

City of Newcastle

Monthly Snapshot - December 2020



12 month target = 100%

Prepared by: Don Palmer

Total General Fund Revenue - collected is \$9,464,616 or 96.4% collected. See General Fund revenue impacts other comments under COVID section.

Other Licenses & Permits - The total revenue is \$373,940 from a budget of \$363,875 representing 102.8% collected. Franchise fees are up because Olympic Pipeline paid for 2019 and 2020. Monitored alarm device fees are fully paid representing 104.1%.

Grants- Grant revenue is at \$1,107,377 due to receiving the CARES Grant (\$564K), Recycling and economic grant (\$44K), transportation (\$393.3k), and SWM capital and operating grants (\$106k).

Real Estate Excise Tax Revenue - The higher REET revenue is at 152.7% because of the January sale of the Newcastle Golf Course and the August sale of the GRE (The Notch) Apartments on Golf CR road.

COVID 19 Due to COVID retail sales tax has had two factors influencing sales. Retail sales tax is down for bricks & mortar stores while on-line sales have increased. Construction retails sales tax was down for the year. The retail sales tax exceeded the 2020 budget. Development revenue due to COVID was down approximately \$280K for the year. Motor Vehicle Tax was also lower by 11.1% due to COVID19.

Other Income - The \$205K for anticipated grants related to cemetery construction project and SWM were not realized. Other revenue for \$138K consist of interest income, miscellaneous income, insurance reimbursements.

| Revenue | 2020 Budget | Year to date 12/31/2019 | Year to Date 12/31/2020 | Amount Remaining | % of Budget Collected | Status |
|--|---------------------|-------------------------|-------------------------|--------------------|-----------------------|----------|
| Property Tax | \$5,562,025 | \$5,493,326 | \$5,531,576 | (\$30,449) | 99.5% | ✓ |
| Excise Tax & State Sales Tax for Aff. Housing | 15,565 | 8,339 | 18,041 | 2,476 | 115.9% | ↑ |
| Parks Levy (Capital) Collection begins in June | 140,000 | 35,817 | 132,531 | (7,469) | 94.7% | ✓ |
| Retail Sales Tax | 1,372,790 | 1,609,135 | 1,597,697 | 224,907 | 116.4% | ↑ |
| Criminal Justice Tax | 391,860 | 389,538 | 358,620 | (33,240) | 91.5% | ↓ |
| Permits (Building, Plumb, Mech) | 438,900 | 737,837 | 325,290 | (113,611) | 74.1% | ↓ |
| Plan Review | 290,120 | 189,504 | 152,644 | (137,476) | 52.6% | ↓ |
| Planner (Billable) Hours | 168,000 | 137,084 | 98,299 | (69,701) | 58.5% | ↓ |
| Misc. Development Revenue | 104,600 | 105,403 | 124,156 | 19,556 | 118.7% | ↑ |
| Other Licenses & Permits | 363,875 | 339,821 | 373,940 | 10,065 | 102.8% | ✓ |
| 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 | 1,032,423 | 1,681,218 | 580,258 | 152.7% | ↑ |
| Surface Water Management Fees | 1,526,455 | 1,228,105 | 1,482,515 | (43,940) | 97.1% | ✓ |
| Grants | 1,169,575 | 375,382 | 1,107,377 | (62,198) | 94.7% | ↓ |
| Waste Management Admin Fee | 150,000 | 132,476 | 184,196 | 34,196 | 122.8% | ↑ |
| Motor Vehicle Excise Tax | 257,960 | 261,636 | 229,335 | (28,625) | 88.9% | ↓ |
| Intergovernmental (Gen Fund) | 224,170 | 227,957 | 239,010 | 14,840 | 106.6% | ↑ |
| ERF Service and Facility Fees | 519,095 | 471,980 | 556,095 | 37,000 | 107.1% | ↑ |
| Facility Rental Income | 415,000 | 413,781 | 405,056 | (9,944) | 97.6% | ✓ |
| Other Income (Park Res, Interest, & other) | 218,265 | 521,442 | 138,596 | (79,669) | 63.5% | ↓ |
| Other Income (Contributions or donations from other) | 205,000 | - | - | (205,000) | 0.0% | ↓ |
| Other Financing Sources | 750,000 | 579,957 | 622,932 | (127,068) | 83.1% | ↓ |
| Total Revenue All Funds | \$15,962,565 | \$14,414,197 | \$15,397,696 | (\$564,869) | 96.5% | ✓ |
| Transfers In | \$1,452,955 | \$2,258,147 | \$1,286,180 | (\$166,775) | 88.5% | ✓ |
| Total Revenue | \$17,415,520 | \$16,672,344 | \$16,683,876 | (\$731,644) | 95.8% | ✓ |

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

Expenditures

December 2020

Expenditure Summary:

Executive and Administration Departments - The savings in these departments is related to having a vacant position for the City Clerk for first three months within the Executive budget and not hiring the Accountant position in the Administration budget.

Public Safety - Expenditures are at 96.3% of the budget. The public safety budget savings is related to not filling a police officer for the year.

Community Development - The Building Department has expended \$118,634 of the \$165,000 Professional Services contributed by a reduction of delayed projects due to COVID 19.

Public Works - Expenditures are lower due to vacancies with the maintenance positions and the Project Planner .

Transfers - The operating transfer to the Street Fund (\$146,000), the capital transfer to the ERF Fund (\$102,000), the Transportation Fund transfer to the Debt Service Fund (\$177,330) for Coal Creek Parkway. A portion of REET Capital was transferred to Transportation Capital \$511.5K supporting transportation projects.

COVID 19 - The City responded to COVID 19 (downturn in the economy) by not hiring two vacant positions, reduced purchases of supplies and services in all departments impacting city events, not hiring a scheduled police officer and reduction of parks maintenance services. Unplanned was four employees leaving city employment. These changes reduced General Fund expenses by \$632K. Also included in the General Fund was \$564K of reimbursed CARES money helping our citizens and businesses in the community. Finally an improvement to the General Fund net income was staff being redeployed to provide COVID related CARES services that otherwise would have been used for city operations saving the city \$79,256.

