



CITY OF
Saint Paul
ALASKA

FINANCE DIRECTOR REPORT

Reporting Period: October, 2020

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Date: November 12, 2020

We've been entering information into excel to provide Bellwether with what they need to develop the database for the City's new purchasing module, we're getting close to finalizing everything, so there will be some learning happening for City staff soon once its ready.

Preparation for 2021 budget is underway, preparing cost forecasts, entering actual costs to predict next year's numbers.

Covid-19 purchases have had the purchasing and payable desks busy with easily double the amount of orders normally placed. All purchases are reported to the State in monthly reports.

One of our employees has moved off-island, so the position is currently being advertised.



FOR PERIOD FROM: October 1, 2020 TO October 31, 2020

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
REVENUES							
40140 Permits	3,708	0	4,450	0	0	4,450	%
40150 Sales Tax Registration	2,500	0	3,000	1,610	0	1,390	(54)%
40160 Sales Tax	320,832	63,543	385,000	321,893	0	63,107	(84)%
40170 Fish Tax	1,592,706	299	1,911,248	1,803,010	0	108,238	(94)%
40180 Remote Sellers Sales Tax	8,332	1,101	10,000	1,659	0	8,341	(17)%
40240 Contracts Revenue-Other Sources	0	11,851	0	43,469	0	(43,469)	%
40250 State Revenue Sharing	62,500	0	75,000	75,000	0	0	(100)%
40270 Shared Fisheries Business Tax	5,416	0	6,500	0	0	6,500	%
40280 State Grants	0	0	0	28,047	0	(28,047)	%
40310 State Fisheries Revenue Sharing	693,310	0	831,973	0	0	831,973	%
40320 Fisheries Landing Tax	8,332	0	10,000	835	0	9,165	(8)%
40340 Federal Grants	0	0	0	568,311	0	(568,311)	%
40370 Fed Revenue Sharing - PILT	67,500	0	81,000	76,454	0	4,546	(94)%
40380 Housing Revenue	95,834	0	115,000	101,985	0	13,015	(89)%
40390 Building Rental Revenue	2,916	100	3,500	2,484	0	1,016	(71)%
40420 Interest on Accounts (A/R)	2,082	0	2,500	252	0	2,248	(10)%
40430 Finance Department	2,082	140	2,500	780	0	1,720	(31)%
40440 Administrative Allocation	541,395	0	649,675	478,256	0	171,419	(74)%
40460 Interest/Investment Income	172,500	0	207,000	151,401	0	55,599	(73)%
40480 Lease Revenues	8,332	0	10,000	10,000	0	0	(100)%
40490 Dock Revenues	37,374	1,967	44,850	47,542	0	(2,692)	(106)%
40520 Wharfage Revenue	34,500	310	41,400	43,599	0	(2,199)	(105)%
40530 Rental Revenues	2,916	0	3,500	0	0	3,500	%
40580 Refuse Revenues	132,861	4,534	159,435	117,917	0	41,518	(74)%
40590 Refuse Internal	19,038	0	22,846	17,934	0	4,912	(79)%
40610 Water Revenue	204,166	0	245,000	210,272	0	34,728	(86)%
40620 Internal Water Revenue	10,614	0	12,738	9,241	0	3,497	(73)%
40640 Sewer Revenues	77,916	0	93,500	87,068	0	6,432	(93)%
40650 Internal Sewer Revenue	8,250	0	9,900	7,112	0	2,788	(72)%
40670 Electric Utility Revenues	1,000,000	15,375	1,200,000	872,037	0	327,963	(73)%
40680 Internal Electric Revenue	112,500	0	135,000	124,850	0	10,150	(92)%
40810 Fuel Profit Sharing	19,086	0	22,904	18,689	0	4,215	(82)%
40820 Diesel Revenue	209,792	18,708	251,750	132,726	0	119,024	(53)%
40830 Internal Diesel Sales	704,166	66,985	845,000	677,868	0	167,132	(80)%
40840 Diesel Fuel Revenues-Auto Delivery	372,084	16,098	446,500	254,313	0	192,187	(57)%
40850 Gasoline Revenues	285,000	20,220	342,000	231,253	0	110,747	(68)%
40860 Internal Gasoline Sales	32,450	2,706	38,940	31,148	0	7,792	(80)%
40880 Marine Fuel Revenue	25,000	0	30,000	23,120	0	6,880	(77)%
40890 Package Stock Revenue	28,122	50	33,750	35,753	0	(2,003)	(106)%
40900 Internal Package Stock Revenue	1,666	0	2,000	1,579	0	421	(79)%
40910 Mobile Equipment Revenues	918	0	1,102	802	0	300	(73)%
40920 Internal Equipment Revenue	0	0	0	15,120	0	(15,120)	%
40970 Labor Revenue	3,164	0	3,800	2,674	0	1,126	(70)%
41180 Supplies/Merchandise Sold Revenue	2,916	557	3,500	3,739	0	(239)	(107)%
41330 Miscellaneous Revenue	84,444	0	101,336	57,904	0	43,432	(57)%
41340 Internal Lumber/Materials Revenue	1,332	245	1,600	1,078	0	522	(67)%

