



FINANCE DIRECTOR REPORT

Reporting Period: January 2021

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Date:

The Finance and other departments have had some training in the new Bellwether purchasing, and it is now live and in use. Although we've had training, we're still learning how to use it. We're excited about the report options we'll have now and being able to track orders through the database.

We have a new employee, Daria Isaac started working the first week of January, we are happy to have her on our team. Two other employees are at their halfway mark in to their first year, and all three are great assets to our department.



CITY OF SAINT PAUL
BUDGET ANALYSIS SUMMARY-FOR CITY COUNCIL

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

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
REVENUES							
40140 Permits	4,450	300	4,450	300	0	4,150	(7)%
40150 Sales Tax Registration	3,000	360	3,000	1,970	0	1,030	(66)%
40160 Sales Tax	385,000	21,015	385,000	349,704	0	35,296	(91)%
40170 Fish Tax	1,911,248	0	1,911,248	1,826,585	0	84,663	(96)%
40180 Remote Sellers Sales Tax	10,000	1,519	10,000	7,067	0	2,933	(71)%
40240 Contracts Revenue-Other Sources	0	9,020	0	56,517	0	(56,517)	%
40250 State Revenue Sharing	75,000	0	75,000	75,000	0	0	(100)%
40270 Shared Fisheries Business Tax	6,500	0	6,500	0	0	6,500	%
40280 State Grants	0	0	0	29,706	0	(29,706)	%
40310 State Fisheries Revenue Sharing	831,973	0	831,973	841,798	0	(9,825)	(101)%
40320 Fisheries Landing Tax	10,000	0	10,000	7,925	0	2,075	(79)%
40340 Federal Grants	0	0	0	568,311	0	(568,311)	%
40370 Fed Revenue Sharing - PILT	81,000	0	81,000	76,454	0	4,546	(94)%
40380 Housing Revenue	115,000	66,668	115,000	180,453	0	(65,453)	(157)%
40390 Building Rental Revenue	3,500	0	3,500	2,784	0	716	(80)%
40420 Interest on Accounts (A/R)	2,500	0	2,500	436	0	2,064	(17)%
40430 Finance Department	2,500	40	2,500	820	0	1,680	(33)%
40440 Administrative Allocation	649,675	54,140	649,675	649,675	0	0	(100)%
40460 Interest/Investment Income	207,000	0	207,000	199,648	0	7,352	(96)%
40480 Lease Revenues	10,000	0	10,000	10,000	0	0	(100)%
40490 Dock Revenues	44,850	616	44,850	50,039	0	(5,189)	(112)%
40520 Wharfage Revenue	41,400	810	41,400	48,287	0	(6,887)	(117)%
40530 Rental Revenues	3,500	0	3,500	0	0	3,500	%
40580 Refuse Revenues	159,435	10,403	159,435	146,368	0	13,067	(92)%
40590 Refuse Internal	22,846	0	22,846	21,757	0	1,089	(95)%
40610 Water Revenue	245,000	0	245,000	227,844	0	17,156	(93)%
40620 Internal Water Revenue	12,738	0	12,738	11,232	0	1,506	(88)%
40640 Sewer Revenues	93,500	0	93,500	106,498	0	(12,998)	(114)%
40650 Internal Sewer Revenue	9,900	0	9,900	8,630	0	1,270	(87)%
40670 Electric Utility Revenues	1,200,000	15,016	1,200,000	1,044,983	0	155,017	(87)%
40680 Internal Electric Revenue	135,000	0	135,000	147,616	0	(12,616)	(109)%
40810 Fuel Profit Sharing	22,904	0	22,904	18,689	0	4,215	(82)%
40820 Diesel Revenue	251,750	22,156	251,750	170,336	0	81,414	(68)%
40830 Internal Diesel Sales	845,000	87,106	845,000	824,427	0	20,573	(98)%
40840 Diesel Fuel Revenues-Auto Delivery	446,500	31,965	446,500	303,745	0	142,755	(68)%
40850 Gasoline Revenues	342,000	24,694	342,000	273,165	0	68,835	(80)%
40860 Internal Gasoline Sales	38,940	2,990	38,940	36,563	0	2,377	(94)%
40880 Marine Fuel Revenue	30,000	0	30,000	23,120	0	6,880	(77)%
40890 Package Stock Revenue	33,750	395	33,750	37,223	0	(3,473)	(110)%
40900 Internal Package Stock Revenue	2,000	0	2,000	1,579	0	421	(79)%
40910 Mobile Equipment Revenues	1,102	0	1,102	1,362	0	(260)	(124)%
40920 Internal Equipment Revenue	0	0	0	15,120	0	(15,120)	%
40970 Labor Revenue	3,800	1,182	3,800	3,856	0	(56)	(101)%
41180 Supplies/Merchandise Sold Revenue	3,500	265	3,500	4,613	0	(1,113)	(132)%
41300 Operating Transfer In	71,000	0	71,000	0	0	71,000	%
41330 Miscellaneous Revenue	101,336	0	101,336	57,904	0	43,432	(57)%

