

City of Newcastle

Monthly Snapshot -August 2020



8 month target = 66.6%

Prepared by: Don Palmer

Total General Fund Revenue - collected is \$5,213,124 or 53.1% collected. See General Fund revenue impacts other comments under COVID section.

Other Licenses & Permits - The total revenue is \$283,116 from a budget of \$363,875 representing 77.8% collected. Franchise fees are up because Olympic Pipeline paid for 2019 and 2020. Monitored alarm device fees are fully paid representing 103.3%.

Real Estate Excise Tax Revenue - The higher REET revenue is at 83.7% because of the January sale of the Newcastle Golf Course.

COVID 19 Retail sales tax in the first four months was up 22% year over year, May through July dropped by 13%. However, it's exceeding the budget estimate by 6.1%. Development revenue is down 16.4% in 2020 most of which came in March from the developer Quadrant working on Aldea. We will continue to monitor Development in the coming months. Motor Vehicle Tax is down 11.1% due to fewer vehicles on the road due to COVID19.

Other Income - The majority \$180K of the \$205K is for the benefit of the cemetery construction project. While \$25K is a placeholder in the event Coal Cr Utility participates in a capital project with the city. No impact fees for Transportation and Parks have been collected to date. ERF and Facility fees are 100% collected for 2020.

Revenue	2020 Budget	Year to date 8/31/2019	Year to Date 8/31/2020	Amount Remaining	% of Budget Collected	Status
Property Tax	\$5,562,025	\$2,930,568	\$2,958,758	(\$2,603,267)	53.2%	✓
Excise Tax	4,000	6,233	5,622	1,622	140.6%	↑
Parks Levy (Capital) Collection begins in June	140,000	19,722	108,161	(31,839)	77.3%	↑
Retail Sales Tax	1,384,355	989,064	1,020,850	(363,505)	73.7%	↑
Criminal Justice Tax	391,860	253,530	238,234	(153,626)	60.8%	✓
Permits (Building, Plumb, Mech)	438,900	603,206	236,496	(202,405)	53.9%	↓
Plan Review	290,120	177,030	108,582	(181,538)	37.4%	↓
Planner (Billable) Hours	168,000	89,262	61,195	(106,805)	36.4%	↓
Misc. Development Revenue	104,600	67,753	87,004	(17,596)	83.2%	↑
Other Licenses & Permits	363,875	254,771	283,116	(80,759)	77.8%	↑
Transportation Impact Fee	394,980	84,175	-	(394,980)	0.0%	↓
Parks Impact Fees/Fees in Lieu	183,370	39,078	-	(183,370)	0.0%	↓
Real Estate Excise Tax	1,100,960	682,714	921,347	(179,613)	83.7%	↑
Surface Water Management Fees	1,526,455	691,398	825,136	(701,319)	54.1%	✓
Grants	1,169,575	236,779	93,561	(1,076,015)	8.0%	↓
Waste Management Admin Fee	150,000	73,113	122,402	(27,598)	81.6%	↑
Motor Vehicle Excise Tax	257,960	166,545	143,293	(114,667)	55.5%	↓
Intergovernmental (Gen Fund)	224,170	139,888	147,392	(76,778)	65.8%	✓
ERF Service and Facility Fees	519,095	471,980	556,095	37,000	107.1%	✓
Facility Rental Income	415,000	276,393	254,609	(160,391)	61.4%	✓
Other Income (Park Res, Interest, & other)	218,265	332,538	103,669	(114,596)	47.5%	✓
Other Income (Contributions or donations from other)	205,000	-	-	(205,000)	0.0%	↓
Total Revenue All Funds	\$15,962,565	\$8,585,740	\$8,275,522	(\$7,687,043)	51.8%	↓
Transfers In	\$1,452,955	\$1,208,175	\$1,074,705	(\$378,250)	74.0%	✓
Total Revenue	\$17,415,520	\$9,793,915	\$9,350,227	(\$8,065,293)	53.7%	↓

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

Expenditure Summary:

Executive and Admin Dept: The annual memberships and insurances are fully paid in the early months of the year. Vacant positions existed with the Clerk for the first three months of the year and the Accounting position remains vacant.

Public Safety: Expenditures are lower due to the Police contract being paid in June for the first five months and then monthly thereafter per the contract with King County. The Fire contract is paid twice a year per the contract with the City of Bellevue in April and the remaining half in November or December.

Community Development: The Building Department has expended \$46,476 of the \$165,000 Professional Services contributed by a reduction of delayed projects.

Public Works: Expenditures are lower due to maintenance and the project planner vacancies.

The annual insurance and allocated expenses for facilities and equipment rental are paid.

