

City of Newcastle

Monthly Snapshot - April 2021



4 month target = 33.3%

Prepared by: Don Palmer

Total General Fund Revenue - The total is \$3,300,412 from a budget of \$10,205,455 representing 32.3% collected.

Development Revenue- Total development revenue collected to date is \$390,467 from a \$1,048,500 budget representing 37.2% collected. Permit and plan review fees are both up due to Quadrant Homes paying \$132.8K of the total YTD permit revenue of \$192.6K. Quadrant Homes also paid \$72.1K of the YTD total \$139.4K in plan review fees. The Quadrant Homes projects are Aldea and Hazlewood Gardens both of which were planned projects when considering the 2021 budget.

Other Licenses & Permits - The total revenue is \$106,467 from a budget of \$356,300 representing 29.9% collected. Franchise fees are at \$43,774 of \$186,670 budget or 23.4% because a quarterly franchise payment was received in January from Comcast. The next franchise fee payment will be on the May report. Monitored alarm device fees revenue is \$21,410 of a budget of \$49,000 representing 43.7% and usually the entire amount is paid the first part of the year.

REET- The total revenue is \$649,475 of \$1,200,000 or 54.1% due to the sale of the Aimco Building Community on 110th Ave SE in February. The sale was \$186K of the REET revenue.

CUMMULATIVE RESERVE - Transferred \$1.5M from General Fund to the reserve fund in February.

Transfers - Transferred \$104K from the Gen Fund to the Street Fund, General Fund to the Cumulative Reserve Fund \$1.5M and \$150K from REET to the Transportation Fund to support capital projects.

There is no April analysis for the other funds because revenue is generally lower in the beginning of the year.

Revenue	2021 Budget	Year to date 4/30/2020	Year to Date 4/30/2021	Amount Remaining	% of Budget Collected	Status
Property Tax	\$5,825,420	\$2,024,633	\$2,061,783	(3,763,637)	35.4%	
Excise Tax & State Sales Tax for Aff. Housing	23,000	2,127	9,131	(13,869)	39.7%	
Parks Levy (Capital) Collection begins in June	132,530	-	-	(132,530)	0.0%	
Retail Sales Tax	1,508,000	557,967	493,937	(1,014,063)	32.8%	
Criminal Justice Tax	362,630	124,176	125,797	(236,833)	34.7%	
Permits (Building, Plumb, Mech)	521,000	100,557	192,628	(328,372)	37.0%	
Plan Review	330,000	44,312	139,406	(190,594)	42.2%	
Planner (Billable) Hours	110,000	33,908	12,488	(97,513)	11.4%	
Misc. Development Revenue	107,500	50,040	54,765	(52,735)	50.9%	
Other Licenses & Permits	356,300	201,670	106,467	(249,833)	29.9%	
Transportation Impact Fee	459,730	-	67,284	(392,446)	14.6%	
Parks Impact Fees/Fees in Lieu	213,430	-	48,429	(165,001)	22.7%	
Real Estate Excise Tax	1,200,000	518,790	649,475	(550,526)	54.1%	
Surface Water Management Fees	1,572,250	513,668	613,420	(958,830)	39.0%	
Grants	1,655,975	45,840	70,428	(1,585,547)	4.3%	
Waste Management Admin Fee	181,000	64,587	63,440	(117,560)	35.0%	
Motor Vehicle Excise Tax	258,300	80,470	70,169	(188,131)	27.2%	
Intergovernmental (Gen Fund + Street Fund)	236,745	86,051	96,997	(139,748)	41.0%	
ERF Service and Facility Fees	525,000	519,095	-	(525,000)	0.0%	
Facility Rental Income	467,920	114,030	148,928	(318,992)	31.8%	
Other Income (Park Res, Interest, & other)	90,670	88,992	24,057	(66,613)	26.5%	
Other Income (Contributions or donations from other)	25,000	-	-	(25,000)	0.0%	
Total Revenue All Funds	\$16,912,400	\$5,170,914	\$5,049,028	(\$11,863,373)	29.9%	
Transfers In	\$3,893,900	\$1,074,705	\$1,754,000	(\$2,139,900)	45.0%	
Total Revenue	\$20,806,300	\$6,245,619	\$6,803,028	(\$14,003,273)	32.7%	

✓ (=) No Current Concern

↑ (=) Higher Than Expected

↓ (=) Lower Than Expected

Expenditures

April 2021

Expenditure Summary:

Executive and Admin Depts- The annual memberships and insurance are fully paid the early months of the year.

The Police contract is paid in June for the first five months and then monthly thereafter per the contract with King County. The first half of the Fire contract was paid in April and the second half will be paid in October or November per the contract with the City of Bellevue.

The transfer from General Fund to the Cumulative Reserve Fund for \$1.5 million is complete.

