



CITY OF
Saint Paul
ALASKA

FINANCE DIRECTOR REPORT

Reporting Period: March 2021

Prepared By: Stephanie Mandregan

We're busy with our day to day work in the department as well as getting ready for our audit. The new and newer employees are all great additions to the City and the Finance Department.



FOR PERIOD FROM: February 1, 2021 TO February 28, 2021

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
REVENUES							
40140 Permits	740	0	4,450	0	0	4,450	%
40150 Sales Tax Registration	500	400	3,000	760	0	2,240	(25)%
40160 Sales Tax	64,166	56,356	385,000	89,851	0	295,149	(23)%
40170 Fish Tax	388,360	404,086	2,330,164	404,104	0	1,926,060	(17)%
40180 Remote Sellers Sales Tax	1,666	1,505	10,000	3,050	0	6,950	(31)%
40190 State Liquor Revenue Sharing	666	0	4,000	0	0	4,000	%
40240 Contracts Revenue-Other Sources	0	4,028	0	3,065	0	(3,065)	%
40250 State Revenue Sharing	9,100	130	54,600	130	0	54,470	()%
40280 State Grants	582	0	3,500	0	0	3,500	%
40310 State Fisheries Revenue Sharing	150,890	0	905,343	0	0	905,343	%
40320 Fisheries Landing Tax	300	0	1,800	0	0	1,800	%
40340 Federal Grants	0	365,979	0	731,958	0	(731,958)	%
40370 Fed Revenue Sharing - PILT	13,500	0	81,000	0	0	81,000	%
40380 Housing Revenue	13,332	0	80,000	5,900	0	74,100	(7)%
40390 Building Rental Revenue	582	0	3,500	0	0	3,500	%
40420 Interest on Accounts (A/R)	416	0	2,500	41	0	2,459	(2)%
40430 Finance Department	416	70	2,500	110	0	2,390	(4)%
40440 Administrative Allocation	112,466	0	674,798	0	0	674,798	%
40460 Interest/Investment Income	33,332	0	200,000	0	0	200,000	%
40480 Lease Revenues	1,180	0	7,084	0	0	7,084	%
40490 Dock Revenues	8,250	0	49,500	5,477	0	44,023	(11)%
40520 Wharfage Revenue	7,882	0	47,300	1,652	0	45,648	(3)%
40530 Rental Revenues	582	0	3,500	0	0	3,500	%
40580 Refuse Revenues	26,572	334	159,435	10,864	0	148,571	(7)%
40590 Refuse Internal	2,260	0	13,568	1,308	0	12,260	(10)%
40610 Water Revenue	40,834	0	245,000	38,217	0	206,783	(16)%
40620 Internal Water Revenue	2,011	0	12,071	996	0	11,075	(8)%
40640 Sewer Revenues	15,582	0	93,500	6,943	0	86,557	(7)%
40650 Internal Sewer Revenue	1,538	0	9,233	759	0	8,474	(8)%
40670 Electric Utility Revenues	200,000	71,594	1,200,000	181,967	0	1,018,033	(15)%
40680 Internal Electric Revenue	24,166	0	145,000	16,981	0	128,019	(12)%
40810 Fuel Profit Sharing	4,166	0	25,000	0	0	25,000	%
40820 Diesel Revenue	3,666	2,671	22,000	15,371	0	6,629	(70)%
40830 Internal Diesel Sales	140,832	0	845,000	75,549	0	769,451	(9)%
40840 Diesel Fuel Revenues-Auto Delivery	53,332	0	320,000	27,622	0	292,378	(9)%
40850 Gasoline Revenues	58,332	16,108	350,000	35,053	0	314,947	(10)%
40860 Internal Gasoline Sales	5,500	0	33,000	3,829	0	29,171	(12)%
40880 Marine Fuel Revenue	5,000	0	30,000	0	0	30,000	%
40890 Package Stock Revenue	6,498	0	39,000	510	0	38,490	(1)%
40900 Internal Package Stock Revenue	332	0	2,000	0	0	2,000	%
40910 Mobile Equipment Revenues	682	0	4,100	0	0	4,100	%
40970 Labor Revenue	5,680	0	34,100	598	0	33,502	(2)%
41060 Ambulance Revenue	4,166	0	25,000	0	0	25,000	%
41180 Supplies/Merchandise Sold Revenue	582	348	3,500	1,225	0	2,275	(35)%
41300 Operating Transfer In	10,902	0	65,421	0	0	65,421	%
41330 Miscellaneous Revenue	416	713	2,500	713	0	1,787	(29)%