Other Financing Uses - The \$818K of "Other Financing Uses," includes Newcastle business grants for \$195K and the remainder is developer related expenses.

| Operations | 2020 Budget | Year to date 12/31/2019 | Year to Date 12/31/2020 | Amount Remaining | % of Budget Expended | Status |
|-------------------------|---------------------|----------------------------|----------------------------|---------------------|-------------------------|--------|
| Executive | \$1,362,120 | \$1,217,842 | \$1,287,464 | \$74,656 | 94.5% | ↓ |
| Administration | 977,220 | 826,303 | 980,665 | (3,445) | 100.4% | ✓ |
| Public Safety | 5,256,670 | 4,694,755 | 5,064,529 | 192,141 | 96.3% | ✓ |
| Community Development | 1,163,920 | 1,291,487 | 1,074,281 | 89,639 | 92.3% | ↓ |
| Public Works | 2,845,495 | 2,515,727 | 2,262,535 | 582,960 | 79.5% | ↓ |
| Equipment Rental Fund | 121,700 | 282,208 | 55,012 | 66,688 | 45.2% | ↓ |
| Facilities Fund | 484,000 | 392,950 | 358,228 | 125,772 | 74.0% | ↓ |
| Other Financing Uses | 750,000 | 570,024 | 817,934 | (67,934) | 109.1% | ↑ |
| TOTAL OPERATIONS | \$12,961,125 | \$11,791,295 | \$11,900,647 | \$1,060,478 | 91.82% | ↓ |

| Fund | 2020 Budget | Year to date 12/31/2019 | Year to Date 12/31/2020 | Amount Remaining | % of Budget Expended | Status |
|--|---------------------|----------------------------|----------------------------|---------------------|-------------------------|--------|
| Debt Service | \$526,705 | \$524,819 | \$526,683 | \$22 | 100.0% | ✓ |
| Capital Budget | | | | | | |
| Transportation Capital Projects Fund | 1,113,250 | 1,435,088 | 950,086 | 163,164 | 85.3% | ↓ |
| Parks Capital Projects Fund | 1,437,060 | 251,900 | 116,284 | 1,320,776 | 8.1% | ↓ |
| Surface Water Mgmt Capital Projects Fund | 670,950 | 163,333 | 474,323 | 196,627 | 70.7% | ↓ |
| TOTAL Capital Investment Projects | \$3,221,260 | \$1,850,320 | \$1,540,693 | \$1,680,567 | 47.8% | ↓ |
| TOTAL Operations/CIP/Debt Service | \$16,709,090 | \$14,166,433 | \$13,968,024 | \$2,741,066 | 83.6% | ↓ |
| TOTAL Transfers Out | \$1,452,955 | \$2,258,147 | \$1,286,180 | \$166,775 | 88.5% | ✓ |
| TOTAL Operations/CIP/Other Plus | \$18,162,045 | \$16,424,580 | \$15,254,204 | \$2,907,841 | 84.0% | ↓ |

✓(=) No Current Concern

↑(=) Higher Than Expected

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

City of Newcastle
2020 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **100.0%**

