

City of Newcastle Monthly Snapshot - December 2021



12 month target = 100%

Prepared by: Don Palmer

Total General Fund Revenue - The total is \$10,027,311 from a budget of \$10,205,455 representing 98.3% collected.

Personal Property Tax - is 99.8% collected at \$5,815,096 from a \$5,825,420 budget. The second half of the year's property taxes were due at the end of October and sent to municipalities in October and November.

Development Revenue - Total development revenue collected to date is \$766,816 from a \$1,048,500 budget representing 73.1% collected. Development revenue is down for two reasons. First, planned projects did not come in as budgeted for 2021. Secondly, changes to building codes from Title 15 require submission of building permit fees at the time of permit *issuance*; previously, this development revenue was collected at the time of permit *application*. Now, plan review fees are collected at the time of permit application. This has impacted the timing of our development revenue collection.

Other Licenses & Permits - The total revenue is \$353,447 from a budget of \$356,300 representing 99.2% 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% collected; usually the entire amount is paid the first part of the year.

The Street Fund - Motor Vehicle Gas Tax revenue is \$245,242 or 94.9% collected out of the \$258,300 budget. Historically motor vehicle gas tax collections are lower in the first half of the year and start to pick up during warmer months. There is a two month lag between collection from the State and remittance to the city. Overall, there are fewer drivers on the road due to COVID, which has had a negative impact on MVT revenue.

Cumulative 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 was made from the General Fund to the reserve fund in February 2021.

The Transportation Impact Fund - Traffic Impact Fee revenue is \$201,852 or 43.9% collected out of \$459,730 budget. Large planned projects have not occurred as of December 2021.

Parks Impact Fund - Parks Impact Fee revenue is \$145,287 or 68.1% collected from a budget of \$213,430. As stated, large projects have not occurred.

REET - The total revenue is \$2,146,921 of \$1,200,000 or 178.9% collected, and is higher than expected due to the sale of the Aimco Building, Golf Course Road apartments, and Newcastle Commons.

Surface Water Management (SWM) Fund - SWM Fee revenue is \$1,551,043 or 98.7% 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 - In 2021, the following transfers were made: \$305.9K from the General Fund to the Street Fund, \$1.5M from the General Fund to the Cumulative Reserve Fund, \$350.9K from Facilities to Debt Service, \$176.5K from Transportation to Debt Service, and \$1.541M from REET and \$109.7K from SWM to the

Revenue	Amended Budget	Prior Year 12/31/2020	Year-to-date 12/31/2021	Amount Remaining	% of Budget Collected	Status
Property Tax	\$5,825,420	\$5,531,576	\$5,815,096	(\$10,324)	99.8%	✓
Excise Tax & State Sales Tax for Aff. Housing	23,000	18,041	21,697	(1,303)	94.3%	↓
Parks Levy (Capital) Collection (begins in June)	132,530	132,531	134,602	2,072	101.6%	✓
Retail Sales Tax	1,508,000	1,597,697	1,639,759	131,759	108.7%	↑
Criminal Justice Tax	362,630	358,620	419,543	56,913	115.7%	↑
Permits (Building, Plumbing, Mechanical)	521,000	325,290	330,488	(190,512)	63.4%	↓
Plan Review	330,000	152,644	196,130	(133,870)	59.4%	↓
Planner (Billable) Hours	110,000	98,299	46,463	(63,538)	42.2%	↓
Misc. Development Revenue	107,500	124,156	220,930	113,430	205.5%	↑
Other Licenses & Permits	356,300	373,940	353,447	(2,853)	99.2%	✓
Transportation Impact Fee	459,730	22,428	201,852	(257,878)	43.9%	↓
Parks Impact Fees/Fees in Lieu	213,430	16,143	145,287	(68,143)	68.1%	↓
Real Estate Excise Tax (REET)	1,200,000	1,681,218	2,146,921	946,921	178.9%	↑
Surface Water Management (SWM) Fees	1,572,250	1,482,515	1,551,043	(21,208)	98.7%	✓
Grants	1,655,975	1,107,377	383,492	(1,272,483)	23.2%	↓
ARPA Grant	1,716,420	184,196	1,716,418	(2)	100.0%	✓
Waste Management Admin. Fee	181,000	229,335	188,061	7,061	103.9%	✓
Motor Vehicle Excise Tax	258,300	239,010	245,242	(13,058)	94.9%	↓
Intergovernmental (Gen. Fund + Street Fund)	236,745	556,095	256,319	19,574	108.3%	↑
ERF Service and Facility Fees	525,000	405,056	525,000	-	100.0%	✓
Facility Rental Income	467,920	138,596	437,776	(30,144)	93.6%	↓
Other Income (Park res, interest, & other)	09,670	-	80,732	(9,938)	89.0%	↓
Other Income (Contributions or donations from others)	255,000	622,932	64,690	(190,310)	25.4%	↓
Total Revenue All Funds	\$18,858,820	\$15,397,696	\$17,746,167	(\$1,112,653)	94.1%	↓
Transfers In	\$3,893,900	\$1,286,180	\$3,984,135	\$90,235	102.3%	✓
Total Revenue	\$22,752,720	\$16,683,876	\$21,730,302	(\$1,022,418)	95.5%	✓

✓ (=) No Current Concern

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

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

Expenditures

December 2021

Expenditure Summary:

Executive and Admin. Departments - The savings in these departments are attributed to the delayed hiring of the accounting technician as well as lower expenses throughout the year due to working remotely. Legal is higher due to public records requests, while the PSE legal cost is reflected in other financing sources and uses because the city recouped those charges from PSE.

