

# City of Newcastle

## Monthly Snapshot - October 2020



**10 month target = 83.3%**

**Prepared by: Don Palmer**

**Total General Fund Revenue** - collected is \$7,976,284 or 81.3% collected. See General Fund revenue impacts other comments under COVID section.

**Other Licenses & Permits** - The total revenue is \$345,252 from a budget of \$363,875 representing 94.9% 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 \$241,045 due to receiving the Cares grant ( \$91K), Recycling and economic grant (\$46K), transportation (\$67.6k), and SWM capital and operating grants (\$37k).

**Real Estate Excise Tax Revenue** - The higher REET revenue is at 130.2% because of the January sale of the Newcastle Golf Course and the August sale of the Gre Apartments.

**COVID 19** Retail sales tax is expected to exceed the 2020 budget estimates due to on-line sales . The forecast for development revenue due to COVID is expected to be down approximately \$316K. Motor Vehicle Tax continues to be lower and is lower by 11% 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

Revenue	2020 Budget	Year to date 10/31/2019	Year to Date 10/31/2020	Amount Remaining	% of Budget Collected	Status
Property Tax	\$5,562,025	\$4,933,846	\$5,012,349	(\$549,676)	90.1%	✓
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	1,287,614	1,314,783	(69,572)	95.0%	↑
Criminal Justice Tax	391,860	320,322	302,963	(88,897)	77.3%	↓
Permits (Building, Plumb, Mech)	438,900	704,684	282,949	(155,952)	64.5%	↓
Plan Review	290,120	178,135	131,194	(158,926)	45.2%	↓
Planner (Billable) Hours	168,000	119,765	79,771	(88,229)	47.5%	↓
Misc. Development Revenue	104,600	89,200	103,610	(990)	99.1%	↑
Other Licenses & Permits	363,875	319,468	345,252	(18,623)	94.9%	↑
Transportation Impact Fee	394,980	84,175	22,428	(372,552)	5.7%	↓
Parks Impact Fees/Fees in Lieu	183,370	39,078	16,143	(167,227)	8.8%	↓
Real Estate Excise Tax	1,100,960	845,394	1,433,776	332,816	130.2%	↑
Surface Water Management Fees	1,526,455	1,092,483	1,300,985	(225,470)	85.2%	✓
Grants	1,169,575	250,236	241,045	(928,531)	20.6%	↓
Waste Management Admin Fee	150,000	103,513	155,082	5,082	103.4%	↑
Motor Vehicle Excise Tax	257,960	215,210	186,052	(71,908)	72.1%	↓
Intergovernmental (Gen Fund)	224,170	198,374	209,784	(14,386)	93.6%	✓
ERF Service and Facility Fees	519,095	471,980	556,095	37,000	107.1%	✓
Facility Rental Income	415,000	346,033	328,386	(86,614)	79.1%	✓
Other Income (Park Res, Interest, & other)	218,265	470,982	109,500	(108,765)	50.2%	↓
Other Income (Contributions or donations from other)	205,000	-	-	(205,000)	0.0%	↓
<b>Total Revenue All Funds</b>	<b>\$15,962,565</b>	<b>\$12,096,446</b>	<b>\$12,245,930</b>	<b>(\$3,716,635)</b>	<b>76.7%</b>	<b>↓</b>
<b>Transfers In</b>	<b>\$1,452,955</b>	<b>\$2,208,175</b>	<b>\$1,074,705</b>	<b>(\$378,250)</b>	<b>74.0%</b>	<b>✓</b>
<b>Total Revenue</b>	<b>\$17,415,520</b>	<b>\$14,304,621</b>	<b>\$13,320,635</b>	<b>(\$4,094,885)</b>	<b>76.5%</b>	<b>↓</b>

- ✓ (=) 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 slightly 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 was paid in October.

**Community Development:** The Building Department has expended \$75,072 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 10/31/2019	Year to Date 10/31/2020	Amount Remaining	% of Budget Expended	Status
Executive	\$1,362,120	\$1,009,202	\$1,046,263	\$315,857	76.8%	↓
Administration	977,220	674,673	675,831	301,389	69.2%	↓
Public Safety	5,256,670	2,805,524	4,350,511	906,159	82.8%	↓
Community Development	1,163,920	1,020,271	840,741	323,179	72.2%	↓
Public Works	2,845,495	1,967,022	1,778,764	1,066,731	62.5%	↓
Equipment Rental Fund	121,700	193,174	35,146	86,554	28.9%	↓
Facilities Fund	484,000	320,555	315,471	168,529	65.2%	↓
Other Financing Uses	750,000	-	65,000	685,000	8.7%	↓
<b>TOTAL OPERATIONS</b>	<b>\$12,961,125</b>	<b>\$7,990,421</b>	<b>\$9,107,727</b>	<b>\$3,853,398</b>	<b>70.27%</b>	↓

Fund	2020 Budget	Year to date 10/31/2019	Year to Date 10/31/2020	Amount Remaining	% of Budget Expended	Status
Debt Service	\$526,705	\$231,197	\$229,501	\$297,204	43.6%	↓
<b>Capital Budget</b>						
Transportation Capital Projects Fund	1,113,250	1,268,897	322,816	790,434	29.0%	↓
Parks Capital Projects Fund	1,437,060	91,476	67,044	1,370,016	4.7%	↓
Surface Water Mgmt Capital Projects Fund	670,950	143,020	250,557	420,393	37.3%	↓
<b>TOTAL Capital Investment Projects</b>	<b>\$3,221,260</b>	<b>\$1,503,392</b>	<b>\$640,417</b>	<b>\$2,580,843</b>	<b>19.9%</b>	↓
<b>TOTAL Operations/CIP/Debt Service</b>	<b>\$16,709,090</b>	<b>\$9,725,011</b>	<b>\$9,977,645</b>	<b>\$6,731,445</b>	<b>59.7%</b>	↓
<b>TOTAL Transfers Out</b>	<b>\$1,452,955</b>	<b>\$2,208,175</b>	<b>\$1,074,705</b>	<b>\$378,250</b>	<b>74.0%</b>	✓
<b>TOTAL Operations/CIP/Other Plus</b>	<b>\$18,162,045</b>	<b>\$11,933,186</b>	<b>\$11,052,350</b>	<b>\$7,109,695</b>	<b>60.9%</b>	↓