| Source of Funds | Amended Budget | December | YTD Revenue | Remaining (\$) | Collected (%) |
|---|---------------------|--------------------|---------------------|--------------------|---------------|
| General Fund (001) | | | | | |
| Taxes | \$7,342,240 | \$190,649 | \$7,505,934 | \$163,694 | 102.2% |
| Development Revenue | 969,620 | 72,830 | 689,364 | (280,256) | 71.1% |
| Intergovernmental | 236,120 | 315,179 | 830,197 | 594,077 | 351.6% |
| Licenses & Permits | 363,875 | 19,449 | 373,940 | 10,065 | 102.8% |
| Other Revenue | 151,170 | (7,742) | 65,181 | (85,989) | 43.1% |
| Other Financing Sources | 750,000 | 622,932 | 622,932 | (127,068) | 83.1% |
| GENERAL FUND TOTAL | \$9,813,025 | \$1,213,296 | \$10,087,548 | \$274,523 | 102.8% |
| Street Fund (101) | | | | | |
| Intergovernmental | \$275,085 | \$26,895 | \$246,307 | (\$28,778) | 89.5% |
| Waste Management Admin Fee | 150,000 | 15,273 | 184,196 | 34,196 | 122.8% |
| Bank Interest | 3,500 | 43 | 2,494 | (1,006) | 71.3% |
| Other | - | 24,110 | 24,110 | 24,110 | |
| Transfers In | 146,000 | - | 146,000 | - | 100.0% |
| STREET FUND TOTAL | \$574,585 | \$66,321 | \$603,107 | \$28,522 | 105.0% |
| Cumulative Reserve Fund (105) | | | | | |
| Bank Interest Income | \$220 | \$1 | \$70 | (\$150) | 31.6% |
| DEBT SERVICE FUND (202) | | | | | |
| Transfers In | \$526,705 | \$0 | \$526,705 | \$0 | 100.0% |
| TRANSPORTATION CAPITAL PROJECTS (302) | | | | | |
| Grants | \$400,000 | \$325,688 | \$393,253 | (\$6,747) | 98.3% |
| Transportation Impact Fees | 394,980 | - | 22,428 | (372,552) | 5.7% |
| Developer Contributions | 25,000 | - | - | (25,000) | 0.0% |
| Bank Interest | 4,500 | 23 | 5,430 | 930 | 120.7% |
| Transfers In | 678,250 | 211,475 | 511,475 | (166,775) | 75.4% |
| CAPITAL PROJECTS FUND TOTAL | \$1,502,730 | \$537,186 | \$932,586 | (\$570,144) | 62.1% |
| PARKS CAPITAL PROJECTS FUND (303) | | | | | |
| Parks Levy | \$140,000 | - | \$132,531 | (\$7,469) | 94.7% |
| Parks Impact Fee | 183,370 | - | 16,143 | (167,227) | 8.8% |
| Tree Fee in Lieu | - | - | - | - | |
| Interlocal Grants | 450,000 | - | - | (450,000) | 0.0% |
| Bank Interest Income | 3,000 | \$131 | 5,666 | 2,666 | 188.9% |
| Contributions from Others Including Grant to Pursue | 180,000 | - | - | (180,000) | 0.0% |
| Parks Capital Projects Fund Total | \$956,370 | \$131 | \$154,340 | (\$794,561) | 16.1% |
| Real Estate Excise Tax (REET) Fund (304) | | | | | |
| Taxes | \$1,100,960 | \$121,880 | \$1,681,218 | \$580,258 | 152.7% |
| Bank Interest | 30,000 | 477 | 15,455 | (14,545) | 51.5% |
| REET Fund Total | \$1,130,960 | \$122,357 | \$1,696,673 | \$565,713 | 150.0% |
| Surface Water Management Fund (401) | | | | | |
| Charges for Service | \$1,526,455 | \$8,189 | \$1,482,515 | (\$43,940) | 97.1% |
| Grant Income | 290,500 | - | 105,966 | (184,534) | 36.5% |
| Development Revenue | 32,000 | 2,205 | 11,025 | (20,975) | 34.5% |
| Bank Interest | 19,875 | 192 | 7,544 | (12,331) | 38.0% |
| Total Revenue | \$1,868,830 | \$10,586 | \$1,607,050 | (\$261,780) | 86.0% |
| Equipment Rental Fund (501) | | | | | |
| ERF Service Fees | \$101,720 | - | \$138,720 | \$37,000 | 136.4% |
| Bank Interest | 5,000 | \$68 | 2,665 | (\$2,335) | 53.3% |
| Transfers In | 102,000 | - | 102,000 | - | 100.0% |
| EQUIPMENT RENTAL FUND TOTAL | \$208,720 | \$68 | \$243,385 | \$34,665 | 116.6% |
| FACILITIES FUND (503) | | | | | |
| Facility Service Fees | \$417,375 | - | \$417,375 | - | 100.0% |
| Bank Interest | 1,000 | \$34 | 145 | (\$855) | 14.5% |
| Facility Rental Income | 415,000 | 34,493 | 405,056 | (9,944) | 97.6% |
| FACILITIES FUND (503) TOTAL | \$833,375 | \$44,364 | \$832,412 | (\$963) | 99.9% |
| TOTAL REVENUE ALL FUNDS | \$15,962,565 | \$1,758,726 | \$15,397,696 | (\$564,869) | 96.5% |
| TOTAL TRANSERS IN | \$1,452,955 | \$211,475 | \$1,286,180 | (\$166,775) | 88.5% |
| TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS | \$17,415,520 | \$1,970,201 | \$16,683,876 | (\$731,644) | 95.8% |

City of Newcastle
2020 DETAIL REVENUE REPORT

Percent of Year: **100.0%**

| Source of Funds | Amended Budget | December | YTD Revenue | Remaining (\$) | Collected (%) |
|---|--------------------|--------------------|---------------------|--------------------|---------------|
| General Fund (001) | | | | | |
| Taxes | | | | | |
| Real & Personal Property Tax | \$5,562,025 | \$25,130 | \$5,531,576 | (\$30,449) | 99.5% |
| Local Retail Sales & Use Tax | 1,372,790 | 130,577 | 1,597,697 | 224,907 | 116.4% |
| Sales & Use Tax Criminal Justice | 391,860 | 31,653 | 358,620 | (33,240) | 91.5% |
| Excise Tax & State Sales Tax for Aff. Housing | 15,565 | 3,290 | 18,041 | 2,476 | 115.9% |
| Taxes Subtotal | \$7,342,240 | \$190,649 | \$7,505,934 | \$163,694 | 102.2% |
| Development Permits | | | | | |
| Permits (Bldg, Plumbing, Mech) | \$438,900 | \$34,221 | \$325,290 | (\$113,611) | 74.1% |
| Plan Check Fee Building | 290,120 | 17,381 | 152,644 | (137,476) | 52.6% |
| Other Plan & Development Fees | 72,600 | 12,711 | 113,131 | 40,531 | 155.8% |
| Billable Hours | 168,000 | 8,518 | 98,299 | (69,701) | 58.5% |
| Development Permits Subtotal | \$969,620 | \$72,830 | \$689,364 | (\$280,256) | 71.1% |
| Intergovernmental | | | | | |
| Recycling Grants | \$26,500 | - | \$19,538 | (\$6,962) | 73.7% |
| Traffic & Other Grants | 2,575 | \$290,196 | 588,621 | 586,046 | 22859.0% |
| Liquor Excise Profits/Tax | 165,580 | 24,983 | 178,409 | 12,829 | 107.7% |
| Criminal Justice Revenue | 41,465 | - | 43,629 | 2,164 | 105.2% |
| Intergovernmental Subtotal | \$236,120 | \$315,179 | \$830,197 | 594,077 | 351.6% |
| Other Licenses & Permits | | | | | |
| Franchise Fees | \$194,060 | - | \$198,476 | \$4,416 | 102.3% |
| Business Licenses | 44,625 | \$3,772 | 36,818 | (7,807) | 82.5% |
| Wireless Leases | 74,905 | 15,677 | 87,756 | 12,851 | 117.2% |
| Alarm System Operator License | 4,385 | - | 3,100 | (1,285) | 70.7% |
| Monitored Alarm Device Fee | 45,900 | - | 47,790 | 1,890 | 104.1% |
| Other Licenses & Permits Subtotal | \$363,875 | \$19,449 | \$373,940 | \$10,065 | 102.8% |
| Other | | | | | |
| Facility Rentals | \$13,770 | - | \$435 | (\$13,335) | 3.2% |
| False Alarm Response | 17,000 | - | 650 | (16,350) | 3.8% |
| Donations/Sponsorships | 45,000 | (\$300) | 15,000 | (30,000) | 33.3% |
| Miscellaneous Fines & Penalties | 13,900 | - | - | (13,900) | 0.0% |
| Bank Earnings | 61,500 | 910 | 39,474 | (22,026) | 64.2% |
| Other Miscellaneous | - | (8,352) | 9,622 | 9,622 | |
| Other Subtotal | \$151,170 | (\$7,742) | \$65,181 | (\$85,989) | 43.1% |
| Other Financing Sources | \$750,000 | \$622,932 | 622,932 | (\$127,068) | 83.1% |
| Total General Fund Revenue | \$9,813,025 | \$1,213,296 | \$10,087,548 | \$274,523 | 102.8% |
| Transfers In | - | - | - | - | - |
| GENERAL FUND TOTAL + TRANSFERS IN | \$9,813,025 | \$1,213,296 | \$10,087,548 | \$274,523 | 102.8% |

