

City of Newcastle Monthly Snapshot - April 2022



4 month target = 33.3%

Prepared by: Don Palmer

Total General Fund Revenue - Total revenue for April is \$5,725,986, and includes a transfer from the Cumulative Reserve fund in the amount of \$881,265. General Fund revenue makes up \$3,819,108 of the total.

Personal Property Tax - The majority of property tax revenue is collected in the Spring and Fall each year. April represents the start of the Spring collection, as seen below; 29.%% of the budgeted property tax revenue has been collected. Property tax collection continues through May, and then tapers off until October and November.

Development Revenue - 18.4% of budgeted development revenue has been collected as of the end of April, and reflects the seasonality of this revenue stream. Large multi-family development projects are usually an exception to the general seasonal nature of this revenue, as revenues from these types of projects come in during any part of the year.

Other Licenses & Permits - Revenue in this category is above the 4-month collection goal at 50.5% collected, primarily due to collection of annual monitored alarm billing at the beginning of the year. Franchise fees are on track, as the first six months have been collected per our agreement with Comcast.

Intergovernmental - These revenues represent grants and state shared revenues. Annually, the recycling and public safety grants are received during the first 6 months of the year, resulting in a higher percentage collection rate (40.9%) as of April.

Real Estate Excise Tax Revenue - REET revenue is up 7% due to the higher sale prices of homes and commercial properties.

Revenue	2022 Amended Budget	Prior Year 4/30/2021	Year to Date 4/30/2022	Amount Remaining	% of Budget Collected	Status
Property Tax	\$5,965,845	\$2,061,783	\$1,757,962	(4,207,883)	29.5%	✓
Excise Tax & State Sales Tax for Aff. Housing	20,000	9,131	8,965	(11,035)	44.8%	↑
Parks Levy (Capital) Collection (begins in June)	132,530	-	-	(132,530)	0.0%	N/A
Retail Sales Tax	1,615,740	493,937	555,240	(1,060,500)	34.4%	✓
Criminal Justice Tax	437,640	125,797	146,208	(291,432)	33.4%	✓
Permits (Building, Plumbing, Mechanical)	467,000	192,628	50,680	(416,320)	10.9%	↓
Plan Review	199,000	139,406	46,301	(152,699)	23.3%	↓
Planner (Billable) Hours	12,100	12,488	15,863	3,763	131.1%	↑
Misc. Development Revenue	294,665	54,765	65,017	(229,648)	22.1%	↓
Other Licenses & Permits	347,530	106,467	175,639	(171,891)	50.5%	↑
Transportation Impact Fee	583,130	67,284	51,224	(531,906)	8.8%	↓
Parks Impact Fees/Fees in Lieu	396,320	48,429	36,870	(359,450)	9.3%	↓
Real Estate Excise Tax (REET)	1,500,000	649,475	599,861	(900,139)	40.0%	↑
Surface Water Management (SWM) Fees	1,784,500	613,420	625,530	(1,158,970)	35.1%	✓
Grants	884,325	70,428	116,291	(768,034)	13.2%	↓
ARPA Grant	1,716,420	-	-	(1,716,420)	0.0%	N/A
Waste Management Admin. Fee	185,000	63,440	66,528	(118,472)	36.0%	✓
Motor Vehicle Excise Tax	250,000	70,169	76,783	(173,217)	30.7%	✓
Intergovernmental (Gen. Fund + Street Fund)	256,450	96,997	101,994	(154,456)	39.8%	↑
ERF and Facilities Service Fees	484,000	-	-	(484,000)	0.0%	↓
Facility Rental Income	446,550	148,928	152,687	(293,863)	34.2%	✓
Other Income (Park Res, Interest, & other)	81,940	24,057	23,122	(58,818)	28.2%	✓
Other Income (Contributions or donations from others)	68,000	-	171,958	103,958	252.9%	↑
Total Revenue All Funds	\$18,878,685	\$5,049,028	\$4,844,721	(\$14,033,964)	25.7%	↓
Transfers In	\$4,687,265	\$1,754,000	\$881,265	(\$3,806,000)	18.8%	↓
Total Revenue	\$23,565,950	\$6,803,028	\$5,725,986	(\$17,839,964)	24.3%	↓

✓ (=) No Current Concern

↑ (=) Higher Than Expected

↓ (=) Lower Than Expected

Expenditures

April 2022

4 month target = 33.3%

Expenditure Summary:

All expenses are tracking under budget.

Of note, Community Development professional services budget does not reflect expenses incurred outside of normal planning projects, since larger projects that would require these services are not yet underway.

Only four months into the year, the interlocal public safety agreements for police and fire services are not reflected, as these payments are generally made beginning in May of each year.

