



City of Newcastle Monthly Snapshot - March

3 month target = 25%

Prepared by: Don Palmer

Revenue Summary: There is no 1st quarter analysis of the fund balances because taxes and fees are still in the process of being collected and construction season will increase development revenue starting in the 2nd quarter.

The General Fund

Total General Fund Revenue - is \$1,155,009 from a budget of \$10,879,490, and represents 10.6% total collected. The General Fund revenue is 14.4% below the 2019 forecast.

Personal Property Tax - is 4.2% collected at \$225,006 of the \$5,396,315 budget.

Combined Retail Sales Tax and Criminal Sales Tax - is 25.1% of the budget. \$456,376 was collected from a budget of \$1,818,920.

Development Revenue - is \$238,791 or 15.2% in total of the development budget of \$1,573,990.

The Street Fund Fund - Motor Vehicle Gas Tax revenue is \$62,084 or 22.8% collected and of the \$272,275 budget.

The Transportation Impact Fund - Traffic Impact Fee Revenue - is \$51,800 or 14.6% collected of the \$355,300 budget forecast.

Parks Impact Fund - Parks Impact Fee Revenue - total collected is \$24,048 or 9.8% from a total of \$246,495 .

REET Fund - Real Estate Excise Tax Revenue - REET revenue collected was \$114,534 from a budget of \$1,097,810 representing 10.4% total collected.

Surface Water Management (SWM) Fund - SWM Revenue - \$36,133 or 2.8% collected from a budget of \$1,293,605. A Flood Reduction Grant was received for \$85,544 offsetting last years capital project.

Revenue	2019 Budget	Year to Date 3/31/2019	Amount Remaining	% of Budget Collected	Status
Property Tax	\$5,396,315	\$225,006	(\$5,171,309)	4.2%	
Retail Sales Tax	1,480,890	360,233	(1,120,657)	24.3%	
Criminal Justice Tax	338,030	96,142	(241,888)	28.4%	
Permits (Building, Plumb, Mech)	975,000	125,773	(849,227)	12.9%	
Plan Review	336,800	66,323	(270,477)	19.7%	
Planner (Billable) Hours	179,350	24,863	(154,488)	13.9%	
Misc. Development Revenue	96,865	30,627	(66,238)	31.6%	
Other Licenses & Permits	374,675	115,096	(259,579)	30.7%	
Real Estate Excise Tax	1,097,810	114,534	(983,276)	10.4%	
Parks Impact Fees/Fees in Lieu	246,495	24,048	(222,447)	9.8%	
Transportation Impact Fee	355,300	51,800	(303,500)	14.6%	
Grants	1,276,790	94,863	(1,181,927)	7.4%	
Other Fees	584,480	0	(584,480)	0.0%	
Motor Vehicle Excise Tax	272,275	62,084	(210,191)	22.8%	
Surface Water Management Fees	1,293,605	36,133	(1,257,472)	2.8%	
Intergovernmental (Gen Fund)	218,400	55,149	(163,251)	25.3%	
Other Income	1,252,800	178,591	(1,074,209)	14.3%	
Total Revenue All Funds	\$15,775,880	\$1,661,266	(\$14,114,614)	10.5%	
Transfers In	4,108,745	-	(4,108,745)	0.0%	
Total Revenue	\$19,884,625	\$1,661,266	(\$18,223,359)	8.4%	

Expenditure Summary:

There is no 1st quarter analysis of each department's expenditures because expenses are generally lower in the beginning of the year.

The Police contract is 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.

Expenditures by Fund

Operations	2019 Budget	Year to Date 3/31/2019	% of Budget Expended	Status
Executive	\$1,257,975	\$280,674	22.3%	
Administration	899,985	168,901	18.8%	
Public Safety	4,787,850	32,644	0.7%	
Community Development	1,422,920	200,306	14.1%	
Public Works	3,622,440	533,829	14.7%	
Other Financing Uses	750,000	0	0.0%	
TOTAL OPERATIONS	<u>\$12,741,170</u>	<u>\$1,216,355</u>	<u>9.55%</u>	
Fund	2019 Budget	Year to Date 3/31/2019	% of Budget Expended	Status
Debt Service	\$525,410	\$0	0.0%	
Capital Budget				
Transportation Capital Projects Fund	2,593,800	64,649	2.5%	
Parks Capital Projects Fund	1,213,780	44,028	3.6%	
Surface Water Mgmt Capital Projects Fund	280,000	15,191	5.4%	
TOTAL Capital Investment Projects	<u>\$4,087,580</u>	<u>\$123,868</u>	<u>\$0</u>	
TOTAL Operations/CIP/Debt Service	<u>17,354,160</u>	<u>1,340,223</u>	<u>7.7%</u>	
TOTAL Transfers Out	<u>4,108,745</u>	<u>0</u>	<u>0.0%</u>	
TOTAL Operations/CIP/Other Plus	<u>\$21,462,905</u>	<u>\$1,340,223</u>	<u>\$0</u>	

