

City of Newcastle

Monthly Snapshot -September 2020



9 month target = 75%

Prepared by: Don Palmer

Total General Fund Revenue - collected is \$5,712,719 or 58.2% collected. See General Fund revenue impacts other comments under COVID section.

Other Licenses & Permits - The total revenue is \$293,841 from a budget of \$363,875 representing 80.8% collected. Franchise fees are up because Olympic Pipeline paid for 2019 and 2020. Monitored alarm device fees are fully paid representing 103.3%.

Grants- Grant revenue is at \$229,566 due to receiving the Cares grant (\$91K), Recycling and economic grant (\$41K), transportation \$67.6k, and SWM capital and operating grants (\$30k)..

Real Estate Excise Tax Revenue - The higher REET revenue is at 118.6% because of the January sale of the Newcastle Golf Course and the August sale of the Gre Apartments.

COVID 19 Retail sales tax in the first four months was up 22% year over year, May through September is down an average 10%. However, it's exceeding the budget estimate due to the first part of the year and will exceed 2020 budget. Early forecast with COVID had development revenue down 56%. With improved August and September development revenue expectations could improve to 30% down for 2020 year-end approximately a \$100k improvement from earlier forecasts. Motor Vehicle Tax continues to be lower with 12.6% off the first nine months 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 9/30/2019	Year to Date 9/30/2020	Amount Remaining	% of Budget Collected	Status
Property Tax	\$5,562,025	\$3,010,024	\$3,040,680	(\$2,521,345)	54.7%	✓
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	1,133,971	1,174,227	(210,128)	84.8%	↑
Criminal Justice Tax	391,860	287,465	270,847	(121,013)	69.1%	↓
Permits (Building, Plumb, Mech)	438,900	689,299	275,402	(163,499)	62.7%	↓
Plan Review	290,120	177,215	125,729	(164,391)	43.3%	↓
Planner (Billable) Hours	168,000	96,561	72,083	(95,917)	42.9%	↓
Misc. Development Revenue	104,600	80,737	94,012	(10,588)	89.9%	↑
Other Licenses & Permits	363,875	266,438	293,841	(70,034)	80.8%	✓
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	741,262	1,305,644	204,684	118.6%	↑
Surface Water Management Fees	1,526,455	704,504	852,645	(673,810)	55.9%	✓
Grants	1,169,575	236,779	229,566	(940,009)	19.6%	↓
Waste Management Admin Fee	150,000	88,834	138,976	(11,024)	92.7%	↑
Motor Vehicle Excise Tax	257,960	191,816	160,880	(97,080)	62.4%	↓
Intergovernmental (Gen Fund)	224,170	169,468	176,618	(47,552)	78.8%	✓
ERF Service and Facility Fees	519,095	471,980	556,095	37,000	107.1%	✓
Facility Rental Income	415,000	305,692	291,498	(123,502)	70.2%	✓
Other Income (Park Res, Interest, & other)	218,265	375,386	107,335	(110,930)	49.2%	↓
Other Income (Contributions or donations from other)	205,000	-	-	(205,000)	0.0%	↓
Total Revenue All Funds	\$15,962,565	\$9,176,638	\$9,279,861	(\$6,682,704)	58.1%	↓
Transfers In	\$1,452,955	\$2,208,175	\$1,074,705	(\$378,250)	74.0%	✓
Total Revenue	\$17,415,520	\$11,384,813	\$10,354,566	(\$7,060,954)	59.5%	↓