**City of Newcastle
2020 DETAIL REVENUE REPORT**

| Source of Funds | Amended Budget | December | YTD Revenue | Percent of Year: 100.0% | |
|---|---------------------|--------------------|---------------------|-------------------------|---------------|
| | | | | Remaining (\$) | Collected (%) |
| Street Fund (101) | | | | | |
| Intergovernmental | | | | | |
| Multimodal Transportation | \$17,125 | \$4,243 | \$16,972 | (\$153) | 99.1% |
| Motor Vehicle Excise Tax | 257,960 | 22,653 | 229,335 | (28,625) | 88.9% |
| Waste Management Admin Fee | 150,000 | 15,273 | 184,196 | 34,196 | 122.8% |
| Bank Interest | 3,500 | 43 | 2,494 | (1,006) | 71.3% |
| Insurance Recovery | - | 24,110 | 24,110 | 24,110 | |
| Transfers In | 146,000 | - | 146,000 | - | 100.0% |
| STREET FUND TOTAL | \$574,585 | \$66,321 | \$603,107 | \$28,522 | 105.0% |
| Cumulative Reserve Fund (105) | | | | | |
| Charges for Services | | | | | |
| Bank Interest | \$220 | \$1 | \$70 | (\$150) | 31.6% |
| CUMMULATIVE RESERVE FUND TOTAL | \$220 | \$1 | \$70 | (\$150) | 31.6% |
| 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 | \$325,688 | \$393,253 | (\$6,747) | 98.3% |
| Bank Interest | 4,500 | 23 | 5,430 | 930 | 120.7% |
| Transportation Impact Fees | 394,980 | - | 22,428 | (372,552) | 5.7% |
| Contributions Other | 25,000 | - | - | (25,000) | 0.0% |
| Transfers In | 678,250 | 211,475 | 511,475 | (166,775) | 75.4% |
| Transportation Capital Projects Fund | \$1,502,730 | \$537,186 | \$932,586 | (\$570,144) | 62.1% |
| Parks Capital Projects Fund (303) | | | | | |
| Parks Levy | \$140,000 | - | \$132,531 | (\$7,469) | 94.7% |
| Parks Impact Fee | 183,370 | - | 16,143 | (167,227) | 8.8% |
| Tree Fee in Lieu | - | - | - | - | |
| Interlocal Grants | 450,000 | - | - | (450,000) | 0.0% |
| Bank Interest | 3,000 | \$131 | 5,666 | 2,666 | 188.9% |
| Contributions from Others | 180,000 | - | - | (180,000) | 0.0% |
| Transfers In | - | - | - | - | |
| Parks Capital Projects Total | \$956,370 | \$131 | \$154,340 | (\$802,030) | 16.1% |
| Real Estate Excise Tax (REET) Fund (304) | | | | | |
| Taxes | | | | | |
| Real Estate Excise Tax (First 0.25) | \$550,480 | \$60,940 | \$841,232 | \$290,752 | 152.8% |
| Real Estate Excise Tax (Second 0.25) | 550,480 | 60,940 | 839,987 | 289,507 | 152.6% |
| Bank Interest | 30,000 | 477 | 15,455 | (14,545) | 51.5% |
| Real Estate Excise Tax (REET) Total | \$1,130,960 | \$122,357 | \$1,696,673 | \$565,713 | 150.0% |
| Surface Water Management Fund (401) | | | | | |
| Charges for Services | | | | | |
| Surface Water Management Fees | \$1,526,455 | \$8,189 | \$1,482,515 | (\$43,940) | 97.1% |
| Capital Grants | 247,000 | - | 83,619 | (163,381) | 33.9% |
| Local Grant | 43,500 | - | 22,346 | (21,154) | 51.4% |
| Storm Water Review Fees | 32,000 | 2,205 | 11,025 | (20,975) | 34.5% |
| Bank Interest | 19,875 | 192 | 7,544 | (12,331) | 38.0% |
| SURFACE WATER MANAGEMENT FUND TOTAL | \$1,868,830 | \$10,586 | \$1,607,050 | (\$261,780) | 86.0% |
| Equipment Rental Fund (501) | | | | | |
| ERF Service Fees | \$101,720 | - | \$138,720 | \$37,000 | 136.4% |
| Bank Interest | 5,000 | \$68 | 2,665 | (2,335) | 53.3% |
| Transfers In | 102,000 | - | 102,000 | - | 100.0% |
| EQUIPMENT RENTAL FUND TOTAL | \$208,720 | \$68 | \$243,385 | (\$2,335) | 116.6% |
| Facilities Fund (503) | | | | | |
| Facility Service Fees | \$417,375 | - | \$417,375 | - | 100.0% |
| Bank Interest | 1,000 | 34 | 145 | (\$855) | 14.5% |
| Facility Rental Income | 415,000 | 34,493 | 405,056 | (9,944) | 97.6% |
| Other Miscellaneous | - | 9,837 | 9,837 | 9,837 | |
| Transfers In | - | - | - | - | |
| FACILITIES FUND TOTAL | \$833,375 | \$44,364 | \$832,412 | (\$963) | 99.9% |
| TOTAL REVENUE ALL FUNDS | \$15,962,565 | \$1,782,836 | \$15,397,696 | (\$564,869) | 96.5% |
| Total Transfers In | \$1,452,955 | \$211,475 | \$1,286,180 | (\$166,775) | 88.5% |
| TOTAL REVENUE & TRANSFERS IN | \$17,415,520 | \$1,994,311 | \$16,683,876 | (\$731,644) | 95.8% |

