



City of Newcastle

10 month target = 83.3%

Prepared by: Don Palmer

Revenue Summary:

The revenue for General Fund is \$6,968,504 from a budget of \$9,199,180, and represents 75.8% total collection. The general fund revenue is slightly lower than the budget of 83.33% of the year through October 31, 2017. A major portion of the property tax revenue is collected by May and again by November with some property taxes paid 100% by some owners in May and is the reason for stating that revenue is on track. Sales tax revenue is tracking higher at 87.4% and continues to outpace 2017 year-end estimates. The Sales tax is buoyed by the new construction activity. The Street Fund revenue is 80% with motor vehicle excise tax 3% below estimates. The REET transfer into Street Fund will not occur due to the deferred May Creek Bridge project into next year. No impact revenue was collected in October. Parks impact revenue used for capital construction is falling short of revenue estimates with \$141,282 or 68.1% collected from a budget of \$207,530. Transportation impact revenue is \$291,509 from a budget of \$394,920 or 73.8%. Surface Water Management revenue is \$687,930 or 76.4% collected from a balance of \$899,850. This is expected as the fees collected are processed by King County with majority of the revenue arriving to the City in April-May and again October and November of each year. Facility rental income is \$336,129 or 85.5% collected from budget estimates of \$393,345.

SWM grants of \$409,000 will not be all collected this year. \$120,000 is deferred to a future project, \$199,000 will be collected in the near term, and \$90,000 is reimbursable to a project underway and will most likely not be fully utilized due to lower costs to reimburse.

Good news is while overall revenue is down the majority of revenue not collected is capital grant revenue which offsets the lowered capital expenditures. See lowered expenses next page.

Development Revenue:

Building, plumbing, mechanical permits are 63.9% collected, Plan check fees are 65.5% collected and billable hours are at 68% collected. Development revenue overall is \$842,660 or 68.7% of the year from a total development budget of \$1,226,585. The development revenue has been lagging about 5 to 10% all year and has increased to 14.6% lagging or

Retail Sale Tax:

Retail Sales Tax revenue is exceeding expectation at 87.4% and is \$61,765 above October 2017 estimates after considering the increase of \$349,250 to the 2017 budget amendment passed in September 19, 2017.

Real Estate Excise Tax (REET) Revenue:

The REET collections from real estate sales is benefiting the city. Total REET revenue is a result of increased sale activity related to new construction, the golf course sale which the city receipted in January and quadrant homes sale occurred at the Avalon Bay project. REET collections is \$1,393,051 from a budget of \$1,520,000 representing a 91.6% revenue for the year. The current budget estimates is that it will exceed \$1.6 million with current trends.

Revenue	2017 Budget	Year to Date 10/31/17	Amount Remaining	% of Budget Collected	Status
Property Tax	\$ 4,722,745	\$ 3,387,906	\$ (1,334,839)	71.7%	✓
Retails Sales Tax	1,514,250	1,323,633	(190,617)	87.4%	↑
Criminal Justice Tax	265,085	253,313	(11,772)	95.6%	↑
Permits (Building, Plumb, Mech)	526,785	336,508	(190,277)	63.9%	↓
Plan Review	428,015	280,194	(147,821)	65.5%	↓
Planner (Billable) Hours	219,895	149,567	(70,328)	68.0%	↓
Real Estate Excise Tax	1,520,000	1,393,051	(126,949)	91.6%	↑
Parks Impact Fees/Fees in Lieu	207,530	141,282	(66,248)	68.1%	↓
Transportation Impact Fee	394,920	291,509	(103,411)	73.8%	↓
Grants	787,555	39,368	(748,187)	5.0%	↓
Motor Vehicle Excise Tax	247,420	197,943	(49,477)	80.0%	↓
Surface Water Management Fees	899,850	687,930	(211,920)	76.4%	✓
Intergovernmental (Gen Fund)	208,785	198,623	(10,162)	95.13%	↑
Total Revenue All Funds	\$ 13,934,350	\$ 10,232,161	\$ (3,702,189)	73.4%	✓
Transfers In	3,104,910	2,726,015	(378,895)	87.8%	✓
Total Revenue	\$ 17,039,260	\$ 12,958,176	\$ (4,081,084)	76.0%	↓

Expenditures

Expenditure Summary:

Executive Department is 70.5% and administrative expenses are lower because annual audits are not yet paid. Community Development expenses are below estimates and tracking with 77% expended. The majority of professional services being provided are developer reimbursed. The Police contract is paid through September 2017 and Fire contract is paid twice per year and fully paid now with a total public safety expenditures at 86%.

Public Works seasonal expenses with Parks, Street and Surface Water Management maintenance and operations remain under budget 65.9%. Two of three vehicles budgeted have been purchased in the ERF fund raising the ERF expenses to 60.1% expended.

