

City of Newcastle Monthly Snapshot - November 2021



11 month target = 91.7%

Prepared by: Don Palmer

Total General Fund Revenue - The total is \$9,064,819 from a budget of \$10,205,455 representing 88.8% collected.

Personal Property Tax - is 99.1% collected at \$5,771,376 from a \$5,825,420 budget. The second half of the year's property taxes are due at the end of October and sent to municipalities in October and November.

Development Revenue - Total development revenue collected to date is \$725,992 from a \$1,048,500 budget representing 69.2% collected. Development revenue is down for two reasons. First, budgeted 2021 planned projects are not coming in that were budgeted in 2021. Secondly, changes to building codes from title 15 require submittal of building permit fees to the time of issuance as opposed to permit application which was historically how we collected development revenue. Now plan review fees are collected at the time of permit application. This result has had an impact to when we collect our revenue.

Other Licenses & Permits - The total revenue is \$333,842 from a budget of \$356,300 representing 93.7% collected. Franchise fees are at \$184,124 of \$186,670 budget or 98.6% because quarterly franchise payments were received in January, May, July, and October from Comcast. Monitored alarm device fees revenue is \$41,820 of a budget of \$49,000 representing 85.3% and usually the entire amount is paid the first part of the year.

The Street Fund - Motor Vehicle Gas Tax revenue is \$221,570 or 85.8% collected and of the \$258,300 budget. Historically motor vehicle gas tax collections is lower in the first half of the year and starts to pick up during warmer months. There is a two month lag between collection from the State and remitted to the city. COVID has had a negative impact to MVT tax with fewer drivers on the road.

CUMMULATIVE RESERVE - The first tranche of the ARPA Grant is \$1,716,418 and was received in June. The second tranche will be received in 2022. Also, a transfer of \$1.5M from the General Fund to the reserve fund in February.

The Transportation Impact Fund - Traffic Impact Fee revenue is \$194,376 or 42.3% collected from the \$459,730 budget forecast. Large planned projects have not occurred as of November 2021.

Parks Impact Fund - Parks Impact Fee revenue is \$139,906 or 65.6% collected from a budget of \$213,430. As, stated large projects have not occurred.

REET- The total revenue is \$1,969,880 of \$1,200,000 or 164.2% due to the sale of the Aimco Building, Golf C Road apartments and Newcastle Commons.

Surface Water Management (SWM) Fund - SWM Fees - is \$1,542,151 or 98.1% collected from a budget of \$1,572,250. The second half of the year's Drainage Utility Fees are sent to municipalities in October and November.

ERF and Facility Fees- 100% of the fees have been allocated to the associated departments and funds.

Transfers - Transferred \$104K from the General Fund to the Street Fund, General Fund to the Cumulative Reserve Fund \$1.5M, \$350.9K from Facilities to Debt Service, \$176.5K from Transportation to Debt Service, and \$1.541M from REET to the Transportation Fund to support capital projects.

Revenue	2021 Budget	Year to date 11/30/2020	Year to Date 11/30/2021	Amount Remaining	% of Budget Collected	Status
Property Tax	\$5,825,420	\$5,594,612	\$5,771,376	(54,044)	99.1%	✓
Excise Tax & State Sales Tax for Aff. Housing	23,000	14,751	20,397	(2,603)	88.7%	↓
Parks Levy (Capital) Collection begins in June	132,530	132,531	109,810	(22,720)	82.9%	✓
Retail Sales Tax	1,508,000	1,467,121	1,490,047	(17,953)	98.8%	↑
Criminal Justice Tax	362,630	326,967	383,228	20,598	105.7%	↑
Permits (Building, Plumb, Mech)	521,000	291,069	319,124	(201,876)	61.3%	↓
Plan Review	330,000	135,263	194,639	(135,361)	59.0%	↓
Planner (Billable) Hours	110,000	89,782	41,138	(68,863)	37.4%	↓
Misc. Development Revenue	107,500	109,240	197,551	90,051	183.8%	↑
Other Licenses & Permits	356,300	354,491	333,842	(22,458)	93.7%	✓
Transportation Impact Fee	459,730	22,428	194,376	(265,354)	42.3%	↓
Parks Impact Fees/Fees in Lieu	213,430	16,143	139,906	(73,524)	65.6%	↓
Real Estate Excise Tax	1,200,000	1,559,339	1,969,880	769,880	164.2%	↑
Surface Water Management Fees	1,572,250	1,386,160	1,542,151	(30,099)	98.1%	↑
Grants	1,655,975	491,493	368,978	(1,286,997)	22.3%	↓
ARPA Grant	1,716,420	0	1,716,418	-	100.0%	✓
Waste Management Admin Fee	181,000	168,924	173,311	(7,689)	95.8%	✓
Motor Vehicle Excise Tax	258,300	206,683	221,570	(36,730)	85.8%	↓
Intergovernmental (Gen Fund + Street Fund)	236,745	209,784	226,584	(10,161)	95.7%	↑
ERF Service and Facility Fees	525,000	556,095	525,000	-	100.0%	✓
Facility Rental Income	467,920	370,563	402,445	(65,475)	86.0%	✓
Other Income (Park Res, Interest, & other)	90,670	111,422	70,469	(20,201)	77.7%	↓
Other Income (Contributions or donations from other)	255,000	-	73,415	-181,585	28.8%	↓
Total Revenue All Funds	\$18,858,820	\$13,614,861	\$16,485,654	(\$2,373,164)	87.4%	↓
Transfers In	\$3,893,900	\$1,074,705	\$3,672,515	(\$221,385)	94.3%	✓
Total Revenue	\$22,752,720	\$14,689,566	\$20,158,169	(\$2,594,551)	88.6%	↓