City of Newcastle

2019 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **25.00%**

Source of Funds	Amended Budget	March	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$ 7,219,235	\$ 295,087	\$ 683,440	\$ (6,535,795)	9.5%
Development Revenue	1,573,990	58,839	238,791	(1,335,199)	15.2%
Intergovernmental	246,065	25,296	60,172	(185,893)	24.5%
Charges for Services	-	-	-	-	-
Licenses & Permits	374,675	10,999	115,096	(259,579)	30.7%
Other Revenue	110,490	20,624	57,511	(52,979)	52.1%
Other Financing Sources	750,000	-	-	(750,000)	0.0%
Transfers In	605,035	-	-	(605,035)	0.0%
GENERAL FUND TOTAL	\$ 10,879,490	\$ 410,846	\$ 1,155,009	\$ (9,724,481)	10.6%
Street Fund (101)					
Intergovernmental	\$ 289,400	\$ 27,847	\$ 66,380	\$ (223,020)	22.9%
Other revenue	115,500	589	1,711	(113,789)	1.5%
Transfers In	285,000	-	-	(285,000)	0.0%
STREET FUND TOTAL	\$ 689,900	\$ 28,436	\$ 68,091	\$ (621,809)	9.9%
Cumulative Reserve Fund (105)					
Bank Interest Income	\$ 150	\$ 28	\$ 82	\$ (68)	54.6%
DEBT SERVICE FUND (202)					
Transfers In	\$ 525,410	\$ -	\$ -	\$ (525,410)	0.0%
TRANSPORTATION CAPITAL PROJECTS (302)					
Grants	\$ 500,000	\$ -	\$ -	\$ (500,000)	0.0%
Transportation Impact Fees	355,300	32,375	51,800	(303,500)	14.6%
Developer Contributions	-	-	-	-	-
Bank Interest	4,500	1,174	3,408	(1,092)	75.7%
Transfers In	2,599,285	-	-	(2,599,285)	0.0%
CAPITAL PROJECTS FUND TOTAL	\$ 3,459,085	\$ 33,549	\$ 55,208	\$ (3,403,877)	1.6%
PARKS CAPITAL PROJECTS FUND (303)					
Parks Levy	\$ 30,105	\$ -	\$ -	\$ (30,105)	0.0%
Parks Impact Fee	246,495	15,030	24,048	(222,447)	9.8%
Tree Fee in Lieu	-	-	-	-	-
Interlocal Grants	500,000	-	-	(500,000)	0.0%
Bank Interest Income	1,600	280	773	(827)	48.3%
Transfers In	-	-	-	-	-
Parks Capital Projects Fund Total	\$ 778,200	\$ 15,310	\$ 24,821	\$ (723,274)	3.2%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,097,810	\$27,347	\$ 114,534	\$ (983,276)	10.4%
Bank Interest	14,000	4,817	13,912	(88)	99.4%
REET Fund Total	\$1,111,810	\$32,164	\$ 128,447	\$ (983,363)	11.6%
Surface Water Management Fund (401)					
Charges for Service	\$ 1,293,605	\$ 25,272	\$ 36,133	\$ (1,257,472)	2.8%
Grant Income	232,000	-	\$ 85,544	(146,456)	36.9%
Development Revenue	14,025	3,675	8,795	(5,230)	62.7%
Miscellaneous Income	-	-	-	-	-
Bank Interest	6,000	2,494	7,191	1,191	119.9%
Total Revenue	\$ 1,545,630	\$ 31,441	\$ 137,663	\$ (1,407,967)	8.9%
Equipment Rental Fund (501)					
ERF Service Fees	\$ 84,700	\$ -	\$ -	\$ (84,700)	0.0%
Proceeds from Capital Assets	-	-	-	-	-
Bank Interest	2,985	496	1,440	(1,545)	48.3%
Insurance Recovery	-	-	-	-	-
Transfers In	94,015	-	-	(94,015)	0.0%
EQUIPMENT RENTAL FUND TOTAL	\$ 181,700	\$ 496	\$ 1,440	\$ (180,260)	0.8%
FACILITIES FUND (503)					
Facility Service Fees	\$ 387,280	\$ -	\$ -	\$ (387,280)	0.0%
Bank Interest	600	14	42	(558)	6.9%
Facility Rental Income	325,370	26,402	90,462	(234,908)	27.8%
Other Miscellaneous	-	-	-	-	-
Transfers In	-	-	-	-	-
FACILITIES FUND (503) TOTAL	\$ 713,250	\$ 26,416	\$ 90,504	\$ (235,466)	12.7%
TOTAL REVENUE ALL FUNDS	\$ 15,775,880	\$ 578,686	\$ 1,661,266	\$ (14,114,614)	10.5%
TOTAL TRANSERS IN	\$ 4,108,745	\$ -	\$ -	\$ (4,108,745)	0.0%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS	\$ 19,884,625	\$ 578,686	\$ 1,661,266	\$ (18,223,359)	8.4%