FOR PERIOD FROM: October 1, 2020 TO October 31, 2020

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
41750 In-Kind Contribution							
TOTAL REVENUES ----->	7,000,552	224,789	8,400,697	6,690,784	0	1,709,913	(80) %
EXPENSES							
LABOR							
51000 Department Head Salary	0	60,816	0	385,072	0	(385,072)	%
51100 Clerical Hours	1,687,506	63,752	2,025,007	377,559	0	1,647,448	19 %
51200 Mechanic Hours	0	9,981	0	67,543	0	(67,543)	%
51300 Laborer Hours	(20,250)	116,912	(24,300)	690,190	0	(714,490)	(999) %
51360 Sick Pay	0	8,696	0	72,600	0	(72,600)	%
51370 Vacation Pay	0	7,808	0	52,167	0	(52,167)	%
51380 Holiday Pay	0	273	0	76,141	0	(76,141)	%
51390 Overtime Pay	0	1,447	0	16,884	0	(16,884)	%
51400 Administrative Leave	0	2,148	0	12,249	0	(12,249)	%
51430 Medical Insurance Opt Out	0	3,125	0	34,500	0	(34,500)	%
TOTAL LABOR ----->	1,667,256	274,958	2,000,707	1,784,905	0	215,802	89 %
LABOR BURDEN							
51500 SBS	0	16,855	0	112,537	0	(112,537)	%
51501 Labor Burden (Budget Only)	696,950	0	836,345	0	0	836,345	%
51510 PERS	0	51,477	0	348,875	0	(348,875)	%
51520 Esc	0	1,175	0	14,429	0	(14,429)	%
51530 Worker's Comp	0	10,607	0	74,028	0	(74,028)	%
51540 Medicare Hospital Insurance	0	3,987	0	26,621	0	(26,621)	%
51580 Medical Insurance	0	17,355	0	143,116	0	(143,116)	%
51590 Life Insurance	0	356	0	1,762	0	(1,762)	%
TOTAL LABOR BURDEN----->	696,950	101,812	836,345	721,368	0	114,977	86 %
COST OF GOODS SOLD							
53100 Cost of Diesel Sold	1,000,000	61,042	1,200,000	842,152	0	357,848	70 %
53120 Cost of Gasoline Sold	266,666	2,616	320,000	206,005	0	113,995	64 %
53130 State & Federal Excise Tax	82	(20)	100	(34)	0	134	(34) %
53140 LUST Tax	208	(7)	250	149	0	101	60 %
53150 Oil Spill Tax	332	(16)	400	402	0	(2)	101 %
53160 Fuel Surcharge	1,666	(68)	2,000	1,639	0	361	82 %
53200 Cost of Goods Sold	19,550	0	23,462	27,066	0	(3,604)	115 %
53220 Cost of Parts Sold	2,293	0	2,753	3,599	0	(846)	131 %
TOTAL COST OF GOODS SOLD----->	1,290,797	63,547	1,548,965	1,080,978	0	467,987	70 %
OPERATING EXPENSES							
53390 Operating Supplies	48,114	22,497	57,749	88,739	89,812	(120,802)	309 %
53420 Diesel	625,246	63,458	750,300	638,091	0	112,209	85 %
53430 Wind Power	29,166	0	35,000	19,720	0	15,280	56 %

