



## **FINANCE DIRECTOR REPORT**

**Reporting Period: February 2021**

**Prepared By: Stephanie Mandregan**

**The Bellwether (BPM) purchasing system is being used, and has definitely reduced the amount of paper normally generated. We're learning what to change as we go along so the purchasing process from start to payment goes smoothly while still following required action and documentation procedures. The next step will be to see what we can import from the database into our MOM's modules.**

**We've been using Munirevs for sales tax and payment collections since this summer, as more businesses start to use it, we will start reviewing the data & payments collected.**

**We've hired a new employee, Ben Bourdukofsky for Accounts Payable, Shannon has transferred to Motor Pool as their Administrative Assistant. Our learning world continues, with continued training with the new employees.**



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

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
REVENUES							
40140 Permits	370	0	4,450	0	0	4,450	%
40150 Sales Tax Registration	250	360	3,000	360	0	2,640	( 12)%
40160 Sales Tax	32,083	29,665	385,000	29,665	0	355,335	( 8)%
40170 Fish Tax	194,180	18	2,330,164	18	0	2,330,146	%
40180 Remote Sellers Sales Tax	833	1,545	10,000	1,545	0	8,455	( 15)%
40190 State Liquor Revenue Sharing	333	0	4,000	0	0	4,000	%
40240 Contracts Revenue-Other Sources	0	(964)	0	(964)	0	964	%
40250 State Revenue Sharing	4,550	0	54,600	0	0	54,600	%
40280 State Grants	291	0	3,500	0	0	3,500	%
40310 State Fisheries Revenue Sharing	75,445	0	905,343	0	0	905,343	%
40320 Fisheries Landing Tax	150	0	1,800	0	0	1,800	%
40340 Federal Grants	0	365,979	0	365,979	0	(365,979)	%
40370 Fed Revenue Sharing - PILT	6,750	0	81,000	0	0	81,000	%
40380 Housing Revenue	6,666	0	80,000	0	0	80,000	%
40390 Building Rental Revenue	291	0	3,500	0	0	3,500	%
40420 Interest on Accounts (A/R)	208	0	2,500	0	0	2,500	%
40430 Finance Department	208	40	2,500	40	0	2,460	( 2)%
40440 Administrative Allocation	56,233	0	674,798	0	0	674,798	%
40460 Interest/Investment Income	16,666	0	200,000	0	0	200,000	%
40480 Lease Revenues	590	0	7,084	0	0	7,084	%
40490 Dock Revenues	4,125	0	49,500	0	0	49,500	%
40520 Wharfage Revenue	3,941	0	47,300	0	0	47,300	%
40530 Rental Revenues	291	0	3,500	0	0	3,500	%
40580 Refuse Revenues	13,286	122	159,435	122	0	159,313	( )%
40590 Refuse Internal	1,130	0	13,568	0	0	13,568	%
40610 Water Revenue	20,417	0	245,000	0	0	245,000	%
40620 Internal Water Revenue	1,006	0	12,071	0	0	12,071	%
40640 Sewer Revenues	7,791	0	93,500	0	0	93,500	%
40650 Internal Sewer Revenue	769	0	9,233	0	0	9,233	%
40670 Electric Utility Revenues	100,000	30,503	1,200,000	30,503	0	1,169,497	( 3)%
40680 Internal Electric Revenue	12,083	0	145,000	0	0	145,000	%
40810 Fuel Profit Sharing	2,083	26,252	25,000	26,252	0	(1,252)	(105)%
40820 Diesel Revenue	1,833	5,274	22,000	5,274	0	16,726	( 24)%
40830 Internal Diesel Sales	70,416	0	845,000	0	0	845,000	%
40840 Diesel Fuel Revenues-Auto Delivery	26,666	0	320,000	0	0	320,000	%
40850 Gasoline Revenues	29,166	15,322	350,000	15,322	0	334,678	( 4)%
40860 Internal Gasoline Sales	2,750	0	33,000	0	0	33,000	%
40880 Marine Fuel Revenue	2,500	0	30,000	0	0	30,000	%
40890 Package Stock Revenue	3,249	0	39,000	0	0	39,000	%
40900 Internal Package Stock Revenue	166	0	2,000	0	0	2,000	%
40910 Mobile Equipment Revenues	341	0	4,100	0	0	4,100	%
40970 Labor Revenue	2,840	236	34,100	236	0	33,864	( 1)%
41060 Ambulance Revenue	2,083	0	25,000	0	0	25,000	%
41180 Supplies/Merchandise Sold Revenue	291	228	3,500	228	0	3,272	( 7)%
41300 Operating Transfer In	5,451	0	65,421	0	0	65,421	%
41330 Miscellaneous Revenue	208	0	2,500	0	0	2,500	%

