



City of Newcastle

6 month target = 50.0%

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Revenue Summary:

The revenue for General Fund is \$4,662,709 from a budget of \$8,849,930 and represents 52.7% total collection. The general fund revenue is higher than the target of 50.0% of the year through June 30, 2017. There are several reasons including property tax and sales tax. A major portion of the property tax revenue are collected by May and again by November with some property taxes paid 100% by some owners in May. Sales tax is being buoyed by the new construction activity. The Street Fund is not tracking at 45.2% and continues to trend 5% lower than budget. This is consistent with last month's street revenue comment. Both parks and transportation impact revenue used for capital construction is higher because of incoming permits for development. Transportation impact revenue of \$259,134 represents 56.8% of the \$456,170 budget. Also Parks impact revenue is \$126,252 or 51.1% collected from a budget of \$247,190. Surface Water Management revenue is \$507,585 or 56.4% collected from a balance of \$899,850. This is expected as the collections are processed by King County and the majority of the revenue is in April-May and again October and

Development Revenue:

Building, plumbing, mechanical permits are 49.4% collected, Plan check fees are 42.2% collected and billable hours are at 44.0% collected. Development revenue overall is \$579,326 or 47.2% of the year collection from a total development budget of

Retail Sale Tax:

Retail Sales Tax revenue is exceeding expectation due to new construction activity, Retail sales tax continues to trend through June 30

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 received in January and quadrant homes sale occurred at the Avalon Bay project. REET is \$887,385 from a budget of \$1,061,000 representing a 83.7% collection in revenue for the year exceeding the budget estimates and may reach \$1.5 million with current trends when discounting the golf course and quadrant homes sales.

Revenue	2017 Budget	Year to Date 6/30/17	Amount Remaining	% of Budget Collected	Status
Property Tax	\$ 4,722,745	\$ 2,501,727	\$ (2,221,018)	53.0%	↑
Retail Sales Tax	1,165,000	799,647	(365,353)	68.6%	↑
Criminal Justice Tax	265,085	147,458	(117,627)	55.6%	↑
Permits (Building, Plumb, Mech)	526,785	260,237	(266,548)	49.4%	✓
Plan Review	428,015	180,567	(247,448)	42.2%	↓
Planner (Billable) Hours	219,895	96,686	(123,209)	44.0%	↓
Misc. Development Revenue	48,690	37,822	(10,868)	77.7%	↑
Real Estate Excise Tax	1,060,000	887,385	(172,615)	83.7%	↑
Parks Impact Fees/Fees in Lieu	247,190	126,252	(120,938)	51.1%	✓
Transportation Impact Fee	456,170	259,134	(197,036)	56.8%	↑
Grants	747,555	15,640	(731,915)	2.1%	✓
Passports	10,000	8,725	(1,275)	87.3%	↑
Motor Vehicle Excise Tax	247,420	111,732	(135,688)	45.2%	↓
Surface Water Management	1,340,850	588,286	(752,564)	43.9%	↓
Intergovernmental (Gen Fund)	208,785	107,044	(101,741)	51.27%	✓
Total Revenue All Funds	\$ 12,931,250	\$ 6,868,229	\$ (6,063,021)	53.1%	✓
Transfers In	2,458,600	1,143,776	(1,314,824)	46.5%	✓
Total Revenue	\$ 15,389,850	\$ 8,012,005	\$ (7,377,845)	52.1%	✓

Expenditures

Expenditure Summary:

Executive Department's is above 50% due to annual software maintenance contracts and city insurance paid in the first quarter. Administration expenses are lower because annual audits are scheduled. Community Development expenses are lower with Professional services only 8% expended. The majority of professional services being provided are developer reimbursed. The Police contract is paid through May 2017 with expenses totaling \$952,289 or 42%.

Public Works seasonal expenses are beginning as seasonal employees are working and the spring recycling event has occurred. Parks, Street and Surface Water Management maintenance and operations remain under budget due to seasonal maintenance and projects beginning.

Facility expenses are higher than the adopted 2017 budget for several reasons. The expenses not considered are as follows:

- ✓ The 2017 budget needs appropriation authority to address the restaurant smell infiltration.
- ✓ Dr. Strange's rents collected at closing was dispersed to Dr. Strange this year.
- ✓ Building access control modifications were not anticipated in the FY2017 budget.
- ✓ Higher utility expenses for the garage and annex were not considered in the FY2017 budget.

At closing last year a trust was set up to address HVAC and roof maintenance and need 2017 budget approval.