Community Development - The Building Department expended \$194,572 of the \$160,000 Professional Services budget representing 121.6%. The Planning Department expended \$138,534 of the \$90,000 Professional Services budget representing 153.9%. Planning expenses were higher due to anomalous events, 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 was considered in the year-end projections for 2021.

Public Works - Expenditures are lower due to staff vacancies, and not having staff to expend for materials. An added factor is the inclusion of a \$90,000 generator in the budget, if we received a grant, which did not happen within this section. The annual Public Works operations expenditures were 78.6%, or \$2,664,151 from a budget of \$3,390,540.

Public Safety - The public safety budget expended to date is \$4,964,862, representing 96.3%. The Police contract represents \$2,578,749. The Fire contract expense was \$2,245,042. The public safety expenditures were under budget by approximately \$191,403.

Project Funds - The Parks Capital budget was 5.3% expended due to not moving forward with the DeLeo Wall project (P-027). The planned expenditure for this project was \$1,050,000 and did not occur. The SWM Capital projects are lower with \$463,002 of the \$827,000 budget or 56.0% expended because of staff turnover. The Surface Water Management Fund contributed \$109,735 to the Transportation Capital Fund, representing the SWM share of road improvements. Transportation Capital has expended \$1,961,618 of the \$2,085,490, which represents 94.1%. The City received monies from PSE and CCUD for their participation in T-011. Those monies were leveraged to expand the T-011 overlay project, and the budget as amended in November reflects this participation.

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

Transfers - In 2021, the following transfers were made: \$104K from the General Fund to the Street Fund, \$1.5M from the General Fund to the Cumulative Reserve Fund, \$350.9K from Facilities to Debt Service, \$176.5K from Transportation to Debt Service, and \$1.541M from REET plus \$109.7K from SWM to the

Operations	Amended Budget	Prior Year 12/31/2020	Year-to-date 12/31/2021	Amount Remaining	% of Budget Expended	Status
Executive	\$1,442,625	\$1,287,464	\$1,342,041	\$100,584	93.0%	↓
Administration	916,105	980,665	881,798	34,307	96.3%	✓
Public Safety	5,156,265	5,064,529	4,964,862	191,403	96.3%	✓
Community Development	1,188,050	1,074,281	1,216,132	(28,082)	102.4%	✓
Public Works	2,721,490	2,262,535	2,227,377	494,113	81.8%	↓
Equipment Rental Fund	110,500	55,012	68,386	42,114	61.9%	↓
Facilities Fund	558,550	358,228	368,388	190,162	66.0%	↓
Other Financing Uses	750,000	817,934	625,178	124,822	83.4%	↓
TOTAL OPERATIONS	\$12,843,585	\$11,900,647	\$11,694,161	\$1,149,424	91.05%	↓

Fund	Amended Budget	Prior Year 12/31/2020	Year-to-date 12/31/2021	Amount Remaining	% of Budget Expended	Status
Debt Service Fund	\$527,450	\$526,683	\$526,797	\$653	99.9%	✓
Cumulative Reserve Fund	120,575	-	120,332	-		
Capital Budget						
Transportation Capital Projects Fund	1,909,015	950,086	1,785,143	123,872	93.5%	↓
Parks Capital Projects Fund	1,177,950	116,284	62,684	1,115,266	5.3%	↓
Surface Water Mgmt Capital Projects Fund	827,000	474,323	463,002	363,998	56.0%	↓
TOTAL Capital Investment Projects	\$3,913,965	\$1,540,693	\$2,310,829	\$1,603,136	59.0%	↓
TOTAL Operations/CIP/Debt Service	\$17,405,575	\$13,968,024	\$14,652,119	\$2,753,456	84.2%	↓
TOTAL Transfers Out	\$3,893,900	\$1,286,180	\$3,984,135	(\$90,235)	102.3%	✓
TOTAL Operations/CIP/Other Plus	\$21,299,475	\$15,254,204	\$18,636,254	\$2,663,221	87.5%	↓

- ✓ (=) No Current Concern
- ↑ (=) Higher Than Expected (Greater than 5%)
- ↓ (=) Seasonal and/or is lower than expected (< 5%)

City of Newcastle
2021 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **100.0%**