Transfers - Transferred \$104K from the Gen Fund to the Street Fund, General Fund to the Cumulative Reserve Fund \$1.5M and \$150K from REET to the Transportation Fund to support capital projects.

There is no April analysis of each department's expenditures because expenses are generally lower in the beginning of the year.

Operations	2021 Budget	Year to date 4/30/2020	Year to Date 4/30/2021	Amount Remaining	% of Budget Expended	Status
Executive	\$1,442,625	\$475,695	\$416,621	\$1,026,004	28.9%	
Administration	916,105	245,253	256,258	659,847	28.0%	
Public Safety	5,156,265	1,182,436	1,139,734	4,016,531	22.1%	
Community Development	1,188,050	311,636	309,182	878,868	26.0%	
Public Works	2,721,490	799,024	421,069	2,300,421	15.5%	
Equipment Rental Fund	110,500	15,745	9,720	100,780	8.8%	
Facilities Fund	558,550	129,408	153,587	404,963	27.5%	
Other Financing Uses	750,000	-	-	750,000	0.0%	
TOTAL OPERATIONS	\$12,843,585	\$3,159,198	\$2,706,170	\$10,137,415	21.07%	
Fund	2021 Budget	Year to date 4/30/2020	Year to Date 4/30/2021	Amount Remaining	% of Budget Expended	Status
Debt Service Fund	\$527,450	\$600	-	\$527,450	0.0%	
Cummulative Reserve Fund	-	-	\$182	(\$182)		
Capital Budget						
Transportation Capital Projects Fund	1,756,400	96,958	146,462	1,609,938	8.3%	
Parks Capital Projects Fund	1,177,950	13,411	48,971	1,128,979	4.2%	
Surface Water Mgmt Capital Projects Fund	827,000	47,359	165,294	661,706	20.0%	
TOTAL Capital Investment Projects	\$3,761,350	\$157,729	\$360,727	\$3,400,623	9.6%	
TOTAL Operations/CIP/Debt Service	\$17,132,385	\$3,317,526	\$3,067,080	\$14,065,305	17.9%	
TOTAL Transfers Out	\$3,893,900	\$1,074,705	\$1,754,000	\$2,139,900	45.0%	
TOTAL Operations/CIP/Other Plus	\$21,026,285	\$4,392,231	\$4,821,080	\$16,205,205	22.9%	

✓(=) No Current Concern

↑(=) Higher Than Expected

↓(=) Seasonal and is/or lower than expected

City of Newcastle
2021 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **33.3%**

Source of Funds	Amended Budget	April	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$7,719,050	\$1,847,922	\$2,690,648	(\$5,028,402)	34.9%
Development Revenue	1,048,500	38,267	390,467	(658,033)	37.2%
Intergovernmental	252,620	40,651	98,690	(153,930)	39.1%
Licenses & Permits	356,300	10,497	106,467	(249,833)	29.9%
Other Revenue	78,985	527	14,141	(64,844)	17.9%
Other Financing Sources	750,000	-	-	(750,000)	0.0%
GENERAL FUND TOTAL	\$10,205,455	\$1,937,864	\$3,300,412	(\$6,905,043)	32.3%
Street Fund (101)					
Intergovernmental	\$275,425	\$15,549	\$74,487	(\$200,938)	27.0%
Waste Management Admin Fee	181,000	17,933	63,440	(117,560)	35.0%
Insurance Recovery	-	-	6,486	6,486	
Bank Interest	875	30	138	(737)	15.8%
Transfers In	305,885	104,000	104,000	(201,885)	34.0%
STREET FUND TOTAL	\$763,185	\$137,511	\$248,551	(\$514,634)	32.6%
Cumulative Reserve Fund (105)					
Bank Interest	\$1,500	\$132	\$287	(\$1,213)	19.1%
Transfers In	1,500,000	-	1,500,000	-	100.0%
Cumulative Reserve Fund Total	\$1,501,500	\$132	\$1,500,287	(\$1,213)	99.9%
DEBT SERVICE FUND (202)					
Transfers In	\$527,450	\$0	\$0	(\$527,450)	0.0%
TRANSPORTATION CAPITAL PROJECTS (302)					
Grants	169,225	-	\$40,102	(\$129,123)	
Transportation Impact Fees	\$459,730	\$29,904	67,284	(392,446)	14.6%
Developer Contributions	25,000	-	-	(25,000)	0.0%
Bank Interest	1,210	51	262	(948)	21.7%
Transfers In	1,560,565	150,000	150,000	(1,410,565)	9.6%
CAPITAL PROJECTS FUND TOTAL	\$2,215,730	\$179,955	\$257,648	(\$1,958,082)	11.6%
PARKS CAPITAL PROJECTS FUND (303)					
Parks Levy	\$132,530	-	-	(\$132,530)	0.0%
Parks Impact Fee	213,430	\$21,524	\$48,429	(165,001)	22.7%
Tree Fee in Lieu	-	-	-	-	
Interlocal Grants	1,050,000	-	-	(1,050,000)	0.0%
Bank Interest Income	970	76	359	(611)	37.0%
Contributions from Others Including Grant to Pursue	-	-	-	-	
Parks Capital Projects Fund Total	\$1,396,930	\$21,600	\$48,788	(\$1,215,612)	3.5%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,200,000	\$158,905	\$649,475	(\$550,526)	54.1%
Bank Interest	4,060	332	1,510	(2,550)	37.2%
REET Fund Total	\$1,204,060	\$159,237	\$650,984	(\$553,076)	54.1%
Surface Water Management Fund (401)					
Charges for Service	\$1,572,250	\$506,145	\$613,420	(\$958,830)	39.0%
Grant Income	336,250	8,405	24,316	(311,935)	7.2%
Development Revenue	20,000	4,410	8,820	(11,180)	44.1%
Bank Interest	2,430	116	554	(1,876)	22.8%
Total Revenue	\$1,930,930	\$519,076	\$647,109	(\$1,283,821)	33.5%
Equipment Rental Fund (501)					
ERF Service Fees	\$100,000	-	-	(\$100,000)	0.0%
Bank Interest	540	\$41	\$200	(340)	37.1%
Transfers In	-	-	-	-	
EQUIPMENT RENTAL FUND TOTAL	\$100,540	\$41	\$200	(\$100,340)	0.2%
FACILITIES FUND (503)					
Facility Service Fees	\$425,000	-	-	(\$425,000)	0.0%
Grant to pursue	\$67,500	-	-	(67,500)	0.0%
Bank Interest	100	\$28	\$121	21	120.7%
Facility Rental Income	467,920	38,351	148,928	(318,992)	31.8%
FACILITIES FUND (503) TOTAL	\$960,520	\$38,379	\$149,048	(811,472)	15.5%
TOTAL REVENUE ALL FUNDS	\$16,912,400	\$2,739,795	\$5,049,028	(\$11,863,373)	29.9%
TOTAL TRANSERS IN	\$3,893,900	\$254,000	\$1,754,000	(\$2,139,900)	45.0%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS	\$20,806,300	\$2,993,795	\$6,803,028	(\$14,003,273)	32.7%

