



City of Newcastle Monthly Snapshot -December 2019

12 month target = 100%

Prepared by: Don Palmer

Total General Fund Revenue - The total is \$10,230,225 from a budget of \$10,879,490 representing 94% collected.

Property Tax - is 101.8% collected at \$5,493,326 from a \$5,396,315 budget. KC has distributed more than the allowable levy limit.

Sales Tax and Criminal Sales Tax - is \$1,998,673 collected representing 109.9% of the \$1,818,920 budget due to new construction retail.

Development Revenue - is \$1,148,539 or 73% of the \$1,573,990 development budget is due to fewer residential building permits.

The Transportation Impact Fund

Traffic Impact Fee and Grants Revenue - is \$84,175 or 23.7% collected from the \$355,300 budget is due to fewer residential building permits. \$104K collected out of the \$500K budgeted in grants for the LED lighting project.

Parks Impact Fund

Parks Impact Fee and Grants Revenue - is \$39,078 or 15.9% collected from a budget forecast of \$246,495 is due to fewer residential building permits.

REET Fund

Real Estate Excise Tax Revenue - REET revenue collected \$1,032,423 from a budget of \$1,097,810. Representing 94% total collected.

Surface Water Management (SWM) Fund

SWM Revenue - is \$1,228,105 or 94.9% collected from a budget of \$1,293,605.

Other Fees and Other Income - Other Fees consists of Facility Rental Income. Other Income consists of False Alarms, Donations/Sponsorships, Bank Earnings, and Misc Revenue. The total amount received is \$979,432 or 195% of a budget of \$502,800. Bank earnings will end the year higher than anticipated due to higher interest rates.

Revenue	2019 Budget	Year to date 12/31/2018	Year to Date 12/31/2019	Amount Remaining	% of Budget Collected	Status
Property Tax	\$5,396,315	\$5,236,508	\$5,493,326	\$97,011	101.8%	↑
Retail Sales Tax	1,480,890	1,335,896	1,609,135	128,245	108.7%	↑
Criminal Justice Tax	338,030	339,492	389,538	51,508	115.2%	↑
Permits (Building, Plumb, Mech)	975,000	564,498	737,837	(237,163)	75.7%	↓
Plan Review	336,800	442,240	189,504	(147,296)	56.3%	↓
Planner (Billable) Hours	179,350	194,259	137,084	(42,266)	76.4%	↓
Misc. Development Revenue	96,865	149,914	105,403	8,538	108.8%	↑
Other Licenses & Permits	374,675	384,091	339,821	(34,854)	90.7%	↓
Transportation Impact Fee	355,300	722,560	84,175	(271,125)	23.7%	↓
Parks Impact Fees/Fees in Lieu	246,495	574,146	39,078	(207,417)	15.9%	↓
Real Estate Excise Tax	1,097,810	1,102,076	1,032,423	(65,387)	94.0%	↓
Surface Water Management Fees	1,293,605	1,028,795	1,228,105	(65,500)	94.9%	✓
Grants	1,276,790	79,482	375,382	(901,408)	29.4%	↓
Waste Management Admin Fee	112,500	-	132,476	19,976	117.8%	↑
Motor Vehicle Excise Tax	272,275	246,951	261,636	(10,639)	96.1%	✓
Intergovernmental (Gen Fund)	218,400	180,625	227,957	9,557	104.4%	✓
ERF Service and Facility Fees	492,065	-	471,980	(20,085)	95.9%	✓
Other Fees	413,285	-	413,781	496	100.1%	↑
Other Income	177,430	843,774	565,598	388,168	318.8%	↑
Other Financing Sources	750,000	612,868	589,900	(160,100)	78.7%	↓
Total Revenue All Funds	\$15,883,880	\$14,038,174	\$14,424,140	(\$1,459,740)	90.8%	↓
Transfers In	\$4,108,745	\$2,173,894	\$2,258,147	(\$1,850,598)	55.0%	↓
Total Revenue	\$19,992,625	\$16,212,068	\$16,682,287	(\$3,310,338)	83.4%	↓

✓(=) No Current Concern

↑(=) Higher Than Expected

↓(=) Lower Than Expected

Expenditures

December 2019

Expenditure Summary:

Executive Department is 96.8% and Administrative expenses 91.8%. Legal expenses are higher for the year at 154.8%.

Community Development Department expenses are 90.8% while Public Works overall expenses are 84.6%.

The Police contract was paid in June 2019 per the contract with King County for the first five months and then paid monthly starting in July. The Fire contract was paid in May for the first four months of the year per the City of Bellevue. The Fire Contract is paid semi-annually and the second payment was made in November of 2019. Also included as part of Fire was a deferral payment of \$216.5K in December 2019.

All operating transfers are complete for the year. The REET Capital Transfers are dependent upon Transportation Capital Projects completed.

