

City of Newcastle Monthly Snapshot - May 2020



5 month target = 41.6%

Prepared by: Don Palmer

Total General Fund Revenue - collected is \$4,046,250 or 41.2% collected. See General Fund revenue impacts other comments under COVID section.

Other Licenses & Permits - The total revenue is \$210,812 from a budget of \$363,875 representing 57.9% collected. Olympic Pipeline had not paid for 2019 franchise fees and are now current by paying both 2019 and 2020 with the payment of \$25K. Comcast represents the balance of \$87K and pays monthly. Because monitored alarm device fees are paid fully at the beginning of the year it is 102.7% or \$47,140.

Real Estate Excise Tax Revenue - The higher REET revenue at 54.8% is because of the January sale of the Newcastle Golf Course representing \$141K in REET revenue. Magic Radiance Limited purchased the golf course from a company in Samoa for approximately \$28.2M.

COVID 19 Year over year property tax is lower by 8% which is expected since the filing for property tax was extended. Retail sales tax in the first four months was up 22% year over year and in May dropped 32% ending the first five months up 4% over budget. Retail sales tax is strong because of higher construction retail representing 53% of the total retail sales tax in the first five months of 2020 compared to 36% last year. Because sales tax is two months behind actual collections and these first months are based upon November to March retail sales, it is anticipated that this will taper off with development revenue planned projects mostly stopped. Planners are busy buoying up development revenue with billable hours from anticipated project development. We will continue to monitor development revenue in the coming months with construction stopped in April and construction slowly resuming in May. May's Motor Vehicle Tax is beginning to be impacted by COVID with an 18% drop in May's fuel tax from last year.

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. Both revenues are capital related.

Revenue	2020 Budget	Year to date 5/31/2019	Year to Date 5/31/2020	Amount Remaining	% of Budget Collected	Status
Property Tax	\$5,562,025	\$2,867,738	\$2,644,970	(\$2,917,055)	47.6%	✓
Excise Tax	4,000	4,150	2,127	(1,873)	53.2%	↓
Parks Levy (Capital) Collection begins in June	140,000	16,667	-	(140,000)	0.0%	✓
Retail Sales Tax	1,384,355	574,068	636,608	(747,747)	46.0%	↑
Criminal Justice Tax	391,860	154,616	149,324	(242,536)	38.1%	✓
Permits (Building, Plumb, Mech)	438,900	412,365	109,962	(328,938)	25.1%	↓
Plan Review	290,120	155,533	49,083	(241,037)	16.9%	↓
Planner (Billable) Hours	168,000	73,487	43,996	(124,004)	26.2%	↓
Misc. Development Revenue	104,600	44,079	52,877	(51,723)	50.6%	↑
Other Licenses & Permits	363,875	181,173	210,812	(153,063)	57.9%	↑
Transportation Impact Fee	394,980	64,750	-	(394,980)	0.0%	↓
Parks Impact Fees/Fees in Lieu	183,370	30,060	-	(183,370)	0.0%	↓
Real Estate Excise Tax	1,100,960	268,848	603,010	(497,950)	54.8%	↑
Surface Water Management Fees	1,526,455	675,222	710,257	(816,198)	46.5%	✓
Grants	1,169,575	109,468	58,086	(1,111,489)	5.0%	↓
Waste Management Admin Fee	150,000	27,730	78,219	(71,781)	52.1%	↑
Motor Vehicle Excise Tax	257,960	97,716	92,131	(165,829)	35.7%	↓
Intergovernmental (Gen Fund)	224,170	84,027	86,051	(138,119)	38.4%	✓
ERF Service and Facility Fees	519,095	471,980	519,095	-	100.0%	✓
Facility Rental Income	415,000	176,571	139,250	(275,750)	33.6%	↓
Other Income (Park Res, Interest, & other)	218,265	212,409	94,911	(123,354)	43.5%	✓
Other Income (Contributions or donations from other)	205,000	-	-	(205,000)	0.0%	↓
Total Revenue All Funds	\$15,962,565	\$6,702,658	\$6,280,770	(\$9,681,795)	39.3%	✓
Transfers In	\$1,452,955	\$1,208,175	\$1,074,705	(\$378,250)	74.0%	✓
Total Revenue	\$17,415,520	\$7,910,833	\$7,355,475	(\$10,060,045)	42.2%	✓

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

Expenditure Summary:

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

Public Safety: Expenditures are lower due to the Police contract being paid in June for the first five months and then monthly thereafter per the contract with King County. The Fire contract is paid twice a year per the contract with the City of Bellevue with April (paid April 28th) and the remaining half in November or December.

