

**City of Newcastle Finance Committee**  
**Preliminary Monthly Snapshot - November 2023 (prepared 12/6/23)**  
**Fiscal Year Ending December 31, 2023**



**Examples of Revenue Sources:**  
Taxes - collected by State of WA and King County, remitted to Newcastle on pre-determined schedule  
Grants - Local, State and Federal grant revenue (typically reimbursement of expenditures)  
Intergovernmental - Utility fees, Service fees or fees from local agencies that are not Taxes or Grants  
Investment Interest - Interest earned on fund balance invested (majority held in LGIP account)  
Misc - Rental fees, Recreation fees, Insurance Recoveries  
Transfers - Used to move revenue between City funds

**Examples of Expenditure Types:**  
Salaries/Benefits - Cost of Wages and City Portion of Employee Benefits  
Operating Supplies - Office and Operating supplies, Small Tools and Equipment, Maintenance and Repair supplies  
Services - Repair and Maintenance performed by a vendor, Professional Services, Consulting Services  
Capital - includes Design & Engineering costs, Land and Building construction/improvements, Capital Asset purchases

**How to interpret Actual % and Projected % Change columns:**  
Red cells indicate Revenue lines UNDER expected, and Expenditure lines OVER expected.  
Green cells indicate Revenue lines OVER expected, and Expenditure lines UNDER expected.  
Uncolored cells indicate Revenue and Expenditure lines close to expected, based on time of year.

**Highlights of Financial status as of November 30, 2023:**

- General Fund:** We saw some development revenues peak in October, and they dropped back down in November. Projections for December are in line with the typical amounts for this year. The remainder of Business Assistance grants were paid in November, we don't anticipate using the 250k for downtown development. Many projected amounts have been decreased for department supply and service lines, now that the summer and fall events are completed, and most departments have less needs through the end of the year. The remaining invoices have been received and/or paid for the Police and Fire contracts and are included in the projected totals. Fund balance anticipated to be an increase of over 600K.
- Transportation CIP and Parks CIP funds:** Impact fees saw a large spike in October, but for November they were back to typical levels. A conservative estimate is included in the projected for December, this puts impact fees for both at less than half the budget estimate. Projected project expenses were left mostly as is, other than reducing P-022 considerably as the project started late in the year and has experienced some delays.
- REET fund:** November revenue is estimated based on the sales report received 12/1, projection for December is a conservative amount, putting total REET revenue just over 50% of budget estimates.
- SWM Fund:** SWM fees are over budget estimates as of 11/30 and we continue to receive smaller amounts in December. Stormwater review revenue is also over 200% of budget.
- Facilities fund:** Facilities revenues and expenditures continue to track closely to budget, and budgeted capital expenditures are not expected to occur in 2023.
- Grant revenue for a few funds has been reduced, it's unknown how much more will be received before year-end due to project delays and payment turnaround timelines for reimbursable grants. There are still budgeted Transfers that have not been made, either because the expenditure they are covering has not yet occurred, or they are scheduled on a basis other than monthly. YTD does not include these, but projected assumes all transfers are made except SWM to Transportation Capital and REET to Facilities as it's unknown if an expense will occur in December requiring either transfer.
- Overall, we are seeing reduced revenues and expenditures this far into the year. Staff has done a good job of controlling expenditures where they can. Although Investment Interest continues to be well above expected, it is still not enough to make up for the loss/delay in development revenue for 2023.