FOR PERIOD FROM: January 1, 2021 TO January 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	133	29	1,600	29	0	1,571	( 2) %
41750 In-Kind Contribution							
<b>TOTAL REVENUES -----&gt;</b>	<b>711,112</b>	<b>474,609</b>	<b>8,533,567</b>	<b>474,609</b>	<b>0</b>	<b>8,058,958</b>	<b>( 6) %</b>
<b>EXPENSES</b>							
<b>LABOR</b>							
51000 Department Head Salary	0	30,105	0	30,105	0	(30,105)	%
51100 Clerical Hours	190,502	29,513	2,286,125	29,513	0	2,256,612	1 %
51200 Mechanic Hours	0	7,037	0	7,037	0	(7,037)	%
51300 Laborer Hours	0	64,880	0	64,880	0	(64,880)	%
51360 Sick Pay	0	2,125	0	2,125	0	(2,125)	%
51370 Vacation Pay	0	8,967	0	8,967	0	(8,967)	%
51380 Holiday Pay	0	23,642	0	23,642	0	(23,642)	%
51390 Overtime Pay	0	2,746	0	2,746	0	(2,746)	%
51400 Administrative Leave	0	1,056	0	1,056	0	(1,056)	%
51430 Medical Insurance Opt Out	0	3,500	0	3,500	0	(3,500)	%
<b>TOTAL LABOR -----&gt;</b>	<b>190,502</b>	<b>173,571</b>	<b>2,286,125</b>	<b>173,571</b>	<b>0</b>	<b>2,112,554</b>	<b>8 %</b>
<b>LABOR BURDEN</b>							
51500 SBS	0	10,640	0	10,640	0	(10,640)	%
51501 Labor Burden (Budget Only)	75,510	0	906,214	0	0	906,214	%
51510 PERS	0	35,541	0	35,541	0	(35,541)	%
51520 Esc	0	1,731	0	1,731	0	(1,731)	%
51530 Worker's Comp	0	7,051	0	7,051	0	(7,051)	%
51540 Medicare Hospital Insurance	0	2,517	0	2,517	0	(2,517)	%
51580 Medical Insurance	0	12,614	0	12,614	0	(12,614)	%
51590 Life Insurance	0	409	0	409	0	(409)	%
<b>TOTAL LABOR BURDEN-----&gt;</b>	<b>75,510</b>	<b>70,503</b>	<b>906,214</b>	<b>70,503</b>	<b>0</b>	<b>835,711</b>	<b>8 %</b>
<b>COST OF GOODS SOLD</b>							
53100 Cost of Diesel Sold	79,166	0	950,000	0	0	950,000	%
53120 Cost of Gasoline Sold	23,333	0	280,000	0	0	280,000	%
53130 State & Federal Excise Tax	8	0	100	0	0	100	%
53140 LUST Tax	20	(1)	250	(1)	0	251 ( ) %	
53150 Oil Spill Tax	33	(3)	400	(3)	0	403 ( 1) %	
53160 Fuel Surcharge	166	(14)	2,000	(14)	0	2,014 ( 1) %	
53200 Cost of Goods Sold	1,583	0	19,000	0	0	19,000	%
53220 Cost of Parts Sold	183	0	2,200	0	0	2,200	%
<b>TOTAL COST OF GOODS SOLD-----&gt;</b>	<b>104,492</b>	<b>(18)</b>	<b>1,253,950</b>	<b>(18)</b>	<b>0</b>	<b>1,253,968</b>	<b>%</b>
<b>OPERATING EXPENSES</b>							
53390 Operating Supplies	8,173	720	98,147	720	18,670	78,757	20 %
53420 Diesel	62,677	0	752,150	0	0	752,150	%