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2020 DETAIL EXPENDITURES REPORT

| Fund # | Description | Percent of Year: | | | | 100.0% |
|------------|---|---------------------|--------------------|---------------------|--------------------|--------------|
| | | Amended Budget | December | YTD | \$ Variance | % Variance |
| 001 | General Fund Expenditures | | | | | |
| | Salaries + Benefits | \$2,659,650 | \$311,482 | \$2,290,334 | \$369,316 | 86.1% |
| | Supplies | 116,005 | 10,303 | 228,733 | (112,728) | 197.2% |
| | Services | 1,010,375 | 42,254 | 895,275 | 115,100 | 88.6% |
| | Professional Services | 664,025 | 135,688 | 605,487 | 58,538 | 91.2% |
| | Public Art | 7,500 | - | 500 | 7,000 | 6.7% |
| | Historic Preservation | 5,500 | - | 250 | 5,250 | 4.5% |
| | Travel & Meetings | 51,750 | 176 | 5,800 | 45,950 | 11.2% |
| | Intergovernmental | 5,264,480 | 464,737 | 5,052,903 | 211,577 | 96.0% |
| | Other Financing Uses | 750,000 | 622,934 | 817,934 | (67,934) | 109.1% |
| | Transfer Out | 180,000 | - | 180,000 | - | 100.0% |
| | Total General Fund Expenditures | \$10,709,285 | \$1,587,574 | \$10,077,216 | \$632,069 | 94.1% |
| 101 | Street Fund Expenditures + Transfers Out | | | | | |
| | Salaries + Benefits | \$229,050 | \$27,207 | \$192,493 | \$36,557 | 84.0% |
| | Supplies | 36,250 | 5,445 | 33,004 | 3,246 | 91.0% |
| | Services | 295,930 | 33,143 | 271,035 | 24,895 | 91.6% |
| | Professional Services | 5,000 | - | 9,039 | (4,039) | 180.8% |
| | Travel & Meetings | 1,500 | - | 581 | 919 | 38.7% |
| | Intergovernmental | 83,000 | 7,934 | 94,330 | (11,330) | 113.7% |
| | Transfer Out | 34,000 | - | 34,000 | - | 100.0% |
| | Total Street Fund Expenditures | \$684,730 | \$73,728 | \$634,482 | \$50,248 | 92.7% |
| 105 | Cumulative Reserve Fund | | | | | |
| | Transfers Out | \$0 | \$0 | \$0 | \$0 | |
| 202 | Debt Service Fund | \$526,705 | | \$526,683 | \$22 | 100.0% |
| | Debt Service | \$526,705 | \$0 | \$526,683 | \$22 | 100.0% |
| 302 | Transportation Cap. Fund Exp. + Transfer In | | | | | |
| | Salaries + Benefits | \$105,750 | \$12,242 | \$97,455 | \$8,295 | 92.2% |
| | Capital Improvement Program | 1,007,500 | 63,168 | 852,631 | 154,869 | 84.6% |
| | Transfer Out | 177,330 | - | 177,330 | - | 100.0% |
| | Total Transportation Capital Fund Expenditures | \$1,290,580 | \$75,410 | \$1,127,416 | \$163,164 | 87.4% |
| 303 | Parks Capital Expenditures | | | | | |
| | Salaries + Benefits | \$44,915 | \$661 | \$5,268 | \$39,647 | 11.7% |
| | Capital Improvement Program | 1,392,145 | 41,951 | 111,015 | 1,281,130 | 8.0% |
| | Total Parks Capital Fund Expenditures | \$1,437,060 | \$42,612 | \$116,284 | \$1,320,776 | 8.1% |
| 304 | Real Estate Excise Tax Fund | \$678,250 | 211,475 | \$511,475 | \$166,775 | |
| | Transfer Out | \$678,250 | \$211,475 | \$511,475 | \$166,775 | 75.4% |
| 401 | Surface Water Mgmt. Fund Expenditures | | | | | |
| | Salaries + Benefits | \$630,105 | \$60,623 | \$552,626 | \$77,479 | 87.7% |
| | Supplies | 54,250 | 7,845 | 15,102 | 39,148 | 27.8% |
| | Services | 319,200 | 29,240 | 254,686 | 64,514 | 79.8% |
| | Professional Services | 65,000 | 1,690 | 78,786 | (13,786) | 121.2% |
| | Travel & Meetings | 7,785 | - | 1,062 | 6,723 | 13.6% |
| | Intergovernmental | 99,070 | 21,061 | 87,447 | 11,623 | 88.3% |
| | Capital Improvement Program | 670,950 | 33,865 | 474,323 | 196,627 | 70.7% |
| | Transfer Out | 34,000 | - | 34,000 | - | 100.0% |
| | Total SWM Fund Expenditures | \$1,880,360 | \$154,323 | \$1,498,032 | \$382,328 | 79.7% |
| 501 | Equipment Rental Fund | | | | | |
| | Supplies | \$34,700 | \$1,727 | \$15,141 | \$19,559 | 43.6% |
| | Services | 71,000 | 7,633 | 35,821 | 35,179 | 50.5% |
| | Capital Outlay (Vehicles, Equip) | 16,000 | - | 3,834 | 12,166 | 24.0% |
| | Capital Lease (Copier) | - | - | 217 | (217) | |
| | Total Equipment Rental Fund Expenditures | \$121,700 | \$9,359 | \$55,012 | \$66,688 | 45.2% |
| 503 | Facilities Fund Expenditures | | | | | |
| | City Hall | \$430,430 | \$13,964 | \$317,913 | \$112,517 | 73.9% |
| | Annex | 10,540 | 678 | 8,182 | 2,358 | 77.6% |
| | Garage | 43,030 | 6,486 | 32,133 | 10,897 | 74.7% |
| | Transfer Out | 349,375 | - | 349,375 | - | 100.0% |
| | Total Facilities Fund Expenditures | \$833,375 | \$21,129 | \$707,603 | \$125,772 | 84.9% |
| | Total Expenditures | \$18,162,045 | \$2,175,611 | \$15,254,204 | \$2,907,841 | 84.0% |

