



City of Newcastle Monthly Snapshot -August 2019

8 month target = 66.67%

Prepared by: Don Palmer

The General Fund

Total General Fund Revenue - The total is \$5,723,597 from a budget of \$10,879,490 representing 52.6% collected.

Personal Property Tax - is 54.3% collected at \$2,930,568 from a \$5,396,315 budget. The first half of the year's property taxes are due at the end of April and sent to municipalities in April and May. The first half is always a few percent higher due to some owners paying the entire year's taxes.

Combined Retail Sales Tax and Criminal Sales Tax - is \$1,242,594 collected representing 68.3% of the \$1,818,920 budget.

Development Revenue - is \$918,166 or 58.3% of the \$1,573,990 development budget. A large part of the revenue collected to date is \$315K Avalon Bay, \$107K Quadrant Homes, and \$93K Ridge Fox.

The Street Fund Fund - Motor Vehicle Gas Tax revenue is \$166,545 or 61.2% collected of the \$272,275 budget.

The Transportation Impact Fund - Traffic Impact Fee Revenue - is \$84,175 or 23.7% collected from the \$355,300 budget forecast. Large planned projects have not occurred as of August 2019.

Parks Impact Fund - Parks Impact Fee Revenue is \$39,078 or 15.9% collected from a forecast of \$246,495. As stated large projects have not occurred.

Other Revenue - is \$545,093 or 93.3% consisting of departments billing for equipment rental and facility services fees, as well as, waste management fee collections beginning April 2019.

REET Fund - Real Estate Excise Tax Revenue - REET revenue collected was \$682,714 from a budget of \$1,097,810 representing 62.2% total collected.

Surface Water Management (SWM) Fund - SWM Revenue - \$691,398 or 53.4% collected from a budget of \$1,293,605. The first half of the year's Drainage Utility Fees are due at the end of April and sent to municipalities in April and May.

Revenue	2019 Budget	Year to date 8/31/2018	Year to Date 8/31/2019	Amount Remaining	% of Budget Collected	Status
Property Tax	\$5,396,315	\$ 2,801,457	\$2,930,568	(\$2,465,747)	54.3%	↓
Retail Sales Tax	1,480,890	869,048	989,064	(491,826)	66.8%	✓
Criminal Justice Tax	338,030	219,994	253,530	(84,500)	75.0%	↑
Permits (Building, Plumb, Mech)	975,000	282,933	603,206	(371,794)	61.9%	✓
Plan Review	336,800	243,230	177,030	(159,770)	52.6%	↓
Planner (Billable) Hours	179,350	140,630	89,262	(90,089)	49.8%	↓
Misc. Development Revenue	96,865	103,974	67,753	(29,112)	69.9%	✓
Other Licenses & Permits	374,675	269,897	254,771	(119,904)	68.0%	✓
Real Estate Excise Tax	1,097,810	855,911	682,714	(415,096)	62.2%	✓
Parks Impact Fees/Fees in Lieu	246,495	492,984	39,078	(207,417)	15.9%	↓
Transportation Impact Fee	355,300	670,760	84,175	(271,125)	23.7%	↓
Grants	1,276,790	52,648	236,779	(1,040,011)	18.5%	↓
Waste Management Admin Fee	112,500	-	73,113	(39,387)	65.0%	✓
Other Fees	325,370	-	276,393	(48,977)	84.9%	↑
Motor Vehicle Excise Tax	272,275	158,549	166,545	(105,730)	61.2%	✓
Surface Water Management Fees	1,293,605	576,424	691,398	(602,207)	53.4%	✓
Intergovernmental (Gen Fund)	218,400	115,817	139,888	(78,512)	64.1%	✓
ERF Service and Facility Fees	471,980	-	471,980	-	100.0%	✓
Other Income	177,430	532,457	358,493	181,063	202.0%	↑
Other Financing Sources	750,000	-	-	(750,000)	0.0%	
Total Revenue All Funds	\$15,775,880	\$8,386,714	\$8,585,740	(\$7,190,140)	54.4%	↓
Transfers In	4,108,745		1,208,175	(2,900,570)	29.4%	
Total Revenue	\$19,884,625	\$8,386,714	\$9,793,915	(\$10,090,710)	49.3%	↓

Expenditures

August 2019

Expenditure Summary:

Executive Department is 77.5% and Administrative expenses 61%. In Executive the annual expense for insurance has been paid. Also, legal expenses are higher for the year at 100.2%.

Community Development Department expenses is 59.3% while Public Works overall expenses is 43%.

The Police contract was paid in June 2019 per the contract with King County for the first five months and then paid monthly in starting in July. The Fire contract was paid in May for the first four months of the year per to the City of Bellevue. The Fire Contract is paid semi annually and will be paid later in the year for the second payment.

Public Works seasonal expenses with Parks, Street, and Surface Water Management maintenance and operations for the month are normally low in the first eight months of the year.

Transportation Capital, Parks Capital and SWM Capital projects are lower due to the seasonal nature of construction.

All operating transfers are 100% transferred for the year.

All other financing sources and uses are measured at year-end due to continuing changes to developer deposits, associated expenses and billed revenue.