The Transportation projects is 20.9% expended, Parks projects 13.1% and SWM projects are 1.2% expended of the year with construction now beginning. The Transportation grants total \$476,930 with \$33,019 applied towards reimbursed

Expenditures by Fund

Operations	2017 Budget	June 30 Year to Date	% of Budget Expended	Status
Executive	\$ 1,017,040	\$ 532,676	52.4%	✓
Administration	682,545	310,929	45.6%	✓
Public Safety	4,039,050	1,841,841	45.6%	✓
Community Development	1,186,180	500,040	42.2%	✓
Public Works	2,532,435	1,034,887	40.9%	✓
Miscellaneous Other	145,700	63,299	43.4%	✓
Other Financing Uses	750,000	169,164	22.6%	✓
TOTAL OPERATIONS	\$ 10,352,950	\$ 4,452,835	43.01%	✓
Fund	2017 Budget	June 30 Year to Date	% of Budget Expended	Status
Debt Service	\$ 530,385	\$ 235,130	44.3%	✓
Capital Budget				
Transp Capital Projects Fund	2,004,800	418,312	20.9%	✓
Parks Capital Projects Fund	735,510	96,000	13.1%	✓
SWM Capital Projects Fund	406,000	4,799	1.2%	✓
TOTAL Capital Investment Projects	3,146,310	519,111	16.5%	✓
TOTAL Operations/CIP/Debt Service	14,029,645	5,207,076	37.1%	✓
TOTAL Transfers Out	2,458,600	1,143,776	46.5%	✓
TOTAL Operations/CIP/Other Plus	\$ 16,488,245	\$ 6,350,852	38.5%	✓

City of Newcastle 2017 REVENUE SUMMARY BUDGET VARIANCE

Percent of Year: **50.00%**

Source of Funds	Budget	June	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes	\$ 6,155,660	\$ 172,487	\$ 3,450,254	\$ (2,705,406)	56.1%
Development Revenue	1,226,585	99,051	579,326	(647,259)	47.2%
Intergovernmental	208,785	23,415	107,044	(101,741)	51.3%
Charges for Services	10,000	1,675	8,725	(1,275)	87.3%
Licenses & Permits	352,325	22,416	211,458	(140,867)	60.0%
Other Revenue	86,575	13,770	62,466	(24,109)	72.2%
Other Financing Sources	750,000	183,306	183,306	(566,694)	24.4%
Transfers In	60,000	-	60,000	-	100.0%
GENERAL FUND TOTAL	\$ 8,849,930	\$ 516,121	\$ 4,662,579	\$ (4,187,351)	52.7%
Street Fund (101)					
Intergovernmental	\$ 247,720	\$ 22,555	\$ 116,188	\$ (131,532)	46.9%
Transfers In	290,575	-	196,065	(94,510)	67.5%
STREET FUND TOTAL	\$ 538,295	\$ 22,555	\$ 312,253	\$ (226,042)	58.0%
Cummulative Reserve Fund (105)					
Bank Interest Income	\$ 45	\$ 7	\$ 34	\$ (11)	74.9%
DEBT SERVICE FUND (202)					
Transfers In	\$ 530,385	\$ -	\$ 267,521	\$ (262,864)	50.4%
TRANSPORTATION CAPITAL PROJECTS (302)					
Grants	\$ 431,930	\$ -	\$ -	\$ (431,930)	0.0%
Transportation Impact Fees	456,170	38,850	259,134	(197,036)	56.8%
Developer Contributions	45,000	-	33,019	(11,981)	73.4%
Bank Interest	700	396	2,092	1,392	298.8%
Transfers In	1,251,600	-	294,150	(957,450)	23.5%
CAPITAL PROJECTS FUND TOTAL	\$ 2,185,400	\$ 39,246	\$ 588,394	\$ (1,597,006)	26.9%
PARKS CAPITAL PROJECTS FUND (303)					
Parks Levy	\$ 16,825	\$ -	\$ 16,097	\$ (728)	95.7%
Parks Impact Fee	247,190	18,036	126,252	(120,938)	51.1%
Bank Interest Income	-	419	2,488	2,488	
Transfers In	-	-	-	-	
Parks Capital Projects Fund Total	\$ 264,015	\$ 18,455	\$ 144,837	\$ (118,450)	54.9%
Real Estate Excise Tax (REET) Fund (304)					
Taxes	\$1,060,000	\$128,672	\$ 887,385	\$ (172,615)	83.7%
Bank Interest	1,000	1,039	5,539	4,539	553.9%
REET Fund Total	\$1,061,000	\$129,711	\$ 892,923	\$ (168,077)	84.2%
Surface Water Management Fund (401)					
Charges for Service	\$ 899,850	\$ 4,869	\$ 507,585	\$ (392,265)	56.4%
Grant Income	409,000	-	-	(409,000)	0.0%
Development Revenue	25,000	4,140	26,319	1,319	105.3%
Miscellaneous Income	-	11,319	51,071	51,071	#DIV/0!
Bank Interest	7,000	638	3,311	(3,689)	47.3%
Total Revenue	\$ 1,340,850	\$ 20,966	\$ 588,286	\$ (752,564)	43.9%
Equipment Rental Fund (501)					
Proceeds from Capital Assets	\$ -	\$ -	\$ 4,436	\$ 4,436	
Bank Interest	-	180	954	954	
Transfers In	69,000	-	69,000	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$ 69,000	\$ 180	\$ 74,390	\$ 5,390	107.8%
FACILITIES FUND (503)					
Bank Interest	\$ -	\$ 125	\$ 551	\$ 551	
Facility Rental Income	293,890	30,773	215,947	(77,943)	73.5%
Other Miscellaneous	-	-	7,250	7,250	
Bond Proceeds	-	-	-	-	
Transfers In	257,040	-	257,040	-	100.0%
FACILITIES FUND (503) TOTAL	\$ 550,930	\$ 30,898	\$ 480,788	\$ (70,142)	87.3%
TOTAL REVENUE ALL FUNDS	\$ 12,931,250	\$ 778,139	\$ 6,868,229	\$ (6,063,021)	53.1%
TOTAL TRANSERS IN	\$ 2,458,600	\$ -	\$ 1,143,776	\$ (1,314,824)	46.5%
TOTAL REVENUE WITH TRANSFERS IN ALL FUNDS	\$ 15,389,850	\$ 778,139	\$ 8,012,005	\$ (7,377,845)	52.1%