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53450 Gasoline	30,505	2,706	36,621	31,148	0	5,473	85 %
53490 Internal Package Stock Expense	1,191	0	1,431	1,579	0	(148)	110 %
53510 Parts	11,270	3,740	13,540	6,385	284	6,871	49 %
53520 Shipping & Air Freight	35,913	8,642	43,108	92,373	1,743	(51,008)	218 %
53540 Vehicle Maintenance	52,049	9,055	62,477	22,968	641	38,868	38 %
53600 Building Maintenance	40,133	11,250	48,167	61,424	6,422	(19,679)	141 %
53660 Street Lights/Fire Alarm System	30,449	0	36,539	65,597	0	(29,058)	180 %
53670 Street Light Electricity	26,832	1,113	32,200	20,133	0	12,067	63 %
53690 Small Tool Expense	7,319	0	8,783	3,339	5,847	(403)	105 %
53720 Rentals	5,416	1,052	6,500	5,412	0	1,088	83 %
53740 Kits/Sample Testing	4,464	0	5,360	0	0	5,360	%
53750 Uniforms	2,295	0	2,753	3,040	6,438	(6,725)	344 %
53780 Safety Equipment	9,678	261	11,616	46,682	12,851	(47,917)	513 %
53810 Radio/Electronic Equipment	7,558	51,704	9,071	99,224	16,251	(106,404)	999 %
53880 Internal Electric Utility	112,176	7,987	134,622	104,772	0	29,850	78 %
53890 Internal Heating Oil	35,506	3,528	42,610	39,776	0	2,834	93 %
53900 Internal Water Expense	10,614	996	12,738	9,241	0	3,497	73 %
53910 Internal Sewer Expense	8,250	759	9,900	7,112	0	2,788	72 %
53920 Internal Refuse Expense	19,027	1,878	22,843	17,902	0	4,941	78 %
53950 Spill Prevention	9,722	0	11,669	616	0	11,053	5 %
TOTAL OPERATING EXPENSES----->	1,162,893	190,626	1,395,597	1,385,273	140,289	(129,965)	109 %
CONSTRUCTION/PROJECTS							
54500 Internal Equipment Expense	0	0	0	15,120	0	(15,120)	%
54530 Machinery/Equipment < \$5K	0	10,800	0	10,800	0	(10,800)	%
54600 Contractors	3,332	0	4,000	2,465	0	1,535	62 %
54620 Engineering	74,369	23,651	89,245	64,350	0	24,895	72 %
54700 Transfer Out (Projects)	46,233	0	55,481	0	0	55,481	%
TOTAL CONSTRUCTION/PROJECTS----->	123,934	34,451	148,726	92,735	0	55,991	62 %
GENERAL & ADMINISTRATION							
55100 Telephone/Communications	35,014	4,417	42,022	34,263	0	7,759	82 %
55110 Cellular Phone Costs	0	0	1	1	0	0	100 %
55130 Postage	1,790	218	2,160	2,275	0	(115)	105 %
55160 Office Supplies	2,182	396	2,626	2,715	442	(531)	120 %
55180 Furniture/Appliances < \$5K	6,295	0	7,559	20,101	3,496	(16,038)	312 %
55190 Printing	2,311	0	2,775	2,455	710	(390)	114 %
55220 Dues/Subscriptions	106,265	8,650	127,533	95,348	0	32,185	75 %
55250 Bank Charges	4,250	190	5,100	4,272	0	828	84 %
55280 Long/Short Account	(3,326)	(13)	(3,992)	(4,528)	0	536	113 %
55310 Insurance	242,838	27,840	291,425	278,395	0	13,030	96 %
55400 Travel/Per Diem	41,376	103	49,655	48,919	0	736	99 %
55430 Relocation Expense	2,082	0	2,500	4,332	0	(1,832)	173 %
55460 Recruitment Expense	5,186	0	6,226	6,225	0	1	100 %
55550 Admin Allocation Expense	557,529	0	669,039	478,256	0	190,783	71 %

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55580 Meeting and Special Events	8,497	805	10,197	5,795	2,327	2,075	80 %
55610 Training	13,750	4,662	16,500	8,327	12,647	(4,474)	127 %
55670 Lease/Maintenance Expense	11,195	1,562	13,443	14,145	0	(702)	105 %
55700 Contributions	8,664	24,750	10,400	48,850	0	(38,450)	470 %
55720 License/Permits	9,528	173	11,438	5,983	0	5,455	52 %
55730 Legal Services	115,000	13,624	138,000	181,477	0	(43,477)	132 %
55790 Auditing Services	46,376	0	55,650	55,650	0	0	100 %
55820 Consulting Services	206,364	7,183	247,650	221,015	11,800	14,835	94 %
55840 Enhancement & Service Fees	8,332	898	10,000	8,991	0	1,009	90 %
55910 Miscellaneous Expense	661	0	801	801	0	0	100 %
55940 Collection Expense	82	0	100	0	0	100	%
56000 Vendor Interest Expense	305	1	367	367	0	0	100 %
56050 Internal Housing	5,250	32,363	6,300	32,363	0	(26,063)	514 %
TOTAL GENERAL & ADMINISTRATION----->	1,437,796	127,822	1,725,475	1,556,793	31,422	137,260	92 %
DEBT PAYMENTS							
56760 Debt Interest	44,280	0	53,138	53,139	0	(1)	100 %
56950 Debt Principal	27,497	0	32,997	32,997	0	0	100 %
TOTAL DEBT PAYMENTS----->	71,777	0	86,135	86,136	0	(1)	100 %
CAPITAL IMPROVEMENTS							
57120 Plant & Equipment	167,000	7,857	200,401	141,689	0	58,712	71 %
57150 Building	12,500	0	15,000	4,687	0	10,313	31 %
57180 Machinery/Equipment	0	0	0	0	33,236	(33,236)	%
57210 Vehicles	220,123	0	264,155	309,715	0	(45,560)	117 %
TOTAL CAPITAL IMPROVEMENTS----->	399,623	7,857	479,556	456,091	33,236	(9,771)	102 %
TOTAL EXPENSES----->	6,851,026	801,073	8,221,506	7,164,279	204,947	852,280	90 %
NET SURPLUS/(DEFICIT)	149,526	(576,284)	179,191	(473,495)	(204,947)	857,633	379 %

ACCOUNTS LISTED BELOW HAVE BEEN REMOVED FROM STMT

41980 P/Y Recognized Revenue	0	0	0	715,371	0	(715,371)	%
53970 Depreciation	0	0	0	(52,762)	0	52,762	%
54900 P/Y Expenditures	0	0	0	(715,371)	0	715,371	%