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

**City of Newcastle**  
**2020 REVENUE SUMMARY BUDGET VARIANCE**

Percent of Year: **83.3%**

Source of Funds	Amended Budget	October	YTD Revenue	Remaining (\$)	Collected (%)
<b>General Fund (001)</b>					
Taxes	\$7,342,240	\$2,144,342	\$6,635,717	(\$706,523)	90.4%
Development Revenue	969,620	28,094	588,704	(380,916)	60.7%
Intergovernmental	236,120	38,745	334,614	98,494	141.7%
Licenses & Permits	363,875	51,410	345,252	(18,623)	94.9%
Other Revenue	151,170	975	71,997	(79,173)	47.6%
Other Financing Sources	750,000	-	-	(750,000)	0.0%
<b>GENERAL FUND TOTAL</b>	<b>\$9,813,025</b>	<b>\$2,263,565</b>	<b>\$7,976,284</b>	<b>(\$1,836,741)</b>	<b>81.3%</b>
<b>Street Fund (101)</b>					
Intergovernmental	\$275,085	\$25,172	\$198,781	(\$76,304)	72.3%
Waste Management Admin Fee	150,000	16,106	155,082	5,082.06	103.4%
Bank Interest	3,500	65	2,403	(1,096.69)	68.7%
Transfers In	146,000	-	146,000	-	100.0%
<b>STREET FUND TOTAL</b>	<b>\$574,585</b>	<b>\$41,342</b>	<b>\$502,266</b>	<b>(\$72,319)</b>	<b>87.4%</b>
<b>Cumulative Reserve Fund (105)</b>					
Bank Interest Income	\$220	\$2	\$67	(\$153)	30.3%
<b>DEBT SERVICE FUND (202)</b>					
<b>Transfers In</b>	<b>\$526,705</b>	<b>\$0</b>	<b>\$526,705</b>	<b>\$0</b>	<b>100.0%</b>
<b>TRANSPORTATION CAPITAL PROJECTS (302)</b>					
Grants	\$400,000	-	\$67,565	(\$332,435)	16.9%
Transportation Impact Fees	394,980	\$22,428	22,428	(372,552)	5.7%
Developer Contributions	25,000	-	-	(25,000)	0.0%
Bank Interest	4,500	128	5,314	814	118.1%
Transfers In	678,250	-	300,000	(378,250)	44.2%
<b>CAPITAL PROJECTS FUND TOTAL</b>	<b>\$1,502,730</b>	<b>\$22,556</b>	<b>\$395,307</b>	<b>(\$1,107,423)</b>	<b>26.3%</b>
<b>PARKS CAPITAL PROJECTS FUND (303)</b>					
Parks Levy	\$140,000	-	\$108,161	(\$31,839)	77.3%
Parks Impact Fee	183,370	\$16,143	16,143	(167,227)	8.8%
Tree Fee in Lieu	-	-	-	-	-
Interlocal Grants	450,000	-	-	(450,000)	0.0%
Bank Interest Income	3,000	158	5,413	2,413	180.4%
Contributions from Others Including Grant to Pursue	180,000	-	-	(180,000)	0.0%
<b>Parks Capital Projects Fund Total</b>	<b>\$956,370</b>	<b>\$16,301</b>	<b>\$129,717</b>	<b>(\$794,814)</b>	<b>13.6%</b>
<b>Real Estate Excise Tax (REET) Fund (304)</b>					
Taxes	\$1,100,960	\$128,132	\$1,433,776	\$332,816	130.2%
Bank Interest	30,000	532	14,540	(15,460)	48.5%
<b>REET Fund Total</b>	<b>\$1,130,960</b>	<b>\$128,664</b>	<b>\$1,448,316</b>	<b>\$317,356</b>	<b>128.1%</b>
<b>Surface Water Management Fund (401)</b>					
Charges for Service	\$1,526,455	\$448,340	\$1,300,985	(\$225,470)	85.2%
Grant Income	290,500	5,900	35,920	(254,580)	12.4%
Development Revenue	32,000	2,205	8,820	(23,180)	27.6%
Bank Interest	19,875	182	7,155	(12,720)	36.0%
<b>Total Revenue</b>	<b>\$1,868,830</b>	<b>\$456,628</b>	<b>\$1,352,881</b>	<b>(\$515,949)</b>	<b>72.4%</b>
<b>Equipment Rental Fund (501)</b>					
ERF Service Fees	\$101,720	-	\$138,720	37,000	136.4%
Bank Interest	5,000	\$84	2,532	(\$2,468)	50.6%
Transfers In	102,000	-	102,000	-	100.0%
<b>EQUIPMENT RENTAL FUND TOTAL</b>	<b>\$208,720</b>	<b>\$84</b>	<b>\$243,252</b>	<b>\$34,532</b>	<b>116.5%</b>
<b>FACILITIES FUND (503)</b>					
Facility Service Fees	\$417,375	-	\$417,375	-	100.0%
Bank Interest	1,000	\$39	79	(\$921)	7.9%
Facility Rental Income	415,000	36,888	328,386	(86,614)	79.1%
<b>FACILITIES FUND (503) TOTAL</b>	<b>\$833,375</b>	<b>\$36,928</b>	<b>\$745,840</b>	<b>(\$87,535)</b>	<b>89.5%</b>
<b>TOTAL REVENUE ALL FUNDS</b>	<b>\$15,962,565</b>	<b>\$2,966,069</b>	<b>\$12,245,930</b>	<b>(\$3,716,635)</b>	<b>76.7%</b>
<b>TOTAL TRANSERS IN</b>	<b>\$1,452,955</b>	<b>\$0</b>	<b>\$1,074,705</b>	<b>(\$378,250)</b>	<b>74.0%</b>
<b>TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS</b>	<b>\$17,415,520</b>	<b>\$2,966,069</b>	<b>\$13,320,635</b>	<b>(\$4,094,885)</b>	<b>76.5%</b>