Expenditures by Fund

Operations	2019 Budget	Year to date 8/31/2018	Year to Date 8/31/2019	% of Budget Expended	Status
Executive	\$1,257,975	\$ 709,455	\$912,221	72.5%	↑
Administration	899,985	480,952	548,737	61.0%	✓
Public Safety	4,787,850	2,061,199	2,374,610	49.6%	↓
Community Development	1,422,920	669,816	843,146	59.3%	↓
Public Works	3,622,440	1,068,491	1,558,788	43.0%	↓
Equipment Rental Fund	282,600	65,616	196,839	69.7%	✓
Facilities Fund	366,030	396,570	241,598	66.0%	✓
Other Financing Uses	750,000	-	-	0.0%	
TOTAL OPERATIONS	\$13,389,800	\$5,452,100	\$6,675,939	49.86%	↓
Fund	2019 Budget	Year to date 8/31/2018	Year to Date 8/31/2019	% of Budget Expended	Status
Debt Service	\$525,410	\$233,253	\$231,197	44.0%	↓
Capital Budget					
Transportation Capital Projects Fund	2,593,800	208,349	762,537	29.4%	↓
Parks Capital Projects Fund	1,213,780	76,069	65,359	5.4%	↓
Surface Water Mgmt Capital Projects Fund	280,000	58,281	135,565	48.4%	↓
TOTAL Capital Investment Projects	\$4,087,580	\$342,699	\$963,461	23.57%	↓
TOTAL Operations/CIP/Debt Service	\$18,002,790	\$6,028,052	\$7,870,597	43.7%	↓
TOTAL Transfers Out	4,108,745	1,211,155	1,208,175	29.4%	↓
TOTAL Operations/CIP/Other Plus	\$22,111,535	\$7,239,207	\$9,078,772	41.06%	↓

City of Newcastle

2019 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **66.7%**

Source of Funds	Amended Budget	August	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$ 7,219,235	\$ 201,903	\$ 4,179,395	\$ (3,039,840)	57.9%
Development Revenue	1,573,990	101,323	918,166	(655,824)	58.3%
Intergovernmental	246,065	1,444	163,733	(82,332)	66.5%
Charges for Services	-	-	-	-	-
Licenses & Permits	374,675	11,386	254,771	(119,904)	68.0%
Other Revenue	110,490	24,707	207,532	97,042	187.8%
Other Financing Sources	750,000	-	-	(750,000)	0.0%
Transfers In	605,035	-	-	(605,035)	0.0%
GENERAL FUND TOTAL	\$ 10,879,490	\$ 340,763	\$ 5,723,597	\$ (5,155,893)	52.6%
Street Fund (101)					
Intergovernmental	\$ 289,400	\$ 21,985	\$ 175,136	\$ (114,264)	60.5%
Other revenue	115,500	14,954	77,525	(37,975)	67.1%
Transfers In	285,000	-	285,000	-	100.0%
STREET FUND TOTAL	\$ 689,900	\$ 36,939	\$ 537,660	\$ (152,240)	77.9%
Cumulative Reserve Fund (105)					
Bank Interest Income	\$ 150	\$ 21	\$ 173	\$ 23	115.2%
DEBT SERVICE FUND (202)					
Transfers In	\$ 525,410	\$ -	\$ 525,410	\$ -	100.0%
TRANSPORTATION CAPITAL PROJECTS (302)					
Grants	\$ 500,000	\$ -	\$ -	\$ (500,000)	0.0%
Transportation Impact Fees	355,300	-	84,175	(271,125)	23.7%
Developer Contributions	-	-	-	-	-
Bank Interest	4,500	698	14,255	9,755	316.8%
Transfers In	2,599,285	-	303,750	(2,295,535)	11.7%
CAPITAL PROJECTS FUND TOTAL	\$ 3,459,085	\$ 698	\$ 402,180	\$ (3,056,905)	11.6%
PARKS CAPITAL PROJECTS FUND (303)					
Parks Levy	\$ 30,105	\$ 3,054	\$ 19,722	\$ (10,383)	65.5%
Parks Impact Fee	246,495	-	39,078	(207,417)	15.9%
Tree Fee in Lieu	-	-	-	-	-
Interlocal Grants	500,000	-	-	(500,000)	0.0%
Bank Interest Income	1,600	1,861	12,848	11,248	803.0%
Proceeds in Capital Assets	-	-	25,000	25,000	-
Transfers In	-	-	-	-	-
Parks Capital Projects Fund Total	\$ 778,200	\$ 4,915	\$ 96,648	\$ (671,169)	12.4%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,097,810	\$113,312	\$ 682,714	\$ (415,096)	62.2%
Bank Interest	14,000	5,435	38,769	24,769	276.9%
REET Fund Total	\$1,111,810	\$118,747	\$ 721,483	\$ (390,327)	64.9%
Surface Water Management Fund (401)					
Charges for Service	\$ 1,293,605	\$ 7,141	\$ 691,398	\$ (602,207)	53.4%
Grant Income	232,000	-	204,343	(27,657)	88.1%
Development Revenue	14,025	4,410	19,085	5,060	136.1%
Miscellaneous Income	-	-	1,456	1,456	-
Bank Interest	6,000	2,395	15,570	9,570	259.5%
Total Revenue	\$ 1,545,630	\$ 13,947	\$ 931,853	\$ (613,777)	60.3%
Equipment Rental Fund (501)					
ERF Service Fees	\$ 84,700	\$ -	\$ 84,700	\$ -	100.0%
Proceeds from Capital Assets	-	-	5,150	5,150	-
Bank Interest	2,985	783	6,392	3,407	214.1%
Insurance Recovery	-	-	-	-	-
Transfers In	94,015	-	94,015	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$ 181,700	\$ 783	\$ 190,257	\$ 8,557	104.7%
FACILITIES FUND (503)					
Facility Service Fees	\$ 387,280	\$ -	\$ 387,280	\$ -	100.0%
Bank Interest	600	30	981	381	163.5%
Facility Rental Income	325,370	34,386	276,393	(48,977)	84.9%
Other Miscellaneous	-	-	-	-	-
Transfers In	-	-	-	-	-
FACILITIES FUND (503) TOTAL	\$ 713,250	\$ 34,416	\$ 664,654	\$ (48,596)	93.2%
TOTAL REVENUE ALL FUNDS					
	\$ 15,775,880	\$ 551,229	\$ 8,585,740	\$ (7,190,140)	54.4%
TOTAL TRANSERS IN					
	\$ 4,108,745	\$ -	\$ 1,208,175	\$ (2,900,570)	29.4%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS					
	\$ 19,884,625	\$ 551,229	\$ 9,793,915	\$ (10,090,710)	49.3%