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 12/31/2018	Year to Date 12/31/2019	Amount Remaining	% of Budget Expended	Status
Executive	\$1,257,975	\$1,082,860	\$1,217,842	\$40,133	96.8%	✓
Administration	899,985	720,328	826,303	73,682	91.8%	↓
Public Safety	4,787,850	4,219,427	4,694,755	93,095	98.1%	✓
Community Development	1,422,920	1,117,051	1,291,487	131,433	90.8%	↓
Public Works	2,973,810	1,731,899	2,515,727	458,083	84.6%	↓
Equipment Rental Fund	282,600	135,558	282,208	392	99.9%	✓
Facilities Fund	474,030	673,965	392,950	81,080	82.9%	↓
Other Financing Uses	750,000	612,868	579,960	170,040	77.3%	↓
TOTAL OPERATIONS	\$12,849,170	\$10,293,956	\$11,801,231	\$1,047,940	91.84%	↓

Fund	2019 Budget	Year to date 12/31/2018	Year to Date 12/31/2019	Amount Remaining	% of Budget Expended	Status
Debt Service	\$525,410	\$527,475	\$524,819	\$591	99.9%	✓
Capital Budget						
Transportation Capital Projects Fund	2,593,800	775,941	1,435,088	1,158,713	55.3%	↓
Parks Capital Projects Fund	1,213,780	104,151	251,900	961,880	20.8%	↓
Surface Water Mgmt Capital Projects Fund	280,000	313,403	163,333	116,667	58.3%	↓
TOTAL Capital Investment Projects	\$4,087,580	\$1,193,495	\$1,850,320	\$2,237,260	45.27%	↓
TOTAL Operations/CIP/Debt Service	\$17,462,160	\$12,014,926	\$14,176,369	\$3,285,791	81.2%	↓
TOTAL Transfers Out	\$4,108,745	\$2,173,894	\$2,258,147	\$1,850,598	55.0%	↓
TOTAL Operations/CIP/Other Plus	\$21,570,905	\$14,188,820	\$16,434,516	\$5,136,389	76.19%	↓

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

City of Newcastle
2019 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **100.0%**

Source of Funds	Amended Budget	December	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$7,219,235	\$214,150	\$7,500,338	\$281,103	103.9%
Development Revenue	1,573,990	50,675	1,148,539	(425,451)	73.0%
Intergovernmental	246,065	36,789	269,628	23,563	109.6%
Licenses & Permits	374,675	11,602	339,821	(34,854)	90.7%
Other Revenue	110,490	12,306	287,637	177,147	260.3%
Other Financing Sources	750,000	589,900	589,900	(160,100)	78.7%
Transfers In	605,035	94,365	94,365	(510,670)	15.6%
GENERAL FUND TOTAL	\$10,879,490	\$1,009,787	\$10,230,227	(\$649,263)	94.0%
Street Fund (101)					
Intergovernmental	\$289,400	\$29,713	\$278,816	(\$10,584)	96.3%
Other revenue	115,500	13,933	139,291	23,791	120.6%
Transfers In	285,000	(16,500)	268,500	(16,500)	94.2%
STREET FUND TOTAL	\$689,900	\$27,146	\$686,607	(\$3,293)	99.5%
Cumulative Reserve Fund (105)					
Bank Interest Income	\$150	\$14	\$236	\$86	157.0%
DEBT SERVICE FUND (202)					
Transfers In	\$525,410	\$0	\$525,410	\$0	100.0%
TRANSPORTATION CAPITAL PROJECTS (302)					
Grants	\$500,000	-	\$104,689	(\$395,311)	20.9%
Transportation Impact Fees	355,300	-	84,175	(271,125)	23.7%
Developer Contributions	-	-	72,640	72,640	-
Bank Interest	4,500	1,210	18,759	14,259	416.9%
Transfers In	2,599,285	(27,893)	1,275,857	(1,323,428)	49.1%
CAPITAL PROJECTS FUND TOTAL	\$3,459,085	(\$26,683)	\$1,556,120	(\$1,902,965)	45.0%
PARKS CAPITAL PROJECTS FUND (303)					
Parks Levy	\$30,105	\$251	\$35,817	\$5,712	119.0%
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	1,213	18,252	16,652	1140.8%
Proceeds in Capital Assests	-	-	25,000	25,000	-
Transfers In	-	-	-	-	-
Parks Capital Projects Fund Total	\$778,200	\$1,465	\$118,147	(\$665,765)	15.2%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,097,810	\$94,933	\$1,032,423	(\$65,387)	94.0%
Bank Interest	14,000	2,770	51,880	37,880	370.6%
REET Fund Total	\$1,111,810	\$97,702	\$1,084,303	(\$27,507)	97.5%
Surface Water Management Fund (401)					
Charges for Service	\$1,293,605	-\$5,832	\$1,228,105	(\$65,500)	94.9%
Grant Income	232,000	-	211,843	(20,157)	91.3%
Development Revenue	14,025	1,470	21,290	7,265	151.8%
Miscellaneous Income	-	-	1,456	1,456	-
Bank Interest	6,000	1,831	22,610	16,610	376.8%
Total Revenue	\$1,545,630	-\$2,531	\$1,485,304	(\$60,326)	96.1%
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	496	8,657	5,672	290.0%
Insurance Recovery	-	-	-	-	-
Transfers In	94,015	-	94,015	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$181,700	\$496	\$192,522	\$10,822	106.0%
Facilities Fund (503)					
Facility Service Fees	\$407,365	-	\$387,280	(20,085)	95.1%
Bank Interest	600	(59)	850	250	141.7%
Facility Rental Income	413,285	33,874	413,781	496	100.1%
Other Miscellaneous	-	1,500	1,500	1,500	-
Transfers In	-	-	-	-	-
FACILITIES FUND (503) TOTAL	\$821,250	\$35,315	\$803,411	\$2,246	97.8%
TOTAL REVENUE ALL FUNDS	\$15,883,880	\$1,092,740	\$14,424,140	(\$1,459,740)	90.8%
TOTAL TRANSERS IN	\$4,108,745	\$49,972	\$2,258,147	(\$1,850,598)	55.0%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS	\$19,992,625	\$1,142,712	\$16,682,287	(\$3,310,338)	83.4%

