



CITY OF
Saint Paul
ALASKA

FINANCE DIRECTOR REPORT

Reporting Period: June 2021

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The department had a job transfer and a new hire in the department since the last meeting, and each person is learning and getting comfortable the changed duties. Katrina is now handling the fuel and work order accounts, and Samantha Zacharof is our new cashier. We're reliant on internet and telephone for deposits and credit card payments and it has been a smooth few-months with just minor issues with our systems to affect these services.

There isn't much to report, we're continuing our aim to provide efficient, reliable service with a smile and fulfilling any reporting requirements.



FOR PERIOD FROM: May 1, 2021 TO May 31, 2021

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
REVENUES							
40140 Permits	1,853	100	4,450	700	0	3,750	(16) %
40150 Sales Tax Registration	1,250	40	3,000	880	0	2,120	(29) %
40160 Sales Tax	160,415	82,904	385,000	220,915	0	164,085	(57) %
40170 Fish Tax	970,900	680,985	2,330,164	2,020,861	0	309,303	(87) %
40180 Remote Sellers Sales Tax	4,165	1,459	10,000	6,693	0	3,307	(67) %
40190 State Liquor Revenue Sharing	1,665	0	4,000	0	0	4,000	%
40240 Contracts Revenue-Other Sources	0	0	0	11,121	0	(11,121)	%
40250 State Revenue Sharing	22,750	0	54,600	130	0	54,470	() %
40280 State Grants	1,456	0	3,500	0	0	3,500	%
40310 State Fisheries Revenue Sharing	377,225	0	905,343	1,590	0	903,753	() %
40320 Fisheries Landing Tax	750	0	1,800	0	0	1,800	%
40340 Federal Grants	0	0	0	365,979	0	(365,979)	%
40370 Fed Revenue Sharing - PILT	33,750	0	81,000	0	0	81,000	%
40380 Housing Revenue	33,331	17,707	80,000	40,607	0	39,393	(51) %
40390 Building Rental Revenue	1,456	500	3,500	5,500	0	(2,000)	(157) %
40420 Interest on Accounts (A/R)	1,040	0	2,500	118	0	2,382	(5) %
40430 Finance Department	1,040	60	2,500	260	0	2,240	(10) %
40440 Administrative Allocation	281,165	56,178	674,798	280,891	0	393,907	(42) %
40460 Interest/Investment Income	83,331	0	200,000	43,890	0	156,110	(22) %
40480 Lease Revenues	2,950	0	7,084	0	0	7,084	%
40490 Dock Revenues	20,625	5,231	49,500	43,518	0	5,982	(88) %
40520 Wharfage Revenue	19,706	8,643	47,300	72,628	0	(25,328)	(154) %
40530 Rental Revenues	1,456	0	3,500	0	0	3,500	%
40580 Refuse Revenues	66,430	13,061	159,435	67,918	0	91,517	(43) %
40590 Refuse Internal	5,651	2,203	13,568	10,249	0	3,319	(76) %
40610 Water Revenue	102,084	10,054	245,000	209,258	0	35,742	(85) %
40620 Internal Water Revenue	5,029	963	12,071	4,934	0	7,137	(41) %
40640 Sewer Revenues	38,956	9,715	93,500	48,488	0	45,012	(52) %
40650 Internal Sewer Revenue	3,845	726	9,233	3,751	0	5,482	(41) %
40670 Electric Utility Revenues	500,000	83,567	1,200,000	561,485	0	638,515	(47) %
40680 Internal Electric Revenue	60,415	11,009	145,000	83,428	0	61,572	(58) %
40810 Fuel Profit Sharing	10,415	33,228	25,000	33,228	0	(8,228)	(133) %
40820 Diesel Revenue	9,165	38,767	22,000	138,785	0	(116,785)	(631) %
40830 Internal Diesel Sales	352,081	0	845,000	233,478	0	611,522	(28) %
40840 Diesel Fuel Revenues-Auto Delivery	133,331	0	320,000	81,445	0	238,555	(25) %
40850 Gasoline Revenues	145,831	18,511	350,000	95,788	0	254,212	(27) %
40860 Internal Gasoline Sales	13,750	0	33,000	9,095	0	23,905	(28) %
40880 Marine Fuel Revenue	12,500	0	30,000	0	0	30,000	%
40890 Package Stock Revenue	16,247	2,231	39,000	24,879	0	14,121	(64) %
40900 Internal Package Stock Revenue	831	0	2,000	1,986	0	14	(99) %
40910 Mobile Equipment Revenues	1,706	0	4,100	0	0	4,100	%
40970 Labor Revenue	14,201	0	34,100	887	0	33,213	(3) %
41060 Ambulance Revenue	10,415	536	25,000	536	0	24,464	(2) %
41180 Supplies/Merchandise Sold Revenue	1,456	725	3,500	2,482	0	1,018	(71) %
41300 Operating Transfer In	27,257	0	65,421	0	0	65,421	%
41330 Miscellaneous Revenue	1,040	10,500	2,500	20,963	0	(18,463)	(839) %