Facility operational expenses is 81.2% expended for 2017 fiscal year and is on track.

The Transportation projects are 75.4% expended, Parks projects 31.8% and SWM projects are 2.3% expended of the year with construction underway. The Transportation grants total \$476,930 with no grants applied towards reimbursed expenses.

Expenditures by Fund

Operations	2017 Budget	October 31 Year to Date	% of Budget Expended	Status
Executive	\$ 1,081,540	\$ 762,996	70.5%	✓
Administration	698,545	516,675	74.0%	✓
Public Safety	4,039,050	3,472,500	86.0%	✓
Community Development	1,193,380	918,520	77.0%	✓
Public Works	2,732,505	1,800,208	65.9%	✓
Equipment Rental Fund	327,125	196,533	60.1%	✓
Other Financing Uses	750,000	225,370	30.0%	✓
TOTAL OPERATIONS	\$ 10,822,145	\$ 7,892,803	72.93%	✓
Fund	2017 Budget	October 31 Year to Date	% of Budget Expended	Status
Debt Service	\$ 530,385	\$ 235,130	44.3%	✓
Capital Budget				
Transp Capital Projects Fund	2,364,485	1,782,757	75.4%	↓
Parks Capital Projects Fund	794,355	252,482	31.8%	↓
SWM Capital Projects Fund	207,000	4,685	2.3%	↓
TOTAL Capital Investment Projects	3,365,840	2,039,923	60.6%	↓
TOTAL Operations/CIP/Debt Service	14,718,370	10,167,856	69.1%	✓
TOTAL Transfers Out	3,104,910	2,726,015	87.8%	✓
TOTAL Operations/CIP/Other Plus	\$ 17,823,280	\$ 12,893,871	72.3%	✓

City of Newcastle 2017 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **83.33%**

Source of Funds	Amended Budget	October	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$ 6,504,910	\$ 950,348	\$ 4,968,219	\$ (1,536,691)	76.4%
Development Revenue	1,226,585	45,554	842,660	(383,925)	68.7%
Intergovernmental	208,785	34,010	198,623	(10,162)	95.1%
Charges for Services	10,000	1,300	14,800	4,800	148.0%
Licenses & Permits	352,325	59,303	346,677	(5,648)	98.4%
Other Revenue	86,575	7,888	110,505	23,930	127.6%
Other Financing Sources	750,000	-	427,019	(322,981)	56.9%
Transfers In	60,000	-	60,000	-	100.0%
GENERAL FUND TOTAL	\$ 9,199,180	\$ 1,098,403	\$ 6,968,504	\$ (2,230,676)	75.8%
Street Fund (101)					
Intergovernmental	\$ 247,420	\$ 21,711	\$ 197,943	\$ (49,477)	80.0%
Other revenue	\$ 300	\$ 2,913	\$ 11,960	\$ 11,660	
Transfers In	390,725	100,150	296,215	(94,510)	75.8%
STREET FUND TOTAL	\$ 638,445	\$ 124,774	\$ 506,118	\$ (132,327)	79.3%
Cummulative Reserve Fund (105)					
Bank Interest Income	\$ 45	\$ 9	\$ 68	\$ 23	152.1%
DEBT SERVICE FUND (202)					
Transfers In	\$ 530,385	\$ -	\$ 530,385	\$ 0	100.0%
TRANSPORTATION CAPITAL PROJECTS (302)					
Grants	\$ 431,930	\$ -	\$ -	\$ (431,930)	0.0%
Transportation Impact Fees	394,920	-	291,509	(103,411)	73.8%
Developer Contributions	-	-	42,875	42,875	#DIV/0!
Bank Interest	700	361	3,374	2,674	481.9%
Transfers In	1,722,335	768,800	1,437,950	(284,385)	83.5%
CAPITAL PROJECTS FUND TOTAL	\$ 2,549,885	\$ 769,161	\$ 1,775,707	\$ (774,178)	69.6%
PARKS CAPITAL PROJECTS FUND (303)					
Parks Levy	\$ 30,100	\$ 1,141	\$ 17,238	\$ (12,862)	57.3%
Parks Impact Fee	207,530	-	141,282	(66,248)	68.1%
Tree Fee in Lieu	-	81,046	81,046	81,046	#DIV/0!
Interlocal Grants	40,000	-	-	(40,000)	0.0%
Bank Interest Income	-	476	5,215	5,215	
Transfers In	-	-	-	-	
Parks Capital Projects Fund Total	\$ 277,630	\$ 82,663	\$ 244,781	\$ (19,987)	88.2%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,520,000	\$130,224	\$ 1,393,051	\$ (126,949)	91.6%
Bank Interest	6,510	1,073	12,114	5,604	186.1%
REET Fund Total	\$1,526,510	\$131,297	\$ 1,405,165	\$ (121,345)	92.1%
Surface Water Management Fund (401)					
Charges for Service	\$ 899,850	\$ 172,450	\$ 687,930	\$ (211,920)	76.4%
Grant Income	409,000	-	-	(409,000)	0.0%
Development Revenue	25,000	-	29,769	4,769	119.1%
Miscellaneous Income	-	-	51,071	51,071	#DIV/0!
Bank Interest	7,000	540	6,409	(591)	91.6%
Total Revenue	\$ 1,340,850	\$ 172,990	\$ 775,179	\$ (565,671)	57.8%
Equipment Rental Fund (501)					
Proceeds from Capital Assets	\$ 138,125	\$ -	\$ 4,436	\$ (133,689)	
Bank Interest	-	192	1,770	1,770	
Transfers In	112,300	43,300	112,300	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$ 250,425	\$ 43,492	\$ 118,506	\$ (131,919)	47.3%
FACILITIES FUND (503)					
Bank Interest	\$ -	\$ 79	\$ 1,073	\$ 1,073	
Facility Rental Income	393,345	30,205	336,129	(57,216)	85.5%
Other Miscellaneous	43,395	-	7,395	(36,000)	
Transfers In	289,165	32,125	289,165	-	100.0%
FACILITIES FUND (503) TOTAL	\$725,905	\$ 62,409	\$ 633,762	\$ (92,143)	87.3%
TOTAL REVENUE ALL FUNDS	\$ 13,934,350	\$ 1,540,823	\$ 10,232,161	\$ (3,702,189)	73.4%
TOTAL TRANSERS IN	\$ 3,104,910	\$ 944,375	\$ 2,726,015	\$ (378,895)	87.8%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS	\$ 17,039,260	\$ 2,485,198	\$ 12,958,176	\$ (4,081,084)	76.0%