✓ (=) No Current Concern

↑ (=) Higher Than Expected (Greater than 5%)

↓ (=) Lower Than Expected (Less than 5%)

Expenditures

November 2021

Expenditure Summary:

Executive and Admin Depts- The annual memberships and insurance are fully paid the early months of the year. The professional services budget for legal is paid through October 2021 and the delayed hiring of the accounting technician has contributed to low expenses to date.

Community Development - The Building Department has expended \$173,890 of the \$160,000 Professional Services representing 108.7%. These are Kolke invoices paid through August. The Planning Department has expended \$104,881 of the \$90,000 Professional Services representing 108.7%. Planning expenses were higher due to anomalous events for which we did not have permit revenue to cover within our normal operations such as the rainier crest land slide subdivision area. Professional services exceeding the 2021 budget and has been considered in our year-end projections for 2021.

Public Works - Expenditures are lower due to maintenance and SWM staff vacancies.

Public Safety- The public safety budget expended to date is \$3,333,501. The Police contract is paid through October representing \$2,114,472 through November. In December we will pay \$463.5K for the remaining police contract and the last half of the year's payment for the fire contract is due in the amount of \$1,122,521. The public safety budget is projected to be under budget by approximately \$180K.

Project Funds - The Parks Capital without a project planner most of the year is only 4.8% expended. The SWM Capital projects are lower with \$450,524 of the \$827,000 budget or 54.5% expended through November. Transportation Capital has expended \$1,672,597 of the \$1,909,515 representation 87.6%. The city received monies from PSE and CCUD for their participation in T-011. The City leveraged those monies to expand the T-011 overlay project and amended the budget in November to reflect the participation.

ERF and Facility Fees - 100% of the fees have been allocated to the associated departments and funds.

Transfers - Transferred \$104K from the General Fund to the Street Fund, General Fund to the Cumulative Reserve Fund \$1.5M, \$350.9K from Facilities to Debt Service, \$176.5K from Transportation to Debt Service, and \$1.541M from REET to the Transportation Fund to support capital projects.

Operations	2021 Budget	Year to date 11/30/2020	Year to Date 11/30/2021	Amount Remaining	% of Budget Expended	Status
Executive	\$1,442,625	\$1,116,240	\$1,148,530	\$294,095	79.6%	↓
Administration	916,105	894,557	742,527	173,578	81.1%	↓
Public Safety	5,156,265	4,585,192	3,333,501	1,822,764	64.6%	↓
Community Development	1,188,050	924,837	1,062,764	125,286	89.5%	✓
Public Works	2,721,490	1,989,820	1,813,630	907,860	66.6%	↓
Equipment Rental Fund	110,500	45,653	42,459	68,041	38.4%	↓
Facilities Fund	558,550	337,100	343,571	214,979	61.5%	↓
Other Financing Uses	750,000	195,000	-	750,000	0.0%	
TOTAL OPERATIONS	\$12,843,585	\$10,088,399	\$8,486,981	\$4,356,604	66.08%	↓

Fund	2021 Budget	Year to date 11/30/2020	Year to Date 11/30/2021	Amount Remaining	% of Budget Expended	Status
Debt Service Fund	\$527,450	\$526,683	\$526,797	\$653	99.9%	✓
Cummulative Reserve Fund	120,575	-	104,092	-		
Capital Budget						
Transportation Capital Projects Fund	1,909,015	874,677	1,672,597	236,418	87.6%	✓
Parks Capital Projects Fund	1,177,950	73,672	56,641	1,121,309	4.8%	↓
Surface Water Mgmt Capital Projects Fund	827,000	440,458	450,524	376,476	54.5%	↓
TOTAL Capital Investment Projects	\$3,913,965	\$1,388,807	\$2,179,763	\$1,734,202	55.7%	↓
TOTAL Operations/CIP/Debt Service	\$17,405,575	\$12,003,889	\$11,297,632	\$6,107,943	64.9%	↓
TOTAL Transfers Out	\$3,893,900	\$1,074,705	\$3,672,515	\$221,385	94.3%	✓
TOTAL Operations/CIP/Other Plus	\$21,299,475	\$13,078,594	\$14,970,147	\$6,329,328	70.3%	↓

✓ (=) No Current Concern

↑ (=) Higher Than Expected (Greater than 5%)

↓ (=) Seasonal and is/or lower than expected (Less than 5%)

City of Newcastle
2021 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **91.7%**