Community Development: The Building Department has expended \$7,477 of the \$165,000 Professional Services line item because development projects are delayed.

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

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 four 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 5/31/2019	Year to Date 5/31/2020	Amount Remaining	% of Budget Expended	Status
Executive	\$1,362,120	\$585,752	\$597,877	\$764,243	43.9%	✓
Administration	977,220	338,505	297,600	679,620	30.5%	↓
Public Safety	5,256,670	1,094,489	1,188,311	4,068,359	22.6%	↓
Community Development	1,163,920	518,077	377,129	786,791	32.4%	↓
Public Works	2,845,495	885,556	955,971	1,889,524	33.6%	↓
Equipment Rental Fund	121,700	65,630	17,692	104,008	14.5%	↓
Facilities Fund	484,000	153,105	145,031	338,969	30.0%	↓
TOTAL OPERATIONS	\$12,961,125	\$3,641,114	\$3,579,610	\$9,381,515	27.62%	↓
Fund	2020 Budget	Year to date 5/31/2019	Year to Date 5/31/2020	Amount Remaining	% of Budget Expended	Status
Debt Service	\$526,705	\$53,022	\$52,182	\$474,523	9.9%	↓
Capital Budget						
Transportation Capital Projects Fund	1,113,250	122,081	105,541	1,007,709	9.5%	↓
Parks Capital Projects Fund	1,437,060	50,478	22,771	1,414,289	1.6%	↓
Surface Water Mgmt Capital Projects Fund	670,950	112,040	119,127	551,823	17.8%	↓
TOTAL Capital Investment Projects	\$3,221,260	\$284,599	\$247,439	\$2,973,821	7.7%	↓
TOTAL Operations/CIP/Debt Service	\$16,709,090	\$3,978,735	\$3,879,231	\$12,829,859	23.2%	↓
TOTAL Transfers Out	\$1,452,955	\$1,208,175	\$1,074,705	\$378,250	74.0%	✓
TOTAL Operations/CIP/Other Plus	\$18,162,045	\$5,186,910	\$4,953,936	\$13,208,109	27.3%	↓

✓ (=) No Current Concern

↑ (=) Higher Than Expected

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

City of Newcastle
2020 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **41.6%**

Source of Funds	Amended Budget	May	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$7,342,240	\$724,126	\$3,433,029	(\$3,909,211)	46.8%
Development Revenue	969,620	27,101	255,183	(714,437)	26.3%
Intergovernmental	236,120	-	81,808	(154,312)	34.6%
Licenses & Permits	363,875	9,142	210,812	(153,063)	57.9%
Other Revenue	151,170	3,053	65,418	(85,752)	43.3%
Other Financing Sources	750,000	-	-	(750,000)	0.0%
GENERAL FUND TOTAL	\$9,813,025	\$763,422	\$4,046,250	(\$5,766,775)	41.2%
Street Fund (101)					
Intergovernmental	\$275,085	\$11,661	\$96,374	(\$178,711)	35.0%
Waste Management Admin Fee	150,000	13,631	78,219	(71,781.32)	52.1%
Bank Interest	3,500	187	1,936	(1,564.04)	55.3%
Transfers In	146,000	-	146,000	-	100.0%
STREET FUND TOTAL	\$574,585	\$25,479	\$322,529	(\$252,056)	56.1%
Cumulative Reserve Fund (105)					
Bank Interest Income	\$220	\$5	\$54	(\$166)	24.5%
DEBT SERVICE FUND (202)					
Transfers In	\$526,705	\$0	\$526,705	\$0	100.0%
TRANSPORTATION CAPITAL PROJECTS (302)					
Grants	\$400,000	-	\$45,840	(\$354,160)	11.5%
Transportation Impact Fees	394,980	-	-	(394,980)	0.0%
Developer Contributions	25,000	-	-	(25,000)	0.0%
Bank Interest	4,500	\$403	4,315	(185)	95.9%
Transfers In	678,250	-	300,000	(378,250)	44.2%
CAPITAL PROJECTS FUND TOTAL	\$1,502,730	\$403	\$350,155	(\$1,152,575)	23.3%
PARKS CAPITAL PROJECTS FUND (303)					
Parks Levy	\$140,000	-	-	(\$140,000)	0.0%
Parks Impact Fee	183,370	-	-	(183,370)	0.0%
Tree Fee in Lieu	-	-	-	-	-
Interlocal Grants	450,000	-	-	(450,000)	0.0%
Bank Interest Income	3,000	\$386	\$4,307	1,307	143.6%
Contributions from Others Including Grant to Pursue	180,000	-	-	(180,000)	0.0%
Parks Capital Projects Fund Total	\$956,370	\$386	\$4,307	(\$812,063)	0.5%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,100,960	\$84,221	\$603,010	(\$497,950)	54.8%
Bank Interest	30,000	1,081	11,317	(18,683)	37.7%
REET Fund Total	\$1,130,960	\$85,302	\$614,328	(\$516,632)	54.3%
Surface Water Management Fund (401)					
Charges for Service	\$1,526,455	\$196,589	\$710,257	(\$816,198)	46.5%
Grant Income	290,500	12,246	12,246	(278,254)	4.2%
Development Revenue	32,000	-	735	(31,265)	2.3%
Bank Interest	19,875	585	5,633	(14,242)	28.3%
Total Revenue	\$1,868,830	\$209,420	\$728,871	(\$1,139,959)	39.0%
Equipment Rental Fund (501)					
ERF Service Fees	\$101,720	-	\$101,720	-	100.0%
Bank Interest	5,000	\$219	1,927	(\$3,073)	38.5%
Transfers In	102,000	-	102,000	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$208,720	\$219	\$205,647	(\$3,073)	98.5%
FACILITIES FUND (503)					
Facility Service Fees	\$417,375	-	\$417,375	-	100.0%
Bank Interest	1,000	-	5	(\$995)	0.5%
Facility Rental Income	415,000	25,220	139,250	(275,750)	33.6%
FACILITIES FUND (503) TOTAL	\$833,375	\$25,220	\$556,630	(\$276,745)	66.8%
TOTAL REVENUE ALL FUNDS	\$15,812,565	\$1,096,225	\$6,202,552	(\$9,610,013)	39.2%
TOTAL TRANSERS IN	\$1,452,955	\$0	\$1,074,705	(\$378,250)	74.0%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS	\$17,265,520	\$1,096,225	\$7,277,257	(\$9,988,263)	42.1%

