



FINANCE DIRECTOR REPORT

Reporting Period: April 2021

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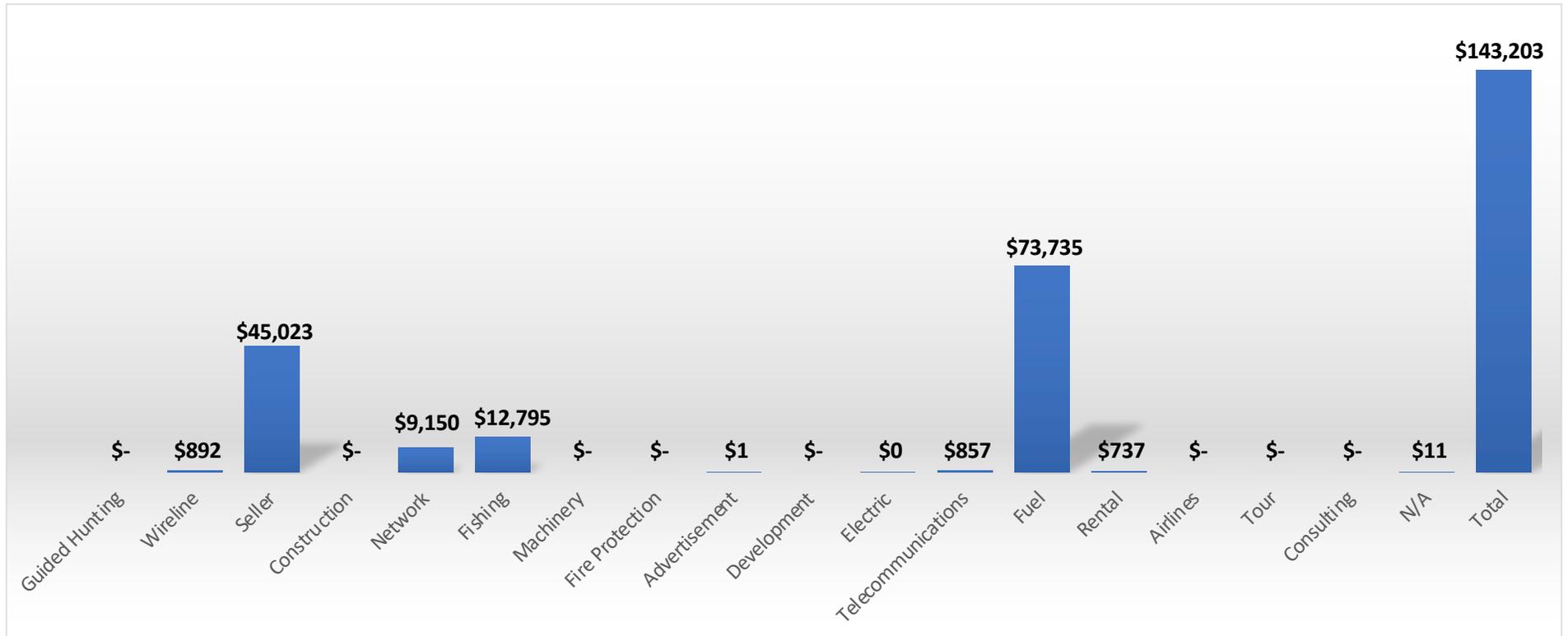
We're always looking for ways to collect information as efficiently as possible, in addition to being accurate. The Finance Department and Public Works Department were reviewing recording information for the Power Plant and Refuse Department, and much of the documenting has moved to inputting information to iPad. This enables quicker sharing of information and lessens tracking paper copies.

Our audit started on Monday the 5th. It's been busy leading up to the audit, and as our auditors review our General Ledger, we will provide information to them by request.