Source of Funds	Amended Budget	November	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$7,719,050	\$924,078	\$7,665,048	(\$54,003)	99.3%
Development Revenue	1,048,500	46,367	725,992	(322,508)	69.2%
Intergovernmental	252,620	7,764	309,744	57,124	122.6%
Licenses & Permits	356,300	10,531	333,842	(22,458)	93.7%
Other Revenue	78,985	1,777	30,193	(48,792)	38.2%
Other Financing Sources	750,000	-	-	(750,000)	0.0%
GENERAL FUND TOTAL	\$10,205,455	\$990,517	\$9,064,818	(\$1,140,637)	88.8%
Street Fund (101)					
Intergovernmental	\$275,425	\$20,373	\$234,523	(\$40,902)	85.1%
Waste Management Admin Fee	181,000	15,407	173,311	(7,689)	95.8%
Insurance Recovery	-	-	6,486	6,486	
Bank Interest	875	194	554	(321)	63.3%
Transfers In	305,885	-	104,000	(201,885)	34.0%
STREET FUND TOTAL	\$763,185	\$35,974	\$518,874	(\$244,311)	68.0%
Cumulative Reserve Fund (105)					
Bank Interest	\$1,500	\$401	\$2,277	\$777	151.8%
ARPA Grant	1,716,420	-	1,716,418	-	100.0%
Transfers In	1,500,000	-	1,500,000	-	100.0%
Cumulative Reserve Fund Total	\$3,217,920	\$401	\$3,218,695	\$777	100.0%
DEBT SERVICE FUND (202)					
Transfers In	\$527,450	\$0	\$527,450	-	100.0%
TRANSPORTATION CAPITAL PROJECTS (302)					
Grants	\$169,225	-	\$174,841	\$5,616	
Transportation Impact Fees	459,730	14,952	194,376	(265,354)	42.3%
Developer Contributions	255,000	-	63,250	(191,750)	24.8%
Bank Interest	1,210	\$82	618	(592)	51.0%
Transfers In	1,560,565	0	1,541,065	(19,500)	98.8%
CAPITAL PROJECTS FUND TOTAL	\$2,445,730	\$15,034	\$1,974,150	(\$471,580)	80.7%
PARKS CAPITAL PROJECTS FUND (303)					
Parks Levy	\$132,530	-	\$109,810	(\$22,720)	82.9%
Parks Impact Fee	213,430	\$10,762	139,906	(73,524)	65.6%
Tree Fee in Lieu	-	-	-	-	
Interlocal Grants	1,050,000	-	-	(1,050,000)	0.0%
Contributions & Donations	-	10,165	10,165	10,165	
Bank Interest Income	970	\$128	1,036	66	106.8%
Contributions from Others	-	-	1,440	1,440	
Parks Capital Projects Fund Total	\$1,396,930	\$21,055	\$262,357	(\$1,134,573)	18.8%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,200,000	\$323,452	\$1,969,880	\$769,880	164.2%
Bank Interest	4,060	422	4,096	36	100.9%
REET Fund Total	\$1,204,060	\$323,874	\$1,973,976	\$769,916	163.9%
Surface Water Management Fund (401)					
Charges for Service	\$1,572,250	\$194,706	\$1,542,151	(\$30,099)	98.1%
Grant Income	336,250	1,706	98,023	(238,227)	29.2%
Development Revenue	20,000	1,470	26,460	6,460	132.3%
Bank Interest	2,430	177	1,607	(823)	66.1%
Total Revenue	\$1,930,930	\$198,059	\$1,668,241	(\$262,689)	86.4%
Equipment Rental Fund (501)					
ERF Service Fees	\$100,000	-	\$100,000	-	100.0%
Bank Interest	540	62	546	6	101.1%
Transfers In	-	-	-	-	
EQUIPMENT RENTAL FUND TOTAL	\$100,540	\$62	\$100,546	\$6	100.0%
FACILITIES FUND (503)					
Facility Service Fees	\$425,000	-	\$425,000	-	100.0%
Grant to pursue	67,500	-	-	(67,500)	0.0%
Bank Interest	100	\$14	345	245	345.4%
Facility Rental Income	467,920	35,319	402,445	(65,475)	86.0%
FACILITIES FUND (503) TOTAL	\$960,520	\$35,333	\$838,897	(121,623)	87.3%
TOTAL REVENUE ALL FUNDS	\$18,858,820	\$1,620,310	\$16,475,489	(\$2,383,331)	87.4%
TOTAL TRANSERS IN	\$3,893,900	\$0	\$3,672,515	(\$221,385)	94.3%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS	\$22,752,720	\$1,620,310	\$20,148,004	(\$2,604,716)	88.6%