**City of Newcastle
2020 DETAIL REVENUE REPORT**

Percent of Year: **41.6%**

Source of Funds	Amended Budget	May	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes					
Real & Personal Property Tax	\$5,562,025	\$620,337	\$2,644,970	(\$2,917,055)	47.6%
Local Retail Sales & Use Tax	1,384,355	78,641	636,608	(747,747)	46.0%
Sales & Use Tax Criminal Justice	391,860	25,148	149,324	(242,536)	38.1%
All Other Taxes	4,000	-	2,127	(1,873)	53.2%
Taxes Subtotal	\$7,342,240	\$724,126	\$3,433,029	(\$3,909,211)	46.8%
Development Permits					
Permits (Bldg, Plumbing, Mech)	\$438,900	\$9,405	\$109,962	(\$328,938)	25.1%
Plan Check Fee Building	290,120	4,771	49,083	(241,037)	16.9%
Other Plan & Development Fees	72,600	2,838	52,142	(20,458)	71.8%
Billable Hours	168,000	10,088	43,996	(124,004)	26.2%
Development Permits Subtotal	\$969,620	\$27,101	\$255,183	(\$714,437)	26.3%
Intergovernmental					
Recycling Grants	\$26,500	-	-	(\$26,500)	0.0%
Traffic & other Grants	2,575	-	-	(2,575)	0.0%
Liquor Excise Profits/Tax	165,580	-	\$60,701	(104,879)	36.7%
Criminal Justice Revenue	41,465	-	21,107	(20,358)	50.9%
Intergovernmental Subtotal	\$236,120	\$0	\$81,808	(154,312)	34.6%
Other Licenses & Permits					
Franchise Fees	\$194,060	-	\$111,916	(\$82,144)	57.7%
Business Licenses	44,625	\$2,555	16,154	(28,471)	36.2%
Wireless Leases	74,905	6,547	32,602	(42,303)	43.5%
Alarm System Operator License	4,385	-	3,000	(1,385)	68.4%
Monitored Alarm Device Fee	45,900	40	47,140	1,240	102.7%
Other Licenses & Permits Subtotal	\$363,875	\$9,142	\$210,812	(\$153,063)	57.9%
Other					
Facility Rentals	\$13,770	-	\$1,593	(\$12,177)	11.6%
False Alarm Response	17,000	-	650	(16,350)	3.8%
Donations/Sponsorships	45,000	-	16,700	(28,300)	37.1%
Miscellaneous Fines & Penalties	13,900	-	-	(13,900)	0.0%
Bank Earnings	61,500	\$2,826	30,282	(31,218)	49.2%
Other Miscellaneous	-	227	16,193	16,193	
Other Subtotal	\$151,170	\$3,053	\$65,418	(\$85,752)	43.3%
Other Financing Sources	\$750,000	-	-	(\$750,000)	0.0%
Total General Fund Revenue	\$9,813,025	\$763,422	\$4,046,250	(\$5,766,775)	41.2%
Transfers In	-	-	-	-	-
GENERAL FUND TOTAL + TRANSFERS IN	\$9,813,025	\$763,422	\$4,046,250	(\$5,766,775)	41.2%