CITY OF SAINT PAUL
BUDGET ANALYSIS SUMMARY-FOR CITY COUNCIL

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

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
41340 Internal Lumber/Materials Revenue	1,600	0	1,600	1,078	0	522	(67) %
41750 In-Kind Contribution							
TOTAL REVENUES ----->	8,471,697	350,660	8,471,697	8,471,187	0	510	(100) %
EXPENSES							
LABOR							
51000 Department Head Salary	0	30,265	0	447,423	0	(447,423)	%
51100 Clerical Hours	2,025,007	32,946	2,025,007	518,079	0	1,506,928	26 %
51200 Mechanic Hours	0	7,062	0	77,214	0	(77,214)	%
51300 Laborer Hours	(24,300)	60,275	(24,300)	826,547	0	(850,847)	(999) %
51360 Sick Pay	0	17,513	0	96,355	0	(96,355)	%
51370 Vacation Pay	0	6,879	0	65,488	0	(65,488)	%
51380 Holiday Pay	0	14,788	0	106,123	0	(106,123)	%
51390 Overtime Pay	0	1,062	0	18,124	0	(18,124)	%
51400 Administrative Leave	0	0	0	16,227	0	(16,227)	%
51430 Medical Insurance Opt Out	0	3,000	0	41,125	0	(41,125)	%
TOTAL LABOR ----->	2,000,707	173,790	2,000,707	2,212,705	0	(211,998)	111 %
LABOR BURDEN							
51500 SBS	0	10,653	0	138,862	0	(138,862)	%
51501 Labor Burden (Budget Only)	836,345	0	836,345	(504)	0	836,849	() %
51510 PERS	0	35,096	0	417,761	0	(417,761)	%
51520 Esc	0	517	0	15,828	0	(15,828)	%
51530 Worker's Comp	0	6,931	0	90,620	0	(90,620)	%
51540 Medicare Hospital Insurance	0	2,520	0	32,848	0	(32,848)	%
51580 Medical Insurance	0	12,263	0	178,453	0	(178,453)	%
51590 Life Insurance	0	0	0	1,960	0	(1,960)	%
TOTAL LABOR BURDEN----->	836,345	67,980	836,345	875,828	0	(39,483)	105 %
COST OF GOODS SOLD							
53100 Cost of Diesel Sold	1,200,000	79,379	1,200,000	975,708	0	224,292	81 %
53120 Cost of Gasoline Sold	320,000	3,030	320,000	211,449	0	108,551	66 %
53130 State & Federal Excise Tax	100	(21)	100	(83)	0	183	(83) %
53140 LUST Tax	250	(13)	250	127	2	121	52 %
53150 Oil Spill Tax	400	(31)	400	408	4	(12)	103 %
53160 Fuel Surcharge	2,000	(126)	2,000	1,678	17	305	85 %
53200 Cost of Goods Sold	23,462	0	23,462	27,066	0	(3,604)	115 %
53220 Cost of Parts Sold	2,753	0	2,753	3,599	0	(846)	131 %
TOTAL COST OF GOODS SOLD----->	1,548,965	82,218	1,548,965	1,219,952	23	328,990	79 %
OPERATING EXPENSES							
53390 Operating Supplies	57,749	95,511	57,749	208,899	(93,495)	(57,655)	200 %
53420 Diesel	750,300	81,186	750,300	775,617	0	(25,317)	103 %

