



# City of Newcastle Monthly Snapshot - December 2018 Pre -Audit

12 month target = 100%

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## Revenue Summary:

### The General Fund

**Total General Fund Revenue** - is \$9,724,346 from a budget of \$10,751,840, and represents 90.4% total collected. The General Fund revenue is 9.6% below the 2018 forecast. This was due to development revenue and sales tax revenue being below estimates.

**Personal Property Tax** - was 100% collected at \$5,280,728 of the \$5,283,255 budget.

**Combined Retail Sales Tax and Criminal Sales Tax** - was 97.3% of the budget. \$1,675,388 was collected from a budget of \$1,721,325. Retail Sales Tax is 6.99% below estimates.

**Development Revenue** - was 20.2% below estimated budget for 2018. Development revenue overall is \$1,326,790 or 79.8% in total of the development budget of \$1,662,120.

**The Street Fund Fund - Motor Vehicle Gas Tax** revenue is 100.8%.

**The Transportation Impact Fund - Traffic Impact Fee Revenue** - is \$722,560 collected at 91.8% of the \$786,895 budget forecast.

**Parks Impact Fund - Parks Impact Fee Revenue** - the total collected was \$574,146 or 90.3% from the budget of \$636,065.

**REET Fund - Real Estate Excise Tax Revenue** - is a result of sales activity relating to real estate. REET revenue collected was \$1,057,856 from a budget of \$1,031,275 representing 102.6% total collected. The sale of the Tria Apartments last December 2017 was collected in January 2018 and is one of the factors in higher REET revenue.

**Surface Water Management (SWM) Fund - SWM Revenue** - was \$1,028,795 or 97.7% collected from a budget of \$1,053,205.

Revenue	2018 Budget	Year to Date 12/31/2018	Amount Remaining	% of Budget Collected	Status
Property Tax	\$ 5,283,255	\$ 5,280,728	\$ (2,527)	100.0%	✓
Retail Sales Tax	1,435,625	1,335,896	(99,729)	93.1%	↓
Criminal Justice Tax	285,700	339,492	53,792	118.8%	↑
Permits (Building, Plumb, Mech)	877,680	564,498	(313,183)	64.3%	↓
Plan Review	529,835	442,240	(87,595)	83.5%	↓
Planner (Billable) Hours	188,000	194,259	6,259	103.3%	↑
Misc. Development Revenue	94,605	149,914	55,309	158.5%	↑
Other Licenses & Permits	362,800	384,091	21,291	105.9%	↑
Real Estate Excise Tax	1,031,275	1,057,856	26,581	102.6%	↑
Parks Impact Fees/Fees in Lieu	636,065	574,146	(61,919)	90.3%	↓
Transportation Impact Fee	786,895	722,560	(64,335)	91.8%	↓
Grants	701,790	79,482	(622,308)	11.3%	↓
Passports	14,500	3,800	(10,700)	26.2%	↓
Motor Vehicle Excise Tax	245,075	246,951	1,876	100.8%	✓
Surface Water Management Fees	1,053,205	1,028,795	(24,410)	97.7%	↓
Intergovernmental (Gen Fund)	183,650	180,625	(3,025)	98.4%	✓
Other Income	1,298,625	1,359,942	61,317	104.7%	↑
<b>Total Revenue All Funds</b>	<b>\$ 15,008,580</b>	<b>\$ 14,037,788</b>	<b>\$ (970,792)</b>	<b>93.5%</b>	<b>↓</b>
<b>Transfers In</b>	<b>3,549,895</b>	<b>2,173,894</b>	<b>(1,376,001)</b>	<b>61.2%</b>	
<b>Total Revenue</b>	<b>\$ 18,558,475</b>	<b>\$ 16,211,682</b>	<b>\$ (2,346,793)</b>	<b>87.4%</b>	<b>↓</b>

**Expenditure Summary:**

While revenues mostly met budget estimates; managers actively reviewed and managed their department's budget. Each Department stayed within their budget as shown below with a green check mark indicating the departments status.

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. The overall Public Safety budget was at 95.4% for the year 2018.

Transportation Capital, Parks Capital and SWM Capital construction projects were lower then the budget and are expected to increase in 2019 as contracts for the projects are being released for work performance.

**Expenditures by Fund**

Operations	2018 Budget	Year to Date 12/31/2018	% of Budget Expended	Status
Executive	\$ 1,112,434	\$ 1,082,860	97.3%	✓
Administration	786,055	720,328	91.6%	✓
Public Safety	4,422,120	4,219,427	95.4%	✓
Community Development	1,291,190	1,117,051	86.5%	✓
Public Works	2,986,420	2,405,864	80.6%	✓
Equipment Rental Fund	285,800	135,558	47.4%	✓
Other Financing Uses	750,000	612,868	81.7%	✓
<b>TOTAL OPERATIONS</b>	<b>\$ 11,634,019</b>	<b>\$ 10,293,956</b>	<b>88.48%</b>	<b>✓</b>
Fund	2018 Budget	Year to Date 12/31/2018	% of Budget Expended	Status
Debt Service	\$ 528,080	\$ 527,475	99.9%	✓
<b>Capital Budget</b>				
Transportation Capital Projects Fund	1,861,300	775,941	41.7%	✓
Parks Capital Projects Fund	279,000	104,151	37.3%	✓
Surface Water Mgmt Capital Projects Fund	397,000	313,403	78.9%	✓
<b>TOTAL Capital Investment Projects</b>	<b>2,537,300</b>	<b>1,193,495</b>	<b>47.0%</b>	<b>✓</b>
<b>TOTAL Operations/CIP/Debt Service</b>	<b>14,699,399</b>	<b>12,014,926</b>	<b>81.7%</b>	<b>✓</b>
<b>TOTAL Transfers Out</b>	<b>3,549,895</b>	<b>2,173,894</b>	<b>61.2%</b>	<b>✓</b>
<b>TOTAL Operations/CIP/Other Plus</b>	<b>\$ 18,249,294</b>	<b>\$ 14,188,820</b>	<b>77.7%</b>	<b>✓</b>