City of Newcastle 2017 DETAIL REVENUE REPORT

Percent of Year: **83.33%**

Source of Funds	Amended Budget	October	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes					
Real & Personal Property Tax	\$ 4,722,745	\$ 789,624	\$ 3,387,906	\$ (1,334,839)	71.7%
Local Retail Sales & Use Tax	1,514,250	133,467	1,323,633	(190,617)	87.4%
Sales & Use Tax Criminal Justice	265,085	27,246	253,313	(11,772)	95.6%
All Other Taxes	2,830	11	5,955	3,125	210.4%
Taxes Subtotal	\$ 6,504,910	\$ 950,348	\$ 4,968,219	\$ (1,534,103)	76.4%
Development Permits					
Permits (Bldg, Plumbing, Mech)	526,785	3,743	336,508	(190,277)	63.9%
Plan Check Fee Building	428,015	10,501	280,194	(147,821)	65.5%
Other Plan & Development Fees	48,690	2,115	70,523	21,833	144.8%
Misc Licenses & Fees	3,200	142	5,869	2,669	183.4%
Billable Hours	219,895	29,053	149,567	(70,328)	68.0%
Development Permits Subtotal	\$ 1,226,585	\$ 45,554	\$ 842,660	\$ (383,925)	68.7%
Intergovernmental					
Recycling Grants	10,000	6,750	12,430	2,430	124.3%
Traffic & other Grants	16,625	3,750	26,938	10,313	162.0%
Liquor Excise Profits/Tax	149,180	14,460	123,700	(25,480)	82.9%
Criminal Justice Revenue	32,980	9,050	35,555	2,575	107.8%
Intergovernmental Subtotal	\$ 208,785	\$ 34,010	\$ 198,623	\$ (12,736)	95.1%
Other Licenses & Permits					
Franchise Fees	195,670	48,619	200,237	4,567	102.3%
Business Licenses	43,390	3,534	39,847	(3,543)	91.8%
Wireless Leases	70,265	5,920	58,373	(11,892)	83.1%
Alarm System Operator License	4,000	100	4,200	200	105.0%
Monitored Alarm Device Fee	39,000	1,130	44,020	5,020	112.9%
Other Licenses & Permits Subtotal	\$ 352,325	\$ 59,303	\$ 346,677	\$ (5,648)	98.4%
Charges for Services					
Passport Revenue	10,000	1,300	14,800	4,800	148.0%
Other					
Facility Rentals	10,000	(31)	11,409	1,409	114.1%
False Alarm Response	20,300	3,600	28,350	8,050	139.7%
Donations/Sponsorships	34,000	900	36,285	2,285	106.7%
Bank Earnings	2,500	3,332	28,709	26,209	1148.4%
Other Miscellaneous	19,775	87	5,751	(14,024)	29.1%
Other Subtotal	\$ 96,575	\$ 9,188	\$ 125,305	\$ 28,730	129.7%
Other Financing Sources	750,000		\$ 427,019	\$ (322,981)	56.9%
Total General Fund Revenue	\$ 9,139,180	\$ 1,098,403	\$ 6,908,504	\$ (2,230,663)	75.6%
Transfers In	\$ 60,000	\$ -	\$ 60,000	\$ -	100.0%
GENERAL FUND TOTAL + TRANSFERS IN	\$ 9,199,180	\$ 1,098,403	\$ 6,968,504	\$ (2,230,663)	75.8%