The following transfers are paid: the operating transfer to the Street Fund (\$146,000), the capital transfer to the ERF Fund (\$102,000), the transportation fund's transfer to the Debt Service Fund (\$177,330) for Coal Creek Parkway. A portion of the REET capital transfer to Transportation Capital (\$300K from a budget of \$1.2 M) supporting transportation projects is recorded.

COVID 19: In response to COVID management is delaying the hiring of three vacant positions, cutting travel and reducing training costs, some professional services, supplies and deferring rather than cutting other supplies or services until improved or trending of revenue data is available.

Operations	2020 Budget	Year to date 8/31/2019	Year to Date 8/31/2020	Amount Remaining	% of Budget Expended	Status
Executive	\$1,362,120	\$912,221	\$834,382	\$527,738	61.3%	↓
Administration	977,220	548,737	523,934	453,286	53.6%	↓
Public Safety	5,256,670	2,374,610	2,561,651	2,695,019	48.7%	↓
Community Development	1,163,920	843,146	667,469	496,451	57.3%	↓
Public Works	2,845,495	1,558,788	1,419,023	1,426,472	49.9%	↓
Equipment Rental Fund	121,700	196,839	29,519	92,181	24.3%	↓
Facilities Fund	484,000	241,598	234,521	249,479	48.5%	↓
TOTAL OPERATIONS	\$12,961,125	\$6,675,939	\$6,270,499	\$6,690,626	48.38%	↓
Fund	2020 Budget	Year to date 8/31/2019	Year to Date 8/31/2020	Amount Remaining	% of Budget Expended	Status
Debt Service	\$526,705	\$231,197	\$229,501	\$297,204	43.6%	↓
Capital Budget						
Transportation Capital Projects Fund	1,113,250	762,537	233,421	879,829	21.0%	↓
Parks Capital Projects Fund	1,437,060	65,359	28,554	1,408,506	2.0%	↓
Surface Water Mgmt Capital Projects Fund	670,950	135,565	229,884	441,066	34.3%	↓
TOTAL Capital Investment Projects	\$3,221,260	\$963,461	\$491,859	\$2,729,401	15.3%	↓
TOTAL Operations/CIP/Debt Service	\$16,709,090	\$7,870,597	\$6,991,860	\$9,717,230	41.8%	↓
TOTAL Transfers Out	\$1,452,955	\$1,208,175	\$1,074,705	\$378,250	74.0%	✓
TOTAL Operations/CIP/Other Plus	\$18,162,045	\$9,078,772	\$8,066,565	\$10,095,480	44.4%	↓

✓ (=) No Current Concern

↑ (=) Higher Than Expected

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

City of Newcastle
2020 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **66.6%**