City of Newcastle
2020 DETAIL REVENUE REPORT

Percent of Year: **41.6%**

Source of Funds	Amended Budget	May	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Intergovernmental					
Multimodal Transportation	\$17,125	-	\$4,243	(\$12,882)	24.8%
Motor Vehicle Excise Tax	257,960	\$11,661	92,131	(165,829)	35.7%
Waste Management Admin Fee	150,000	13,631	78,219	(71,781)	52.1%
Bank Interest	3,500	187	1,936	(1,564)	55.3%
Transfers In	146,000	-	146,000	-	100.0%
STREET FUND TOTAL	\$574,585	\$25,479	\$322,529	(\$252,056)	56.1%
Cumulative Reserve Fund (105)					
Charges for Services					
Bank Interest	\$220	\$5	\$54	(\$166)	24.5%
CUMMULATIVE RESERVE FUND TOTAL	\$220	\$5	\$54	(\$166)	24.5%
Debt Service Fund (202)					
Bank Interest	-	-	-	-	-
Transfers In	\$526,705	-	\$526,705	-	100.0%
Debt Service Fund TOTAL	\$526,705	\$0	\$526,705	\$0	100.0%
Transportation Capital Projects Fund (302)					
Intergovernmental					
Approved Grant (State/Other)	\$400,000	-	\$45,840	(\$354,160)	11.5%
Bank Interest	4,500	\$403	4,315	(185)	95.9%
Transportation Impact Fees	394,980	-	-	(394,980)	0.0%
Contributions Other	25,000	-	-	(25,000)	0.0%
Transfers In	678,250	-	300,000	(378,250)	44.2%
Transportation Capital Projects Fund	\$1,502,730	\$403	\$350,155	(\$1,152,575)	23.3%
Parks Capital Projects Fund (303)					
Parks Levy	\$140,000	-	-	(\$140,000)	0.0%
Parks Impact Fee	183,370	-	-	(183,370)	0.0%
Tree Fee in Lieu	-	-	-	-	-
Interlocal Grants	450,000	-	-	(450,000)	0.0%
Bank Interest	3,000	\$386	\$4,307	1,307	143.6%
Contributions from Others	180,000	-	-	(180,000)	0.0%
Transfers In	-	-	-	-	-
Parks Capital Projects Total	\$956,370	\$386	\$4,307	(\$952,063)	0.5%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$550,480	\$42,110	\$301,505	(\$248,975)	54.8%
Real Estate Excise Tax (Second 0.25)	550,480	42,110	301,505	(248,975)	54.8%
Bank Interest	30,000	1,081	11,317	(18,683)	37.7%
Real Estate Excise Tax (REET) Total	\$1,130,960	\$85,302	\$614,328	(\$516,632)	54.3%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$1,526,455	\$196,589	\$710,257	(\$816,198)	46.5%
Capital Grants	247,000	12,246	12,246	(234,754)	5.0%
Local Grant	43,500	-	-	(43,500)	0.0%
Storm Water Review Fees	32,000	-	735	(31,265)	2.3%
Bank Interest	19,875	585	5,633	(14,242)	28.3%
SURFACE WATER MANAGEMENT FUND TOTAL	\$1,868,830	\$209,420	\$728,871	(\$1,139,959)	39.0%
Equipment Rental Fund (501)					
ERF Service Fees	\$101,720	-	\$101,720	-	100.0%
Bank Interest	5,000	\$219	1,927	(\$3,073)	38.5%
Transfers In	102,000	-	102,000	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$208,720	\$219	\$205,647	(\$3,073)	98.5%
Facilities Fund (503)					
Facility Service Fees	\$417,375	-	\$417,375	-	100.0%
Bank Interest	1,000	-	5	(\$995)	0.5%
Facility Rental Income	415,000	25,220	139,250	(275,750)	33.6%
FACILITIES FUND TOTAL	\$833,375	\$25,220	\$556,630	(\$276,745)	66.8%
TOTAL REVENUE ALL FUNDS	\$15,962,565	\$1,109,857	\$6,280,770	(\$9,681,795)	39.3%
Total Transfers In	\$1,452,955	\$0	\$1,074,705	(\$378,250)	74.0%
TOTAL REVENUE & TRANSFERS IN	\$17,415,520	\$1,109,857	\$7,355,475	(\$10,060,045)	42.2%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2020 DETAIL EXPENDITURES REPORT