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2020 DETAIL EXPENDITURES REPORT

| Fund # | Description | Percent of Year: | | | | % Variance |
|--|--|------------------|------------------|------------------|--------------------|---------------|
| | | Amended Budget | December | YTD | \$ Variance | |
| 001 | General Fund Expenditures | | | | | 100.0% |
| GENERAL FUND DEPARTMENTS | | | | | | |
| Exec - City Council | | | | | | |
| 10-511-60 | Salaries + Benefits | \$44,615 | \$5,659 | \$44,550 | \$65 | 99.9% |
| | Supplies | 10,700 | - | 3,432 | 7,268 | 32.1% |
| | Services | 104,600 | - | 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% |
| | Total City Council - Executive Expenditures | \$172,815 | \$5,659 | \$136,727 | \$36,088 | 79.1% |
| Exec - City Manager, HR & Legal | | | | | | |
| 10-513-10 | Salaries + Benefits | \$405,225 | \$52,851 | \$413,178 | (\$7,953) | 102.0% |
| | Supplies | 6,650 | - | 1,295 | 5,355 | 19.5% |
| | Services | 144,300 | 595 | 136,261 | 8,039 | 94.4% |
| | Professional Services | 26,625 | 2,422 | 23,189 | 3,436 | 87.1% |
| 10-515 | City Attorney Contract | 130,000 | 63,978 | 212,650 | (82,650) | 163.6% |
| | Professional Development Travel & Meetings | 12,100 | - | 772 | 11,328 | 6.4% |
| | Total Exec - City Manager, HR, Legal | \$724,900 | \$119,847 | \$787,345 | (\$62,445) | 108.6% |
| City Activities | | | | | | |
| 573-90 | Salaries + Benefits | \$108,745 | \$13,941 | \$112,019 | (\$3,274) | 103.0% |
| | Supplies | 6,225 | - | 12,206 | (5,981) | 196.1% |
| | Services | 58,560 | 748 | 28,124 | 30,436 | 48.0% |
| | Public Art | 7,500 | - | 500 | 7,000 | 6.7% |
| | Historic Preservation | 5,500 | - | 250 | 5,250 | 4.5% |
| | Professional Services | 44,000 | 3,210 | 6,260 | 37,740 | 14.2% |
| | Professional Development Travel & Meetings | 1,050 | - | 269 | 781 | 25.6% |
| | Total City Activities | \$231,580 | \$17,899 | \$159,628 | \$71,952 | 68.9% |
| Exec - City Clerk | | | | | | |
| 10-514 | Salaries + Benefits | \$134,950 | \$20,927 | \$114,312 | \$20,638 | 84.7% |
| | Supplies | 7,800 | 605 | 4,116 | 3,684 | 52.8% |
| | Services | 50,425 | 5,484 | 52,963 | (2,538) | 105.0% |
| | Professional Services | 4,000 | - | 5,925 | (1,925) | 148.1% |
| | Travel & Meetings | 150 | 47 | 47 | 103 | 31.3% |
| | Intergovernmental | 35,500 | 756 | 26,401 | 9,099 | 74.4% |
| | Total Exec - City Clerk | \$232,825 | \$27,819 | \$203,763 | \$29,062 | 87.5% |
| Admin - Finance & Accounting | | | | | | |
| 40-514 | Salaries + Benefits | \$643,735 | \$71,028 | \$506,292 | \$137,443 | 78.6% |
| | Supplies | 4,750 | 87 | 2,235 | 2,515 | 47.0% |
| | Services | 53,000 | 1,351 | 56,556 | (3,556) | 106.7% |
| | Professional Services | 32,000 | - | 7,799 | 24,201 | 24.4% |
| | Travel & Meetings | 11,260 | - | 757 | 10,503 | 6.7% |
| | Intergovernmental | 41,500 | 1,503 | 27,482 | 14,018 | 66.2% |
| | Total Admin - Finance & Accounting | \$786,245 | \$73,968 | \$601,121 | \$185,124 | 76.5% |
| Admin - Information Tech. | | | | | | |
| 40-518 | Supplies | \$17,100 | \$5,085 | \$170,620 | (\$153,520) | 997.8% |
| | Services | 169,375 | 6,304 | 163,851 | 5,524 | 96.7% |
| | Professional Services | 4,500 | 750 | 45,073 | (40,573) | 1001.6% |
| | Total Admin - Information Tech. | \$190,975 | \$12,140 | \$379,544 | (\$188,569) | 198.7% |
| CD - Building Dept | | | | | | |
| 60-558-50 | Salaries + Benefits | \$221,595 | \$29,212 | \$214,828 | \$6,767 | 96.9% |
| | Supplies | 7,850 | 468 | 1,430 | 6,420 | 18.2% |
| | Services | 37,855 | 3,805 | 40,925 | (3,070) | 108.1% |
| | Professional Services | 165,000 | 26,224 | 118,634 | 46,366 | 71.9% |
| | Professional Development Travel & Meetings | 3,000 | - | 2,070 | 930 | 69.0% |
| | Intergovernmental | 3,200 | - | 608 | 2,592 | 19.0% |
| | Total CD - Building Dept | \$438,500 | \$59,709 | \$378,496 | \$60,004 | 86.3% |