City of Newcastle 2017 DETAIL REVENUE REPORT

Percent of Year: **50.00%**

Source of Funds	Budget	June	YTD Revenue	Remaining (\$)	Collected (%)
General Fund (001)					
Taxes					
Real & Personal Property Tax	\$ 4,722,745	\$ 32,739	\$ 2,501,727	\$ (2,221,018)	53.0%
Local Retail Sales & Use Tax	1,165,000	112,454	799,647	(365,353)	68.6%
Sales & Use Tax Criminal Justice	265,085	23,283	147,458	(117,627)	55.6%
All Other Taxes	2,830	4,011	1,423	(1,407)	50.3%
Taxes Subtotal	\$ 6,155,660	\$ 172,487	\$ 3,450,254	\$ (2,705,406)	56.1%
Development Permits					
Permits (Bldg, Plumbing, Mech)	526,785	38,275	260,237	(266,548)	49.4%
Plan Check Fee Building	428,015	35,796	180,567	(247,448)	42.2%
Other Plan & Development Fees	48,690	9,145	37,822	(10,868)	77.7%
Misc Licenses & Fees	3,200	1,303	4,014	814	125.4%
Billable Hours	219,895	14,532	96,686	(123,209)	44.0%
Development Permits Subtotal	\$ 1,226,585	\$ 99,051	\$ 579,326	\$ (647,259)	47.2%
Intergovernmental					
Recycling Grants	10,000	-	5,680	(4,320)	56.8%
Traffic & other Grants	16,625	-	9,960	(6,665)	
Liquor Excise Profits/Tax	149,180	23,415	73,955	(75,225)	49.6%
Criminal Justice Revenue	32,980	-	17,449	(15,531)	
Intergovernmental Subtotal	\$ 208,785	\$ 23,415	\$ 107,044	\$ (86,210)	51.3%
Other Licenses & Permits					
Franchise Fees	195,670	11,651	105,174	(90,496)	53.8%
Business Licenses	43,390	4,311	25,580	(17,810)	59.0%
Wireless Leases	70,265	5,834	34,845	(35,420)	49.6%
Alarm System Operator License	4,000	300	4,200	200	105.0%
Monitored Alarm Device Fee	39,000	320	41,660	2,660	106.8%
Other Licenses & Permits Subtotal	\$ 352,325	\$ 22,416	\$ 211,458	\$ (140,867)	60.0%
Charges for Services					
Passport Revenue	10,000	1,675	8,725	(1,275)	87.3%
Other					
Facility Rentals	10,000	1,860	8,595	(1,405)	86.0%
False Alarm Response	20,300	2,200	15,850	(4,450)	78.1%
Donations/Sponsorships	34,000	6,158	19,158	(14,842)	56.3%
Bank Earnings	2,500	2,932	14,150	11,650	566.0%
Other Miscellaneous	19,775	620	4,712	(15,063)	23.8%
Other Subtotal	\$ 96,575	\$ 15,445	\$ 71,191	\$ (25,384)	73.7%
Other Financing Sources	750,000	183,306	\$ 183,306	\$ (566,694)	24.4%
Total General Fund Revenue	\$ 8,789,930	\$ 516,121	\$ 4,602,579	\$ (4,171,820)	52.4%
Transfers In	\$ 60,000	\$ -	\$ 60,000	\$ -	100.0%
GENERAL FUND TOTAL + TRANSFERS IN	\$ 8,849,930	\$ 516,121	\$ 4,662,579	\$ (4,171,820)	52.7%