**City of Newcastle  
2020 DETAIL REVENUE REPORT**

Percent of Year: **83.3%**

Source of Funds	Amended Budget	October	YTD Revenue	Remaining (\$)	Collected (%)
<b>General Fund (001)</b>					
<b>Taxes</b>					
Real & Personal Property Tax	\$5,562,025	\$1,971,669	\$5,012,349	(\$549,676)	90.1%
Local Retail Sales & Use Tax	1,384,355	140,556	1,314,783	(69,572)	95.0%
Sales & Use Tax Criminal Justice	391,860	32,116	302,963	(88,897)	77.3%
All Other Taxes	4,000	-	5,622	1,622	140.6%
<b>Taxes Subtotal</b>	<b>\$7,342,240</b>	<b>\$2,144,342</b>	<b>\$6,635,717</b>	<b>(\$706,523)</b>	<b>90.4%</b>
<b>Development Permits</b>					
Permits (Bldg, Plumbing, Mech)	\$438,900	\$7,547	\$282,949	(\$155,952)	64.5%
Plan Check Fee Building	290,120	5,466	131,194	(158,926)	45.2%
Other Plan & Development Fees	72,600	7,394	94,790	22,190	130.6%
Billable Hours	168,000	7,688	79,771	(88,229)	47.5%
<b>Development Permits Subtotal</b>	<b>\$969,620</b>	<b>\$28,094</b>	<b>\$588,704</b>	<b>(\$380,916)</b>	<b>60.7%</b>
<b>Intergovernmental</b>					
Recycling Grants	\$26,500	\$4,250	\$14,019	(\$12,481)	52.9%
Traffic & other Grants	2,575	1,328	123,540	120,965	4797.7%
Liquor Excise Profits/Tax	165,580	21,909	153,426	(12,154)	92.7%
Criminal Justice Revenue	41,465	11,258	43,629	2,164	105.2%
<b>Intergovernmental Subtotal</b>	<b>\$236,120</b>	<b>\$38,745</b>	<b>\$334,614</b>	<b>98,494</b>	<b>141.7%</b>
<b>Other Licenses &amp; Permits</b>					
Franchise Fees	\$194,060	\$43,122	\$198,476	\$4,416	102.3%
Business Licenses	44,625	2,583	30,422	(14,203)	68.2%
Wireless Leases	74,905	5,305	65,464	(9,441)	87.4%
Alarm System Operator License	4,385	100	3,100	(1,285)	70.7%
Monitored Alarm Device Fee	45,900	300	47,790	1,890	104.1%
<b>Other Licenses &amp; Permits Subtotal</b>	<b>\$363,875</b>	<b>\$51,410</b>	<b>\$345,252</b>	<b>(\$18,623)</b>	<b>94.9%</b>
<b>Other</b>					
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	\$975	37,698	(23,802)	61.3%
Other Miscellaneous	-	-	17,914	17,914	
<b>Other Subtotal</b>	<b>\$151,170</b>	<b>\$975</b>	<b>\$71,997</b>	<b>(\$79,173)</b>	<b>47.6%</b>
<b>Other Financing Sources</b>	<b>\$750,000</b>	<b>\$0</b>	<b>-</b>	<b>(\$750,000)</b>	<b>0.0%</b>
<b>Total General Fund Revenue</b>	<b>\$9,813,025</b>	<b>\$2,263,565</b>	<b>\$7,976,284</b>	<b>(\$1,836,741)</b>	<b>81.3%</b>
<b>Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GENERAL FUND TOTAL + TRANSFERS IN</b>	<b>\$9,813,025</b>	<b>\$2,263,565</b>	<b>\$7,976,284</b>	<b>(\$1,836,741)</b>	<b>81.3%</b>

