

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

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Business License Fees	300.00	3,700.00	-3,400.00	8.1%
Donations	1,151.00	1,800.00	-649.00	63.9%
DRC Income				
Community Chest Sales	5,593.30	11,500.00	-5,906.70	48.6%
Landfill Fees paid @ City Hall	19,996.14	0.00	19,996.14	100.0%
Landfill Fees/Sales	26,583.43	90,450.00	-63,866.57	29.4%
Recyclable Material Sales	3,072.28	3,600.00	-527.72	85.3%
Total DRC Income	55,245.15	105,550.00	-50,304.85	52.3%
Federal Revenue				
American Rescue Plan Act	54,096.29	102,543.96	-48,447.67	52.8%
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	121,078.00	9,434.17	107.8%
Federal Revenue - Other	945.00			
Total Federal Revenue	347,079.10	530,147.60	-183,068.50	65.5%
Fundraising	0.00	600.00	-600.00	0.0%
Grant Income	48,592.79	500.00	48,092.79	9,718.6%
GVFD Income				
Ambulance Billing	-631.00	9,000.00	-9,631.00	-7.0%
ASP	689.17	600.00	89.17	114.9%
Training	0.00	150.00	-150.00	0.0%
Total GVFD Income	58.17	9,750.00	-9,691.83	0.6%
Interest Income	160.31	350.00	-189.69	45.8%
Lands Income				
Gravel Pit Gravel Sales	30,390.00	27,000.00	3,390.00	112.6%
Gravel Pit Bond (Bond - Gravel Pit Contractor)	-1,800.00			
Total Lands Income	28,590.00	27,000.00	1,590.00	105.9%
Lease Income	7,190.32	13,753.67	-6,563.35	52.3%
Marine Facilities Income				
Facilities Usage Fees				
Landing Craft Use Fee	2,000.00	0.00	2,000.00	100.0%
Single Use Fee	5.00	0.00	5.00	100.0%
Total Facilities Usage Fees	2,005.00	0.00	2,005.00	100.0%
Commercial Vessel Registration	500.00	0.00	500.00	100.0%
Private Vessel Registration				
Kayak Registration	60.00			
Private Vessel Registration - Other	1,435.00	0.00	1,435.00	100.0%
Total Private Vessel Registration	1,495.00	0.00	1,495.00	100.0%
Storage Area Fee	1,320.00	1,700.00	-380.00	77.6%
Marine Facilities Income - Other	0.00	17,500.00	-17,500.00	0.0%
Total Marine Facilities Income	5,320.00	19,200.00	-13,880.00	27.7%
State Revenue				
Community Assistance Program	90,577.16	77,598.84	12,978.32	116.7%
Shared Fisheries Business Tax	484.52	896.00	-411.48	54.1%
Total State Revenue	91,061.68	78,494.84	12,566.84	116.0%
Tax Income				
Retail Tax Income	293,461.47	400,000.00	-106,538.53	73.4%
Remote Sellers Retail Tax	27,938.79	35,000.00	-7,061.21	79.8%