City of Newcastle 2017 DETAIL REVENUE REPORT

Percent of Year: **50.00%**

Source of Funds	Budget	June	YTD Revenue	Remaining (\$)	Collected (%)
Street Fund (101)					
Intergovernmental					
Multimodal Transportation		\$ 1,856	\$ 3,712	\$ 3,712	
Motor Vehicle Excise Tax	\$ 247,420	20,518	111,732	(135,688)	45.2%
Bank Interest	300	181	745	445	
Transfers In	290,575	-	196,065	(94,510)	67.5%
STREET FUND TOTAL	\$ 538,295	\$ 22,555	\$ 312,253	\$ (226,042)	58.0%
Cummulative Reserve Fund (105)					
Charges for Services					
Bank Interest	45	7	\$ 34	(11)	
CUMULATIVE RESERVE FUND TOTAL	\$ 45	\$ 7	\$ 34	\$ (11)	
Debt Service Fund (202)					
Contributions					
Bank Interest			\$ -	\$ -	
Transfers In	530,385	-	267,521	(262,864)	50.4%
Debt Service Fund TOTAL	\$ 530,385	\$ -	\$ 267,521	\$ (262,864)	50.4%
Transportation Capital Projects Fund (302)					
Intergovernmental					
Approved Grant	\$ 431,930		\$ -	\$ (431,930)	0.0%
Bank Interest	700	396	2,092	298,8%	
Transportation Impact Fees	456,170	38,850	259,134	(197,036)	56.8%
Contributions Other	45,000	-	33,019	73.4%	
Transfers In	1,251,600	-	294,150	(957,450)	23.5%
Transportation Capital Projects Fund	\$ 2,185,400	\$ 39,246	\$ 588,394	\$ (1,586,416)	26.9%
Parks Capital Projects Fund (303)					
Parks Levy	\$ 16,825	\$ -	\$ 16,097	(728)	95.7%
Parks Impact Fee	247,190	18,036	126,252	(120,938)	51.1%
Contributions Other	-	-	-	-	
Bank Interest	-	419	2,488	2,488	
Transfers In	-	-	-	-	
Parks Capital Projects Total	\$ 264,015	\$ 18,455	\$ 144,837	\$ (119,178)	54.9%
Real Estate Excise Tax (REET) Fund (304)					
Taxes					
Real Estate Excise Tax (First 0.25)	\$ 530,000	\$ 64,336	\$ 444,145	\$ (85,855)	83.8%
Real Estate Excise Tax (Second 0.25)	530,000	64,336	443,239	(86,761)	83.6%
Bank Interest	1,000	1,039	5,539	4,539	553.9%
Real Estate Excise Tax (REET) Total	\$ 1,061,000	\$ 129,711	\$ 892,923	\$ (168,077)	84.2%
Surface Water Management Fund (401)					
Charges for Services					
Surface Water Management Fees	\$ 899,850	\$ 4,869	\$ 507,585	\$ (392,265)	56.4%
Capital Grants	289,000	-	-	(289,000)	0.0%
Opportunity Grant	120,000	-	-	(120,000)	0.0%
Storm Water Review Fees	25,000	4,140	26,319	1,319	105.3%
Contributions	-	-	38,928	38,928	
Miscellaneous (Fines & Penalties)	-	11,319	12,143	12,143	
Bank Interest	7,000	638	3,311	(3,689)	47.3%
SURFACE WATER MANAGEMENT FUND TOTAL	\$ 1,340,850	\$ 20,966	\$ 588,286	\$ 752,564	43.9%
Equipment Rental Fund (501)					
Contributions					
Proceeds from Capital Assets	\$ -	\$ -	\$ 4,436	\$ 4,436	
Bank Interest	-	180	954	954	
Transfers In	69,000	-	69,000	-	100.0%
EQUIPMENT RENTAL FUND TOTAL	\$ 69,000	\$ 180	\$ 74,390	\$ 5,390	107.8%
Facilities Fund (503)					
Contributions					
Bank Interest		\$ 125	\$ 551	\$ 551	
Facility Rental Income	\$ 293,890	30,773	215,947	(77,943)	73.5%
Other Miscellaneous	-	-	7,250	7,250	
Transfers In	257,040	-	257,040	-	100.0%
FACILITIES FUND TOTAL	\$ 550,930	\$ 30,898	\$ 480,788	\$ (70,142)	87.3%
TOTAL REVENUE ALL FUNDS	\$ 12,931,250	\$ 778,139	\$ 6,868,229	\$ (6,063,021)	53.1%
Total Transfers In	2,458,600	-	1,143,776	(1,314,824)	46.5%
TOTAL REVENUE & TRANSFERS IN	\$ 15,389,850	\$ 778,139	\$ 8,012,005	\$ (7,377,845)	52.1%