Source of Funds	Amended Budget	December	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$7,719,050	\$231,048	\$7,896,095	\$177,045	102.3%
Development Revenue	1,048,500	40,824	766,816	(281,684)	73.1%
Intergovernmental	252,620	29,760	339,504	86,884	134.4%
Licenses & Permits	356,300	19,605	353,447	(2,853)	99.2%
Other Revenue	78,985	16,078	46,271	(32,714)	58.6%
Other Financing Sources	750,000	625,178	625,178	(124,822)	83.4%
GENERAL FUND TOTAL	\$10,205,455	\$962,493	\$10,027,311	(\$178,145)	98.3%
Street Fund (101)					
Intergovernmental	\$275,425	\$27,997	\$262,520	(\$12,905)	95.3%
Waste Management Admin Fee	181,000	14,750	188,061	7,061	103.9%
Insurance Recovery	-	-	6,486	6,486	
Bank Interest	875	58	612	(263)	70.0%
Miscellaneous Revenue	-	132	132	132	
Transfers In	305,885	201,885	305,885	-	100.0%
STREET FUND TOTAL	\$763,185	\$244,823	\$763,697	\$512	100.1%
Cumulative Reserve Fund (105)					
Bank Interest	\$1,500	\$508	\$2,785	\$1,285	185.7%
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	\$508	\$3,219,203	\$1,285	100.0%
Debt Service Fund (202)					
Transfers In	\$527,450	\$0	\$527,450	\$0	100.0%
Transportation Capital Projects (302)					
Grants	\$169,225	-	\$174,841	\$5,616	
Transportation Impact Fees	459,730	7,476	201,852	(257,878)	43.9%
Developer Contributions	255,000	-	63,250	(191,750)	24.8%
Bank Interest	1,210	105	723	(487)	59.7%
Transfers In	1,560,565	109,735	1,650,800	90,235	105.8%
TRANSPORTATION CAPITAL PROJECTS FUND TOTAL	\$2,445,730	\$117,316	\$2,091,466	(\$354,264)	85.5%
Parks Capital Projects Fund (303)					
Parks Levy	\$132,530	\$24,792	\$134,602	\$2,072	101.6%
Parks Impact Fee	213,430	5,381	145,287	(68,143)	68.1%
Tree Fee in Lieu	-	-	-	-	
Interlocal Grants	1,050,000	-	10,165	(1,039,835)	1.0%
Bank Interest Income	970	162	1,198	228	123.5%
Contributions & Donations	-	-	1,440	1,440	
PARKS CAPITAL PROJECTS FUND TOTAL	\$1,396,930	\$30,335	\$292,692	(\$1,104,238)	21.0%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,200,000	\$177,041	\$2,146,921	\$946,921	178.9%
Bank Interest	4,060	533	4,629	569	114.0%
REET FUND TOTAL	\$1,204,060	\$177,574	\$2,151,550	\$947,490	178.7%
Surface Water Management Fund (401)					
Charges for Service	\$1,572,250	\$8,892	\$1,551,043	(\$21,208)	98.7%
Grant Income	336,250	-	98,023	(238,227)	29.2%
Development Revenue	20,000	735	27,195	7,195	136.0%
Miscellaneous Revenue	-	3,985	3,985	3,985	
Bank Interest	2,430	224	1,831	(599)	75.3%
SURFACE WATER MANAGEMENT FUND TOTAL	\$1,930,930	\$13,835	\$1,682,076	(\$248,854)	87.1%
Equipment Rental Fund (501)					
ERF Service Fees	\$100,000	-	\$100,000	-	100.0%
Bank Interest	540	79	624	84	115.6%
Transfers In	-	-	-	-	
EQUIPMENT RENTAL FUND TOTAL	\$100,540	\$79	\$100,624	\$84	100.1%
Facilities Fund (503)					
Facility Service Fees	\$425,000	-	\$425,000	-	100.0%
Grant to pursue	67,500	-	-	(67,500)	0.0%
Bank Interest	100	5	350	250	350.4%
Facility Rental Income	467,920	35,331	437,776	(30,144)	93.6%
FACILITIES FUND TOTAL	\$960,520	\$35,336	\$874,233	(86,287)	91.0%
TOTAL REVENUE ALL FUNDS	\$18,858,820	\$1,270,678	\$17,746,167	(\$1,112,653)	94.1%
TOTAL TRANSFERS IN	\$3,893,900	\$311,620	\$3,984,135	\$90,235	102.3%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS	\$22,752,720	\$1,582,298	\$21,730,302	(\$1,022,418)	95.5%