Percent of Year: **41.6%**

Fund #	Description	Amended Budget	May	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	Salaries + Benefits	\$2,659,650	\$197,149	\$821,996	\$1,837,654	30.9%
	Supplies	116,005	1,632	18,520	97,485	16.0%
	Services	1,010,375	39,648	579,608	430,767	57.4%
	Professional Services	664,025	43,093	144,590	519,435	21.8%
	Public Art	7,500	-	500	7,000	6.7%
	Historic Preservation	5,500	-	-	5,500	0.0%
	Travel & Meetings	51,750	(1,621)	3,190	48,560	6.2%
	Intergovernmental	5,264,480	9,543	1,170,762	4,093,718	22.2%
	Other Financing Uses	750,000	-	-	750,000	0.0%
	Transfer Out	180,000	-	180,000	-	100.0%
	Total General Fund Expenditures	\$10,709,285	\$289,444	\$2,919,165	\$7,790,120	27.3%
101	Street Fund Expenditures + Transfers Out					
	Salaries + Benefits	\$229,050	\$15,122	\$70,082	\$158,968	30.6%
	Supplies	36,250	1,327	17,878	18,372	49.3%
	Services	295,930	16,701	97,854	198,077	33.1%
	Professional Services	5,000	-	800	4,200	16.0%
	Travel & Meetings	1,500	25	25	1,475	1.7%
	Intergovernmental	83,000	8,091	44,839	38,161	54.0%
	Transfer Out	34,000	-	34,000	-	100.0%
	Total Street Fund Expenditures	\$684,730	\$41,266	\$265,477	\$419,253	38.8%
105	Cumulative Reserve Fund					
	Transfers Out	\$0	\$0	\$0	\$0	
202	Debt Service Fund	\$526,705	\$51,582	\$52,182	474,523	9.9%
	Debt Service	\$526,705	\$51,582	\$52,182	\$474,523	9.9%
302	Transportation Cap. Fund Exp. + Transfer In					
	Salaries + Benefits	\$105,750	\$8,109	\$37,767	\$67,983	35.7%
	Capital Improvement Program	1,007,500	475	67,774	939,726	6.7%
	Transfer Out	177,330	-	177,330	-	100.0%
	Total Transportation Capital Fund Expenditures	\$1,290,580	\$8,583	\$282,871	\$1,007,709	21.9%
303	Parks Capital Expenditures					
	Salaries + Benefits	\$44,915	\$584	\$2,039	\$42,876	4.5%
	Capital Improvement Program	1,392,145	8,775	20,731	1,371,414	1.5%
	Total Parks Capital Fund Expenditures	\$1,437,060	\$9,359	\$22,771	\$1,414,289	1.6%
304	Real Estate Excise Tax Fund	\$678,250	\$0	\$300,000	\$378,250	
	Transfer Out	\$678,250	\$0	\$300,000	\$378,250	44.2%
401	Surface Water Mgmt. Fund Expenditures					
	Salaries + Benefits	\$630,105	\$47,434	\$229,224	\$400,881	36.4%
	Supplies	54,250	288	4,680	49,570	8.6%
	Services	319,200	3,298	169,387	149,813	53.1%
	Professional Services	65,000	14,790	18,793	46,207	28.9%
	Travel & Meetings	7,785	25	1,799	5,987	23.1%
	Intergovernmental	99,070	6,297	22,362	76,708	22.6%
	Capital Improvement Program	670,950	71,768	119,127	551,823	17.8%
	Transfer Out	34,000	-	34,000	-	100.0%
	Total SWM Fund Expenditures	\$1,880,360	\$143,900	\$599,372	\$1,280,988	31.9%
501	Equipment Rental Fund					
	Supplies	\$34,700	\$1,321	\$9,114	\$25,586	26.3%
	Services	71,000	625	8,577	62,423	12.1%
	Capital Outlay (Vehicles, Equip)	16,000	-	-	16,000	0.0%
	Total Equipment Rental Fund Expenditures	\$121,700	\$1,946	\$17,692	\$104,008	14.5%
503	Facilities Fund Expenditures					
	City Hall	\$430,430	\$14,030	\$135,774	\$294,656	31.5%
	Annex	10,540	358	938	9,602	8.9%
	Garage	43,030	1,235	8,318	34,712	19.3%
	Transfer Out	349,375	-	349,375	-	100.0%
	Total Facilities Fund Expenditures	\$833,375	\$15,623	\$494,406	\$338,969	59.3%
	Total Expenditures	\$18,162,045	\$561,705	\$4,953,936	\$13,208,109	27.3%