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2020 DETAIL EXPENDITURES REPORT

| Fund # | Description | Percent of Year: | | | | % Variance |
|-----------|--|--------------------|------------------|--------------------|------------------|---------------|
| | | Amended Budget | December | YTD | \$ Variance | |
| 001 | General Fund Expenditures | | | | | 100.0% |
| | CD - Planning | | | | | |
| 558-60 | Salaries + Benefits | \$563,610 | \$71,742 | \$529,570 | \$34,040 | 94.0% |
| | Supplies | 1,700 | - | 453 | 1,247 | 26.6% |
| | Services | 75,720 | 1,030 | 73,030 | 2,690 | 96.4% |
| | Professional Services | 50,000 | 16,963 | 65,493 | (15,493) | 131.0% |
| | Professional Development Travel & Meetings | 7,390 | - | 239 | 7,151 | 3.2% |
| | Intergovernmental Affordable Housing | 27,000 | - | 27,000 | - | 100.0% |
| | Total CD - Planning | \$725,420 | \$89,735 | \$695,785 | \$29,635 | 95.9% |
| | Public Safety | | | | | |
| 50-521 | Supplies | \$9,100 | \$227 | \$13,138 | (\$4,038) | 144.4% |
| | Services | 32,090 | 604 | 29,312 | 2,778 | 91.3% |
| 50-515 | Legal Services | 72,000 | 17,753 | 57,457 | 14,543 | 79.8% |
| | Travel & Meetings | 3,500 | - | 548 | 2,952 | 15.7% |
| | Intergovernmental - Police | 2,813,085 | 457,864 | 2,663,500 | 149,585 | 94.7% |
| | Intergovernmental - Fire | 2,249,895 | - | 2,248,451 | 1,444 | 99.9% |
| | Intergovernmental - Other (Jail, Transport & Animal Control) | 77,000 | 2,889 | 52,124 | 24,876 | 67.7% |
| | Total Public Safety | \$5,256,670 | \$479,336 | \$5,064,529 | \$192,141 | 96.3% |
| | 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 | \$22,920 | \$180,050 | \$15,950 | 91.9% |
| | Supplies | 2,000 | - | 681 | 1,319 | 34.1% |
| | Services | 42,480 | 247 | 41,650 | 830 | 98.0% |
| | Professional Services | 40,000 | 240 | 42,692 | (2,692) | 106.7% |
| | Travel & Meetings | 4,400 | 129 | 757 | 3,643 | 17.2% |
| | Total Engineering Department | \$284,880 | \$23,536 | \$265,831 | \$19,049 | 93.3% |
| | Parks Maintenance | | | | | |
| 70-576-8 | Salaries + Benefits | \$341,175 | \$23,202 | \$175,534 | \$165,641 | 51.4% |
| | Supplies | 38,600 | 3,831 | 17,258 | 21,342 | 44.7% |
| | Services | 241,970 | 22,086 | 189,290 | 52,680 | 78.2% |
| | Professional Services | 33,000 | 4,148 | 13,933 | 19,067 | 42.2% |
| | Travel & Meetings | 3,900 | - | - | 3,900 | 0.0% |
| | Intergovernmental | 17,300 | 1,725 | 7,338 | 9,962 | 42.4% |
| | Total Parks Maintenance Department | \$675,945 | \$54,992 | \$403,351 | \$272,594 | 59.7% |
| | Total General Fund Less Transfers Out | \$9,779,285 | \$964,640 | \$9,079,282 | \$700,003 | 92.8% |

MONTHLY FINANCIAL REPORT
2020 INCOME SUMMARY BUDGET VARIANCE

100.0%

| Fund # | DESCRIPTION | AMENDED BUDGET | December | YTD | YTD ACTUAL VS Budget |
|-------------------------|---------------------------------------|--------------------|--------------------|------------------|----------------------|
| 001 | General Fund | | | | |
| | Total Revenues | \$9,813,025 | \$1,213,296 | \$10,087,548 | 102.8% |
| | Total Expenditures | 10,709,285 | 1,587,574 | 10,077,216 | 94.1% |
| | Total General Fund Income | (896,260) | (374,278) | 10,331 | |
| 101 | Street Fund | | | | |
| | Total Revenues | \$574,585 | \$66,321 | \$603,107 | 105.0% |
| | Total Expenditures | 684,730 | 73,728 | 634,482 | 92.7% |
| | Total Street Fund Income | (110,145) | (7,407) | (31,375) | |
| 105 | Cumulative Reserve Fund | \$220 | \$1 | \$70 | 31.6% |
| | Transfers Out | - | - | - | |
| 202 | Debt Service Fund | | | | |
| | Total Revenues | \$526,705 | - | \$526,705 | 100.0% |
| | Total Expenditures | 526,705 | - | 526,683 | 100.0% |
| | Total Debt Service Fund Income | - | - | 22 | |
| 302 | Transportation Fund | | | | |
| | Total Revenues | \$1,502,730 | \$537,186 | \$932,586 | 62.1% |
| | Total Expenditures | 1,290,580 | 75,410 | 1,127,416 | 87.4% |
| | Transportation Fund Income | 212,150 | 461,776 | (194,830) | |
| 303 | Parks Fund | | | | |
| | Total Revenues | \$956,370 | \$131 | \$154,340 | 16.1% |
| | Total Expenditures | 1,437,060 | 42,612 | 116,284 | 8.1% |
| | Parks Fund Income | (480,690) | (42,481) | 38,056 | |
| 304 | Real Estate Excise Tax Fund | | | | |
| | Total Revenues | \$1,130,960 | \$122,357 | \$1,696,673 | 150.0% |
| | Total Expenditures | 678,250 | 211,475 | 511,475 | 75.4% |
| | REET Fund Income | 452,710 | (89,118) | 1,185,198 | |
| 401 | Surface Water Mgmt. Fund | | 10,586 | | |
| | Total Revenues | \$1,868,830 | \$10,586 | \$1,607,050 | 86.0% |
| | Total Expenditures | 1,880,360 | 154,323 | 1,498,032 | 79.7% |
| | SWM Fund Income | (11,530) | (143,737) | 109,017 | |
| 501 | Equipment Rental Fund | | | | |
| | Total Revenues | \$208,720 | \$68 | \$243,385 | 116.6% |
| | Total Expenditures | 121,700 | 9,359 | 55,012 | 45.2% |
| | Equipment Rental Fund Income | 87,020 | (9,291) | 188,373 | |
| 503 | Facilities Fund | | | | |
| | Total Revenues | \$833,375 | \$44,364 | \$832,412 | 99.9% |
| | Total Expenditures | 833,375 | 21,129 | 707,603 | 84.9% |
| | Facilities Fund Income | - | 23,236 | 124,809 | |
| TOTAL NET INCOME | | (\$746,525) | (\$181,300) | 1,429,672 | |