City of Newcastle 2019 DETAIL REVENUE REPORT

Percent of Year: **25.00%**

Source of Funds	Amended Budget	March	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes					
Real & Personal Property Tax	\$ 5,396,315	\$ 163,451	\$ 225,006	\$ (5,171,309)	4.2%
Local Retail Sales & Use Tax	1,480,890	103,037	360,233	(1,120,657)	24.3%
Sales & Use Tax Criminal Justice	338,030	28,599	96,142	(241,888)	28.4%
All Other Taxes	4,000	-	2,058	(1,942)	51.5%
Taxes Subtotal	\$ 7,219,235	\$ 295,087	\$ 683,440	\$ (6,535,795)	9.5%
Development Permits					
Permits (Bldg, Plumbing, Mech)	\$ 975,000	\$ 44,035	125,773	(849,227)	12.9%
Plan Check Fee Building	336,800	5,892	66,323	(270,477)	19.7%
Other Plan & Development Fees	82,840	8,912	21,832	(61,008)	26.4%
Billable Hours	179,350	-	24,863	(154,488)	13.9%
Development Permits Subtotal	\$ 1,573,990	\$ 58,839	\$ 238,791	\$ (1,335,199)	15.2%
Intergovernmental					
Recycling Grants	\$ 42,215	\$ -	-	(42,215)	0.0%
Traffic & other Grants	2,575	-	9,319	6,744	361.9%
Liquor Excise Profits/Tax	165,050	25,296	40,638	(124,412)	24.6%
Criminal Justice Revenue	36,225	-	10,215	(26,010)	28.2%
Intergovernmental Subtotal	\$ 246,065	\$ 25,296	\$ 60,172	\$ (185,893)	24.5%
Other Licenses & Permits					
Franchise Fees	\$ 204,880	\$ -	45,919	(158,961)	22.4%
Business Licenses	46,500	3,227	10,809	(35,691)	23.2%
Wireless Leases	73,995	6,693	17,829	(56,166)	24.1%
Alarm System Operator License	4,300	200	1,400	(2,900)	32.6%
Monitored Alarm Device Fee	45,000	880	39,140	(5,860)	87.0%
Other Licenses & Permits Subtotal	\$ 374,675	\$ 10,999	\$ 115,096	\$ (259,579)	30.7%
Other					
Facility Rentals	\$ 13,500	\$ 1,170	2,439	(11,061)	18.1%
False Alarm Response	26,000	3,200	3,350	(22,650)	12.9%
Donations/Sponsorships	40,250	-	250	(40,000)	0.6%
Bank Earnings	26,500	12,460	36,113	9,613	136.3%
Other Miscellaneous	4,240	3,794	15,359	11,119	362.2%
Other Subtotal	\$ 110,490	\$ 20,624	\$ 57,511	\$ (52,979)	52.1%
Other Financing Sources	\$ 750,000		\$ -	\$ (750,000)	0.0%
Total General Fund Revenue	\$ 10,274,455	\$ 410,846	\$ 1,155,009	\$ (9,119,446)	11.2%
Transfers In	\$ 605,035		\$ -	\$ (605,035)	0.0%
GENERAL FUND TOTAL + TRANSFERS IN	\$ 10,879,490	\$ 410,846	\$ 1,155,009	\$ (9,724,481)	10.6%