- ✓ (=) 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 \$63,531 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 9/30/2019	Year to Date 9/30/2020	Amount Remaining	% of Budget Expended	Status
Executive	\$1,362,120	\$949,509	\$900,351	\$461,769	66.1%	↓
Administration	977,220	572,352	587,945	389,275	60.2%	↓
Public Safety	5,256,670	2,583,295	2,982,725	2,273,945	56.7%	↓
Community Development	1,163,920	947,198	747,047	416,873	64.2%	↓
Public Works	2,845,495	1,716,273	1,588,023	1,257,472	55.8%	↓
Equipment Rental Fund	121,700	179,854	34,313	87,387	28.2%	↓
Facilities Fund	484,000	268,724	261,793	222,207	54.1%	↓
Other Financing Uses	750,000	-	65,000	685,000	8.7%	
TOTAL OPERATIONS	\$12,961,125	\$7,217,206	\$7,167,197	\$5,793,928	55.30%	↓
Fund	2020 Budget	Year to date 9/30/2019	Year to Date 9/30/2020	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	1,159,177	241,218	872,032	21.7%	↓
Parks Capital Projects Fund	1,437,060	80,743	28,981	1,408,079	2.0%	↓
Surface Water Mgmt Capital Projects Fund	670,950	135,736	248,297	422,653	37.0%	↓
TOTAL Capital Investment Projects	\$3,221,260	\$1,375,656	\$518,497	\$2,702,763	16.1%	↓
TOTAL Operations/CIP/Debt Service	\$16,709,090	\$8,824,059	\$7,915,195	\$8,793,895	47.4%	↓
TOTAL Transfers Out	\$1,452,955	\$2,208,175	\$1,074,705	\$378,250	74.0%	✓
TOTAL Operations/CIP/Other Plus	\$18,162,045	\$11,032,234	\$8,989,900	\$9,172,145	49.5%	↓

✓ (=) No Current Concern

↑ (=) Higher Than Expected

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

City of Newcastle

2020 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **75.0%**

Source of Funds	Amended Budget	September	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$7,342,240	\$267,912	\$4,491,376	(\$2,850,864)	61.2%
Development Revenue	969,620	73,949	560,610	(409,010)	57.8%
Intergovernmental	236,120	144,543	295,870	59,750	125.3%
Licenses & Permits	363,875	10,725	293,841	(70,034)	80.8%
Other Revenue	151,170	2,467	71,022	(80,148)	47.0%
Other Financing Sources	750,000	-	-	(750,000)	0.0%
GENERAL FUND TOTAL	\$9,813,025	\$499,595	\$5,712,719	(\$4,100,306)	58.2%
Street Fund (101)					
Intergovernmental	\$275,085	\$21,830	\$173,609	(\$101,476)	63.1%
Waste Management Admin Fee	150,000	16,574	138,976	(11,023.72)	92.7%
Bank Interest	3,500	69	2,339	(1,161.32)	66.8%
Transfers In	146,000	-	146,000	-	100.0%
STREET FUND TOTAL	\$574,585	\$38,474	\$460,924	(\$113,661)	80.2%
Cumulative Reserve Fund (105)					
Bank Interest Income	\$220	\$2	\$65	(\$155)	29.5%
DEBT SERVICE FUND (202)					
Transfers In	\$526,705	\$0	\$526,705	\$0	100.0%
TRANSPORTATION CAPITAL PROJECTS (302)					
Grants	\$400,000	-	\$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	\$138	5,186	686	115.2%
Transfers In	678,250	-	300,000	(378,250)	44.2%
CAPITAL PROJECTS FUND TOTAL	\$1,502,730	\$138	\$372,751	(\$1,129,979)	24.8%
PARKS CAPITAL PROJECTS FUND (303)					
Parks Levy	\$140,000	-	\$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	\$169	5,255	2,255	175.2%
Contributions from Others Including Grant to Pursue	180,000	-	-	(180,000)	0.0%
Parks Capital Projects Fund Total	\$956,370	\$169	\$113,416	(\$811,115)	11.9%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,100,960	\$384,297	\$1,305,644	\$204,684	118.6%
Bank Interest	30,000	497	14,008	(15,992)	46.7%
REET Fund Total	\$1,130,960	\$384,794	\$1,319,652	\$188,692	116.7%
Surface Water Management Fund (401)					
Charges for Service	\$1,526,455	\$19,277	\$852,645	(\$673,810)	55.9%
Grant Income	290,500	16,446	30,020	(260,480)	10.3%
Development Revenue	32,000	-	6,615	(25,385)	20.7%
Bank Interest	19,875	203	6,973	(12,902)	35.1%
Total Revenue	\$1,868,830	\$35,926	\$896,253	(\$972,577)	48.0%
Equipment Rental Fund (501)					
ERF Service Fees	\$101,720	-	\$138,720	37,000	136.4%
Bank Interest	5,000	\$90	2,448	(\$2,552)	49.0%
Transfers In	102,000	-	102,000	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$208,720	\$90	\$243,168	\$34,448	116.5%
FACILITIES FUND (503)					
Facility Service Fees	\$417,375	-	\$417,375	-	100.0%
Bank Interest	1,000	\$31	40	(\$960)	4.0%
Facility Rental Income	415,000	36,888	291,498	(123,502)	70.2%
FACILITIES FUND (503) TOTAL	\$833,375	\$36,919	\$708,912	(\$124,463)	85.1%
TOTAL REVENUE ALL FUNDS	\$15,962,565	\$996,108	\$9,279,861	(\$6,682,704)	58.1%
TOTAL TRANSERS IN	\$1,452,955	\$0	\$1,074,705	(\$378,250)	74.0%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS	\$17,415,520	\$996,108	\$10,354,566	(\$7,060,954)	59.5%