City of Newcastle
2021 DETAIL REVENUE REPORT

Percent of Year: **91.7%**

Source of Funds	Amended Budget	November	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes					
Real & Personal Property Tax	\$5,825,420	\$726,543	\$5,771,376	(\$54,044)	99.1%
Local Retail Sales & Use Tax	1,508,000	157,721	1,490,047	(17,953)	98.8%
Sales & Use Tax Criminal Justice	362,630	38,456	383,228	20,598	105.7%
Excise Tax & State Sales Tax for Aff. Housing	23,000	1,358	20,397	(2,603)	88.7%
Taxes Subtotal	\$7,719,050	\$924,078	\$7,665,048	(\$54,003)	99.3%
Development Permits					
Permits (Bldg, Plumbing, Mech)	\$521,000	\$28,455	\$319,124	(\$201,876)	61.3%
Plan Check Fee Building	330,000	2,414	194,639	(135,361)	59.0%
Other Plan & Development Fees	87,500	14,223	171,091	83,591	195.5%
Billable Hours	110,000	1,275	41,138	(68,863)	37.4%
Development Permits Subtotal	\$1,048,500	\$46,367	\$725,992	(\$322,508)	69.2%
Intergovernmental					
Recycling Grants	-	\$7,764	\$27,278	\$27,278	
Traffic & Other Grants	\$33,000	-	68,836	35,836	208.6%
Liquor Excise Profits/Tax	174,520	-	166,382	(8,138)	95.3%
Criminal Justice Revenue	45,100	-	47,249	2,149	104.8%
Intergovernmental Subtotal	\$252,620	\$7,764	\$309,744	57,124	122.6%
Other Licenses & Permits					
Franchise Fees	\$186,670	-	\$184,124	(\$2,546)	98.6%
Business Licenses	38,500	2,947	33,986	(4,514)	88.3%
Wireless Leases	78,630	6,814	72,512	(6,118)	92.2%
Alarm System Operator License	3,500	-	1,400	(2,100)	40.0%
Monitored Alarm Device Fee	49,000	770	41,820	(7,180)	85.3%
Other Licenses & Permits Subtotal	\$356,300	\$10,531	\$333,842	(\$22,458)	93.7%
Other					
Facility Rentals	\$14,185	-	(\$435)	(\$14,620)	-3.1%
False Alarm Response	18,000	-	60	(17,940)	0.3%
Donations/Sponsorships	15,000	-	15,213	213	101.4%
Miscellaneous Fines & Penalties	-	-	-	-	
Bank Earnings	15,000	\$626	6,633	(8,367)	44.2%
Other Miscellaneous	16,800	1,151	8,722	(8,078)	51.9%
Other Subtotal	\$78,985	\$1,777	\$30,193	(\$48,792)	38.2%
Other Financing Sources	\$750,000	\$0	\$0	(\$750,000)	0.0%
Total General Fund Revenue	\$10,205,455	\$990,517	\$9,064,818	(\$1,140,637)	88.8%
GENERAL FUND TOTAL	\$10,205,455	\$990,517	\$9,064,818	(\$1,140,637)	88.8%

**City of Newcastle
2021 DETAIL REVENUE REPORT**

Percent of Year: **91.7%**

Source of Funds	Amended Budget	November	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Intergovernmental					
Multimodal Transportation	\$17,125		\$12,953	(\$4,172)	75.6%
Motor Vehicle Excise Tax	258,300	\$20,373	221,570	(36,730)	85.8%
Waste Management Admin Fee	181,000	15,407	173,311	(7,689)	95.8%
Bank Interest	875	194	554	(321)	63.3%
Insurance Recovery	-	-	6,486	6,486	
Transfers In	305,885	-	104,000	(201,885)	34.0%
STREET FUND TOTAL	\$763,185	\$35,974	\$518,874	(\$244,311)	68.0%
Cumulative Reserve Fund (105)					
Bank Interest	\$1,500	\$401	\$2,277	\$777	151.8%
ARPA Grant	1,716,420	-	1,716,418	-	
Transfers In	1,500,000	-	1,500,000	-	100.0%
CUMMULATIVE RESERVE FUND TOTAL	\$3,217,920	\$401	\$3,218,695	\$777	100.0%
Debt Service Fund (202)					
Transfers In	\$527,450	-	\$527,450	-	100.0%
Debt Service Fund TOTAL	\$527,450	\$0	\$527,450	-	100.0%
Transportation Capital Projects Fund (302)					
Intergovernmental					
Approved Grant (State/LED lighting)	\$169,225	-	\$174,841	\$5,616	103.3%
Bank Interest	1,210	\$82	618	(592)	51.0%
Transportation Impact Fees	459,730	14,952	194,376	(265,354)	42.3%
Contributions Other	255,000	-	63,250	(191,750)	24.8%
Transfers In	1,560,565	-	1,541,065	(19,500)	98.8%
Transportation Capital Projects Fund	\$2,445,730	\$15,034	\$1,974,150	(\$471,580)	80.7%
Parks Capital Projects Fund (303)					
Parks Levy	\$132,530	\$0	\$109,810	(\$22,720)	82.9%
Parks Impact Fee	213,430	\$10,762	139,906	(73,524)	65.6%
Tree Fee in Lieu	-	-	-	-	
Interlocal Grants	1,050,000	-	-	(1,050,000)	0.0%
Grants to Pursue	-	10,165	10,165	10,165	
Contributions & Donations	-	-	1,440	1,440	
Bank Interest	970	128	1,036	66	106.8%
Transfers In	-	-	-	-	-
Parks Capital Projects Total	\$1,396,930	\$21,055	\$262,357	(\$1,134,573)	18.8%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$600,000	\$161,726	\$984,940	\$384,940	164.2%
Real Estate Excise Tax (Second 0.25)	600,000	161,726	984,940	384,940	164.2%
Bank Interest	4,060	422	4,096	36	100.9%
Real Estate Excise Tax (REET) Total	\$1,204,060	\$323,874	\$1,973,976	\$769,916	163.9%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$1,572,250	\$194,706	\$1,542,151	(\$30,099)	98.1%
Capital Grants	81,325	-	46,272	(35,053)	56.9%
Local Grant	254,925	1,706	51,751	(203,174)	20.3%
Storm Water Review Fees	20,000	1,470	26,460	6,460	132.3%
Bank Interest	2,430	177	1,607	(823)	66.1%
SURFACE WATER MANAGEMENT FUND TOTAL	\$1,930,930	\$198,059	\$1,668,241	(\$262,689)	86.4%
Equipment Rental Fund (501)					
ERF Service Fees	\$100,000		\$100,000	-	100.0%
Proceeds from Capital Assets	-	-	-	-	
Bank Interest	540	62	546	\$6	101.1%
Insurance Recovery	-	-	-	-	
Transfers In	-	-	-	-	-
EQUIPMENT RENTAL FUND TOTAL	\$100,540	\$62	\$100,546	\$6	100.0%
Facilities Fund (503)					
Facility Service Fees	\$425,000	-	\$425,000	-	100.0%
Grant to pursue	\$67,500	-	-	(\$67,500)	0.0%
Bank Interest	100	\$14	345	245	345.4%
Facility Rental Income	467,920	35,319	402,445	(65,475)	86.0%
Other Miscellaneous	-	-	11,107	11,107	
Transfers In	-	-	-	-	-
FACILITIES FUND TOTAL	\$960,520	\$35,333	\$838,897	(121,623)	87.3%
TOTAL REVENUE ALL FUNDS	\$18,858,820	\$1,620,310	\$16,475,489	(\$2,383,331)	87.4%
Total Transfers In	\$3,893,900	\$0	\$3,672,515	(\$221,385)	94.3%
TOTAL REVENUE & TRANSFERS IN	\$22,752,720	\$1,620,310	\$20,148,004	(\$2,604,716)	88.6%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2021 DETAIL EXPENDITURES REPORT