Source of Funds	Amended Budget	August	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$7,342,240	\$199,773	\$4,223,464	(\$3,118,776)	57.5%
Development Revenue	969,620	80,524	486,662	(482,958)	50.2%
Intergovernmental	236,120	12,421	151,327	(84,793)	64.1%
Licenses & Permits	363,875	52,479	283,116	(80,759)	77.8%
Other Revenue	151,170	1,504	68,555	(82,615)	45.3%
Other Financing Sources	750,000	-	-	(750,000)	0.0%
GENERAL FUND TOTAL	\$9,813,025	\$346,701	\$5,213,124	(\$4,599,901)	53.1%
Street Fund (101)					
Intergovernmental	\$275,085	\$17,884	\$151,779	(\$123,306)	55.2%
Waste Management Admin Fee	150,000	29,513	122,402	(27,597.72)	81.6%
Bank Interest	3,500	91	2,269	(1,230.65)	64.8%
Transfers In	146,000	-	146,000	-	100.0%
STREET FUND TOTAL	\$574,585	\$47,488	\$422,450	(\$152,135)	73.5%
Cumulative Reserve Fund (105)					
Bank Interest Income	\$220	\$3	\$63	(\$157)	28.6%
DEBT SERVICE FUND (202)					
Transfers In	\$526,705	\$0	\$526,705	\$0	100.0%
TRANSPORTATION CAPITAL PROJECTS (302)					
Grants	\$400,000	\$21,725	\$67,565	(\$332,435)	16.9%
Transportation Impact Fees	394,980	-	-	(394,980)	0.0%
Developer Contributions	25,000	-	-	(25,000)	0.0%
Bank Interest	4,500	204	5,048	548	112.2%
Transfers In	678,250	-	300,000	(378,250)	44.2%
CAPITAL PROJECTS FUND TOTAL	\$1,502,730	\$21,929	\$372,613	(\$1,130,117)	24.8%
PARKS CAPITAL PROJECTS FUND (303)					
Parks Levy	\$140,000	\$4,718	\$108,161	(\$31,839)	77.3%
Parks Impact Fee	183,370	-	-	(183,370)	0.0%
Tree Fee in Lieu	-	-	-	-	-
Interlocal Grants	450,000	-	-	(450,000)	0.0%
Bank Interest Income	3,000	232	5,086	2,086	169.5%
Contributions from Others Including Grant to Pursue	180,000	-	-	(180,000)	0.0%
Parks Capital Projects Fund Total	\$956,370	\$4,949	\$113,247	(\$811,284)	11.8%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,100,960	\$137,385	\$921,347	(\$179,613)	83.7%
Bank Interest	30,000	652	13,511	(16,489)	45.0%
REET Fund Total	\$1,130,960	\$138,037	\$934,858	(\$196,102)	82.7%
Surface Water Management Fund (401)					
Charges for Service	\$1,526,455	(\$1,671)	\$825,136	(\$701,319)	54.1%
Grant Income	290,500	-	13,574	(276,926)	4.7%
Development Revenue	32,000	2,940	6,615	(25,385)	20.7%
Bank Interest	19,875	306	6,770	(13,105)	34.1%
Total Revenue	\$1,868,830	\$1,574	\$852,096	(\$1,016,734)	45.6%
Equipment Rental Fund (501)					
ERF Service Fees	\$101,720	-	\$138,720	37,000	136.4%
Bank Interest	5,000	\$125	2,358	(\$2,642)	47.2%
Transfers In	102,000	-	102,000	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$208,720	\$125	\$243,078	\$34,358	116.5%
FACILITIES FUND (503)					
Facility Service Fees	\$417,375	-	\$417,375	-	100.0%
Bank Interest	1,000	-	9	(\$991)	0.9%
Facility Rental Income	415,000	\$37,301	254,609	(160,391)	61.4%
FACILITIES FUND (503) TOTAL	\$833,375	\$37,301	\$671,993	(\$161,382)	80.6%
TOTAL REVENUE ALL FUNDS	\$15,812,565	\$568,594	\$8,153,120	(\$7,659,445)	51.6%
TOTAL TRANSERS IN	\$1,452,955	\$0	\$1,074,705	(\$378,250)	74.0%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS	\$17,265,520	\$568,594	\$9,227,825	(\$8,037,695)	53.4%

City of Newcastle
2020 DETAIL REVENUE REPORT

Percent of Year: **66.6%**

Source of Funds	Amended Budget	August	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes					
Real & Personal Property Tax	\$5,562,025	\$32,248	\$2,958,758	(\$2,603,267)	53.2%
Local Retail Sales & Use Tax	1,384,355	133,660	1,020,850	(363,505)	73.7%
Sales & Use Tax Criminal Justice	391,860	32,503	238,234	(153,626)	60.8%
All Other Taxes	4,000	1,361	5,622	1,622	140.6%
Taxes Subtotal	\$7,342,240	\$199,773	\$4,223,464	(\$3,118,776)	57.5%
Development Permits					
Permits (Bldg, Plumbing, Mech)	\$438,900	\$49,182	\$236,496	(\$202,405)	53.9%
Plan Check Fee Building	290,120	22,442	108,582	(181,538)	37.4%
Other Plan & Development Fees	72,600	8,900	80,389	7,789	110.7%
Billable Hours	168,000	-	61,195	(106,805)	36.4%
Development Permits Subtotal	\$969,620	\$80,524	\$486,662	(\$482,958)	50.2%
Intergovernmental					
Recycling Grants	\$26,500	\$5,519	\$5,519	(\$20,982)	20.8%
Traffic & other Grants	2,575	6,903	6,903	4,328	268.1%
Liquor Excise Profits/Tax	165,580	-	106,534	(59,046)	64.3%
Criminal Justice Revenue	41,465	-	32,372	(9,093)	78.1%
Intergovernmental Subtotal	\$236,120	\$12,421	\$151,327	(84,793)	64.1%
Other Licenses & Permits					
Franchise Fees	\$194,060	\$43,438	\$155,354	(\$38,706)	80.1%
Business Licenses	44,625	2,483	25,087	(19,538)	56.2%
Wireless Leases	74,905	6,559	52,255	(22,650)	69.8%
Alarm System Operator License	4,385	-	3,000	(1,385)	68.4%
Monitored Alarm Device Fee	45,900	-	47,420	1,520	103.3%
Other Licenses & Permits Subtotal	\$363,875	\$52,479	\$283,116	(\$80,759)	77.8%
Other					
Facility Rentals	\$13,770	-	\$435	(\$13,335)	3.2%
False Alarm Response	17,000	-	650	(16,350)	3.8%
Donations/Sponsorships	45,000	-	15,300	(29,700)	34.0%
Miscellaneous Fines & Penalties	13,900	-	-	(13,900)	0.0%
Bank Earnings	61,500	\$1,504	35,657	(25,843)	58.0%
Other Miscellaneous	-	-	16,513	16,513	
Other Subtotal	\$151,170	\$1,504	\$68,555	(\$82,615)	45.3%
Other Financing Sources	\$750,000	\$0	-	(\$750,000)	0.0%
Total General Fund Revenue	\$9,813,025	\$346,701	\$5,213,124	(\$4,599,901)	53.1%
Transfers In	-	-	-	-	
GENERAL FUND TOTAL + TRANSFERS IN	\$9,813,025	\$346,701	\$5,213,124	(\$4,599,901)	53.1%