**CITY OF NEWCASTLE
SUMMARY FUND AND DEPARTMENT
BUDGET TO ACTUAL
Year Ending December 31, 2017**

Percent of Year: **50.0%**

Fund #	Description	BUDGET	June 2017	YTD	Variance	BUDGET TO ACTUAL TO DATE
001	General Fund Revenues	\$ 8,849,930	\$ 516,121	\$ 4,662,579	\$ (4,187,351)	52.7%
	Salaries + Benefits	2,205,165	274,680	996,113	1,209,052	45.2%
	Supplies Services	596,610	33,135	247,373	349,237	41.5%
	Professional Services	641,640	38,813	303,129	338,511	47.2%
	Historic Preservation	-	-	4,196	(4,196)	
	Travel & Meetings	37,625	1,262	11,624	26,001	30.9%
	Intergovernmental	4,167,730	925,468	1,877,321	2,290,409	45.0%
	Miscellaneous	34,900	1,135	8,882	26,018	25.4%
	Other Financing Uses	750,000	169,164	169,164	580,836	22.6%
	Transfer Out	415,595	-	415,595	-	100.0%
	Total General Fund Expenditures	\$ 8,849,265	\$ 1,443,657	\$ 4,033,396	\$ 4,815,869	45.6%
101	Street Fund Fund Revenues + Transfers In	\$ 538,295	\$ 22,555	\$ 312,253	\$ (226,042)	58.0%
	Salaries + Benefits	177,325	23,930	87,119	90,206	49.1%
	Supplies Services	278,300	11,245	50,817	227,483	18.3%
	Professional Services	2,500	-	-	2,500	0.0%
	Travel & Meetings	1,000	-	-	1,000	0.0%
	Intergovernmental	102,000	21,656	33,131	68,869	32.5%
	Transfer Out	16,385	-	16,385	-	100.0%
	Total Street Fund Expenditures	\$ 577,510	\$ 56,831	\$ 187,452	\$ 390,058	32.5%
202	Debt Service Fund Transfer In	\$ 530,385	\$ 0	\$ 267,521	\$ (262,864)	50.4%
	Debt Service	\$ 530,385	\$ 179,888	\$ 235,130	\$ 295,255	44.3%
302	Transportation Cap. Fund Rev + Transfer In	\$ 2,185,400	\$ 39,246	\$ 588,394	\$ (1,597,006)	26.9%
	Salaries + Benefits	61,700	7,908	28,754	32,946	46.6%
	Capital Improvement Program	1,943,100	251,941	389,558	1,553,542	20.0%
	Transfer Out	179,900	-	179,900	-	100.0%
	Total Transportation Capital Fund Expenditures	\$ 2,184,700	\$ 259,849	\$ 588,212	\$ 1,586,488	27.4%
303	Parks Capital Revenue	\$ 264,015	\$ 18,455	\$ 144,837	\$ (119,178)	54.9%
	Salaries + Benefits	45,050	6,037	21,908	23,143	48.6%
	Capital Improvement Program	690,460	17,708	74,092	616,368	10.7%
	Total Parks Capital Fund Expenditures	\$ 735,510	\$ 23,745	\$ 96,000	\$ 639,510	13.1%
304	Real Estate Excise Tax Fund Revenue	\$ 1,061,000	\$ 129,711	\$ 892,923		84.2%
	Transfer Out	\$ 1,331,110	\$ -	\$ 354,150		26.6%
401	Surface Water Mgmt. Fund Revenue	\$ 1,340,850	\$ 20,966	\$ 588,286	\$ (752,564)	43.9%
	Salaries + Benefits	523,125	64,189	213,308	309,817	40.8%
	Supplies Services	227,550	31,729	66,943	160,607	29.4%
	Professional Services	100,000	37,776	88,078	11,922	88.1%
	Travel & Meetings	2,700	283	2,134	566	79.0%
	Intergovernmental	104,145	11,250	43,558	60,587	41.8%
	Capital Improvement Program	395,000	1,140	4,799	390,201	1.2%
	Transfer Out	165,125	-	90,125	75,000	54.6%
	Total SWM Fund Expenditures	\$ 1,517,645	\$ 146,367	\$ 508,946	\$ 1,008,699	33.5%
501	Equipment Rental Fund Transfer In	\$ 69,000	\$ 180	\$ 74,390	\$ 5,390	107.8%
	Supplies Services	19,700	64	6,972	12,728	35.4%
	Intergovernmental	8,000	1,127	6,080	1,920	76.0%
	Capital Outlay (Vehicles)	79,000	-	29,098	49,902	36.8%
	Capital Lease (copier)	39,000	3,983	21,149	17,851	54.2%
	Total Equipment Rental Fund Expenditures	\$ 145,700	\$ 5,174	\$ 63,299	\$ 82,401	43.4%
503	Facilities Fund Revenue	\$ 550,930	\$ 30,898	\$ 480,788	\$ (70,142)	87.3%
	City Hall	222,755	19,914	174,828	47,927	78.5%
	Annex	38,780	1,548	9,713	29,067	25.0%
	Garage	4,400	235	2,105	2,295	47.8%
	Transfer Out	350,485	-	87,621	262,864	25.0%
	Total Facilities Fund Expenditures	\$ 616,420	\$ 21,697	\$ 274,267	\$ 342,153	44.5%
	Total Revenue	\$ 15,389,805	\$ 778,132	\$ 8,011,971	\$ (7,209,757)	52.1%
	Expenditures less Transfers Out	14,029,645	2,137,208	5,207,076	8,822,569	37.1%
	Total Transfers Out	2,458,600	-	1,143,776	1,314,824	46.5%
	Total Expenditures	\$ 16,488,245	\$ 2,137,208	\$ 6,350,852	\$ 9,160,433	38.5%
	Excess (Deficiency) of Revenues over Expenditures	\$ (1,098,440)	\$ (1,359,076)	\$ 1,661,120	\$ 1,950,676	