City of Newcastle
2021 DETAIL REVENUE REPORT

Percent of Year: **33.3%**

Source of Funds	Amended Budget	April	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes					
Real & Personal Property Tax	\$5,825,420	\$1,714,822	\$2,061,783	(\$3,763,637)	35.4%
Local Retail Sales & Use Tax	1,508,000	101,589	493,937	(1,014,063)	32.8%
Sales & Use Tax Criminal Justice	362,630	28,432	125,797	(236,833)	34.7%
Excise Tax & State Sales Tax for Aff. Housing	23,000	3,079	9,131	(13,869)	39.7%
Taxes Subtotal	\$7,719,050	\$1,847,922	\$2,690,648	(\$5,028,402)	34.9%
Development Permits					
Permits (Bldg, Plumbing, Mech)	\$521,000	\$13,919	\$192,628	(\$328,372)	37.0%
Plan Check Fee Building	330,000	11,934	139,406	(190,594)	42.2%
Other Plan & Development Fees	87,500	6,340	45,945	(41,555)	52.5%
Billable Hours	110,000	6,075	12,488	(97,513)	11.4%
Development Permits Subtotal	\$1,048,500	\$38,267	\$390,467	(\$658,033)	37.2%
Intergovernmental					
Recycling Grants	-	\$5,488	\$5,488	\$5,488	
Traffic & Other Grants	\$33,000	-	523	(32,477)	1.6%
Liquor Excise Profits/Tax	174,520	23,689	69,728	(104,792)	40.0%
Criminal Justice Revenue	45,100	11,474	22,951	(22,149)	50.9%
Intergovernmental Subtotal	\$252,620	\$40,651	\$98,690	(153,930)	39.1%
Other Licenses & Permits					
Franchise Fees	\$186,670	-	\$43,774	(\$142,896)	23.4%
Business Licenses	38,500	\$3,335	13,656	(24,844)	35.5%
Wireless Leases	78,630	6,682	26,627	(52,003)	33.9%
Alarm System Operator License	3,500	-	1,000	(2,500)	28.6%
Monitored Alarm Device Fee	49,000	480	21,410	(27,590)	43.7%
Other Licenses & Permits Subtotal	\$356,300	\$10,497	\$106,467	(\$249,833)	29.9%
Other					
Facility Rentals	\$14,185	-	-	(\$14,185)	0.0%
False Alarm Response	18,000	-	-	(18,000)	0.0%
Donations/Sponsorships	15,000	-	-	(15,000)	0.0%
Miscellaneous Fines & Penalties	-	-	-	-	
Bank Earnings	15,000	\$501	\$2,621	(12,379)	17.5%
Other Miscellaneous	16,800	26	11,520	(5,280)	68.6%
Other Subtotal	\$78,985	\$527	\$14,141	(\$64,844)	17.9%
Other Financing Sources	\$750,000	-	\$0	(\$750,000)	0.0%
Total General Fund Revenue	\$10,205,455	\$1,937,864	\$3,300,412	(\$6,905,043)	32.3%
GENERAL FUND TOTAL	\$10,205,455	\$1,937,864	\$3,300,412	(\$6,905,043)	32.3%