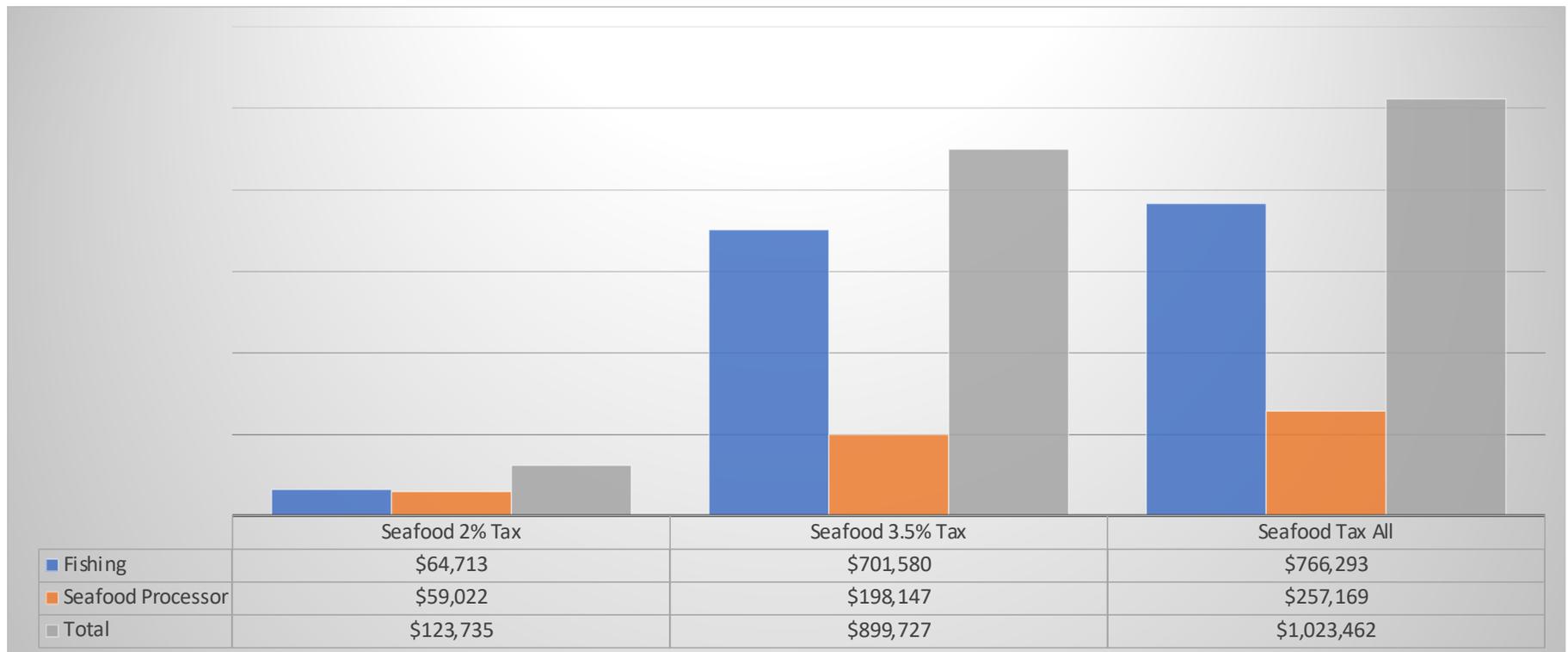
We've been using Munirevs for 8 months now and the City Manager pulled information from the reports to put together the attached charts that show the sales tax collected by category, by percentage of sales tax and late fees collected.