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Room Tax Income	87,102.70	90,000.00	-2,897.30	96.8%
Fish Box Tax	5,990.00	7,500.00	-1,510.00	79.9%
Penalties & Interest	1,373.84	4,000.00	-2,626.16	34.3%
Tax Exempt Cards	10.00	300.00	-290.00	3.3%
Total Tax Income	415,876.80	536,800.00	-120,923.20	77.5%
Total Income	1,000,625.32	1,327,646.11	-327,020.79	75.4%
Gross Profit	1,000,625.32	1,327,646.11	-327,020.79	75.4%
Expense				
Administrative Costs	1,677.87	35,000.00	-33,322.13	4.8%
Advertising	0.00	100.00	-100.00	0.0%
Bank Service Charges	1,489.18	4,750.00	-3,260.82	31.4%
Building				
Insurance	12,789.74	10,650.90	2,138.84	120.1%
Maintenance & Repair	1,403.76	9,900.00	-8,496.24	14.2%
Total Building	14,193.50	20,550.90	-6,357.40	69.1%
Contractual Services				
Ambulance Billing Expense	0.00	1,300.00	-1,300.00	0.0%
Managed IT Services	11,650.00	27,450.00	-15,800.00	42.4%
Contractual Services - Other	10,403.50	79,600.00	-69,196.50	13.1%
Total Contractual Services	22,053.50	108,350.00	-86,296.50	20.4%
Dues/Fees	6,935.56	10,050.00	-3,114.44	69.0%
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	-49.01	250.00	-299.01	-19.6%
Emergency & Disaster	0.00	50,000.00	-50,000.00	0.0%
Equipment				
Equipment Fuel	1,279.52	2,200.00	-920.48	58.2%
Equipment Purchase	878.56	9,500.00	-8,621.44	9.2%
Insurance	317.77	242.49	75.28	131.0%
Maintenance & Repair	273.01	4,000.00	-3,726.99	6.8%
Equipment - Other	1,549.99	0.00	1,549.99	100.0%
Total Equipment	4,298.85	15,942.49	-11,643.64	27.0%
Events & Celebrations	0.00	4,100.00	-4,100.00	0.0%
Freight/Shipping	8,084.99	30,000.00	-21,915.01	26.9%
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	17,250.15	19,963.00	-2,712.85	86.4%
Total General Liability	21,265.69	19,963.00	1,302.69	106.5%
Gravel Pit Fund	0.00	6,000.00	-6,000.00	0.0%
Library Materials				
Donated/Fundraised	0.00	700.00	-700.00	0.0%
Non-Fiction Add/Replacement	5.01	1,000.00	-994.99	0.5%
Library Materials - Other	1,395.31	1,000.00	395.31	139.5%
Total Library Materials	1,400.32	2,700.00	-1,299.68	51.9%
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	155,928.32	479,065.96	-323,137.64	32.5%
Payroll Taxes	14,875.09	42,340.35	-27,465.26	35.1%
Paid Time off	4,838.83	0.00	4,838.83	100.0%
Sick Leave	3,400.06			
Health Insurance (company paid)	0.00	26,803.20	-26,803.20	0.0%
Health Insurance Stipend	4,100.00	11,100.00	-7,000.00	36.9%
457(b) Employer Contribution	3,892.67	29,132.60	-25,239.93	13.4%
Health Insurance Reimbursement	-1,125.40			
Workers Comp Insurance	8,167.63	8,551.51	-383.88	95.5%
Payroll Expenses - Other	-6,393.53	230.00	-6,623.53	-2,779.8%
Total Payroll Expenses	187,683.67	597,223.62	-409,539.95	31.4%
Professional Services	3,115.00	25,000.00	-21,885.00	12.5%
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	4,602.00			
Grading	38,350.40	0.00	38,350.40	100.0%
Road Maintenance - Other	14,472.30	150,000.00	-135,527.70	9.6%
Total Road Maintenance	57,424.70	150,000.00	-92,575.30	38.3%
Stipend	750.00	10,000.00	-9,250.00	7.5%
Supplies				
Donated/Fundraised	0.00	700.00	-700.00	0.0%
Program	1,729.67	3,050.00	-1,320.33	56.7%
Supplies - Other	3,589.87	18,500.00	-14,910.13	19.4%
Total Supplies	5,319.54	22,250.00	-16,930.46	23.9%
Telecommunications	5,363.84	21,540.00	-16,176.16	24.9%
Training	1,649.41	6,950.00	-5,300.59	23.7%
Travel	3,909.83	8,000.00	-4,090.17	48.9%
Utilities				
Electricity	2,070.72	5,900.00	-3,829.28	35.1%
Fuel Oil	6,744.43	14,000.00	-7,255.57	48.2%
Utilities - Other	0.00	3,400.00	-3,400.00	0.0%
Total Utilities	8,815.15	23,300.00	-14,484.85	37.8%
Vehicle				
Fuel	291.20	1,200.00	-908.80	24.3%
Insurance	3,438.58	3,635.67	-197.09	94.6%
Maintenance & Repair	233.12	2,000.00	-1,766.88	11.7%
Mileage Reimbursement	814.79	1,950.00	-1,135.21	41.8%
Total Vehicle	4,777.69	8,785.67	-4,007.98	54.4%
Total Expense	398,337.81	1,255,319.76	-856,981.95	31.7%
Net Ordinary Income	602,287.51	72,326.35	529,961.16	832.7%
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	602,287.51	372,326.35	229,961.16	161.8%