**City of Newcastle
2021 DETAIL REVENUE REPORT**

Percent of Year: **33.3%**

Source of Funds	Amended Budget	April	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Intergovernmental					
Multimodal Transportation	\$17,125	-	\$4,318	(\$12,807)	25.2%
Motor Vehicle Excise Tax	258,300	\$15,549	70,169	(188,131)	27.2%
Waste Management Admin Fee	181,000	17,933	63,440	(117,560)	35.0%
Bank Interest	875	30	138	(737)	15.8%
Insurance Recovery	-	-	6,486	6,486	
Transfers In	305,885	104,000	104,000	(201,885)	34.0%
STREET FUND TOTAL	\$763,185	\$137,511	\$248,551	(\$514,634)	32.6%
Cumulative Reserve Fund (105)					
Bank Interest	\$1,500	\$132	\$287	(\$1,213)	19.1%
Transfers In	1,500,000	-	1,500,000	-	100.0%
CUMMULATIVE RESERVE FUND TOTAL	\$1,501,500	\$132	\$1,500,287	(\$1,213)	99.9%
Debt Service Fund (202)					
Bank Interest	-	-	-	-	
Transfers In	\$527,450	\$0	\$0	(\$527,450)	0.0%
Debt Service Fund TOTAL	\$527,450	\$0	\$0	(\$527,450)	0.0%
Transportation Capital Projects Fund (302)					
Intergovernmental					
Approved Grant (State/LED lighting)	\$169,225	-	\$40,102	(\$129,123)	
Bank Interest	1,210	\$51	262	(948)	21.7%
Transportation Impact Fees	459,730	29,904	67,284	(392,446)	14.6%
Contributions Other	25,000	-	-	(25,000)	0.0%
Transfers In	1,560,565	150,000	150,000	(1,410,565)	9.6%
Transportation Capital Projects Fund	\$2,215,730	\$179,955	\$257,648	(\$1,958,082)	11.6%
Parks Capital Projects Fund (303)					
Parks Levy	\$132,530	-	-	(\$132,530)	0.0%
Parks Impact Fee	213,430	\$21,524	\$48,429	(165,001)	22.7%
Tree Fee in Lieu	-	-	-	-	
Interlocal Grants	1,050,000	-	-	(1,050,000)	0.0%
Grants to Pursue	-	-	-	-	
Bank Interest	970	76	359	(611)	37.0%
Transfers In	-	-	-	-	-
Parks Capital Projects Total	\$1,396,930	\$21,600	\$48,788	(\$1,348,142)	3.5%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$600,000	\$79,452	\$324,737	(\$275,263)	54.1%
Real Estate Excise Tax (Second 0.25)	600,000	79,452	324,737	(275,263)	54.1%
Bank Interest	4,060	332	1,510	(2,550)	37.2%
Real Estate Excise Tax (REET) Total	\$1,204,060	\$159,237	\$650,984	(\$553,076)	54.1%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$1,572,250	\$506,145	\$613,420	(\$958,830)	39.0%
Capital Grants	81,325	8,405	11,486	(69,839)	14.1%
Local Grant	254,925	-	12,830	(242,095)	5.0%
Storm Water Review Fees	20,000	4,410	8,820	(11,180)	44.1%
Bank Interest	2,430	116	554	(1,876)	22.8%
SURFACE WATER MANAGEMENT FUND TOTAL	\$1,930,930	\$519,076	\$647,109	(\$1,283,821)	33.5%
Equipment Rental Fund (501)					
ERF Service Fees	\$100,000	-	-	(\$100,000)	0.0%
Proceeds from Capital Assets	-	-	-	-	
Bank Interest	540	\$41	\$200	(340)	37.1%
Insurance Recovery	-	-	-	-	
Transfers In	-	-	-	-	-
EQUIPMENT RENTAL FUND TOTAL	\$100,540	\$41	\$200	(\$340)	0.2%
Facilities Fund (503)					
Facility Service Fees	\$425,000	-	-	(\$425,000)	0.0%
Grant to pursue	\$67,500	-	-	(67,500)	0.0%
Bank Interest	100	\$28	\$121	21	120.7%
Facility Rental Income	467,920	38,351	148,928	(318,992)	31.8%
FACILITIES FUND TOTAL	\$960,520	\$38,379	\$149,048	(811,472)	15.5%
TOTAL REVENUE ALL FUNDS	\$16,912,400	\$2,739,795	\$5,049,028	(\$11,863,373)	29.9%
Total Transfers In	\$3,893,900	\$254,000	\$1,754,000	(\$2,139,900)	45.0%
TOTAL REVENUE & TRANSFERS IN	\$20,806,300	\$2,993,795	\$6,803,028	(\$14,003,273)	32.7%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2021 DETAIL EXPENDITURES REPORT

