

REPORTS ON THE FINANCIAL OPERATIONS OF THE SAINT PAUL REGIONAL WATER SERVICES  
FOR THE MONTH OF

MARCH

TO THE BOARD OF WATER COMMISSIONERS

## **FINANCING INFORMATION TOOL – PROBE CUMULATIVE YEAR TO DATE**

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This report indicates the annual amount budgeted and the accumulated revenues billed plus amounts received in cash (if the item was not billed and thereby already included in revenue) for each fully qualified account code.

The variance indicated is the amount over or (short) of the annual budgeted revenues amount.

Saint Paul Regional Water Services  
Financing Information By Account  
For Periods January 1 - March 31, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
ADMINISTRATION FEE	(1,000)	(300)	700	30.00%
WATER SERVICE BASE FEE	(14,077,000)	(3,589,615)	10,487,385	25.50%
WATER MAIN SURCHARGE	(3,571,176)	(759,404)	2,811,772	21.26%
AUTO FIRE ANNUAL CHARGE	(280,000)	(284,809)	(4,809)	101.72%
ST PAUL WATER	(45,392,016)	(9,819,528)	35,572,488	21.63%
FALCON HEIGHTS WATER	(756,897)	(183,277)	573,620	24.21%
LAUDERDALE WATER	(266,345)	(66,497)	199,848	24.97%
MAPLEWOOD WATER	(7,551,411)	(1,416,461)	6,134,950	18.76%
MENDOTA HEIGHTS WATER	(2,815,224)	(544,384)	2,270,840	19.34%
UNIV OF MIN WATER	(6,384,838)	(1,159,188)	5,225,650	18.16%
ROSEVILLE WATER	(10,491)	(2,214)	8,277	21.11%
SOUTH ST PAUL WATER	(3,351,289)	(761,129)	2,590,160	22.71%
WEST ST PAUL WATER	(9,330)	(2,725)	6,605	29.20%
NEWPORT WATER	(1,302,357)	(268,043)	1,034,314	20.58%
LITTLE CANADA WATER	(1,171)	(710)	461	60.64%
SUNFISH LAKE WATER	(184,462)	(31,181)	153,281	16.90%
LILYDALE WATER	(13,936)	(4,124)	9,812	29.59%
CITY OF MENDOTA WATER	(650,000)	(167,762)	482,238	25.81%
TOTAL WATER SALES	(86,618,943)	(19,061,352)	67,557,591	22.01%

Saint Paul Regional Water Services  
Financing Information By Account  
For Periods January 1 - March 31, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
SLUDGE PROCESSING	(100,000)	(11,504)	22,331	33,835
METER TESTING FEE	-	(35)	1,164	1,199
METER READING CHARGE	(4,100)	(1,080)	1,960	3,040
CUT OFFS	(3,000)	(960)	-	960
THAWING SERVICES AND MAINS	(1,000)	(2,400)	18,400	20,800
WATER SAMPLE TESTING	-	3,600	38,885	35,285
PRIVATE HYDRANT STANDBY CHARGE	(17,000)	(18,975)	730,651	749,626
RPZ BACKFLOW PREVENTER FEE	(190,000)	(41,020)	(15)	41,005
ANTENNA SITE RENTAL FEE	(905,000)	(780,150)	2,540	782,690
ADMIN FEE LEAD REPLACEMENT	(15,000)	-	3,930	3,930
HYDRANT METER RENTAL	(20,000)	(2,340)	-	2,340
INSP FEE WINTER HYD PERMIT	(22,000)	(4,655)	12,406	17,061
REPAIRS	(85,000)	-	15,060	15,060
TURN ON AND OFF	(100,000)	(14,764)	9,012	23,776
COLLECTION FEE	(1,550,000)	(231,342)	230,223	461,565
RECOVERED CHGS IN OUT CITY	(75,000)	(153)	11,048	11,201
LATE CHARGES	(691,000)	(237,495)	15,582	253,077
INSIDE PIPING RESIDENTIAL	(45,000)	(16,966)	2,700	19,666
INSIDE PIPING COMMERCIAL	(75,000)	(11,392)	9,870	21,262
OUTSIDE DITCH 2INCH AND SMALLER	(25,000)	(4,140)	-	4,140

Saint Paul Regional Water Services  
Financing Information By Account  
For Periods January 1 - March 31, 2025