City of Newcastle
2021 DETAIL REVENUE REPORT

Percent of Year: **100.0%**

Source of Funds	Amended Budget	December	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes					
Real & Personal Property Tax	\$5,825,420	\$43,720	\$5,815,096	(\$10,324)	99.8%
Local Retail Sales & Use Tax	1,508,000	149,712	1,639,759	131,759	108.7%
Sales & Use Tax Criminal Justice	362,630	36,316	419,543	56,913	115.7%
Excise Tax & State Sales Tax for Affordable Housing	23,000	1,300	21,697	(1,303)	94.3%
Taxes Subtotal	\$7,719,050	\$231,048	\$7,896,095	\$177,045	102.3%
Development Permits					
Permits (Building, Plumbing, Mechanical)	\$521,000	\$11,365	\$330,488	(\$190,512)	63.4%
Plan Check Fee Building	330,000	1,490	196,130	(133,870)	59.4%
Other Plan & Development Fees	87,500	22,644	193,735	106,235	221.4%
Billable Hours	110,000	5,325	46,463	(63,538)	42.2%
Development Permits Subtotal	\$1,048,500	\$40,824	\$766,816	(\$281,684)	73.1%
Intergovernmental					
Recycling Grants	-	4,350	\$31,627	\$31,627	
Traffic & Other Grants	\$33,000	-	68,836	35,836	208.6%
Liquor Excise Profits/Tax	174,520	25,410	191,792	17,272	109.9%
Criminal Justice Revenue	45,100	-	47,249	2,149	104.8%
Intergovernmental Subtotal	\$252,620	\$29,760	\$339,504	\$86,884	134.4%
Other Licenses & Permits					
Franchise Fees	\$186,670	-	\$184,124	(\$2,546)	98.6%
Business Licenses	38,500	4,833	38,819	319	100.8%
Wireless Leases	78,630	14,771	87,283	8,653	111.0%
Alarm System Operator License	3,500	-	1,400	(2,100)	40.0%
Monitored Alarm Device Fee	49,000	-	41,820	(7,180)	85.3%
Other Licenses & Permits Subtotal	\$356,300	\$19,605	\$353,447	(\$2,853)	99.2%
Other					
Facility Rentals	\$14,185	-	(\$435)	(\$14,620)	-3.1%
False Alarm Response	18,000	-	60	(17,940)	0.3%
Donations/Sponsorships	15,000	678	15,891	891	105.9%
Bank Earnings	15,000	766	7,399	(7,601)	49.3%
Other Miscellaneous	16,800	14,634	23,356	6,556	139.0%
Other Subtotal	\$78,985	\$16,078	\$46,271	(\$32,714)	58.6%
Other Financing Sources	\$750,000	\$625,178	\$625,178	(\$124,822)	83.4%
Total General Fund Revenue	\$10,205,455	\$962,493	\$10,027,311	(\$178,145)	98.3%
GENERAL FUND TOTAL	\$10,205,455	\$962,493	\$10,027,311	(\$178,145)	98.3%

**City of Newcastle
2021 DETAIL REVENUE REPORT**

Percent of Year: **100.0%**

Source of Funds	Amended Budget	December	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Intergovernmental					
Multimodal Transportation	\$17,125	\$4,325	\$17,278	\$153	100.9%
Motor Vehicle Excise Tax	258,300	23,672	245,242	(13,058)	94.9%
Waste Management Admin Fee	181,000	14,750	188,061	7,061	103.9%
Bank Interest	875	58	612	(263)	70.0%
Insurance Recovery	-	-	6,486	6,486	
Miscellaneous Revenue		132	132	132	
Transfers In	305,885	201,885	305,885	-	100.0%
STREET FUND TOTAL	\$763,185	\$244,823	\$763,697	\$512	100.1%
Cumulative Reserve Fund (105)					
Bank Interest	\$1,500	\$508	\$2,785	\$1,285	185.7%
ARPA Grant	1,716,420	-	1,716,418	-	
Transfers In	1,500,000	-	1,500,000	-	100.0%
CUMULATIVE RESERVE FUND TOTAL	\$3,217,920	\$508	\$3,219,203	\$1,285	100.0%
Debt Service Fund (202)					
Transfers In	\$527,450	-	\$527,450	-	100.0%
Debt Service Fund TOTAL	\$527,450	\$0	\$527,450	\$0	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	105	723	(487)	59.7%
Transportation Impact Fees	459,730	7,476	201,852	(257,878)	43.9%
Contributions Other	255,000	-	63,250	(191,750)	24.8%
Transfers In	1,560,565	109,735	1,650,800	90,235	105.8%
Transportation Capital Projects Fund	\$2,445,730	\$117,316	\$2,091,466	(\$354,264)	85.5%
Parks Capital Projects Fund (303)					
Parks Levy	\$132,530	\$24,792	\$134,602	2,072	101.6%
Parks Impact Fee	213,430	5,381	145,287	(68,143)	68.1%
Tree Fee in Lieu	-	-	-	-	
Interlocal Grants	1,050,000	-	10,165	(1,039,835)	1.0%
Contributions & Donations	-	-	1,440	1,440	
Bank Interest	970	162	1,198	228	123.5%
Parks Capital Projects Total	\$1,396,930	\$30,335	\$292,692	(\$1,104,238)	21.0%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$600,000	\$88,520	\$1,073,460	\$473,460	178.9%
Real Estate Excise Tax (Second 0.25)	600,000	88,520	1,073,460	473,460	178.9%
Bank Interest	4,060	533	4,629	569	114.0%
Real Estate Excise Tax (REET) Total	\$1,204,060	\$177,574	\$2,151,550	\$947,490	178.7%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$1,572,250	\$8,892	\$1,551,043	(\$21,208)	98.7%
Capital Grants	81,325	-	46,272	(35,053)	56.9%
Local Grant	254,925	-	51,751	(203,174)	20.3%
Storm Water Review Fees	20,000	735	27,195	7,195	136.0%
Miscellaneous Revenue		3,985	3,985	3,985	
Bank Interest	2,430	224	1,831	(599)	75.3%
SURFACE WATER MANAGEMENT FUND TOTAL	\$1,930,930	\$13,835	\$1,682,076	(\$248,854)	87.1%
Equipment Rental Fund (501)					
ERF Service Fees	\$100,000	-	\$100,000	-	100.0%
Bank Interest	540	79	624	84	115.6%
EQUIPMENT RENTAL FUND TOTAL	\$100,540	\$79	\$100,624	\$84	100.1%
Facilities Fund (503)					
Facility Service Fees	\$425,000	-	\$425,000	-	100.0%
Grant to pursue	67,500	-	-	(67,500)	0.0%
Bank Interest	100	5	350	250	350.4%
Facility Rental Income	467,920	35,331	437,776	(30,144)	93.6%
Other Miscellaneous	-	-	11,107	11,107	
FACILITIES FUND TOTAL	\$960,520	\$35,336	\$874,233	(\$86,287)	91.0%
TOTAL REVENUE ALL FUNDS	\$18,858,820	\$1,270,678	\$17,746,167	(\$1,112,653)	94.1%
Total Transfers In	\$3,893,900	\$311,620	\$3,984,135	\$90,235	102.3%
TOTAL REVENUE & TRANSFERS IN	\$22,752,720	\$1,582,298	\$21,730,302	(\$1,022,418)	95.5%