**CITY OF NEWCASTLE
SUMMARY FUND AND DEPARTMENT
BUDGET TO ACTUAL
Year Ending December 31, 2017**

Percent of Year: **50.0%**

Fund #	Description	BUDGET	June 2017	YTD	Variance	BUDGET TO ACTUAL TO DATE
GENERAL FUND DEPARTMENTS						
Exec - City Council						
	Salaries + Benefits	\$ 44,800	\$ 5,478	\$ 22,065	\$ 22,735	49.3%
	Supplies Services	52,770	8,611	46,337	6,433	87.8%
	Professional Services	7,500	-	4,673	2,828	62.3%
	Travel & Meetings	4,100	-	646	3,454	15.8%
	Total City Council - Executive Expenditures	\$ 109,170	\$ 14,089	\$ 73,721	\$ 35,449	67.5%
Exec - City Manager, HR & Legal						
	Salaries + Benefits	\$ 320,095	\$ 40,693	\$ 154,463	\$ 165,632	48.3%
	Supplies Services	108,550	719	87,047	21,503	80.2%
	Professional Services	20,500	10,491	34,561	(14,061)	168.6%
	Legal Services	220,000	18,283	83,438	(53,013)	37.9%
	Professional Development Travel & Meetings	30,425	1,262	7,968	(7,968)	26.2%
	Miscellaneous	20,000	0	656	19,344	0.1%
	Total Exec - City Manager, HR, Legal & Clerk	\$ 719,570	\$ 71,448	\$ 368,133	\$ 131,437	51.2%
Exec - City Clerk						
	Salaries + Benefits	\$ 107,095	\$ 13,346	\$ 51,920	\$ 55,175	48.5%
	Supplies Services	36,205	2,301	13,391	22,814	37.0%
	Professional Services	3,500	-	-	3,500	0.0%
	Intergovernmental	41,500	686	25,512	15,988	61.5%
	Total Admin - City Clerk	\$ 188,300	\$ 16,333	\$ 90,823	\$ 97,477	48.2%
Admin - Finance & Accounting						
	Salaries + Benefits	\$ 468,260	\$ 60,967	\$ 234,022	\$ 234,238	50.0%
	Supplies Services	12,300	184	5,011	7,289	40.7%
	Professional Services	36,340	734	6,584	29,756	18.1%
	Travel & Meetings	-	-	66	(66)	-
	Intergovernmental	40,445	871	1,943	38,502	4.8%
	Miscellaneous	8,000	1,108	3,215	4,785	40.2%
	Total Admin - Finance & Accounting	\$ 565,345	\$ 63,864	\$ 250,841	\$ 314,504	44.4%
Admin - Information Tech.						
	Salaries + Benefits	\$ 102,700	\$ 14,173	\$ 58,212	\$ 44,488	56.7%
	Supplies Services	10,000	-	-	10,000	0.0%
	Professional Services	4,500	375	1,875	2,625	41.7%
	Intergovernmental	-	-	-	-	-
	Total Admin - Information Tech.	\$ 117,200	\$ 14,548	\$ 60,087	\$ 57,113	51.3%
CD - Building Dept						
	Salaries + Benefits	\$ 174,465	\$ 22,860	\$ 88,711	\$ 85,754	50.8%
	Supplies Services	11,150	226	1,246	9,904	11.2%
	Professional Services	125,000	2,260	10,311	114,689	8.2%
	Intergovernmental	800	-	589	211	73.6%
	Miscellaneous	6,900	27	4,948	1,952	71.7%
	Total CD - Building Dept	\$ 318,315	\$ 25,373	\$ 105,804	\$ 212,511	33.2%
CD - Planning						
	Salaries + Benefits	\$ 555,180	\$ 64,987	\$ 216,168	\$ 339,012	38.9%
	Supplies Services	16,000	801	4,070	11,930	25.4%
	Professional Services	126,000	-	114,773	11,227	91.1%
	Professional Development Travel & Meetings	-	-	2,049	(2,049)	-
	Intergovernmental Affordable Housing	26,500	-	-	26,500	0.0%
	Miscellaneous	-	-	63	(63)	-
	Total CD - Planning	\$ 723,680	\$ 65,788	\$ 337,124	\$ 386,556	46.6%