FOR PERIOD FROM: May 1, 2021 TO May 31, 2021

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
41340 Internal Lumber/Materials Revenue	665	0	1,600	29	0	1,571	(2) %
41750 In-Kind Contribution							
TOTAL REVENUES ----->	3,555,580	1,089,603	8,533,567	4,749,373	0	3,784,194	(56) %
EXPENSES							
LABOR							
51000 Department Head Salary	0	37,510	0	202,722	0	(202,722)	%
51100 Clerical Hours	952,528	33,333	2,286,125	198,736	0	2,087,389	9 %
51200 Mechanic Hours	0	5,009	0	33,241	0	(33,241)	%
51300 Laborer Hours	0	70,180	0	336,393	0	(336,393)	%
51360 Sick Pay	0	18,060	0	48,122	0	(48,122)	%
51370 Vacation Pay	0	7,071	0	33,010	0	(33,010)	%
51380 Holiday Pay	0	8,204	0	40,285	0	(40,285)	%
51390 Overtime Pay	0	1,502	0	18,843	0	(18,843)	%
51400 Administrative Leave	0	1,016	0	6,187	0	(6,187)	%
51430 Medical Insurance Opt Out	0	4,500	0	20,000	0	(20,000)	%
TOTAL LABOR ----->	952,528	186,385	2,286,125	937,539	0	1,348,586	41 %
LABOR BURDEN							
51500 SBS	0	11,425	0	62,138	0	(62,138)	%
51501 Labor Burden (Budget Only)	377,559	0	906,214	0	0	906,214	%
51510 PERS	0	37,086	0	200,298	0	(200,298)	%
51520 Esc	0	1,559	0	9,840	0	(9,840)	%
51530 Worker's Comp	0	7,016	0	40,031	0	(40,031)	%
51540 Medicare Hospital Insurance	0	2,703	0	14,698	0	(14,698)	%
51580 Medical Insurance	0	32,071	0	70,393	0	(70,393)	%
51590 Life Insurance	0	0	0	917	0	(917)	%
TOTAL LABOR BURDEN----->	377,559	91,860	906,214	398,315	0	507,899	44 %
COST OF GOODS SOLD							
53100 Cost of Diesel Sold	395,831	0	950,000	321,622	0	628,378	34 %
53120 Cost of Gasoline Sold	116,665	0	280,000	53,774	0	226,226	19 %
53130 State & Federal Excise Tax	40	(62)	100	109	0	(9)	109 %
53140 LUST Tax	103	(8)	250	(56)	0	306	(22) %
53150 Oil Spill Tax	165	(18)	400	105	0	295	26 %
53160 Fuel Surcharge	831	(87)	2,000	452	0	1,548	23 %
53200 Cost of Goods Sold	7,915	0	19,000	17,041	0	1,959	90 %
53220 Cost of Parts Sold	915	0	2,200	0	0	2,200	%
TOTAL COST OF GOODS SOLD----->	522,465	(175)	1,253,950	393,047	0	860,903	31 %
OPERATING EXPENSES							
53390 Operating Supplies	40,873	311	98,147	38,786	6,599	52,762	46 %
53420 Diesel	313,387	0	752,150	217,297	0	534,853	29 %

