

City of Gustavus
Profit & Loss Budget vs. Actual COG Accrual
 July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Business License Fees	2,725.00	3,700.00	-975.00	73.6%
Donations	1,755.00	1,800.00	-45.00	97.5%
DRC Income				
Community Chest Sales	8,994.70	11,500.00	-2,505.30	78.2%
Landfill Fees paid @ City Hall	26,950.18	0.00	26,950.18	100.0%
Landfill Fees/Sales	39,324.54	90,450.00	-51,125.46	43.5%
Recyclable Material Sales	8,505.48	3,600.00	4,905.48	236.3%
Total DRC Income	83,774.90	105,550.00	-21,775.10	79.4%
Federal Revenue				
American Rescue Plan Act	65,189.08	65,043.96	145.12	100.2%
ARPA - 22-LGLR	161,525.64	161,525.64	0.00	100.0%
Disaster Assistance (FEMA funds)	0.00	95,000.00	-95,000.00	0.0%
Natl Forest Receipts-Encumbered	0.00	50,000.00	-50,000.00	0.0%
Payment In Lieu of Taxes	130,512.17	130,512.17	0.00	100.0%
Total Federal Revenue	357,226.89	502,081.77	-144,854.88	71.1%
Fundraising	39.00	600.00	-561.00	6.5%
Grant Income	0.00	500.00	-500.00	0.0%
GVFD Income				
Ambulance Billing	7,303.49	9,000.00	-1,696.51	81.1%
ASP	1,500.00	600.00	900.00	250.0%
Training	350.00	150.00	200.00	233.3%
Total GVFD Income	9,153.49	9,750.00	-596.51	93.9%
Interest Income	485.62	350.00	135.62	138.7%
Lands Income				
Gravel Pit Gravel Sales	44,640.00	27,000.00	17,640.00	165.3%
Gravel Pit Bond (Bond - Gravel Pit Contractor)	-1,800.00			
Total Lands Income	42,840.00	27,000.00	15,840.00	158.7%
Lease Income	7,190.32	13,753.67	-6,563.35	52.3%
Library Income	351.00	0.00	351.00	100.0%
Marine Facilities Income				
Facilities Usage Fees				
Landing Craft Use Fee	2,600.00	0.00	2,600.00	100.0%
Single Use Fee	5.00	0.00	5.00	100.0%
Facilities Usage Fees - Other	15.00	0.00	15.00	100.0%
Total Facilities Usage Fees	2,620.00	0.00	2,620.00	100.0%
Commercial Vessel Registration	1,500.00	0.00	1,500.00	100.0%
Private Vessel Registration				
Kayak Registration	60.00			
Private Vessel Registration - Other	2,845.00	0.00	2,845.00	100.0%
Total Private Vessel Registration	2,905.00	0.00	2,905.00	100.0%
Storage Area Fee	2,450.00	1,700.00	750.00	144.1%
Marine Facilities Income - Other	0.00	17,500.00	-17,500.00	0.0%
Total Marine Facilities Income	9,475.00	19,200.00	-9,725.00	49.3%
State Revenue				
Community Assistance Program	90,577.16	90,577.16	0.00	100.0%
Shared Fisheries Business Tax	484.52	896.00	-411.48	54.1%
Total State Revenue	91,061.68	91,473.16	-411.48	99.6%
Tax Income				
Retail Tax Income	395,625.46	400,000.00	-4,374.54	98.9%

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Remote Sellers Retail Tax	49,406.38	35,000.00	14,406.38	141.2%
Room Tax Income	100,545.81	90,000.00	10,545.81	111.7%
Fish Box Tax	8,520.00	7,500.00	1,020.00	113.6%
Penalties & Interest	2,566.03	4,000.00	-1,433.97	64.2%
Tax Exempt Cards	220.00	300.00	-80.00	73.3%
Total Tax Income	556,883.68	536,800.00	20,083.68	103.7%
Total Income	1,162,961.58	1,312,558.60	-149,597.02	88.6%
Gross Profit	1,162,961.58	1,312,558.60	-149,597.02	88.6%
Expense				
Administrative Costs	7,740.49	35,000.00	-27,259.51	22.1%
Advertising	0.00	100.00	-100.00	0.0%
Bank Service Charges	4,690.57	4,750.00	-59.43	98.7%
Building				
Insurance	12,789.74	10,650.90	2,138.84	120.1%
Maintenance & Repair	2,662.94	14,900.00	-12,237.06	17.9%
Total Building	15,452.68	25,550.90	-10,098.22	60.5%
Contractual Services				
Ambulance Billing Expense	764.00	1,300.00	-536.00	58.8%
Managed IT Services	22,075.00	27,450.00	-5,375.00	80.4%
Contractual Services - Other	15,473.50	79,600.00	-64,126.50	19.4%
Total Contractual Services	38,312.50	108,350.00	-70,037.50	35.4%
Dues/Fees	10,705.42	10,050.00	655.42	106.5%
Economic Development Services				
GVA	35,600.00	35,600.00	0.00	100.0%
Total Economic Development Services	35,600.00	35,600.00	0.00	100.0%
Election Expense	150.99	250.00	-99.01	60.4%
Emergency & Disaster	0.00	50,000.00	-50,000.00	0.0%
Equipment				
Equipment Fuel	2,614.21	2,200.00	414.21	118.8%
Equipment Purchase	3,692.11	9,500.00	-5,807.89	38.9%
Insurance	317.77	242.49	75.28	131.0%
Maintenance & Repair	3,750.74	4,000.00	-249.26	93.8%
Total Equipment	10,374.83	15,942.49	-5,567.66	65.1%
Events & Celebrations	3,853.18	4,100.00	-246.82	94.0%
Freight/Shipping	19,289.04	30,000.00	-10,710.96	64.3%
Fundraising Expenses	0.00	500.00	-500.00	0.0%
General Liability				
Public Entity Crime Coverage	75.54			
Cyber Liability	3,940.00			
General Liability - Other	13,760.99	19,963.00	-6,202.01	68.9%
Total General Liability	17,776.53	19,963.00	-2,186.47	89.0%
Gravel Pit Fund	6,000.00	6,000.00	0.00	100.0%
Library Materials				
Donated/Fundraised	0.00	700.00	-700.00	0.0%
Non-Fiction Add/Replacement	1,705.24	1,000.00	705.24	170.5%
Library Materials - Other	280.08	1,000.00	-719.92	28.0%
Total Library Materials	1,985.32	2,700.00	-714.68	73.5%
Marine Facilities				
Insurance	2,578.53	2,368.37	210.16	108.9%
Maintenance & Repairs	0.00	18,000.00	-18,000.00	0.0%