Percent of Year: **33.3%**

Fund #	Description	Amended Budget	April	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	Salaries + Benefits	\$2,554,095	\$183,875	\$658,761	\$1,895,334	25.8%
	Supplies	100,400	25,446	38,553	61,847	38.4%
	Services	1,035,990	23,683	291,235	744,755	28.1%
	Professional Services	599,280	66,511	143,232	456,048	23.9%
	Public Art	8,000	-	628	7,372	7.9%
	Historic Preservation	5,000	-	-	5,000	0.0%
	Travel & Meetings	31,485	355	4,388	27,097	13.9%
	Intergovernmental	5,170,450	1,127,854	1,131,578	4,038,872	21.9%
	Other Financing Uses	750,000	-	-	750,000	0.0%
	Transfer Out	1,805,885	104,000	1,604,000	201,885	88.8%
	Total General Fund Expenditures	\$12,060,585	\$1,531,723	\$3,872,375	\$8,188,210	32.1%
101	Street Fund Expenditures + Transfers Out					
	Salaries + Benefits	\$285,575	\$18,481	\$62,999	\$222,576	22.1%
	Supplies	25,900	331	7,877	18,023	30.4%
	Services	355,060	14,330	32,588	322,472	9.2%
	Professional Services	4,500	-	1,600	2,900	35.6%
	Travel & Meetings	250	-	462	(212)	184.8%
	Intergovernmental	95,000	1,192	3,712	91,288	3.9%
	Transfer Out	-	-	-	-	
	Total Street Fund Expenditures	\$766,285	\$34,335	\$109,238	\$657,047	14.3%
105	Cumulative Reserve Fund					
	Supplies	-	\$182	\$182	(\$182)	
	Transfers Out	-	-	-	-	
	Total Cumulative Reserve Fund Expenditures	-	\$182	\$182	(\$182)	
202	Debt Service Fund					
	Debt Service	\$527,450	\$0	\$0	\$527,450	0.0%
302	Transportation Cap. Fund Exp. + Transfer In					
	Salaries + Benefits	\$116,900	\$8,210	\$27,691	\$89,209	23.7%
	Capital Improvement Program	1,639,500	16,070	118,771	1,520,729	7.2%
	Transfer Out	176,475	-	-	176,475	0.0%
	Total Transportation Capital Fund Expenditures	\$1,932,875	\$24,279	\$146,462	\$1,786,413	7.6%
303	Parks Capital Expenditures					
	Salaries + Benefits	\$9,750	\$435	\$1,499	\$8,251	15.4%
	Capital Improvement Program	1,168,200	2,015	2,473	1,165,727	0.2%
	Developer Refunds	-	45,000	45,000	-	
	Total Parks Capital Fund Expenditures	\$1,177,950	\$47,449	\$48,971	\$1,173,979	4.2%
304	Real Estate Excise Tax Fund	\$1,541,065	\$150,000	\$150,000	\$1,391,065	
	Transfer Out	\$1,541,065	\$150,000	\$150,000	\$1,391,065	9.7%
401	Surface Water Mgmt. Fund Expenditures					
	Salaries + Benefits	\$679,040	\$52,093	\$124,763	\$554,277	18.4%
	Supplies	50,550	853	2,744	47,806	5.4%
	Services	300,140	7,001	23,277	276,863	7.8%
	Professional Services	17,000	1,247	3,707	13,293	21.8%
	Travel & Meetings	4,320	35	835	3,485	19.3%
	Intergovernmental	102,500	(4,642)	9,924	92,576	9.7%
	Capital Improvement Program	827,000	139,539	165,294	661,706	20.0%
	Transfer Out	19,500	-	-	19,500	0.0%
	Total SWM Fund Expenditures	\$2,000,050	\$196,127	\$330,544	\$1,669,506	16.5%
501	Equipment Rental Fund					
	Supplies	\$25,000	\$1,019	\$5,365	\$19,635	21.5%
	Services	56,000	1,412	4,355	51,645	7.8%
	Capital Outlay (Vehicles, Equip)	19,500	-	-	19,500	0.0%
	Capital Lease (Copier)	10,000	-	-	10,000	0.0%
	Total Equipment Rental Fund Expenditures	\$110,500	\$2,431	\$9,720	\$100,780	8.8%
503	Facilities Fund Expenditures					
	City Hall	\$397,300	\$41,409	\$141,490	\$255,810	35.6%
	Annex	17,350	1,427	7,986	9,364	46.0%
	Garage	53,900	461	4,112	49,789	7.6%
	Capital Outlay (Building)	90,000	-	-	90,000	0.0%
	Transfer Out	350,975	-	-	350,975	0.0%
	Total Facilities Fund Expenditures	\$909,525	\$43,297	\$153,587	\$755,938	16.9%
	Total Expenditures	\$21,026,285	\$2,029,823	\$4,821,080	\$16,250,205	22.9%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2021 DETAIL EXPENDITURES REPORT