City of Newcastle
MONTHLY FINANCIAL REPORT
2021 DETAIL EXPENDITURES REPORT

Percent of Year: **100.0%**

Fund #	Description	Amended Budget	December	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	Salaries + Benefits	\$2,554,095	\$331,709	\$2,341,533	\$212,562	91.7%
	Supplies	100,400	41,708	74,101	26,299	73.8%
	Services	1,035,990	96,825	1,006,563	29,427	97.2%
	Professional Services	599,280	144,303	682,298	(83,018)	113.9%
	Public Art	8,000	1,233	4,694	3,306	58.7%
	Historic Preservation	5,000	765	1,015	3,985	20.3%
	Travel & Meetings	31,485	965	12,228	19,257	38.8%
	Intergovernmental	5,170,450	1,624,966	4,989,510	180,940	96.5%
	Other Financing Uses	750,000	625,178	625,178	124,822	83.4%
	Transfer Out	1,805,885	201,885	1,805,885	-	100.0%
	Total General Fund Expenditures	\$12,060,585	\$3,071,772	\$11,545,616	\$514,969	95.7%
101	Street Fund Expenditures + Transfers Out					
	Salaries + Benefits	\$285,575	\$30,020	\$232,791	\$52,784	81.5%
	Supplies	25,900	12,292	31,350	(5,450)	121.0%
	Services	355,060	62,164	309,781	45,279	87.2%
	Professional Services	4,500	1,300	5,778	(1,278)	128.4%
	Travel & Meetings	250	540	1,152	(902)	460.8%
	Intergovernmental	95,000	24,416	62,428	32,572	65.7%
	Total Street Fund Expenditures	\$766,285	\$130,732	\$643,280	\$123,005	83.9%
105	Cumulative Reserve Fund					
	Supplies	\$67,355	\$7,864	\$55,428	\$11,927	82.3%
	Services	8,320	8,376	16,486	(8,166)	198.1%
	Professional Services	44,900	-	48,418	(3,518)	107.8%
	Total Cumulative Reserve Fund Expenditures	\$120,575	\$16,240	\$120,332	\$243	99.8%
202	Debt Service Fund	\$527,450	-	\$526,797	\$653	
	Debt Service	\$527,450	\$0	\$526,797	\$653	99.9%
302	Transportation Cap. Fund Exp. + Transfer Out					
	Salaries + Benefits	\$116,900	\$15,122	\$98,915	\$17,985	84.6%
	Capital Improvement Program	1,792,115	97,424	1,686,228	105,887	94.1%
	Transfer Out	176,475	-	176,475	-	100.0%
	Total Transportation Capital Fund Expenditures	\$2,085,490	\$112,546	\$1,961,618	\$123,872	94.1%
303	Parks Capital Expenditures					
	Salaries + Benefits	\$9,750	\$4,066	\$8,558	\$1,192	87.8%
	Capital Improvement Program	1,168,200	1,976	9,126	1,159,074	0.8%
	Developer Refunds	-	-	45,000	-	
	Total Parks Capital Fund Expenditures	\$1,177,950	\$6,043	\$62,684	\$1,160,266	5.3%
304	Real Estate Excise Tax Fund	\$1,541,065	-	\$1,541,065	-	100.0%
	Transfer Out	\$1,541,065	\$0	\$1,541,065	\$0	100.0%
401	Surface Water Mgmt. Fund Expenditures					
	Salaries + Benefits	\$679,040	\$53,143	\$481,514	\$197,526	70.9%
	Supplies	50,550	7,423	34,714	15,836	68.7%
	Services	300,140	71,825	270,373	29,767	90.1%
	Professional Services	17,000	11,375	26,230	(9,230)	154.3%
	Travel & Meetings	4,320	-	2,445	1,875	56.6%
	Intergovernmental	102,500	12,052	59,100	43,400	57.7%
	Capital Improvement Program	827,000	12,478	463,002	363,998	56.0%
	Transfer Out	19,500	109,735	109,735	(90,235)	562.7%
	Total SWM Fund Expenditures	\$2,000,050	\$278,030	\$1,447,113	\$552,937	72.4%
501	Equipment Rental Fund					
	Supplies	\$25,000	\$5,875	\$21,422	\$3,578	85.7%
	Services	56,000	20,052	46,964	9,036	83.9%
	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	\$25,927	\$68,386	\$42,114	61.9%
503	Facilities Fund Expenditures					
	City Hall	\$397,300	\$19,559	\$335,702	\$61,598	84.5%
	Annex	17,350	4,339	24,102	(6,752)	138.9%
	Garage	53,900	919	8,583	45,317	15.9%
	Capital Outlay (Building)	90,000	-	-	90,000	0.0%
	Transfer Out	350,975	-	350,975	-	100.0%
	Total Facilities Fund Expenditures	\$909,525	\$24,818	\$719,363	\$190,162	79.1%
	Total Expenditures	\$21,299,475	\$3,666,107	\$18,636,254	\$2,663,221	87.5%