City of Newcastle 2019 DETAIL REVENUE REPORT

Percent of Year: **66.67%**

Source of Funds	Amended Budget	August	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes					
Real & Personal Property Tax	\$ 5,396,315	\$ 12,017	\$ 2,930,568	\$ (2,465,747)	54.3%
Local Retail Sales & Use Tax	1,480,890	151,520	989,064	(491,826)	66.8%
Sales & Use Tax Criminal Justice	338,030	36,282	253,530	(84,500)	75.0%
All Other Taxes	4,000	2,083	6,233	2,233	155.8%
Taxes Subtotal	\$ 7,219,235	\$ 201,903	\$ 4,179,395	\$ (3,039,840)	57.9%
Development Permits					
Permits (Bldg, Plumbing, Mech)	\$ 975,000	\$ 80,803	603,206	(371,794)	61.9%
Plan Check Fee Building	336,800	8,371	177,030	(159,770)	52.6%
Other Plan & Development Fees	82,840	6,975	48,668	(34,172)	58.7%
Billable Hours	179,350	5,175	89,262	(90,089)	49.8%
Development Permits Subtotal	\$ 1,573,990	\$ 101,323	\$ 918,166	\$ (655,824)	58.3%
Intergovernmental					
Recycling Grants	\$ 42,215	\$ -	14,605	(27,610)	34.6%
Traffic & other Grants	2,575	1,444	17,831	15,256	692.5%
Liquor Excise Profits/Tax	165,050	-	100,207	(64,843)	60.7%
Criminal Justice Revenue	36,225	-	31,090	(5,135)	85.8%
Intergovernmental Subtotal	\$ 246,065	\$ 1,444	\$ 163,733	\$ (82,332)	66.5%
Other Licenses & Permits					
Franchise Fees	\$ 204,880	\$ -	133,044	(71,836)	64.9%
Business Licenses	46,500	2,630	25,058	(21,442)	53.9%
Wireless Leases	73,995	5,126	50,749	(23,246)	68.6%
Alarm System Operator License	4,300	400	1,800	(2,500)	41.9%
Monitored Alarm Device Fee	45,000	3,230	44,120	(880)	98.0%
Other Licenses & Permits Subtotal	\$ 374,675	\$ 11,386	\$ 254,771	\$ (119,904)	68.0%
Other					
Facility Rentals	\$ 13,500	\$ 915	14,419	919	106.8%
False Alarm Response	26,000	6,570	9,995	(16,005)	38.4%
Donations/Sponsorships	40,250	3,760	44,050	3,800	109.4%
Miscellaneous Fines & Penalties	-	-	18,833	18,833	#DIV/0!
Bank Earnings	26,500	11,118	98,721	72,221	372.5%
Other Miscellaneous	4,240	2,344	21,514	17,274	507.4%
Other Subtotal	\$ 110,490	\$ 24,707	\$ 207,532	\$ 97,042	187.8%
Other Financing Sources	\$ 750,000	-	\$ -	\$ (750,000)	0.0%
Total General Fund Revenue	\$ 10,274,455	\$ 340,763	\$ 5,723,597	\$ (4,550,858)	55.7%
Transfers In	\$ 605,035	\$ -	\$ -	\$ (605,035)	0.0%
GENERAL FUND TOTAL + TRANSFERS IN	\$ 10,879,490	\$ 340,763	\$ 5,723,597	\$ (5,155,893)	52.6%