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Total Marine Facilities	2,578.53	20,368.37	-17,789.84	12.7%
Occupational Health	0.00	500.00	-500.00	0.0%
Payroll Expenses				
Wages	319,959.69	479,065.96	-159,106.27	66.8%
Payroll Taxes	30,878.41	42,340.35	-11,461.94	72.9%
Paid Time off	11,100.89	0.00	11,100.89	100.0%
Sick Leave	5,227.06			
Health Insurance (company paid)	14,506.20	26,803.20	-12,297.00	54.1%
Health Insurance Stipend	8,859.09	11,100.00	-2,240.91	79.8%
457(b) Employer Contribution	10,553.49	29,132.60	-18,579.11	36.2%
Workers Comp Insurance	6,165.44	8,551.51	-2,386.07	72.1%
Payroll Expenses - Other	-6,393.53	230.00	-6,623.53	-2,779.8%
Total Payroll Expenses	400,856.74	597,223.62	-196,366.88	67.1%
Professional Services	4,682.50	25,000.00	-20,317.50	18.7%
Public Relations	0.00	1,000.00	-1,000.00	0.0%
Repair & Replacement Fund	0.00	16,545.71	-16,545.71	0.0%
Road Maintenance				
ARPA & FEMA Projects	8,600.00			
Grading	38,350.40	0.00	38,350.40	100.0%
Snow Plowing	50,424.70	0.00	50,424.70	100.0%
Road Maintenance - Other	29,463.10	150,000.00	-120,536.90	19.6%
Total Road Maintenance	126,838.20	150,000.00	-23,161.80	84.6%
Stipend	2,250.13	10,000.00	-7,749.87	22.5%
Supplies				
Donated/Fundraised	0.00	700.00	-700.00	0.0%
Program	1,079.35	3,050.00	-1,970.65	35.4%
Supplies - Other	15,789.83	18,500.00	-2,710.17	85.4%
Total Supplies	16,869.18	22,250.00	-5,380.82	75.8%
Telecommunications	17,360.07	21,540.00	-4,179.93	80.6%
Training	6,007.41	8,950.00	-2,942.59	67.1%
Travel	11,055.33	16,000.00	-4,944.67	69.1%
Utilities				
Electricity	7,998.72	5,900.00	2,098.72	135.6%
Fuel Oil	14,198.98	14,000.00	198.98	101.4%
Utilities - Other	0.00	3,400.00	-3,400.00	0.0%
Total Utilities	22,197.70	23,300.00	-1,102.30	95.3%
Vehicle				
Fuel	291.20	1,200.00	-908.80	24.3%
Insurance	3,438.58	3,635.67	-197.09	94.6%
Maintenance & Repair	642.69	2,000.00	-1,357.31	32.1%
Mileage Reimbursement	847.42	1,950.00	-1,102.58	43.5%
Total Vehicle	5,219.89	8,785.67	-3,565.78	59.4%
Total Expense	787,847.23	1,270,319.76	-482,472.53	62.0%
Net Ordinary Income	375,114.35	42,238.84	332,875.51	888.1%
Other Income/Expense				
Other Income				
Prior-Year Cash Balance	0.00	300,000.00	-300,000.00	0.0%
Total Other Income	0.00	300,000.00	-300,000.00	0.0%
Net Other Income	0.00	300,000.00	-300,000.00	0.0%
Net Income	375,114.35	342,238.84	32,875.51	109.6%