City of Newcastle
MONTHLY FINANCIAL REPORT
2021 DETAIL EXPENDITURES REPORT

Percent of Year: **100.0%**

Fund #	Description	Amended Budget	December	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
GENERAL FUND DEPARTMENTS						
Exec - City Council						
10-511-60	Salaries + Benefits	\$44,620	\$5,397	\$42,510	\$2,110	95.3%
	Supplies	5,500	55	90	5,410	1.6%
	Services	107,000	6,374	102,253	4,747	95.6%
	Professional Services	500	255	255	246	50.9%
	Professional Development, Travel & Meetings	6,750	160	2,140	4,610	31.7%
	Total City Council - Executive Expenditures	\$164,370	\$12,241	\$147,247	\$17,123	89.6%
Exec - City Manager, HR & Legal						
10-513-10	Salaries + Benefits	\$426,500	\$54,825	\$412,930	\$13,570	96.8%
	Supplies	6,900	307	527	6,373	7.6%
	Services	185,560	2,986	161,497	24,063	87.0%
	Professional Services	35,950	8,084	14,660	21,290	40.8%
10-515	City Attorney Contract	175,000	58,973	188,629	(13,629)	107.8%
	Professional Development, Travel & Meetings	6,100	25	2,794	3,306	45.8%
	Total Exec - City Manager, HR, Legal	\$836,010	\$125,200	\$781,036	\$54,974	93.4%
City Activities						
10-573-90	Salaries + Benefits	\$118,050	\$15,968	\$108,456	\$9,594	91.9%
	Supplies	2,750	-	203	2,547	7.4%
	Services	42,185	346	14,647	27,538	34.7%
	Public Art	8,000	1,233	4,694	3,306	58.7%
	Historic Preservation	5,000	765	1,015	3,985	20.3%
	Professional Services	7,000	-	100	6,900	1.4%
	Professional Development, Travel & Meetings	550	-	389	161	70.7%
	Total City Activities	\$183,535	\$18,311	\$129,505	\$54,030	70.6%
Exec - City Clerk						
10-514	Salaries + Benefits	\$157,900	\$22,028	\$155,208	\$2,692	98.3%
	Supplies	7,300	228	1,530	5,770	21.0%
	Services	56,760	5,834	65,422	(8,662)	115.3%
	Professional Services	-	5,915	5,915	(5,915)	
	Travel & Meetings	500	-	35	465	7.0%
	Intergovernmental	36,250	3,754	56,141	(19,891)	154.9%
	Total Exec - City Clerk	\$258,710	\$37,759	\$284,252	(\$25,542)	109.9%
Admin - Finance & Accounting						
40-514	Salaries + Benefits	\$593,940	\$84,496	\$553,932	\$40,008	93.3%
	Supplies	4,650	399	3,036	1,614	65.3%
	Services	52,305	9,043	86,739	(34,434)	165.8%
	Professional Services	11,800	-	-	11,800	0.0%
	Professional Development, Travel & Meetings	5,760	145	2,300	3,460	39.9%
	Intergovernmental	41,500	2,864	23,379	18,121	56.3%
	Total Admin - Finance & Accounting	\$709,955	\$96,947	\$669,387	\$40,568	94.3%
Admin - Information Tech.						
40-518	Supplies	\$5,950	\$3,437	\$9,193	(\$3,243)	154.5%
	Services	187,700	36,653	183,090	4,610	97.5%
	Professional Services	8,000	-	17,517	(9,517)	219.0%
	Intergovernmental	4,500	2,235	2,610	1,890	
	Total Admin - Information Tech.	\$206,150	\$42,324	\$212,411	(\$6,261)	103.0%
Community Development - Building Dept.						
60-558-50	Salaries + Benefits	\$227,100	\$29,331	\$220,677	\$6,423	97.2%
	Supplies	2,300	284	1,105	1,195	48.0%
	Services	36,045	236	34,674	1,371	96.2%
	Professional Services	160,000	20,682	194,572	(34,572)	121.6%
	Professional Development, Travel & Meetings	1,500	-	605	895	40.3%
	Intergovernmental	3,500	4,486	4,486	(986)	128.2%
	Total CD - Building Dept	\$430,445	\$55,019	\$456,120	(\$25,675)	106.0%