Expenditures by Fund

Operations	2022 Amended Budget	Prior Year 4/30/2021	Year to Date 4/30/2022	Amount Remaining	% of Budget Expended	Status
Executive	\$1,714,875	\$416,621	\$474,903	\$1,239,972	27.7%	↓
Administration	1,091,720	256,258	288,228	803,492	26.4%	↓
Public Safety	5,040,150	1,139,734	16,420	5,023,730	0.3%	↓
Community Development	1,354,630	309,182	266,057	1,088,573	19.6%	↓
Public Works	2,874,055	421,069	477,430	2,396,625	16.6%	↓
Equipment Rental Fund	136,600	9,720	16,431	120,169	12.0%	↓
Facilities Fund	763,740	153,587	126,689	637,051	16.6%	↓
Other Financing Uses	750,000	-	-	750,000	0.0%	↓
TOTAL OPERATIONS	\$13,725,770	\$2,706,170	\$1,666,159	\$12,059,611	12.1%	↓

Fund	2022 Amended Budget	Prior Year 4/30/2021	Year to Date 4/30/2022	Amount Remaining	% of Budget Expended	Status
Debt Service	\$522,665	\$0	\$0	\$522,665	0.0%	N/A
Cumulative Reserve Fund	27,500	182	9,687	17,813	35.2%	✓
Capital Budget						
Transportation Capital Projects Fund	1,869,500	146,462	84,091	1,785,409	4.5%	↓
Parks Capital Projects Fund	1,733,350	48,971	15,003	1,718,347	0.9%	↓
Surface Water Mgmt Capital Projects Fund	698,000	165,294	14,064	683,936	2.0%	↓
TOTAL Capital Investment Projects	\$4,300,850	\$360,727	\$113,157	\$4,187,693	2.6%	↓
TOTAL Operations/CIP/Debt Service	\$18,576,785	\$3,067,080	\$1,789,003	\$16,787,782	9.6%	↓
TOTAL Transfers Out	\$4,687,265	\$1,754,000	\$881,265	\$3,806,000	18.8%	↓
TOTAL Operations/CIP/Other Plus	\$23,264,050	\$4,821,080	\$2,670,268	\$20,593,782	11.5%	↓

- ✓ (=) No Current Concern
- ↑ (=) Higher Than Expected
- ↓ (=) Lower Than Expected

City of Newcastle
2022 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **33.3%**

Source of Funds	Amended Budget	April	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$8,039,225	\$1,553,115	\$2,468,374	(\$5,570,851)	30.7%
Development Revenue	942,765	55,391	173,450	(769,315)	18.4%
Intergovernmental	279,250	52,897	114,352	(164,898)	40.9%
Licenses & Permits	347,530	52,558	175,639	(171,891)	50.5%
Other Revenue	100,400	2,892	6,028	(94,372)	6.0%
Transfers In	881,265	-	881,265	-	
GENERAL FUND TOTAL	\$11,340,435	\$1,716,851	\$3,819,108	(\$7,521,327)	33.7%
Street Fund (101)					
Intergovernmental	\$267,200	\$17,218	\$81,166	(\$186,034)	30.4%
Waste Management Admin Fee	185,000	19,017	66,528	(118,472)	36.0%
Bank Interest	900	132	379	(521)	42.1%
Transfers In	75,000	-	-	(75,000)	0.0%
STREET FUND TOTAL	\$528,100	\$36,368	\$148,073	(\$380,027)	28.0%
Cumulative Reserve Fund (105)					
ARPA Grant	\$1,716,420	-	-	(\$1,716,420)	0.0%
Bank Interest	22,640	1,158	3,053	(\$19,587)	13.5%
Transfers In	-	-	-	-	
Cumulative Reserve Fund Total	\$1,739,060	\$1,158	\$3,053	(\$1,736,007)	0.2%
DEBT SERVICE FUND (202)					
Transfers In	\$522,675	\$0	\$0	(\$522,675)	0.0%
TRANSPORTATION CAPITAL PROJECTS (302)					
Grants	-	-	-	-	
Transportation Impact Fees	583,130	18,136	51,224	(531,906)	8.8%
Developer Contributions	25,000	-	171,958	146,958	687.8%
Bank Interest	1,250	240	631	(619)	50.5%
Transfers In	1,843,325	-	-	(1,843,325)	0.0%
CAPITAL PROJECTS FUND TOTAL	\$2,452,705	\$18,376	\$223,814	(\$2,228,891)	9.1%
PARKS CAPITAL PROJECTS FUND (303)					
Parks Levy	\$132,530	-	-	(\$132,530)	0.0%
Parks Impact Fee	396,320	13,054	36,870	(359,450)	9.3%
Tree Fee in Lieu	-	-	-	-	
Bank Interest Income	1,250	367	969	(281)	77.5%
Contributions from Others Including Grant to Pursue	180,000	-	-	(180,000)	0.0%
Transfers In	1,365,000	-	-	(1,365,000)	
Parks Capital Projects Fund Total	\$2,075,100	\$12,964	\$37,382	(\$1,905,188)	1.8%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,500,000	\$192,405	\$599,861	(\$900,139)	40.0%
Bank Interest	5,500	1,209	3,195	(2,305)	58.1%
REET Fund Total	\$1,505,500	\$193,614	\$603,056	(\$902,444)	40.1%
Surface Water Management Fund (401)					
Charges for Service	\$1,784,500	\$517,206	\$625,530	(\$1,158,970)	35.1%
Grant Income	446,825	-	100,007	(346,818)	22.4%
Development Revenue	30,000	1,470	4,410	(25,590)	14.7%
Miscellaneous Income	-	-	4,448	4,448	
Bank Interest	6,500	507	1,341	(5,159)	20.6%
Total Revenue	\$2,267,825	\$519,183	\$735,736	(\$1,532,089)	32.4%
Equipment Rental Fund (501)					
ERF Service Fees	\$85,000	-	-	(\$85,000)	0.0%
Bank Interest	700	179	473	(227)	67.6%
Transfers In	-	-	-	-	
EQUIPMENT RENTAL FUND TOTAL	\$85,700	\$179	\$3,583	(\$82,117)	4.2%
FACILITIES FUND (503)					
Facility Service Fees	\$399,000	-	-	(\$399,000)	0.0%
Grant to pursue	\$217,500	-	-	(217,500)	0.0%
Bank Interest	400	11	75	(325)	18.7%
Facility Rental Income	431,950	\$42,413	152,107	(279,843)	35.2%
FACILITIES FUND (503) TOTAL	\$1,048,850	\$42,425	\$152,182	(\$896,668)	14.5%
TOTAL REVENUE ALL FUNDS	\$18,878,685	\$2,541,117	\$4,844,721	(\$14,033,964)	25.7%
TOTAL TRANSERS IN	\$4,687,265	\$0	\$881,265	(\$3,806,000)	18.8%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS	\$23,565,950	\$2,541,117	\$5,725,986	(\$17,839,964)	24.3%