Percent of Year: **33.3%**

Fund #	Description	Amended Budget	April	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
GENERAL FUND DEPARTMENTS						
Exec - City Council						
10-511-60	Salaries + Benefits	\$44,620	\$3,835	\$12,965	\$31,655	29.1%
	Supplies	5,500	-	-	5,500	0.0%
	Services	107,000	-	50,757	56,243	47.4%
	Professional Services	500	-	280	220	56.0%
	Travel & Meetings	6,750	-	1,600	5,150	23.7%
	Total City Council - Executive Expenditures	\$164,370	\$3,835	\$65,603	\$98,768	39.9%
Exec - City Manager, HR & Legal						
10-513-10	Salaries + Benefits	\$426,500	\$34,558	\$120,885	\$305,615	28.3%
	Supplies	6,900	-	-	6,900	0.0%
	Services	185,560	1,981	115,339	70,221	62.2%
	Professional Services	35,950	269	2,741	33,209	7.6%
10-515	City Attorney Contract	175,000	14,106	27,385	147,615	15.6%
	Professional Development Travel & Meetings	6,100	200	534	5,566	8.8%
	Total Exec - City Manager, HR, Legal	\$836,010	\$51,114	\$266,884	\$569,126	31.9%
City Activities						
573-90	Salaries + Benefits	\$118,050	\$156	\$29,128	\$88,922	24.7%
	Supplies	2,750	-	-	2,750	0.0%
	Services	42,185	52	520	41,665	1.2%
	Public Art	8,000	-	628	7,372	7.9%
	Historic Preservation	5,000	-	-	5,000	0.0%
	Professional Services	7,000	-	328	6,673	4.7%
	Professional Development Travel & Meetings	550	-	324	226	58.9%
	Total City Activities	\$183,535	\$208	\$30,929	\$152,606	16.9%
Exec - City Clerk						
10-514	Salaries + Benefits	\$157,900	\$12,950	\$44,070	\$113,830	27.9%
	Supplies	7,300	95	221	7,079	3.0%
	Services	56,760	6,267	8,879	47,881	15.6%
	Professional Services	-	-	-	-	-
	Travel & Meetings	500	-	35	465	7.0%
	Intergovernmental	36,250	-	-	36,250	0.0%
	Total Exec - City Clerk	\$258,710	\$19,312	\$53,205	\$205,505	20.6%
Admin - Finance & Accounting						
40-514	Salaries + Benefits	\$593,940	\$43,147	\$148,096	\$445,844	24.9%
	Supplies	4,650	169	714	3,936	15.4%
	Services	52,305	2,756	14,173	38,132	27.1%
	Professional Services	11,800	-	-	11,800	0.0%
	Travel & Meetings	5,760	-	280	5,480	4.9%
	Intergovernmental	41,500	912	912	40,588	2.2%
	Total Admin - Finance & Accounting	\$709,955	\$46,984	\$164,175	\$545,780	23.1%
Admin - Information Tech.						
40-518	Supplies	\$5,950	\$24,944	\$30,696	-\$24,746	515.9%
	Services	187,700	1,467	60,637	127,063	32.3%
	Professional Services	8,000	375	750	7,250	9.4%
	Intergovernmental	4,500	-	-	4,500	-
	Total Admin - Information Tech.	\$206,150	\$26,786	\$92,083	\$114,067	44.7%
CD - Building Dept						
60-558-50	Salaries + Benefits	\$227,100	\$18,716	\$62,375	\$164,725	27.5%
	Supplies	2,300	-	663	1,637	28.8%
	Services	36,045	297	5,023	31,022	13.9%
	Professional Services	160,000	24,671	45,889	114,111	28.7%
	Professional Development Travel & Meetings	1,500	105	605	895	40.3%
	Intergovernmental	3,500	-	-	3,500	0.0%
	Total CD - Building Dept	\$430,445	\$43,789	\$114,555	\$315,890	26.6%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2021 DETAIL EXPENDITURES REPORT