City of Newcastle
2019 DETAIL REVENUE REPORT

Percent of Year: **100.0%**

Source of Funds	Amended Budget	December	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes					
Real & Personal Property Tax	\$5,396,315	\$11,736	\$5,493,326	\$97,011	101.8%
Local Retail Sales & Use Tax	1,480,890	166,624	1,609,135	128,245	108.7%
Sales & Use Tax Criminal Justice	338,030	33,684	389,538	51,508	115.2%
All Other Taxes	4,000	2,106	8,339	4,339	208.5%
Taxes Subtotal	\$7,219,235	\$214,150	\$7,500,338	\$281,103	103.9%
Development Permits					
Permits (Bldg, Plumbing, Mech)	\$975,000	\$27,342	\$737,837	(\$237,163)	75.7%
Plan Check Fee Building	336,800	685	189,504	(147,296)	56.3%
Other Plan & Development Fees	82,840	5,328	84,113	1,273	101.5%
Billable Hours	179,350	17,319	137,084	(42,266)	76.4%
Development Permits Subtotal	\$1,573,990	\$50,675	\$1,148,539	(\$425,451.42)	73.0%
Intergovernmental					
Recycling Grants	\$42,215	-	\$24,375	(\$17,840)	57.7%
Traffic & other Grants	2,575	11,500	34,475	31,900	1338.8%
Liquor Excise Profits/Tax	165,050	25,289	169,015	3,965	102.4%
Criminal Justice Revenue	36,225	-	41,763	5,538	115.3%
Intergovernmental Subtotal	\$246,065	\$36,789	\$269,628	23,563	109.6%
Other Licenses & Permits					
Franchise Fees	\$204,880	-	\$177,043	(\$27,837)	86.4%
Business Licenses	46,500	4,660	37,531	(8,969)	80.7%
Wireless Leases	73,995	6,462	76,578	2,583	103.5%
Alarm System Operator License	4,300	200	2,200	(2,100)	51.2%
Monitored Alarm Device Fee	45,000	280	46,470	1,470	103.3%
Other Licenses & Permits Subtotal	\$374,675	\$11,602	\$339,821	(\$34,854)	90.7%
Other					
Facility Rentals	\$13,500	-	\$14,689	\$1,189	108.8%
False Alarm Response	26,000	3,775	23,225	(2,775)	89.3%
Donations/Sponsorships	40,250	-	47,090	6,840	117.0%
Miscellaneous Fines & Penalties	-	-	18,833	18,833	
Bank Earnings	26,500	8,979	135,935	109,435	513.0%
Other Miscellaneous	4,240	(448)	47,865	43,625	1128.9%
Other Subtotal	\$110,490	\$12,306	\$287,637	\$177,147	260.3%
Other Financing Sources	\$750,000	\$589,900	\$589,900	(\$160,100)	78.7%
Total General Fund Revenue	\$10,274,455	\$915,422	\$10,135,862	(\$138,593)	98.7%
Transfers In	\$605,035	\$94,365	\$94,365	(\$510,670)	15.6%
GENERAL FUND TOTAL + TRANSFERS IN	\$10,879,490	\$1,009,787	\$10,230,227	(\$649,263)	94.0%

