

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

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Returned Check Charges	37.50			
Admin Fees	5.00			
Business License Fees	525.00	3,500.00	-2,975.00	15.0%
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	22,329.21			
Landfill Fees/Sales	28,141.94	100,000.00	-71,858.06	28.1%
Recyclable Material Sales	12,412.70	7,000.00	5,412.70	177.3%
Total DRC Income	69,857.85	120,000.00	-50,142.15	58.2%
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	80,172.92	15,000.00	65,172.92	534.5%
GVFD Income				
Ambulance Billing	1,694.98	9,000.00	-7,305.02	18.8%
ASP	190.00	1,000.00	-810.00	19.0%
Training	0.00	150.00	-150.00	0.0%
Total GVFD Income	1,884.98	10,150.00	-8,265.02	18.6%
Interest Income	60.74	88,876.46	-88,815.72	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	951.00	1,000.00	-49.00	95.1%
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	270,222.70	450,000.00	-179,777.30	60.0%
Remote Sellers Retail Tax	42,571.52	75,000.00	-32,428.48	56.8%
Room Tax Income	75,660.51	100,000.00	-24,339.49	75.7%
Fish Box Tax	9,000.00	9,000.00	0.00	100.0%

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Penalties & Interest	3,237.06	3,000.00	237.06	107.9%
Tax Exempt Cards	10.00	300.00	-290.00	3.3%
Total Tax Income	400,701.79	637,300.00	-236,598.21	62.9%
Total Income	821,786.76	1,153,958.66	-332,171.90	71.2%
Gross Profit	821,786.76	1,153,958.66	-332,171.90	71.2%
Expense				
Administrative Costs	216.00			
Bank Service Charges	3,728.55	11,550.00	-7,821.45	32.3%
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	0.00	10,600.00	-10,600.00	0.0%
City Engineer	360.00	10,000.00	-9,640.00	3.6%
Ambulance Billing Expense	595.50	1,000.00	-404.50	59.6%
Managed IT Services	10,040.00	25,020.00	-14,980.00	40.1%
Contractual Services - Other	6,818.15	25,988.00	-19,169.85	26.2%
Total Contractual Services	17,813.65	72,608.00	-54,794.35	24.5%
Dues/Fees	3,369.85	11,850.00	-8,480.15	28.4%
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	11.62	250.00	-238.38	4.6%
Equipment				
Equipment Fuel	696.85	2,900.00	-2,203.15	24.0%
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	4,490.75	9,977.00	-5,486.25	45.0%
Events & Celebrations	296.31	1,200.00	-903.69	24.7%
Freight/Shipping	9,958.73	30,250.00	-20,291.27	32.9%
Fundraising Expenses	0.00	500.00	-500.00	0.0%
General Liability	12,861.14	19,625.00	-6,763.86	65.5%
Library Materials	4,181.03	10,500.00	-6,318.97	39.8%
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	143,332.56	407,512.40	-264,179.84	35.2%
Payroll Taxes	13,470.09	39,118.15	-25,648.06	34.4%
Paid Time off	4,181.24	22,878.92	-18,697.68	18.3%
Sick Leave	2,367.72	7,883.30	-5,515.58	30.0%
Health Insurance (company paid)	17,993.19	23,645.52	-5,652.33	76.1%
Health Insurance Stipend	2,800.00	12,000.00	-9,200.00	23.3%
457(b) Employer Contribution	4,695.80	28,532.75	-23,836.95	16.5%
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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Accrual Basis

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Total Payroll Expenses	184,457.91	554,680.75	-370,222.84	33.3%
Professional Services	632.50	30,000.00	-29,367.50	2.1%
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	41,532.02	215,000.00	-173,467.98	19.3%
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	464.32	1,550.00	-1,085.68	30.0%
Supplies - Other	7,553.94	19,700.00	-12,146.06	38.3%
Total Supplies	8,018.26	21,250.00	-13,231.74	37.7%
Telecommunications	5,960.30	21,521.00	-15,560.70	27.7%
Training	2,385.29	19,004.00	-16,618.71	12.6%
Travel	7,837.96	19,638.00	-11,800.04	39.9%
Utilities				
Electricity	1,585.33	10,200.00	-8,614.67	15.5%
Fuel Oil	1,680.48	7,500.00	-5,819.52	22.4%
Utilities - Other	-836.59			
Total Utilities	2,429.22	17,700.00	-15,270.78	13.7%
Vehicle				
Fuel	432.33	1,500.00	-1,067.67	28.8%
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	6,474.13	12,000.00	-5,525.87	54.0%
Total Expense	351,122.22	1,153,958.66	-802,836.44	30.4%
Net Ordinary Income	470,664.54	0.00	470,664.54	100.0%
Net Income	470,664.54	0.00	470,664.54	100.0%