City of Newcastle
MONTHLY FINANCIAL REPORT
2021 DETAIL EXPENDITURES REPORT

Percent of Year: **100.0%**

Fund #	Description	Amended Budget	December	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	Community Development - Planning					
558-60	Salaries + Benefits	\$560,325	\$71,622	\$521,490	\$38,835	93.1%
	Supplies	1,700	33	247	1,453	14.5%
	Services	74,430	382	71,642	2,788	96.3%
	Professional Services	90,000	26,272	138,534	(48,534)	153.9%
	Professional Development, Travel & Meetings	4,150	40	1,100	3,050	26.5%
	Intergovernmental Affordable Housing	27,000	-	27,000	-	100.0%
	Total CD - Planning	\$757,605	\$98,349	\$760,012	(\$2,407)	100.3%
	Public Safety					
50-521	Supplies	\$9,100	\$150	\$2,917	\$6,183	32.1%
	Services	32,640	662	30,835	1,805	94.5%
50-515	Legal Services	72,000	16,633	52,553	19,447	73.0%
	Professional Development, Travel & Meetings	2,125	55	55	2,070	2.6%
	Intergovernmental - Police	2,703,310	464,112	2,578,749	124,561	95.4%
	Intergovernmental - Fire	2,259,065	1,136,539	2,259,060	5	100.0%
	Intergovernmental - Other (Jail, Transport & Animal Control)	78,025	13,211	40,694	37,331	52.2%
	Total Public Safety	\$5,156,265	\$1,631,362	\$4,964,862	\$191,403	96.3%
	Emergency Management					
60-525-60	Supplies Services	\$25,000	-	\$1,801	\$23,199	7.2%
	Professional Services	3,530	6,125	8,920	(5,390)	252.7%
	Total Emergency Management	\$28,530	\$6,125	\$10,721	\$17,809	37.6%
	Engineering Division					
70-544-20	Salaries + Benefits	\$180,560	\$15,433	\$136,085	\$44,475	75.4%
	Supplies	2,500	152	1,142	1,358	45.7%
	Services	38,370	145	40,759	(2,389)	106.2%
	Professional Services	30,500	650	51,771	(21,271)	169.7%
	Professional Development, Travel & Meetings	2,400	510	2,780	(380)	115.8%
	Total Engineering Department	\$254,330	\$16,891	\$232,537	\$21,793	91.4%
	Parks Maintenance					
70-576-8	Salaries + Benefits	\$245,100	\$32,610	\$190,245	\$54,855	77.6%
	Supplies	26,750	36,664	52,311	(25,561)	195.6%
	Services	222,995	34,163	215,005	7,990	96.4%
	Professional Services	5,000	715	8,873	(3,873)	177.5%
	Professional Development, Travel & Meetings	1,650	30	30	1,620	1.8%
	Intergovernmental	17,300	-	-	17,300	0.0%
	Total Parks Maintenance Department	\$518,795	\$104,182	\$466,463	\$52,332	89.9%
	Total General Fund Less Transfers Out	\$9,504,700	\$2,244,709	\$9,114,553	\$390,147	95.9%

City of Newcastle
MONTHLY FINANCIAL REPORT
2021 INCOME SUMMARY BUDGET VARIANCE

Percent of Year: **100.0%**

Fund #	Description	Amended Budget	December	YTD	Variance	YTD Actual VS. Budget
001	General Fund					
	Total Revenues	\$10,205,455	\$962,493	\$10,027,311	\$178,145	98.3%
	Total Expenditures	12,060,585	3,071,772	11,545,616	514,969	95.7%
	Total General Fund Income	(1,855,130)	(2,109,280)	(1,518,305)	(336,825)	
101	Street Fund					
	Total Revenues	\$763,185	\$244,823	\$763,697	(\$512)	100.1%
	Total Expenditures	766,285	130,732	643,280	123,005	83.9%
	Total Street Fund Income	(3,100)	114,091	120,417	(123,517)	
105	Cumulative Reserve Fund					
	Total Revenues	\$3,217,920	\$508	\$3,219,203	(\$1,283)	100.0%
	Total Expenditures	120,575	16,240	120,332	243	99.8%
	Total Cumulative Res. Fund	3,097,345	(15,732)	3,098,871	(1,526)	
202	Debt Service Fund					
	Total Revenues	\$527,450	-	\$527,450	-	100.0%
	Total Expenditures	527,450	-	526,797	653	99.9%
	Total Debt Svc. Fund Income	-	-	653	(653)	
302	Transportation Fund					
	Total Revenues	\$2,445,730	\$117,316	\$2,091,466	\$354,264	85.5%
	Total Expenditures	2,085,490	112,546	1,961,618	123,872	94.1%
	Transportation Fund Income	360,240	4,770	129,848	230,392	
303	Parks Fund					
	Total Revenues	\$1,396,930	\$30,335	\$292,692	\$1,104,238	21.0%
	Total Expenditures	1,177,950	6,043	62,684	1,115,266	5.3%
	Parks Fund Income	218,980	24,292	230,008	(11,028)	
304	Real Estate Excise Tax Fund					
	Total Revenues	\$1,204,060	\$177,574	\$2,151,550	(\$947,490)	178.7%
	Total Expenditures	1,541,065	-	1,541,065	-	100.0%
	REET Fund Income	(337,005)	177,574	610,485	(947,490)	
401	Surface Water Mgmt. Fund					
	Total Revenues	\$1,930,930	\$13,835	\$1,682,076	\$248,854	87.1%
	Total Expenditures	2,000,050	278,030	1,447,113	552,937	72.4%
	SWM Fund Income	(69,120)	(264,195)	234,963	(304,083)	
501	Equipment Rental Fund (ERF)					
	Total Revenues	\$100,540	\$79	\$100,624	(\$84)	100.1%
	Total Expenditures	110,500	25,927	68,386	42,114	61.9%
	ERF Income	(9,960)	(25,849)	32,238	(42,198)	
503	Facilities Fund					
	Total Revenues	\$960,520	\$35,336	\$874,233	\$86,287	91.0%
	Total Expenditures	909,525	24,818	719,363	190,162	79.1%
	Facilities Fund Income	50,995	10,519	154,870	(103,875)	
TOTAL NET INCOME		1,453,245	(2,083,809)	3,094,048	(1,640,802)	