**City of Newcastle
2019 DETAIL REVENUE REPORT**

Percent of Year: **100.0%**

Source of Funds	Amended Budget	December	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Intergovernmental					
Multimodal Transportation	\$17,125	\$4,295	\$17,180	\$55	100.3%
Motor Vehicle Excise Tax	272,275	25,418	261,636	(10,639)	96.1%
Waste Management Admin Fee	112,500	13,393	132,476	19,976	117.8%
Bank Interest	3,000	540	6,815	3,815	227.2%
Transfers In	285,000	(16,500)	268,500	(16,500)	94.2%
STREET FUND TOTAL	\$689,900	\$27,146	\$686,607	(\$3,293)	99.5%
Cumulative Reserve Fund (105)					
Charges for Services					
Bank Interest	\$150	\$14	\$236	\$86	157.0%
CUMMULATIVE RESERVE FUND TOTAL	\$150	\$14	\$236	\$86	157.0%
Debt Service Fund (202)					
Contributions					
Transfers In	525,410	-	525,410	-	100.0%
Debt Service Fund TOTAL	\$525,410	\$0	\$525,410		100.0%
Transportation Capital Projects Fund (302)					
Intergovernmental					
Approved Grant (State/Other)	\$500,000	-	\$104,689	(\$395,311)	20.9%
Bank Interest	4,500	1,210	18,759	14,259	416.9%
Transportation Impact Fees	355,300	-	84,175	(271,125)	23.7%
Contributions Other	-	-	72,640	72,640	
Transfers In	2,599,285	(27,893)	1,275,857	(1,323,428)	49.1%
Transportation Capital Projects Fund	\$3,459,085	(\$26,683)	\$1,556,120	(\$1,902,965)	45.0%
Parks Capital Projects Fund (303)					
Parks Levy	\$30,105	\$251	\$35,817	\$5,712	119.0%
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	1,213	18,252	16,652	1140.8%
Proceeds in Capital Assests	-	-	25,000	25,000	
Transfers In	-	-	-	-	
Parks Capital Projects Total	\$778,200	\$1,465	\$118,147	(\$660,053)	15.2%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$548,905	\$47,431	\$516,176	(\$32,729)	94.0%
Real Estate Excise Tax (Second 0.25)	548,905	47,502	516,247	(32,658)	94.1%
Bank Interest	14,000	2,770	51,880	37,880	370.6%
Real Estate Excise Tax (REET) Total	\$1,111,810	\$97,702	\$1,084,303	(\$27,507)	97.5%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$1,293,605	(\$5,832)	\$1,228,105	(\$65,500)	94.9%
Operating Grants	-	-	-	-	
Capital Grants	97,000	-	50,000	(47,000)	51.5%
Local Grant	135,000	-	161,843	26,843	119.9%
Storm Water Review Fees	14,025	1,470	21,290	7,265	151.8%
Contributions	-	-	-	-	
Miscellaneous (Fines & Penalties)	-	-	1,456	1,456	
Bank Interest	6,000	1,831	22,610	16,610	376.8%
SURFACE WATER MANAGEMENT FUND TOTA	\$1,545,630	(\$2,531)	\$1,485,304	(\$60,326)	96.1%
Equipment Rental Fund (501)					
Contributions					
ERF Service Fees	\$84,700	-	\$84,700	-	100.0%
Proceeds from Capital Assets	-	-	5,150	5,150	
Bank Interest	2,985	496	8,657	5,672	290.0%
Transfers In	94,015	-	94,015	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$181,700	\$496	\$192,522	\$10,822	106.0%
Facilities Fund (503)					
Contributions					
Facility Service Fees	\$407,365	-	\$387,280	(20,085)	
Bank Interest	600	(59)	850	250	
Facility Rental Income	413,285	33,874	413,781	496	100.1%
Other Miscellaneous	-	1,500	1,500	1,500	
Transfers In	-	-	-	-	
FACILITIES FUND TOTAL	\$821,250	\$35,315	\$803,411	\$2,246	97.8%
TOTAL REVENUE ALL FUNDS	\$15,883,880	\$1,092,740	\$14,424,140	(\$1,459,740)	90.8%
Total Transfers In	\$4,108,745	\$49,972	\$2,258,147	(\$1,850,598)	55.0%
TOTAL REVENUE & TRANSFERS IN	\$19,992,625	\$1,142,712	\$16,682,287	(\$3,310,338)	83.4%