Account Description	Budget	Actual	Variance	Act/Budg %
OUTSIDE DITCH 3INCH AND LARGER	(30,000)	(4,620)	25,380	15.40%
CITY FIRE CONSUMPTION	(16,000)	-	16,000	0.00%
HYDRANT WATER USE	(100,000)	(17,715)	82,285	0.00%
METER SET AND SEAL 1 OR LESS	-	(75)	(75)	0.00%
METER SET AND SEAL 3 AND 4 IN	(150)	-	150	0.00%
METER SET AND SEAL 6 INCH	(2,000)	(225)	1,775	11.25%
METER SET AND SEAL 8 INCH	(750)	(150)	600	20.00%
DOCK PERMITS	(600)	-	600	0.00%
METER REPAIR AND REPLACEMENT	(60,000)	(22,034)	37,966	36.72%
CELLULAR ANTENNA ENGR SVC	(60,000)	-	60,000	0.00%
TOTAL WATER FEE AND SERVICE	<u>(4,192,600)</u>	<u>(1,420,590)</u>	<u>2,772,010</u>	<u>33.88%</u>
RIGHT OF WAY CHARGE	<u>(1,875,000)</u>	<u>(478,279)</u>	<u>1,396,721</u>	<u>25.51%</u>
TOTAL UTILITY COST RECOVERY	<u>(1,875,000)</u>	<u>(478,279)</u>	<u>1,396,721</u>	<u>25.51%</u>
ASSESSMENT INTEREST	<u>(113,000)</u>	<u>-</u>	<u>113,000</u>	<u>0.00%</u>
TOTAL CURRENT SPECIAL ASSESSMENTS	<u>(113,000)</u>	<u>-</u>	<u>113,000</u>	<u>0.00%</u>
INTEREST INTERNAL POOL	(400,000)	-	400,000	0.00%

Saint Paul Regional Water Services  
Financing Information By Account  
For Periods January 1 - March 31, 2025

<u>Account Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act/Budg %</u>
INTEREST NON POOL	(400,000)	(191,576)	208,424	47.89%
INVESTMENTS-INVESTMENT EARNINGS	(800,000)	(191,576)	608,424	23.95%
ASSET CONTRIB METER	(80,000)	(48,987)	31,013	61.23%
ASSET CONTRIB AUTOFIRE	(200,000)	7,104	207,104	-3.55%
ASSET CONTRIB HYDRANT	(10,000)	-	10,000	0.00%
ASSET CONTRIB MAIN	(50,000)	-	50,000	0.00%
ASSET CONTR SVC CONNECT 2 OR LESS	(50,000)	1,160	51,160	-2.32%
ASSET CONTR SVC CONNECT 3 OR MORE	(75,000)	160	75,160	-0.21%
TOTAL CONTRIBUTIONS	(465,000)	(40,563)	424,437	8.72%
FEDERAL GRANT STATE ADMIN	(67,370,000.00)	(3,193,775.79)	64,176,224	4.74%
RETURNED PAYMENT FEE	(4,000.00)	(2,340.00)	1,660	58.50%
SALE OF SCRAP SCRAP METAL	(2,000.00)	(4,251.74)	(2,252)	212.59%
PENALTY AND FINE	-	(1,000.00)	(1,000)	0.00%
REFUNDS OVERPAYMENTS	-	(3,682.68)	(3,683)	0.00%
JURY DUTY PAY	-	(80.00)	(80)	0.00%
OTHER MISC REVENUE	-	(243.66)	(244)	0.00%
INTRA FUND IN 2023 BOND DRAW	(15,000,000.00)	(338,099.83)	14,661,900	0.00%
PROCEEDS FROM NOTE ISSUANCE	(12,000,000.00)	-	12,000,000	0.00%

Saint Paul Regional Water Services  
Financing Information By Account  
For Periods January 1 - March 31, 2025

<u>Account Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act/Budg %</u>
PROCEEDS FROM NOTE ISSUANCE PFA 2024	-	(4,199,200.03)	(4,199,200)	0.00%
PROCEEDS FROM LOAN	(14,230,000)	(651,796)	13,578,204	4.58%
REPAYMENT OF ADVANCE	(200,000)	-	200,000	0.00%
SALE OF CAPITAL ASSET	-	(9,529)	(9,529)	0.00%
USE OF FUND EQUITY	(7,827,456)	-	7,827,456	0.00%
OTHER FINANCING SOURCES	(116,633,456)	(8,403,999)	108,229,457	7.21%
REVENUE	(210,697,999)	(29,596,360)	181,101,639	14.05%

# GL DEPARTMENTAL ACCOUNT SUMMARY

## CUMULATIVE YEAR TO DATE

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This report indicates the annual amount budgeted, the accumulated expenditures, and the amount available for each fully qualified account code.

The 1<sup>st</sup> column is the original adopted spending budget as amended by the General Manager.

The 2<sup>nd</sup> column contains the amount expended by the Utility. Expended means the amount actually paid or entered in the INFOR system as a bill to be paid. It does not include any amounts for planned purchases, commitments (pending requisitions) or encumbrances (open purchase orders). Expended does not mean expense. For example, we may have received delivery, accepted and paid for 5000 feet of pipe and put it into inventory. The accounting result is to have exchanged one asset (cash) for another asset (pipe) that would be carried in our supplies inventory. When the pipe is taken out of the supplies inventory and put into the ground to repair a leak the cost of the pipe would be removed from inventory and charged to the expended amounts as a true expense. If some of the pipe is then taken out of the supplies inventory and put into a new main or a replacement main, the item is capitalized with the other costs of the project, and placed into the fixed assets inventory as a main. Thus, this particular pipe never becomes an expended amount, as it is just an asset (supplies inventory) for asset (fixed asset – mains) exchange. At the end of the year when all the accounting records are compiled and entered into the INFOR system, the expended column will finally reflect the true expenses of the utility.