# City of Newcastle

## 2018 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **100.00%**

Source of Funds	Amended Budget	December	YTD Revenue	Remaining (\$)	Collected (%)
<b>General Fund (001)</b>					
Taxes	\$ 7,005,580	\$ 169,010	\$ 6,964,155	\$ (41,425)	99.4%
Development Revenue	1,662,120	139,855	1,326,790	(335,330)	79.8%
Intergovernmental	228,440	26,354	220,108	(8,332)	96.4%
Charges for Services	14,500	-	3,800	(10,700)	26.2%
Licenses & Permits	362,800	12,387	384,091	21,291	105.9%
Other Revenue	88,400	2,558	222,472	134,072	251.7%
Other Financing Sources	750,000	602,930	602,930	(147,070)	80.4%
Transfers In	640,000	-	-	(640,000)	0.0%
<b>GENERAL FUND TOTAL</b>	<b>\$ 10,751,840</b>	<b>\$ 953,094</b>	<b>\$ 9,724,346</b>	<b>\$ (1,027,494)</b>	<b>90.4%</b>
<b>Street Fund (101)</b>					
Intergovernmental	\$ 245,075	\$ 23,690	\$ 246,951	\$ 1,876	100.8%
Other revenue	1,100	4,517	20,341	19,241	1849.2%
Transfers In	339,500	-	284,520	(54,980)	83.8%
<b>STREET FUND TOTAL</b>	<b>\$ 585,675</b>	<b>\$ 28,207</b>	<b>\$ 551,812</b>	<b>\$ (33,863)</b>	<b>94.2%</b>
<b>Cummulative Reserve Fund (105)</b>					
Bank Interest Income	\$ 60	\$ 26	\$ 214	\$ 154	357.4%
<b>DEBT SERVICE FUND (202)</b>					
<b>Transfers In</b>	<b>\$ 528,080</b>	<b>\$ -</b>	<b>\$ 553,540</b>	<b>\$ 25,460</b>	<b>104.8%</b>
<b>TRANSPORTATION CAPITAL PROJECTS (302)</b>					
Grants	\$ 500,000	\$ -	\$ -	\$ (500,000)	0.0%
Transportation Impact Fees	786,895	-	722,560	(64,335)	91.8%
Developer Contributions	-	-	-	-	-
Bank Interest	4,000	1,095	8,888	4,888	222.2%
Transfers In	1,510,305	455,724	695,169	(815,136)	46.0%
<b>CAPITAL PROJECTS FUND TOTAL</b>	<b>\$ 2,801,200</b>	<b>\$ 456,819</b>	<b>\$ 1,426,617</b>	<b>\$ (1,374,583)</b>	<b>50.9%</b>
<b>PARKS CAPITAL PROJECTS FUND (303)</b>					
Parks Levy	\$ 30,105	\$ -	\$ 31,565	\$ 1,460	104.8%
Parks Impact Fee	636,065	57,114	574,146	(61,919)	90.3%
Tree Fee in Lieu	-	-	-	-	-
Interlocal Grants	25,000	-	40,000	15,000	-
Bank Interest Income	5,000	1,049	4,421	(579)	-
Transfers In	-	-	-	-	-
<b>Parks Capital Projects Fund Total</b>	<b>\$ 696,170</b>	<b>\$ 58,163</b>	<b>\$ 650,131</b>	<b>\$ (47,498)</b>	<b>93.4%</b>
<b>Real Estate Excise Tax (REET) Fund (304)</b>					
Taxes	\$1,031,275	\$4,517	\$ 1,057,856	\$ 26,581	102.6%
Bank Interest	13,500	5,876	40,344	26,844	298.8%
<b>REET Fund Total</b>	<b>\$1,044,775</b>	<b>\$10,393</b>	<b>\$ 1,098,200</b>	<b>\$ 53,425</b>	<b>105.1%</b>
<b>Surface Water Management Fund (401)</b>					
Charges for Service	\$ 1,053,205	\$ 4,491	\$ 1,028,795	\$ (24,410)	97.7%
Grant Income	132,000	-	-	(132,000)	0.0%
Development Revenue	28,000	7,100	24,120	(3,880)	86.1%
Miscellaneous Income	-	-	9,624	9,624	-
Bank Interest	7,000	3,267	21,690	14,690	309.9%
<b>Total Revenue</b>	<b>\$ 1,220,205</b>	<b>\$ 14,859</b>	<b>\$ 1,084,229</b>	<b>\$ (135,976)</b>	<b>88.9%</b>
<b>Equipment Rental Fund (501)</b>					
Proceeds from Capital Assets	\$ -	\$ -	\$ 42,334	\$ 42,334	-
Bank Interest	1,800	463	3,760	1,960	208.9%
Prior Period Adjustments	-	34,621	34,621	-	-
Insurance Recovery	-	-	-	-	-
Transfers In	266,545	-	266,545	-	100.0%
<b>EQUIPMENT RENTAL FUND TOTAL</b>	<b>\$ 268,345</b>	<b>\$ 35,084</b>	<b>\$ 347,260</b>	<b>\$ 44,294</b>	<b>129.4%</b>
<b>FACILITIES FUND (503)</b>					
Bank Interest	\$ -	\$ 13	\$ 116	\$ 116	-
Facility Rental Income	396,660	46,640	401,097	4,437	101.1%
Other Miscellaneous	-	-	-	-	#DIV/0!
Transfers In	265,465	-	374,120	108,655	140.9%
<b>FACILITIES FUND (503) TOTAL</b>	<b>\$662,125</b>	<b>\$ 46,654</b>	<b>\$ 775,333</b>	<b>\$ 113,208</b>	<b>117.1%</b>
<b>TOTAL REVENUE ALL FUNDS</b>	<b>\$ 15,008,580</b>	<b>\$ 1,112,952</b>	<b>\$ 14,037,788</b>	<b>\$ (970,792)</b>	<b>93.5%</b>
<b>TOTAL TRANSERS IN</b>	<b>\$ 3,549,895</b>	<b>\$ 455,724</b>	<b>\$ 2,173,894</b>	<b>\$ (1,376,001)</b>	<b>61.2%</b>
<b>TOTAL REVENUE WITH TRANSERS IN ALL FUNDS</b>	<b>\$ 18,558,475</b>	<b>\$ 1,568,676</b>	<b>\$ 16,211,682</b>	<b>\$ (2,346,793)</b>	<b>87.4%</b>