FOR PERIOD FROM: February 1, 2021 TO February 28, 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	266	0	1,600	29	0	1,571	(2) %
41750 In-Kind Contribution							
TOTAL REVENUES ----->	1,422,223	924,322	8,533,567	1,664,632	0	6,868,935	(20) %
EXPENSES							
LABOR							
51000 Department Head Salary	0	36,751	0	66,856	0	(66,856)	%
51100 Clerical Hours	381,005	40,656	2,286,125	69,630	0	2,216,495	3 %
51200 Mechanic Hours	0	5,998	0	13,035	0	(13,035)	%
51300 Laborer Hours	0	78,886	0	68,437	0	(68,437)	%
51360 Sick Pay	0	2,687	0	5,351	0	(5,351)	%
51370 Vacation Pay	0	1,127	0	10,095	0	(10,095)	%
51380 Holiday Pay	0	35	0	23,677	0	(23,677)	%
51390 Overtime Pay	0	4,501	0	7,248	0	(7,248)	%
51400 Administrative Leave	0	3,951	0	5,007	0	(5,007)	%
51430 Medical Insurance Opt Out	0	3,750	0	7,250	0	(7,250)	%
TOTAL LABOR ----->	381,005	178,342	2,286,125	276,586	0	2,009,539	12 %
LABOR BURDEN							
51500 SBS	0	10,932	0	21,572	0	(21,572)	%
51501 Labor Burden (Budget Only)	151,020	0	906,214	0	0	906,214	%
51510 PERS	0	35,040	0	70,581	0	(70,581)	%
51520 Esc	0	1,779	0	3,511	0	(3,511)	%
51530 Worker's Comp	0	7,128	0	14,179	0	(14,179)	%
51540 Medicare Hospital Insurance	0	2,586	0	5,103	0	(5,103)	%
51580 Medical Insurance	0	(2,972)	0	26,271	0	(26,271)	%
51590 Life Insurance	0	0	0	409	0	(409)	%
TOTAL LABOR BURDEN----->	151,020	54,493	906,214	141,626	0	764,588	16 %
COST OF GOODS SOLD							
53100 Cost of Diesel Sold	158,332	0	950,000	68,847	0	881,153	7 %
53120 Cost of Gasoline Sold	46,666	0	280,000	3,792	0	276,208	1 %
53130 State & Federal Excise Tax	16	0	100	(54)	0	154	(54) %
53140 LUST Tax	40	(1)	250	(12)	1	261	(4) %
53150 Oil Spill Tax	66	(2)	400	(26)	2	424	(6) %
53160 Fuel Surcharge	332	(8)	2,000	(116)	8	2,108	(5) %
53200 Cost of Goods Sold	3,166	0	19,000	0	0	19,000	%
53220 Cost of Parts Sold	366	0	2,200	0	0	2,200	%
TOTAL COST OF GOODS SOLD----->	208,984	(11)	1,253,950	72,431	11	1,181,508	6 %
OPERATING EXPENSES							
53390 Operating Supplies	16,346	327	98,147	2,323	0	95,824	2 %
53420 Diesel	125,354	0	752,150	69,701	0	682,449	9 %