The 3<sup>rd</sup> column is the available funds that have not yet been expended. To determine the true available balance, management must subtract outstanding commitments and encumbrances.



Saint Paul Regional Water Services  
Spending Information By Account  
For Periods January 1 - March 31, 2025

Account Description	Budget	Expended	Available	Exp/Bud %
SALARYWAGE - SALARIES AND WAGES	21,593,289	5,341,037	16,252,252	24.73%
EEBENEFITS - EMPLOYEE BENEFITS	10,602,949	2,352,084	8,250,865	22.18%
Total EMPLOYEE EXPENSE	32,196,238	7,693,121	24,503,118	23.89%
Total PROFESSIONAL SERVICES	2,400,950	259,850	2,141,100	10.82%
Total SKILLED SERVICES	2,458,500	487,259	1,971,241	19.82%
Total FINANCIAL SERVICES	228,000	80,776	147,225	35.43%
Total BUILDING REPAIR MAINT SERVICES	468,000	99,195	368,805	21.20%
Total MACHINERY AND EQUIPMENT	304,200	22,176	282,024	7.29%
Total INFRASTRUCTURE REPAIR	63,222,606	377,979	62,844,627	0.60%
Total OTHER REPAIR	392,000	16,109	375,891	4.11%
Total LAND AND BUILDING	12,690	11,854	836	93.41%
Total EQUIPMENT RENTAL	284,600	42,293	242,307	14.86%
Total COMMUNICATIONS SERVICES	1,152,776	79,434	1,073,342	6.89%
Total WATER SEWER SERVICES	51,000	3,112	47,888	6.10%
Total REAL ESTATE SERVICE CHGS	80,000	8,844	71,156	11.05%
Total DELIVERY SERVICES	393,875	103,464	290,411	26.27%
Total DATA PRINT SERVICES	257,700	52,835	204,865	20.50%
Total TRAVEL AND TRAINING	278,425	48,553	229,872	17.44%
Total MILEAGE AND PARKING	5,950	322	5,628	5.41%
Total INTERNAL CHARGES	5,135,974	-	5,135,974	0.00%

**Saint Paul Regional Water Services  
Spending Information By Account  
For Periods January 1 - March 31, 2025**

Account Description	Budget	Expended	Available	Exp/Bud %
Total OTHER SERVICE EXPENSE	2,954,500	101,165	2,853,335	3.42%
Total SERVICES	80,081,746	1,795,219	78,286,527	2.24%
Total COMM MATERIAL AND SUPPLIES	32,800	3,253	29,547	9.92%
Total COMPUTER MATERIAL AND SUPPLIES	776,673	297,785	478,888	38.34%
Total PAPER AND FORMS	114,000	10,021	103,979	8.79%
Total OFFICE EQUIPMENT AND FURNITURES	106,100	35,833	70,267	33.77%
Total GENERAL OFFICE SUPPLIES	35,000	3,141	31,859	8.98%
Total VEHICLE COMMODITIES	467,000	21	466,979	0.00%
Total BUILDING UTILITIES	3,235,170	500,144	2,735,026	15.46%
Total BUILDING REPAIR SUPPLIES	296,800	79,163	217,637	26.67%
Total STREET MAINTENANCE MATERIALS	11,500	692	10,808	6.02%
Total VEHICLE REPAIR AND MAINTENANCE	79,200	14,177	65,023	17.90%
Total EQUIPMENT PARTS	457,000	129,096	327,904	28.25%
Total EMPLOYEE CLOTHING	114,620	76,626	37,994	66.85%
Total PUBLIC SAFETY SUPPLIES	209,000	17,427	191,573	8.34%
Total FIELD AND SHOP SUPPLIES	311,400	26,522	284,878	8.52%
Total RECREATION SUPPLIES	38,900	-	38,900	0.00%
Total RAW MATERIAL	389,800	16,205	373,595	4.16%
Total INFRASTRUCTURE SUPPLIES	5,811,780	981,164	4,830,616	16.88%
Total GEN MATERIALS AND SUPPLIES	518,000	76,925	441,075	14.85%
Total MATERIALS AND SUPPLIES	13,004,743	2,268,196	10,736,547	17.44%

