

City of Gustavus
Profit & Loss Budget vs. Actual COG Accrual
 July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Returned Check Charges	37.50			
Admin Fees	5.00			
Business License Fees	2,575.00	3,500.00	-925.00	73.6%
Donations	867.70	500.00	367.70	173.5%
DRC Income				
C Chest paid at City Hall	1,007.00			
Community Chest Sales	7,684.25	13,000.00	-5,315.75	59.1%
Landfill Fees paid @ City Hall	32,460.37			
Landfill Fees/Sales	42,049.41	100,000.00	-57,950.59	42.0%
Recyclable Material Sales	12,565.81	7,000.00	5,565.81	179.5%
Total DRC Income	95,766.84	120,000.00	-24,233.16	79.8%
Federal Revenue				
Natl Forest Receipts-Encumbered	48,039.26	0.00	48,039.26	100.0%
Payment In Lieu of Taxes	168,632.84	150,000.00	18,632.84	112.4%
Total Federal Revenue	216,672.10	150,000.00	66,672.10	144.4%
Fundraising	415.00	500.00	-85.00	83.0%
Grant Income	0.00	15,000.00	-15,000.00	0.0%
GVFD Income				
Ambulance Billing	3,467.16	9,000.00	-5,532.84	38.5%
ASP	950.00	1,000.00	-50.00	95.0%
Training	0.00	150.00	-150.00	0.0%
Total GVFD Income	4,417.16	10,150.00	-5,732.84	43.5%
Interest Income	246.79	88,876.46	-88,629.67	0.3%
Lands Income				
Gravel Pit Gravel Sales	12,056.00	30,000.00	-17,944.00	40.2%
Gravel Pit Bond (Bond - Gravel Pit Contractor)	2,000.00			
Total Lands Income	14,056.00	30,000.00	-15,944.00	46.9%
Lease Income	8,192.39	16,000.00	-7,807.61	51.2%
Library Income	2,228.25	1,000.00	1,228.25	222.8%
Marine Facilities Income				
Facilities Usage Fees				
Landing Craft Use Fee	2,600.00			
Single Use Fee	60.00			
Facilities Usage Fees - Other	0.00	2,600.00	-2,600.00	0.0%
Total Facilities Usage Fees	2,660.00	2,600.00	60.00	102.3%
Commercial Vessel Registration	2,000.00	12,500.00	-10,500.00	16.0%
Private Vessel Registration				
Kayak Registration	10.00			
Private Vessel Registration - Other	1,360.00	5,000.00	-3,640.00	27.2%
Total Private Vessel Registration	1,370.00	5,000.00	-3,630.00	27.4%
Storage Area Fee	2,100.00	2,600.00	-500.00	80.8%
Total Marine Facilities Income	8,130.00	22,700.00	-14,570.00	35.8%
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	417,024.57	450,000.00	-32,975.43	92.7%
Remote Sellers Retail Tax	69,324.09	75,000.00	-5,675.91	92.4%