City of Newcastle
2020 DETAIL REVENUE REPORT

Percent of Year: **75.0%**

Source of Funds	Amended Budget	September	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes					
Real & Personal Property Tax	\$5,562,025	\$81,923	\$3,040,680	(\$2,521,345)	54.7%
Local Retail Sales & Use Tax	1,384,355	153,376	1,174,227	(210,128)	84.8%
Sales & Use Tax Criminal Justice	391,860	32,613	270,847	(121,013)	69.1%
All Other Taxes	4,000	-	5,622	1,622	140.6%
Taxes Subtotal	\$7,342,240	\$267,912	\$4,491,376	(\$2,850,864)	61.2%
Development Permits					
Permits (Bldg, Plumbing, Mech)	\$438,900	\$38,906	\$275,402	(\$163,499)	62.7%
Plan Check Fee Building	290,120	17,146	125,729	(164,391)	43.3%
Other Plan & Development Fees	72,600	7,007	87,397	14,797	120.4%
Billable Hours	168,000	10,889	72,083	(95,917)	42.9%
Development Permits Subtotal	\$969,620	\$73,949	\$560,610	(\$409,010)	57.8%
Intergovernmental					
Recycling Grants	\$26,500	\$4,250	\$9,769	(\$16,731)	36.9%
Traffic & other Grants	2,575	115,309	122,211	119,636	4746.1%
Liquor Excise Profits/Tax	165,580	24,983	131,518	(34,062)	79.4%
Criminal Justice Revenue	41,465	-	32,372	(9,093)	78.1%
Intergovernmental Subtotal	\$236,120	\$144,543	\$295,870	59,750	125.3%
Other Licenses & Permits					
Franchise Fees	\$194,060	-	\$155,354	(\$38,706)	80.1%
Business Licenses	44,625	\$2,751	27,838	(16,787)	62.4%
Wireless Leases	74,905	7,904	60,159	(14,746)	80.3%
Alarm System Operator License	4,385	-	3,000	(1,385)	68.4%
Monitored Alarm Device Fee	45,900	70	47,490	1,590	103.5%
Other Licenses & Permits Subtotal	\$363,875	\$10,725	\$293,841	(\$70,034)	80.8%
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	\$1,066	36,723	(24,777)	59.7%
Other Miscellaneous	-	1,401	17,914	17,914	
Other Subtotal	\$151,170	\$2,467	\$71,022	(\$80,148)	47.0%
Other Financing Sources	\$750,000		-	(\$750,000)	0.0%
Total General Fund Revenue	\$9,813,025	\$499,595	\$5,712,719	(\$4,100,306)	58.2%
Transfers In	-		-	-	
GENERAL FUND TOTAL + TRANSFERS IN	\$9,813,025	\$499,595	\$5,712,719	(\$4,100,306)	58.2%