City of Newcastle 2019 DETAIL REVENUE REPORT

Percent of Year: **66.67%**

Source of Funds	Amended Budget	August	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Intergovernmental					
Multimodal Transportation	\$ 17,125	\$ -	\$ 8,591	\$ (8,534)	50.2%
Motor Vehicle Excise Tax	272,275	21,985	166,545	(105,730)	61.2%
Waste Management Admin Fee	112,500	14,139	73,113	(39,387)	65.0%
Bank Interest	3,000	815	4,411	1,411	147.0%
Insurance Recovery	-	-	-	-	-
Transfers In	285,000	-	285,000	-	100.0%
STREET FUND TOTAL	\$ 689,900	\$ 36,939	\$ 537,660	\$ (152,240)	77.9%
Cumulative Reserve Fund (105)					
Charges for Services					
Bank Interest	150	\$ 21	\$ 173	\$ 23	115.2%
CUMMULATIVE RESERVE FUND TOTAL	\$ 150	\$ 21	\$ 173	\$ 23	115.2%
Debt Service Fund (202)					
Contributions					
Transfers In	525,410	-	525,410	-	100.0%
Debt Service Fund TOTAL	\$ 525,410	\$ -	\$ 525,410	\$ -	100.0%
Transportation Capital Projects Fund (302)					
Intergovernmental					
Approved Grant (State/Other)	\$ 500,000	\$ -	\$ -	\$ (500,000)	0.0%
Bank Interest	4,500	698	14,255	9,755	316.8%
Transportation Impact Fees	355,300	-	84,175	(271,125)	23.7%
Transfers In	2,599,285	-	303,750	(2,295,535)	11.7%
Transportation Capital Projects Fund	\$ 3,459,085	\$ 698	\$ 402,180	\$ (3,056,905)	11.6%
Parks Capital Projects Fund (303)					
Parks Levy	\$ 30,105	\$ 3,054	\$ 19,722	(10,383)	65.5%
Parks Impact Fee	246,495	-	39,078	(207,417)	15.9%
Tree Fee in Lieu	-	-	-	-	-
Interlocal Grants	500,000	-	-	(500,000)	0.0%
Bank Interest	1,600	1,861	12,848	11,248	803.0%
Proceeds in Capital Asssets	-	-	25,000	25,000	-
Parks Capital Projects Total	\$ 778,200	\$ 4,915	\$ 96,648	\$ (681,552)	12.4%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$ 548,905	\$ 56,923	\$ 341,624	\$ (207,281)	62.2%
Real Estate Excise Tax (Second 0.25)	548,905	56,389	341,090	(207,815)	62.1%
Bank Interest	14,000	5,435	38,769	24,769	276.9%
Real Estate Excise Tax (REET) Total	\$ 1,111,810	\$ 118,747	\$ 721,483	\$ (390,327)	64.9%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$ 1,293,605	\$ 7,141	\$ 691,398	\$ (602,207)	53.4%
Capital Grants	97,000	-	50,000	(47,000)	51.5%
Local Grant	135,000	-	154,343	19,343	114.3%
Storm Water Review Fees	14,025	4,410	19,085	5,060	136.1%
Miscellaneous (Fines & Penalties)	-	-	1,456	1,456	-
Bank Interest	6,000	2,395	15,570	9,570	259.5%
Prior Period Adjustments	-	-	-	-	-
SURFACE WATER MANAGEMENT FUND TOTAL	\$ 1,545,630	\$ 13,947	\$ 931,853	\$ (613,777)	60.3%
Equipment Rental Fund (501)					
Contributions					
ERF Service Fees	\$ 84,700	\$ -	\$ 84,700	\$ -	100.0%
Proceeds from Capital Assets	-	-	5,150	5,150	#DIV/0!
Bank Interest	2,985	783	6,392	3,407	214.1%
Transfers In	94,015	-	94,015	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$ 181,700	\$ 783	\$ 190,257	\$ 8,557	104.7%
Facilities Fund (503)					
Contributions					
Facility Service Fees	\$ 387,280	\$ -	\$ 387,280	\$ -	-
Bank Interest	600	30	981	381	-
Facility Rental Income	325,370	34,386	276,393	(48,977)	84.9%
FACILITIES FUND TOTAL	\$ 713,250	\$ 34,416	\$ 664,654	\$ (48,596)	93.2%
TOTAL REVENUE ALL FUNDS	\$ 15,775,880	\$ 551,229	\$ 8,585,740	\$ (7,190,140)	54.4%
Total Transfers In	4,108,745	-	1,208,175	(2,900,570)	29.4%
TOTAL REVENUE & TRANSFERS IN	\$ 19,884,625	\$ 551,229	\$ 9,793,915	\$ (10,090,710)	49.3%