**CITY OF NEWCASTLE
2019 DETAIL EXPENDITURES REPORT**

Fund #	Description	FINAL BUDGET	2019	Percent of Year:		100.0%
				YTD	\$ Variance	% Variance
1	General Fund Expenditures					
	Salaries + Benefits	\$2,598,155	\$286,286	\$2,356,271	\$241,884	90.7%
	Supplies	126,770	8,979	82,680	44,090	65.2%
	Services	961,050	75,887	990,352	(29,302)	103.0%
	Professional Services	859,815	138,769	807,431	52,384	93.9%
	Public Art	5,000	200	4,882	118	97.6%
	Historic Preservation	5,500	-	-	5,500	0.0%
	Travel & Meetings	57,245	3,748	24,376	32,869	42.6%
	Intergovernmental	4,819,060	636,070	4,700,498	118,562	97.5%
	Capital	23,000	-	22,214	786	96.6%
	Other Financing Uses	750,000	579,960	579,960	170,040	77.3%
	Transfer Out	816,340	(16,500)	299,840	516,500	36.7%
	Total General Fund Expenditures	\$11,021,935	\$1,713,399	\$9,866,148	\$1,153,430	89.5%
101	Street Fund Expenditures + Transfers Out					
	Salaries + Benefits	\$217,015	\$26,219	\$200,177	\$16,838	92.2%
	Supplies	46,500	4,877	42,070	4,430	90.5%
	Services	259,555	43,030	216,800	42,755	83.5%
	Professional Services	7,000	400	3,978	3,022	56.8%
	Travel & Meetings	1,500	-	1,934	(434)	128.9%
	Intergovernmental	82,000	12,891	61,249	20,751	74.7%
	Transfer Out	31,340	-	31,340	-	100.0%
	Total Street Fund Expenditures	\$644,910	\$87,417	\$557,548	\$87,362	86.5%
105	Cumulative Reserve Fund					
	Transfers Out	-	-	-	-	-
202	Debt Service Fund	\$525,410	\$600			0.0%
	Debt Service	\$525,410	\$600	\$524,819	\$591	99.9%
302	Transportation Cap. Fund Exp. + Transfer In					
	Salaries + Benefits	\$89,300	\$10,195	\$79,384	\$9,916	88.9%
	Capital Improvement Program	2,504,500	47,844	1,355,703	1,148,797	54.1%
	Transfer Out	678,190	-	178,190	500,000	26.3%
	Total Transportation Capital Fund Expenditures	\$3,271,990	\$58,039	\$1,613,278	\$1,658,713	49.3%
303	Parks Capital Expenditures					
	Salaries + Benefits	\$38,780	\$6,422	\$35,562	\$3,219	91.7%
	Capital Improvement Program	1,175,000	127,961	196,868	978,132	16.8%
	Developer Refunds	-	-	19,471		
	Total Parks Capital Fund Expenditures	\$1,213,780	\$134,383	\$251,900	\$981,351	20.8%
304	Real Estate Excise Tax Fund	\$2,204,320	\$66,472	\$1,370,222	\$834,098	
	Transfer Out	\$2,204,320	\$66,472	\$1,370,222	\$834,098	62.2%
401	Surface Water Mgmt. Fund Expenditures					
	Salaries + Benefits	\$678,975	\$80,607	\$616,593	\$62,382	90.8%
	Supplies	73,700	2,479	18,012	55,688	24.4%
	Services	282,575	26,236	236,200	46,375	83.6%
	Professional Services	133,000	5,900	44,252	88,748	33.3%
	Travel & Meetings	7,800	1,395	6,491	1,309	83.2%
	Intergovernmental	97,325	23,226	109,653	(12,328)	112.7%
	Capital Improvement Program	280,000	18,921	163,333	116,667	58.3%
	Transfer Out	31,335	-	31,335	-	100.0%
	Total SWM Fund Expenditures	\$1,584,710	\$158,764	\$1,225,867	\$358,843	77.4%