City of Newcastle
2022 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	\$5,965,845	\$1,393,255	\$1,757,962	(\$4,207,883)	29.5%
Local Retail Sales & Use Tax	1,615,740	123,763	555,240	(1,060,500)	34.4%
Sales & Use Tax Criminal Justice	437,640	33,065	146,208	(291,432)	33.4%
Excise Tax & State Sales Tax for Aff. Housing	20,000	3,032	8,965	(11,035)	44.8%
Taxes Subtotal	\$8,039,225	\$1,553,115	\$2,468,374	(\$5,570,851)	30.7%
Development Permits					
Permits (Building, Plumbing, Mechanical)	\$467,000	\$26,122	\$50,680	(\$416,320)	10.9%
Plan Check Fee Building	199,000	15,517	46,301	(152,699)	23.3%
Other Plan & Development Fees	264,665	8,727	60,607	(204,058)	22.9%
Billable Hours	12,100	5,025	15,863	3,763	131.1%
Development Permits Subtotal	\$942,765	\$55,391	\$173,450	(\$769,315)	18.4%
Intergovernmental					
Recycling Grants	\$20,000	5,488	5,488	(\$14,512)	27.4%
Traffic & Other Grants	20,000	10,253	11,253	(8,748)	56.3%
Liquor Excise Profits/Tax	193,000	\$24,922	73,142	(119,858)	37.9%
Criminal Justice Revenue	46,250	12,235	24,469	(21,781)	52.9%
Intergovernmental Subtotal	\$279,250	\$52,897	\$114,352	(\$164,898)	40.9%
Other Licenses & Permits					
Pay by phone	-	-	-	-	-
Franchise Fees	187,000	\$42,686	\$86,667	(\$100,333)	46.3%
Business Licenses	39,000	3,356	13,604	(25,396)	34.9%
Wireless Leases	70,530	5,676	26,468	(44,062)	37.5%
Alarm System Operator License	3,000	300	2,600	(400)	86.7%
Monitored Alarm Device Fee	48,000	540	46,300	(1,700)	96.5%
Other Licenses & Permits Subtotal	\$347,530	\$52,558	\$175,639	(\$171,891)	50.5%
Other					
Facility Rentals	\$14,600	290	\$580	(\$14,020)	4.0%
False Alarm Response	18,000	950	950	(17,050)	5.3%
Donations/Sponsorships	43,000	-	-	(43,000)	0.0%
Bank Earnings	11,500	1,652	4,450	(7,050)	38.7%
Other Miscellaneous	13,300	-	48	(13,252)	-0.4%
Other Subtotal	\$100,400	\$2,892	\$6,028	(\$94,372)	6.0%
Total General Fund Revenue	\$10,459,170	\$1,716,851	\$2,937,843	(\$7,521,327)	28.1%
Transfers In	\$881,265	-	\$881,265	-	
GENERAL FUND TOTAL + TRANSFERS IN	\$11,340,435	\$1,716,851	\$3,819,108	(\$7,521,327)	33.7%