FOR PERIOD FROM: February 1, 2021 TO February 28, 2021

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
53430 Wind Power	6,666	0	40,000	3,717	0	36,283	9 %
53450 Gasoline	7,366	0	44,250	3,829	0	40,421	9 %
53490 Internal Package Stock Expense	1,780	0	10,700	0	0	10,700	%
53510 Parts	1,204	0	7,250	4,329	0	2,921	60 %
53520 Shipping & Air Freight	13,650	31,961	81,970	35,996	0	45,974	44 %
53540 Vehicle Maintenance	7,740	0	46,532	0	0	46,532	%
53600 Building Maintenance	25,418	939	152,559	953	0	151,606	1 %
53660 Street Lights/Fire Alarm System	7,630	1,139	45,790	1,139	0	44,651	2 %
53670 Street Light Electricity	4,166	0	25,000	2,527	0	22,473	10 %
53690 Small Tool Expense	3,714	0	22,300	0	0	22,300	%
53720 Rentals	600	0	3,600	610	0	2,990	17 %
53740 Kits/Sample Testing	866	0	5,210	0	0	5,210	%
53750 Uniforms	322	0	1,950	0	0	1,950	%
53780 Safety Equipment	4,962	0	29,830	1,330	0	28,500	4 %
53810 Radio/Electronic Equipment	2,934	0	17,639	2,712	0	14,927	15 %
53880 Internal Electric Utility	24,092	0	144,603	14,455	0	130,148	10 %
53890 Internal Heating Oil	8,882	0	53,302	5,848	0	47,454	11 %
53900 Internal Water Expense	2,010	0	12,071	996	0	11,075	8 %
53910 Internal Sewer Expense	1,538	0	9,233	759	0	8,474	8 %
53920 Internal Refuse Expense	2,318	0	13,997	1,632	0	12,365	12 %
53950 Spill Prevention	416	0	2,500	0	0	2,500	%
TOTAL OPERATING EXPENSES----->	269,974	34,366	1,620,583	152,856	0	1,467,727	9 %
CONSTRUCTION/PROJECTS							
54540 Internal/External Scoria Purchases	1,666	0	10,000	0	0	10,000	%
54600 Contractors	582	1,012	3,500	1,487	0	2,013	42 %
54620 Engineering	9,666	0	58,000	0	0	58,000	%
54700 Transfer Out (Projects)	10,852	0	65,121	0	0	65,121	%
TOTAL CONSTRUCTION/PROJECTS----->	22,766	1,012	136,621	1,487	0	135,134	1 %
GENERAL & ADMINISTRATION							
55100 Telephone/Communications	3,171	300	19,101	4,438	0	14,663	23 %
55130 Postage	512	0	3,125	262	0	2,863	8 %
55160 Office Supplies	626	0	3,830	476	0	3,354	12 %
55180 Furniture/Appliances < \$5K	1,878	0	11,300	0	0	11,300	%
55190 Printing	50	0	300	7,205	0	(6,905)	999 %
55220 Dues/Subscriptions	26,676	4,444	160,155	24,417	0	135,738	15 %
55230 Computer Parts & Supplies	0	0	0	2,243	0	(2,243)	%
55250 Bank Charges	1,000	260	6,000	526	(260)	5,734	4 %
55280 Long/Short Account	0	(9)	0	19	9	(28)	%
55310 Insurance	61,867	0	371,285	0	0	371,285	%
55400 Travel/Per Diem	3,708	611	22,270	5,111	0	17,159	23 %
55430 Relocation Expense	416	0	2,500	0	0	2,500	%
55460 Recruitment Expense	832	0	5,000	913	0	4,087	18 %
55550 Admin Allocation Expense	112,462	0	674,798	0	0	674,798	%

