

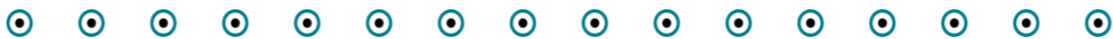


FINANCE DIRECTOR REPORT

Reporting Period: September 2021

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The summer was busy in the department, and because of various reasons we've been understaffed most of the summer. Shannon, who transferred to Motor Pool earlier in the year graciously stepped in and has been helping us out. As we get closer to the end of the year or staff will begin to focus on getting the year's work records and reports in place before the end of the year.



CITY OF SAINT PAUL
 BUDGET ANALYSIS SUMMARY-FOR CITY COUNCIL

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

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
REVENUES							
40140 Permits	2,966	0	4,450	700	0	3,750	(16)%
40150 Sales Tax Registration	2,000	0	3,000	1,000	0	2,000	(33)%
40160 Sales Tax	256,664	6,497	385,000	279,759	0	105,241	(73)%
40170 Fish Tax	1,553,440	131,025	2,330,164	3,302,079	0	(971,915)	(142)%
40180 Remote Sellers Sales Tax	6,664	1,825	10,000	12,285	0	(2,285)	(123)%
40190 State Liquor Revenue Sharing	2,664	0	4,000	0	0	4,000	%
40240 Contracts Revenue-Other Sources	0	8,057	0	23,206	0	(23,206)	%
40250 State Revenue Sharing	36,400	0	54,600	130	0	54,470	()%
40280 State Grants	2,332	0	3,500	0	0	3,500	%
40310 State Fisheries Revenue Sharing	603,560	0	905,343	1,590	0	903,753	()%
40320 Fisheries Landing Tax	1,200	0	1,800	0	0	1,800	%
40340 Federal Grants	0	58,055	0	424,034	0	(424,034)	%
40370 Fed Revenue Sharing - PILT	54,000	0	81,000	78,606	0	2,394	(97)%
40380 Housing Revenue	53,332	0	80,000	53,257	0	26,743	(67)%
40390 Building Rental Revenue	2,332	0	3,500	7,359	0	(3,859)	(210)%
40420 Interest on Accounts (A/R)	1,664	0	2,500	192	0	2,308	(8)%
40430 Finance Department	1,664	40	2,500	485	0	2,015	(19)%
40440 Administrative Allocation	449,864	56,178	674,798	449,425	0	225,373	(67)%
40460 Interest/Investment Income	406,802	0	610,206	87,516	0	522,690	(14)%
40480 Lease Revenues	4,720	0	7,084	0	0	7,084	%
40490 Dock Revenues	33,000	0	49,500	44,124	0	5,376	(89)%
40520 Wharfage Revenue	31,532	0	47,300	73,275	0	(25,975)	(155)%
40530 Rental Revenues	2,332	0	3,500	0	0	3,500	%
40580 Refuse Revenues	106,288	50	159,435	87,246	0	72,189	(55)%
40590 Refuse Internal	9,044	0	13,568	12,625	0	943	(93)%
40610 Water Revenue	163,332	0	245,000	225,345	0	19,655	(92)%
40620 Internal Water Revenue	8,047	0	12,071	6,892	0	5,179	(57)%
40640 Sewer Revenues	62,332	0	93,500	65,080	0	28,420	(70)%
40650 Internal Sewer Revenue	6,153	0	9,233	5,236	0	3,997	(57)%
40670 Electric Utility Revenues	800,000	29,943	1,200,000	744,754	0	455,246	(62)%
40680 Internal Electric Revenue	96,664	0	145,000	99,131	0	45,869	(68)%
40810 Fuel Profit Sharing	16,664	13,663	25,000	46,891	0	(21,891)	(188)%
40820 Diesel Revenue	14,664	909	22,000	127,223	0	(105,223)	(578)%
40830 Internal Diesel Sales	563,332	0	845,000	457,721	0	387,279	(54)%
40840 Diesel Fuel Revenues-Auto Delivery	213,332	0	320,000	158,124	0	161,876	(49)%
40850 Gasoline Revenues	233,332	16,114	350,000	154,339	0	195,661	(44)%
40860 Internal Gasoline Sales	22,000	0	33,000	9,095	0	23,905	(28)%
40880 Marine Fuel Revenue	20,000	0	30,000	0	0	30,000	%
40890 Package Stock Revenue	26,000	0	39,000	29,465	0	9,535	(76)%
40900 Internal Package Stock Revenue	1,332	0	2,000	1,986	0	14	(99)%
40910 Mobile Equipment Revenues	2,732	0	4,100	0	0	4,100	%
40970 Labor Revenue	22,724	0	34,100	2,193	0	31,907	(6)%
41060 Ambulance Revenue	16,664	1,322	25,000	1,858	0	23,142	(7)%
41180 Supplies/Merchandise Sold Revenue	2,332	0	3,500	2,936	0	564	(84)%
41300 Operating Transfer In	172,601	0	258,917	0	0	258,917	%
41330 Miscellaneous Revenue	34,575	4,555	51,871	26,268	0	25,603	(51)%