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

Percent of Year: **41.6%**

Fund #	Description	Amended Budget	May	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
GENERAL FUND DEPARTMENTS						
Exec - City Council						
10-511-60	Salaries + Benefits	\$44,615	\$3,652	\$16,616	\$27,999	37.2%
	Supplies	10,700	-	3,037	7,663	28.4%
	Services	104,600	11,503	77,560	27,040	74.1%
	Professional Services	7,900	5,093	5,093	2,808	64.5%
	Travel & Meetings	5,000	-	341	4,659	6.8%
	Total City Council - Executive Expenditures	\$172,815	\$20,248	\$102,647	\$70,168	59.4%
Exec - City Manager, HR & Legal						
10-513-10	Salaries + Benefits	\$405,225	\$34,096	\$155,323	\$249,902	38.3%
	Supplies	6,650	-	359	6,291	5.4%
	Services	144,300	400	133,493	10,807	92.5%
	Professional Services	26,625	64	9,932	16,693	37.3%
10-515	City Attorney Contract	130,000	35,052	55,474	74,526	42.7%
	Professional Development Travel & Meetings	12,100	50	393	11,707	3.2%
	Total Exec - City Manager, HR, Legal	\$724,900	\$69,662	\$354,974	\$369,926	49.0%
City Activities						
573-90	Salaries + Benefits	\$108,745	\$8,986	\$43,933	\$64,812	40.4%
	Supplies	6,225	-	197	6,028	3.2%
	Services	58,560	57	14,156	44,404	24.2%
	Public Art	7,500	-	500	7,000	6.7%
	Historic Preservation	5,500	-	-	5,500	0.0%
	Professional Services	44,000	-	2,500	41,500	5.7%
	Professional Development Travel & Meetings	1,050	(596)	199	851	18.9%
	Total City Activities	\$231,580	\$8,446	\$61,485	\$170,095	26.6%
Exec - City Clerk						
10-514	Salaries + Benefits	\$134,950	\$12,240	\$20,176	\$114,774	15.0%
	Supplies	7,800	93	1,569	6,231	20.1%
	Services	50,425	5,609	25,339	25,086	50.3%
	Professional Services	4,000	-	5,925	(1,925)	148.1%
	Travel & Meetings	150	-	-	150	0.0%
	Intergovernmental	35,500	5,884	25,762	9,738	72.6%
	Total Exec - City Clerk	\$232,825	\$23,825	\$78,772	\$154,053	33.8%
Admin - Finance & Accounting						
40-514	Salaries + Benefits	\$643,735	\$41,392	\$179,041	\$464,694	27.8%
	Supplies	4,750	(17)	1,021	3,729	21.5%
	Services	53,000	231	39,317	13,683	74.2%
	Professional Services	32,000	-	7,299	24,701	22.8%
	Travel & Meetings	11,260	(625)	887	10,373	7.9%
	Intergovernmental	41,500	-	1,096	40,404	2.6%
	Total Admin - Finance & Accounting	\$786,245	\$40,982	\$228,660	\$557,585	29.1%
Admin - Information Tech.						
40-518	Supplies	\$17,100	\$84	\$1,199	\$15,901	7.0%
	Services	169,375	10,530	65,865	103,510	38.9%
	Professional Services	4,500	750	1,875	2,625	41.7%
	Total Admin - Information Tech.	\$190,975	\$11,364	\$68,939	\$122,036	36.1%
CD - Building Dept						
60-558-50	Salaries + Benefits	\$221,595	\$19,985	\$78,399	\$143,196	35.4%
	Supplies	7,850	-	704	7,146	9.0%
	Services	37,855	124	27,960	9,895	73.9%
	Professional Services	165,000	-	7,477	157,523	4.5%
	Professional Development Travel & Meetings	3,000	-	675	2,325	22.5%
	Intergovernmental	3,200	-	-	3,200	0.0%
	Total CD - Building Dept	\$438,500	\$20,108	\$115,215	\$323,285	26.3%