**City of Newcastle
2020 DETAIL REVENUE REPORT**

Percent of Year: **66.6%**

Source of Funds	Amended Budget	August	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Intergovernmental					
Multimodal Transportation	\$17,125	-	\$8,486	(\$8,639)	49.6%
Motor Vehicle Excise Tax	257,960	\$17,884	143,293	(114,667)	55.5%
Waste Management Admin Fee	150,000	29,513	122,402	(27,598)	81.6%
Bank Interest	3,500	91	2,269	(1,231)	64.8%
Transfers In	146,000	-	146,000	-	100.0%
STREET FUND TOTAL	\$574,585	\$47,488	\$422,450	(\$152,135)	73.5%
Cumulative Reserve Fund (105)					
Charges for Services					
Bank Interest	\$220	\$3	\$63	(\$157)	28.6%
CUMMULATIVE RESERVE FUND TOTAL	\$220	\$3	\$63	(\$157)	28.6%
Debt Service Fund (202)					
Bank Interest	-	-	-	-	-
Transfers In	\$526,705	-	\$526,705	-	100.0%
Debt Service Fund TOTAL	\$526,705	\$0	\$526,705	\$0	100.0%
Transportation Capital Projects Fund (302)					
Intergovernmental					
Approved Grant (State/Other)	\$400,000	\$21,725	\$67,565	(\$332,435)	16.9%
Bank Interest	4,500	204	5,048	548	112.2%
Transportation Impact Fees	394,980	-	-	(394,980)	0.0%
Contributions Other	25,000	-	-	(25,000)	0.0%
Transfers In	678,250	-	300,000	(378,250)	44.2%
Transportation Capital Projects Fund	\$1,502,730	\$21,929	\$372,613	(\$1,130,117)	24.8%
Parks Capital Projects Fund (303)					
Parks Levy	\$140,000	\$4,718	\$108,161	(\$31,839)	77.3%
Parks Impact Fee	183,370	-	-	(183,370)	0.0%
Tree Fee in Lieu	-	-	-	-	-
Interlocal Grants	450,000	-	-	(450,000)	0.0%
Bank Interest	3,000	232	5,086	2,086	169.5%
Contributions from Others	180,000	-	-	(180,000)	0.0%
Transfers In	-	-	-	-	-
Parks Capital Projects Total	\$956,370	\$4,949	\$113,247	(\$843,123)	11.8%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$550,480	\$68,692	\$460,674	(\$89,806)	83.7%
Real Estate Excise Tax (Second 0.25)	550,480	68,692	460,674	(89,806)	83.7%
Bank Interest	30,000	652	13,511	(16,489)	45.0%
Real Estate Excise Tax (REET) Total	\$1,130,960	\$138,037	\$934,858	(\$196,102)	82.7%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$1,526,455	(\$1,671)	\$825,136	(\$701,319)	54.1%
Capital Grants	247,000	-	13,574	(233,426)	5.5%
Local Grant	43,500	-	-	(43,500)	0.0%
Storm Water Review Fees	32,000	2,940	6,615	(25,385)	20.7%
Bank Interest	19,875	306	6,770	(13,105)	34.1%
SURFACE WATER MANAGEMENT FUND TOTAL	\$1,868,830	\$1,574	\$852,096	(\$1,016,734)	45.6%
Equipment Rental Fund (501)					
ERF Service Fees	\$101,720	-	\$138,720	\$37,000	136.4%
Bank Interest	5,000	\$125	2,358	(2,642)	47.2%
Transfers In	102,000	-	102,000	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$208,720	\$125	\$243,078	(\$2,642)	116.5%
Facilities Fund (503)					
Facility Service Fees	\$417,375	-	\$417,375	-	100.0%
Bank Interest	1,000	-	9	(\$991)	0.9%
Facility Rental Income	415,000	\$37,301	254,609	(160,391)	61.4%
FACILITIES FUND TOTAL	\$833,375	\$37,301	\$671,993	(\$161,382)	80.6%
TOTAL REVENUE ALL FUNDS	\$15,962,565	\$598,107	\$8,275,522	(\$7,687,043)	51.8%
Total Transfers In	\$1,452,955	\$0	\$1,074,705	(\$378,250)	74.0%
TOTAL REVENUE & TRANSFERS IN	\$17,415,520	\$598,107	\$9,350,227	(\$8,065,293)	53.7%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2020 DETAIL EXPENDITURES REPORT