CITY OF SAINT PAUL
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FOR PERIOD FROM: August 1, 2021 TO August 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	1,064	0	1,600	29	0	1,571	(2) %
41750 In-Kind Contribution							
TOTAL REVENUES ----->	6,124,340	328,233	9,186,640	7,103,459	0	2,083,181	(77) %
EXPENSES							
LABOR							
51000 Department Head Salary	0	30,628	0	286,538	0	(286,538)	%
51100 Clerical Hours	1,524,060	31,309	2,286,125	302,383	0	1,983,742	13 %
51200 Mechanic Hours	0	3,252	0	44,524	0	(44,524)	%
51300 Laborer Hours	0	74,366	0	557,953	0	(557,953)	%
51360 Sick Pay	0	14,279	0	83,478	0	(83,478)	%
51370 Vacation Pay	0	14,251	0	69,129	0	(69,129)	%
51380 Holiday Pay	0	0	0	83,188	0	(83,188)	%
51390 Overtime Pay	0	4,667	0	26,168	0	(26,168)	%
51400 Administrative Leave	0	7,266	0	19,915	0	(19,915)	%
51430 Medical Insurance Opt Out	0	4,125	0	32,875	0	(32,875)	%
TOTAL LABOR ----->	1,524,060	184,143	2,286,125	1,506,151	0	779,974	66 %
LABOR BURDEN							
51500 SBS	0	11,288	0	96,994	0	(96,994)	%
51501 Labor Burden (Budget Only)	604,118	0	906,214	0	0	906,214	%
51510 PERS	0	37,344	0	314,454	0	(314,454)	%
51520 Esc	0	1,275	0	14,152	0	(14,152)	%
51530 Worker's Comp	0	6,628	0	60,909	0	(60,909)	%
51540 Medicare Hospital Insurance	0	2,670	0	22,943	0	(22,943)	%
51580 Medical Insurance	0	14,350	0	111,766	0	(111,766)	%
51590 Life Insurance	0	211	0	1,498	0	(1,498)	%
TOTAL LABOR BURDEN----->	604,118	73,796	906,214	622,716	0	283,498	69 %
COST OF GOODS SOLD							
53100 Cost of Diesel Sold	633,332	0	950,000	612,542	0	337,458	64 %
53120 Cost of Gasoline Sold	186,664	0	280,000	53,774	0	226,226	19 %
53130 State & Federal Excise Tax	64	(32)	100	188	0	(88)	188 %
53140 LUST Tax	166	0	250	22	0	228	9 %
53150 Oil Spill Tax	264	0	400	272	0	128	68 %
53160 Fuel Surcharge	1,332	(2)	2,000	1,179	0	821	59 %
53200 Cost of Goods Sold	12,664	0	19,000	17,041	0	1,959	90 %
53220 Cost of Parts Sold	1,464	0	2,200	0	0	2,200	%
TOTAL COST OF GOODS SOLD----->	835,950	(34)	1,253,950	685,018	0	568,932	55 %
OPERATING EXPENSES							
53390 Operating Supplies	69,411	20,890	104,147	73,267	5,459	25,421	76 %
53420 Diesel	501,426	0	752,150	427,752	0	324,398	57 %