Percent of Year: **91.7%**

Fund #	Description	Amended Budget	November	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	Salaries + Benefits	\$2,554,095	\$194,933	\$2,009,824	\$544,271	78.7%
	Supplies	100,400	2,442	32,393	68,007	32.3%
	Services	1,035,990	78,734	909,738	126,252	87.8%
	Professional Services	599,280	49,717	537,995	61,285	89.8%
	Public Art	8,000	213	3,462	4,538	43.3%
	Historic Preservation	5,000	-	250	4,750	5.0%
	Travel & Meetings	31,485	1,121	11,263	20,222	35.8%
	Intergovernmental	5,170,450	235,147	3,364,544	1,805,906	65.1%
	Other Financing Uses	750,000	-	-	750,000	0.0%
	Transfer Out	1,805,885	-	1,604,000	201,885	88.8%
	Total General Fund Expenditures	\$12,060,585	\$562,682	\$8,473,843	\$3,586,742	70.3%
101	Street Fund Expenditures + Transfers Out					
	Salaries + Benefits	\$285,575	\$17,713	\$202,771	\$82,804	71.0%
	Supplies	25,900	1,127	19,058	6,842	73.6%
	Services	355,060	13,713	247,616	107,444	69.7%
	Professional Services	4,500	400	4,478	22	99.5%
	Travel & Meetings	250	150	612	(362)	244.8%
	Intergovernmental	95,000	17,067	38,013	56,987	40.0%
	Transfer Out	-	-	-	-	-
	Total Street Fund Expenditures	\$766,285	\$50,170	\$512,549	\$253,736	66.9%
105	Cumulative Reserve Fund					
	Supplies	\$67,355	\$13,195	\$47,564	\$19,791	70.6%
	Services	8,320	-	8,110	210	97.5%
	Professional Services	44,900	20,046	48,418	(3,518)	107.8%
	Total Cumulative Reserve Fund Expenditures	120,575	\$33,241	\$104,092	\$16,483	86.3%
202	Debt Service Fund	\$527,450	\$0	\$526,797	\$653	
	Debt Service	\$527,450	\$0	\$526,797	\$653	99.9%
302	Transportation Cap. Fund Exp. + Transfer In					
	Salaries + Benefits	\$116,900	\$8,715	\$83,793	\$33,107	71.7%
	Capital Improvement Program	1,792,115	-	1,588,804	203,311	88.7%
	Transfer Out	176,475	-	176,475	-	100.0%
	Total Transportation Capital Fund Expenditures	\$2,085,490	\$8,715	\$1,849,072	\$236,418	88.7%
303	Parks Capital Expenditures					
	Salaries + Benefits	\$9,750	\$424	\$4,491	\$5,259	46.1%
	Capital Improvement Program	1,168,200	345	7,150	1,161,050	0.6%
	Developer Refunds	-	-	45,000	-	-
	Total Parks Capital Fund Expenditures	\$1,177,950	\$769	\$56,641	\$1,166,309	4.8%
304	Real Estate Excise Tax Fund	\$1,541,065	\$0	\$1,541,065	\$0	100.0%
	Transfer Out	\$1,541,065	\$0	\$1,541,065	\$0	100.0%
401	Surface Water Mgmt. Fund Expenditures					
	Salaries + Benefits	\$679,040	\$34,498	\$428,372	\$250,668	63.1%
	Supplies	50,550	14,495	27,291	23,259	54.0%
	Services	300,140	16,410	198,548	101,592	66.2%
	Professional Services	17,000	1,405	14,855	2,145	87.4%
	Travel & Meetings	4,320	1,050	2,445	1,875	56.6%
	Intergovernmental	102,500	11,262	47,049	55,451	45.9%
	Capital Improvement Program	827,000	15,130	450,524	376,476	54.5%
	Transfer Out	19,500	-	-	19,500	0.0%
	Total SWM Fund Expenditures	\$2,000,050	\$94,249	\$1,169,084	\$830,966	58.5%
501	Equipment Rental Fund					
	Supplies	\$25,000	\$1,288	\$15,546	\$9,454	62.2%
	Services	56,000	1,396	26,912	29,088	48.1%
	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	\$2,684	\$42,459	\$68,041	38.4%
503	Facilities Fund Expenditures					
	City Hall	\$397,300	\$27,799	\$316,143	\$81,157	79.6%
	Annex	17,350	234	19,763	(2,413)	113.9%
	Garage	53,900	837	7,665	46,235	14.2%
	Capital Outlay (Building)	90,000	-	-	90,000	0.0%
	Transfer Out	350,975	-	350,975	-	100.0%
	Total Facilities Fund Expenditures	\$909,525	\$28,871	\$694,546	\$214,979	76.4%
	Total Expenditures	\$21,299,475	\$781,379	\$14,970,147	\$6,329,328	70.3%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2021 DETAIL EXPENDITURES REPORT