City of Newcastle
2021 EXPENDITURE SUMMARY BY FUNCTION

Operating Budget

Percent of Year: 100.0%

Department	Amended Budget	December	YTD Expense	Remaining (\$)	Spent (%)
Executive Services					
City Council	\$164,370	\$12,241	\$147,247	\$17,123	89.6%
City Manager	661,010	66,227	592,408	68,602	89.6%
City Attorney	175,000	58,973	188,629	(13,629)	107.8%
City Activities	183,535	18,311	129,505	54,030	70.6%
City Clerk Division	<u>258,710</u>	<u>37,759</u>	<u>284,252</u>	<u>(25,542)</u>	<u>109.9%</u>
Total Executive Services	\$1,442,625	\$193,510	\$1,342,041	\$100,584	93.0%
Administrative Services					
Finance Division	\$709,955	\$96,947	\$669,387	\$40,568	94.3%
Information Tech Division	<u>206,150</u>	<u>42,324</u>	<u>212,411</u>	<u>(6,261)</u>	<u>103.0%</u>
Total Administrative Services	\$916,105	\$139,271	\$881,798	\$34,307	96.3%
Public Safety & Justice					
Public Safety Division	\$2,747,175	\$464,979	\$2,612,555	\$134,620	95.1%
Fire Division	2,259,065	1,136,539	2,259,060	5	100.0%
Intergovernmental (Jail, transport and animal control)	78,025	13,211	40,694	37,331	52.2%
Legal Services (Prosecutor, Indigent defense, Domestic Violence)	<u>72,000</u>	<u>16,633</u>	<u>52,553</u>	<u>19,447</u>	<u>73.0%</u>
Total Public Safety & Justice	\$5,156,265	\$1,631,362	\$4,964,862	\$191,403	96.3%
Community Development					
Building Division	\$430,445	\$55,019	\$456,120	(\$25,675)	106.0%
Planning Division	<u>757,605</u>	<u>98,349</u>	<u>760,012</u>	<u>(2,407)</u>	<u>100.3%</u>
Total Community Development	\$1,188,050	\$153,368	\$1,216,132	(\$28,082)	102.4%
Public Works					
Emergency Management	\$28,530	\$6,125	\$10,721	\$17,809	37.6%
Engineering Division	254,330	16,891	232,537	21,793	91.4%
Parks Section	518,795	104,182	466,463	52,332	89.9%
Street Fund	766,285	130,732	643,280	123,005	83.9%
SWM Maintenance	1,153,550	155,817	874,376	279,174	75.8%
Equipment Rental Fund	110,500	25,927	68,386	42,114	61.9%
Facilities Fund	<u>558,550</u>	<u>24,818</u>	<u>368,388</u>	<u>190,162</u>	<u>66.0%</u>
Total Public Works	\$3,390,540	\$464,492	\$2,664,151	\$726,389	78.6%
TOTAL OPERATING BUDGET	\$12,093,585	\$2,582,003	\$11,068,983	\$1,024,602	91.5%
Operations					
Executive	\$1,442,625	\$193,510	\$1,342,041	\$100,584	93.0%
Administration	916,105	139,271	881,798	34,307	96.3%
Public Safety	5,156,265	1,631,362	4,964,862	191,403	96.3%
Community Development	1,188,050	153,368	1,216,132	(28,082)	102.4%
Public Works	3,390,540	464,492	2,664,151	726,389	78.6%
TOTAL OPERATIONS BY FUNCTION	\$12,093,585	\$2,582,003	\$11,068,983	\$1,024,602	91.5%
OTHER, DEBT, CAPITAL AND TRANSFERS OUT					
Other Financing Uses	\$750,000	\$625,178	\$625,178	\$124,822	83.4%
Cumulative Reserve Fund	120,575	16,240	120,332	-	
Debt Service	527,450	-	526,797	653	99.9%
Capital Budget					
Transportation Capital Projects Fund	1,909,015	112,546	1,785,143	123,872	93.5%
Parks Capital Projects Fund	1,177,950	6,043	62,684	1,115,266	5.3%
Surface Water Management Capital Projects	827,000	12,478	463,002	363,998	56.0%
TOTAL CAPITAL, DEBT AND OTHER	\$5,311,990	\$772,485	\$3,583,136	\$1,728,611	67.5%
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$17,405,575	\$3,354,487	\$14,652,119	\$2,753,456	84.2%
TOTAL TRANSFERS OUT	\$3,893,900	\$327,860	\$3,984,135	(\$90,235)	102.3%
TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS	\$21,299,475	\$3,682,347	\$18,636,254	\$2,663,221	87.5%