**City of Newcastle  
2020 DETAIL REVENUE REPORT**

Percent of Year: **83.3%**

Source of Funds	Amended Budget	October	YTD Revenue	Remaining (\$)	Collected (%)
<b>Street Fund (101)</b>					
<b>Intergovernmental</b>					
Multimodal Transportation	\$17,125	-	\$12,729	(\$4,396)	74.3%
Motor Vehicle Excise Tax	257,960	\$25,172	186,052	(71,908)	72.1%
Waste Management Admin Fee	150,000	16,106	155,082	5,082	103.4%
Bank Interest	3,500	65	2,403	(1,097)	68.7%
Transfers In	146,000	-	146,000	-	100.0%
<b>STREET FUND TOTAL</b>	<b>\$574,585</b>	<b>\$41,342</b>	<b>\$502,266</b>	<b>(\$72,319)</b>	<b>87.4%</b>
<b>Cumulative Reserve Fund (105)</b>					
<b>Charges for Services</b>					
Bank Interest	\$220	\$2	\$67	(\$153)	30.3%
<b>CUMMULATIVE RESERVE FUND TOTAL</b>	<b>\$220</b>	<b>\$2</b>	<b>\$67</b>	<b>(\$153)</b>	<b>30.3%</b>
<b>Debt Service Fund (202)</b>					
Bank Interest	-	-	-	-	-
<b>Transfers In</b>	<b>\$526,705</b>	<b>-</b>	<b>\$526,705</b>	<b>-</b>	<b>100.0%</b>
<b>Debt Service Fund TOTAL</b>	<b>\$526,705</b>	<b>\$0</b>	<b>\$526,705</b>	<b>\$0</b>	<b>100.0%</b>
<b>Transportation Capital Projects Fund (302)</b>					
<b>Intergovernmental</b>					
Approved Grant (State/Other)	\$400,000	-	\$67,565	(\$332,435)	16.9%
Bank Interest	4,500	\$128	5,314	814	118.1%
Transportation Impact Fees	394,980	22,428	22,428	(372,552)	5.7%
Contributions Other	25,000	-	-	(25,000)	0.0%
<b>Transfers In</b>	<b>678,250</b>	<b>-</b>	<b>300,000</b>	<b>(378,250)</b>	<b>44.2%</b>
<b>Transportation Capital Projects Fund</b>	<b>\$1,502,730</b>	<b>\$22,556</b>	<b>\$395,307</b>	<b>(\$1,107,423)</b>	<b>26.3%</b>
<b>Parks Capital Projects Fund (303)</b>					
Parks Levy	\$140,000	-	\$108,161	(\$31,839)	77.3%
Parks Impact Fee	183,370	\$16,143	16,143	(167,227)	8.8%
Tree Fee in Lieu	-	-	-	-	-
Interlocal Grants	450,000	-	-	(450,000)	0.0%
Bank Interest	3,000	158	5,413	2,413	180.4%
Contributions from Others	180,000	-	-	(180,000)	0.0%
<b>Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parks Capital Projects Total</b>	<b>\$956,370</b>	<b>\$16,301</b>	<b>\$129,717</b>	<b>(\$826,653)</b>	<b>13.6%</b>
<b>Real Estate Excise Tax (REET) Fund (304)</b>					
<b>Taxes</b>					
Real Estate Excise Tax (First 0.25)	\$550,480	\$64,689	\$717,510	167,030	130.3%
Real Estate Excise Tax (Second 0.25)	550,480	63,443	716,265	165,785	130.1%
Bank Interest	30,000	532	14,540	(15,460)	48.5%
<b>Real Estate Excise Tax (REET) Total</b>	<b>\$1,130,960</b>	<b>\$128,664</b>	<b>\$1,448,316</b>	<b>\$317,356</b>	<b>128.1%</b>
<b>Surface Water Management Fund (401)</b>					
<b>Charges for Services</b>					
Surface Water Management Fees	\$1,526,455	\$448,340	\$1,300,985	(\$225,470)	85.2%
Capital Grants	247,000	-	13,574	(233,426)	5.5%
Local Grant	43,500	5,900	22,346	(21,154)	51.4%
Storm Water Review Fees	32,000	2,205	8,820	(23,180)	27.6%
Bank Interest	19,875	182	7,155	(12,720)	36.0%
<b>SURFACE WATER MANAGEMENT FUND TOTAL</b>	<b>\$1,868,830</b>	<b>\$456,628</b>	<b>\$1,352,881</b>	<b>(\$515,949)</b>	<b>72.4%</b>
<b>Equipment Rental Fund (501)</b>					
ERF Service Fees	\$101,720	-	\$138,720	\$37,000	136.4%
Bank Interest	5,000	\$84	2,532	(2,468)	50.6%
<b>Transfers In</b>	<b>102,000</b>	<b>-</b>	<b>102,000</b>	<b>-</b>	<b>100.0%</b>
<b>EQUIPMENT RENTAL FUND TOTAL</b>	<b>\$208,720</b>	<b>\$84</b>	<b>\$243,252</b>	<b>(\$2,468)</b>	<b>116.5%</b>
<b>Facilities Fund (503)</b>					
Facility Service Fees	\$417,375	-	\$417,375	-	100.0%
Bank Interest	1,000	\$39	79	(\$921)	7.9%
Facility Rental Income	415,000	36,888	328,386	(86,614)	79.1%
<b>FACILITIES FUND TOTAL</b>	<b>\$833,375</b>	<b>\$36,928</b>	<b>\$745,840</b>	<b>(\$87,535)</b>	<b>89.5%</b>
<b>TOTAL REVENUE ALL FUNDS</b>	<b>\$15,962,565</b>	<b>\$2,966,069</b>	<b>\$12,245,930</b>	<b>(\$3,716,635)</b>	<b>76.7%</b>
<b>Total Transfers In</b>	<b>\$1,452,955</b>	<b>\$0</b>	<b>\$1,074,705</b>	<b>(\$378,250)</b>	<b>74.0%</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$17,415,520</b>	<b>\$2,966,069</b>	<b>\$13,320,635</b>	<b>(\$4,094,885)</b>	<b>76.5%</b>

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

Percent of Year:

**83.3%**

Fund #	Description	Amended Budget	October	YTD	\$ Variance	% Variance
<b>001</b>	<b>General Fund Expenditures</b>					
	Salaries + Benefits	\$2,659,650	\$195,128	\$1,786,369	\$873,281	67.2%
	Supplies	116,005	53,725	114,443	1,562	98.7%
	Services	1,010,375	36,034	772,220	238,155	76.4%
	Professional Services	664,025	104,864	411,472	252,553	62.0%
	Public Art	7,500	-	500	7,000	6.7%
	Historic Preservation	5,500	-	250	5,250	4.5%
	Travel & Meetings	51,750	150	3,712	48,038	7.2%
	Intergovernmental	5,264,480	1,368,844	4,357,870	906,610	82.8%
	Other Financing Uses	750,000	-	65,000	685,000	8.7%
	Transfer Out	180,000	-	180,000	-	100.0%
	<b>Total General Fund Expenditures</b>	<b>\$10,709,285</b>	<b>\$1,758,744</b>	<b>\$7,691,837</b>	<b>\$3,017,448</b>	<b>71.8%</b>
<b>101</b>	<b>Street Fund Expenditures + Transfers Out</b>					
	Salaries + Benefits	\$229,050	\$18,044	\$148,680	\$80,370	64.9%
	Supplies	36,250	90	23,036	13,214	63.5%
	Services	295,930	14,582	185,570	110,360	62.7%
	Professional Services	5,000	-	1,200	3,800	24.0%
	Travel & Meetings	1,500	311	531	969	35.4%
	Intergovernmental	83,000	32,926	84,910	(1,910)	102.3%
	Transfer Out	34,000	-	34,000	-	100.0%
	<b>Total Street Fund Expenditures</b>	<b>\$684,730</b>	<b>\$65,953</b>	<b>\$477,927</b>	<b>\$206,803</b>	<b>69.8%</b>
<b>105</b>	<b>Cumulative Reserve Fund</b>					
	<b>Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>202</b>	<b>Debt Service Fund</b>	\$526,705	-	\$229,501	\$297,204	43.6%
	<b>Debt Service</b>	<b>\$526,705</b>	<b>\$0</b>	<b>\$229,501</b>	<b>\$297,204</b>	<b>43.6%</b>
<b>302</b>	<b>Transportation Cap. Fund Exp. + Transfer In</b>					
	Salaries + Benefits	\$105,750	\$8,143	\$77,413	\$28,337	73.2%
	Capital Improvement Program	1,007,500	73,455	245,402	762,098	24.4%
	Transfer Out	177,330	-	177,330	-	100.0%
	<b>Total Transportation Capital Fund Expenditures</b>	<b>\$1,290,580</b>	<b>\$81,598</b>	<b>\$500,146</b>	<b>\$790,434</b>	<b>38.8%</b>
<b>303</b>	<b>Parks Capital Expenditures</b>					
	Salaries + Benefits	\$44,915	\$430	\$4,180	\$40,735	9.3%
	Capital Improvement Program	1,392,145	37,633	62,864	1,329,281	4.5%
	<b>Total Parks Capital Fund Expenditures</b>	<b>\$1,437,060</b>	<b>\$38,062</b>	<b>\$67,044</b>	<b>\$1,370,016</b>	<b>4.7%</b>
<b>304</b>	<b>Real Estate Excise Tax Fund</b>	\$678,250	-	\$300,000	\$378,250	
	<b>Transfer Out</b>	<b>\$678,250</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$378,250</b>	<b>44.2%</b>
<b>401</b>	<b>Surface Water Mgmt. Fund Expenditures</b>					
	Salaries + Benefits	\$630,105	\$47,316	\$456,563	\$173,542	72.5%
	Supplies	54,250	156	6,737	47,513	12.4%
	Services	319,200	11,132	218,910	100,290	68.6%
	Professional Services	65,000	1,623	68,947	-3,947	106.1%
	Travel & Meetings	7,785	805	1,012	6,773	13.0%
	Intergovernmental	99,070	289	49,177	49,893	49.6%
	Capital Improvement Program	670,950	2,260	250,557	420,393	37.3%
	Transfer Out	34,000	-	34,000	-	100.0%
	<b>Total SWM Fund Expenditures</b>	<b>\$1,880,360</b>	<b>\$63,581</b>	<b>\$1,085,904</b>	<b>\$794,456</b>	<b>57.7%</b>
<b>501</b>	<b>Equipment Rental Fund</b>					
	Supplies	\$34,700	\$22	\$8,927	\$25,773	25.7%
	Services	71,000	811	22,385	48,615	31.5%
	Capital Outlay (Vehicles, Equip)	16,000	-	3,834	12,166	24.0%
	<b>Total Equipment Rental Fund Expenditures</b>	<b>\$121,700</b>	<b>\$833</b>	<b>\$35,146</b>	<b>\$86,554</b>	<b>28.9%</b>
<b>503</b>	<b>Facilities Fund Expenditures</b>					
	City Hall	\$430,430	\$49,280	\$285,354	\$145,076	66.3%
	Annex	10,540	643	7,065	3,475	67.0%
	Garage	43,030	3,755	23,052	19,978	53.6%
	Transfer Out	349,375	-	349,375	-	100.0%
	<b>Total Facilities Fund Expenditures</b>	<b>\$833,375</b>	<b>\$53,677</b>	<b>\$664,846</b>	<b>\$168,529</b>	<b>79.8%</b>
	<b>Total Expenditures</b>	<b>\$18,162,045</b>	<b>\$2,062,450</b>	<b>\$11,052,350</b>	<b>\$7,109,695</b>	<b>60.9%</b>