FOR PERIOD FROM: May 1, 2021 TO May 31, 2021

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
53430 Wind Power	16,665	0	40,000	3,717	0	36,283	9 %
53450 Gasoline	18,419	0	44,250	9,095	0	35,155	21 %
53490 Internal Package Stock Expense	4,451	0	10,700	1,986	0	8,714	19 %
53510 Parts	3,015	770	7,250	8,761	4,244	(5,755)	179 %
53520 Shipping & Air Freight	34,135	7,453	81,970	81,451	1,531	(1,012)	101 %
53540 Vehicle Maintenance	19,365	816	46,532	816	7,734	37,982	18 %
53600 Building Maintenance	63,557	59,847	152,559	64,857	5,331	82,371	46 %
53660 Street Lights/Fire Alarm System	19,076	0	45,790	5,529	0	40,261	12 %
53670 Street Light Electricity	10,415	1,471	25,000	12,699	0	12,301	51 %
53690 Small Tool Expense	9,286	0	22,300	693	1,860	19,747	11 %
53720 Rentals	1,500	593	3,600	10,811	0	(7,211)	300 %
53740 Kits/Sample Testing	2,166	0	5,210	340	0	4,870	7 %
53750 Uniforms	807	0	1,950	0	0	1,950	%
53780 Safety Equipment	12,413	720	29,830	6,438	1,626	21,766	27 %
53810 Radio/Electronic Equipment	7,336	15,299	17,639	29,367	1,860	(13,588)	177 %
53880 Internal Electric Utility	60,236	11,618	144,603	60,326	0	84,277	42 %
53890 Internal Heating Oil	22,206	0	53,302	16,182	0	37,120	30 %
53900 Internal Water Expense	5,025	985	12,071	3,971	0	8,100	33 %
53910 Internal Sewer Expense	3,845	748	9,233	3,025	0	6,208	33 %
53920 Internal Refuse Expense	5,806	1,743	13,997	8,046	0	5,951	57 %
53950 Spill Prevention	1,040	0	2,500	200	0	2,300	8 %
TOTAL OPERATING EXPENSES----->	675,024	102,374	1,620,583	584,393	30,785	1,005,405	38 %
CONSTRUCTION/PROJECTS							
54540 Internal/External Scoria Purchases	4,165	0	10,000	0	0	10,000	%
54600 Contractors	1,456	0	3,500	17,391	0	(13,891)	497 %
54620 Engineering	24,165	0	58,000	18,241	0	39,759	31 %
54700 Transfer Out (Projects)	27,132	0	65,121	0	0	65,121	%
TOTAL CONSTRUCTION/PROJECTS----->	56,918	0	136,621	35,632	0	100,989	26 %
GENERAL & ADMINISTRATION							
55100 Telephone/Communications	7,936	2,428	19,101	12,390	0	6,711	65 %
55110 Cellular Phone Costs	0	20	0	80	0	(80)	%
55130 Postage	1,283	137	3,125	1,023	0	2,102	33 %
55160 Office Supplies	1,573	670	3,830	1,944	310	1,576	59 %
55180 Furniture/Appliances < \$5K	4,698	0	11,300	300	0	11,000	3 %
55190 Printing	125	0	300	7,205	0	(6,905)	999 %
55220 Dues/Subscriptions	66,706	10,445	160,155	56,673	0	103,482	35 %
55230 Computer Parts & Supplies	0	0	0	4,003	0	(4,003)	%
55250 Bank Charges	2,500	248	6,000	3,796	0	2,204	63 %
55280 Long/Short Account	0	(6)	0	1,148	0	(1,148)	%
55310 Insurance	154,679	0	371,285	0	0	371,285	%
55400 Travel/Per Diem	9,271	1,028	22,270	7,705	0	14,565	35 %
55430 Relocation Expense	1,040	0	2,500	5,222	0	(2,722)	209 %
55460 Recruitment Expense	2,081	0	5,000	1,025	0	3,975	21 %