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Room Tax Income	101,044.85	100,000.00	1,044.85	101.0%
Fish Box Tax	9,000.00	9,000.00	0.00	100.0%
Penalties & Interest	7,293.98	3,000.00	4,293.98	243.1%
Tax Exempt Cards	170.00	300.00	-130.00	56.7%
Total Tax Income	603,857.49	637,300.00	-33,442.51	94.8%
Total Income	1,035,165.97	1,153,958.66	-118,792.69	89.7%
Gross Profit	1,035,165.97	1,153,958.66	-118,792.69	89.7%
Expense				
Administrative Costs	528.00			
Bad Debt	783.40			
Bank Service Charges				
Returned NSF Check	25.00			
Bank Service Charges - Other	7,774.03	11,550.00	-3,775.97	67.3%
Total Bank Service Charges	7,799.03	11,550.00	-3,750.97	67.5%
Building				
Insurance	18,401.38	20,300.00	-1,898.62	90.6%
Maintenance & Repair	1,875.47	4,000.00	-2,124.53	46.9%
Total Building	20,276.85	24,300.00	-4,023.15	83.4%
Contractual Services				
Medical Director	4,000.00	10,600.00	-6,600.00	37.7%
City Engineer	1,320.00	10,000.00	-8,680.00	13.2%
Ambulance Billing Expense	677.86	1,000.00	-322.14	67.8%
Managed IT Services	20,465.00	25,020.00	-4,555.00	81.8%
Contractual Services - Other	18,916.76	25,988.00	-7,071.24	72.8%
Total Contractual Services	45,379.62	72,608.00	-27,228.38	62.5%
Dues/Fees	5,676.42	11,850.00	-6,173.58	47.9%
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	184.48	250.00	-65.52	73.8%
Equipment				
Equipment Fuel	2,228.69	2,900.00	-671.31	76.9%
Equipment Purchase	3,624.90	4,800.00	-1,175.10	75.5%
Insurance	411.01	377.00	34.01	109.0%
Maintenance & Repair	830.27	1,900.00	-1,069.73	43.7%
Equipment - Other	194.48			
Total Equipment	7,289.35	9,977.00	-2,687.65	73.1%
Events & Celebrations	876.71	1,200.00	-323.29	73.1%
Freight/Shipping	16,367.98	30,250.00	-13,882.02	54.1%
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	2,286.47	10,500.00	-8,213.53	21.8%
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	308,520.19	407,512.40	-98,992.21	75.7%
Payroll Taxes	28,914.85	39,118.15	-10,203.30	73.9%
Paid Time off	8,838.51	22,878.92	-14,040.41	38.6%

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Sick Leave	3,983.27	7,883.30	-3,900.03	50.5%
Health Insurance (company paid)	37,880.40	23,645.52	14,234.88	160.2%
Health Insurance Stipend	5,600.00	12,000.00	-6,400.00	46.7%
457(b) Employer Contribution	10,957.78	28,532.75	-17,574.97	38.4%
Workers Comp Insurance	9,993.57	11,358.61	-1,365.04	88.0%
Payroll Expenses - Other	-14,376.24	1,751.10	-16,127.34	-821.0%
Total Payroll Expenses	400,312.33	554,680.75	-154,368.42	72.2%
Professional Services	1,045.00	30,000.00	-28,955.00	3.5%
Public Relations	0.00	500.00	-500.00	0.0%
Repair & Replacement Fund	18,554.91	18,554.91	0.00	100.0%
Road Maintenance				
Snow Plowing	57,785.86			
Road Maintenance - Other	159,551.91	215,000.00	-55,448.09	74.2%
Total Road Maintenance	217,337.77	215,000.00	2,337.77	101.1%
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	2,160.00	4,000.00	-1,840.00	54.0%
Supplies				
Program	1,167.17	1,550.00	-382.83	75.3%
Supplies - Other	15,927.02	19,700.00	-3,772.98	80.8%
Total Supplies	17,094.19	21,250.00	-4,155.81	80.4%
Telecommunications	17,770.67	21,521.00	-3,750.33	82.6%
Training	5,088.00	19,004.00	-13,916.00	26.8%
Travel	10,750.67	19,638.00	-8,887.33	54.7%
Utilities				
Electricity	5,373.14	10,200.00	-4,826.86	52.7%
Fuel Oil	6,947.09	7,500.00	-552.91	92.6%
Utilities - Other	-836.59			
Total Utilities	11,483.64	17,700.00	-6,216.36	64.9%
Vehicle				
Fuel	1,330.82	1,500.00	-169.18	88.7%
Insurance	5,435.11	5,500.00	-64.89	98.8%
Maintenance & Repair	1,779.57	3,000.00	-1,220.43	59.3%
Mileage Reimbursement	922.25	2,000.00	-1,077.75	46.1%
Total Vehicle	9,467.75	12,000.00	-2,532.25	78.9%
Total Expense	847,415.36	1,153,958.66	-306,543.30	73.4%
Net Ordinary Income	187,750.61	0.00	187,750.61	100.0%
Net Income	187,750.61	0.00	187,750.61	100.0%