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53430 Wind Power	35,000	0	35,000	19,720	0	15,280	56 %
53450 Gasoline	36,621	2,990	36,621	36,563	0	58	100 %
53490 Internal Package Stock Expense	1,431	0	1,431	1,579	0	(148)	110 %
53510 Parts	13,540	3,381	13,540	15,775	(928)	(1,307)	110 %
53520 Shipping & Air Freight	43,108	10,968	43,108	106,267	510	(63,669)	248 %
53540 Vehicle Maintenance	62,477	0	62,477	18,653	0	43,824	30 %
53600 Building Maintenance	48,167	13,318	48,167	103,716	(13,244)	(42,305)	188 %
53660 Street Lights/Fire Alarm System	36,539	1,456	36,539	67,053	(1,456)	(29,058)	180 %
53670 Street Light Electricity	32,200	1,378	32,200	22,540	0	9,660	70 %
53690 Small Tool Expense	8,783	4,349	8,783	12,041	(4,331)	1,073	88 %
53720 Rentals	6,500	1,703	6,500	7,698	2,813	(4,011)	162 %
53740 Kits/Sample Testing	5,360	3,870	5,360	4,560	0	800	85 %
53750 Uniforms	2,753	0	2,753	3,382	0	(629)	123 %
53780 Safety Equipment	11,616	8,796	11,616	57,104	(8,809)	(36,679)	416 %
53810 Radio/Electronic Equipment	9,071	68,744	9,071	177,419	(67,304)	(101,044)	999 %
53880 Internal Electric Utility	134,622	10,459	134,622	125,056	0	9,566	93 %
53890 Internal Heating Oil	42,610	5,920	42,610	48,810	0	(6,200)	115 %
53900 Internal Water Expense	12,738	996	12,738	11,232	0	1,506	88 %
53910 Internal Sewer Expense	9,900	759	9,900	8,630	0	1,270	87 %
53920 Internal Refuse Expense	22,843	1,878	22,843	21,658	0	1,185	95 %
53950 Spill Prevention	11,669	0	11,669	4,817	0	6,852	41 %
TOTAL OPERATING EXPENSES----->	1,395,597	317,662	1,395,597	1,858,789	(186,244)	(276,948)	120 %
CONSTRUCTION/PROJECTS							
54500 Internal Equipment Expense	0	0	0	15,120	0	(15,120)	%
54530 Machinery/Equipment < \$5K	0	0	0	18,657	26,148	(44,805)	%
54600 Contractors	4,000	0	4,000	2,465	0	1,535	62 %
54620 Engineering	89,245	(7,713)	89,245	79,066	7,713	2,466	97 %
54700 Transfer Out (Projects)	(15,519)	0	(15,519)	0	0	(15,519)	%
TOTAL CONSTRUCTION/PROJECTS----->	77,726	(7,713)	77,726	115,308	33,861	(71,443)	192 %
GENERAL & ADMINISTRATION							
55100 Telephone/Communications	42,022	4,725	42,022	39,579	0	2,443	94 %
55110 Cellular Phone Costs	1	0	1	1	0	0	100 %
55130 Postage	2,160	0	2,160	2,775	0	(615)	128 %
55160 Office Supplies	2,626	0	2,626	3,126	420	(920)	135 %
55180 Furniture/Appliances < \$5K	7,559	8,693	7,559	28,793	(8,693)	(12,541)	266 %
55190 Printing	2,775	296	2,775	6,676	(296)	(3,605)	230 %
55220 Dues/Subscriptions	127,533	17,584	127,533	140,486	192	(13,145)	110 %
55230 Computer Parts & Supplies	0	1,410	0	1,410	(1,410)	0	%
55250 Bank Charges	5,100	262	5,100	8,508	(262)	(3,146)	162 %
55280 Long/Short Account	(3,992)	113	(3,992)	(4,425)	(51)	484	112 %
55310 Insurance	291,425	27,840	291,425	334,074	0	(42,649)	115 %
55400 Travel/Per Diem	49,655	4,173	49,655	53,091	0	(3,436)	107 %
55430 Relocation Expense	2,500	0	2,500	4,332	0	(1,832)	173 %