Percent of Year: **91.7%**

Fund #	Description	Amended Budget	November	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
GENERAL FUND DEPARTMENTS						
Exec - City Council						
10-511-60	Salaries + Benefits	\$44,620	\$3,145	\$37,112	\$7,508	83.2%
	Supplies	5,500	-	35	5,465	0.6%
	Services	107,000	-	95,880	11,120	89.6%
	Professional Services	500	-	-	500	0.0%
	Travel & Meetings	6,750	-	1,980	4,770	29.3%
	Total City Council - Executive Expenditures	\$164,370	\$3,145	\$135,007	\$29,363	82.1%
Exec - City Manager, HR & Legal						
10-513-10	Salaries + Benefits	\$426,500	\$33,780	\$358,106	\$68,394	84.0%
	Supplies	6,900	87	220	6,680	3.2%
	Services	185,560	1,452	158,511	27,049	85.4%
	Professional Services	35,950	116	6,576	29,374	18.3%
10-515	City Attorney Contract	175,000	8,477	129,656	45,344	74.1%
	Professional Development Travel & Meetings	6,100	831	2,769	3,331	45.4%
	Total Exec - City Manager, HR, Legal	\$836,010	\$44,743	\$655,837	\$180,173	78.4%
City Activities						
573-90	Salaries + Benefits	\$118,050	\$9,921	\$92,489	\$25,561	78.3%
	Supplies	2,750	178	203	2,547	7.4%
	Services	42,185	-	14,301	27,884	33.9%
	Public Art	8,000	213	3,462	4,538	43.3%
	Historic Preservation	5,000	-	250	4,750	5.0%
	Professional Services	7,000	-	100	6,900	1.4%
	Professional Development Travel & Meetings	550	30	389	161	70.7%
	Total City Activities	\$183,535	\$10,342	\$111,194	\$72,341	60.6%
Exec - City Clerk						
10-514	Salaries + Benefits	\$157,900	\$12,615	\$133,180	\$24,720	84.3%
	Supplies	7,300	162	1,302	5,998	17.8%
	Services	56,760	1,637	59,588	(2,828)	105.0%
	Professional Services	-	-	-	-	-
	Travel & Meetings	500	-	35	465	7.0%
	Intergovernmental	36,250	-	52,388	(16,138)	144.5%
	Total Exec - City Clerk	\$258,710	\$14,414	\$246,493	\$12,217	95.3%
Admin - Finance & Accounting						
40-514	Salaries + Benefits	\$593,940	\$52,741	\$469,436	\$124,504	79.0%
	Supplies	4,650	275	2,638	2,012	56.7%
	Services	52,305	4,175	77,696	(25,391)	148.5%
	Professional Services	11,800	-	-	11,800	0.0%
	Travel & Meetings	5,760	-	2,155	3,605	37.4%
	Intergovernmental	41,500	-	20,515	20,985	49.4%
	Total Admin - Finance & Accounting	\$709,955	\$57,191	\$572,440	\$137,515	80.6%
Admin - Information Tech.						
40-518	Supplies	\$5,950	\$23	\$5,757	\$193	96.7%
	Services	187,700	31,243	146,438	41,262	78.0%
	Professional Services	8,000	-	17,517	(9,517)	219.0%
	Intergovernmental	4,500	375	375	4,125	-
	Total Admin - Information Tech.	\$206,150	\$31,641	\$170,086	\$36,064	82.5%
CD - Building Dept						
60-558-50	Salaries + Benefits	\$227,100	\$17,996	\$191,347	\$35,753	84.3%
	Supplies	2,300	-	821	1,479	35.7%
	Services	36,045	148	34,437	1,608	95.5%
	Professional Services	160,000	-	173,890	(13,890)	108.7%
	Professional Development Travel & Meetings	1,500	-	605	895	40.3%
	Intergovernmental	3,500	-	-	3,500	0.0%
	Total CD - Building Dept	\$430,445	\$18,144	\$401,100	\$29,345	93.2%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2021 DETAIL EXPENDITURES REPORT