City of Newcastle 2017 DETAIL REVENUE REPORT

Percent of Year: **83.33%**

Source of Funds	Amended Budget	October	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Intergovernmental					
Multimodal Transportation		\$ -	\$ 7,688	\$ 7,688	
Motor Vehicle Excise Tax	\$ 247,420	21,711	197,943	(49,477)	80.0%
Bank Interest	300	254	1,613	1,313	
Insurance Recovery	-	2,659	2,659	2,659	
Transfers In	390,725	100,150	296,215	(94,510)	75.8%
STREET FUND TOTAL	\$ 638,445	\$ 124,774	\$ 506,118	\$ (132,327)	79.3%
Cummulative Reserve Fund (105)					
Charges for Services					
Bank Interest	45	9	68	23	
CUMMULATIVE RESERVE FUND TOTAL	\$ 45	\$ 9	\$ 68	\$ 23	
Debt Service Fund (202)					
Contributions					
Bank Interest			\$ -	\$ -	
Transfers In	530,385	-	530,385	0	100.0%
Debt Service Fund TOTAL	\$ 530,385	\$ -	\$ 530,385	\$ 0	100.0%
Transportation Capital Projects Fund (302)					
Intergovernmental					
Approved Grant	\$ 431,930		\$ -	\$ (431,930)	0.0%
Bank Interest	700	361	3,374	481.9%	
Transportation Impact Fees	394,920		291,509	(103,411)	73.8%
Contributions Other			42,875	#DIV/0!	
Transfers In	1,722,335	768,800	1,437,950	(284,385)	83.5%
Transportation Capital Projects Fund	\$ 2,549,885	\$ 769,161	\$ 1,775,707	\$ (819,726)	69.6%
Parks Capital Projects Fund (303)					
Parks Levy	\$ 30,100	\$ 1,141	\$ 17,238	(12,862)	57.3%
Parks Impact Fee	207,530	-	141,282	(66,248)	68.1%
Tree Fee in Lieu	-	81,046	81,046	81,046	#DIV/0!
Interlocal Grants	40,000	-	-	(40,000)	0.0%
Bank Interest	-	476	5,215	5,215	
Transfers In	-	-	-	-	
Parks Capital Projects Total	\$ 277,630	\$ 82,663	\$ 244,781	\$ (32,849)	88.2%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$ 760,000	\$ 66,292	\$ 698,159	\$ (61,841)	91.9%
Real Estate Excise Tax (Second 0.25)	760,000	63,931	694,892	(65,108)	91.4%
Bank Interest	6,510	1,073	12,114	5,604	186.1%
Real Estate Excise Tax (REET) Total	\$ 1,526,510	\$ 131,297	\$ 1,405,165	\$ (121,345)	92.1%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$ 899,850	\$ 172,450	\$ 687,930	\$ (211,920)	76.4%
Capital Grants	289,000	-	-	(289,000)	0.0%
Opportunity Grant	120,000	-	-	(120,000)	0.0%
Storm Water Review Fees	25,000	-	29,769	4,769	119.1%
Contributions	-	-	38,928	38,928	
Miscellaneous (Fines & Penalties)	-	-	12,143	12,143	
Bank Interest	7,000	540	6,409	(591)	91.6%
SURFACE WATER MANAGEMENT FUND TOTAL	\$ 1,340,850	\$ 172,990	\$ 775,179	\$ 565,671	57.8%
Equipment Rental Fund (501)					
Contributions					
Proceeds from Capital Assets	\$ 138,125		\$ 4,436	\$ (133,689)	
Bank Interest	-	192	1,770	1,770	
Transfers In	112,300	43,300	112,300	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$ 250,425	\$ 43,492	\$ 118,506	\$ (131,919)	47.3%
Facilities Fund (503)					
Contributions					
Bank Interest		\$ 79	\$ 1,073	\$ 1,073	
Facility Rental Income	\$ 393,345	30,205	336,129	(57,216)	85.5%
Other Miscellaneous	43,395	-	7,395	(36,000)	
Transfers In	289,165	32,125	289,165	-	100.0%
FACILITIES FUND TOTAL	\$ 725,905	\$ 62,409	\$ 633,762	\$ (92,143)	87.3%
TOTAL REVENUE ALL FUNDS					
	\$ 13,934,350	\$ 1,540,823	\$ 10,232,161	\$ (3,702,189)	73.4%
Total Transfers In					
	3,104,910	944,375	2,726,015	(378,895)	87.8%
TOTAL REVENUE & TRANSFERS IN	\$ 17,039,260	\$ 2,485,198	\$ 12,958,176	\$ (4,081,084)	76.0%