	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 Actual YTD	2023 Projected	Expected %	Actual %	Projected % Change
<b>GENERAL FUND REVENUE</b>	\$ 10,087,547	\$ 10,028,557	\$ 10,211,666	\$ 11,742,665	\$ 10,421,678	\$ 11,112,937	92%	88.75%	-5.36%
Taxes	\$ 7,495,678	\$ 7,896,096	\$ 8,118,351	\$ 8,473,095	\$ 8,070,577	\$ 8,572,499	92%	95.25%	1.17%
Development Revenue	\$ 689,364	\$ 766,734	\$ 829,865	\$ 1,337,000	\$ 1,089,264	\$ 1,149,765	92%	81.47%	-14.00%
Licenses	\$ 358,434	\$ 353,448	\$ 357,556	\$ 354,770	\$ 340,474	\$ 360,457	92%	95.97%	1.60%
Intergovernmental & Grants	\$ 266,326	\$ 340,843	\$ 291,975	\$ 432,000	\$ 410,610	\$ 439,906	92%	95.05%	1.83%
Fines & Forfeits	\$ 650	\$ 60	\$ 1,350	\$ 18,300	\$ 4,800	\$ 5,600	92%	26.23%	-69.40%
Investment Interest	\$ 39,474	\$ 7,398	\$ 97,588	\$ 280,000	\$ 328,178	\$ 406,178	92%	117.21%	45.06%
Other Revenue	\$ 113,011	\$ 38,801	\$ 514,981	\$ 97,500	\$ 107,704	\$ 108,461	92%	110.47%	11.24%
<b>TOTAL REVENUE</b>	\$ 8,962,936	\$ 9,403,379	\$ 10,211,666	\$ 10,992,665	\$ 10,351,607	\$ 11,042,866	92%	94.17%	0.46%
CARES	\$ 563,871	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Other Financing Sources & Transfers	\$ 622,932	\$ 625,178	\$ -	\$ 751,234	\$ 71,305	\$ 71,305	92%	9.49%	-90.51%
<b>TOTAL OTHER FINANCING SOURCES</b>	\$ 622,932	\$ 625,178	\$ -	\$ 751,234	\$ 71,305	\$ 71,305	92%	9.49%	-90.51%
<b>TOTAL REVENUE/FINANCING SOURCES</b>	\$ 10,149,739	\$ 10,028,557	\$ 10,211,666	\$ 11,743,899	\$ 10,422,912	\$ 11,114,171	92%	88.75%	-5.36%

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual YTD	2023 Projected	% Expected	Actual %	Projected % Change
<b>GENERAL FUND EXPENDITURES</b>									
City Council	\$ 136,727	\$ 147,247	\$ 164,144	\$ 177,450	\$ 170,467	\$ 184,653	92%	96.06%	-4.06%
City Manager	\$ 787,345	\$ 781,036	\$ 1,109,118	\$ 1,013,625	\$ 778,000	\$ 849,474	92%	76.75%	-16.19%
Clerk	\$ 203,764	\$ 284,252	\$ 349,906	\$ 415,560	\$ 273,588	\$ 296,251	92%	65.84%	-28.71%
City Activities	\$ 159,628	\$ 129,504	\$ 218,657	\$ 376,090	\$ 250,123	\$ 277,854	92%	66.51%	-26.12%
Finance	\$ 601,121	\$ 669,387	\$ 699,781	\$ 915,870	\$ 641,654	\$ 758,945	92%	70.06%	-17.13%
IT	\$ 379,543	\$ 212,411	\$ 234,187	\$ 274,750	\$ 206,551	\$ 253,360	92%	75.18%	-7.79%
Community Development Building	\$ 378,496	\$ 456,119	\$ 423,710	\$ 635,650	\$ 411,615	\$ 473,325	92%	64.76%	-25.54%
Community Development Planning	\$ 695,785	\$ 760,012	\$ 750,717	\$ 819,655	\$ 552,951	\$ 621,806	92%	67.46%	-24.14%
Public Works (Maint + Emerg Mgmt)	\$ 3,162	\$ 10,721	\$ 26,396	\$ 28,450	\$ 1,982	\$ 28,450	92%	6.97%	0.00%
Engineering	\$ 265,831	\$ 232,537	\$ 296,243	\$ 327,700	\$ 247,717	\$ 276,518	92%	75.59%	-15.62%
Public Safety Police	\$ 2,746,546	\$ 2,640,427	\$ 2,298,726	\$ 3,365,045	\$ 2,468,286	\$ 3,131,525	92%	73.35%	-6.94%
Public Safety Fire	\$ 2,248,451	\$ 2,259,060	\$ 2,200,193	\$ 2,528,150	\$ 2,528,146	\$ 2,528,150	92%	100.00%	0.00%
Public Safety Other	\$ 69,532	\$ 65,376	\$ 70,156	\$ 88,800	\$ 79,510	\$ 92,579	92%	89.54%	-4.26%
Parks Maintenance	\$ 403,351	\$ 466,464	\$ 529,646	\$ 704,405	\$ 563,766	\$ 625,641	92%	80.03%	-11.18%
Non Departmental	\$ 1,192,934	\$ 2,431,063	\$ 3,102,669	\$ 750,000	\$ 96,931	\$ 97,079	92%	12.92%	-87.06%
<b>TOTAL GENERAL FUND</b>	\$ 10,272,217	\$ 11,545,615	\$ 12,474,249	\$ 12,421,200	\$ 9,271,287	\$ 10,495,610	92%	74.64%	-15.50%
<b>Net Change In Fund Balance</b>	(\$184,670)	(\$1,517,058)	\$1,170,257	(\$677,301)	\$1,151,625	\$618,561			-191.33%
<b>General Government</b>	\$ 3,806,403	\$ 3,683,230	\$ 4,272,860	\$ 4,984,800	\$ 3,534,650	\$ 4,020,640	92%	70.91%	