## City of Newcastle 2018 DETAIL REVENUE REPORT

Percent of Year: **100.00%**

Source of Funds	Amended Budget	December	YTD Revenue	Remaining (\$)	Collected (%)
<b>General Fund (001)</b>					
<b>Taxes</b>					
Real & Personal Property Tax	\$ 5,283,255	\$ 24,225	\$ 5,280,728	\$ (2,527)	100.0%
Local Retail Sales & Use Tax	1,435,625	112,045	1,335,896	(99,729)	93.1%
Sales & Use Tax Criminal Justice	285,700	30,704	339,492	53,792	118.8%
All Other Taxes	1,000	2,036	8,039	7,039	803.9%
<b>Taxes Subtotal</b>	<b>\$ 7,005,580</b>	<b>\$ 169,010</b>	<b>\$ 6,964,155</b>	<b>\$ (41,425)</b>	<b>99.4%</b>
<b>Development Permits</b>					
Permits (Bldg, Plumbing, Mech)	877,680	104,920	564,498	(313,183)	64.3%
Plan Check Fee Building	529,835	11,837	442,240	(87,595)	83.5%
Other Plan & Development Fees	65,525	5,130	125,302	59,777	191.2%
Misc Licenses & Fees	1,080	80	492	(588)	45.6%
Billable Hours	188,000	17,888	194,259	6,259	103.3%
<b>Development Permits Subtotal</b>	<b>\$ 1,662,120</b>	<b>\$ 139,855</b>	<b>\$ 1,326,790</b>	<b>\$ (335,330)</b>	<b>79.8%</b>
<b>Intergovernmental</b>					
Recycling Grants	42,215	-	17,267	(24,948)	40.9%
Traffic & other Grants	2,575	2,991	22,216	19,641	862.7%
Liquor Excise Profits/Tax	147,995	23,363	143,686	(4,309)	97.1%
Criminal Justice Revenue	35,655	-	36,939	1,284	103.6%
<b>Intergovernmental Subtotal</b>	<b>\$ 228,440</b>	<b>\$ 26,354</b>	<b>\$ 220,108</b>	<b>\$ (9,617)</b>	<b>96.4%</b>
<b>Other Licenses &amp; Permits</b>					
Franchise Fees	198,720	-	195,302	(3,418)	98.3%
Business Licenses	46,435	4,857	54,480	8,045	117.3%
Wireless Leases	71,520	7,430	81,168	9,648	113.5%
Alarm System Operator License	4,125	100	4,200	75	101.8%
Monitored Alarm Device Fee	42,000	-	48,940	6,940	116.5%
<b>Other Licenses &amp; Permits Subtotal</b>	<b>\$ 362,800</b>	<b>\$ 12,387</b>	<b>\$ 384,091</b>	<b>\$ 21,291</b>	<b>105.9%</b>
<b>Charges for Services</b>					
Passport Revenue	14,500	-	3,800	(10,700)	26.2%
<b>Other</b>					
Facility Rentals	10,000	-	14,685	4,685	146.9%
False Alarm Response	20,600	75	25,225	4,625	122.5%
Donations/Sponsorships	37,450	-	42,595	5,145	113.7%
Bank Earnings	16,000	12,333	96,859	80,859	605.4%
Other Miscellaneous	4,350	(9,851)	43,109	38,759	991.0%
<b>Other Subtotal</b>	<b>\$ 102,900</b>	<b>\$ 2,558</b>	<b>\$ 226,272</b>	<b>\$ 123,372</b>	<b>219.9%</b>
<b>Other Financing Sources</b>	<b>\$ 750,000</b>	<b>612,868</b>	<b>\$ 612,868</b>	<b>\$ (137,132)</b>	<b>81.7%</b>
<b>Total General Fund Revenue</b>	<b>\$ 10,111,840</b>	<b>\$ 963,032</b>	<b>\$ 9,734,284</b>	<b>\$ (378,841)</b>	<b>96.3%</b>
<b>Transfers In</b>	<b>\$ 640,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (640,000)</b>	<b>0.0%</b>
<b>GENERAL FUND TOTAL + TRANSFERS IN</b>	<b>\$ 10,751,840</b>	<b>\$ 963,032</b>	<b>\$ 9,734,284</b>	<b>\$ (1,018,841)</b>	<b>90.5%</b>