Percent of Year: **33.3%**

Fund #	Description	Amended Budget	April	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	CD - Planning					
558-60	Salaries + Benefits	\$560,325	\$44,643	\$153,989	\$406,336	27.5%
	Supplies	1,700	27	59	1,641	3.5%
	Services	74,430	93	956	73,474	1.3%
	Professional Services	90,000	13,580	39,623	50,377	44.0%
	Professional Development Travel & Meetings	4,150	-	-	4,150	0.0%
	Intergovernmental Affordable Housing	27,000	-	-	27,000	0.0%
	Total CD - Planning	\$757,605	\$58,343	\$194,627	\$562,978	25.7%
	Public Safety					
50-521	Supplies	\$9,100	-	\$113	\$8,987	1.2%
	Services	32,640	\$40	907	31,733	2.8%
50-515	Legal Services	72,000	4,961	7,698	64,303	10.7%
	Travel & Meetings	2,125	-	350	1,775	16.5%
	Intergovernmental - Police	2,703,310	-	1,011	2,702,299	0.0%
	Intergovernmental - Fire	2,259,065	1,122,521	1,122,521	1,136,544	49.7%
	Intergovernmental - Other (Jail, Transport & Animal Control)	78,025	4,421	7,134	70,891	9.1%
	Total Public Safety	\$5,156,265	\$1,131,943	\$1,139,734	\$4,016,531	22.1%
	Emergency Management					
60-525-60	Supplies Services	\$25,000	\$50	\$1,801	\$23,199	7.2%
	Professional Services	3,530	-	2,795	735	79.2%
	Total Emergency Management	\$28,530	\$50	\$4,596	\$23,934	16.1%
	Engineering Division					
70-544-20	Salaries + Benefits	\$180,560	\$10,111	\$34,447	\$146,113	19.1%
	Supplies	2,500	-	147	2,353	5.9%
	Services	38,370	66	183	38,187	0.5%
	Professional Services	30,500	8,200	11,608	18,892	38.1%
	Travel & Meetings	2,400	50	660	1,740	27.5%
	Total Engineering Department	\$254,330	\$18,427	\$47,045	\$207,285	18.5%
	Parks Maintenance					
70-576-8	Salaries + Benefits	\$245,100	\$15,758	\$52,805	\$192,295	21.5%
	Supplies	26,750	161	4,140	22,610	15.5%
	Services	222,995	10,664	33,859	189,136	15.2%
	Professional Services	5,000	349	4,136	864	82.7%
	Travel & Meetings	1,650	-	-	1,650	0.0%
	Intergovernmental	17,300	-	-	17,300	0.0%
	Total Parks Maintenance Department	\$518,795	\$26,932	\$94,939	\$423,856	18.3%
	Total General Fund Less Transfers Out	\$9,504,700	\$1,427,723	\$2,268,375	\$7,236,325	23.9%

**MONTHLY FINANCIAL REPORT
2021 INCOME SUMMARY BUDGET VARIANCE**

Percent of Year: **33.3%**

Fund #	DESCRIPTION	AMENDED BUDGET	April	YTD	Variance	YTD ACTUAL VS Budget
001	General Fund					
	Total Revenues	\$10,205,455	\$1,937,864	\$3,300,412	\$6,905,043	32.3%
	Total Expenditures	12,060,585	1,531,723	3,872,375	8,188,210	32.1%
	Total General Fund Income	(1,855,130)	406,141	(571,963)	(1,283,167)	
101	Street Fund					
	Total Revenues	\$763,185	\$137,511	\$248,551	\$514,634	32.6%
	Total Expenditures	766,285	34,335	109,238	657,047	14.3%
	Total Street Fund Income	(3,100)	103,177	139,312	(142,412)	
105	Cumulative Reserve Fund					
	Total Revenues	\$1,501,500	\$132	\$1,500,287	\$1,213	99.9%
	Total Expenditures	-	182	182	(182)	
	Total Cumulative Reserve Fund	1,501,500	(50)	1,500,105	1,395	
202	Debt Service Fund					
	Total Revenues	\$527,450	-	-	\$527,450	0.0%
	Total Expenditures	527,450	-	-	527,450	0.0%
	Total Debt Service Fund Income	-	-	-	-	
302	Transportation Fund					
	Total Revenues	\$2,215,730	\$179,955	\$257,648	\$1,958,082	11.6%
	Total Expenditures	1,932,875	24,279	146,462	1,786,413	7.6%
	Transportation Fund Income	282,855	155,676	111,186	171,669	
303	Parks Fund					
	Total Revenues	\$1,396,930	\$21,600	\$48,788	\$1,348,142	3.5%
	Total Expenditures	1,177,950	47,449	48,971	1,128,979	4.2%
	Parks Fund Income	218,980	(25,849)	(183)	219,163	
304	Real Estate Excise Tax Fund					
	Total Revenues	\$1,204,060	\$159,237	\$650,984	\$553,076	54.1%
	Total Expenditures	1,541,065	150,000	150,000	1,391,065	9.7%
	REET Fund Income	(337,005)	9,237	500,984	(837,989)	
401	Surface Water Mgmt. Fund					
	Total Revenues	\$1,930,930	\$519,076	\$647,109	\$1,283,821	33.5%
	Total Expenditures	2,000,050	196,127	330,544	1,669,506	16.5%
	SWM Fund Income	(69,120)	322,949	316,565	(385,685)	
501	Equipment Rental Fund					
	Total Revenues	\$100,540	\$41	\$200	\$100,340	0.2%
	Total Expenditures	110,500	2,431	9,720	100,780	8.8%
	Equipment Rental Fund Income	(9,960)	(2,390)	(9,520)	(440)	
503	Facilities Fund					
	Total Revenues	\$960,520	\$38,379	\$149,048	\$811,472	15.5%
	Total Expenditures	909,525	43,297	153,587	755,938	16.9%
	Facilities Fund Income	50,995	(4,918)	(4,539)	55,534	
TOTAL NET INCOME		(219,985)	963,972	1,981,948	(2,201,932)	