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

Percent of Year: **83.3%**

Fund #	Description	Amended Budget	October	YTD	\$ Variance	% Variance
<b>001</b>	<b>General Fund Expenditures</b>					
<b>GENERAL FUND DEPARTMENTS</b>						
<b>Exec - City Council</b>						
10-511-60	Salaries + Benefits	\$44,615	\$3,833	\$35,238	\$9,377	79.0%
	Supplies	10,700	-	3,393	7,307	31.7%
	Services	104,600	5,752	83,312	21,288	79.6%
	Professional Services	7,900	-	5,093	2,808	64.5%
	Travel & Meetings	5,000	-	341	4,659	6.8%
	<b>Total City Council - Executive Expenditures</b>	<b>\$172,815</b>	<b>\$9,585</b>	<b>\$127,376</b>	<b>\$45,439</b>	<b>73.7%</b>
<b>Exec - City Manager, HR &amp; Legal</b>						
10-513-10	Salaries + Benefits	\$405,225	\$34,304	\$326,205	\$79,020	80.5%
	Supplies	6,650	609	1,295	5,355	19.5%
	Services	144,300	618	135,626	8,674	94.0%
	Professional Services	26,625	6,985	20,582	6,043	77.3%
10-515	City Attorney Contract	130,000	57,116	148,672	(18,672)	114.4%
	Professional Development Travel & Meetings	12,100	-	643	11,457	5.3%
	<b>Total Exec - City Manager, HR, Legal</b>	<b>\$724,900</b>	<b>\$99,631</b>	<b>\$633,022</b>	<b>\$91,878</b>	<b>87.3%</b>
<b>City Activities</b>						
573-90	Salaries + Benefits	\$108,745	\$9,100	\$89,085	\$19,660	81.9%
	Supplies	6,225	10,805	12,206	-5,981	196.1%
	Services	58,560	1,341	18,939	39,621	32.3%
	Public Art	7,500	-	500	7,000	6.7%
	Historic Preservation	5,500	-	250	5,250	4.5%
	Professional Services	44,000	-	3,050	40,950	6.9%
	Professional Development Travel & Meetings	1,050	35	269	781	25.6%
	<b>Total City Activities</b>	<b>\$231,580</b>	<b>\$21,280</b>	<b>\$124,298</b>	<b>\$107,282</b>	<b>53.7%</b>
<b>Exec - City Clerk</b>						
10-514	Salaries + Benefits	\$134,950	\$12,267	\$81,208	\$53,742	60.2%
	Supplies	7,800	-	3,498	4,302	44.8%
	Services	50,425	3,148	45,290	5,135	89.8%
	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%
	<b>Total Exec - City Clerk</b>	<b>\$232,825</b>	<b>\$15,415</b>	<b>\$161,566</b>	<b>\$71,259</b>	<b>69.4%</b>
<b>Admin - Finance &amp; Accounting</b>						
40-514	Salaries + Benefits	\$643,735	\$42,293	\$391,511	\$252,224	60.8%
	Supplies	4,750	215	1,642	3,108	34.6%
	Services	53,000	1,387	52,402	598	98.9%
	Professional Services	32,000	-	7,799	24,201	24.4%
	Travel & Meetings	11,260	-	722	10,538	6.4%
	Intergovernmental	41,500	2,601	25,979	15,521	62.6%
	<b>Total Admin - Finance &amp; Accounting</b>	<b>\$786,245</b>	<b>\$46,496</b>	<b>\$480,055</b>	<b>\$306,190</b>	<b>61.1%</b>
<b>Admin - Information Tech.</b>						
40-518	Supplies	\$17,100	\$39,788	\$65,136	(\$48,036)	380.9%
	Services	169,375	1,228	120,044	49,331	70.9%
	Professional Services	4,500	375	10,596	(6,096)	235.5%
	<b>Total Admin - Information Tech.</b>	<b>\$190,975</b>	<b>\$41,391</b>	<b>\$195,776</b>	<b>(\$4,801)</b>	<b>102.5%</b>
<b>CD - Building Dept</b>						
60-558-50	Salaries + Benefits	\$221,595	\$18,529	\$167,741	\$53,854	75.7%
	Supplies	7,850	-	772	7,078	9.8%
	Services	37,855	3,690	36,723	1,132	97.0%
	Professional Services	165,000	11,541	75,072	89,928	45.5%
	Professional Development Travel & Meetings	3,000	-	875	2,125	29.2%
	Intergovernmental	3,200	-	-	3,200	0.0%
	<b>Total CD - Building Dept</b>	<b>\$438,500</b>	<b>\$33,760</b>	<b>\$281,183</b>	<b>\$157,317</b>	<b>64.1%</b>

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

Percent of Year:

**83.3%**

Fund #	Description	Amended Budget	October	YTD	\$ Variance	% Variance
<b>001</b>	<b>General Fund Expenditures</b>					
	<b>CD - Planning</b>					
558-60	Salaries + Benefits	\$563,610	\$43,804	\$414,503	\$149,107	73.5%
	Supplies	1,700	155	442	1,258	26.0%
	Services	75,720	-	70,848	4,872	93.6%
	Professional Services	50,000	15,956	46,717	3,283	93.4%
	Professional Development Travel & Meetings	7,390	20	49	7,341	0.7%
	Intergovernmental Affordable Housing	27,000	-	27,000	-	100.0%
	<b>Total CD - Planning</b>	<b>\$725,420</b>	<b>\$59,934</b>	<b>\$559,558</b>	<b>\$165,862</b>	<b>77.1%</b>
	<b>Public Safety</b>					
50-521	Supplies	\$9,100	\$1,095	\$10,688	-\$1,588	117.4%
	Services	32,090	194	28,668	3,422	89.3%
50-515	Legal Services	72,000	255	37,322	34,678	51.8%
	Travel & Meetings	3,500	-	200	3,300	5.7%
	Intergovernmental - Police	2,813,085	228,932	1,976,705	836,380	70.3%
	Intergovernmental - Fire	2,249,895	1,130,987	2,248,451	1,444	99.9%
	Intergovernmental - Other (Jail, Transport & Animal Control)	77,000	6,324	48,478	28,522	63.0%
	<b>Total Public Safety</b>	<b>\$5,256,670</b>	<b>\$1,367,786</b>	<b>\$4,350,511</b>	<b>\$906,159</b>	<b>82.8%</b>
	<b>Emergency Management</b>					
60-525-60	Supplies Services	\$3,530	-	\$1,872	\$1,658	53.0%
	Professional Services	55,000	-	1,290	53,710	2.3%
	<b>Total Emergency Management</b>	<b>\$58,530</b>	<b>\$0</b>	<b>\$3,162</b>	<b>\$55,368</b>	<b>5.4%</b>
	<b>Engineering Division</b>					
70-544-20	Salaries + Benefits	\$196,000	\$15,101	\$142,538	\$53,462	72.7%
	Supplies	2,000	106	681	1,319	34.1%
	Services	42,480	26	41,258	1,222	97.1%
	Professional Services	40,000	10,747	40,207	-207	100.5%
	Travel & Meetings	4,400	95	613	3,787	13.9%
	<b>Total Engineering Department</b>	<b>\$284,880</b>	<b>\$26,076</b>	<b>\$225,297</b>	<b>\$59,583</b>	<b>79.1%</b>
	<b>Parks Maintenance</b>					
70-576-8	Salaries + Benefits	\$341,175	\$15,898	\$138,341	\$202,834	40.5%
	Supplies	38,600	953	12,819	25,781	33.2%
	Services	241,970	18,650	139,111	102,859	57.5%
	Professional Services	33,000	1,889	9,148	23,852	27.7%
	Travel & Meetings	3,900	-	-	3,900	0.0%
	Intergovernmental	17,300	-	5,613	11,687	32.4%
	<b>Total Parks Maintenance Department</b>	<b>\$675,945</b>	<b>\$37,390</b>	<b>\$305,032</b>	<b>\$370,913</b>	<b>45.1%</b>
	<b>Total General Fund Less Transfers Out</b>	<b>\$9,779,285</b>	<b>\$1,758,744</b>	<b>\$7,446,837</b>	<b>\$2,332,448</b>	<b>76.1%</b>



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

83.3%

Fund #	DESCRIPTION	AMENDED BUDGET	October	YTD	YTD ACTUAL VS Budget
<b>001</b>	<b>General Fund</b>				
	Total Revenues	\$9,813,025	\$2,263,565	\$7,976,284	81.3%
	Total Expenditures	10,709,285	1,758,744	7,691,837	71.8%
	<b>Total General Fund Income</b>	<b>(896,260)</b>	<b>504,821</b>	<b>284,448</b>	
<b>101</b>	<b>Street Fund</b>				
	Total Revenues	\$574,585	\$41,342	\$502,266	87.4%
	Total Expenditures	684,730	65,953	477,927	69.8%
	<b>Total Street Fund Income</b>	<b>(110,145)</b>	<b>(24,611)</b>	<b>24,340</b>	
<b>105</b>	<b>Cumulative Reserve Fund</b>	\$220	\$2	\$67	30.3%
	<b>Transfers Out</b>	-	-	-	
<b>202</b>	<b>Debt Service Fund</b>				
	Total Revenues	\$526,705	-	\$526,705	100.0%
	Total Expenditures	526,705	-	229,501	43.6%
	<b>Total Debt Service Fund Income</b>	<b>-</b>	<b>-</b>	<b>297,204</b>	
<b>302</b>	<b>Transportation Fund</b>				
	Total Revenues	\$1,502,730	\$22,556	\$395,307	26.3%
	Total Expenditures	1,290,580	81,598	500,146	38.8%
	<b>Transportation Fund Income</b>	<b>212,150</b>	<b>(59,042)</b>	<b>(104,839)</b>	
<b>303</b>	<b>Parks Fund</b>				
	Total Revenues	\$956,370	\$16,301	\$129,717	13.6%
	Total Expenditures	1,437,060	38,062	67,044	4.7%
	<b>Parks Fund Income</b>	<b>(480,690)</b>	<b>(21,761)</b>	<b>62,673</b>	
<b>304</b>	<b>Real Estate Excise Tax Fund</b>				
	Total Revenues	\$1,130,960	\$128,664	\$1,448,316	128.1%
	Total Expenditures	678,250	-	300,000	44.2%
	<b>REET Fund Income</b>	<b>452,710</b>	<b>128,664</b>	<b>1,148,316</b>	
<b>401</b>	<b>Surface Water Mgmt. Fund</b>				
	Total Revenues	\$1,868,830	\$456,628	\$1,352,881	72.4%
	Total Expenditures	1,880,360	63,581	1,085,904	57.7%
	<b>SWM Fund Income</b>	<b>(11,530)</b>	<b>393,046</b>	<b>266,977</b>	
<b>501</b>	<b>Equipment Rental Fund</b>				
	Total Revenues	\$208,720	\$84	\$243,252	116.5%
	Total Expenditures	121,700	833	35,146	28.9%
	<b>Equipment Rental Fund Income</b>	<b>87,020</b>	<b>(750)</b>	<b>208,106</b>	
<b>503</b>	<b>Facilities Fund</b>				
	Total Revenues	\$833,375	\$36,928	\$745,840	89.5%
	Total Expenditures	833,375	53,677	664,846	79.8%
	<b>Facilities Fund Income</b>	<b>-</b>	<b>(16,750)</b>	<b>80,994</b>	
<b>TOTAL NET INCOME</b>		<b>(<u>\$746,525</u>)</b>	<b><u>\$903,619</u></b>	<b><u>2,268,285</u></b>	