## City of Newcastle 2018 DETAIL REVENUE REPORT

Percent of Year: **100.00%**

Source of Funds	Amended Budget	December	YTD Revenue	Remaining (\$)	Collected (%)
<b>Street Fund (101)</b>					
<b>Intergovernmental</b>					
Multimodal Transportation	\$ -	\$ 3,968	\$ 15,873	\$ 15,873	
Motor Vehicle Excise Tax	245,075	23,690	246,951	1,876	100.8%
Bank Interest	1,100	550	4,468	3,368	406.2%
<b>Transfers In</b>	<b>339,500</b>		<b>284,520</b>	<b>(54,980)</b>	<b>83.8%</b>
<b>STREET FUND TOTAL</b>	<b>\$ 585,675</b>	<b>\$ 28,207</b>	<b>\$ 551,812</b>	<b>\$ (33,863)</b>	<b>94.2%</b>
<b>Cummulative Reserve Fund (105)</b>					
<b>Charges for Services</b>					
Bank Interest	\$ 60	26	\$ 214	\$ 154	357.4%
<b>CUMMULATIVE RESERVE FUND TOTAL</b>	<b>\$ 60</b>	<b>\$ 26</b>	<b>\$ 214</b>	<b>\$ 154</b>	<b>357.4%</b>
<b>Debt Service Fund (202)</b>					
<b>Contributions</b>					
<b>Transfers In</b>	528,080	-	553,540	25,460	104.8%
<b>Debt Service Fund TOTAL</b>	<b>\$ 528,080</b>	<b>\$ -</b>	<b>\$ 553,540</b>	<b>\$ 25,460</b>	<b>104.8%</b>
<b>Transportation Capital Projects Fund (302)</b>					
<b>Intergovernmental</b>					
Approved Grant (State/Other)	\$ 500,000	\$ -	\$ -	\$ (500,000)	0.0%
Bank Interest	4,000	1,095	8,888	4,888	222.2%
Transportation Impact Fees	786,895	-	722,560	(64,335)	91.8%
<b>Transfers In</b>	<b>1,510,305</b>	<b>455,724</b>	<b>695,169</b>	<b>(815,136)</b>	<b>46.0%</b>
<b>Transportation Capital Projects Fund</b>	<b>\$ 2,801,200</b>	<b>\$ 456,819</b>	<b>\$ 1,426,617</b>	<b>\$ (1,374,583)</b>	<b>50.9%</b>
<b>Parks Capital Projects Fund (303)</b>					
Parks Levy	\$ 30,105	\$ -	\$ 31,565	1,460	104.8%
Parks Impact Fee	636,065	57,114	574,146	(61,919)	90.3%
Tree Fee in Lieu	-	-	-	-	
Interlocal Grants	25,000	-	40,000	15,000	
Bank Interest	5,000	1,049	4,421	(579)	88.4%
<b>Parks Capital Projects Total</b>	<b>\$ 696,170</b>	<b>\$ 58,163</b>	<b>\$ 650,131</b>	<b>\$ (46,039)</b>	<b>93.4%</b>
<b>Real Estate Excise Tax (REET) Fund (304)</b>					
<b>Taxes</b>					
Real Estate Excise Tax (First 0.25)	\$ 515,635	\$ 2,259	\$ 529,961	\$ 14,326	102.8%
Real Estate Excise Tax (Second 0.25)	515,640	2,259	527,895	12,255	102.4%
Bank Interest	13,500	5,876	40,344	26,844	298.8%
<b>Real Estate Excise Tax (REET) Total</b>	<b>\$ 1,044,775</b>	<b>\$ 10,393</b>	<b>\$ 1,098,200</b>	<b>\$ 53,425</b>	<b>105.1%</b>
<b>Surface Water Management Fund (401)</b>					
<b>Charges for Services</b>					
Surface Water Management Fees	\$ 1,053,205	\$ 4,491	\$ 1,028,795	\$ (24,410)	97.7%
Capital Grants	25,000	-	-	(25,000)	0.0%
Opportunity Grant	107,000	-	-	(107,000)	0.0%
Storm Water Review Fees	28,000	7,100	24,120	(3,880)	86.1%
Miscellaneous (Fines & Penalties)	-	-	9,624	9,624	
Bank Interest	7,000	3,267	21,690	14,690	309.9%
<b>SURFACE WATER MANAGEMENT FUND TOTAL</b>	<b>\$ 1,220,205</b>	<b>\$ 14,859</b>	<b>\$ 1,084,229</b>	<b>\$ 45,976</b>	<b>88.9%</b>
<b>Equipment Rental Fund (501)</b>					
<b>Contributions</b>					
Proceeds from Capital Assets	-	-	\$ 42,334	\$ 42,334	
Bank Interest	\$ 1,800	\$ 463	3,760	1,960	208.9%
Prior Period Adjustments		34,621	34,621	34,621	
<b>Transfers In</b>	<b>266,545</b>	<b>-</b>	<b>266,545</b>	<b>-</b>	<b>100.0%</b>
<b>EQUIPMENT RENTAL FUND TOTAL</b>	<b>\$ 268,345</b>	<b>\$ 35,084</b>	<b>\$ 347,260</b>	<b>\$ 78,915</b>	<b>129.4%</b>
<b>Facilities Fund (503)</b>					
<b>Contributions</b>					
Bank Interest	\$ -	\$ 13	\$ 116	\$ 116	
Facility Rental Income	396,660	46,640	401,097	4,437	101.1%
<b>Transfers In</b>	<b>265,465</b>	<b>-</b>	<b>374,120</b>	<b>108,655</b>	<b>140.9%</b>
<b>FACILITIES FUND TOTAL</b>	<b>\$ 662,125</b>	<b>\$ 46,654</b>	<b>\$ 775,333</b>	<b>\$ 113,208</b>	<b>117.1%</b>
<b>TOTAL REVENUE ALL FUNDS</b>	<b>\$ 15,008,580</b>	<b>\$ 1,122,890</b>	<b>\$ 14,047,726</b>	<b>\$ (960,854)</b>	<b>93.6%</b>
<b>Total Transfers In</b>	<b>3,549,895</b>	<b>455,724</b>	<b>2,173,894</b>	<b>(1,376,001)</b>	<b>61.2%</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$ 18,558,475</b>	<b>\$ 1,578,614</b>	<b>\$ 16,221,620</b>	<b>\$ (2,336,855)</b>	<b>87.4%</b>