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55460 Recruitment Expense	6,226	0	6,226	6,225	0	1	100 %
55550 Admin Allocation Expense	669,039	54,140	669,039	649,675	0	19,364	97 %
55580 Meeting and Special Events	10,197	24	10,197	8,147	2,174	(124)	101 %
55610 Training	16,500	0	16,500	20,973	585	(5,058)	131 %
55670 Lease/Maintenance Expense	13,443	1,412	13,443	17,205	913	(4,675)	135 %
55700 Contributions	10,400	0	10,400	58,281	0	(47,881)	560 %
55720 License/Permits	11,438	0	11,438	5,983	0	5,455	52 %
55730 Legal Services	138,000	16,317	138,000	226,281	0	(88,281)	164 %
55790 Auditing Services	55,650	0	55,650	55,650	0	0	100 %
55820 Consulting Services	247,650	62,152	247,650	298,012	(39,233)	(11,129)	104 %
55840 Enhancement & Service Fees	10,000	1,796	10,000	11,685	0	(1,685)	117 %
55910 Miscellaneous Expense	801	0	801	801	0	0	100 %
55940 Collection Expense	100	0	100	0	0	100	%
56000 Vendor Interest Expense	367	93	367	460	0	(93)	125 %
56050 Internal Housing	6,300	66,668	6,300	99,031	0	(92,731)	999 %
TOTAL GENERAL & ADMINISTRATION----->	1,725,475	267,698	1,725,475	2,076,835	(45,661)	(305,699)	118 %
DEBT PAYMENTS							
56760 Debt Interest	53,138	0	53,138	54,100	0	(962)	102 %
56950 Debt Principal	32,997	0	32,997	32,997	0	0	100 %
TOTAL DEBT PAYMENTS----->	86,135	0	86,135	87,097	0	(962)	101 %
CAPITAL IMPROVEMENTS							
57120 Plant & Equipment	200,401	0	200,401	133,832	0	66,569	67 %
57150 Building	15,000	0	15,000	9,434	0	5,566	63 %
57180 Machinery/Equipment	0	33,819	0	33,819	(33,236)	(583)	%
57210 Vehicles	264,155	0	264,155	307,890	0	(43,735)	117 %
TOTAL CAPITAL IMPROVEMENTS----->	479,556	33,819	479,556	484,975	(33,236)	27,817	94 %
TOTAL EXPENSES----->	8,150,506	935,454	8,150,506	8,931,489	(231,257)	(549,726)	107 %
NET SURPLUS/(DEFICIT)	321,191	(584,794)	321,191	(460,302)	231,257	550,236	71 %

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	(423,902)	0	423,902	%

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54900 P/Y Expenditures	0	0	0	(715,371)	0	715,371	%

CEIP DEBT ACCRUED INTEREST

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

56760 Debt Interest (Harbor)	(53,138)	0	(53,138)	(53,138)	0	0	(100)%
	(53,138)	0	(53,138)	(53,138)	0	0	(100)%