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

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
53430 Wind Power	3,333	0	40,000	0	0	40,000	%
53450 Gasoline	3,683	0	44,250	0	249,500	(205,250)	564 %
53490 Internal Package Stock Expense	890	0	10,700	0	0	10,700	%
53510 Parts	602	1,096	7,250	1,096	2,679	3,475	52 %
53520 Shipping & Air Freight	6,825	2,529	81,970	2,529	2,142	77,299	6 %
53540 Vehicle Maintenance	3,870	0	46,532	0	0	46,532	%
53600 Building Maintenance	12,709	0	152,559	0	0	152,559	%
53660 Street Lights/Fire Alarm System	3,815	0	45,790	0	0	45,790	%
53670 Street Light Electricity	2,083	0	25,000	0	0	25,000	%
53690 Small Tool Expense	1,857	0	22,300	0	0	22,300	%
53720 Rentals	300	0	3,600	0	0	3,600	%
53740 Kits/Sample Testing	433	0	5,210	0	0	5,210	%
53750 Uniforms	161	0	1,950	0	0	1,950	%
53780 Safety Equipment	2,481	0	29,830	0	1,330	28,500	4 %
53810 Radio/Electronic Equipment	1,467	0	17,639	0	9,009	8,630	51 %
53880 Internal Electric Utility	12,045	0	144,603	0	0	144,603	%
53890 Internal Heating Oil	4,441	0	53,302	0	0	53,302	%
53900 Internal Water Expense	1,005	0	12,071	0	0	12,071	%
53910 Internal Sewer Expense	769	0	9,233	0	0	9,233	%
53920 Internal Refuse Expense	1,159	0	13,997	0	0	13,997	%
53950 Spill Prevention	208	0	2,500	0	0	2,500	%
<b>TOTAL OPERATING EXPENSES-----&gt;</b>	<b>134,986</b>	<b>4,345</b>	<b>1,620,583</b>	<b>4,345</b>	<b>283,330</b>	<b>1,332,908</b>	<b>18 %</b>
<b>CONSTRUCTION/PROJECTS</b>							
54540 Internal/External Scoria Purchases	833	0	10,000	0	0	10,000	%
54600 Contractors	291	0	3,500	0	0	3,500	%
54620 Engineering	4,833	0	58,000	0	0	58,000	%
54700 Transfer Out (Projects)	5,426	0	65,121	0	0	65,121	%
<b>TOTAL CONSTRUCTION/PROJECTS-----&gt;</b>	<b>11,383</b>	<b>0</b>	<b>136,621</b>	<b>0</b>	<b>0</b>	<b>136,621</b>	<b>%</b>
<b>GENERAL &amp; ADMINISTRATION</b>							
55100 Telephone/Communications	1,585	300	19,101	300	0	18,801	2 %
55130 Postage	256	262	3,125	262	0	2,863	8 %
55160 Office Supplies	313	0	3,830	0	948	2,882	25 %
55180 Furniture/Appliances < \$5K	939	0	11,300	0	0	11,300	%
55190 Printing	25	180	300	180	652	(532)	277 %
55220 Dues/Subscriptions	13,337	9,724	160,155	9,724	2,889	147,542	8 %
55230 Computer Parts & Supplies	0	0	0	0	2,243	(2,243)	%
55250 Bank Charges	500	266	6,000	266	0	5,734	4 %
55280 Long/Short Account	0	28	0	28	0	(28)	%
55310 Insurance	30,932	0	371,285	0	0	371,285	%
55400 Travel/Per Diem	1,854	4,500	22,270	4,500	0	17,770	20 %
55430 Relocation Expense	208	0	2,500	0	0	2,500	%
55460 Recruitment Expense	416	0	5,000	0	0	5,000	%
55550 Admin Allocation Expense	56,231	0	674,798	0	0	674,798	%