City of Newcastle
2020 EXPENDITURE SUMMARY BY FUNCTION

| Operating Budget | | | | Percent of Year: 100.0% | |
|--|---------------------|--------------------|---------------------|-------------------------|---------------|
| Department | Budget | December | YTD Expense | Remaining (\$) | Spent (%) |
| Executive Services | | | | | |
| City Council | \$172,815 | \$5,659 | \$136,727 | \$36,088 | 79.1% |
| City Manager | 594,900 | 55,868 | 574,695 | 20,205 | 96.6% |
| City Attorney | 130,000 | 63,978 | 212,650 | (82,650) | 163.6% |
| City Activities | 231,580 | 17,899 | 159,628 | 71,952 | 68.9% |
| City Clerk Division | \$232,825 | \$27,819 | \$203,763 | \$29,062 | 87.5% |
| Total Executive Services | 1,362,120 | 171,224 | 1,287,464 | \$74,656 | 94.5% |
| Administrative Services | | | | | |
| Finance Division | \$786,245 | \$73,968 | \$601,121 | \$185,124 | 76.5% |
| Information Tech Division | \$190,975 | \$12,140 | \$379,544 | (\$188,569) | 198.7% |
| Total Administrative Services | 977,220 | 86,108 | 980,665 | (\$3,445) | 100.4% |
| Public Safety & Justice | | | | | |
| Public Safety Division | \$2,857,775 | \$458,695 | \$2,706,498 | \$151,277 | 94.7% |
| Fire Division | 2,249,895 | - | 2,248,451 | 1,444 | 99.9% |
| Intergovernmental (Jail, transport and animal Ctrl) | 77,000 | 2,889 | 52,124 | 24,876 | 67.7% |
| Legal Services (Prosecutor, Indigent defense, Domestic V) | \$72,000 | \$17,753 | \$57,457 | \$14,543 | 79.8% |
| Total Public Safety & Justice | 5,256,670 | 479,336 | 5,064,529 | \$192,141 | 96.3% |
| Community Development | | | | | |
| Building Division | \$438,500 | \$59,709 | \$378,496 | \$60,004 | 86.3% |
| Planning Division | 725,420 | 89,735 | 695,785 | 29,635 | 95.9% |
| Total Community Development | 1,163,920 | 149,444 | 1,074,281 | \$89,639 | 92.3% |
| Public Works | | | | | |
| Emergency Management | \$58,530 | - | \$3,162 | \$55,368 | 5.4% |
| Engineering Division | 284,880 | \$23,536 | 265,831 | 19,049 | 93.3% |
| Parks Section | 675,945 | 54,992 | 403,351 | 272,594 | 59.7% |
| Street Fund | 650,730 | 73,728 | 600,482 | 50,248 | 92.3% |
| SWM Maintenance | 1,175,410 | 120,458 | 989,709 | 185,701 | 84.2% |
| Equipment Rental Fund | 121,700 | 9,359 | 55,012 | 66,688 | 45.2% |
| Facilities Fund | 484,000 | 21,129 | 358,228 | 125,772 | 74.0% |
| Total Public Works | \$3,451,195 | \$303,203 | \$2,675,775 | \$775,420 | 77.5% |
| TOTAL OPERATING BUDGET | \$12,211,125 | \$1,189,314 | \$11,082,713 | \$1,128,412 | 90.8% |
| Operations | | | | | |
| Executive | \$1,362,120 | \$171,224 | \$1,287,464 | \$74,656 | 94.5% |
| Administration | 977,220 | 86,108 | 980,665 | (3,445) | 100.4% |
| Public Safety | 5,256,670 | 479,336 | 5,064,529 | 192,141 | 96.3% |
| Community Development | 1,163,920 | 149,444 | 1,074,281 | 89,639 | 92.3% |
| Public Works | 3,451,195 | 303,203 | 2,675,775 | 775,420 | 77.5% |
| TOTAL OPERATIONS BY FUNCTION | \$12,211,125 | \$1,189,314 | \$11,082,713 | \$1,128,412 | 90.8% |
| OTHER, DEBT, CAPITAL AND TRANSFERS OUT | | | | | |
| Other Financing Uses | \$750,000 | 622,934 | \$817,934 | (\$67,934) | 109.1% |
| Cumulative Reserve Fund | | | | | |
| Debt Service | 526,705 | - | 526,683 | 22 | 100.0% |
| Capital Budget | | | | | |
| Transportation Capital Projects Fund | 1,113,250 | \$75,410 | 950,086 | 163,164 | 85.3% |
| Parks Capital Projects Fund | 1,437,060 | 42,612 | 116,284 | 1,320,776 | 8.1% |
| Surface Water Management Capital Projects | 670,950 | 33,865 | 474,323 | 196,627 | 70.7% |
| TOTAL CAPITAL, DEBT AND OTHER | \$4,497,965 | \$774,821 | \$2,885,310 | \$1,612,655 | 64.1% |
| TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS | \$16,709,090 | \$1,964,136 | \$13,968,024 | \$2,741,066 | 83.6% |
| TOTAL TRANSFERS OUT | \$1,452,955 | \$211,475 | \$1,286,180 | \$166,775 | 88.5% |
| TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS | \$18,162,045 | \$2,175,611 | \$15,254,204 | \$2,907,841 | 84.0% |