CITY OF NEWCASTLE 2017 DETAIL EXPENDITURES REPORT

Percent of Year: **83.3%**

Fund #	Description	FINAL BUDGET	October 2017	YTD	Variance	BUDGET TO ACTUAL TO DATE
001	General Fund Expenditures					
	Salaries + Benefits	2,205,165	191,175	1,634,660	570,505	74.1%
	Supplies Services	612,610	34,221	383,802	228,808	62.7%
	Professional Services	742,440	21,542	529,096	213,344	71.3%
	Historic Preservation	7,200	-	4,196	3,004	
	Travel & Meetings	37,625	1,478	20,067	17,558	53.3%
	Intergovernmental	4,167,730	1,100,584	3,566,291	601,439	85.6%
	Miscellaneous	34,900	748	14,867	20,033	42.6%
	Other Financing Uses	750,000	-	225,370	524,630	30.0%
	Transfer Out	565,835	150,240	565,835	-	100.0%
	Total General Fund Expenditures	\$ 9,123,505	\$ 1,499,988	\$ 6,944,184	\$ 2,179,321	76.1%
101	Street Fund Expenditures + Transfers In					
	Salaries + Benefits	177,325	14,133	133,281	44,044	75.2%
	Supplies & Services	287,300	9,188	101,587	185,713	35.4%
	Professional Services	17,000	-	4,767	12,233	28.0%
	Travel & Meetings	1,000	-	-	1,000	0.0%
	Intergovernmental	102,000	3,722	73,146	28,854	71.7%
	Transfer Out	29,050	12,665	29,050	-	100.0%
	Total Street Fund Expenditures	\$ 613,675	\$ 39,708	\$ 341,830	\$ 271,845	55.7%
202	Debt Service Fund Transfer In					
	Debt Service	\$ 530,385	\$ -	\$ 235,130	\$ 295,255	44.3%
302	Transportation Cap. Fund Exp. + Transfer In					
	Salaries + Benefits	61,700	4,990	45,866	15,834	74.3%
	Capital Improvement Program	2,302,785	617,577	1,736,890	565,895	75.4%
	Transfer Out	179,900	-	179,900	-	100.0%
	Total Transportation Capital Fund Expenditures	\$ 2,544,385	\$ 622,567	\$ 1,962,657	\$ 581,728	77.1%
303	Parks Capital Expenditures					
	Salaries + Benefits	45,050	3,825	34,982	10,068	77.7%
	Capital Improvement Program	749,305	10,926	217,501	531,805	29.0%
	Total Parks Capital Fund Expenditures	\$ 794,355	\$ 14,751	\$ 252,482	\$ 541,873	31.8%
304	Real Estate Excise Tax Fund Transfer					
	Transfer Out	\$ 1,778,985	\$ 745,940	\$ 1,400,090	\$ 378,895	78.7%
401	Surface Water Mgmt. Fund Expenditures					
	Salaries + Benefits	523,125	44,842	368,150	154,975	70.4%
	Supplies Services	227,550	3,489	134,872	92,678	59.3%
	Professional Services	114,500	7,072	128,479	(13,979)	112.2%
	Travel & Meetings	2,700	13	5,957	(3,257)	220.6%
	Intergovernmental	104,145	803	49,482	54,663	47.5%
	Capital Improvement Program	196,000	-	4,685	191,315	2.4%
	Transfer Out	200,655	35,530	200,655	-	100.0%
	Other Financing Uses	-	-	-	-	
	Total SWM Fund Expenditures	\$ 1,368,675	\$ 91,749	\$ 892,279	\$ 476,396	65.2%
501	Equipment Rental Fund Transfer In					
	Supplies Services	63,000	503	13,446	49,554	21.3%
	Intergovernmental	8,000	-	8,995	(995)	112.4%
	Capital Outlay (Vehicles)	217,125	79,831	138,027	79,098	63.6%
	Capital Lease (copier)	39,000	3,309	36,066	2,934	92.5%
	Total Equipment Rental Fund Expenditures	\$ 327,125	\$ 83,643	\$ 196,533	\$ 130,592	60.1%
503	Facilities Fund Expenditures					
	City Hall	348,525	33,353	297,205	51,320	85.3%
	Annex	38,780	1,317	16,021	22,759	41.3%
	Garage	4,400	1,944	4,975	(575)	113.1%
	Transfer Out	350,485	-	350,485	-	100.0%
	Total Facilities Fund Expenditures	\$ 742,190	\$ 36,614	\$ 668,686	\$ 73,504	90.1%
	Total Expenditures	\$ 17,823,280	\$ 3,134,960	\$ 12,893,871	\$ 4,929,409	72.3%