**CITY OF NEWCASTLE
QUARTERLY FINANCIAL REPORT
2019 DETAIL EXPENDITURES REPORT**

Percent of Year: **66.67%**

Fund #	Description	FINAL BUDGET	August 2019	YTD	\$ Variance	% Variance
1	General Fund Expenditures					
	Salaries + Benefits	\$ 2,598,155	\$ 193,782	\$ 1,582,488	\$ 1,015,667	60.9%
	Supplies	126,770	14,277	55,281	71,489	43.6%
	Services	961,050	48,539	747,887	213,163	77.8%
	Professional Services	859,815	43,398	514,660	345,155	59.9%
	Public Art	5,000	-	-	5,000	0.0%
	Historic Preservation	5,500	41	41	5,459	0.7%
	Travel & Meetings	57,245	750	14,845	42,400	25.9%
	Intergovernmental	4,819,060	215,555	2,342,857	2,476,203	48.6%
	Miscellaneous	-	-	-	-	-
	Capital	23,000	-	22,214	786	96.6%
	Other Financing Uses	750,000	-	-	750,000	0.0%
	Transfer Out	816,340	-	316,340	500,000	38.8%
	Total General Fund Expenditures	\$ 11,021,935	\$ 516,342	\$ 5,596,613	\$ 5,425,322	50.8%
101	Street Fund Expenditures + Transfers Out					
	Salaries + Benefits	\$ 217,015	\$ 16,605	\$ 133,915	\$ 83,100	61.7%
	Supplies	46,500	732	25,656	20,844	55.2%
	Services	259,555	22,620	137,245	122,310	52.9%
	Professional Services	7,000	-	3,178	3,822	45.4%
	Travel & Meetings	1,500	1,485	1,934	(434)	128.9%
	Intergovernmental	82,000	3,679	31,867	50,133	38.9%
	Transfer Out	31,340	-	31,340	-	100.0%
	Total Street Fund Expenditures	\$ 644,910	\$ 45,120	\$ 365,134	\$ 279,776	56.6%
105	Cumulative Reserve Fund Transfers Out		\$ -	\$ -	\$ -	-
202	Debt Service Fund Debt Service	\$ 525,410	\$ -	\$ 231,197	\$ 294,213	44.0%
302	Transportation Cap. Fund Exp. + Transfer In					
	Salaries + Benefits	\$ 89,300	\$ 6,609	\$ 52,895	\$ 36,405	59.2%
	Capital Improvement Program	2,504,500	8,343	709,642	1,794,858	28.3%
	Other Financing Uses	-	-	-	-	-
	Transfer Out	678,190	-	178,190	500,000	26.3%
	Total Transportation Capital Fund Expenditures	\$ 3,271,990	\$ 14,952	\$ 940,727	\$ 2,331,263	28.8%
303	Parks Capital Expenditures					
	Salaries + Benefits	\$ 38,780	\$ 2,799	\$ 22,281	\$ 16,499	57.5%
	Capital Improvement Program	1,175,000	3,253	43,078	1,131,922	3.7%
	Total Parks Capital Fund Expenditures	\$ 1,213,780	\$ 6,052	\$ 65,359	\$ 1,148,421	5.4%
304	Real Estate Excise Tax Fund Transfer Out	\$ 2,204,320	\$ -	\$ 303,750	\$ 1,900,570	13.8%
401	Surface Water Mgmt. Fund Expenditures					
	Salaries + Benefits	\$ 678,975	\$ 53,294	\$ 409,088	\$ 269,887	60.3%
	Supplies	73,700	764	13,451	60,249	18.3%
	Services	282,575	985	144,010	138,565	51.0%
	Professional Services	133,000	-	18,592	114,408	14.0%
	Travel & Meetings	7,800	-	3,498	4,302	44.8%
	Intergovernmental	97,325	9,224	34,796	62,529	35.8%
	Capital Improvement Program	280,000	16,792	135,565	144,435	48.4%
	Transfer Out	31,335	-	31,335	-	100.0%
	Other Financing Uses	-	-	-	-	-
	Total SWM Fund Expenditures	\$ 1,584,710	\$ 81,059	\$ 790,335	\$ 794,375	49.9%
501	Equipment Rental Fund					
	Supplies	\$ 16,700	\$ 3,052	\$ 14,096	\$ 2,604	84.4%
	Services	24,000	6,532	30,475	(6,475)	127.0%
	Intergovernmental	-	-	-	-	-
	Capital Outlay (Vehicles, Equip)	197,900	-	124,369	73,531	62.8%
	Capital Lease (Copier)	44,000	3,718	27,898	16,102	63.4%
	Total Equipment Rental Fund Expenditures	\$ 282,600	\$ 13,302	\$ 196,839	\$ 85,761	69.7%
503	Facilities Fund Expenditures					
	City Hall	\$ 290,950	\$ 25,007	\$ 218,041	\$ 72,909	74.9%
	Annex	8,300	414	2,614	5,686	31.5%
	Garage	66,780	3,028	20,943	45,837	31.4%
	Transfer Out	347,220	-	347,220	-	100.0%
	Total Facilities Fund Expenditures	\$ 713,250	\$ 28,448	\$ 588,818	\$ 124,432	82.6%
	Total Expenditures	\$ 21,462,905	\$ 705,274	\$ 9,078,772	\$ 12,384,133	42.3%