**City of Newcastle
2021 EXPENDITURE SUMMARY BY FUNCTION**

Operating Budget				Percent of Year: 33.3%	
Department	Amended Budget	April	YTD Expense	Remaining (\$)	Spent (%)
Executive Services					
City Council	\$164,370	\$3,835	\$65,603	\$98,768	39.9%
City Manager	661,010	37,008	239,500	421,510	36.2%
City Attorney	175,000	14,106	27,385	147,615	15.6%
City Activities	183,535	208	30,929	152,606	16.9%
City Clerk Division	258,710	19,312	53,205	205,505	20.6%
Total Executive Services	1,442,625	74,469	416,621	1,026,004	28.9%
Administrative Services					
Finance Division	\$709,955	\$46,984	\$164,175	\$545,780	23.1%
Information Tech Division	206,150	26,786	92,083	114,067	44.7%
Total Administrative Services	916,105	73,770	256,258	659,847	28.0%
Public Safety & Justice					
Public Safety Division	\$2,747,175	\$40	\$2,382	\$2,744,793	0.1%
Fire Division	2,259,065	1,122,521	1,122,521	1,136,544	49.7%
Intergovernmental (Jail, transport and animal Ctrl)	78,025	4,421	7,134	70,891	9.1%
Legal Services (Prosecutor, Indigent defense, Domestic V)	\$72,000	\$4,961	\$7,698	\$64,303	10.7%
Total Public Safety & Justice	5,156,265	1,131,943	1,139,734	4,016,531	22.1%
Community Development					
Building Division	\$430,445	\$43,789	\$114,555	\$315,890	26.6%
Planning Division	757,605	58,343	194,627	562,978	25.7%
Total Community Development	1,188,050	102,132	309,182	878,868	26.0%
Public Works					
Emergency Management	\$28,530	\$50	\$4,596	\$23,934	16.1%
Engineering Division	254,330	18,427	47,045	207,285	18.5%
Parks Section	518,795	26,932	94,939	423,856	18.3%
Street Fund	766,285	34,335	109,238	657,047	14.3%
SWM Maintenance	1,153,550	56,587	165,250	988,300	14.3%
Equipment Rental Fund	110,500	2,431	9,720	100,780	8.8%
Facilities Fund	558,550	43,297	153,587	404,963	27.5%
Total Public Works	\$3,390,540	\$182,059	\$584,375	\$2,806,165	17.2%
TOTAL OPERATING BUDGET	\$12,093,585	\$1,564,373	\$2,706,170	\$9,387,415	22.4%
Operations					
Executive	\$1,442,625	\$74,469	\$416,621	\$1,026,004	28.9%
Administration	916,105	73,770	256,258	659,847	28.0%
Public Safety	5,156,265	1,131,943	1,139,734	4,016,531	22.1%
Community Development	1,188,050	102,132	309,182	878,868	26.0%
Public Works	3,390,540	182,059	584,375	2,806,165	17.2%
TOTAL OPERATIONS BY FUNCTION	\$12,093,585	\$1,564,373	\$2,706,170	\$9,387,415	22.4%
OTHER, DEBT, CAPITAL AND TRANSFERS OUT					
Other Financing Uses	\$750,000	-	-	\$750,000	0.0%
Cumulative Reserve Fund	-	\$182	\$182	(182)	
Debt Service	527,450	-	-	527,450	0.0%
Capital Budget					
Transportation Capital Projects Fund	1,756,400	24,279	146,462	1,609,938	8.3%
Parks Capital Projects Fund	1,177,950	47,449	48,971	1,128,979	4.2%
Surface Water Management Capital Projects	827,000	139,539	165,294	661,706	20.0%
TOTAL CAPITAL, DEBT AND OTHER	\$5,038,800	\$211,450	\$360,910	\$4,677,890	7.2%
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$17,132,385	\$1,775,823	\$3,067,080	\$14,065,305	17.9%
TOTAL TRANSFERS OUT	\$3,893,900	\$254,182	\$1,754,000	\$2,139,900	45.0%
TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS	\$21,026,285	\$2,030,005	\$4,821,080	\$16,205,205	22.9%