Percent of Year:

66.6%

Fund #	Description	Amended Budget	August	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	Salaries + Benefits	\$2,659,650	\$190,722	\$1,398,998	\$1,260,652	52.6%
	Supplies	116,005	22,700	56,788	59,217	49.0%
	Services	1,010,375	41,826	695,573	314,802	68.8%
	Professional Services	664,025	62,317	278,820	385,205	42.0%
	Public Art	7,500	-	500	7,000	6.7%
	Historic Preservation	5,500	-	250	5,250	4.5%
	Travel & Meetings	51,750	265	3,282	48,468	6.3%
	Intergovernmental	5,264,480	479,035	2,567,202	2,697,278	48.8%
	Other Financing Uses	750,000	-	-	750,000	0.0%
	Transfer Out	180,000	-	180,000	-	100.0%
	Total General Fund Expenditures	\$10,709,285	\$796,865	\$5,181,413	\$5,527,872	48.4%
101	Street Fund Expenditures + Transfers Out					
	Salaries + Benefits	\$229,050	\$17,078	\$113,433	\$115,617	49.5%
	Supplies	36,250	887	21,254	14,996	58.6%
	Services	295,930	10,664	149,804	146,126	50.6%
	Professional Services	5,000	-	1,200	3,800	24.0%
	Travel & Meetings	1,500	-	220	1,280	14.7%
	Intergovernmental	83,000	905	51,984	31,016	62.6%
	Transfer Out	34,000	-	34,000	-	100.0%
	Total Street Fund Expenditures	\$684,730	\$29,534	\$371,896	\$312,834	54.3%
105	Cumulative Reserve Fund					
	Transfers Out	\$0	\$0	\$0	\$0	
202	Debt Service Fund	\$526,705		\$229,501	\$297,204	43.6%
	Debt Service	\$526,705	\$0	\$229,501	\$297,204	43.6%
302	Transportation Cap. Fund Exp. + Transfer In					
	Salaries + Benefits	\$105,750	\$7,793	\$61,474	\$44,276	58.1%
	Capital Improvement Program	1,007,500	69,358	171,948	835,552	17.1%
	Transfer Out	177,330	-	177,330	-	100.0%
	Total Transportation Capital Fund Expenditures	\$1,290,580	\$77,152	\$410,751	\$879,829	31.8%
303	Parks Capital Expenditures					
	Salaries + Benefits	\$44,915	\$427	\$3,323	\$41,592	7.4%
	Capital Improvement Program	1,392,145	300	25,231	1,366,914	1.8%
	Total Parks Capital Fund Expenditures	\$1,437,060	\$727	\$28,554	\$1,408,506	2.0%
304	Real Estate Excise Tax Fund	\$678,250	-	\$300,000	\$378,250	
	Transfer Out	\$678,250	\$0	\$300,000	\$378,250	44.2%
401	Surface Water Mgmt. Fund Expenditures					
	Salaries + Benefits	\$630,105	\$44,946	\$365,791	\$264,314	58.1%
	Supplies	54,250	534	5,989	48,261	11.0%
	Services	319,200	17,586	207,588	111,612	65.0%
	Professional Services	65,000	6,700	46,919	18,081	72.2%
	Travel & Meetings	7,785	(350)	207	7,578	2.7%
	Intergovernmental	99,070	3,406	40,657	58,413	41.0%
	Capital Improvement Program	670,950	27,481	229,884	441,066	34.3%
	Transfer Out	34,000	-	34,000	-	100.0%
	Total SWM Fund Expenditures	\$1,880,360	\$100,303	\$931,035	\$949,325	49.5%
501	Equipment Rental Fund					
	Supplies	\$34,700	\$1,704	\$8,756	\$25,944	25.2%
	Services	71,000	1,045	20,763	50,237	29.2%
	Capital Outlay (Vehicles, Equip)	16,000	-	-	16,000	0.0%
	Total Equipment Rental Fund Expenditures	\$121,700	\$2,749	\$29,519	\$92,181	24.3%
503	Facilities Fund Expenditures					
	City Hall	\$430,430	\$27,410	\$209,974	\$220,456	48.8%
	Annex	10,540	240	6,314	4,226	59.9%
	Garage	43,030	2,860	18,233	24,797	42.4%
	Transfer Out	349,375	-	349,375	-	100.0%
	Total Facilities Fund Expenditures	\$833,375	\$30,511	\$583,896	\$249,479	70.1%
	Total Expenditures	\$18,162,045	\$1,037,841	\$8,066,565	\$10,095,480	44.4%

**CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2020 DETAIL EXPENDITURES REPORT**

Percent of Year: **66.6%**

Fund #	Description	Amended Budget	August	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
GENERAL FUND DEPARTMENTS						
Exec - City Council						
10-511-60	Salaries + Benefits	\$44,615	\$3,652	\$27,753	\$16,862	62.2%
	Supplies	10,700	356	3,393	7,307	31.7%
	Services	104,600	-	77,560	27,040	74.1%
	Professional Services	7,900	-	5,093	2,808	64.5%
	Travel & Meetings	5,000	-	341	4,659	6.8%
	Total City Council - Executive Expenditures	\$172,815	\$4,008	\$114,140	\$58,675	66.0%
Exec - City Manager, HR & Legal						
10-513-10	Salaries + Benefits	\$405,225	\$34,096	\$257,791	\$147,434	63.6%
	Supplies	6,650	-	686	5,964	10.3%
	Services	144,300	-	134,873	9,427	93.5%
	Professional Services	26,625	-	9,992	16,633	37.5%
10-515	City Attorney Contract	130,000	20,677	91,556	38,444	70.4%
	Professional Development Travel & Meetings	12,100	265	643	11,457	5.3%
	Total Exec - City Manager, HR, Legal	\$724,900	\$55,038	\$495,541	\$229,359	68.4%
City Activities						
573-90	Salaries + Benefits	\$108,745	\$8,986	\$70,995	\$37,750	65.3%
	Supplies	6,225	-	1,253	4,972	20.1%
	Services	58,560	837	15,577	42,983	26.6%
	Public Art	7,500	-	500	7,000	6.7%
	Historic Preservation	5,500	-	250	5,250	4.5%
	Professional Services	44,000	-	2,750	41,250	6.3%
	Professional Development Travel & Meetings	1,050	-	234	816	22.3%
	Total City Activities	\$231,580	\$9,823	\$91,558	\$140,022	39.5%
Exec - City Clerk						
10-514	Salaries + Benefits	\$134,950	\$12,168	\$56,769	\$78,181	42.1%
	Supplies	7,800	346	3,478	4,322	44.6%
	Services	50,425	1,537	41,327	9,098	82.0%
	Professional Services	4,000	-	5,925	(1,925)	148.1%
	Travel & Meetings	150	-	-	150	0.0%
	Intergovernmental	35,500	(118)	25,645	9,855	72.2%
	Total Exec - City Clerk	\$232,825	\$13,934	\$133,143	\$99,682	57.2%
Admin - Finance & Accounting						
40-514	Salaries + Benefits	\$643,735	\$41,905	\$307,315	\$336,420	47.7%
	Supplies	4,750	54	1,276	3,474	26.9%
	Services	53,000	442	49,326	3,674	93.1%
	Professional Services	32,000	-	7,799	24,201	24.4%
	Travel & Meetings	11,260	-	442	10,818	3.9%
	Intergovernmental	41,500	8,662	17,202	24,298	41.5%
	Total Admin - Finance & Accounting	\$786,245	\$51,062	\$383,360	\$402,885	48.8%
Admin - Information Tech.						
40-518	Supplies	\$17,100	\$20,754	\$22,459	(\$5,359)	131.3%
	Services	169,375	31,498	108,269	61,106	63.9%
	Professional Services	4,500	7,450	9,846	(5,346)	218.8%
	Total Admin - Information Tech.	\$190,975	\$59,702	\$140,574	\$50,401	73.6%
CD - Building Dept						
60-558-50	Salaries + Benefits	\$221,595	\$17,862	\$131,344	\$90,251	59.3%
	Supplies	7,850	68	772	7,078	9.8%
	Services	37,855	98	32,934	4,921	87.0%
	Professional Services	165,000	18,500	46,476	118,524	28.2%
	Professional Development Travel & Meetings	3,000	-	875	2,125	29.2%
	Intergovernmental	3,200	-	-	3,200	0.0%
	Total CD - Building Dept	\$438,500	\$36,528	\$212,401	\$226,099	48.4%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2020 DETAIL EXPENDITURES REPORT

Percent of Year:

66.6%

Fund #	Description	Amended Budget	August	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	CD - Planning					
558-60	Salaries + Benefits	\$563,610	\$43,299	\$327,392	\$236,218	58.1%
	Supplies	1,700	-	248	1,452	14.6%
	Services	75,720	828	70,722	4,998	93.4%
	Professional Services	50,000	4,863	29,678	20,322	59.4%
	Professional Development Travel & Meetings	7,390	-	29	7,361	0.4%
	Intergovernmental Affordable Housing	27,000	-	27,000	-	100.0%
	Total CD - Planning	\$725,420	\$48,991	\$455,069	\$270,351	62.7%
	Public Safety					
50-521	Supplies	\$9,100	\$54	\$9,578	-\$478	105.3%
	Services	32,090	71	28,434	3,656	88.6%
50-515	Legal Services	72,000	2,372	31,695	40,305	44.0%
	Travel & Meetings	3,500	-	200	3,300	5.7%
	Intergovernmental - Police	2,813,085	457,864	1,333,031	1,480,054	47.4%
	Intergovernmental - Fire	2,249,895	-	1,117,464	1,132,432	49.7%
	Intergovernmental - Other (Jail, Transport & Animal Control)	77,000	12,627	41,248	35,752	53.6%
	Total Public Safety	\$5,256,670	\$472,988	\$2,561,651	\$2,695,019	48.7%
	Emergency Management					
60-525-60	Supplies Services	\$3,530	-	\$1,872	\$1,658	53.0%
	Professional Services	55,000	-	1,290	53,710	2.3%
	Total Emergency Management	\$58,530	\$0	\$3,162	\$55,368	5.4%
	Engineering Division					
70-544-20	Salaries + Benefits	\$196,000	\$14,581	\$112,850	\$83,150	57.6%
	Supplies	2,000	76	575	1,425	28.7%
	Services	42,480	69	41,192	1,288	97.0%
	Professional Services	40,000	8,455	29,460	10,540	73.6%
	Travel & Meetings	4,400	-	518	3,882	11.8%
	Total Engineering Department	\$284,880	\$23,179	\$184,595	\$100,285	64.8%
	Parks Maintenance					
70-576-8	Salaries + Benefits	\$341,175	\$14,174	\$106,789	\$234,386	31.3%
	Supplies	38,600	993	11,199	27,401	29.0%
	Services	241,970	6,446	95,360	146,610	39.4%
	Professional Services	33,000	-	7,259	25,741	22.0%
	Travel & Meetings	3,900	-	-	3,900	0.0%
	Intergovernmental	17,300	-	5,613	11,687	32.4%
	Total Parks Maintenance Department	\$675,945	\$21,613	\$226,219	\$449,726	33.5%
	Total General Fund Less Transfers Out	\$9,779,285	\$796,865	\$5,001,413	\$4,777,872	51.1%

**MONTHLY FINANCIAL REPORT
2020 INCOME SUMMARY BUDGET VARIANCE**

66.6%

Fund #	DESCRIPTION	AMENDED BUDGET	August	YTD	YTD ACTUAL VS Budget
001	General Fund				
	Total Revenues	\$9,813,025	\$346,701	\$5,213,124	53.1%
	Total Expenditures	10,709,285	796,865	5,181,413	48.4%
	Total General Fund Income	(896,260)	(450,164)	31,711	
101	Street Fund				
	Total Revenues	\$574,585	\$47,488	\$422,450	73.5%
	Total Expenditures	684,730	29,534	371,896	54.3%
	Total Street Fund Income	(110,145)	17,954	50,555	
105	Cumulative Reserve Fund	\$220	\$3	\$63	28.6%
	Transfers Out	-	-	-	
202	Debt Service Fund				
	Total Revenues	\$526,705	-	\$526,705	100.0%
	Total Expenditures	526,705	-	229,501	43.6%
	Total Debt Service Fund Income	-		297,204	
302	Transportation Fund				
	Total Revenues	\$1,502,730	\$21,929	\$372,613	24.8%
	Total Expenditures	1,290,580	77,152	410,751	31.8%
	Transportation Fund Income	212,150	(55,222)	(38,138)	
303	Parks Fund				
	Total Revenues	\$956,370	\$4,949	\$113,247	11.8%
	Total Expenditures	1,437,060	727	28,554	2.0%
	Parks Fund Income	(480,690)	4,222	84,693	
304	Real Estate Excise Tax Fund				
	Total Revenues	\$1,130,960	\$138,037	\$934,858	82.7%
	Total Expenditures	678,250	-	300,000	44.2%
	REET Fund Income	452,710	138,037	634,858	
401	Surface Water Mgmt. Fund				
	Total Revenues	\$1,868,830	\$1,574	\$852,096	45.6%
	Total Expenditures	1,880,360	100,303	931,035	49.5%
	SWM Fund Income	(11,530)	(98,729)	(78,939)	
501	Equipment Rental Fund				
	Total Revenues	\$208,720	\$125	\$243,078	116.5%
	Total Expenditures	121,700	2,749	29,519	24.3%
	Equipment Rental Fund Income	87,020	(2,624)	213,559	
503	Facilities Fund				
	Total Revenues	\$833,375	37,301	\$671,993	80.6%
	Total Expenditures	833,375	\$30,511	583,896	70.1%
	Facilities Fund Income	-	6,790	88,097	
TOTAL NET INCOME		(\$746,525)	(\$439,735)	1,283,662	