**CITY OF NEWCASTLE
SUMMARY FUND AND DEPARTMENT
BUDGET TO ACTUAL
Year Ending December 31, 2017**

Percent of Year:

50.0%

Fund #	Description	BUDGET	June 2017	YTD	Variance	BUDGET TO ACTUAL TO DATE
CD - Outreach						
	Salaries + Benefits	\$ 79,940	\$ 9,839	\$ 39,237	\$ 40,703	49.1%
	Supplies Services	29,345	844	2,329	27,016	7.9%
	Historic Preservation	-	-	4,196	(4,196)	
	Intergovernmental	2,600	-	-	2,600	0.0%
	Professional Services	32,300	6,275	11,350	20,950	35.1%
	Total CD - Outreach	\$ 144,185	\$ 16,958	\$ 57,112	\$ 87,073	39.6%
Public Safety						
	Salaries + Benefits					
	Supplies Services	\$ 14,565	\$ 80	\$ 3,499	11,066	24.0%
	Travel & Meetings	3,100		895	2,205	28.9%
	Intergovernmental - Police	2,228,920	922,871	947,896	1,281,024	42.5%
	Intergovernmental - Fire	1,792,465	-	889,551	902,914	49.6%
	Total Public Safety	\$ 4,039,050	\$ 922,951	\$ 1,841,841	\$ 2,197,209	45.6%
Emergency Management						
	Salaries + Benefits				\$ -	
	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	\$ 20,685	\$ 65,742	\$ 102,978	39.0%
	Supplies Services	5,600	210	1,432	4,168	25.6%
	Professional Services	45,000	770	20,188	24,812	44.9%
	Total Engineering Department	\$ 219,320	\$ 21,665	\$ 87,361	\$ 131,959	39.8%
Parks Maintenance						
	Salaries + Benefits	\$ 286,610	\$ 35,825	\$ 123,784	\$ 162,826	43.2%
	Supplies Services	203,925	4,986	24,800	179,125	12.2%
	Professional Services	8,000	0	15,131	(7,131)	189.1%
	Intergovernmental	30,000	665	9,955	20,045	33.2%
	Total Parks Maintenance Department	\$ 528,535	\$ 41,476	\$ 173,670	\$ 354,865	32.9%
	Total General Fund Less Transfers Out	\$ 7,683,670	\$ 1,274,493	\$ 3,448,637	\$ 4,015,033	44.9%
	Total General Fund + Transfers Out less Other Financing Uses	\$ 7,683,670	\$ 1,274,493	\$ 3,448,637	\$ 4,015,033	44.9%