# CITY OF NEWCASTLE 2018 DETAIL EXPENDITURES REPORT

Percent of Year: **100.00%**

Fund #	Description	FINAL BUDGET	December 2018	YTD	Variance	BUDGET TO ACTUAL TO DATE
<b>001</b>	<b>General Fund Expenditures</b>					
	Salaries + Benefits	\$ 2,426,655	\$ 286,439	\$ 2,195,866	\$ 230,789	90.5%
	Supplies Services	709,839	52,257	573,996	135,843	80.9%
	Professional Services	921,585	218,044	792,406	129,179	86.0%
	Historic Preservation	5,000	638	977	4,023	19.5%
	Public Art	10,000	-	-	10,000	0.0%
	Travel & Meetings	38,475	1,098	23,100	15,375	60.0%
	Intergovernmental	4,489,295	392,580	4,294,763	194,532	95.7%
	Miscellaneous	23,800	3,601	20,205	3,595	84.9%
	Other Financing Uses	750,000	612,868	612,868	137,132	81.7%
	Transfer Out	1,129,105	-	757,780	371,325	67.1%
	<b>Total General Fund Expenditures</b>	<b>\$ 10,503,754</b>	<b>\$ 1,567,524</b>	<b>\$ 9,271,961</b>	<b>\$ 1,231,793</b>	<b>88.3%</b>
<b>101</b>	<b>Street Fund Expenditures + Transfers Out</b>					
	Salaries + Benefits	\$ 200,520	\$ 22,101	\$ 169,066	\$ 31,454	84.3%
	Supplies & Services	295,100	19,359	188,140	106,960	63.8%
	Professional Services	2,500	5,327	23,315	(20,815)	932.6%
	Travel & Meetings	1,500	-	-	1,500	
	Intergovernmental	104,000	38,934	116,276	(12,276)	111.8%
	Transfer Out	49,165	-	49,165	-	100.0%
	<b>Total Street Fund Expenditures</b>	<b>\$ 652,785</b>	<b>\$ 85,721</b>	<b>\$ 545,960</b>	<b>\$ 106,825</b>	<b>83.6%</b>
<b>202</b>	<b>Debt Service Fund</b>					
	Debt Service	\$ 528,080	\$ -	\$ 527,475	\$ 605	99.9%
<b>302</b>	<b>Transportation Cap. Fund Exp. + Transfer In</b>					
	Salaries + Benefits	\$ 55,500	\$ 7,145	\$ 55,953	\$ (453)	100.8%
	Capital Improvement Program	1,805,800	193,996	719,988	1,085,812	39.9%
	Transfer Out	679,635	-	205,095	474,540	30.2%
	<b>Total Transportation Capital Fund Expenditures</b>	<b>\$ 2,540,935</b>	<b>\$ 201,141</b>	<b>\$ 981,036</b>	<b>\$ 1,559,899</b>	<b>38.6%</b>
<b>303</b>	<b>Parks Capital Expenditures</b>					
	Salaries + Benefits	\$ 21,500	\$ 2,713	\$ 20,839	\$ 661	96.9%
	Capital Improvement Program	257,500	12,002	83,312	174,188	32.4%
	<b>Total Parks Capital Fund Expenditures</b>	<b>\$ 279,000</b>	<b>\$ 14,715</b>	<b>\$ 104,151</b>	<b>\$ 174,849</b>	<b>37.3%</b>
<b>304</b>	<b>Real Estate Excise Tax Fund</b>		\$ 381,424			
	Transfer Out	\$ 1,156,305	\$ 381,424	\$ 620,869	\$ 535,436	53.7%
<b>401</b>	<b>Surface Water Mgmt. Fund Expenditures</b>					
	Salaries + Benefits	\$ 596,150	\$ 74,400	\$ 519,866	\$ 76,284	87.2%
	Supplies Services	232,250	40,803	139,061	93,189	59.9%
	Professional Services	100,000	17,819	57,889	42,111	57.9%
	Travel & Meetings	500	30	60	440	11.9%
	Intergovernmental	107,305	21,048	105,026	2,279	97.9%
	Capital Improvement Program	397,000	54,035	313,403	83,597	78.9%
	Transfer Out	187,240	74,300	192,540	(5,300)	102.8%
	<b>Total SWM Fund Expenditures</b>	<b>\$ 1,620,445</b>	<b>\$ 282,436</b>	<b>\$ 1,327,844</b>	<b>\$ 292,601</b>	<b>81.9%</b>
<b>501</b>	<b>Equipment Rental Fund</b>					
	Supplies Services	\$ 15,800	\$ 3,761	\$ 13,745.19	\$ 2,055	87.0%
	Intergovernmental	21,000	4,839	26,994	(5,994)	128.5%
	Capital Outlay (Vehicles, Equip)	205,000	34,621	49,115	155,885	24.0%
	Capital Lease (Copier)	44,000	5,594	45,704	(1,704)	103.9%
	<b>Total Equipment Rental Fund Expenditures</b>	<b>\$ 285,800</b>	<b>\$ 48,815</b>	<b>\$ 135,558</b>	<b>\$ 150,242</b>	<b>47.4%</b>
<b>503</b>	<b>Facilities Fund Expenditures</b>					
	City Hall	\$ 292,905	\$ 9,928	\$ 290,075	\$ 2,830	99.0%
	Annex	4,500	2,154	8,828	(4,328)	196.2%
	Garage	36,340	3,083	26,616	9,724	73.2%
	Transfer Out	348,445	-	348,445	-	100.0%
	<b>Total Facilities Fund Expenditures</b>	<b>\$ 682,190</b>	<b>\$ 15,165</b>	<b>\$ 673,965</b>	<b>\$ 8,225</b>	<b>98.8%</b>
	<b>Total Expenditures</b>	<b>\$ 18,249,294</b>	<b>\$ 2,596,942</b>	<b>\$ 14,188,820</b>	<b>\$ 4,060,475</b>	<b>77.7%</b>