**City of Newcastle
2020 DETAIL REVENUE REPORT**

Percent of Year: **75.0%**

Source of Funds	Amended Budget	September	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Intergovernmental					
Multimodal Transportation	\$17,125	\$4,243	\$12,729	(\$4,396)	74.3%
Motor Vehicle Excise Tax	257,960	17,588	160,880	(97,080)	62.4%
Waste Management Admin Fee	150,000	16,574	138,976	(11,024)	92.7%
Bank Interest	3,500	69	2,339	(1,161)	66.8%
Transfers In	146,000	-	146,000	-	100.0%
STREET FUND TOTAL	\$574,585	\$38,474	\$460,924	(\$113,661)	80.2%
Cumulative Reserve Fund (105)					
Charges for Services					
Bank Interest	\$220	\$2	\$65	(\$155)	29.5%
CUMMULATIVE RESERVE FUND TOTAL	\$220	\$2	\$65	(\$155)	29.5%
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	-	\$67,565	(\$332,435)	16.9%
Bank Interest	4,500	\$138	5,186	686	115.2%
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	\$138	\$372,751	(\$1,129,979)	24.8%
Parks Capital Projects Fund (303)					
Parks Levy	\$140,000	-	\$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	\$169	5,255	2,255	175.2%
Contributions from Others	180,000	-	-	(180,000)	0.0%
Transfers In	-	-	-	-	-
Parks Capital Projects Total	\$956,370	\$169	\$113,416	(\$842,954)	11.9%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$550,480	\$192,148	\$652,822	102,342	118.6%
Real Estate Excise Tax (Second 0.25)	550,480	192,148	652,822	102,342	118.6%
Bank Interest	30,000	497	14,008	(15,992)	46.7%
Real Estate Excise Tax (REET) Total	\$1,130,960	\$384,794	\$1,319,652	\$188,692	116.7%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$1,526,455	\$19,277	\$852,645	(\$673,810)	55.9%
Capital Grants	247,000	-	13,574	(233,426)	5.5%
Local Grant	43,500	16,446	16,446	(27,054)	37.8%
Storm Water Review Fees	32,000	-	6,615	(25,385)	20.7%
Bank Interest	19,875	203	6,973	(12,902)	35.1%
SURFACE WATER MANAGEMENT FUND TOTAL	\$1,868,830	\$35,926	\$896,253	(\$972,577)	48.0%
Equipment Rental Fund (501)					
ERF Service Fees	\$101,720	-	\$138,720	\$37,000	136.4%
Bank Interest	5,000	\$90	2,448	(2,552)	49.0%
Transfers In	102,000	-	102,000	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$208,720	\$90	\$243,168	(\$2,552)	116.5%
Facilities Fund (503)					
Facility Service Fees	\$417,375	-	\$417,375	-	100.0%
Bank Interest	1,000	\$31	40	(\$960)	4.0%
Facility Rental Income	415,000	36,888	291,498	(123,502)	70.2%
FACILITIES FUND TOTAL	\$833,375	\$36,919	\$708,912	(\$124,463)	85.1%
TOTAL REVENUE ALL FUNDS	\$15,962,565	\$996,108	\$9,279,861	(\$6,682,704)	58.1%
Total Transfers In	\$1,452,955	\$0	\$1,074,705	(\$378,250)	74.0%
TOTAL REVENUE & TRANSFERS IN	\$17,415,520	\$996,108	\$10,354,566	(\$7,060,954)	59.5%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2020 DETAIL EXPENDITURES REPORT