**CITY OF NEWCASTLE
2019 DETAIL EXPENDITURES REPORT**

Fund #	Description	FINAL BUDGET	2019	Percent of Year:		% Variance
				YTD	100.0%	
501	Equipment Rental Fund					
	Supplies	\$16,700	\$15,488	\$37,168	(\$20,468)	222.6%
	Services	24,000	14,759	53,099	(29,099)	221.2%
	Intergovernmental	-	-	-	-	
	Capital Outlay (Vehicles, Equip)	197,900	48,065	151,210	46,690	76.4%
	Capital Lease (Copier)	44,000	324	40,732	3,268	92.6%
	Total Equipment Rental Fund Expenditures	\$282,600	\$78,635	\$282,208	\$392	99.9%
503	Facilities Fund Expenditures					
	City Hall	\$398,950	\$37,565	\$335,873	\$63,077	84.2%
	Annex	8,300	1,941	5,155	3,145	62.1%
	Garage	66,780	17,515	51,922	14,858	77.8%
	Transfer Out	347,220	-	347,220	-	100.0%
	Total Facilities Fund Expenditures	\$821,250	\$57,021	\$740,170	\$81,080	90.1%
	Total Expenditures	\$21,570,905	\$2,354,731	\$16,432,159	\$5,155,859	76.2%
GENERAL FUND DEPARTMENTS						
Exec - City Council						
10-511-60	Salaries + Benefits	\$44,615	\$5,658	\$44,544	\$71	99.8%
	Supplies	6,700	843	7,298	(598)	108.9%
	Services	95,605	40	97,629	(2,024)	102.1%
	Professional Services	7,900	-	2,238	5,662	28.3%
	Travel & Meetings	11,000	180	630	10,370	5.7%
	Total City Council - Executive Expenditures	\$165,820	\$6,721	\$152,339	\$13,481	91.9%
Exec - City Manager, HR & Legal						
10-513-1910	Salaries + Benefits	\$380,400	\$49,188	\$370,437	\$9,963	97.4%
	Supplies	6,650	90	2,082	4,568	31.3%
	Services	159,195	1,863	136,037	23,158	85.5%
	Professional Services	158,750	(125)	107,775	50,975	67.9%
10-515	City Attorney Contract	130,000	48,481	201,280	(71,280)	154.8%
	Professional Development Travel & Meetings	12,100	212	4,922	7,178	40.7%
	Total Exec - City Manager, HR, Legal	\$847,095	\$99,709	\$822,533	\$24,562	97.1%
Exec - City Clerk						
10-514	Salaries + Benefits	\$123,050	\$122	\$123,406	(\$356)	100.3%
	Supplies	8,100	146	5,989	2,111	73.9%
	Services	58,260	20,925	81,493	(23,233)	139.9%
	Professional Services	4,000	-	16	3,984	0.4%
	Travel & Meetings	1,650	-	2,002	(352)	121.3%
	Intergovernmental	50,000	141	30,064	19,936	60.1%
	Total Exec - City Clerk	\$245,060	\$21,334	\$242,970	\$2,090	99.1%
Admin - Finance & Accounting						
40-514	Salaries + Benefits	\$562,410	\$67,980	\$489,823	\$72,587	87.1%
	Supplies	5,850	1,367	4,393	1,457	75.1%
	Services	60,835	5	55,275	5,560	90.9%
	Professional Services	36,340	1,723	22,711	13,629	62.5%
	Travel & Meetings	11,250	-	2,902	8,348	25.8%
	Intergovernmental	39,100	3,855	31,644	7,456	80.9%
	Total Admin - Finance & Accounting	\$715,785	\$74,930	\$606,749	\$109,036	84.8%
Admin - Information Tech.						
40-518	Supplies	\$16,300	\$833	\$15,991	\$309	98.1%
	Services	129,200	10,184	158,335	(29,135)	122.6%
	Professional Services	15,700	375	23,014	(7,314)	146.6%
	Capital	23,000	-	22,214	786	96.6%
	Total Admin - Information Tech.	\$184,200	\$11,392	\$219,554	(\$35,354)	119.2%
CD - Building Dept						
60-558-50	Salaries + Benefits	\$225,620	\$26,779	\$177,849	\$47,771	78.8%
	Supplies	5,620	310	773	4,847	13.8%
	Services	35,590	335	31,595	3,995	88.8%
	Professional Services	165,000	12,800	110,341	54,659	66.9%
	Professional Development Travel & Meetings	2,905	2,240	3,934	(1,029)	135.4%
	Intergovernmental	3,200	-	608	2,592	19.0%
	Total CD - Building Dept	\$437,935	\$42,464	\$325,100	\$112,835	74.2%