City of Newcastle 2019 DETAIL REVENUE REPORT

Percent of Year: **25.00%**

Source of Funds	Amended Budget	March	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Intergovernmental					
Multimodal Transportation	\$ 17,125	\$ 4,296	\$ 4,296	\$ (12,829)	25.1%
Motor Vehicle Excise Tax	272,275	23,551	62,084	(210,191)	22.8%
Waste Management Admin Fee	112,500		-	(112,500)	0.0%
Bank Interest	3,000	589	1,711	(1,289)	57.0%
Insurance Recovery	-		-	-	
Transfers In	285,000		-	(285,000)	0.0%
STREET FUND TOTAL	\$ 689,900	\$ 28,436	\$ 68,091	\$ (621,809)	9.9%
Cumulative Reserve Fund (105)					
Charges for Services					
Bank Interest	150	28	82	(68)	54.6%
CUMMULATIVE RESERVE FUND TOTAL	\$ 150	\$ 28	\$ 82	\$ (68)	54.6%
Debt Service Fund (202)					
Contributions					
Transfers In	525,410	-	-	(525,410)	0.0%
Debt Service Fund TOTAL	\$ 525,410	\$ -	\$ -	\$ -	0.0%
Transportation Capital Projects Fund (302)					
Intergovernmental					
Approved Grant (State/Other)	\$ 500,000	\$ -	\$ -	\$ (500,000)	0.0%
Bank Interest	4,500	1,174	3,408	(1,092)	75.7%
Transportation Impact Fees	355,300	32,375	51,800	(303,500)	14.6%
Transfers In	2,599,285		-	(2,599,285)	0.0%
Transportation Capital Projects Fund	\$ 3,459,085	\$ 33,549	\$ 55,208	\$ (3,403,877)	1.6%
Parks Capital Projects Fund (303)					
Parks Levy	\$ 30,105	\$ -	\$ -	(30,105)	0.0%
Parks Impact Fee	246,495	15,030	24,048	(222,447)	9.8%
Tree Fee in Lieu	-	-	-	-	
Interlocal Grants	500,000	-	-	(500,000)	0.0%
Bank Interest	1,600	280	773	(827)	48.3%
Parks Capital Projects Total	\$ 778,200	\$ 15,310	\$ 24,821	\$ (753,379)	3.2%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$ 548,905	\$ 13,674	\$ 57,267	\$ (491,638)	10.4%
Real Estate Excise Tax (Second 0.25)	548,905	13,674	57,267	(491,638)	10.4%
Bank Interest	14,000	4,817	13,912	(88)	99.4%
Real Estate Excise Tax (REET) Total	\$ 1,111,810	\$ 32,164	\$ 128,447	\$ (983,363)	11.6%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$ 1,293,605	\$ 25,272	\$ 36,133	\$ (1,257,472)	2.8%
Capital Grants	97,000	-	-	(97,000)	0.0%
Local Grant	135,000	-	85,544	(49,456)	63.4%
Storm Water Review Fees	14,025	3,675	8,795	(5,230)	62.7%
Bank Interest	6,000	2,494	7,191	1,191	119.9%
Prior Period Adjustments	-	-	-	-	
SURFACE WATER MANAGEMENT FUND TOTAL	\$ 1,545,630	\$ 31,441	\$ 137,663	\$ (1,407,967)	8.9%
Equipment Rental Fund (501)					
Contributions					
ERF Service Fees	\$ 84,700	\$ -	\$ -	\$ (84,700)	0.0%
Proceeds from Capital Assets	-	-	-	-	#DIV/0!
Bank Interest	2,985	496	1,440	(1,545)	48.3%
Transfers In	94,015		-	(94,015)	0.0%
EQUIPMENT RENTAL FUND TOTAL	\$ 181,700	\$ 496	\$ 1,440	\$ (95,560)	0.8%
Facilities Fund (503)					
Contributions					
Facility Service Fees	\$ 387,280	\$ -	\$ -	\$ (387,280)	
Bank Interest	600	14	42	(558)	
Facility Rental Income	325,370	26,402	90,462	(234,908)	27.8%
FACILITIES FUND TOTAL	\$ 713,250	\$ 26,416	\$ 90,504	\$ (235,466)	12.7%
TOTAL REVENUE ALL FUNDS	\$ 15,775,880	\$ 578,686	\$ 1,661,266	\$ (14,114,614)	10.5%
Total Transfers In	4,108,745	-	-	(4,108,745)	0.0%
TOTAL REVENUE & TRANSFERS IN	\$ 19,884,625	\$ 578,686	\$ 1,661,266	\$ (18,223,359)	8.4%