CITY OF NEWCASTLE 2017 DETAIL EXPENDITURES REPORT

Percent of Year: **83.3%**

Fund #	Description	FINAL BUDGET	October 2017	YTD	Variance	BUDGET TO ACTUAL TO DATE
GENERAL FUND DEPARTMENTS						
Exec - City Council						
	Salaries + Benefits	\$ 44,800	\$ 3,804	\$ 35,151	\$ 9,649	78.5%
	Supplies Services	52,770	-	59,971	(7,201)	113.6%
	Professional Services	7,500	-	4,673	2,828	62.3%
	Travel & Meetings	4,100	-	600	3,500	14.6%
	Total City Council - Executive Expenditur	\$ 109,170	\$ 3,804	\$ 100,395	\$ 8,775	92.0%
Exec - City Manager, HR & Legal						
	Salaries + Benefits	\$ 320,095	\$ 27,383	\$ 252,166	\$ 67,929	\$ 1
	Supplies Services	108,550	214	85,790	22,760	79.0%
	Professional Services	55,000	-	34,851	20,149	63.4%
	Legal Services	220,000	11,424	130,978	(100,553)	59.5%
	Professional Development Travel & Meetings	30,425	1,478	15,958	(15,958)	52.4%
	Miscellaneous	20,000	748	1,485	18,515	0.2%
	Total Exec - City Manager, HR, Legal & Cl	\$ 754,070	\$ 41,247	\$ 521,227	\$ 12,843	69.1%
Exec - City Clerk						
	Salaries + Benefits	\$ 107,095	\$ 11,061	\$ 84,473	\$ 22,622	78.9%
	Supplies Services	36,205	2,250	31,388	4,817	86.7%
	Professional Services	33,500	-	-	33,500	0.0%
	Intergovernmental	41,500	-	25,512	15,988	61.5%
	Total Admin - City Clerk	\$ 218,300	\$ 13,311	\$ 141,374	\$ 76,926	64.8%
Admin - Finance & Accounting						
	Salaries + Benefits	\$ 468,260	\$ 43,912	\$ 373,668	\$ 94,592	79.8%
	Supplies Services	12,300	749	7,206	5,094	58.6%
	Professional Services	36,340	784	9,216	27,124	25.4%
	Travel & Meetings	-	-	543	(543)	-
	Intergovernmental	40,445	8,008	26,252	14,193	64.9%
	Miscellaneous	8,000	-	5,022	2,978	62.8%
	Total Admin - Finance & Accounting	\$ 565,345	\$ 53,453	\$ 421,906	\$ 143,439	74.6%
Admin - Information Tech.						
	Supplies Services	\$ 118,700	2,531	\$ 77,303	41,397	65.1%
	Professional Services	10,000	-	14,465	(4,465)	144.7%
	Intergovernmental	4,500	-	3,000	1,500	66.7%
	Total Admin - Information Tech.	\$ 133,200	\$ 2,531	\$ 94,768	\$ 38,432	71.1%
CD - Building Dept						
	Salaries + Benefits	\$ 174,465	\$ 15,267	\$ 140,693	\$ 33,772	80.6%
	Supplies Services	11,150	3,512	5,005	6,145	44.9%
	Professional Services	125,000	-	66,182	58,818	52.9%
	Intergovernmental	800	-	589	211	73.6%
	Miscellaneous	6,900	-	8,297	(1,397)	120.2%
	Total CD - Building Dept	\$ 318,315	\$ 18,779	\$ 220,766	\$ 97,549	69.4%
CD - Planning						
	Salaries + Benefits	\$ 555,180	\$ 46,520	\$ 375,466	\$ 179,714	67.6%
	Supplies Services	16,000	239	5,785	10,215	36.2%
	Professional Services	126,000	5,211	167,909	(41,909)	133.3%
	Professional Development Travel & Meetings	-	-	2,071	(2,071)	-
	Intergovernmental Affordable Housing	26,500	-	26,500	-	100.0%
	Miscellaneous	-	-	63	(63)	-
	Total CD - Planning	\$ 723,680	\$ 51,970	\$ 577,794	\$ 145,886	79.8%
CD - Outreach						
	Salaries + Benefits	\$ 79,940	\$ 8,343	\$ 64,468	\$ 15,472	80.6%
	Supplies Services	29,345	5,723	20,057	9,288	68.4%
	Historic Preservation	7,200	-	4,196	3,004	-
	Intergovernmental	2,600	440	440	2,160	16.9%
	Professional Services	32,300	-	30,798	1,502	95.4%
	Total CD - Outreach	\$ 151,385	\$ 14,506	\$ 119,960	\$ 31,425	79.2%
Public Safety						
	Supplies Services	14,565	\$ 1,059	\$ 6,006	8,559	41.2%
	Travel & Meetings	3,100	-	895	2,205	28.9%
	Intergovernmental - Police	2,228,920	183,971	1,672,538	556,382	75.0%
	Intergovernmental - Fire	1,792,465	903,510	1,793,061	(596)	100.0%
	Total Public Safety	\$ 4,039,050	\$ 1,088,540	\$ 3,472,500	\$ 566,550	86.0%
Emergency Management						
	Supplies Services	\$ 3,500	-	-	\$ 3,500	0.0%
	Professional Services	7,500	-	2,121	5,379	28.3%
	Total Public Works Department	\$ 11,000	\$ -	\$ 2,121	\$ 8,879	19.3%
Engineering Division						
	Salaries + Benefits	\$ 168,720	\$ 13,574	\$ 111,310	\$ 57,410	66.0%
	Supplies Services	5,600	213	2,450	3,150	43.8%
	Professional Services	45,000	1,648	39,675	5,325	88.2%
	Total Engineering Department	\$ 219,320	\$ 15,435	\$ 153,435	\$ 65,885	70.0%
Parks Maintenance						
	Salaries + Benefits	\$ 286,610	\$ 21,311	\$ 197,264	\$ 89,346	68.8%
	Supplies Services	203,925	17,731	82,839	121,086	40.6%
	Professional Services	44,300	2,475	28,229	16,071	63.7%
	Intergovernmental	30,000	4,655	18,399	11,601	61.3%
	Total Parks Maintenance Department	\$ 564,835	\$ 46,172	\$ 326,732	\$ 238,103	57.8%