# CITY OF NEWCASTLE 2018 DETAIL EXPENDITURES REPORT

Percent of Year: **100.00%**

		Percent of Year:				100.00%
Fund #	Description	FINAL BUDGET	December 2018	YTD	Variance	BUDGET TO ACTUAL TO DATE
<b>GENERAL FUND DEPARTMENTS</b>						
<b>Exec - City Council</b>						
10-511-60	Salaries + Benefits	\$ 44,800	\$ 5,651	\$ 44,519	\$ 281	99.4%
	Supplies Services	112,955	880	57,729	55,226	51.1%
	Professional Services	7,500	-	9,935	(2,435)	132.5%
	Travel & Meetings	7,500	-	221	7,279	2.9%
	Intergovernmental	-	-	-	-	
<b>Total City Council - Executive Expenditures</b>		<b>\$ 172,755</b>	<b>\$ 6,531</b>	<b>\$ 112,403</b>	<b>\$ 60,352</b>	<b>65.1%</b>
<b>Exec - City Manager, HR &amp; Legal</b>						
10-513-10	Salaries + Benefits	\$ 335,310	45,373	\$ 346,909	\$ (11,599)	103.5%
	Supplies Services	94,129	3,000	88,972	5,157	94.5%
	Professional Services	43,000	14,542	27,792	15,208	64.6%
	Professional Development Travel & Meetings	30,125	968	22,287	7,838	74.0%
	Intergovernmental	-	-	-	-	#DIV/0!
	Miscellaneous	-	-	1,447	(1,447)	0.3%
<b>Total Exec - City Manager, HR, Legal</b>		<b>\$ 502,564</b>	<b>\$ 63,882</b>	<b>\$ 487,409</b>	<b>\$ 15,156</b>	<b>97.0%</b>
<b>Exec - City Clerk</b>						
10-514	Salaries + Benefits	\$ 114,265	\$ 15,943	\$ 117,705	\$ (3,440)	103.0%
	Supplies Services	46,350	3,009	31,567	14,783	68.1%
	Professional Services	53,500	15,000	58,800	(5,300)	109.9%
	Travel & Meetings	-	-	-	-	#DIV/0!
	Intergovernmental	21,000	(195)	43,976	(22,976)	209.4%
	Miscellaneous	-	-	-	-	
10-515	Legal Services	202,000	68,396	231,001	(29,001)	114.4%
<b>Total Exec - City Clerk</b>		<b>\$ 437,115</b>	<b>\$ 102,152</b>	<b>\$ 483,049</b>	<b>\$ (45,934)</b>	<b>110.5%</b>
<b>Admin - Finance &amp; Accounting</b>						
40-514	Salaries + Benefits	\$ 509,115	\$ 51,247	\$ 441,717	\$ 67,398	86.8%
	Supplies Services	12,650	3,033	10,434	2,216	82.5%
	Professional Services	36,340	7,599	63,826	(27,486)	175.6%
	Travel & Meetings	-	-	255	(255)	
	Intergovernmental	36,000	1,188	29,271	6,729	81.3%
	Miscellaneous	8,000	190	5,008	2,992	
<b>Total Admin - Finance &amp; Accounting</b>		<b>\$ 602,105</b>	<b>\$ 63,257</b>	<b>\$ 550,510</b>	<b>\$ 51,595</b>	<b>91.4%</b>
<b>Admin - Information Tech.</b>						
40-518	Salaries + Benefits	\$ -	\$ -	\$ -	\$ -	
	Supplies Services	160,150	15,063	146,118	14,032	91.2%
	Professional Services	19,300	-	19,200	100	99.5%
	Travel & Meetings	-	-	-	-	
	Intergovernmental	4,500	375	4,500	-	100.0%
	Miscellaneous	-	-	-	-	
<b>Total Admin - Information Tech.</b>		<b>\$ 183,950</b>	<b>\$ 15,438</b>	<b>\$ 169,818</b>	<b>\$ 14,132</b>	<b>92.3%</b>
<b>CD - Building Dept</b>						
60-558-50	Salaries + Benefits	\$ 211,425	\$ 23,390	\$ 185,975	\$ 25,450	88.0%
	Supplies Services	5,800	362	3,010	2,790	51.9%
	Professional Services	280,945	101,868	221,299	59,646	78.8%
	Travel & Meetings	-	-	-	-	#DIV/0!
	Professional Development Travel & Meetings	-	-	-	-	#DIV/0!
	Intergovernmental	800	-	589	211	73.6%
	Miscellaneous	15,300	3,411	13,750	1,550	89.9%
<b>Total CD - Building Dept</b>		<b>\$ 514,270</b>	<b>\$ 129,032</b>	<b>\$ 424,624</b>	<b>\$ 89,646</b>	<b>82.6%</b>

## CITY OF NEWCASTLE 2018 DETAIL EXPENDITURES REPORT

Percent of Year: **100.00%**

Fund #	Description	FINAL BUDGET	December 2018	YTD	Variance	BUDGET TO ACTUAL TO DATE
<b>CD - Planning</b>						
558-60	Salaries + Benefits	\$ 593,195	\$ 74,511	\$ 503,124	\$ 90,071	84.8%
	Supplies Services	10,630	43	2,992	7,638	28.2%
	Professional Services	-	1,123	32,792	(32,792)	
	Professional Development Travel & Meetings	250	-	14	236	5.6%
	Intergovernmental Affordable Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	<b>Total CD - Planning</b>	<b>\$ 604,075</b>	<b>\$ 75,676</b>	<b>\$ 538,923</b>	<b>\$ 65,152</b>	<b>89.2%</b>
<b>CD - Outreach</b>						
573-90	Salaries + Benefits	\$ 86,620	\$ 10,549	\$ 85,726	\$ 894	99.0%
	Supplies Services	36,225	169	33,050	3,175	91.2%
	Historic Preservation	5,000	638	977	4,023	19.5%
	Public Art	10,000	-	-	10,000	0.0%
	Professional Services	35,000	-	33,751	1,249	96.4%
	Capital Outlay	-	-	-	-	
	<b>Total CD - Outreach</b>	<b>\$ 172,845</b>	<b>\$ 11,355</b>	<b>\$ 153,504</b>	<b>\$ 19,341</b>	<b>88.8%</b>
<b>Public Safety</b>						
50-521	Supplies Services	\$ 25,125	\$ 1,932	\$ 16,498	8,627	65.7%
	Professional Services	-	-	-	-	#DIV/0!
	Travel & Meetings	-	-	-	-	
	Intergovernmental - Police	2,449,525	391,212	2,255,868	193,657	92.1%
	Intergovernmental - Fire	1,947,470	-	1,947,061	409	100.0%
	Miscellaneous	-	-	-	-	#DIV/0!
	<b>Total Public Safety</b>	<b>\$ 4,422,120</b>	<b>\$ 393,144</b>	<b>\$ 4,219,427</b>	<b>\$ 202,693</b>	<b>95.4%</b>
<b>Emergency Management</b>						
60-525-60	Salaries + Benefits		\$ -			
	Supplies Services	3,000		2,121	879	
	Professional Services	10,000		22,412	(12,412)	224.1%
	<b>Total Public Works Department</b>	<b>\$ 13,000</b>	<b>\$ -</b>	<b>\$ 24,533</b>	<b>\$ (11,533)</b>	<b>188.7%</b>
<b>Engineering Division</b>						
70-544-20	Salaries + Benefits	\$ 182,790	\$ 23,516	\$ 177,390	\$ 5,400	97.0%
	Supplies Services	4,600	549	2,700	1,900	58.7%
	Professional Services	180,000	8,472	47,733	132,267	26.5%
	Travel & Meetings	400	130	323	77	80.7%
	Intergovernmental	-	-	-	-	
	Miscellaneous	500	-	-	500	0.0%
	<b>Total Engineering Department</b>	<b>\$ 368,290</b>	<b>\$ 32,666</b>	<b>\$ 228,146</b>	<b>\$ 140,144</b>	<b>61.9%</b>
<b>Parks Maintenance</b>						
70-576-80	Salaries + Benefits	\$ 349,135	\$ 36,259	\$ 292,801	\$ 56,334	83.9%
	Supplies Services	198,225	24,218	178,806	19,419	90.2%
	Professional Services	54,000	1,045	23,864	30,136	44.2%
	Travel & Meetings	200	-	-	200	
	Intergovernmental	30,000	-	13,498	16,502	45.0%
	Miscellaneous	-	-	-	-	
	<b>Total Parks Maintenance Department</b>	<b>\$ 631,560</b>	<b>\$ 61,522</b>	<b>\$ 508,970</b>	<b>\$ 122,590</b>	<b>80.6%</b>
	<b>Total General Fund Less Transfers Out</b>	<b>\$ 8,624,649</b>	<b>\$ 954,656</b>	<b>\$ 7,901,314</b>	<b>\$ 723,335</b>	<b>91.6%</b>