City of Newcastle
2022 DETAIL REVENUE REPORT

Percent of Year: **33.3%**

Source of Funds	Amended Budget	April	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Multimodal Transportation	\$17,200	-	\$4,383	(\$12,817)	25.5%
Motor Vehicle Excise Tax	250,000	17,218	76,783	(173,217)	30.7%
Waste Management Admin Fee	185,000	19,017	66,528	(118,472)	36.0%
Bank Interest	900	132	349	(551)	38.8%
Miscellaneous	-	-	30	30	
Transfers In	75,000	-	-	(75,000)	0.0%
STREET FUND TOTAL	\$528,100	\$36,368	\$148,073	(\$380,027)	28.0%
Cumulative Reserve Fund (105)					
ARPA Grant	\$1,716,420	-	-	(\$1,716,420)	0.0%
Bank Interest	22,640	\$1,158	3,053	(19,587)	13.5%
Transfers In	-	-	-	-	
CUMULATIVE RESERVE FUND TOTAL	\$1,739,060	\$1,158	\$3,053	(\$1,736,007)	0.2%
Debt Service Fund (202)					
Bank Interest	-	-	-	-	
Transfers In	\$522,675	-	-	(522,675)	0.0%
Debt Service Fund TOTAL	\$522,675	\$0	\$0	(\$522,675)	0.0%
Transportation Capital Projects Fund (302)					
Bank Interest	\$1,250	240	\$631	(619)	50.5%
Transportation Impact Fees	583,130	18,136	51,224	(531,906)	8.8%
Contributions Other	25,000	-	171,958	146,958	687.8%
Transfers In	1,843,325	-	-	(1,843,325)	0.0%
Transportation Capital Projects Fund	\$2,452,705	\$18,376	\$223,814	(\$2,228,891)	9.1%
Parks Capital Projects Fund (303)					
Parks Levy	\$132,530	-	-	(\$132,530)	0.0%
Parks Impact Fee	396,320	13,054	36,870	(359,450)	9.3%
Interlocal Grants	-	(457)	(457)	(457)	
Grants to Pursue	180,000	-	-	(180,000)	0.0%
Bank Interest	1,250	\$367	969	(281)	77.5%
Transfers In	1,365,000	-	-	(1,365,000)	0.0%
Parks Capital Projects Total	\$2,075,100	\$12,964	\$37,382	(\$2,037,718)	1.8%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$750,000	\$96,237	\$299,965	(\$450,035)	40.0%
Real Estate Excise Tax (Second 0.25)	750,000	96,167	299,895	(450,105)	40.0%
Bank Interest	5,500	1,209	3,195	(2,305)	58.1%
Real Estate Excise Tax (REET) Total	\$1,505,500	\$193,614	\$603,056	(\$902,444)	40.1%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$1,784,500	\$517,206	\$625,530	(\$1,158,970)	35.1%
Grants to Pursue	-	-	-	-	
Capital Grants	161,325	-	821	(160,504)	0.5%
Local Grant	285,500	-	99,186	(186,314)	34.7%
Storm Water Review Fees	30,000	1,470	4,410	(25,590)	14.7%
Contributions	-	-	-	-	
Miscellaneous (Fines & Penalties)	-	-	4,448	4,448	
Bank Interest	6,500	507	1,341	(5,159)	20.6%
SURFACE WATER MANAGEMENT FUND TOTAL	\$2,267,825	\$519,183	\$735,736	(\$1,532,089)	32.4%
Equipment Rental Fund (501)					
ERF Service Fees	\$85,000	-	-	(\$85,000)	0.0%
Proceeds from Capital Assets	-	-	-	-	
Bank Interest	700	\$179	473	(227)	67.6%
Insurance Recovery	-	-	3,110	3,110	
Transfers In	-	-	-	-	
EQUIPMENT RENTAL FUND TOTAL	\$85,700	\$179	\$3,583	\$2,883	4.2%
Facilities Fund (503)					
Facility Service Fees	\$399,000	-	-	(\$399,000)	0.0%
Grant to pursue	217,500	-	-	(217,500)	0.0%
Bank Interest	400	11	75	(325)	18.7%
Facility Rental Income	431,950	42,413	152,107	(279,843)	35.2%
FACILITIES FUND TOTAL	\$1,048,850	\$42,425	\$152,182	(896,668)	14.5%
TOTAL REVENUE ALL FUNDS	\$18,878,685	\$2,541,117	\$4,844,721	(\$14,033,964)	25.7%
Total Transfers In	\$4,687,265	\$0	\$881,265	(\$3,806,000)	18.8%
TOTAL REVENUE & TRANSFERS IN	\$23,565,950	\$2,541,117	\$5,725,986	(\$17,839,964)	24.3%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2022 DETAIL EXPENDITURES REPORT