**City of Newcastle**  
**2020 EXPENDITURE SUMMARY BY FUNCTION**

<b>Operating Budget</b>		<b>Percent of Year: 83.3%</b>			
Department	Budget	October	YTD Expense	Remaining (\$)	Spent (%)
<b><u>Executive Services</u></b>					
City Council	\$172,815	\$9,585	\$127,376	\$45,439	73.7%
City Manager	594,900	42,515	484,350	110,550	81.4%
City Attorney	130,000	57,116	148,672	-18,672	114.4%
City Activities	231,580	21,280	124,298	107,282	53.7%
City Clerk Division	<b>\$232,825</b>	<b>\$15,415</b>	<b>\$161,566</b>	<b>\$71,259</b>	<b>69.4%</b>
<b>Total Executive Services</b>	<b>1,362,120</b>	<b>145,912</b>	<b>1,046,263</b>	<b>315,857</b>	<b>76.8%</b>
<b>Administrative Services</b>					
Finance Division	\$786,245	\$46,496	\$480,055	\$306,190	61.1%
<b>Information Tech Division</b>	<b>\$190,975</b>	<b>\$41,391</b>	<b>\$195,776</b>	<b>-\$4,801</b>	<b>102.5%</b>
<b>Total Administrative Services</b>	<b>977,220</b>	<b>87,886</b>	<b>675,831</b>	<b>301,389</b>	<b>69.2%</b>
<b>Public Safety &amp; Justice</b>					
Public Safety Division	\$2,857,775	\$230,220	\$2,016,261	\$841,514	70.6%
Fire Division	2,249,895	1,130,987	2,248,451	1,444	99.9%
Intergovernmental (jail, transport and animal Ctrl)	77,000	6,324	48,478	28,522	63.0%
<b>Legal Services (Prosecutor, Indigent defense, Domestic V)</b>	<b>\$72,000</b>	<b>\$255</b>	<b>\$37,322</b>	<b>\$34,678</b>	<b>51.8%</b>
<b>Total Public Safety &amp; Justice</b>	<b>5,256,670</b>	<b>1,367,786</b>	<b>4,350,511</b>	<b>906,159</b>	<b>82.8%</b>
<b>Community Development</b>					
Building Division	\$438,500	\$33,760	\$281,183	\$157,317	64.1%
Planning Division	725,420	59,934	559,558	165,862	77.1%
<b>Total Community Development</b>	<b>1,163,920</b>	<b>93,695</b>	<b>840,741</b>	<b>323,179</b>	<b>72.2%</b>
<b>Public Works</b>					
Emergency Management	\$58,530	-	\$3,162	\$55,368	5.4%
Engineering Division	284,880	\$26,076	225,297	59,583	79.1%
Parks Section	675,945	37,390	305,032	370,913	45.1%
Street Fund	650,730	65,953	443,927	206,803	68.2%
SWM Maintenance	1,175,410	61,321	801,347	374,063	68.2%
Equipment Rental Fund	121,700	833	35,146	86,554	28.9%
Facilities Fund	484,000	53,677	315,471	168,529	65.2%
<b>Total Public Works</b>	<b>\$3,451,195</b>	<b>\$245,252</b>	<b>\$2,129,381</b>	<b>\$1,321,814</b>	<b>61.7%</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$12,211,125</b>	<b>\$1,940,530</b>	<b>\$9,042,727</b>	<b>\$3,168,398</b>	<b>74.1%</b>
<b>Operations</b>					
Executive	\$1,362,120	\$145,912	\$1,046,263	\$315,857	76.8%
Administration	977,220	87,886	675,831	301,389	69.2%
Public Safety	5,256,670	1,367,786	4,350,511	906,159	82.8%
Community Development	1,163,920	93,695	840,741	323,179	72.2%
Public Works	3,451,195	245,252	2,129,381	1,321,814	61.7%
<b>TOTAL OPERATIONS BY FUNCTION</b>	<b>\$12,211,125</b>	<b>\$1,940,530</b>	<b>\$9,042,727</b>	<b>\$3,168,398</b>	<b>74.1%</b>
<b>OTHER, DEBT, CAPITAL AND TRANSFERS OUT</b>					
Other Financing Uses	\$750,000	-	65,000	\$685,000	8.7%
Cumulative Reserve Fund					
Debt Service	526,705	-	\$229,501	297,204	43.6%
<b>Capital Budget</b>					
Transportation Capital Projects Fund	1,113,250	\$81,598	322,816	790,434	29.0%
Parks Capital Projects Fund	1,437,060	38,062	67,044	1,370,016	4.7%
Surface Water Management Capital Projects	670,950	2,260	250,557	420,393	37.3%
<b>TOTAL CAPITAL, DEBT AND OTHER</b>	<b>\$4,497,965</b>	<b>\$121,920</b>	<b>\$934,918</b>	<b>\$3,563,047</b>	<b>20.8%</b>
<b>TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS</b>	<b>\$16,709,090</b>	<b>\$2,062,450</b>	<b>\$9,977,645</b>	<b>\$6,731,445</b>	<b>59.7%</b>
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,452,955</b>	<b>\$0</b>	<b>\$1,074,705</b>	<b>\$378,250</b>	<b>74.0%</b>
<b>TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS</b>	<b>\$18,162,045</b>	<b>\$2,062,450</b>	<b>\$11,052,350</b>	<b>\$7,109,695</b>	<b>60.9%</b>