66 | -731,329.30 | 36.6% |
| Net Ordinary Income | 405,201.93 | 0.00 | 405,201.93 | 100.0% |
| Net Income | 405,201.93 | 0.00 | 405,201.93 | 100.0% |