Percent of Year: **91.7%**

Fund #	Description	Amended Budget	November	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	CD - Planning					
558-60	Salaries + Benefits	\$560,325	\$42,757	\$449,868	\$110,457	80.3%
	Supplies	1,700	-	214	1,486	12.6%
	Services	74,430	94	71,260	3,170	95.7%
	Professional Services	90,000	7,380	112,261	(22,261)	124.7%
	Professional Development Travel & Meetings	4,150	40	1,060	3,090	25.5%
	Intergovernmental Affordable Housing	27,000	-	27,000	-	100.0%
	Total CD - Planning	\$757,605	\$50,271	\$661,663	\$95,942	87.3%
	Public Safety					
50-521	Supplies	\$9,100	\$0	\$2,767	\$6,333	30.4%
	Services	32,640	78	30,173	2,467	92.4%
50-515	Legal Services	72,000	4,379	35,920	36,080	49.9%
	Travel & Meetings	2,125	-	-	2,125	0.0%
	Intergovernmental - Police	2,703,310	235,147	2,114,636	588,674	78.2%
	Intergovernmental - Fire	2,259,065	-	1,122,521	1,136,544	49.7%
	Intergovernmental - Other (Jail, Transport & Animal Control)	78,025	-	27,484	50,541	35.2%
	Total Public Safety	\$5,156,265	\$239,604	\$3,333,501	\$1,822,764	64.6%
	Emergency Management					
60-525-60	Supplies Services	\$25,000	\$0	\$1,801	\$23,199	7.2%
	Professional Services	3,530	0	2,795	735	79.2%
	Total Emergency Management	\$28,530	\$0	\$4,596	\$23,934	16.1%
	Engineering Division					
70-544-20	Salaries + Benefits	\$180,560	\$8,733	\$120,651	\$59,909	66.8%
	Supplies	2,500	339	990	1,510	39.6%
	Services	38,370	73	40,614	(2,244)	105.8%
	Professional Services	30,500	28,524	51,121	-20,621	167.6%
	Travel & Meetings	2,400	220	2,270	130	94.6%
	Total Engineering Department	\$254,330	\$37,889	\$215,645	\$38,685	84.8%
	Parks Maintenance					
70-576-8	Salaries + Benefits	\$245,100	\$13,245	\$157,635	\$87,465	64.3%
	Supplies	26,750	1,378	15,647	11,103	58.5%
	Services	222,995	39,834	180,841	42,154	81.1%
	Professional Services	5,000	842	8,158	(3,158)	163.2%
	Travel & Meetings	1,650	-	-	1,650	0.0%
	Intergovernmental	17,300	-	-	17,300	0.0%
	Total Parks Maintenance Department	\$518,795	\$55,299	\$362,281	\$156,514	69.8%
	Total General Fund Less Transfers Out	\$9,504,700	\$562,682	\$6,869,843	\$2,634,857	72.3%

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

Percent of Year: **91.7%**

Fund #	DESCRIPTION	AMENDED BUDGET	November	YTD	Variance	YTD ACTUAL VS Budget
001	General Fund					
	Total Revenues	\$10,205,455	\$990,517	\$9,064,818	\$1,140,637	88.8%
	Total Expenditures	12,060,585	562,682	8,473,843	3,586,742	70.3%
	Total General Fund Income	(1,855,130)	427,835	590,975	(2,446,104)	
101	Street Fund					
	Total Revenues	\$763,185	\$35,974	\$518,874	\$244,311	68.0%
	Total Expenditures	766,285	50,170	512,549	253,736	66.9%
	Total Street Fund Income	(3,100)	-14,195	6,326	(9,426)	
105	Cumulative Reserve Fund					
	Total Revenues	\$3,217,920	\$401	\$3,218,695	(\$775)	100.0%
	Total Expenditures	120,575	33,241	104,092	16,483	86.3%
	Total Cumulative Reserve Fund	3,097,345	(32,840)	3,114,603	(17,258)	
202	Debt Service Fund					
	Total Revenues	\$527,450	-	\$527,450	-	100.0%
	Total Expenditures	527,450	\$0	526,797	\$653	99.9%
	Total Debt Service Fund Income	-	-	653	(653)	
302	Transportation Fund					
	Total Revenues	\$2,445,730	\$15,034	\$1,974,150	\$471,580	80.7%
	Total Expenditures	2,085,490	8,715	1,849,072	236,418	88.7%
	Transportation Fund Income	360,240	6,319	125,078	235,162	
303	Parks Fund					
	Total Revenues	\$1,396,930	\$21,055	\$262,357	\$1,134,573	18.8%
	Total Expenditures	1,177,950	769	56,641	1,121,309	4.8%
	Parks Fund Income	218,980	20,287	205,716	13,264	
304	Real Estate Excise Tax Fund					
	Total Revenues	\$1,204,060	\$323,874	\$1,973,976	(\$769,916)	163.9%
	Total Expenditures	1,541,065	-	1,541,065	-	100.0%
	REET Fund Income	(337,005)	323,874	432,911	(769,916)	
401	Surface Water Mgmt. Fund					
	Total Revenues	\$1,930,930	\$198,059	\$1,668,241	\$262,689	86.4%
	Total Expenditures	2,000,050	94,249	1,169,084	830,966	58.5%
	SWM Fund Income	(69,120)	103,810	499,157	(568,277)	
501	Equipment Rental Fund					
	Total Revenues	\$100,540	\$62	\$100,546	-\$6	100.0%
	Total Expenditures	110,500	2,684	42,459	68,041	38.4%
	Equipment Rental Fund Income	(9,960)	(2,622)	58,087	(68,047)	
503	Facilities Fund					
	Total Revenues	\$960,520	\$35,333	\$838,897	\$121,623	87.3%
	Total Expenditures	909,525	28,871	694,546	214,979	76.4%
	Facilities Fund Income	50,995	6,462	144,352	(93,357)	
	TOTAL NET INCOME	1,453,245	838,931	5,177,857	(3,724,612)	