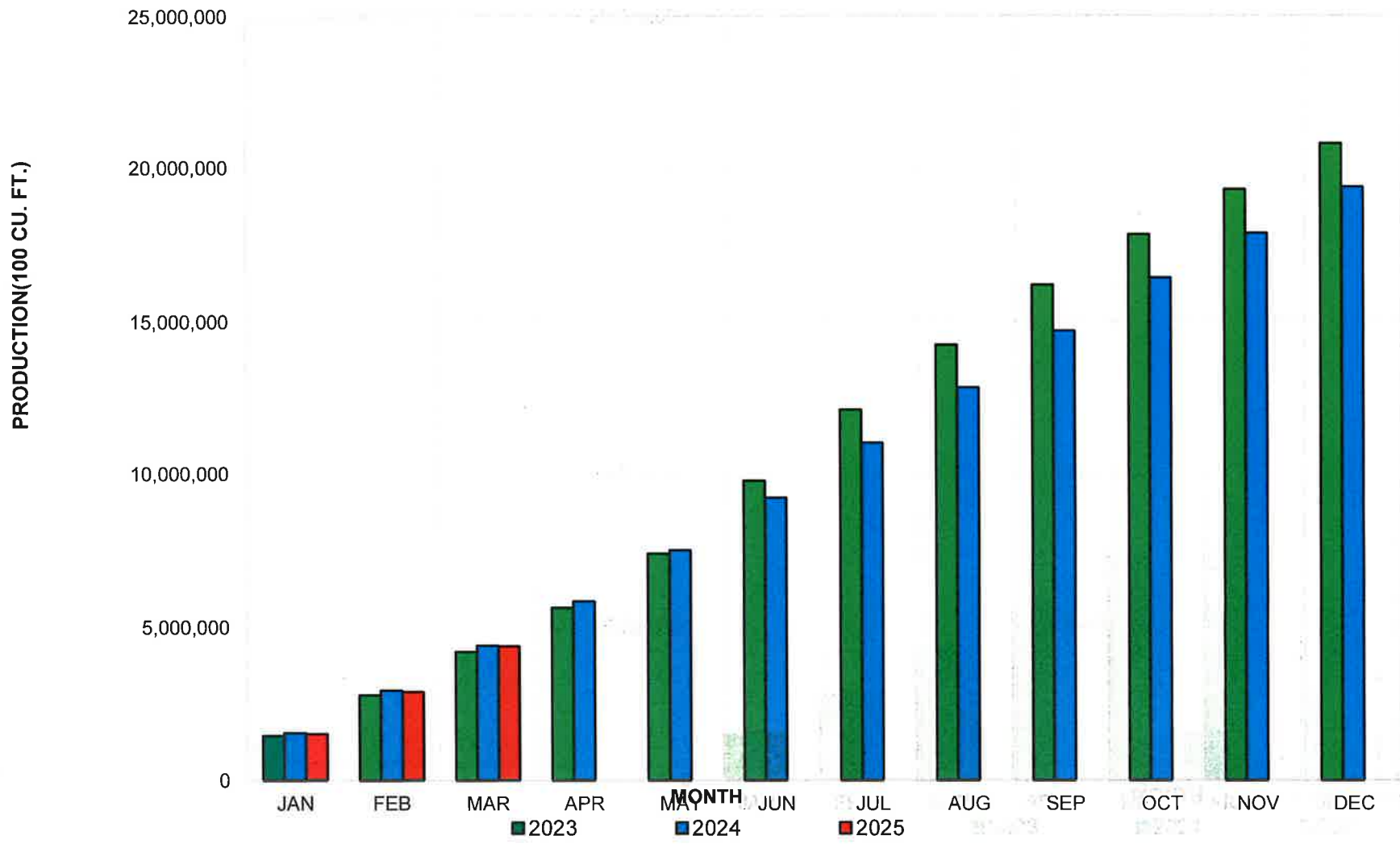
**Saint Paul Regional Water Services  
Spending Information By Account  
For Periods January 1 - March 31, 2025**

Account Description	Budget	Expended	Available	Exp/Bud %
Total LOAN EXPENSE	200,000	-	200,000	0.00%
Total GRANT EXPENSE	-	9,113	(9,113)	0.00%
Total TORT LIABILITY	140,000	35,000	105,000	25.00%
Total MISCELLANEOUS EXPENSE	368,900	93,750	275,150	25.41%
Total OTHER MISCELLANEOUS	708,900	137,863	571,037	19.45%
CAPITAL ADJUSTMENTS	54,024,120	7,397,246	46,626,874	13.69%
DEPRECIATION EXPENSE	(612,000)	-	(612,000)	0.00%
CAPITALADJ - CAPITAL OUTLAY ADJUSTMENTS	53,412,120	7,397,246	46,014,874	13.85%
NOTE PRINCIPAL	8,886,786	-	8,886,786	0.00%
REVENUE BOND INTEREST	3,933,550	-	3,933,550	0.00%
OTHER DEBT INTEREST	3,348,916	-	3,348,916	0.00%
DEBT ISSUANCE COST	125,000	-	125,000	0.00%
DEBTSERVICE - DEBT SERVICE	16,294,252	-	16,294,252	0.00%
INTRA FUND TRANSFER OUT	15,000,000	338,100	14,661,900	2.25%
TRANSFEROUT - TRANSFERS OUT	15,000,000	338,100	14,661,900	2.25%
EXPENDITURE	210,697,999	19,629,745	191,068,254	9.32%