**CITY OF NEWCASTLE
2019 DETAIL EXPENDITURES REPORT**

Fund #	Description	FINAL BUDGET	2019	Percent of Year:		
				YTD	\$ Variance	100.0% % Variance
	CD - Planning					
558-60	Salaries + Benefits	\$634,200	\$67,594	\$568,150	\$66,050	89.6%
	Supplies	2,900	13	314	2,586	10.8%
	Services	85,945	20	81,815	4,130	95.2%
	Professional Services	33,000	43,566	100,457	(67,457)	304.4%
	Professional Development Travel & Meetings	7,190	-	5,915	1,275	82.3%
	Intergovernmental Affordable Housing	27,000	-	27,000	-	100.0%
	Total CD - Planning	\$790,235	\$111,193	\$783,651	\$6,584	99.2%
	CD - Outreach					
573-90	Salaries + Benefits	\$89,025	\$12,389	\$85,528	\$3,497	96.1%
	Supplies	6,600	124	4,006	2,594	60.7%
	Services	48,985	2,143	47,486	1,499	96.9%
	Public Art	5,000	200	4,882	118	97.6%
	Historic Preservation	5,500	-	-	5,500	0.0%
	Professional Services	38,590	-	40,835	(2,245)	105.8%
	Professional Development Travel & Meetings	1,050	-	-	1,050	0.0%
	Total CD - Outreach	\$194,750	\$14,856	\$182,737	\$12,013	93.8%
	Public Safety					
50-521	Supplies	\$8,450	\$4,000	\$14,862	(\$6,412)	175.9%
	Services	34,640	348	34,499	141	99.6%
50-515	Legal Services	72,000	10,161	46,756	25,244	64.9%
	Travel & Meetings	3,000	1,036	1,852	1,148	
	Intergovernmental - Police	2,540,440	404,825	2,253,110	287,330	88.7%
	Intergovernmental - Fire	2,053,320	216,563	2,273,315	(219,995)	110.7%
	Intergovernmental - Other (Jail, Transport & Animal Control)	76,000	7,323	70,361	5,639	92.6%
	Total Public Safety	\$4,787,850	\$644,255	\$4,694,755	\$93,095	98.1%
	Emergency Management					
60-525-60	Supplies Services	\$3,000	\$54	\$2,545	\$455	84.8%
	Professional Services	30,000	4,170	15,298	14,702	51.0%
	Total Public Works Department	\$33,000	\$4,224	\$17,843	\$15,157	54.1%
	Engineering Division					
70-544-20	Salaries + Benefits	\$191,335	\$23,020	\$184,744	\$6,591	96.6%
	Supplies	2,000	35	1,093	907	54.7%
	Services	41,435	108	40,170	1,265	96.9%
	Professional Services	152,625	15,086	122,985	29,640	80.6%
	Travel & Meetings	4,400	81	1,139	3,261	25.9%
	Total Engineering Department	\$391,795	\$38,330	\$350,132	\$41,663	89.4%
	Parks Maintenance					
70-576-8	Salaries + Benefits	\$347,500	\$33,557	\$311,791	\$35,709	89.7%
	Supplies	54,600	1,165	23,334	31,266	42.7%
	Services	211,360	39,915	226,017	(14,657)	106.9%
	Professional Services	15,910	2,531	13,726	2,184	86.3%
	Travel & Meetings	2,700	-	1,080	1,620	40.0%
	Intergovernmental	30,000	3,363	14,397	15,603	48.0%
	Total Parks Maintenance Department	\$662,070	\$80,532	\$590,344	\$71,726	89.2%
	Total General Fund Less Transfers Out	\$9,455,595	\$1,149,939	\$8,988,705	\$466,890	95.1%

**CITY OF NEWCASTLE
2019 INCOME SUMMARY BUDGET VARIANCE**

Percent of Year: **100.0%**

Fund #	DESCRIPTION	AMENDED BUDGET	December 2019	YTD	Variance	BUDGET TO ACTUALS
Actual						
1	General Fund					
	Total Revenues	\$10,879,490	\$1,009,787	\$10,230,227	\$649,263	94.0%
	Total Expenditures	11,021,935	1,713,399	9,866,148	1,155,787	89.5%
	Total General Fund Income	(142,445)	(703,612)	364,080	(506,525)	
101	Street Fund					
	Total Revenues	\$689,900	\$27,146	\$686,607	\$3,293	99.5%
	Total Expenditures	644,910	87,417	557,548	87,362	86.5%
	Total Street Fund Income	44,990	(60,271)	129,059	(84,069)	
105	Cumulative Reserve Fund	150	14	236	86	157.0%
	Transfers Out	150	14	164	(14)	
202	Debt Service Fund					
	Total Revenues	\$525,410	-	\$525,410	-	100.0%
	Total Expenditures	525,410	600	524,819	591	99.9%
	Total Debt Service Fund Income	-	(600)	591	(591)	
302	Transportation Fund					
	Total Revenues	\$3,459,085	-\$26,683	\$1,556,120	\$1,902,965	45.0%
	Total Expenditures	3,271,990	58,039	1,613,278	1,658,713	49.3%
	Transportation Fund Income	187,095	(84,721)	(57,158)	244,253	
303	Parks Fund					
	Total Revenues	\$778,200	\$1,465	\$118,147	\$660,053	15.2%
	Total Expenditures	1,213,780	134,383	251,900	961,880	20.8%
	Parks Fund Income	(435,580)	(132,919)	(133,753)	(301,827)	
304	Real Estate Excise Tax Fund					
	Total Revenues	\$1,111,810	\$97,702	\$1,084,303	\$27,507	97.5%
	Total Expenditures	2,204,320	66,472	1,370,222	834,098	62.2%
	REET Fund Income	(1,092,510)	31,230	(285,919)	(806,591)	
401	Surface Water Mgmt. Fund					
	Total Revenues	\$1,545,630	-\$2,531	\$1,485,304	\$60,326	96.1%
	Total Expenditures	1,584,710	158,764	1,225,867	358,843	77.4%
	SWM Fund Income	(39,080)	(161,295)	259,437	(298,517)	
501	Equipment Rental Fund					
	Total Revenues	\$181,700	\$496	\$192,522	(\$10,822)	106.0%
	Total Expenditures	282,600	78,635	282,208	392	99.9%
	Equipment Rental Fund Income	(100,900)	(78,139)	(89,686)	(11,214)	
503	Facilities Fund					
	Total Revenues	\$821,250	\$35,315	\$803,411	\$17,839	97.8%
	Total Expenditures	821,250	57,021	740,170	81,080	90.1%
	Facilities Fund Income	-	(21,706)	63,241	(63,241)	
	TOTAL INCOME	(\$1,578,280)	(\$1,212,019)	\$250,128	(\$1,828,237)	-15.8%

