

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

	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Business License Fees	2,475.00	3,700.00	-1,225.00	66.9%
Donations	1,480.00	1,800.00	-320.00	82.2%
DRC Income				
Community Chest Sales	7,963.70	11,500.00	-3,536.30	69.2%
Landfill Fees paid @ City Hall	25,445.93	0.00	25,445.93	100.0%
Landfill Fees/Sales	36,311.31	90,450.00	-54,138.69	40.1%
Recyclable Material Sales	8,505.48	3,600.00	4,905.48	236.3%
Total DRC Income	78,226.42	105,550.00	-27,323.58	74.1%
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	7,211.92	9,000.00	-1,788.08	80.1%
ASP	1,455.00	600.00	855.00	242.5%
Training	200.00	150.00	50.00	133.3%
Total GVFD Income	8,866.92	9,750.00	-883.08	90.9%
Interest Income	384.79	350.00	34.79	109.9%
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	2,785.00	0.00	2,785.00	100.0%
Total Private Vessel Registration	2,845.00	0.00	2,845.00	100.0%
Storage Area Fee	2,150.00	1,700.00	450.00	126.5%
Marine Facilities Income - Other	0.00	17,500.00	-17,500.00	0.0%
Total Marine Facilities Income	9,115.00	19,200.00	-10,085.00	47.5%
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	394,734.30	400,000.00	-5,265.70	98.7%

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Remote Sellers Retail Tax	46,038.02	35,000.00	11,038.02	131.5%
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	2,565.47	4,000.00	-1,434.53	64.1%
Tax Exempt Cards	200.00	300.00	-100.00	66.7%
Total Tax Income	552,603.60	536,800.00	15,803.60	102.9%
Total Income	1,151,860.62	1,312,558.60	-160,697.98	87.8%
Gross Profit	1,151,860.62	1,312,558.60	-160,697.98	87.8%
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	4,202.82	4,750.00	-547.18	88.5%
Building				
Insurance	12,789.74	10,650.90	2,138.84	120.1%
Maintenance & Repair	2,570.01	14,900.00	-12,329.99	17.2%
Total Building	15,359.75	25,550.90	-10,191.15	60.1%
Contractual Services				
Ambulance Billing Expense	764.00	1,300.00	-536.00	58.8%
Managed IT Services	19,990.00	27,450.00	-7,460.00	72.8%
Contractual Services - Other	14,754.50	79,600.00	-64,845.50	18.5%
Total Contractual Services	35,508.50	108,350.00	-72,841.50	32.8%
Dues/Fees	10,184.42	10,050.00	134.42	101.3%
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	2,390.24	2,200.00	190.24	108.6%
Equipment Purchase	3,603.11	9,500.00	-5,896.89	37.9%
Insurance	317.77	242.49	75.28	131.0%
Maintenance & Repair	3,730.76	4,000.00	-269.24	93.3%
Total Equipment	10,041.88	15,942.49	-5,900.61	63.0%
Events & Celebrations	3,828.18	4,100.00	-271.82	93.4%
Freight/Shipping	18,726.49	30,000.00	-11,273.51	62.4%
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%
Holiday gift	25.00			
Library Materials				
Donated/Fundraised	0.00	700.00	-700.00	0.0%
Non-Fiction Add/Replacement	1,427.14	1,000.00	427.14	142.7%
Library Materials - Other	260.14	1,000.00	-739.86	26.0%
Total Library Materials	1,687.28	2,700.00	-1,012.72	62.5%
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	288,246.92	479,065.96	-190,819.04	60.2%
Payroll Taxes	27,601.87	42,340.35	-14,738.48	65.2%
Paid Time off	8,303.34	0.00	8,303.34	100.0%
Sick Leave	5,092.06			
Health Insurance (company paid)	11,352.20	26,803.20	-15,451.00	42.4%
Health Insurance Stipend	8,059.09	11,100.00	-3,040.91	72.6%
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	358,980.88	597,223.62	-238,242.74	60.1%
Professional Services	4,627.50	25,000.00	-20,372.50	18.5%
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	8,600.00			
Grading	38,350.40	0.00	38,350.40	100.0%
Snow Plowing	37,718.90	0.00	37,718.90	100.0%
Road Maintenance - Other	29,463.10	150,000.00	-120,536.90	19.6%
Total Road Maintenance	114,132.40	150,000.00	-35,867.60	76.1%
Stipend	2,250.13	10,000.00	-7,749.87	22.5%
Supplies				
Donated/Fundraised	0.00	700.00	-700.00	0.0%
Program	890.84	3,050.00	-2,159.16	29.2%
Supplies - Other	13,700.66	18,500.00	-4,799.34	74.1%
Total Supplies	14,591.50	22,250.00	-7,658.50	65.6%
Telecommunications	15,382.50	21,540.00	-6,157.50	71.4%
Training	6,123.26	8,950.00	-2,826.74	68.4%
Travel	9,465.20	16,000.00	-6,534.80	59.2%
Utilities				
Electricity	6,267.31	5,900.00	367.31	106.2%
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	20,466.29	23,300.00	-2,833.71	87.8%
Vehicle				
Fuel	291.20	1,200.00	-908.80	24.3%
Insurance	3,438.58	3,635.67	-197.09	94.6%
Maintenance & Repair	415.55	2,000.00	-1,584.45	20.8%
Mileage Reimbursement	847.42	1,950.00	-1,102.58	43.5%
Total Vehicle	4,992.75	8,785.67	-3,792.92	56.8%
Total Expense	720,423.27	1,270,319.76	-549,896.49	56.7%
Net Ordinary Income	431,437.35	42,238.84	389,198.51	1,021.4%
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	431,437.35	342,238.84	89,198.51	126.1%