# Graphs

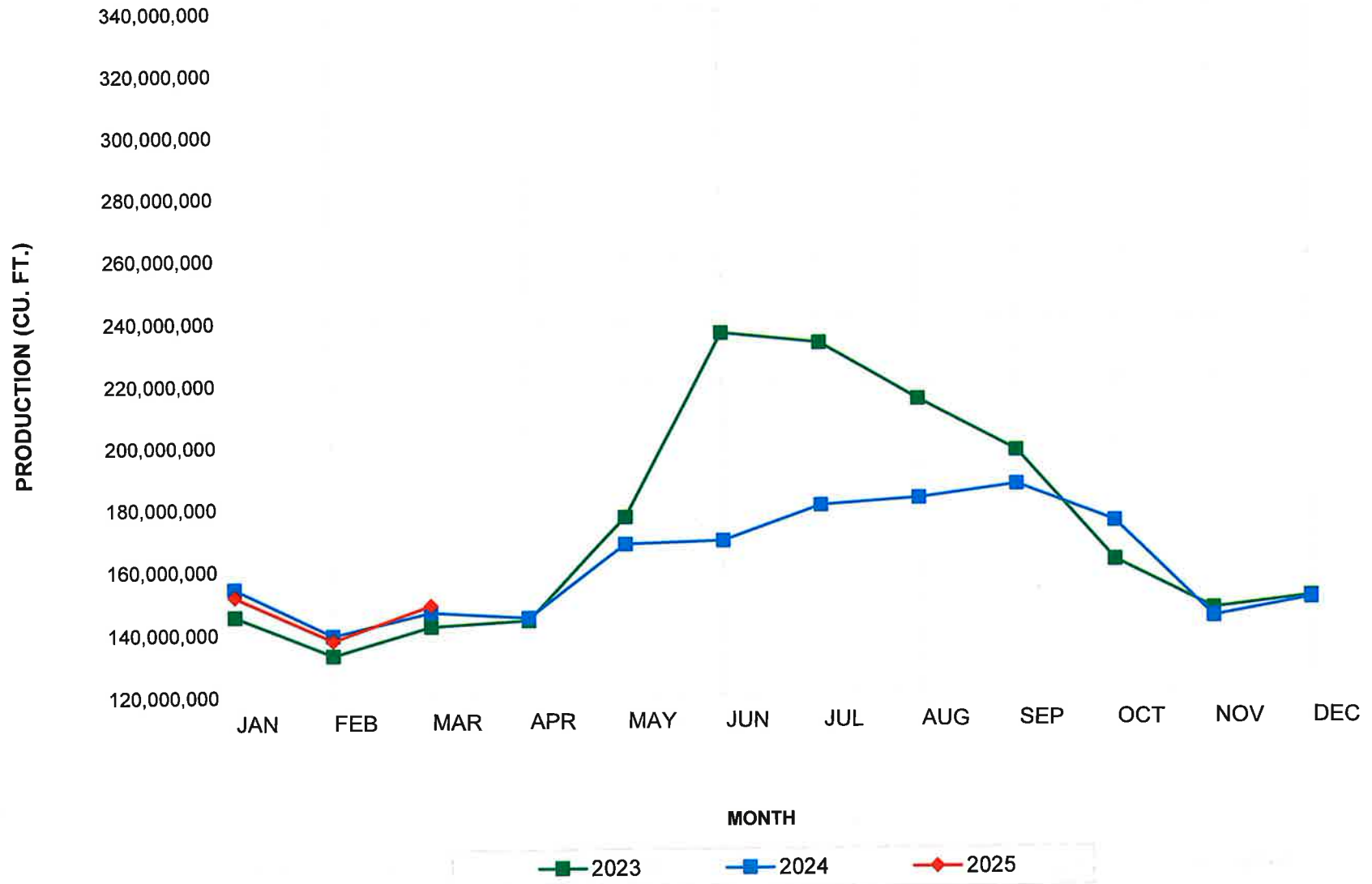
**PRODUCTION - CONSUMPTION - REVENUE**

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE PRODUCTION



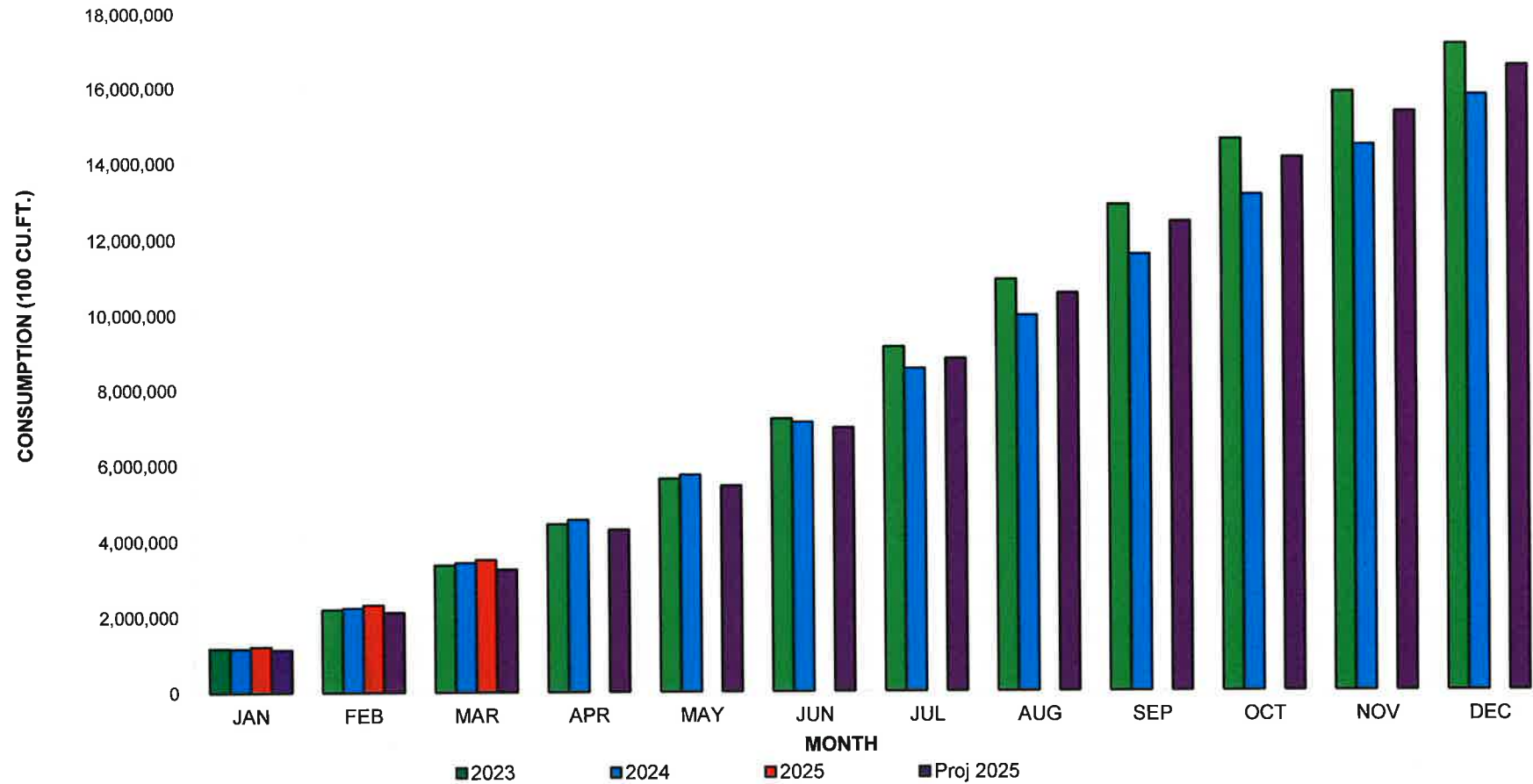