FOR PERIOD FROM: February 1, 2021 TO February 28, 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	2,582	0	15,500	0	0	15,500	%
55610 Training	5,972	0	35,883	0	0	35,883	%
55670 Lease/Maintenance Expense	2,192	200	13,233	2,022	0	11,211	15 %
55700 Contributions	1,832	0	11,000	0	0	11,000	%
55720 License/Permits	2,404	0	14,457	289	0	14,168	2 %
55730 Legal Services	28,916	21,783	173,500	40,848	0	132,652	24 %
55790 Auditing Services	9,332	0	56,000	0	0	56,000	%
55820 Consulting Services	33,448	16,180	200,704	77,447	0	123,257	39 %
55840 Enhancement & Service Fees	2,500	898	15,000	2,695	0	12,305	18 %
55910 Miscellaneous Expense	622	0	3,750	176	0	3,574	5 %
55940 Collection Expense	16	0	100	0	0	100	%
56000 Vendor Interest Expense	82	0	500	2	0	498	%
56050 Internal Housing	1,050	0	6,300	0	0	6,300	%
TOTAL GENERAL & ADMINISTRATION----->	304,146	44,667	1,825,591	169,089	(251)	1,656,753	9 %
DEBT PAYMENTS							
56760 Debt Interest	8,977	0	53,869	0	0	53,869	%
56950 Debt Principal	5,498	0	32,997	0	0	32,997	%
TOTAL DEBT PAYMENTS----->	14,475	0	86,866	0	0	86,866	%
CAPITAL IMPROVEMENTS							
57120 Plant & Equipment	295,754	0	1,774,532	450,000	0	1,324,532	25 %
57150 Building	4,082	0	24,500	0	0	24,500	%
57180 Machinery/Equipment	75,844	0	455,078	0	0	455,078	%
57210 Vehicles	23,466	0	140,820	0	0	140,820	%
57270 Tools	1,230	0	7,383	7,268	0	115	98 %
57300 Appliance/Furniture	0	0	0	300	0	(300)	%
TOTAL CAPITAL IMPROVEMENTS----->	400,376	0	2,402,313	457,568	0	1,944,745	19 %
TOTAL EXPENSES----->	1,752,746	312,869	10,518,263	1,271,643	(240)	9,246,860	12 %
NET SURPLUS/(DEFICIT)	(330,523)	611,453	(1,984,696)	392,989	240	(2,377,925)	20 %

ACCOUNTS LISTED BELOW HAVE BEEN REMOVED FROM STMT

FOR PERIOD FROM: February 1, 2021 TO February 28, 2021

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
CEIP DEBT ACCRUED INTEREST							
**Amounts not budgeted or paid out. Accrual entry only!							
56760 Debt Interest (Harbor)	(8,856)	0	(53,138)	0	0	(53,138)	%
	(8,856)	0	(53,138)	0	0	(53,138)	%

FOR PERIOD FROM: February 1, 2021 TO February 28, 2021

FUND 101 MAYOR & COUNCIL

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
REVENUES							
EXPENSES							
LABOR							
51100 Clerical Hours	2,800	405	16,800	855	0	15,945	5 %
TOTAL LABOR ----->	2,800	405	16,800	855	0	15,945	5 %
LABOR BURDEN							
51500 SBS	0	25	0	52	0	(52)	%
51501 Labor Burden (budget only)	828	0	4,969	0	0	4,969	%
51510 PERS	0	30	0	50	0	(50)	%
51540 Medicare Hospital Insurance	0	6	0	12	0	(12)	%
TOTAL LABOR BURDEN----->	828	61	4,969	114	0	4,855	2 %
COST OF GOODS SOLD							
OPERATING EXPENSES							
CONSTRUCTION/PROJECTS							
GENERAL & ADMINISTRATION							
55100 Telephone/Communications	66	20	399	201	0	198	50 %
55130 Postage	16	0	100	0	0	100	%
55160 Office Supplies	16	0	100	0	0	100	%
55220 Dues/Subscriptions	2,164	423	12,986	1,357	75	11,554	11 %
55580 Meeting and Special Events	2,000	0	12,000	0	57	11,943	%
55700 Contributions	1,832	0	11,000	0	0	11,000	%
TOTAL GENERAL & ADMINISTRATION----->	6,094	443	36,585	1,558	132	34,895	5 %
DEBT PAYMENTS							
CAPITAL IMPROVEMENTS							
TOTAL EXPENSES----->	9,722	909	58,354	2,527	132	55,695	5 %
NET SURPLUS/(DEFICIT)	(9,722)	(909)	(58,354)	(2,527)	(132)	(55,695)	5 %