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

	YEAR TO DATE THIS MONTH'S BUDGET	ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
53430 Wind Power	26,664	0	40,000	3,717	0	36,283	9 %
53450 Gasoline	29,482	0	44,250	9,095	0	35,155	21 %
53490 Internal Package Stock Expense	7,124	0	10,700	1,986	0	8,714	19 %
53510 Parts	4,830	(44)	7,250	21,480	0	(14,230)	296 %
53520 Shipping & Air Freight	54,634	2,114	81,970	117,699	5,346	(41,075)	150 %
53540 Vehicle Maintenance	31,002	2,020	46,532	7,904	546	38,082	18 %
53600 Building Maintenance	119,230	3,548	178,859	84,177	113	94,569	47 %
53660 Street Lights/Fire Alarm System	31,856	0	47,790	12,260	0	35,530	26 %
53670 Street Light Electricity	16,664	0	25,000	14,680	0	10,320	59 %
53690 Small Tool Expense	14,860	0	22,300	2,671	0	19,629	12 %
53720 Rentals	2,400	3,369	3,600	25,454	0	(21,854)	707 %
53740 Kits/Sample Testing	3,468	0	5,210	1,315	0	3,895	25 %
53750 Uniforms	1,296	0	1,950	0	0	1,950	%
53780 Safety Equipment	19,868	89	29,830	6,833	0	22,997	23 %
53810 Radio/Electronic Equipment	11,746	2,380	17,639	33,859	0	(16,220)	192 %
53880 Internal Electric Utility	96,386	0	144,603	76,822	0	67,781	53 %
53890 Internal Heating Oil	35,532	0	53,302	29,969	0	23,333	56 %
53900 Internal Water Expense	8,043	0	12,071	5,896	0	6,175	49 %
53910 Internal Sewer Expense	6,153	0	9,233	4,477	0	4,756	48 %
53920 Internal Refuse Expense	9,305	0	13,997	11,255	0	2,742	80 %
53950 Spill Prevention	1,664	0	2,500	5,500	0	(3,000)	220 %
TOTAL OPERATING EXPENSES----->	1,103,044	34,366	1,654,883	978,068	11,464	665,351	60 %
CONSTRUCTION/PROJECTS							
54520 Infrastructure Repairs	0	0	0	450	0	(450)	%
54540 Internal/External Scoria Purchases	6,664	0	10,000	0	0	10,000	%
54600 Contractors	35,660	475	53,500	123,128	0	(69,628)	230 %
54620 Engineering	39,996	4,019	60,000	52,377	0	7,623	87 %
54700 Transfer Out (Projects)	205,324	0	307,988	0	0	307,988	%
TOTAL CONSTRUCTION/PROJECTS----->	287,644	4,494	431,488	175,955	0	255,533	41 %
GENERAL & ADMINISTRATION							
55100 Telephone/Communications	12,714	3,356	19,101	22,348	0	(3,247)	117 %
55110 Cellular Phone Costs	0	20	0	140	0	(140)	%
55130 Postage	2,061	160	3,125	1,850	0	1,275	59 %
55160 Office Supplies	2,530	20	3,830	2,879	0	951	75 %
55180 Furniture/Appliances < \$5K	7,524	0	11,300	12,809	5,497	(7,006)	162 %
55190 Printing	200	0	300	7,205	0	(6,905)	999 %
55220 Dues/Subscriptions	106,750	16,864	160,155	95,159	0	64,996	59 %
55230 Computer Parts & Supplies	0	66	0	6,475	1,620	(8,095)	%
55250 Bank Charges	4,000	308	6,000	9,572	0	(3,572)	160 %
55280 Long/Short Account	0	6	0	878	0	(878)	%
55310 Insurance	247,500	0	371,285	0	0	371,285	%
55400 Travel/Per Diem	14,838	30	22,270	9,292	0	12,978	42 %
55430 Relocation Expense	1,664	0	2,500	5,222	0	(2,722)	209 %