Percent of Year: **33.3%**

Fund #	Description	Amended Budget	April	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	Salaries + Benefits	\$2,969,875	\$228,983	\$754,055	\$2,215,820	25.4%
	Supplies	115,990	4,271	42,065	73,925	36.3%
	Services	1,158,940	42,031	289,844	869,096	25.0%
	Professional Services	880,400	43,376	126,686	753,714	14.4%
	Public Art	8,000	-	-	8,000	0.0%
	Historic Preservation	5,000	-	-	5,000	0.0%
	Professional Development, Travel & Meetings	47,995	3,124	6,009	41,986	12.5%
	Intergovernmental	5,030,645	12,576	20,471	5,010,174	0.4%
	Transfer Out	75,000	-	-	75,000	0.0%
	Total General Fund Expenditures	\$11,046,345	\$335,291	\$1,240,059	\$9,806,286	11.2%
101	Street Fund Expenditures + Transfers Out					
	Salaries + Benefits	\$276,105	\$15,307	\$53,549	\$222,556	19.4%
	Supplies	53,850	1,525	7,793	46,057	14.5%
	Services	318,035	8,879	32,247	285,788	10.1%
	Professional Services	3,000	-	1,135	1,865	37.8%
	Professional Development, Travel & Meetings	1,550	-	-	1,550	0.0%
	Intergovernmental	75,000	1,174	8,911	66,089	11.9%
	Transfer Out	-	-	-	-	-
	Total Street Fund Expenditures	\$727,540	\$26,886	\$103,635	\$623,905	14.2%
105	Cumulative Reserve Fund					
	Supplies	\$17,500	1,264	\$1,287	\$16,213	7.4%
	Professional Services	10,000	-	8,400	1,600	84.0%
	Transfer Out	881,265	-	881,265	-	100.0%
	Total Cumulative Reserve Fund Expenditures	\$908,765	\$1,264	\$890,952	\$17,813	
202	Debt Service Fund					
	Total Debt Service Expenditures	\$522,665	\$0	\$0	\$522,665	0.0%
302	Transportation Cap. Fund Exp. + Transfer Out					
	Salaries + Benefits	\$129,500	\$9,400	\$31,735	\$97,765	24.5%
	Capital Improvement Program	1,740,000	18,906	52,355	1,687,645	3.0%
	Transfer Out	175,615	-	-	175,615	0.0%
	Total Transportation Cap. Fund Expenditures	\$2,045,115	\$28,305	\$84,091	\$1,961,024	4.1%
303	Parks Capital Expenditures					
	Salaries + Benefits	\$46,750	\$3,002	\$10,327	\$36,423	22.1%
	Capital Improvement Program	1,686,600	723	4,676	1,681,924	0.3%
	Total Parks Capital Fund Expenditures	\$1,733,350	\$3,726	\$15,003	\$1,718,347	0.9%
304	Real Estate Excise Tax (REET) Fund					
	Transfers Out	\$3,043,325	\$0	\$0	\$3,043,325	0.0%
401	Surface Water Mgmt. (SWM) Fund Expenditures					
	Salaries + Benefits	\$667,550	\$33,174	\$110,637	\$556,914	16.6%
	Supplies	53,650	290	1,280	52,370	2.4%
	Services	292,445	12,921	49,347	243,098	16.9%
	Professional Services	15,750	275	6,526	9,224	41.4%
	Professional Development, Travel & Meetings	5,800	75	1,230	4,570	21.2%
	Intergovernmental	91,350	7,884	11,255	80,095	12.3%
	Capital Improvement Program	698,000	4,720	14,064	683,936	2.0%
	Transfer Out	165,000	-	-	165,000	0.0%
	Total SWM Fund Expenditures	\$1,989,545	\$59,340	\$194,339	\$1,795,206	9.8%
501	Equipment Rental Fund (ERF)					
	Supplies	\$29,100	\$1,868	\$4,759	\$24,341	16.4%
	Services	55,000	\$626	11,672	43,328	21.2%
	Capital Outlay (Vehicles, Equip)	52,500	-	-	52,500	0.0%
	Capital Lease (Copier)	-	-	-	-	-
	Total Equipment Rental Fund Expenditures	\$136,600	\$2,494	\$16,431	\$120,169	12.0%
503	Facilities Fund Expenditures					
	City Hall	\$477,300	\$32,372	\$120,414	\$356,886	25.2%
	Annex	38,700	781	4,495	34,205	11.6%
	Garage	17,740	199	1,781	15,959	10.0%
	Capital Outlay (Building)	230,000	-	-	230,000	0.0%
	Transfer Out	347,060	-	-	347,060	0.0%
	Total Facilities Fund Expenditures	\$1,110,800	\$33,352	\$126,689	\$984,111	11.4%
	Total Expenditures	\$23,264,050	\$490,658	\$2,671,198	\$20,592,852	11.5%

**CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2022 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	\$44,650	\$3,834	\$12,965	\$31,685	29.0%
	Supplies	4,300	198	198	4,102	4.6%
	Services	113,905	12,955	55,462	58,443	48.7%
	Professional Services	500	-	818	-318	163.6%
	Professional Development, Travel & Meetings	5,000	-	72	4,928	1.4%
	Total City Council - Executive Expenditures	\$168,355	\$16,988	\$69,515	\$98,840	41.3%
Exec - City Manager, HR & Legal						
10-513-10	Salaries + Benefits	\$447,450	\$35,713	\$126,528	\$320,922	28.3%
	Supplies	6,850	31	49	6,801	0.7%
	Services	189,760	702	135,100	54,660	71.2%
	Professional Services	34,000	7,138	9,602	24,398	28.2%
10-515	City Attorney Contract	200,000	-	24,031	175,969	12.0%
	Professional Development, Travel & Meetings	7,000	-	1,063	5,937	15.2%
	Total Exec - City Manager, HR, Legal	\$885,060	\$43,584	\$296,373	\$588,687	33.5%
City Activities						
573-90	Salaries + Benefits	\$134,375	\$10,457	\$35,351	\$99,024	26.3%
	Supplies	8,240	-	-	8,240	0.0%
	Services	66,700	105	711	65,989	1.1%
	Public Art	8,000	-	-	8,000	0.0%
	Historic Preservation	5,000	-	-	5,000	0.0%
	Professional Services	46,200	-	-	46,200	0.0%
	Professional Development, Travel & Meetings	4,050	2,279	2,279	1,771	56.3%
	Total City Activities	\$272,565	\$12,841	\$38,342	\$234,223	14.1%
Exec - City Clerk						
10-514	Salaries + Benefits	\$276,000	\$16,263	\$48,157	\$227,843	17.4%
	Supplies	7,300	144	353	6,947	4.8%
	Services	55,395	2,764	10,517	44,878	19.0%
	Professional Services	13,200	-	-	13,200	0.0%
	Professional Development, Travel & Meetings	500	-	-	500	0.0%
	Intergovernmental	36,500	11,646	11,646	24,854	31.9%
	Total Exec - City Clerk	\$388,895	\$30,818	\$70,673	\$318,222	18.2%
Admin - Finance & Accounting						
40-514	Salaries + Benefits	\$688,000	\$57,976	\$189,447	\$498,553	27.5%
	Supplies	4,770	14	579	4,191	12.1%
	Services	87,395	487	3,373	84,022	3.9%
	Professional Services	15,000	505	1,080	13,920	7.2%
	Professional Development, Travel & Meetings	11,550	220	220	11,330	1.9%
	Intergovernmental	35,640	-	2,015	33,625	5.7%
	Total Admin - Finance & Accounting	\$842,355	\$59,202	\$196,714	\$645,641	23.4%
Admin - Information Tech.						
40-518	Supplies	\$31,200	\$2,759	\$31,210	-\$10	100.0%
	Services	205,665	21,053	56,644	149,021	27.5%
	Professional Services	8,000	-	1,800	6,200	22.5%
	Intergovernmental	4,500	930	1,860	2,640	41.3%
	Total Admin - Information Tech.	\$249,365	\$24,742	\$91,515	\$157,851	36.7%
CD - Building Dept						
60-558-50	Salaries + Benefits	\$251,700	\$20,971	\$65,994	\$185,706	26.2%
	Supplies	1,750	-	17	1,734	0.9%
	Services	34,575	57	293	34,282	0.8%
	Professional Services	310,000	9,176	26,061	283,939	8.4%
	Professional Development, Travel & Meetings	1,900	-	750	1,150	39.5%
	Intergovernmental	3,500	-	-	3,500	0.0%
	Total CD - Building Dept	\$603,425	\$30,203	\$93,114	\$510,311	15.4%

**CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2022 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	\$576,500	\$48,789	\$163,630	\$412,870	28.4%
	Supplies	1,720	-	30	1,690	1.7%
	Services	67,415	-	845	66,570	1.3%
	Professional Services	65,000	-	8,439	56,561	13.0%
	Professional Development, Travel & Meetings	11,570	-	-	11,570	0.0%
	Intergovernmental Affordable Housing	29,000	-	-	29,000	0.0%
	Total CD - Planning	\$751,205	\$48,789	\$172,944	\$578,261	23.0%
Public Safety						
50-521	Supplies	\$9,100	\$96	\$1,302	\$7,798	14.3%
	Services	30,920	-	1,066	29,854	3.4%
50-515	Legal Services	72,000	-	9,103	62,897	12.6%
	Professional Development, Travel & Meetings	2,125	-	-	2,125	0.0%
	Intergovernmental - Police	2,646,810	-	318	2,646,492	0.0%
	Intergovernmental - Fire	2,200,195	-	-	2,200,195	0.0%
	Intergovernmental - Other (Jail, Transport & Animal Control)	79,000	-	4,631	74,369	5.9%
	Total Public Safety	\$5,040,150	\$96	\$16,420	\$5,023,730	0.3%
Emergency Management						
60-525-60	Supplies	\$3,560	-	\$1,983	\$1,577	55.7%
	Professional Services	25,000	8,674	14,650	10,350	58.6%
	Total Emergency Management	\$28,560	\$8,674	\$16,633	\$11,927	58.2%
Engineering Division						
70-544-20	Salaries + Benefits	\$194,700	\$14,086	\$45,558	\$149,142	23.4%
	Supplies	2,300	59	196	2,104	8.5%
	Services	34,600	-	145	34,455	0.4%
	Professional Services	70,500	17,527	29,003	41,497	41.1%
	Professional Development, Travel & Meetings	3,200	595	1,535	1,665	48.0%
	Total Engineering Department	\$305,300	\$32,267	\$76,437	\$228,863	25.0%
Parks Maintenance						
70-576-80	Salaries + Benefits	\$356,500	\$20,892	\$66,426	\$290,074	18.6%
	Supplies	34,900	970	6,148	28,752	17.6%
	Services	272,610	3,909	25,688	246,922	9.4%
	Professional Services	21,000	356	2,099	18,901	10.0%
	Professional Development, Travel & Meetings	1,100	30	90	1,010	8.2%
	Intergovernmental	-	-	-	-	
	Total Parks Maintenance Department	\$686,110	\$26,157	\$100,451	\$585,659	14.6%
	Total General Fund Less Transfers Out	\$10,221,345	\$334,361	\$1,239,129	\$8,982,216	12.1%

**MONTHLY FINANCIAL REPORT
2022 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	\$11,340,435	\$1,716,851	\$3,819,108	\$7,521,327	33.7%
	Total Expenditures	11,046,345	335,291	1,240,059	9,806,286	11.2%
	Total General Fund Income	\$294,090	\$1,381,560	\$2,579,049	(\$2,284,959)	
101	Street Fund					
	Total Revenues	\$528,100	\$36,368	\$148,073	\$380,027	28.0%
	Total Expenditures	727,540	26,886	103,635	623,905	14.2%
	Total Street Fund Income	(\$199,440)	\$9,481	\$44,439	(\$243,879)	
105	Cumulative Reserve Fund					
	Total Revenues	\$1,739,060	\$1,158	\$3,053	\$1,736,007	0.2%
	Total Expenditures	908,765	1,264	890,952	17,813	98.0%
	Total Cumulative Rsv. Fund Income	\$830,295	(\$106)	(\$887,899)	\$1,718,194	
202	Debt Service Fund					
	Total Revenues	\$522,675	-	-	\$522,675	0.0%
	Total Expenditures	522,665	-	-	522,665	0.0%
	Total Debt Service Fund Income	\$10	-	-	\$10	
302	Transportation Fund					
	Total Revenues	\$2,452,705	\$18,376	\$223,814	\$2,228,891	9.1%
	Total Expenditures	2,045,115	28,305	84,091	1,961,024	4.1%
	Transportation Fund Income	\$407,590	(\$9,930)	\$139,723	\$267,867	
303	Parks Fund					
	Total Revenues	\$2,075,100	\$12,964	\$37,382	\$2,037,718	1.8%
	Total Expenditures	1,733,350	3,726	15,003	1,718,347	0.9%
	Parks Fund Income	\$341,750	\$9,238	\$22,379	\$319,371	
304	Real Estate Excise Tax Fund					
	Total Revenues	\$1,505,500	\$193,614	\$603,056	\$902,444	40.1%
	Total Expenditures	3,043,325	-	-	3,043,325	0.0%
	REET Fund Income	(\$1,537,825)	\$193,614	\$603,056	(\$2,140,881)	
401	Surface Water Mgmt. Fund					
	Total Revenues	\$2,267,825	\$519,183	\$735,736	\$1,532,089	32.4%
	Total Expenditures	1,989,545	59,340	194,339	1,795,206	9.8%
	SWM Fund Income	\$278,280	\$459,843	\$541,398	(\$263,118)	
501	Equipment Rental Fund					
	Total Revenues	\$85,700	\$179	\$3,583	\$82,117	4.2%
	Total Expenditures	136,600	2,494	16,431	120,169	12.0%
	Equipment Rental Fund Income	(\$50,900)	(\$2,314)	(\$12,848)	(\$38,052)	
503	Facilities Fund					
	Total Revenues	\$1,048,850	\$42,425	\$152,182	\$896,668	14.5%
	Total Expenditures	1,110,800	33,352	126,689	984,111	11.4%
	Facilities Fund Income	(\$61,950)	\$9,073	\$25,493	(\$87,443)	
	TOTAL NET INCOME	(\$528,395)	\$2,050,565	\$3,942,687	(\$4,471,082)	