City of Newcastle
2021 EXPENDITURE SUMMARY BY FUNCTION

Operating Budget

Percent of Year: 91.7%

Department	Amended Budget	October	YTD Expense	Remaining (\$)	Spent (%)
Executive Services					
City Council	\$164,370	\$19,894	\$135,007	\$29,363	82.1%
City Manager	661,010	55,026	526,181	134,829	79.6%
City Attorney	175,000	16,586	129,656	45,344	74.1%
City Activities	183,535	18,174	111,194	72,341	60.6%
City Clerk Division	<u>258,710</u>	<u>35,392</u>	<u>246,493</u>	<u>12,217</u>	<u>95.3%</u>
Total Executive Services	\$1,442,625	\$145,072	\$1,148,530	\$294,095	79.6%
Administrative Services					
Finance Division	\$709,955	\$96,334	\$572,440	\$137,515	80.6%
Information Tech Division	<u>206,150</u>	<u>12,118</u>	<u>170,086</u>	<u>36,064</u>	<u>82.5%</u>
Total Administrative Services	\$916,105	\$108,452	\$742,527	\$173,578	81.1%
Public Safety & Justice					
Public Safety Division	\$2,747,175	\$248,868	\$2,147,576	\$599,599	78.2%
Fire Division	2,259,065	-	1,122,521	1,136,544	49.7%
Intergovernmental <small>(Jail, transport and animal Ctrl)</small>	78,025	140	27,484	50,541	35.2%
Legal Services <small>(Prosecutor, Indigent defense, Domestic V)</small>	<u>72,000</u>	<u>2,000</u>	<u>35,920</u>	<u>36,080</u>	<u>49.9%</u>
Total Public Safety & Justice	\$5,156,265	\$251,008	\$3,333,501	\$1,822,764	64.6%
Community Development					
Building Division	\$430,445	\$63,553	\$401,100	\$29,345	93.2%
Planning Division	<u>757,605</u>	<u>103,490</u>	<u>661,663</u>	<u>95,942</u>	<u>87.3%</u>
Total Community Development	\$1,188,050	\$167,043	\$1,062,764	\$125,286	89.5%
Public Works					
Emergency Management	\$28,530	-	\$4,596	\$23,934	16.1%
Engineering Division	254,330	\$34,233	215,645	38,685	84.8%
Parks Section	518,795	42,396	362,281	156,514	69.8%
Street Fund	766,285	75,919	512,549	253,736	66.9%
SWM Maintenance	1,153,550	109,485	718,559	434,991	62.3%
Equipment Rental Fund	110,500	2,823	42,459	68,041	38.4%
Facilities Fund	<u>558,550</u>	<u>36,512</u>	<u>343,571</u>	<u>214,979</u>	<u>61.5%</u>
Total Public Works	\$3,390,540	\$301,368	\$2,199,659	\$1,190,881	64.9%
TOTAL OPERATING BUDGET	\$12,093,585	\$972,943	\$8,486,981	\$3,606,604	70.2%
Operations					
Executive	\$1,442,625	\$145,072	\$1,148,530	\$294,095	79.6%
Administration	916,105	108,452	742,527	173,578	81.1%
Public Safety	5,156,265	251,008	3,333,501	1,822,764	64.6%
Community Development	1,188,050	167,043	1,062,764	125,286	89.5%
Public Works	3,390,540	301,368	2,199,659	1,190,881	64.9%
TOTAL OPERATIONS BY FUNCTION	\$12,093,585	\$972,943	\$8,486,981	\$3,606,604	70.2%
OTHER, DEBT, CAPITAL AND TRANSFERS OUT					
Other Financing Uses	\$750,000	-	-	\$750,000	0.0%
Cumulative Reserve Fund	120,575	\$8,453	\$104,092	-	
Debt Service	527,450	300,467	526,797	653	99.9%
Capital Budget					
Transportation Capital Projects Fund	1,909,015	44,471	1,672,597	236,418	87.6%
Parks Capital Projects Fund	1,177,950	426	56,641	1,121,309	4.8%
Surface Water Management Capital Projects	827,000	10,557	450,524	376,476	54.5%
TOTAL CAPITAL, DEBT AND OTHER	\$5,311,990	\$364,374	\$2,810,652	\$2,484,855	52.9%
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$17,405,575	\$1,337,317	\$11,297,632	\$6,107,943	64.9%
TOTAL TRANSFERS OUT	\$3,893,900	\$175,488	\$3,672,515	\$221,385	94.3%
TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS	\$21,299,475	\$1,512,805	\$14,970,147	\$6,329,328	70.3%