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55460 Recruitment Expense	3,332	531	5,000	1,741	0	3,259	35 %
55550 Admin Allocation Expense	449,852	56,178	674,798	449,380	0	225,418	67 %
55580 Meeting and Special Events	10,332	54	15,500	5,503	0	9,997	36 %
55610 Training	33,770	2,074	50,688	29,452	0	21,236	58 %
55670 Lease/Maintenance Expense	8,805	569	13,233	10,571	0	2,662	80 %
55700 Contributions	7,332	0	11,000	250	0	10,750	2 %
55720 License/Permits	9,632	39	14,457	12,607	0	1,850	87 %
55730 Legal Services	115,664	15,459	173,500	145,521	0	27,979	84 %
55790 Auditing Services	37,332	0	56,000	54,000	0	2,000	96 %
55820 Consulting Services	133,798	41,870	200,704	237,203	0	(36,499)	118 %
55840 Enhancement & Service Fees	10,000	916	15,000	7,222	0	7,778	48 %
55910 Miscellaneous Expense	2,498	310	3,750	13,076	0	(9,326)	349 %
55940 Collection Expense	64	0	100	0	0	100	%
56000 Vendor Interest Expense	332	0	500	2	0	498	%
56050 Internal Housing	4,200	0	6,300	0	0	6,300	%
TOTAL GENERAL & ADMINISTRATION----->	1,226,724	138,830	1,840,396	1,140,357	7,117	692,922	62 %
DEBT PAYMENTS							
56760 Debt Interest	35,911	0	53,869	52,065	0	1,804	97 %
56950 Debt Principal	21,997	0	32,997	0	0	32,997	%
TOTAL DEBT PAYMENTS----->	57,908	0	86,866	52,065	0	34,801	60 %
CAPITAL IMPROVEMENTS							
57120 Plant & Equipment	1,210,599	(121,610)	1,815,903	308,906	49,635	1,457,362	20 %
57150 Building	16,332	0	24,500	8,519	0	15,981	35 %
57180 Machinery/Equipment	375,704	51,998	563,574	483,731	0	79,843	86 %
57210 Vehicles	154,913	0	232,385	223,272	0	9,113	96 %
57240 Office Equipment/Materials	0	0	0	11	0	(11)	%
57270 Tools	4,920	195	7,383	19,422	0	(12,039)	263 %
57300 Appliance/Furniture	0	0	0	13,130	0	(13,130)	%
TOTAL CAPITAL IMPROVEMENTS----->	1,762,468	(69,417)	2,643,745	1,056,991	49,635	1,537,119	42 %
TOTAL EXPENSES----->	7,401,916	366,178	11,103,667	6,217,321	68,216	4,818,130	57 %
NET SURPLUS/ (DEFICIT)	(1,277,576)	(37,945)	(1,917,027)	886,138	(68,216)	(2,734,949)	43 %

ACCOUNTS LISTED BELOW HAVE BEEN REMOVED FROM STMT

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

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	=====	=====	=====	=====	=====	=====	=====
41980 P/Y Recognized Revenue	0	0	0	1,285,522	0	(1,285,522)	%
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)	(35,424)	0	(53,138)	(52,065)	0	(1,073)	(98)%
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	(35,424)	0	(53,138)	(52,065)	0	(1,073)	(98)%