CITY OF NEWCASTLE 2017 INCOME SUMMARY BUDGET VARIANCE

Percent of Year: **83.3%**

Fund #	Description	FINAL BUDGET	October 2017	YTD	Variance	BUDGET TO ACTUAL TO DATE
001	General Fund					
	Total Revenues	\$ 9,199,180	\$ 1,098,403	\$ 6,968,504	\$ 2,230,676	75.8%
	Total Expenditures	9,123,505	1,499,988	6,944,184	2,179,321	76.1%
	Total General Fund Income	75,675	(401,585)	24,320	51,355	32.1%
101	Street Fund					
	Total Revenues	638,445	124,774	506,118	\$ 132,327	79.3%
	Total Expenditures	613,675	39,708	341,830	271,845	55.7%
	Total Street Fund Income	24,770	85,066	164,287	(139,517)	663.3%
202	Debt Service Fund					
	Total Revenues	530,385	-	530,385	\$ (0)	100.0%
	Total Expenditures	530,385	-	235,130	295,255	44.3%
	Total Debt Service Fund Income	-	-	-	(295,255)	
302	Transportation Fund					
	Total Revenues	2,549,885	769,161	\$ 1,775,707	\$ 774,178	69.6%
	Total Expenditures	2,544,385	622,567	1,962,657	581,728	77.1%
	Transportation Fund Income	5,500	146,594	(186,949)	192,449	-3399.1%
303	Parks Fund					
	Total Revenues	277,630	82,663	\$ 244,781	\$ 32,849	88.2%
	Total Expenditures	794,355	14,751	252,482	541,873	31.8%
	Parks Fund Income	(516,725)	67,912	(7,701)	(509,024)	1.5%
304	Real Estate Excise Tax Fund					
	Total Revenues	1,526,510	\$131,297	\$ 1,405,165	\$ 121,345	92.1%
	Total Expenditures	1,778,985	745,940	1,400,090	378,895	78.7%
	REET Fund Income	(252,475)	(\$614,643)	\$5,075	(257,550)	-2.0%
401	Surface Water Mgmt. Fund					
	Total Revenues	1,340,850	172,990	\$ 775,179	\$ 565,671	57.8%
	Total Expenditures	1,368,675	91,749	892,279	476,396	65.2%
	SWM Fund Income	(27,825)	81,241	(117,100)	89,275	420.8%
501	Equipment Rental Fund					
	Total Revenues	250,425	43,492	\$ 118,506	\$ 131,919	47.3%
	Total Expenditures	327,125	83,643	196,533	130,592	60.1%
	Equipment Rental Fund Income	(76,700)	(40,151)	(78,027)	1,327	101.7%
503	Facilities Fund					
	Total Revenues	725,905	62,409	\$ 633,762	\$ 92,143	87.3%
	Total Expenditures	742,190	36,614	668,686	73,504	90.1%
	Facilities Fund Income	(16,285)	25,795	(34,924)	18,639	214.5%
	TOTAL INCOME	\$ (784,065)	\$ (649,771)	\$ (231,019)	\$ (553,046)	29.5%