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

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
55580 Meeting and Special Events	1,291	0	15,500	0	0	15,500	%
55610 Training	2,986	0	35,883	0	9,750	26,133	27 %
55670 Lease/Maintenance Expense	1,096	464	13,233	464	0	12,769	4 %
55700 Contributions	916	0	11,000	0	0	11,000	%
55720 License/Permits	1,202	289	14,457	289	0	14,168	2 %
55730 Legal Services	14,458	18,688	173,500	18,688	0	154,812	11 %
55790 Auditing Services	4,666	0	56,000	0	0	56,000	%
55820 Consulting Services	16,724	56,018	200,704	56,018	0	144,686	28 %
55840 Enhancement & Service Fees	1,250	1,796	15,000	1,796	0	13,204	12 %
55910 Miscellaneous Expense	311	0	3,750	0	0	3,750	%
55940 Collection Expense	8	0	100	0	0	100	%
56000 Vendor Interest Expense	41	0	500	0	0	500	%
56050 Internal Housing	525	0	6,300	0	0	6,300	%
<b>TOTAL GENERAL &amp; ADMINISTRATION-----&gt;</b>	<b>152,070</b>	<b>92,515</b>	<b>1,825,591</b>	<b>92,515</b>	<b>16,482</b>	<b>1,716,594</b>	<b>6 %</b>
<b>DEBT PAYMENTS</b>							
56760 Debt Interest	4,488	0	53,869	0	0	53,869	%
56950 Debt Principal	2,749	0	32,997	0	0	32,997	%
<b>TOTAL DEBT PAYMENTS-----&gt;</b>	<b>7,237</b>	<b>0</b>	<b>86,866</b>	<b>0</b>	<b>0</b>	<b>86,866</b>	<b>%</b>
<b>CAPITAL IMPROVEMENTS</b>							
57120 Plant & Equipment	147,877	450,000	1,774,532	450,000	0	1,324,532	25 %
57150 Building	2,041	0	24,500	0	0	24,500	%
57180 Machinery/Equipment	37,922	0	455,078	0	346,051	109,027	76 %
57210 Vehicles	11,733	0	140,820	0	133,402	7,418	95 %
57240 Office Equipment/Materials	0	0	0	0	48	(48)	%
57270 Tools	615	0	7,383	0	18,991	(11,608)	257 %
57300 Appliance/Furniture	0	300	0	300	0	(300)	%
<b>TOTAL CAPITAL IMPROVEMENTS-----&gt;</b>	<b>200,188</b>	<b>450,300</b>	<b>2,402,313</b>	<b>450,300</b>	<b>498,492</b>	<b>1,453,521</b>	<b>39 %</b>
<b>TOTAL EXPENSES-----&gt;</b>	<b>876,368</b>	<b>791,216</b>	<b>10,518,263</b>	<b>791,216</b>	<b>798,304</b>	<b>8,928,743</b>	<b>15 %</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(165,256)</b>	<b>(316,607)</b>	<b>(1,984,696)</b>	<b>(316,607)</b>	<b>(798,304)</b>	<b>(869,785)</b>	<b>( 56) %</b>

ACCOUNTS LISTED BELOW HAVE BEEN REMOVED FROM STMT

CITY OF SAINT PAUL  
BUDGET ANALYSIS SUMMARY-FOR CITY COUNCIL

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

YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
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CEIP DEBT ACCRUED INTEREST

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

56760 Debt Interest (Harbor)	(4,428)	0	(53,138)	0	0	(53,138)	%
	(4,428)	0	(53,138)	0	0	(53,138)	%