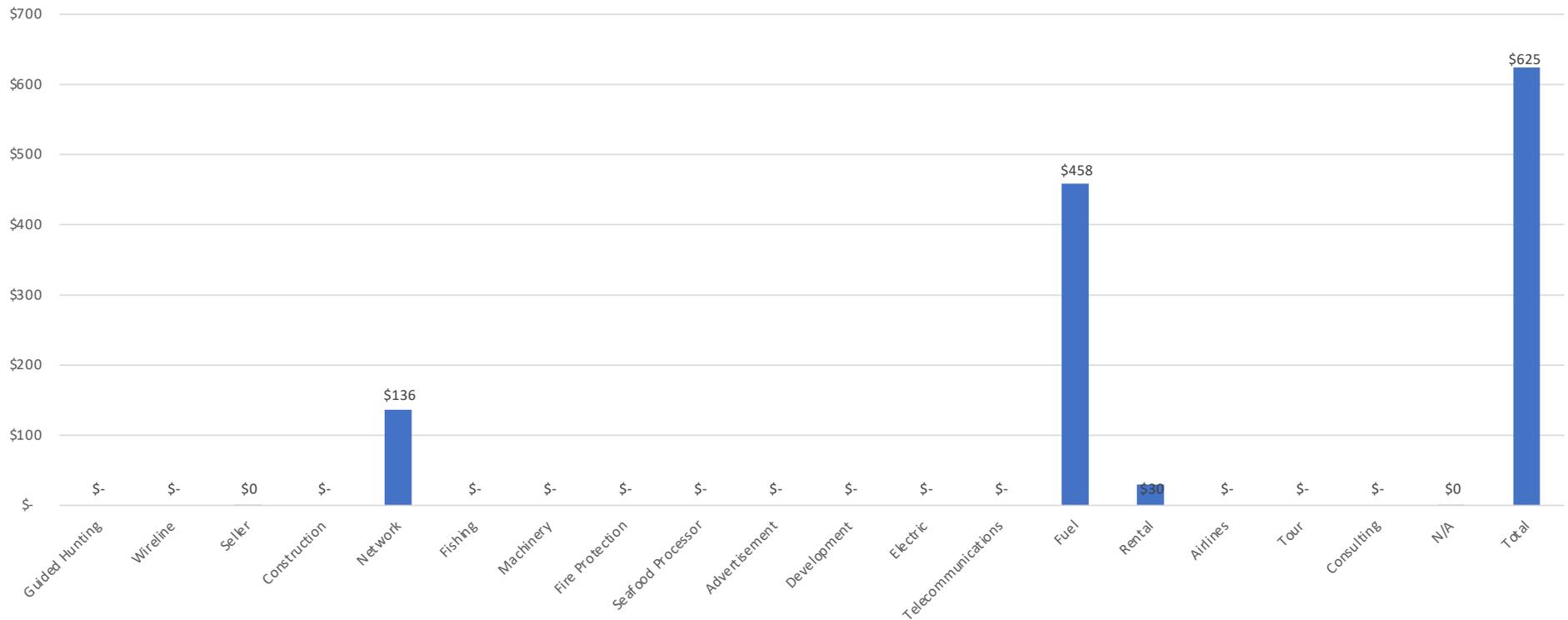
Sales Tax Collected By Business Type (Non-Seafood) January – March 2021