**CITY OF NEWCASTLE
QUARTERLY FINANCIAL REPORT
2019 DETAIL EXPENDITURES REPORT**

Percent of Year: **66.67%**

Fund #	Description	FINAL BUDGET	August 2019	YTD	\$ Variance	% Variance
GENERAL FUND DEPARTMENTS		FINAL BUDGET	August 2019	YTD	\$ Variance	% Variance
Exec - City Council						
10-511-60	Salaries + Benefits	\$ 44,615	\$ 3,652	\$ 29,576	\$ 15,039	66.3%
	Supplies	6,700	29	5,680	1,020	84.8%
	Services	95,605	5,747	93,472	2,133	97.8%
	Professional Services	7,900	-	2,238	5,662	28.3%
	Travel & Meetings	11,000	-	450	10,550	4.1%
	Total City Council - Executive Expenditures	\$ 165,820	\$ 9,428	\$ 131,417	\$ 34,403	79.3%
Exec - City Manager, HR & Legal						
10-513-1910	Salaries + Benefits	\$ 380,400	\$ 31,347	\$ 244,557	\$ 135,843	64.3%
	Supplies	6,650	-	1,933	4,717	29.1%
	Services	159,195	765	133,646	25,549	84.0%
	Professional Services	158,750	10,415	97,560	61,190	61.5%
10-515	City Attorney Contract	130,000	13,544	130,208	(208)	100.2%
	Professional Development Travel & Meetings	12,100	499	1,404	10,696	11.6%
	Total Exec - City Manager, HR, Legal	\$ 847,095	\$ 56,570	\$ 609,308	\$ 237,787	71.9%
Exec - City Clerk						
10-514	Salaries + Benefits	\$ 123,050	\$ 10,680	\$ 85,607	\$ 37,444	69.6%
	Supplies	8,100	68	4,658	3,442	57.5%
	Services	58,260	2,254	49,179	9,081	84.4%
	Professional Services	4,000	-	16	3,984	0.4%
	Travel & Meetings	1,650	150	2,002	(352)	121.3%
	Intergovernmental	50,000	(131)	30,035	19,965	60.1%
	Total Exec - City Clerk	\$ 245,060	\$ 13,021	\$ 171,497	\$ 73,563	70.0%
Admin - Finance & Accounting						
40-514	Salaries + Benefits	\$ 562,410	\$ 40,308	\$ 323,067	\$ 239,343	57.4%
	Supplies	5,850	220	1,722	4,128	29.4%
	Services	60,835	653	53,911	6,924	88.6%
	Professional Services	36,340	3,615	10,762	25,578	29.6%
	Travel & Meetings	11,250	-	2,784	8,466	24.7%
	Intergovernmental	39,100	293	2,148	36,952	5.5%
	Total Admin - Finance & Accounting	\$ 715,785	\$ 45,088	\$ 394,393	\$ 321,392	55.1%
Admin - Information Tech.						
40-518	Supplies	\$ 16,300	\$ 8,264	\$ 11,858	\$ 4,442	72.7%
	Services	129,200	6,479	98,758	30,442	76.4%
	Professional Services	15,700	375	21,514	(5,814)	137.0%
	Capital	23,000	-	22,214	786	96.6%
	Total Admin - Information Tech.	\$ 184,200	\$ 15,118	\$ 154,344	\$ 29,856	83.8%
CD - Building Dept						
60-558-50	Salaries + Benefits	\$ 225,620	\$ 8,887	\$ 118,135	\$ 107,485	52.4%
	Supplies	5,620	12	251	5,369	4.5%
	Services	35,590	3,711	27,469	8,121	77.2%
	Professional Services	165,000	9,320	87,545	77,455	53.1%
	Professional Development Travel & Meetings	2,905	-	1,694	1,211	58.3%
	Intergovernmental	3,200	-	608	2,592	19.0%
	Total CD - Building Dept	\$ 437,935	\$ 21,930	\$ 235,701	\$ 202,234	53.8%
CD - Planning						
558-60	Salaries + Benefits	\$ 634,200	\$ 45,507	\$ 397,716	\$ 236,484	62.7%
	Supplies	2,900	11	288	2,612	9.9%
	Services	85,945	570	80,514	5,431	93.7%
	Professional Services	33,000	2,922	19,265	13,735	58.4%
	Professional Development Travel & Meetings	7,190	-	5,064	2,126	70.4%
	Intergovernmental Affordable Housing	27,000	-	-	27,000	0.0%
	Total CD - Planning	\$ 790,235	\$ 49,009	\$ 502,848	\$ 287,387	63.6%
CD - Outreach						
573-90	Salaries + Benefits	\$ 89,025	\$ 7,907	\$ 52,039	\$ 36,986	58.5%
	Supplies	6,600	121	868	5,732	13.1%
	Services	48,985	5,038	25,978	23,007	53.0%
	Public Art	5,000	-	-	5,000	0.0%
	Historic Preservation	5,500	41	41	5,459	0.7%
	Professional Services	38,590	414	25,671	12,919	66.5%
	Professional Development Travel & Meetings	1,050	-	-	1,050	0.0%
	Capital Outlay	-	-	-	-	-
	Total CD - Outreach	\$ 194,750	\$ 13,521	\$ 104,597	\$ 90,153	53.7%