City of Newcastle
2022 EXPENDITURE SUMMARY BY FUNCTION

Operating Budget			Percent of Year: 33.3%	
Department	Amended Budget	April	YTD Expense	Remaining (\$)
Executive Services				
City Council	\$168,355	\$16,988	\$69,515	\$98,840
City Manager	685,060	43,584	272,341	412,719
City Attorney	200,000	-	24,031	175,969
City Activities	272,565	12,841	38,342	234,223
City Clerk Division	388,895	30,818	70,673	318,222
Total Executive Services	\$1,714,875	\$104,231	\$474,903	\$1,239,972
Administrative Services				
Finance Division	\$842,355	\$59,202	\$196,714	\$645,641
Information Tech Division	249,365	24,742	91,515	157,851
Total Administrative Services	\$1,091,720	\$83,944	\$288,228	\$803,492
Public Safety & Justice				
Public Safety Division	\$2,688,955	\$96	\$2,686	\$2,686,269
Fire Division	2,200,195	-	-	2,200,195
Intergovernmental (Jail, transport and animal Ctrl)	79,000	-	4,631	74,369
Legal Services (Prosecutor, Indigent defense, Domestic V)	72,000	-	9,103	62,897
Total Public Safety & Justice	\$5,040,150	\$96	\$16,420	\$5,023,730
Community Development				
Building Division	\$603,425	\$30,203	\$93,114	\$510,311
Planning Division	751,205	48,789	172,944	578,261
Total Community Development	\$1,354,630	\$78,993	\$266,057	\$1,088,573
Public Works				
Emergency Management	\$28,560	\$8,674	\$16,633	\$11,927
Engineering Division	305,300	\$32,267	76,437	228,863
Parks Section	686,110	26,157	100,451	585,659
Street Fund	727,540	26,886	103,635	623,905
SWM Maintenance	1,126,545	54,620	180,275	946,270
Equipment Rental Fund	136,600	2,494	16,431	120,169
Facilities Fund	763,740	33,352	126,689	637,051
Total Public Works	\$3,774,395	\$184,449	\$620,550	\$3,153,845
TOTAL OPERATING BUDGET	\$12,975,770	\$451,713	\$1,666,159	\$11,309,611
Operations				
Executive	\$1,714,875	104,231	\$474,903	\$1,239,972
Administration	1,091,720	\$83,944	288,228	803,492
Public Safety	5,040,150	96	16,420	5,023,730
Community Development	1,354,630	78,993	266,057	1,088,573
Public Works	3,774,395	184,449	620,550	3,153,845
TOTAL OPERATIONS BY FUNCTION	\$12,975,770	\$451,713	\$1,666,159	\$11,309,611
OTHER, DEBT, CAPITAL AND TRANSFERS OUT				
Cumulative Reserve Fund	27,500	1,264	9,687	17,813
Debt Service	522,665	-	-	522,665
Capital Budget				
Transportation Capital Projects Fund	1,869,500	\$28,305	84,091	1,785,409
Parks Capital Projects Fund	1,733,350	3,726	15,003	1,718,347
Surface Water Management Capital Projects	698,000	4,720	14,064	683,936
TOTAL CAPITAL, DEBT AND OTHER	\$5,601,015	\$38,015	\$122,845	\$5,478,170
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$18,576,785	\$489,728	\$1,789,003	\$16,787,782
TOTAL TRANSFERS OUT	\$4,687,265	\$0	\$881,265	\$3,806,000
TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS	\$23,264,050	\$489,728	\$2,670,268	\$20,593,782