Sales Tax Collected (Seafood) January – March 2021



Sales Tax Fees Collected by Business Type January – March 2021



CITY OF SAINT PAUL
BUDGET ANALYSIS SUMMARY-FOR CITY COUNCIL

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

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
REVENUES							
40140 Permits	1,111	0	4,450	0	0	4,450	%
40150 Sales Tax Registration	750	80	3,000	840	0	2,160	(28)%
40160 Sales Tax	96,249	30,928	385,000	83,165	0	301,835	(22)%
40170 Fish Tax	582,540	428,617	2,330,164	827,335	0	1,502,829	(36)%
40180 Remote Sellers Sales Tax	2,499	2,184	10,000	5,234	0	4,766	(52)%
40190 State Liquor Revenue Sharing	999	0	4,000	0	0	4,000	%
40240 Contracts Revenue-Other Sources	0	4,028	0	7,093	0	(7,093)	%
40250 State Revenue Sharing	13,650	0	54,600	130	0	54,470	()%
40280 State Grants	873	0	3,500	0	0	3,500	%
40310 State Fisheries Revenue Sharing	226,335	1,590	905,343	1,590	0	903,753	()%
40320 Fisheries Landing Tax	450	0	1,800	0	0	1,800	%
40340 Federal Grants	0	0	0	731,958	0	(731,958)	%
40370 Fed Revenue Sharing - PILT	20,250	0	81,000	0	0	81,000	%
40380 Housing Revenue	19,998	0	80,000	10,300	0	69,700	(13)%
40390 Building Rental Revenue	873	0	3,500	0	0	3,500	%
40420 Interest on Accounts (A/R)	624	0	2,500	79	0	2,421	(3)%
40430 Finance Department	624	55	2,500	165	0	2,335	(7)%
40440 Administrative Allocation	168,699	56,178	674,798	168,534	0	506,264	(25)%
40460 Interest/Investment Income	49,998	0	200,000	0	0	200,000	%
40480 Lease Revenues	1,770	0	7,084	0	0	7,084	%
40490 Dock Revenues	12,375	0	49,500	19,805	0	29,695	(40)%
40520 Wharfage Revenue	11,823	0	47,300	18,012	0	29,288	(38)%
40530 Rental Revenues	873	0	3,500	0	0	3,500	%
40580 Refuse Revenues	39,858	59	159,435	29,604	0	129,831	(19)%
40590 Refuse Internal	3,390	0	13,568	4,102	0	9,466	(30)%
40610 Water Revenue	61,251	0	245,000	101,745	0	143,255	(42)%
40620 Internal Water Revenue	3,017	0	12,071	1,991	0	10,080	(16)%
40640 Sewer Revenues	23,373	0	93,500	19,364	0	74,136	(21)%
40650 Internal Sewer Revenue	2,307	0	9,233	1,518	0	7,715	(16)%
40670 Electric Utility Revenues	300,000	14,195	1,200,000	282,169	0	917,831	(24)%
40680 Internal Electric Revenue	36,249	0	145,000	38,921	0	106,079	(27)%
40810 Fuel Profit Sharing	6,249	15,769	25,000	15,769	0	9,231	(63)%
40820 Diesel Revenue	5,499	3,041	22,000	40,511	0	(18,511)	(184)%
40830 Internal Diesel Sales	211,248	0	845,000	151,530	0	693,470	(18)%
40840 Diesel Fuel Revenues-Auto Delivery	79,998	0	320,000	53,123	0	266,877	(17)%
40850 Gasoline Revenues	87,498	9,413	350,000	52,224	0	297,776	(15)%
40860 Internal Gasoline Sales	8,250	0	33,000	6,661	0	26,339	(20)%
40880 Marine Fuel Revenue	7,500	0	30,000	0	0	30,000	%
40890 Package Stock Revenue	9,747	0	39,000	7,912	0	31,088	(20)%
40900 Internal Package Stock Revenue	498	0	2,000	0	0	2,000	%
40910 Mobile Equipment Revenues	1,023	0	4,100	0	0	4,100	%
40970 Labor Revenue	8,520	0	34,100	743	0	33,357	(2)%
41060 Ambulance Revenue	6,249	0	25,000	0	0	25,000	%
41180 Supplies/Merchandise Sold Revenue	873	200	3,500	1,445	0	2,055	(41)%
41300 Operating Transfer In	16,353	0	65,421	0	0	65,421	%
41330 Miscellaneous Revenue	624	9,750	2,500	10,463	0	(7,963)	(419)%

FOR PERIOD FROM: March 1, 2021 TO March 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	399	0	1,600	29	0	1,571	(2) %
41750 In-Kind Contribution							
TOTAL REVENUES ----->	2,133,336	576,087	8,533,567	2,694,064	0	5,839,503	(32) %
EXPENSES							
LABOR							
51000 Department Head Salary	0	37,605	0	104,460	0	(104,460)	%
51100 Clerical Hours	571,512	40,937	2,286,125	110,567	0	2,175,558	5 %
51200 Mechanic Hours	0	6,051	0	19,087	0	(19,087)	%
51300 Laborer Hours	0	77,995	0	145,625	0	(145,625)	%
51360 Sick Pay	0	3,420	0	8,771	0	(8,771)	%
51370 Vacation Pay	0	7,425	0	17,519	0	(17,519)	%
51380 Holiday Pay	0	12	0	23,689	0	(23,689)	%
51390 Overtime Pay	0	4,038	0	11,285	0	(11,285)	%
51400 Administrative Leave	0	164	0	5,170	0	(5,170)	%
51430 Medical Insurance Opt Out	0	4,000	0	11,250	0	(11,250)	%
TOTAL LABOR ----->	571,512	181,647	2,286,125	457,423	0	1,828,702	20 %
LABOR BURDEN							
51500 SBS	0	11,135	0	32,707	0	(32,707)	%
51501 Labor Burden (Budget Only)	226,531	0	906,214	0	0	906,214	%
51510 PERS	0	36,067	0	106,648	0	(106,648)	%
51520 Esc	0	1,811	0	5,322	0	(5,322)	%
51530 Worker's Comp	0	7,164	0	21,343	0	(21,343)	%
51540 Medicare Hospital Insurance	0	2,634	0	7,737	0	(7,737)	%
51580 Medical Insurance	0	15,272	0	41,543	0	(41,543)	%
51590 Life Insurance	0	323	0	733	0	(733)	%
TOTAL LABOR BURDEN----->	226,531	74,406	906,214	216,033	0	690,181	24 %
COST OF GOODS SOLD							
53100 Cost of Diesel Sold	237,498	0	950,000	138,152	0	811,848	15 %
53120 Cost of Gasoline Sold	69,999	0	280,000	6,684	0	273,316	2 %
53130 State & Federal Excise Tax	24	74	100	21	0	79	21 %
53140 LUST Tax	61	(1)	250	(24)	0	274	(10) %
53150 Oil Spill Tax	99	(2)	400	93	0	307	23 %
53160 Fuel Surcharge	498	(8)	2,000	415	0	1,585	21 %
53200 Cost of Goods Sold	4,749	0	19,000	0	0	19,000	%
53220 Cost of Parts Sold	549	0	2,200	0	0	2,200	%
TOTAL COST OF GOODS SOLD----->	313,477	63	1,253,950	145,341	0	1,108,609	12 %
OPERATING EXPENSES							
53390 Operating Supplies	24,520	1,242	98,147	36,536	0	61,611	37 %
53420 Diesel	188,031	0	752,150	140,592	0	611,558	19 %