This graph represents total cumulative year to date pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES PRODUCTION BY MONTH



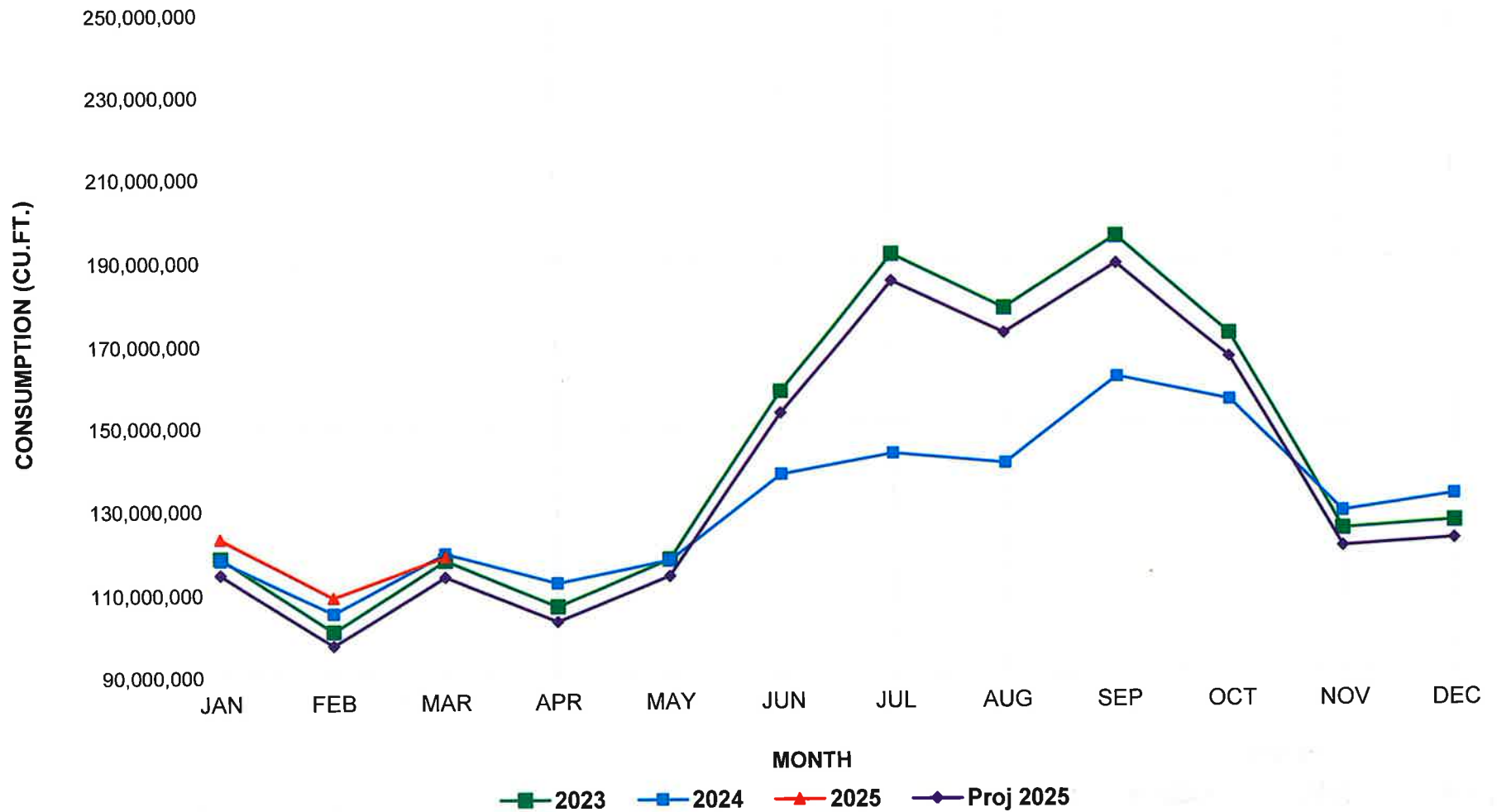
This graph represents total pumping through the McCarron's pumping station.

## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE CONSUMPTION



This graph represents total fixed meter year to date consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

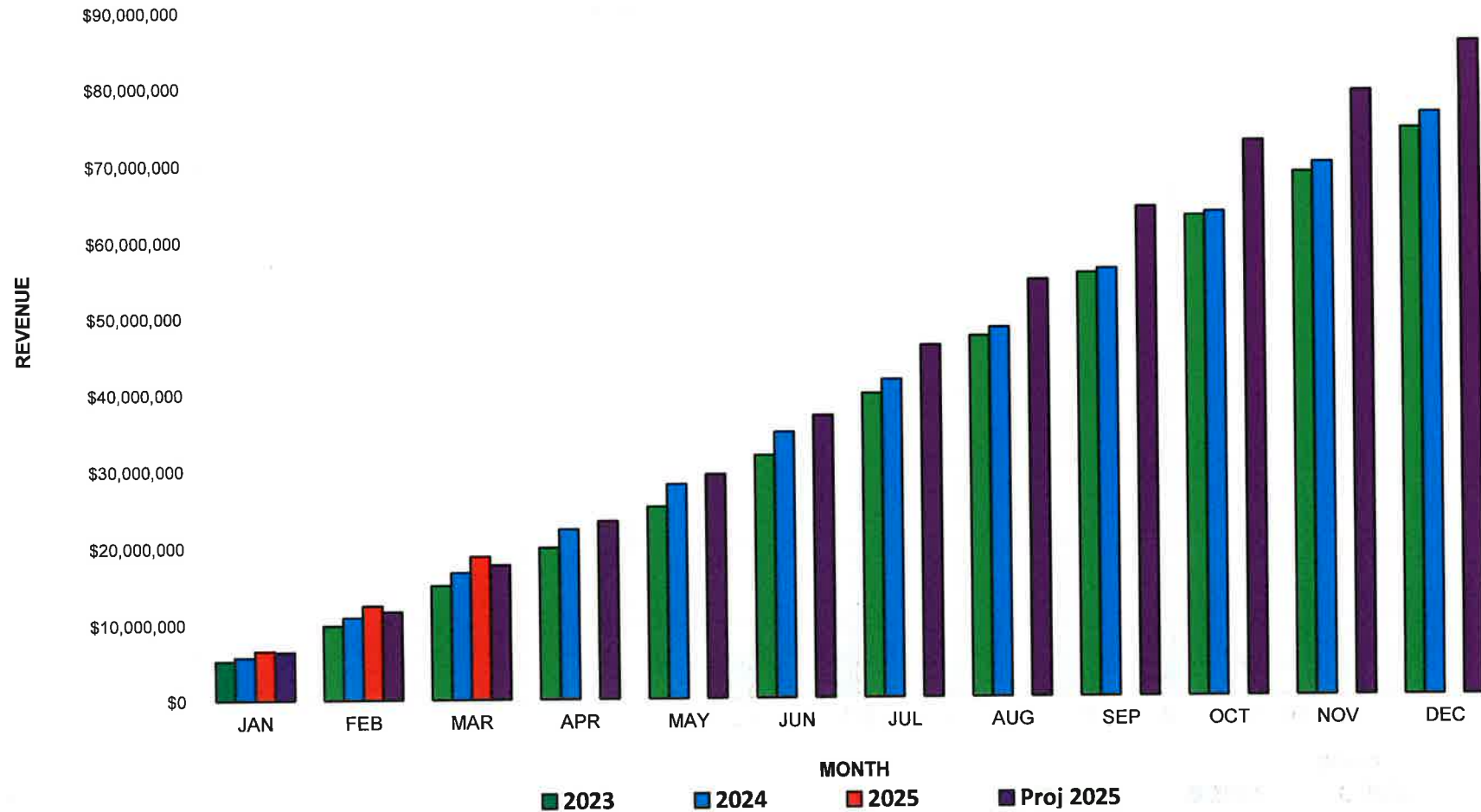
## SAINT PAUL REGIONAL WATER SERVICES CONSUMPTION BY MONTH



This graph represents total fixed meter consumption for all retail and wholesale accounts. Very minor amounts of