Percent of Year: **75.0%**

Fund #	Description	Amended Budget	September	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	Salaries + Benefits	\$2,659,650	\$192,243	\$1,591,241	\$1,068,409	59.8%
	Supplies	116,005	3,931	60,718	55,287	52.3%
	Services	1,010,375	40,614	736,186	274,189	72.9%
	Professional Services	664,025	27,788	306,608	357,417	46.2%
	Public Art	7,500	-	500	7,000	6.7%
	Historic Preservation	5,500	-	250	5,250	4.5%
	Travel & Meetings	51,750	280	3,562	48,188	6.9%
	Intergovernmental	5,264,480	421,824	2,989,026	2,275,454	56.8%
	Other Financing Uses	750,000	65,000	65,000	685,000	8.7%
	Transfer Out	180,000	-	180,000	-	100.0%
	Total General Fund Expenditures	\$10,709,285	\$751,680	\$5,933,092	\$4,776,193	55.4%
101	Street Fund Expenditures + Transfers Out					
	Salaries + Benefits	\$229,050	\$17,203	\$130,636	\$98,414	57.0%
	Supplies	36,250	1,692	22,946	13,304	63.3%
	Services	295,930	21,183	170,988	124,942	57.8%
	Professional Services	5,000	-	1,200	3,800	24.0%
	Travel & Meetings	1,500	-	220	1,280	14.7%
	Intergovernmental	83,000	-	51,984	31,016	62.6%
	Transfer Out	34,000	-	34,000	-	100.0%
	Total Street Fund Expenditures	\$684,730	\$40,078	\$411,973	\$272,757	60.2%
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	\$7,797	\$69,270	\$36,480	65.5%
	Capital Improvement Program	1,007,500	-	171,948	835,552	17.1%
	Transfer Out	177,330	-	177,330	-	100.0%
	Total Transportation Capital Fund Expenditures	\$1,290,580	\$7,797	\$418,548	\$872,032	32.4%
303	Parks Capital Expenditures					
	Salaries + Benefits	\$44,915	\$427	\$3,750	\$41,165	8.3%
	Capital Improvement Program	1,392,145	-	25,231	1,366,914	1.8%
	Total Parks Capital Fund Expenditures	\$1,437,060	\$427	\$28,981	\$1,408,079	2.0%
304	Real Estate Excise Tax Fund	\$678,250	\$0	\$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	\$43,456	\$409,247	\$220,858	64.9%
	Supplies	54,250	592	6,581	47,669	12.1%
	Services	319,200	190	207,778	111,422	65.1%
	Professional Services	65,000	20,405	67,324	-2,324	103.6%
	Travel & Meetings	7,785	-	207	7,578	2.7%
	Intergovernmental	99,070	-	48,888	50,182	49.3%
	Capital Improvement Program	670,950	18,413	248,297	422,653	37.0%
	Transfer Out	34,000	-	34,000	-	100.0%
	Total SWM Fund Expenditures	\$1,880,360	\$83,056	\$1,022,322	\$858,038	54.4%
501	Equipment Rental Fund					
	Supplies	\$34,700	\$149	\$8,905	\$25,795	25.7%
	Services	71,000	811	21,574	49,426	30.4%
	Capital Outlay (Vehicles, Equip)	16,000	3,834	3,834	12,166	24.0%
	Total Equipment Rental Fund Expenditures	\$121,700	\$4,794	\$34,313	\$87,387	28.2%
503	Facilities Fund Expenditures					
	City Hall	\$430,430	\$26,100	\$236,074	\$194,356	54.8%
	Annex	10,540	108	6,422	4,118	60.9%
	Garage	43,030	1,064	19,297	23,733	44.8%
	Transfer Out	349,375	-	349,375	-	100.0%
	Total Facilities Fund Expenditures	\$833,375	\$27,272	\$611,168	\$222,207	73.3%
	Total Expenditures	\$18,162,045	\$915,103	\$8,989,900	\$9,172,145	49.5%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2020 DETAIL EXPENDITURES REPORT

Percent of Year:

75.0%

Fund #	Description	Amended Budget	September	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
GENERAL FUND DEPARTMENTS						
Exec - City Council						
10-511-60	Salaries + Benefits	\$44,615	\$3,652	\$31,405	\$13,210	70.4%
	Supplies	10,700	-	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	\$3,652	\$117,792	\$55,023	68.2%
Exec - City Manager, HR & Legal						
10-513-10	Salaries + Benefits	\$405,225	\$34,110	\$291,901	\$113,324	72.0%
	Supplies	6,650	-	686	5,964	10.3%
	Services	144,300	136	135,008	9,292	93.6%
	Professional Services	26,625	3,605	13,597	13,028	51.1%
10-515	City Attorney Contract	130,000	-	91,556	38,444	70.4%
	Professional Development Travel & Meetings	12,100	-	643	11,457	5.3%
Total Exec - City Manager, HR, Legal		\$724,900	\$37,850	\$533,391	\$191,509	73.6%
City Activities						
573-90	Salaries + Benefits	\$108,745	\$8,990	\$79,985	\$28,760	73.6%
	Supplies	6,225	148	1,401	4,824	22.5%
	Services	58,560	2,021	17,598	40,962	30.1%
	Public Art	7,500	-	500	7,000	6.7%
	Historic Preservation	5,500	-	250	5,250	4.5%
	Professional Services	44,000	300	3,050	40,950	6.9%
	Professional Development Travel & Meetings	1,050	-	234	816	22.3%
Total City Activities		\$231,580	\$11,459	\$103,018	\$128,562	44.5%
Exec - City Clerk						
10-514	Salaries + Benefits	\$134,950	\$12,172	\$68,941	\$66,009	51.1%
	Supplies	7,800	20	3,498	4,302	44.8%
	Services	50,425	815	42,142	8,283	83.6%
	Professional Services	4,000	-	5,925	(1,925)	148.1%
	Travel & Meetings	150	-	-	150	0.0%
	Intergovernmental	35,500	-	25,645	9,855	72.2%
Total Exec - City Clerk		\$232,825	\$13,007	\$146,150	\$86,675	62.8%
Admin - Finance & Accounting						
40-514	Salaries + Benefits	\$643,735	\$41,903	\$349,218	\$294,517	54.2%
	Supplies	4,750	152	1,428	3,322	30.1%
	Services	53,000	1,689	51,015	1,985	96.3%
	Professional Services	32,000	-	7,799	24,201	24.4%
	Travel & Meetings	11,260	280	722	10,538	6.4%
	Intergovernmental	41,500	6,176	23,378	18,122	56.3%
Total Admin - Finance & Accounting		\$786,245	\$50,199	\$433,559	\$352,686	55.1%
Admin - Information Tech.						
40-518	Supplies	\$17,100	\$2,890	\$25,349	(\$8,249)	148.2%
	Services	169,375	10,547	118,816	50,559	70.1%
	Professional Services	4,500	375	10,221	(5,721)	227.1%
Total Admin - Information Tech.		\$190,975	\$13,812	\$154,386	\$36,589	80.8%
CD - Building Dept						
60-558-50	Salaries + Benefits	\$221,595	\$17,868	\$149,212	\$72,383	67.3%
	Supplies	7,850	-	772	7,078	9.8%
	Services	37,855	99	33,033	4,822	87.3%
	Professional Services	165,000	17,055	63,531	101,469	38.5%
	Professional Development Travel & Meetings	3,000	-	875	2,125	29.2%
	Intergovernmental	3,200	-	-	3,200	0.0%
Total CD - Building Dept		\$438,500	\$35,022	\$247,423	\$191,077	56.4%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2020 DETAIL EXPENDITURES REPORT

Percent of Year:

75.0%

Fund #	Description	Amended Budget	September	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	CD - Planning					
558-60	Salaries + Benefits	\$563,610	\$43,307	\$370,699	\$192,911	65.8%
	Supplies	1,700	40	287	1,413	16.9%
	Services	75,720	126	70,848	4,872	93.6%
	Professional Services	50,000	1,082	30,760	19,240	61.5%
	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	\$44,555	\$499,624	\$225,796	68.9%
	Public Safety					
50-521	Supplies	\$9,100	\$15	\$9,593	-\$493	105.4%
	Services	32,090	40	28,474	3,616	88.7%
50-515	Legal Services	72,000	5,371	37,067	34,933	51.5%
	Travel & Meetings	3,500	-	200	3,300	5.7%
	Intergovernmental - Police	2,813,085	414,742	1,747,773	1,065,312	62.1%
	Intergovernmental - Fire	2,249,895	-	1,117,464	1,132,432	49.7%
	Intergovernmental - Other (Jail, Transport & Animal Control)	77,000	906	42,154	34,846	54.7%
	Total Public Safety	\$5,256,670	\$421,074	\$2,982,725	\$2,273,945	56.7%
	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	\$14,587	\$127,436	\$68,564	65.0%
	Supplies	2,000	-	575	1,425	28.7%
	Services	42,480	39	41,232	1,248	97.1%
	Professional Services	40,000	-	29,460	10,540	73.6%
	Travel & Meetings	4,400	-	518	3,882	11.8%
	Total Engineering Department	\$284,880	\$14,626	\$199,221	\$85,659	69.9%
	Parks Maintenance					
70-576-8	Salaries + Benefits	\$341,175	\$15,654	\$122,443	\$218,732	35.9%
	Supplies	38,600	667	11,866	26,734	30.7%
	Services	241,970	25,101	120,461	121,509	49.8%
	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	\$41,422	\$267,642	\$408,303	39.6%
	Total General Fund Less Transfers Out	\$9,779,285	\$686,680	\$5,688,092	\$4,091,193	58.2%

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

75.0%

Fund #	DESCRIPTION	AMENDED BUDGET	September	YTD	YTD ACTUAL VS Budget
001	General Fund				
	Total Revenues	\$9,813,025	\$499,595	\$5,712,719	58.2%
	Total Expenditures	10,709,285	751,680	5,933,092	55.4%
	Total General Fund Income	(896,260)	(252,084)	(220,373)	
101	Street Fund				
	Total Revenues	\$574,585	\$38,474	\$460,924	80.2%
	Total Expenditures	684,730	40,078	411,973	60.2%
	Total Street Fund Income	(110,145)	(1,604)	48,951	
105	Cumulative Reserve Fund	\$220	\$2	\$65	29.5%
	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	\$138	\$372,751	24.8%
	Total Expenditures	1,290,580	7,797	418,548	32.4%
	Transportation Fund Income	212,150	(7,659)	(45,797)	
303	Parks Fund				
	Total Revenues	\$956,370	\$169	\$113,416	11.9%
	Total Expenditures	1,437,060	427	28,981	2.0%
	Parks Fund Income	(480,690)	(259)	84,435	
304	Real Estate Excise Tax Fund				
	Total Revenues	\$1,130,960	\$384,794	\$1,319,652	116.7%
	Total Expenditures	678,250	-	300,000	44.2%
	REET Fund Income	452,710	384,794	1,019,652	
401	Surface Water Mgmt. Fund				
	Total Revenues	\$1,868,830	\$35,926	\$896,253	48.0%
	Total Expenditures	1,880,360	83,056	1,022,322	54.4%
	SWM Fund Income	(11,530)	(47,129)	(126,069)	
501	Equipment Rental Fund				
	Total Revenues	\$208,720	\$90	\$243,168	116.5%
	Total Expenditures	121,700	4,794	34,313	28.2%
	Equipment Rental Fund Income	87,020	(4,704)	208,855	
503	Facilities Fund				
	Total Revenues	\$833,375	\$36,919	\$708,912	85.1%
	Total Expenditures	833,375	27,272	611,168	73.3%
	Facilities Fund Income	-	9,647	97,744	
TOTAL NET INCOME		(\$746,525)	\$81,005	1,364,666	