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

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
53430 Wind Power	9,999	0	40,000	3,717	0	36,283	9 %
53450 Gasoline	11,049	5,517	44,250	16,039	0	28,211	36 %
53490 Internal Package Stock Expense	2,670	0	10,700	0	0	10,700	%
53510 Parts	1,807	0	7,250	4,598	0	2,652	63 %
53520 Shipping & Air Freight	20,476	21,128	81,970	60,987	0	20,983	74 %
53540 Vehicle Maintenance	11,614	0	46,532	0	0	46,532	%
53600 Building Maintenance	38,131	0	152,559	1,040	0	151,519	1 %
53660 Street Lights/Fire Alarm System	11,445	0	45,790	5,529	0	40,261	12 %
53670 Street Light Electricity	6,249	2,839	25,000	7,463	0	17,537	30 %
53690 Small Tool Expense	5,571	0	22,300	0	0	22,300	%
53720 Rentals	900	2,813	3,600	3,982	0	(382)	111 %
53740 Kits/Sample Testing	1,299	340	5,210	340	0	4,870	7 %
53750 Uniforms	483	0	1,950	0	0	1,950	%
53780 Safety Equipment	7,445	0	29,830	5,199	0	24,631	17 %
53810 Radio/Electronic Equipment	4,401	306	17,639	3,253	0	14,386	18 %
53880 Internal Electric Utility	36,140	12,854	144,603	31,458	0	113,145	22 %
53890 Internal Heating Oil	13,323	0	53,302	10,937	0	42,365	21 %
53900 Internal Water Expense	3,015	996	12,071	1,991	0	10,080	16 %
53910 Internal Sewer Expense	2,307	759	9,233	1,518	0	7,715	16 %
53920 Internal Refuse Expense	3,477	2,469	13,997	4,102	0	9,895	29 %
53950 Spill Prevention	624	0	2,500	200	0	2,300	8 %
TOTAL OPERATING EXPENSES----->	404,976	51,263	1,620,583	339,481	0	1,281,102	21 %
CONSTRUCTION/PROJECTS							
54540 Internal/External Scoria Purchases	2,499	0	10,000	0	0	10,000	%
54600 Contractors	873	15,242	3,500	17,079	0	(13,579)	488 %
54620 Engineering	14,499	0	58,000	5,000	0	53,000	9 %
54700 Transfer Out (Projects)	16,278	0	65,121	0	0	65,121	%
TOTAL CONSTRUCTION/PROJECTS----->	34,149	15,242	136,621	22,079	0	114,542	16 %
GENERAL & ADMINISTRATION							
55100 Telephone/Communications	4,758	300	19,101	7,081	0	12,020	37 %
55110 Cellular Phone Costs	0	0	0	40	0	(40)	%
55130 Postage	768	0	3,125	442	0	2,683	14 %
55160 Office Supplies	941	0	3,830	928	0	2,902	24 %
55180 Furniture/Appliances < \$5K	2,817	0	11,300	0	0	11,300	%
55190 Printing	75	0	300	7,205	0	(6,905)	999 %
55220 Dues/Subscriptions	40,017	4,212	160,155	35,608	0	124,547	22 %
55230 Computer Parts & Supplies	0	1,389	0	3,769	0	(3,769)	%
55250 Bank Charges	1,500	363	6,000	1,805	0	4,195	30 %
55280 Long/Short Account	0	(8)	0	279	0	(279)	%
55310 Insurance	92,804	0	371,285	0	0	371,285	%
55400 Travel/Per Diem	5,562	538	22,270	5,649	0	16,621	25 %
55430 Relocation Expense	624	2,337	2,500	2,337	0	163	93 %
55460 Recruitment Expense	1,248	0	5,000	1,025	0	3,975	21 %