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	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
55550 Admin Allocation Expense	281,156	56,178	674,798	280,846	0	393,952	42 %
55580 Meeting and Special Events	6,456	(4,532)	15,500	(5,080)	1,592	18,988	(23) %
55610 Training	14,933	0	35,883	21,315	2,166	12,402	65 %
55670 Lease/Maintenance Expense	5,488	1,661	13,233	6,277	0	6,956	47 %
55700 Contributions	4,581	0	11,000	0	0	11,000	%
55720 License/Permits	6,017	7,169	14,457	7,636	92	6,729	53 %
55730 Legal Services	72,290	23,905	173,500	82,686	0	90,814	48 %
55790 Auditing Services	23,331	16,000	56,000	44,000	0	12,000	79 %
55820 Consulting Services	83,623	11,258	200,704	154,741	0	45,963	77 %
55840 Enhancement & Service Fees	6,250	898	15,000	5,389	0	9,611	36 %
55910 Miscellaneous Expense	1,559	0	3,750	276	0	3,474	7 %
55940 Collection Expense	40	0	100	0	0	100	%
56000 Vendor Interest Expense	206	0	500	2	0	498	%
56050 Internal Housing	2,625	0	6,300	0	0	6,300	%
TOTAL GENERAL & ADMINISTRATION----->	760,447	127,507	1,825,591	700,602	4,160	1,120,829	39 %
DEBT PAYMENTS							
56760 Debt Interest	22,444	0	53,869	0	0	53,869	%
56950 Debt Principal	13,747	0	32,997	0	0	32,997	%
TOTAL DEBT PAYMENTS----->	36,191	0	86,866	0	0	86,866	%
CAPITAL IMPROVEMENTS							
57120 Plant & Equipment	739,386	0	1,774,532	450,000	0	1,324,532	25 %
57150 Building	10,206	0	24,500	0	0	24,500	%
57180 Machinery/Equipment	189,611	46,677	455,078	424,637	0	30,441	93 %
57210 Vehicles	58,668	89,616	140,820	156,376	0	(15,556)	111 %
57240 Office Equipment/Materials	0	0	0	11	0	(11)	%
57270 Tools	3,075	0	7,383	19,227	0	(11,844)	260 %
TOTAL CAPITAL IMPROVEMENTS----->	1,000,946	136,293	2,402,313	1,050,251	0	1,352,062	44 %
TOTAL EXPENSES----->	4,382,078	644,244	10,518,263	4,099,779	34,945	6,383,539	39 %
NET SURPLUS/(DEFICIT)	(826,498)	445,359	(1,984,696)	649,594	(34,945)	(2,599,345)	31 %

ACCOUNTS LISTED BELOW HAVE BEEN REMOVED FROM STMT

41980 P/Y Recognized Revenue	0	0	0	1,285,522	0	(1,285,522)	%
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CITY OF SAINT PAUL
 BUDGET ANALYSIS SUMMARY-FOR CITY COUNCIL

FOR PERIOD FROM: May 1, 2021 TO May 31, 2021

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
54900 P/Y Expenditures	0	0	0	(1,801,244)	0	1,801,244	%

CEIP DEBT ACCRUED INTEREST

**Amounts not budgeted or paid out. Accrual entry only!

56760 Debt Interest (Harbor)	(22,140)	0	(53,138)	0	0	(53,138)	%
	(22,140)	0	(53,138)	0	0	(53,138)	%