City of Newcastle
2020 EXPENDITURE SUMMARY BY FUNCTION

Operating Budget		Percent of Year: 75.0%			
Department	Budget	September	YTD Expense	Remaining (\$)	Spent (%)
Executive Services					
City Council	\$172,815	\$3,652	\$117,792	\$55,023	68.2%
City Manager	594,900	37,850	441,835	153,065	74.3%
City Attorney	130,000	-	91,556	38,444	70.4%
City Activities	231,580	11,459	103,018	128,562	44.5%
City Clerk Division	\$232,825	\$13,007	\$146,150	\$86,675	62.8%
Total Executive Services	1,362,120	65,969	900,351	461,769	66.1%
Administrative Services					
Finance Division	\$786,245	\$50,199	\$433,559	\$352,686	55.1%
Information Tech Division	\$190,975	\$13,812	\$154,386	\$36,589	80.8%
Total Administrative Services	977,220	64,011	587,945	389,275	60.2%
Public Safety & Justice					
Public Safety Division	\$2,857,775	\$414,797	\$1,786,040	\$1,071,735	62.5%
Fire Division	2,249,895	-	1,117,464	1,132,432	49.7%
Intergovernmental (Jail, transport and animal Ctrl)	77,000	906	42,154	34,846	54.7%
Legal Services (Prosecutor, Indigent defense, Domestic V)	\$72,000	\$5,371	\$37,067	\$34,933	51.5%
Total Public Safety & Justice	5,256,670	421,074	2,982,725	2,273,945	56.7%
Community Development					
Building Division	\$438,500	\$35,022	\$247,423	\$191,077	56.4%
Planning Division	725,420	44,555	499,624	225,796	68.9%
Total Community Development	1,163,920	79,577	747,047	416,873	64.2%
Public Works					
Emergency Management	\$58,530	-	\$3,162	\$55,368	5.4%
Engineering Division	284,880	\$14,626	199,221	85,659	69.9%
Parks Section	675,945	41,422	267,642	408,303	39.6%
Street Fund	650,730	40,078	377,973	272,757	58.1%
SWM Maintenance	1,175,410	64,643	740,025	435,385	63.0%
Equipment Rental Fund	121,700	4,794	34,313	87,387	28.2%
Facilities Fund	484,000	27,272	261,793	222,207	54.1%
Total Public Works	\$3,451,195	\$192,835	\$1,884,129	\$1,567,066	54.6%
TOTAL OPERATING BUDGET	\$12,211,125	\$823,466	\$7,102,197	\$5,108,928	58.2%
Operations					
Executive	\$1,362,120	\$65,969	\$900,351	\$461,769	66.1%
Administration	977,220	64,011	587,945	389,275	60.2%
Public Safety	5,256,670	421,074	2,982,725	2,273,945	56.7%
Community Development	1,163,920	79,577	747,047	416,873	64.2%
Public Works	3,451,195	192,835	1,884,129	1,567,066	54.6%
TOTAL OPERATIONS BY FUNCTION	\$12,211,125	\$823,466	\$7,102,197	\$5,108,928	58.2%
OTHER, DEBT, CAPITAL AND TRANSFERS OUT					
Other Financing Uses	\$750,000	65,000	65,000	\$685,000	8.7%
Cumulative Reserve Fund					
Debt Service	526,705	-	\$229,501	297,204	43.6%
Capital Budget					
Transportation Capital Projects Fund	1,113,250	\$7,797	241,218	872,032	21.7%
Parks Capital Projects Fund	1,437,060	427	28,981	1,408,079	2.0%
Surface Water Management Capital Projects	670,950	18,413	248,297	422,653	37.0%
TOTAL CAPITAL, DEBT AND OTHER	\$4,497,965	\$91,637	\$812,998	\$3,684,967	18.1%
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$16,709,090	\$915,103	\$7,915,195	\$8,793,895	47.4%
TOTAL TRANSFERS OUT	\$1,452,955	\$0	\$1,074,705	\$378,250	74.0%
TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS	\$18,162,045	\$915,103	\$8,989,900	\$9,172,145	49.5%