**CITY OF NEWCASTLE
QUARTERLY FINANCIAL REPORT
2019 DETAIL EXPENDITURES REPORT**

Percent of Year: **66.67%**

Fund #	Description	FINAL BUDGET	August 2019	YTD	\$ Variance	% Variance
Public Safety						
50-521	Supplies	\$ 8,450	\$ 197	\$ 10,107	\$ (1,657)	119.6%
	Services	34,640	248	33,885	755	97.8%
50-515	Legal Services	72,000	2,000	29,590	42,410	41.1%
	Travel & Meetings	3,000	-	-	3,000	
	Intergovernmental - Police	2,540,440	201,708	1,240,157	1,300,283	48.8%
	Intergovernmental - Fire	2,053,320	-	1,020,895	1,032,425	49.7%
	Intergovernmental - Other (Jail, Transport & Animal Control)	76,000	11,922	39,976	36,024	52.6%
	Total Public Safety	\$ 4,787,850	\$ 216,075	\$ 2,374,610	\$ 2,413,240	49.6%
Emergency Management						
60-525-60	Supplies Services	\$ 3,000	\$ 2,028	\$ 2,490	\$ 510	83.0%
	Professional Services	30,000	1,685	4,883	25,117	16.3%
	Total Public Works Department	\$ 33,000	\$ 3,713	\$ 7,373	\$ 25,627	22.3%
Engineering Division						
70-544-20	Salaries + Benefits	\$ 191,335	\$ 16,274	\$ 125,051	\$ 66,284	65.4%
	Supplies	2,000	166	961	1,039	48.0%
	Services	41,435	97	39,866	1,569	96.2%
	Professional Services	152,625	4,638	79,345	73,280	52.0%
	Travel & Meetings	4,400	-	919	3,481	20.9%
	Total Engineering Department	\$ 391,795	\$ 21,174	\$ 246,142	\$ 145,653	62.8%
Parks Maintenance						
70-576-8	Salaries + Benefits	\$ 347,500	\$ 29,219	\$ 206,739	\$ 140,761	59.5%
	Supplies	54,600	3,162	14,464	40,136	26.5%
	Services	211,360	22,977	111,210	100,150	52.6%
	Professional Services	15,910	(5,529)	6,063	9,847	38.1%
	Travel & Meetings	2,700	101	529	2,171	19.6%
	Intergovernmental	30,000	1,763	9,038	20,962	30.1%
	Miscellaneous	-	-	-	-	
	Total Parks Maintenance Department	\$ 662,070	\$ 51,693	\$ 348,043	\$ 314,027	52.6%
	Total General Fund Less Transfers Out	\$ 9,455,595	\$ 516,342	\$ 5,280,273	\$ 4,175,322	55.8%

CITY OF NEWCASTLE 2019 INCOME SUMMARY BUDGET VARIANCE

Percent of Year: **66.67%**

Fund #	Description	AMENDED BUDGET	August 2019	YTD	Variance	BUDGET TO ACTUAL TO DATE
1	General Fund					
	Total Revenues	\$ 10,879,490	\$ 340,763	\$ 5,723,597	\$ 5,155,893	52.6%
	Total Expenditures	11,021,935	516,342	5,596,613	5,425,322	50.8%
	Total General Fund Income	(142,445)	(175,579)	126,984	(269,429)	
101	Street Fund					
	Total Revenues	\$ 689,900	\$ 36,939	\$ 537,660	\$ 152,240	77.9%
	Total Expenditures	644,910	45,120	365,134	279,776	56.6%
	Total Street Fund Income	44,990	(8,181)	172,527	(127,537)	
105	Cumulative Reserve Fund	150	21	173	23	115.2%
	Transfers Out	-	-	-	-	
202	Debt Service Fund					
	Total Revenues	\$ 525,410	\$ -	\$ 525,410	\$ -	100.0%
	Total Expenditures	525,410	-	231,197	294,213	44.0%
	Total Debt Service Fund Income	-	-	294,213	(294,213)	
302	Transportation Fund					
	Total Revenues	\$ 3,459,085	\$ 698	\$ 402,180	\$ 3,056,905	11.6%
	Total Expenditures	3,271,990	14,952	940,727	2,331,263	28.8%
			-	-		
	Transportation Fund Income	187,095	(14,254)	(538,547)	725,642	
303	Parks Fund		4,915			
	Total Revenues	\$ 778,200	\$ 4,915	\$ 96,648	\$ 681,552	12.4%
	Total Expenditures	1,213,780	6,052	65,359	1,148,421	5.4%
	Parks Fund Income	(435,580)	(1,137)	31,289	(466,869)	
304	Real Estate Excise Tax Fund					
	Total Revenues	\$ 1,111,810	\$ 118,747	\$ 721,483	\$ 390,327	64.9%
	Total Expenditures	2,204,320	-	303,750	1,900,570	13.8%
	REET Fund Income	(1,092,510)	118,747	417,733	(1,510,243)	
401	Surface Water Mgmt. Fund					
	Total Revenues	\$ 1,545,630	\$ 13,947	\$ 931,853	\$ 613,777	60.3%
	Total Expenditures	1,584,710	81,059	790,335	794,375	49.9%
	SWM Fund Income	(39,080)	(67,113)	141,518	(180,598)	
501	Equipment Rental Fund					
	Total Revenues	\$ 181,700	\$ 783	\$ 190,257	\$ (8,557)	104.7%
	Total Expenditures	282,600	13,302	196,839	85,761	69.7%
	Equipment Rental Fund Income	(100,900)	(12,518)	(6,582)	(94,318)	
503	Facilities Fund					
	Total Revenues	\$ 713,250	\$ 34,416	\$ 664,654	\$ 48,596	93.2%
	Total Expenditures	713,250	28,448	588,818	124,432	82.6%
	Facilities Fund Income	-	5,967	75,836	(75,836)	
	TOTAL INCOME	\$ (1,578,280)	\$ (154,046)	\$ 715,143	\$ (2,293,377)	-45.3%