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

Operating Budget						Percent of Year: 50.00%
Department	Budget	June	YTD Expense	Remaining (\$)	Spent (%)	
Executive Services						
City Council	\$ 109,170	\$ 14,089	\$ 73,721	\$ 35,449	67.5%	
City Manager	499,570	53,165	284,695	214,875	57.0%	
City Attorney	220,000	18,283	83,438	136,562	37.9%	
City Clerk Division	188,300	16,333	90,823	97,477	48.2%	
Total Executive Services	\$ 1,017,040	\$ 101,870	\$ 532,676	\$ 484,364	52.4%	
Administrative Services						
Finance Division	565,345	63,864	250,841	314,504	44.4%	
Information Tech Division	117,200	14,548	60,087	57,113	51.3%	
Total Administrative Services	\$ 682,545	\$ 78,412	\$ 310,929	\$ 371,616	45.6%	
Public Safety & Justice						
Public Safety Division	2,246,585	922,951	952,290	1,294,295	42.4%	
Fire Division	1,792,465	-	889,551	902,914	49.6%	
Total Public Safety & Justice	\$ 4,039,050	\$ 922,951	\$ 1,841,841	\$ 2,197,209	45.6%	
Community Development						
Building Division	318,315	25,373	105,804	212,511	33.2%	
Planning Division	723,680	65,788	337,124	386,556	46.6%	
Community Outreach & Events	144,185	16,958	57,112	87,073	39.6%	
Total Community Development	\$ 1,186,180	\$ 108,119	\$ 500,040	\$ 686,140	42.2%	
Public Works						
Emergency Management	11,000	-	2,121	8,879	19.3%	
Engineering Division	219,320	21,665	87,361	131,959	39.8%	
Maintenance Division						
Parks Section	528,535	41,476	173,670	354,865	32.9%	
Street Fund	561,125	56,831	171,067	390,058	30.5%	
SWM Maintenance	946,520	145,227	414,022	532,498	43.7%	
Facilities Fund	265,935	21,697	186,646	79,289	70.2%	
Total Maintenance Division	2,302,115	265,231	945,405	1,356,710	41.1%	
Total Public Works	\$ 2,532,435	\$ 286,896	\$ 1,034,887	\$ 1,497,548	40.9%	
Other Miscellaneous Funds						
Equipment Rental Fund	145,700	5,174	63,299	82,401	43.4%	
Total Misc Funds	\$ 145,700	\$ 5,174	\$ 63,299	\$ 82,401	43.4%	
TOTAL	\$ 9,602,950	\$ 1,503,422	\$ 4,283,671	\$ 5,319,279	44.6%	

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

Operating Budget						Percent of Year: 50.00%
Department	Budget	June	YTD Expense	Remaining (\$)	Spent (%)	
Operations						
Executive	\$ 1,017,040	\$ 101,870	\$ 532,676	\$ 484,364	52.4%	
Administration	682,545	78,412	310,929	371,616	45.6%	
Public Safety	4,039,050	922,951	1,841,841	2,197,209	45.6%	
Community Development	1,186,180	108,119	500,040	686,140	42.2%	
Public Works	2,532,435	286,896	1,034,887	1,497,548	40.9%	
Equipment Rental Fund	145,700	5,174	63,299	82,401	43.4%	
TOTAL OPERATIONS	\$ 9,602,950	\$ 1,503,422	\$ 4,283,671	\$ 5,319,279	44.6%	
Fund						
Other Financing Uses	\$ 750,000	\$ 169,164	\$ 169,164	\$ 580,836	22.6%	
Cumulative Reserve Fund			-	-		
Debt Service	530,385	179,888	235,130	295,255	44.3%	
Capital Budget						
Transportation Capital Projects Fund	2,004,800	259,849	418,312	1,586,488	20.9%	
Parks Capital Projects Fund	735,510	23,745	96,000	639,510	13.1%	
Surface Water Management Capital Projects	406,000	1,140	4,799	401,201	1.2%	
TOTAL CAPITAL, DEBT AND OTHER	\$ 4,426,695	\$ 633,786	\$ 923,405	\$ 3,503,290	20.9%	
TOTAL OPERATIONS/CIP/OTHER LESS TRANSFERS	\$ 14,029,645	\$ 2,137,208	\$5,207,076	\$ 8,822,569	37.1%	
TOTAL TRANSFERS OUT	\$ 2,458,600	\$ -	\$ 1,143,776	\$ 1,314,824	46.5%	
TOTAL OPERATIONS/CIP/OTHER PLUS TRANSFERS	\$ 16,488,245	\$ 2,137,208	\$6,350,852	\$10,137,393	38.5%	