CITY OF NEWCASTLE 2019 DETAIL EXPENDITURES REPORT

Percent of Year: **25.00%**

Fund #	Description	FINAL BUDGET	March 2019	YTD	\$ Variance	% Variance
1	General Fund Expenditures					
	Salaries + Benefits	\$ 2,598,155	\$ 195,772	\$ 481,054	\$ 2,117,101	18.5%
	Supplies	126,770	10,157	15,734	111,036	12.4%
	Services	961,050	53,385	200,624	760,426	20.9%
	Professional Services	859,815	48,977	76,962	782,853	9.0%
	Public Art	5,000	-	-	5,000	0.0%
	Historic Preservation	5,500	-	-	5,500	0.0%
	Travel & Meetings	57,245	2,525	5,215	52,030	9.1%
	Intergovernmental	4,819,060	7,883	45,838	4,773,222	1.0%
	Capital	23,000	-	-	23,000	0.0%
	Other Financing Uses	750,000	-	-	750,000	0.0%
	Transfer Out	816,340	-	-	816,340	0.0%
	Total General Fund Expenditures	\$ 11,021,935	\$ 318,699	\$ 825,427	\$ 10,196,508	7.5%
101	Street Fund Expenditures + Transfers Out					
	Salaries + Benefits	\$ 217,015	\$ 15,505	\$ 40,285	\$ 176,730	18.6%
	Supplies	46,500	11,457	12,670	33,830	27.2%
	Services	259,555	28,761	52,354	207,201	20.2%
	Professional Services	7,000	1,954	3,154	3,846	45.1%
	Travel & Meetings	1,500	-	45	1,455	3.0%
	Intergovernmental	82,000	1,330	1,330	80,670	1.6%
	Transfer Out	31,340	-	-	31,340	0.0%
	Total Street Fund Expenditures	\$ 644,910	\$ 59,008	\$ 109,838	\$ 535,072	17.0%
105	Cumulative Reserve Fund Transfers Out		\$ -			
			\$ -	\$ -	\$ -	
202	Debt Service Fund Debt Service		\$ -			
		\$ 525,410	\$ -	\$ -	\$ 525,410	0.0%
302	Transportation Cap. Fund Exp. + Transfer In					
	Salaries + Benefits	\$ 89,300	\$ 6,660	\$ 15,956	\$ 73,344	17.9%
	Capital Improvement Program	2,504,500	32,834	48,693	2,455,807	1.9%
	Transfer Out	678,190	-	-	678,190	0.0%
	Total Transportation Capital Fund Expenditures	\$ 3,271,990	\$ 39,494	\$ 64,649	\$ 3,207,341	2.0%
303	Parks Capital Expenditures					
	Salaries + Benefits	\$ 38,780	\$ 2,823	\$ 6,717	\$ 32,063	17.3%
	Capital Improvement Program	1,175,000	2,822	37,311	1,137,689	3.2%
	Total Parks Capital Fund Expenditures	\$ 1,213,780	\$ 5,645	\$ 44,028	\$ 1,169,752	3.6%
304	Real Estate Excise Tax Fund Transfer Out		\$ -			
		\$ 2,204,320	\$ -	\$ -	\$ 2,204,320	0.0%
401	Surface Water Mgmt. Fund Expenditures					
	Salaries + Benefits	\$ 678,975	\$ 47,756	\$ 117,578	\$ 561,397	17.3%
	Supplies	73,700	533	1,538	72,162	2.1%
	Services	282,575	6,688	12,251	270,324	4.3%
	Professional Services	133,000	5,004	5,004	127,996	3.8%
	Travel & Meetings	7,800	520	1,878	5,922	24.1%
	Intergovernmental	97,325	7,699	12,393	84,932	12.7%
	Capital Improvement Program	280,000	14,726	15,191	264,809	5.4%
	Transfer Out	31,335	-	-	31,335	0.0%
	Total SWM Fund Expenditures	\$ 1,584,710	\$ 82,926	\$ 165,833	\$ 1,418,877	10.5%
501	Equipment Rental Fund					
	Supplies	\$ 16,700	\$ 4,473	\$ 4,822	\$ 11,878	28.9%
	Services	24,000	9,903	9,903	14,097	41.3%
	Capital Outlay (Vehicles, Equip)	197,900	25,108	25,108	172,793	12.7%
	Capital Lease (Copier)	44,000	8,563	12,281	31,719	27.9%
	Total Equipment Rental Fund Expenditures	\$ 282,600	\$ 48,047	\$ 52,113	\$ 230,487	18.4%
503	Facilities Fund Expenditures					
	City Hall	\$ 290,950	\$ 23,920	\$ 72,783	\$ 218,167	25.0%
	Annex	8,300	1,071	1,296	7,004	15.6%
	Garage	66,780	2,053	4,255	62,525	6.4%
	Transfer Out	347,220	-	-	347,220	0.0%
	Total Facilities Fund Expenditures	\$ 713,250	\$ 27,044	\$ 78,335	\$ 634,915	11.0%
	Total Expenditures	\$ 21,462,905	\$ 580,863	\$ 1,340,223	\$ 20,122,682	6.2%