CITY OF NEWCASTLE
MONTHLY FINANCIAL REPORT
2020 DETAIL EXPENDITURES REPORT

Percent of Year: **41.6%**

Fund #	Description	Amended Budget	May	YTD	\$ Variance	% Variance
001	General Fund Expenditures					
	CD - Planning					
558-60	Salaries + Benefits	\$563,610	\$45,381	\$194,304	\$369,306	34.5%
	Supplies	1,700	(17)	63	1,637	3.7%
	Services	75,720	20	66,814	8,906	88.2%
	Professional Services	50,000	-	703	49,297	1.4%
	Professional Development Travel & Meetings	7,390	-	29	7,361	0.4%
	Intergovernmental Affordable Housing	27,000	-	-	27,000	0.0%
	Total CD - Planning	\$725,420	\$45,384	\$261,913	\$463,507	36.1%
	Public Safety					
50-521	Supplies	\$9,100	\$177	\$2,071	\$7,029	22.8%
	Services	32,090	40	27,543	4,547	85.8%
50-515	Legal Services	72,000	2,000	20,205	51,795	28.1%
	Travel & Meetings	3,500	-	200	3,300	5.7%
	Intergovernmental - Police	2,813,085	-	854	2,812,231	0.0%
	Intergovernmental - Fire	2,249,895	-	1,117,464	1,132,432	49.7%
	Intergovernmental - Other (Jail, Transport & Animal Control)	77,000	3,659	19,974	57,026	25.9%
	Total Public Safety	\$5,256,670	\$5,875	\$1,188,311	\$4,068,359	22.6%
	Emergency Management					
60-525-60	Supplies Services	\$3,530	-	\$1,872	\$1,658	53.0%
	Professional Services	55,000	-	605	54,395	1.1%
	Total Public Works Department	\$58,530	\$0	\$2,477	\$56,053	4.2%
	Engineering Division					
70-544-20	Salaries + Benefits	\$196,000	\$16,471	\$68,591	\$127,409	35.0%
	Supplies	2,000	-	116	1,884	5.8%
	Services	42,480	68	37,087	5,393	87.3%
	Professional Services	40,000	135	21,005	18,995	52.5%
	Travel & Meetings	4,400	(450)	466	3,934	10.6%
	Total Engineering Department	\$284,880	\$16,224	\$127,266	\$157,614	44.7%
	Parks Maintenance					
70-576-8	Salaries + Benefits	\$341,175	\$14,946	\$65,612	\$275,563	19.2%
	Supplies	38,600	1,311	6,312	32,288	16.4%
	Services	241,970	11,067	64,474	177,496	26.6%
	Professional Services	33,000	-	6,496	26,504	19.7%
	Travel & Meetings	3,900	-	-	3,900	0.0%
	Intergovernmental	17,300	-	5,613	11,687	32.4%
	Total Parks Maintenance Department	\$675,945	\$27,325	\$148,506	\$527,439	22.0%
	Total General Fund Less Transfers Out	\$9,779,285	\$289,444	\$2,739,165	\$7,040,120	28.0%

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

41.6%

Fund #	DESCRIPTION	AMENDED BUDGET	May	YTD	YTD ACTUAL VS Budget
001	General Fund				
	Total Revenues	\$9,813,025	\$763,422	\$4,046,250	41.2%
	Total Expenditures	10,709,285	289,444	2,919,165	27.3%
	Total General Fund Income	(896,260)	473,978	1,127,085	
101	Street Fund				
	Total Revenues	\$574,585	\$25,479	\$322,529	56.1%
	Total Expenditures	684,730	41,266	265,477	38.8%
	Total Street Fund Income	(110,145)	(15,787)	57,051	
105	Cumulative Reserve Fund	\$220	\$5	\$54	24.5%
	Transfers Out	-	-	-	
202	Debt Service Fund				
	Total Revenues	\$526,705	-	\$526,705	100.0%
	Total Expenditures	526,705	\$51,582	52,182	9.9%
	Total Debt Service Fund Income	-		474,523	
302	Transportation Fund				
	Total Revenues	\$1,502,730	\$403	\$350,155	23.3%
	Total Expenditures	1,290,580	8,583	282,871	21.9%
	Transportation Fund Income	212,150	(8,180)	67,284	
303	Parks Fund				
	Total Revenues	\$956,370	\$386	\$4,307	0.5%
	Total Expenditures	1,437,060	9,359	22,771	1.6%
	Parks Fund Income	(480,690)	(8,973)	(18,464)	
304	Real Estate Excise Tax Fund				
	Total Revenues	\$1,130,960	\$85,302	\$614,328	54.3%
	Total Expenditures	678,250	-	300,000	44.2%
	REET Fund Income	452,710	85,302	314,328	
401	Surface Water Mgmt. Fund				
	Total Revenues	\$1,868,830	\$209,420	\$728,871	39.0%
	Total Expenditures	1,880,360	143,900	599,372	31.9%
	SWM Fund Income	(11,530)	65,520	129,499	
501	Equipment Rental Fund				
	Total Revenues	\$208,720	\$219	\$205,647	98.5%
	Total Expenditures	121,700	1,946	17,692	14.5%
	Equipment Rental Fund Income	87,020	(1,727)	187,955	
503	Facilities Fund				
	Total Revenues	\$833,375	25,220	\$556,630	66.8%
	Total Expenditures	833,375	15,623	494,406	59.3%
	Facilities Fund Income	-	9,597	62,224	
TOTAL NET INCOME		(\$746,525)	\$599,733	2,401,539	