City of Newcastle
2019 EXPENDITURE SUMMARY BY FUNCTION

Operating Budget				Percent of Year:	100.0%
Department	Budget	December	YTD Expense	Remaining (\$)	Spent (%)
Executive Services					
City Council	\$165,820	\$6,721	\$152,339	\$13,481	91.9%
City Manager	717,095	51,228	621,254	95,842	86.6%
City Attorney	130,000	48,481	201,280	(71,280)	154.8%
City Clerk Division	245,060	21,334	242,970	2,090	99.1%
Total Executive Services	\$1,257,975	\$127,763	\$1,217,842	\$40,133	96.8%
Administrative Services					
Finance Division	\$715,785	\$74,930	\$606,749	\$109,036	84.8%
Information Tech Division	184,200	11,392	219,554	(35,354)	119.2%
Total Administrative Services	\$899,985	\$86,322	\$826,303	\$73,682	91.8%
Public Safety & Justice					
Public Safety Division	\$2,586,530	\$410,208	\$2,304,323	\$282,207	89.1%
Fire Division	2,053,320	216,563	2,273,315	(219,995)	110.7%
Intergovernmental (Jail, transport and animal Ctrl)	76,000	7,323	70,361	5,639	92.6%
Legal Services (Prosecutor, Indigent defense, Domesti	72,000	10,161	46,756	25,244	64.9%
Total Public Safety & Justice	\$4,787,850	\$644,255	\$4,694,755	\$93,095	98.1%
Community Development					
Building Division	\$437,935	\$42,464	\$325,100	\$112,835	74.2%
Planning Division	790,235	111,193	783,651	6,584	99.2%
Community Outreach & Events	194,750	14,856	182,737	12,013	93.8%
Total Community Development	\$1,422,920	\$168,513	\$1,291,487	\$131,433	90.8%
Public Works					
Emergency Management	\$33,000	\$4,224	\$17,843	\$15,157	54.1%
Engineering Division	391,795	38,330	350,132	41,663	89.4%
Parks Section	662,070	80,532	590,344	71,726	89.2%
Street Fund	613,570	87,417	526,208	87,362	85.8%
SWM Maintenance	1,273,375	139,843	1,031,200	242,175	81.0%
Equipment Rental Fund	282,600	78,635	282,208	392	99.9%
Facilities Fund	474,030	57,021	392,950	81,080	82.9%
Total Public Works	\$3,730,440	\$486,003	\$3,190,885	\$539,555	85.5%
TOTAL OPERATING BUDGET	\$12,099,170	\$1,512,855	\$11,221,271	\$877,900	92.7%
Operations					
Executive	\$1,257,975	\$127,763	\$1,217,842	\$40,133	96.8%
Administration	899,985	86,322	826,303	73,682	91.8%
Public Safety	4,787,850	644,255	4,694,755	93,095	98.1%
Community Development	1,422,920	168,513	1,291,487	131,433	90.8%
Public Works	3,730,440	486,003	3,190,885	539,555	85.5%
TOTAL OPERATIONS BY FUNCTION	\$12,099,170	\$1,512,855	\$11,221,271	\$877,900	92.7%
OTHER, DEBT, CAPITAL AND TRANSFERS OUT					
Other Financing Uses	\$750,000	\$579,960	\$579,960	\$170,040	
Cumulative Reserve Fund				-	
Debt Service	525,410	600	524,819	591	
Capital Budget				-	
Transportation Capital Projects Fund	2,593,800	58,039	1,435,088	1,158,713	55.3%
Parks Capital Projects Fund	1,213,780	134,383	251,900	961,880	20.8%
Surface Water Management Capital Projects	280,000	18,921	163,333	116,667	
TOTAL CAPITAL, DEBT AND OTHER	\$5,362,990	\$791,903	\$2,955,099	\$2,407,891	55.1%
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$17,462,160	\$2,304,759	\$14,176,369	\$3,285,791	81.2%
TOTAL TRANSFERS OUT	\$4,108,745	\$49,972	\$2,258,147	\$1,850,598	
TOTAL OPERATIONS/CIP/OTHER AND TRANSFERS	\$21,570,905	\$2,354,731	\$16,434,516	\$5,136,389	76.2%