CITY OF SAINT PAUL
BUDGET ANALYSIS SUMMARY

FOR PERIOD FROM: February 1, 2021 TO February 28, 2021

FUND 101 MAYOR & COUNCIL

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FOR PERIOD FROM: February 1, 2021 TO February 28, 2021

F110 - CITY CLERK DEPARTMENT

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
REVENUES							
EXPENSES							
LABOR							
51000 Department Head Salary	0	5,113	0	8,730	0	(8,730)	%
51100 Clerical Hours	22,890	2,441	137,350	2,441	0	134,909	2 %
51300 Laborer Hours	0	0	0	(2,034)	0	2,034	%
51360 Sick Pay	0	727	0	922	0	(922)	%
51370 Vacation Pay	0	0	0	276	0	(276)	%
51380 Holiday Pay	0	0	0	769	0	(769)	%
TOTAL LABOR ----->	22,890	8,281	137,350	11,104	0	126,246	8 %
LABOR BURDEN							
51500 SBS	0	508	0	801	0	(801)	%
51501 Labor Burden (budget only)	9,430	0	56,583	0	0	56,583	%
51510 PERS	0	1,285	0	2,338	0	(2,338)	%
51520 Esc	0	83	0	131	0	(131)	%
51530 Worker's Comp	0	93	0	124	0	(124)	%
51540 Medicare Hospital Insurance	0	120	0	189	0	(189)	%
51580 Medical Insurance	0	(161)	0	1,606	0	(1,606)	%
51590 Life Insurance	0	0	0	26	0	(26)	%
TOTAL LABOR BURDEN----->	9,430	1,928	56,583	5,215	0	51,368	9 %
COST OF GOODS SOLD							
OPERATING EXPENSES							
53450 Gasoline	82	0	500	36	0	464	7 %
53540 Vehicle Maintenance	20	0	130	0	0	130	%
53810 Radio/Computers/Electrnc Equip	166	0	999	0	999	0	100 %
53920 Internal Refuse Expense	88	0	536	89	0	447	17 %
TOTAL OPERATING EXPENSES----->	356	0	2,165	125	999	1,041	52 %
CONSTRUCTION/PROJECTS							
GENERAL & ADMINISTRATION							
55100 Telephone/Communications	100	20	606	230	0	376	38 %
55110 Cellular Phone Costs	0	40	0	40	0	(40)	%
55130 Postage	16	0	100	0	0	100	%
55160 Office Supplies	40	0	250	151	0	99	60 %

FOR PERIOD FROM: February 1, 2021 TO February 28, 2021

F110 - CITY CLERK DEPARTMENT

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
55180 Furniture/Appliances < \$5K	250	0	1,500	0	0	1,500	%
55220 Dues/Subscriptions	568	110	3,415	366	20	3,029	11 %
55310 Insurance	72	0	436	0	0	436	%
55460 Recruitment Expense	0	0	0	339	0	(339)	%
55670 Lease Expense	34	0	204	32	0	172	16 %
TOTAL GENERAL & ADMINISTRATION----->	1,080	170	6,511	1,158	20	5,333	18 %
DEBT PAYMENTS							
CAPITAL IMPROVEMENTS							
TOTAL EXPENSES----->	33,756	10,379	202,609	17,602	1,019	183,988	9 %
NET SURPLUS/(DEFICIT)	(33,756)	(10,379)	(202,609)	(17,602)	(1,019)	(183,988)	9 %