**CITY OF NEWCASTLE  
2018 INCOME SUMMARY BUDGET VARIANCE**

Percent of Year: **100.00%**

Fund #	Description	AMENDED BUDGET	December 2018	YTD	Variance	BUDGET TO ACTUAL TO DATE
<b>001</b>	<b>General Fund</b>		\$ 953,094			
	Total Revenues	\$ 10,751,840	\$ 953,094	\$ 9,724,346	\$ 1,027,494	90.4%
	Total Expenditures	10,503,754	1,567,524	9,271,961	1,231,793	88.3%
	<b>Total General Fund Income</b>	<b>248,086</b>	<b>(614,430)</b>	<b>452,384</b>	<b>(204,299)</b>	
<b>101</b>	<b>Street Fund</b>		28,207			
	Total Revenues	\$ 585,675	\$ 28,207	\$ 551,812	\$ 33,863	94.2%
	Total Expenditures	652,785	85,721	545,960	106,825	83.6%
	<b>Total Street Fund Income</b>	<b>(67,110)</b>	<b>(57,514)</b>	<b>5,852</b>	<b>(72,962)</b>	
<b>105</b>	<b>Cumulative Reserve Fund</b>	60	26	214	154	
	<b>Transfers Out</b>	-		-	-	#DIV/0!
<b>202</b>	<b>Debt Service Fund</b>					
	Total Revenues	\$ 528,080	\$ -	\$ 553,540	\$ (25,460)	104.8%
	Total Expenditures	528,080	-	527,475	605	99.9%
	<b>Total Debt Service Fund Income</b>	<b>-</b>		<b>26,065</b>	<b>(26,065)</b>	
<b>302</b>	<b>Transportation Fund</b>					
	Total Revenues	\$ 2,801,200	\$ 456,819	\$ 1,426,617	\$ 1,374,583	50.9%
	Total Expenditures	2,540,935	201,141	981,036	1,559,899	38.6%
	<b>Transportation Fund Income</b>	<b>260,265</b>	<b>255,678</b>	<b>445,581</b>	<b>(185,316)</b>	
<b>303</b>	<b>Parks Fund</b>		58,163			
	Total Revenues	\$ 696,170	\$ 58,163	\$ 650,131	\$ 46,039	93.4%
	Total Expenditures	279,000	14,715	104,151	174,849	37.3%
	<b>Parks Fund Income</b>	<b>417,170</b>	<b>43,448</b>	<b>545,981</b>	<b>(128,811)</b>	
<b>304</b>	<b>Real Estate Excise Tax Fund</b>					
	Total Revenues	\$ 1,044,775	\$ 10,393	\$ 1,098,200	\$ (53,425)	105.1%
	Total Expenditures	1,156,305	381,424	620,869	535,436	53.7%
	<b>REET Fund Income</b>	<b>(111,530)</b>	<b>(\$371,031)</b>	<b>\$477,331</b>	<b>(588,861)</b>	
<b>401</b>	<b>Surface Water Mgmt. Fund</b>		14,859			
	Total Revenues	\$ 1,220,205	\$ 14,859	\$ 1,084,229	\$ 135,976	88.9%
	Total Expenditures	1,620,445	282,436	1,327,844	292,601	81.9%
	<b>SWM Fund Income</b>	<b>(400,240)</b>	<b>(267,578)</b>	<b>(243,615)</b>	<b>(156,625)</b>	
<b>501</b>	<b>Equipment Rental Fund</b>					
	Total Revenues	\$ 268,345	\$ 35,084	\$ 347,260	\$ (78,915)	129.4%
	Total Expenditures	285,800	48,815	135,558	150,242	47.4%
	<b>Equipment Rental Fund Income</b>	<b>(17,455)</b>	<b>(13,732)</b>	<b>211,701</b>	<b>(229,156)</b>	
<b>503</b>	<b>Facilities Fund</b>					
	Total Revenues	\$ 662,125	\$ 46,654	\$ 775,333	\$ (113,208)	117.1%
	Total Expenditures	682,190	15,165	673,965	8,225	98.8%
	<b>Facilities Fund Income</b>	<b>(20,065)</b>	<b>31,488</b>	<b>101,368</b>	<b>(121,433)</b>	
	<b>TOTAL INCOME</b>	<b>\$ 309,121</b>	<b>\$ (993,671)</b>	<b>\$ 1,996,583</b>	<b>\$ (1,687,462)</b>	<b>645.9%</b>