City of Newcastle
2019 EXPENDITURE SUMMARY BY FUNCTION

Operating Budget

Percent of Year: **66.67%**

Department	Budget	August	YTD Expense	Remaining (\$)	Spent (%)
Executive Services					
City Council	\$ 165,820	\$ 9,428	\$ 131,417	\$ 34,403	79.3%
City Manager	717,095	43,026	479,100	237,995	66.8%
City Attorney	130,000	13,544	130,208	(208)	100.2%
City Clerk Division	245,060	13,021	171,497	73,563	70.0%
Total Executive Services	\$ 1,257,975	\$ 79,020	\$ 912,221	\$ 345,754	72.5%
Administrative Services					
Finance Division	715,785	45,088	394,393	321,392	55.1%
Information Tech Division	184,200	15,118	154,344	29,856	83.8%
Total Administrative Services	\$ 899,985	\$ 60,206	\$ 548,737	\$ 351,248	61.0%
Public Safety & Justice					
Public Safety Division	2,586,530	202,153	1,284,149	1,302,381	49.6%
Fire Division	2,053,320	-	1,020,895	1,032,425	49.7%
Intergovernmental (Jail, transport and animal Ctrl)	76,000	11,922	39,976	36,024	52.6%
Legal Services (Prosecutor, Indigent defense, Domestic V)	72,000	2,000	29,590	42,410	41.1%
Total Public Safety & Justice	\$ 4,787,850	\$ 216,075	\$ 2,374,610	\$ 2,413,240	49.6%
Community Development					
Building Division	437,935	21,930	235,701	202,234	53.8%
Planning Division	790,235	49,009	502,848	287,387	63.6%
Community Outreach & Events	194,750	13,521	104,597	90,153	53.7%
Total Community Development	\$ 1,422,920	\$ 84,460	\$ 843,146	\$ 579,774	59.3%
Public Works					
Emergency Management	33,000	3,713	7,373	25,627	22.3%
Engineering Division	391,795	21,174	246,142	145,653	62.8%
Parks Section	662,070	51,693	348,043	314,027	52.6%
Street Fund	613,570	45,120	333,794	279,776	54.4%
SWM Maintenance	1,273,375	64,268	623,435	649,940	49.0%
Equipment Rental Fund	282,600	13,302	196,839	85,761	69.7%
Facilities Fund	366,030	28,448	241,598	124,432	66.0%
Total Public Works	\$ 3,622,440	\$ 227,718	\$ 1,997,225	\$ 1,625,215	55.1%
TOTAL OPERATING BUDGET	\$ 11,991,170	\$ 667,479	\$ 6,675,939	\$ 5,315,231	55.7%
Operations					
Executive	\$ 1,257,975	\$ 79,020	\$ 912,221	\$ 345,754	72.5%
Administration	899,985	60,206	548,737	351,248	61.0%
Public Safety	4,787,850	216,075	2,374,610	2,413,240	49.6%
Community Development	1,422,920	84,460	843,146	579,774	59.3%
Public Works	3,622,440	227,718	1,997,225	1,625,215	55.1%
TOTAL OPERATIONS BY FUNCTION	\$ 11,991,170	\$ 667,479	\$ 6,675,939	\$ 5,315,231	55.7%
OTHER, DEBT, CAPITAL AND TRANSFERS OUT					
Other Financing Uses	\$ 750,000	\$ -	\$ -	\$ 750,000	
Debt Service	525,410	-	231,197	294,213	
Capital Budget					
Transportation Capital Projects Fund	2,593,800	14,952	762,537	1,831,263	29.4%
Parks Capital Projects Fund	1,213,780	6,052	65,359	1,148,421	5.4%
Surface Water Management Capital Projects	280,000	16,792	135,565	144,435	
TOTAL CAPITAL, DEBT AND OTHER	\$ 5,362,990	\$ 37,795	\$ 1,194,658	\$ 4,168,332	22.3%
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$ 17,354,160	\$ 705,274	\$ 7,870,597	\$ 9,483,563	45.4%
TOTAL TRANSFERS OUT	\$ 4,108,745	\$ -	\$ 1,208,175	\$ 2,900,570	
TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS	\$ 21,462,905	\$ 705,274	\$ 9,078,772	\$12,384,133	42.3%