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

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
55550 Admin Allocation Expense	168,693	56,178	674,798	168,534	0	506,264	25 %
55580 Meeting and Special Events	3,873	122	15,500	178	0	15,322	1 %
55610 Training	8,958	11,565	35,883	21,315	0	14,568	59 %
55670 Lease/Maintenance Expense	3,288	96	13,233	3,365	0	9,868	25 %
55700 Contributions	2,748	0	11,000	0	0	11,000	%
55720 License/Permits	3,608	139	14,457	428	0	14,029	3 %
55730 Legal Services	43,374	936	173,500	42,887	0	130,613	25 %
55790 Auditing Services	13,998	0	56,000	0	0	56,000	%
55820 Consulting Services	50,173	6,040	200,704	106,344	0	94,360	53 %
55840 Enhancement & Service Fees	3,750	898	15,000	3,593	0	11,407	24 %
55910 Miscellaneous Expense	934	100	3,750	276	0	3,474	7 %
55940 Collection Expense	24	0	100	0	0	100	%
56000 Vendor Interest Expense	123	0	500	2	0	498	%
56050 Internal Housing	1,575	0	6,300	0	0	6,300	%
TOTAL GENERAL & ADMINISTRATION----->	456,233	85,205	1,825,591	413,090	0	1,412,501	23 %
DEBT PAYMENTS							
56760 Debt Interest	13,466	0	53,869	0	0	53,869	%
56950 Debt Principal	8,247	0	32,997	0	0	32,997	%
TOTAL DEBT PAYMENTS----->	21,713	0	86,866	0	0	86,866	%
CAPITAL IMPROVEMENTS							
57120 Plant & Equipment	443,631	0	1,774,532	450,000	0	1,324,532	25 %
57150 Building	6,123	0	24,500	0	0	24,500	%
57180 Machinery/Equipment	113,766	0	455,078	13,174	0	441,904	3 %
57210 Vehicles	35,199	0	140,820	0	0	140,820	%
57240 Office Equipment/Materials	0	0	0	48	0	(48)	%
57270 Tools	1,845	0	7,383	19,227	0	(11,844)	260 %
57300 Appliance/Furniture	0	0	0	300	0	(300)	%
TOTAL CAPITAL IMPROVEMENTS----->	600,564	0	2,402,313	482,749	0	1,919,564	20 %
TOTAL EXPENSES----->	2,629,155	407,826	10,518,263	2,076,196	0	8,442,067	20 %
NET SURPLUS/(DEFICIT)	(495,819)	168,261	(1,984,696)	617,868	0	(2,602,564)	31 %

ACCOUNTS LISTED BELOW HAVE BEEN REMOVED FROM STMT

CITY OF SAINT PAUL
 BUDGET ANALYSIS SUMMARY-FOR CITY COUNCIL

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

	YEAR TO DATE BUDGET	THIS MONTH'S ACTUAL	ANNUAL BUDGET	YEAR TO DATE ACTUAL	ENCUMBRANCES	REMAINING BUDGET	% BUDG USED
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)	(13,284)	0	(53,138)	0	0	(53,138)	%
	(13,284)	0	(53,138)	0	0	(53,138)	%