City of Newcastle
2020 EXPENDITURE SUMMARY BY FUNCTION

Operating Budget			Percent of Year: 41.6%		
Department	Budget	May	YTD Expense	Remaining (\$)	Spent (%)
Executive Services					
City Council	\$172,815	\$20,248	\$102,647	\$70,168	59.4%
City Manager	594,900	34,610	299,499	295,401	50.3%
City Attorney	130,000	35,052	55,474	74,526	42.7%
City Activities	231,580	8,446	61,485	170,095	26.6%
City Clerk Division	\$232,825	\$23,825	\$78,772	\$154,053	33.8%
Total Executive Services	1,362,120	122,182	597,877	764,243	43.9%
Administrative Services					
Finance Division	\$786,245	\$40,982	\$228,660	\$557,585	29.1%
Information Tech Division	\$190,975	\$11,364	\$68,939	\$122,036	36.1%
Total Administrative Services	977,220	52,346	297,600	679,620	30.5%
Public Safety & Justice					
Public Safety Division	\$2,857,775	\$217	\$30,669	\$2,827,106	1.1%
Fire Division	2,249,895	-	1,117,464	1,132,432	49.7%
Intergovernmental (Jail, transport and animal Ctrl)	77,000	3,659	19,974	57,026	25.9%
Legal Services (Prosecutor, Indigent defense, Domestic V)	\$72,000	\$2,000	\$20,205	\$51,795	28.1%
Total Public Safety & Justice	5,256,670	5,875	1,188,311	4,068,359	22.6%
Community Development					
Building Division	\$438,500	\$20,108	\$115,215	\$323,285	26.3%
Planning Division	725,420	45,384	261,913	463,507	36.1%
Total Community Development	1,163,920	65,493	377,129	786,791	32.4%
Public Works					
Emergency Management	\$58,530	-	\$2,477	\$56,053	4.2%
Engineering Division	284,880	\$16,224	127,266	157,614	44.7%
Parks Section	675,945	27,325	148,506	527,439	22.0%
Street Fund	650,730	41,266	231,477	419,253	35.6%
SWM Maintenance	1,175,410	72,132	446,245	729,165	38.0%
Equipment Rental Fund	121,700	1,946	17,692	104,008	14.5%
Facilities Fund	484,000	15,623	145,031	338,969	30.0%
Total Public Works	\$3,451,195	\$174,516	\$1,118,693	\$2,332,502	32.4%
TOTAL OPERATING BUDGET	\$12,211,125	\$420,412	\$3,579,610	\$8,631,515	29.3%
Operations					
Executive	\$1,362,120	\$122,182	\$597,877	\$764,243	43.9%
Administration	977,220	52,346	297,600	679,620	30.5%
Public Safety	5,256,670	5,875	1,188,311	4,068,359	22.6%
Community Development	1,163,920	65,493	377,129	786,791	32.4%
Public Works	3,451,195	174,516	1,118,693	2,332,502	32.4%
TOTAL OPERATIONS BY FUNCTION	\$12,211,125	\$420,412	\$3,579,610	\$8,631,515	29.3%
OTHER, DEBT, CAPITAL AND TRANSFERS OUT					
Other Financing Uses	\$750,000	-	-	\$750,000	0.0%
Cumulative Reserve Fund					
Debt Service	526,705	\$51,582	\$52,182	474,523	9.9%
Capital Budget					
Transportation Capital Projects Fund	1,113,250	\$8,583	105,541	1,007,709	9.5%
Parks Capital Projects Fund	1,437,060	9,359	22,771	1,414,289	1.6%
Surface Water Management Capital Projects	670,950	71,768	119,127	551,823	17.8%
TOTAL CAPITAL, DEBT AND OTHER	\$4,497,965	\$141,293	\$299,621	\$4,198,344	6.7%
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$16,709,090	\$561,705	\$3,879,231	\$12,829,859	23.2%
TOTAL TRANSFERS OUT	\$1,452,955	\$0	\$1,074,705	\$378,250	74.0%
TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS	\$18,162,045	\$561,705	\$4,953,936	\$13,208,109	27.3%