City of Newcastle
2020 EXPENDITURE SUMMARY BY FUNCTION

Operating Budget

Percent of Year: 66.6%

Department	Budget	August	YTD Expense	Remaining (\$)	Spent (%)
Executive Services					
City Council	\$172,815	\$4,008	\$114,140	\$58,675	66.0%
City Manager	594,900	34,361	403,985	190,915	67.9%
City Attorney	130,000	20,677	91,556	38,444	70.4%
City Activities	231,580	9,823	91,558	140,022	39.5%
City Clerk Division	\$232,825	\$13,934	\$133,143	\$99,682	57.2%
Total Executive Services	1,362,120	82,802	834,382	527,738	61.3%
Administrative Services					
Finance Division	\$786,245	\$51,062	\$383,360	\$402,885	48.8%
Information Tech Division	\$190,975	\$59,702	\$140,574	\$50,401	73.6%
Total Administrative Services	977,220	110,764	523,934	453,286	53.6%
Public Safety & Justice					
Public Safety Division	\$2,857,775	\$457,988	\$1,371,243	\$1,486,532	48.0%
Fire Division	2,249,895	-	1,117,464	1,132,432	49.7%
Intergovernmental (Jail, transport and animal Ctrl)	77,000	12,627	41,248	35,752	53.6%
Legal Services (Prosecutor, Indigent defense, Domestic V)	\$72,000	\$2,372	\$31,695	\$40,305	44.0%
Total Public Safety & Justice	5,256,670	472,988	2,561,651	2,695,019	48.7%
Community Development					
Building Division	\$438,500	\$36,528	\$212,401	\$226,099	48.4%
Planning Division	725,420	48,991	455,069	270,351	62.7%
Total Community Development	1,163,920	85,518	667,469	496,451	57.3%
Public Works					
Emergency Management	\$58,530	-	\$3,162	\$55,368	5.4%
Engineering Division	284,880	\$23,179	184,595	100,285	64.8%
Parks Section	675,945	21,613	226,219	449,726	33.5%
Street Fund	650,730	29,534	337,896	312,834	51.9%
SWM Maintenance	1,175,410	72,822	667,151	508,259	56.8%
Equipment Rental Fund	121,700	2,749	29,519	92,181	24.3%
Facilities Fund	484,000	30,511	234,521	249,479	48.5%
Total Public Works	\$3,451,195	\$180,410	\$1,683,063	\$1,768,132	48.8%
TOTAL OPERATING BUDGET	\$12,211,125	\$932,482	\$6,270,499	\$5,940,626	51.4%
Operations					
Executive	\$1,362,120	\$82,802	\$834,382	\$527,738	61.3%
Administration	977,220	110,764	523,934	453,286	53.6%
Public Safety	5,256,670	472,988	2,561,651	2,695,019	48.7%
Community Development	1,163,920	85,518	667,469	496,451	57.3%
Public Works	3,451,195	180,410	1,683,063	1,768,132	48.8%
TOTAL OPERATIONS BY FUNCTION	\$12,211,125	\$932,482	\$6,270,499	\$5,940,626	51.4%
OTHER, DEBT, CAPITAL AND TRANSFERS OUT					
Other Financing Uses	\$750,000	-	-	\$750,000	0.0%
Cumulative Reserve Fund					
Debt Service	526,705	-	\$229,501	297,204	43.6%
Capital Budget					
Transportation Capital Projects Fund	1,113,250	\$77,152	233,421	879,829	21.0%
Parks Capital Projects Fund	1,437,060	727	28,554	1,408,506	2.0%
Surface Water Management Capital Projects	670,950	27,481	229,884	441,066	34.3%
TOTAL CAPITAL, DEBT AND OTHER	\$4,497,965	\$105,360	\$721,361	\$3,776,604	16.0%
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$16,709,090	\$1,037,841	\$6,991,860	\$9,717,230	41.8%
TOTAL TRANSFERS OUT	\$1,452,955	\$0	\$1,074,705	\$378,250	74.0%
TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS	\$18,162,045	\$1,037,841	\$8,066,565	\$10,095,480	44.4%