CITY OF NEWCASTLE 2019 DETAIL EXPENDITURES REPORT

Percent of Year: **25.00%**

Fund #	Description	FINAL BUDGET	March 2019	YTD	\$ Variance	% Variance
GENERAL FUND DEPARTMENTS						
Exec - City Council						
10-511-60	Salaries + Benefits	\$ 44,615	\$ 3,652	\$ 9,131	\$ 35,484	20.5%
	Supplies	6,700	151	2,125	4,575	31.7%
	Services	95,605	-	33,114	62,491	34.6%
	Professional Services	7,900	113	2,238	5,662	28.3%
	Travel & Meetings	11,000	-	125	10,875	1.1%
	Total City Council - Executive Expenditures	\$ 165,820	\$ 3,916	\$ 46,732	\$ 119,088	28.2%
Exec - City Manager, HR & Legal						
10-513-1910	Salaries + Benefits	\$ 380,400	\$ 29,718	\$ 72,441	\$ 307,959	19.0%
	Supplies	6,650	373	397	6,253	6.0%
	Services	159,195	57	78,845	80,350	49.5%
	Professional Services	158,750	200	1,777	156,974	1.1%
10-515	City Attorney Contract	130,000	646	646	129,354	0.5%
	Professional Development Travel & Meetings	12,100	(200)	(13)	12,113	-0.1%
	Total Exec - City Manager, HR, Legal	\$ 847,095	\$ 30,795	\$ 154,093	\$ 693,002	18.2%
Exec - City Clerk						
10-514	Salaries + Benefits	\$ 123,050	\$ 10,407	\$ 25,342	\$ 97,708	20.6%
	Supplies	8,100	1,199	1,672	6,428	20.6%
	Services	58,260	6,144	7,302	50,958	12.5%
	Professional Services	4,000	14,500	14,500	(10,500)	362.5%
	Travel & Meetings	1,650	274	1,174	476	71.1%
	Intergovernmental	50,000	(198)	29,859	20,141	59.7%
	Total Exec - City Clerk	\$ 245,060	\$ 32,327	\$ 79,848	\$ 165,212	32.6%
Admin - Finance & Accounting						
40-514	Salaries + Benefits	\$ 562,410	\$ 39,377	\$ 96,400	\$ 466,010	17.1%
	Supplies	5,850	321	541	5,309	9.2%
	Services	60,835	(754)	1,467	59,368	2.4%
	Professional Services	36,340	3,993	4,152	32,188	11.4%
	Travel & Meetings	11,250	-	881	10,369	7.8%
	Intergovernmental	39,100	774	834	38,266	2.1%
	Total Admin - Finance & Accounting	\$ 715,785	\$ 43,711	\$ 104,274	\$ 611,511	14.6%
Admin - Information Tech.						
40-518	Supplies	\$ 16,300	\$ -	\$ 1,877	\$ 14,423	11.5%
	Services	129,200	31,520	60,641	68,559	46.9%
	Professional Services	15,700	750	2,109	13,591	13.4%
	Capital	23,000	-	-	23,000	0.0%
	Total Admin - Information Tech.	\$ 184,200	\$ 32,270	\$ 64,627	\$ 119,573	35.1%
CD - Building Dept						
60-558-50	Salaries + Benefits	\$ 225,620	\$ 16,022	\$ 39,613	\$ 186,007	17.6%
	Supplies	5,620	-	-	5,620	0.0%
	Services	35,590	3,736	3,963	31,627	11.1%
	Professional Services	165,000	2,445	2,445	162,555	1.5%
	Professional Development Travel & Meetings	2,905	295	605	2,300	20.8%
	Intergovernmental	3,200	608	608	2,592	19.0%
	Total CD - Building Dept	\$ 437,935	\$ 23,106	\$ 47,234	\$ 390,701	10.8%
CD - Planning						
558-60	Salaries + Benefits	\$ 634,200	\$ 50,922	\$ 125,372	\$ 508,828	19.8%
	Supplies	2,900	18	46	2,854	1.6%
	Services	85,945	644	644	85,301	0.7%
	Professional Services	33,000	1,229	1,716	31,284	5.2%
	Professional Development Travel & Meetings	7,190	1,718	1,698	5,492	23.6%
	Intergovernmental Affordable Housing	27,000	-	-	27,000	0.0%
	Total CD - Planning	\$ 790,235	\$ 54,530	\$ 129,476	\$ 660,759	16.4%
CD - Outreach						
573-90	Salaries + Benefits	\$ 89,025	\$ 7,159	\$ 18,239	\$ 70,786	20.5%
	Supplies	6,600	147	348	6,252	5.3%
	Services	48,985	485	809	48,176	1.7%
	Public Art	5,000	-	-	5,000	0.0%
	Historic Preservation	5,500	-	-	5,500	0.0%
	Professional Services	38,590	700	4,200	34,390	10.9%
	Professional Development Travel & Meetings	1,050	-	-	1,050	0.0%
	Total CD - Outreach	\$ 194,750	\$ 8,491	\$ 23,596	\$ 171,154	12.1%