City of Newcastle
2017 EXPENDITURE SUMMARY BY FUNCTION

Operating Budget						Percent of Year: 83.33%
Department	Budget	October	YTD Expense	Remaining (\$)	Spent (%)	
Executive Services						
City Council	\$ 109,170	\$ 3,804	\$ 100,395	\$ 8,775	92.0%	
City Manager	534,070	29,823	390,249	143,821	73.1%	
City Attorney	220,000	11,424	130,978	89,022	59.5%	
City Clerk Division	218,300	13,311	141,374	76,926	64.8%	
Total Executive Services	\$ 1,081,540	\$ 58,362	\$ 762,996	\$ 318,544	70.5%	
Administrative Services						
Finance Division	565,345	53,453	421,906	143,439	74.6%	
Information Tech Division	133,200	2,531	94,768	38,432	71.1%	
Total Administrative Services	\$ 698,545	\$ 55,984	\$ 516,675	\$ 181,870	74.0%	
Public Safety & Justice						
Public Safety Division	2,246,585	185,030	1,679,439	567,146	74.8%	
Fire Division	1,792,465	903,510	1,793,061	(596)	100.0%	
Total Public Safety & Justice	\$ 4,039,050	\$ 1,088,540	\$ 3,472,500	\$ 566,550	86.0%	
Community Development						
Building Division	318,315	18,779	220,766	97,549	69.4%	
Planning Division	723,680	51,970	577,794	145,886	79.8%	
Community Outreach & Events	151,385	14,506	119,960	31,425	79.2%	
Total Community Development	\$ 1,193,380	\$ 85,255	\$ 918,520	\$ 274,860	77.0%	
Public Works						
Emergency Management	11,000	-	2,121	8,879	19.3%	
Engineering Division	219,320	15,435	153,435	65,885	70.0%	
Maintenance Division						
Parks Section	564,835	46,172	326,732	238,103	57.8%	
Street Fund	584,625	27,043	312,780	271,845	53.5%	
SWM Maintenance	961,020	56,219	686,939	274,081	71.5%	
Facilities Fund	391,705	36,614	318,201	73,504	81.2%	
Total Maintenance Division	2,502,185	166,048	1,644,652	857,533	65.7%	
Total Public Works	\$ 2,732,505	\$ 181,483	\$ 1,800,208	\$ 932,297	65.9%	
Other Miscellaneous Funds						
Equipment Rental Fund	327,125	83,643	196,533	130,592	60.1%	
Total Misc Funds	\$ 327,125	\$ 83,643	\$ 196,533	\$ 130,592	60.1%	
TOTAL	\$ 10,072,145	\$ 1,553,267	\$ 7,667,433	\$ 2,404,712	76.1%	

**City of Newcastle
2017 EXPENDITURE SUMMARY BY FUNCTION**

Operating Budget						Percent of Year: 83.33%
Department	Budget	October	YTD Expense	Remaining (\$)	Spent (%)	
Operations						
Executive	\$ 1,081,540	\$ 58,362	\$ 762,996	\$ 318,544	70.5%	
Administration	698,545	55,984	516,675	181,870	74.0%	
Public Safety	4,039,050	1,088,540	3,472,500	566,550	86.0%	
Community Development	1,193,380	85,255	918,520	274,860	77.0%	
Public Works	2,732,505	181,483	1,800,208	932,297	65.9%	
Equipment Rental Fund	327,125	83,643	196,533	130,592	60.1%	
TOTAL OPERATIONS	\$ 10,072,145	\$ 1,553,267	\$ 7,667,433	\$ 2,404,712	76.1%	
Fund						
Other Financing Uses	\$ 750,000	\$ -	\$ 225,370	\$ 524,630	30.0%	
Cumulative Reserve Fund			-	-		
Debt Service	530,385	-	235,130	295,255	44.3%	
Capital Budget						
Transportation Capital Projects Fund	2,364,485	622,567	1,782,757	581,728	75.4%	
Parks Capital Projects Fund	794,355	14,751	252,482	541,873	31.8%	
Surface Water Management Capital Projects	207,000	-	4,685	202,315	2.3%	
TOTAL CAPITAL, DEBT AND OTHER	\$ 4,646,225	\$ 637,318	\$ 2,500,423	\$ 2,145,802	53.8%	
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$ 14,718,370	\$ 2,190,585	\$10,167,856	\$ 4,550,514	69.1%	
TOTAL TRANSFERS OUT	\$ 3,104,910	\$ 944,375	\$ 2,726,015	\$ 378,895	87.8%	
TOTAL OPERATIONS/CIP/OTHER PLUS TRANSFERS	\$ 17,823,280	\$ 3,134,960	\$12,893,871	\$4,929,409	72.3%	