**City of Newcastle**  
**2018 EXPENDITURE SUMMARY BY FUNCTION**

<b>Operating Budget</b>				Percent of Year: <b>100.00%</b>	
Department	Budget	December	YTD Expense	Remaining (\$)	Spent (%)
<b>Executive Services</b>					
City Council	\$ 172,755	\$ 6,531	\$ 112,403	\$ 60,352	65.1%
City Manager	300,564	(4,513)	256,407	44,157	85.3%
City Attorney	202,000	68,396	231,001	(29,001)	114.4%
City Clerk Division	437,115	102,152	483,049	(45,934)	110.5%
<b>Total Executive Services</b>	<b>\$ 1,112,434</b>	<b>\$ 172,565</b>	<b>\$ 1,082,860</b>	<b>\$ 29,574</b>	<b>97.3%</b>
<b>Administrative Services</b>					
Finance Division	602,105	63,257	550,510	51,595	91.4%
Information Tech Division	183,950	15,438	169,818	14,132	92.3%
<b>Total Administrative Services</b>	<b>\$ 786,055</b>	<b>\$ 78,695</b>	<b>\$ 720,328</b>	<b>\$ 65,727</b>	<b>91.6%</b>
<b>Public Safety &amp; Justice</b>					
Public Safety Division	2,474,650	393,144	2,272,366	202,284	91.8%
Fire Division	1,947,470	-	1,947,061	409	100.0%
<b>Total Public Safety &amp; Justice</b>	<b>\$ 4,422,120</b>	<b>\$ 393,144</b>	<b>\$ 4,219,427</b>	<b>\$ 202,693</b>	<b>95.4%</b>
<b>Community Development</b>					
Building Division	514,270	129,032	424,624	89,646	82.6%
Planning Division	604,075	75,676	538,923	65,152	89.2%
Community Outreach & Events	172,845	11,355	153,504	19,341	88.8%
<b>Total Community Development</b>	<b>\$ 1,291,190</b>	<b>\$ 216,063</b>	<b>\$ 1,117,051</b>	<b>\$ 174,139</b>	<b>86.5%</b>
<b>Public Works</b>					
Emergency Management	13,000	-	24,533	(11,533)	188.7%
Engineering Division	368,290	32,666	228,146	140,144	61.9%
<b>Maintenance Division</b>					
Parks Section	631,560	61,522	508,969	122,591	80.6%
Street Fund	603,620	85,721	496,795	106,825	82.3%
SWM Maintenance	1,036,205	154,101	821,901	214,304	79.3%
Facilities Fund	333,745	15,165	325,520	8,225	97.5%
<b>Total Maintenance Division</b>	<b>2,605,130</b>	<b>316,510</b>	<b>2,153,185</b>	<b>451,945</b>	<b>82.7%</b>
<b>Total Public Works</b>	<b>\$ 2,986,420</b>	<b>\$ 349,176</b>	<b>\$ 2,405,864</b>	<b>\$ 580,556</b>	<b>80.6%</b>
<b>Other Miscellaneous Funds</b>					
Equipment Rental Fund	285,800	48,815	135,558	150,242	47.4%
<b>Total Misc Funds</b>	<b>\$ 285,800</b>	<b>\$ 48,815</b>	<b>\$ 135,558</b>	<b>\$ 150,242</b>	<b>47.4%</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 10,884,019</b>	<b>\$ 1,258,459</b>	<b>\$ 9,681,088</b>	<b>\$ 1,202,931</b>	<b>88.9%</b>
<b>Operations</b>					
Executive	\$ 1,112,434	\$ 172,565	\$ 1,082,860	\$ 29,574	97.3%
Administration	786,055	78,695	720,328	65,727	91.6%
Public Safety	4,422,120	393,144	4,219,427	202,693	95.4%
Community Development	1,291,190	216,063	1,117,051	174,139	86.5%
Public Works	2,986,420	349,176	2,405,864	580,556	80.6%
Equipment Rental Fund	285,800	48,815	135,558	150,242	47.4%
<b>TOTAL OPERATIONS BY FUNCTION</b>	<b>\$ 10,884,019</b>	<b>\$ 1,258,459</b>	<b>\$ 9,681,088</b>	<b>\$ 1,202,931</b>	<b>88.9%</b>
<b>OTHER, DEBT, CAPITAL AND TRANSFERS OUT</b>					
Other Financing Uses	\$ 750,000	\$ 612,868	\$ 612,868	\$ 137,132	
Debt Service	528,080	-	527,475	605	99.9%
<b>Capital Budget</b>					
Transportation Capital Projects Fund	1,861,300	201,141	775,941	1,085,359	41.7%
Parks Capital Projects Fund	279,000	14,715	104,151	174,849	37.3%
Surface Water Management Capital Projects	397,000	54,035	313,403	83,597	78.9%
<b>TOTAL CAPITAL, DEBT AND OTHER</b>	<b>\$ 3,815,380</b>	<b>\$ 882,759</b>	<b>\$ 2,333,838</b>	<b>\$ 1,481,542</b>	<b>61.2%</b>
<b>TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS</b>	<b>\$ 14,699,399</b>	<b>\$ 2,141,218</b>	<b>\$12,014,926</b>	<b>\$ 2,684,474</b>	<b>81.7%</b>
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 3,549,895</b>	<b>\$ 455,724</b>	<b>\$ 2,173,894</b>	<b>\$ 1,376,001</b>	<b>61.2%</b>
<b>TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS</b>	<b>\$ 18,249,294</b>	<b>\$ 2,596,942</b>	<b>\$14,188,820</b>	<b>\$4,060,475</b>	<b>77.7%</b>