CITY OF NEWCASTLE 2019 DETAIL EXPENDITURES REPORT

Percent of Year: **25.00%**

Fund #	Description	FINAL BUDGET	March 2019	YTD	\$ Variance	% Variance
Public Safety						
50-521	Supplies	\$ 8,450	\$ 7,439	\$ 7,493	957	88.7%
	Services	34,640	1,377	2,401	32,239	6.9%
50-515	Legal Services	72,000	10,208	10,208	61,792	14.2%
	Travel & Meetings	3,000	-	-	3,000	
	Intergovernmental - Police	2,540,440	-	208	2,540,232	0.0%
	Intergovernmental - Fire	2,053,320	-	-	2,053,320	0.0%
	Intergovernmental - Other (Jail, Transport & Animal Control)	76,000	4,704	12,334	63,666	16.2%
	Total Public Safety	\$ 4,787,850	\$ 23,728	\$ 32,644	\$ 4,755,206	0.7%
Emergency Management						
60-525-60	Supplies Services	\$ 3,000	\$ -	\$ -	\$ 3,000	0.0%
	Professional Services	30,000	668	1,710	28,290	5.7%
	Total Public Works Department	\$ 33,000	\$ 668	\$ 1,710	\$ 31,290	5.2%
Engineering Division						
70-544-20	Salaries + Benefits	\$ 191,335	\$ 16,195	\$ 38,606	\$ 152,729	20.2%
	Supplies	2,000	139	674	1,326	33.7%
	Services	41,435	171	239	41,196	0.6%
	Professional Services	152,625	12,229	29,320	123,305	19.2%
	Travel & Meetings	4,400	420	515	3,886	11.7%
	Total Engineering Department	\$ 391,795	\$ 29,155	\$ 69,354	\$ 322,441	17.7%
Parks Maintenance						
70-576-8	Salaries + Benefits	\$ 347,500	\$ 22,319	\$ 55,910	\$ 291,590	16.1%
	Supplies	54,600	370	561	54,039	1.0%
	Services	211,360	10,004	11,199	200,161	5.3%
	Professional Services	15,910	1,297	1,942	13,968	12.2%
	Travel & Meetings	2,700	19	232	2,468	8.6%
	Intergovernmental	30,000	1,995	1,995	28,005	6.7%
	Total Parks Maintenance Department	\$ 662,070	\$ 36,003	\$ 71,838	\$ 590,232	10.9%
	Total General Fund Less Transfers Out	\$ 9,455,595	\$ 318,699	\$ 825,427	\$ 8,630,168	8.7%

CITY OF NEWCASTLE 2019 INCOME SUMMARY BUDGET VARIANCE

Percent of Year: **25.00%**

Fund #	Description	AMENDED BUDGET	March 2019	YTD	Variance	BUDGET TO ACTUAL TO DATE
1	General Fund					
	Total Revenues	\$ 10,879,490	\$ 410,846	\$ 1,155,009	\$ 9,724,481	10.6%
	Total Expenditures	11,021,935	318,699	825,427	10,196,508	7.5%
	Total General Fund Income	(142,445)	92,146	329,582	(472,027)	
101	Street Fund					
	Total Revenues	\$ 689,900	\$ 28,436	\$ 68,091	\$ 621,809	9.9%
	Total Expenditures	644,910	59,008	109,838	535,072	17.0%
	Total Street Fund Income	44,990	(30,571)	(41,747)	86,737	
105	Cumulative Reserve Fund	150	28	82	(68)	54.6%
	Transfers Out	-	-	-	-	
202	Debt Service Fund					
	Total Revenues	\$ 525,410	\$ -	\$ -	\$ 525,410	0.0%
	Total Expenditures	525,410	-	-	525,410	0.0%
	Total Debt Service Fund Income	-	-	-	-	
302	Transportation Fund					
	Total Revenues	\$ 3,459,085	\$ 33,549	\$ 55,208	\$ 3,403,877	1.6%
	Total Expenditures	3,271,990	39,494	64,649	3,207,341	2.0%
			-	-		
	Transportation Fund Income	187,095	(5,945)	(9,441)	196,536	
303	Parks Fund		15,310			
	Total Revenues	\$ 778,200	\$ 15,310	\$ 24,821	\$ 753,379	3.2%
	Total Expenditures	1,213,780	5,645	44,028	1,169,752	3.6%
	Parks Fund Income	(435,580)	9,665	(19,207)	(416,373)	
304	Real Estate Excise Tax Fund					
	Total Revenues	\$ 1,111,810	\$ 32,164	\$ 128,447	\$ 983,363	11.6%
	Total Expenditures	2,204,320	-	-	2,204,320	0.0%
	REET Fund Income	(1,092,510)	32,164	128,447	(1,220,957)	
401	Surface Water Mgmt. Fund					
	Total Revenues	\$ 1,545,630	\$ 31,441	\$ 137,663	\$ 1,407,967	8.9%
	Total Expenditures	1,584,710	82,926	165,833	1,418,877	10.5%
	SWM Fund Income	(39,080)	(51,485)	(28,169)	(10,911)	
501	Equipment Rental Fund					
	Total Revenues	\$ 181,700	\$ 496	\$ 1,440	\$ 180,260	0.8%
	Total Expenditures	282,600	48,047	52,113	230,487	18.4%
	Equipment Rental Fund Income	(100,900)	(47,551)	(50,673)	(50,227)	
503	Facilities Fund					
	Total Revenues	\$ 713,250	\$ 26,416	\$ 90,504	\$ 622,746	12.7%
	Total Expenditures	713,250	27,044	78,335	634,915	11.0%
	Facilities Fund Income	-	(628)	12,169	(12,169)	
	TOTAL INCOME	\$ (1,578,280)	\$ (2,177)	\$ 321,043	\$ (1,899,459)	-20.3%