consumption are charged for in other ways such as through hydrant permits, etc.

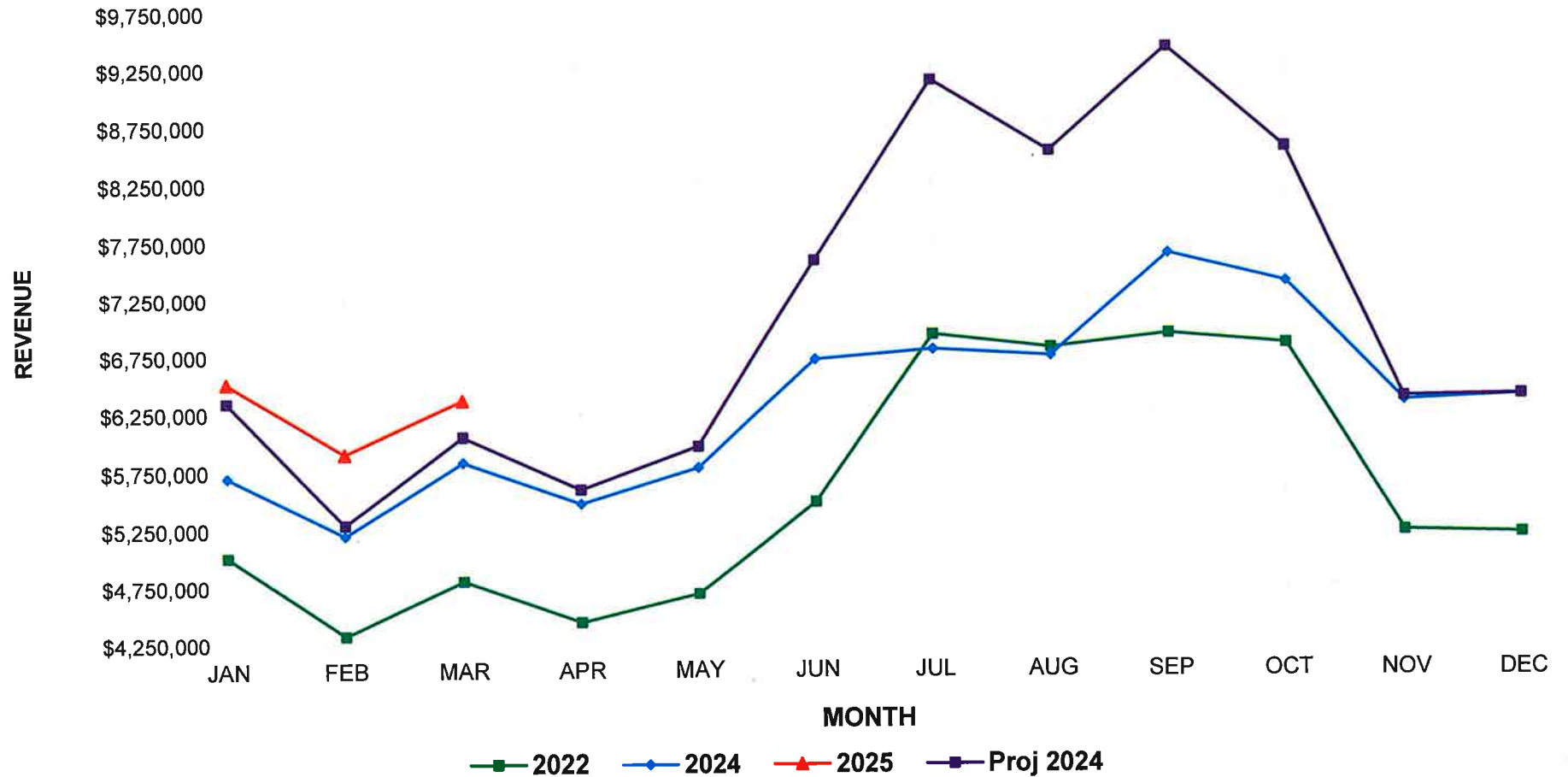


## SAINT PAUL REGIONAL WATER SERVICES YEAR TO DATE REVENUE



This graph represents the accumulation to date of all fixed meter and minimum billings issued.

## SAINT PAUL REGIONAL WATER SERVICES REVENUE BY MONTH



This graph represents all fixed meter and minimum billings issued.