FOR PERIOD FROM: February 1, 2021 TO February 28, 2021

F116 - HOUSING DEPARTMENT

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
REVENUES							
40380 Housing Revenue	13,332	0	80,000	0	0	80,000	%
TOTAL REVENUES ----->	13,332	0	80,000	0	0	80,000	%
EXPENSES							
LABOR							
51000 Department Head Salary	0	568	0	1,472	0	(1,472)	%
51100 Clerical Hours	1,850	197	11,100	197	0	10,903	2 %
51300 Laborer Hours	0	469	0	(39)	0	39	%
51360 Sick Pay	0	81	0	129	0	(129)	%
51370 Vacation Pay	0	0	0	69	0	(69)	%
51380 Holiday Pay	0	0	0	192	0	(192)	%
TOTAL LABOR ----->	1,850	1,315	11,100	2,020	0	9,080	18 %
LABOR BURDEN							
51500 SBS	0	81	0	154	0	(154)	%
51501 Labor Burden (budget only)	568	0	3,408	0	0	3,408	%
51510 PERS	0	143	0	406	0	(406)	%
51520 Esc	0	13	0	25	0	(25)	%
51530 Worker's Comp	0	23	0	31	0	(31)	%
51540 Medicare Hospital Insurance	0	19	0	37	0	(37)	%
TOTAL LABOR BURDEN----->	568	279	3,408	653	0	2,755	19 %
COST OF GOODS SOLD							
OPERATING EXPENSES							
53390 Operating Supplies	82	0	500	0	0	500	%
53520 Shipping & Air Freight	5,000	0	30,000	414	12,141	17,445	42 %
53600 Building Maintenance	9,132	0	54,798	14	54,457	327	99 %
53780 Safety Equipment	250	0	1,500	0	0	1,500	%
53810 Radio/Computers/Electrnc Equip	250	0	1,500	0	235	1,265	16 %
53880 Internal Electric Utility	1,996	0	11,979	1,290	0	10,689	11 %
53890 Internal Heating Oil	4,270	0	25,620	3,024	0	22,596	12 %
53900 Internal Water Expense	548	0	3,293	264	0	3,029	8 %
53910 Internal Sewer Expense	548	0	3,293	264	0	3,029	8 %
53920 Internal Refuse Expense	70	0	429	264	0	165	62 %
TOTAL OPERATING EXPENSES----->	22,146	0	132,912	5,534	66,833	60,545	54 %
CONSTRUCTION/PROJECTS							
54600 Contractors	582	0	3,500	0	0	3,500	%

FOR PERIOD FROM: February 1, 2021 TO February 28, 2021

F116 - HOUSING DEPARTMENT

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
TOTAL CONSTRUCTION/PROJECTS----->	582	0	3,500	0	0	3,500	%
GENERAL & ADMINISTRATION							
55100 Telephone/Communications	1,269	0	7,619	619	0	7,000	8 %
55180 Furniture/Appliances < \$5K	416	0	2,500	0	0	2,500	%
55220 Dues/Subscriptions	1,804	766	10,834	1,532	0	9,302	14 %
55310 Insurance	3,380	0	20,290	0	0	20,290	%
55670 Lease Expense	0	0	0	32	0	(32)	%
TOTAL GENERAL & ADMINISTRATION----->	6,869	766	41,243	2,183	0	39,060	5 %
DEBT PAYMENTS							
CAPITAL IMPROVEMENTS							
57300 Appliance/Furniture	0	0	0	300	0	(300)	%
TOTAL CAPITAL IMPROVEMENTS----->	0	0	0	300	0	(300)	%
TOTAL EXPENSES----->	32,015	2,360	192,163	10,690	66,833	114,640	40 %
NET SURPLUS/(DEFICIT)	(18,683)	(2,360)	(112,163)	(10,690)	(66,833)	(34,640)	69 %