City of Newcastle
2019 EXPENDITURE SUMMARY BY FUNCTION

Operating Budget					Percent of Year: 25.00%	
Department	Budget	March	YTD Expense	Remaining (\$)	Spent (%)	
Executive Services						
City Council	\$ 165,820	\$ 3,916	\$ 46,732	\$ 119,088	28.2%	
City Manager	717,095	30,149	153,447	563,648	21.4%	
City Attorney	130,000	646	646	129,354	0.5%	
City Clerk Division	245,060	32,327	79,848	165,212	32.6%	
Total Executive Services	\$ 1,257,975	\$ 67,037	\$ 280,674	\$ 977,301	22.3%	
Administrative Services						
Finance Division	715,785	43,711	104,274	611,511	14.6%	
Information Tech Division	184,200	32,270	64,627	119,573	35.1%	
Total Administrative Services	\$ 899,985	\$ 75,981	\$ 168,901	\$ 731,084	18.8%	
Public Safety & Justice						
Public Safety Division	2,586,530	8,816	10,103	2,576,428	0.4%	
Fire Division	2,053,320	-	-	2,053,320	0.0%	
Intergovernmental (Jail, transport and animal Ctrl)	76,000	4,704	12,334	63,666	16.2%	
Legal Services (Prosecutor, Indigent defense, Domestic V)	72,000	10,208	10,208	61,792	14.2%	
Total Public Safety & Justice	\$ 4,787,850	\$ 23,728	\$ 32,644	\$ 4,755,206	0.7%	
Community Development						
Building Division	437,935	23,106	47,234	390,701	10.8%	
Planning Division	790,235	54,530	129,476	660,759	16.4%	
Community Outreach & Events	194,750	8,491	23,596	171,154	12.1%	
Total Community Development	\$ 1,422,920	\$ 86,128	\$ 200,306	\$ 1,222,614	14.1%	
Public Works						
Emergency Management	33,000	668	1,710	31,290	5.2%	
Engineering Division	391,795	29,155	69,354	322,441	17.7%	
Parks Section	662,070	36,003	71,838	590,232	10.9%	
Street Fund	613,570	59,008	109,838	503,732	17.9%	
SWM Maintenance	1,273,375	68,200	150,642	1,122,733	11.8%	
Equipment Rental Fund	282,600	48,047	52,113	230,487	18.4%	
Facilities Fund	366,030	27,044	78,335	287,695	21.4%	
Total Public Works	\$ 3,622,440	\$ 268,125	\$ 533,829	\$ 3,088,611	14.7%	
TOTAL OPERATING BUDGET	\$ 11,991,170	\$ 520,998	\$ 1,216,355	\$ 10,774,815	10.1%	
Operations						
Executive	\$ 1,257,975	\$ 67,037	\$ 280,674	\$ 977,301	22.3%	
Administration	899,985	75,981	168,901	731,084	18.8%	
Public Safety	4,787,850	23,728	32,644	4,755,206	0.7%	
Community Development	1,422,920	86,128	200,306	1,222,614	14.1%	
Public Works	3,622,440	268,125	533,829	3,088,611	14.7%	
TOTAL OPERATIONS BY FUNCTION	\$ 11,991,170	\$ 520,998	\$ 1,216,355	\$ 10,774,815	10.1%	
OTHER, DEBT, CAPITAL AND TRANSFERS OUT						
Other Financing Uses	\$ 750,000	\$ -	\$ -	\$ 750,000		
Debt Service	525,410	-	-	525,410		
Capital Budget				-		
Transportation Capital Projects Fund	2,593,800	39,494	64,649	2,529,151	2.5%	
Parks Capital Projects Fund	1,213,780	5,645	44,028	1,169,752	3.6%	
Surface Water Management Capital Projects	280,000	14,726	15,191	264,809		
TOTAL CAPITAL, DEBT AND OTHER	\$ 5,362,990	\$ 59,865	\$ 123,868	\$ 5,239,122	2.3%	
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$ 17,354,160	\$ 580,863	\$ 1,340,223	\$ 16,013,937	7.7%	
TOTAL TRANSFERS OUT	\$ 4,108,745	\$ -	\$ -	\$ 4,108,745		
TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS	\$ 21,462,905	\$ 580,863	\$ 1,340,223	\$20,122,682	6.2%	