REET FUND REVENUE	2020	2021	2022	2023	2023	2023	% Expected	Projected	
	Actual	Actual	Actual	Adopted	Actual YTD	Projected		Actual %	% Change
REET 1	\$ 841,232	\$ 1,073,460	\$ 1,026,558	\$ 931,000	\$ 458,778	\$ 517,000	92%	49.28%	-44.47%
REET 2	\$ 839,987	\$ 1,073,460	\$ 1,026,488	\$ 931,000	\$ 457,974	\$ 517,000	92%	49.19%	-44.47%
INVESTMENT INTEREST	\$ 15,455	\$ 4,629	\$ 60,147	\$ 170,000	\$ 204,320	\$ 250,000	92%	120.19%	47.06%
TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	92%	-	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 1,696,673</b>	<b>\$ 2,151,550</b>	<b>\$ 2,113,193</b>	<b>\$ 2,032,000</b>	<b>\$ 1,121,072</b>	<b>\$ 1,284,000</b>	<b>92%</b>	<b>55.17%</b>	<b>-36.81%</b>
<b>REET FUND EXPENDITURES</b>									
TRANSFERS	\$ 511,475	\$ 1,541,065	\$ 2,252,432	\$ 1,434,740	\$ -	\$ 1,009,740	92%	0.00%	-29.62%
<b>TOTAL EXPENDITURES</b>	<b>\$ 511,475</b>	<b>\$ 1,541,065</b>	<b>\$ 2,252,432</b>	<b>\$ 1,434,740</b>	<b>\$ -</b>	<b>\$ 1,009,740</b>	<b>92%</b>	<b>0.00%</b>	<b>-29.62%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 1,185,198</b>	<b>\$ 610,485</b>	<b>\$ (139,239)</b>	<b>\$ 597,260</b>	<b>\$ 1,121,072</b>	<b>\$ 274,260</b>			

SWM FUND REVENUE	2020	2021	2022	2023	2023	2023	% Expected	Projected	
	Actual	Actual	Actual	Adopted	Actual YTD	Projected		Actual %	% Change
GRANTS	\$ 105,966	\$ 98,023	\$ 218,654	\$ 341,325	\$ 75,488	\$ 155,488	92%	22.12%	-54.45%
INTERGOVERNMENTAL	\$ 1,493,540	\$ 1,578,238	\$ 2,010,134	\$ 2,070,980	\$ 2,143,880	\$ 2,161,000	92%	103.52%	4.35%
PENALTIES	\$ -	\$ -	\$ 4,448	\$ -	\$ -	\$ -	92%	-	-
INVESTMENT INTEREST	\$ 7,544	\$ 1,830	\$ 23,927	\$ 86,000	\$ 80,999	\$ 100,000	92%	94.19%	16.28%
MISC	\$ -	\$ 3,985	\$ 530	\$ -	\$ 17,414	\$ 17,414	92%	-	-
<b>TOTAL REVENUE</b>	<b>\$ 1,607,050</b>	<b>\$ 1,682,075</b>	<b>\$ 2,257,693</b>	<b>\$ 2,498,305</b>	<b>\$ 2,317,782</b>	<b>\$ 2,433,902</b>	<b>92%</b>	<b>92.77%</b>	<b>-2.58%</b>
<b>SWM FUND EXPENDITURES</b>									
SALARIES/BENEFITS	\$ 552,626	\$ 481,514	\$ 491,557	\$ 680,000	\$ 532,141	\$ 588,181	92%	78.26%	-13.50%
OPERATING SUPPLIES	\$ 15,102	\$ 34,714	\$ 17,472	\$ 38,150	\$ 23,353	\$ 29,950	92%	61.21%	-21.49%
SERVICES	\$ 421,981	\$ 358,148	\$ 914,324	\$ 488,805	\$ 357,453	\$ 437,688	92%	73.13%	-10.46%
DESIGN & ENGINEERING	\$ 472,387	\$ 61,709	\$ 77,417	\$ 229,000	\$ 160,338	\$ 216,859	92%	70.02%	-5.30%
CONSTRUCTION & IMPROVEMENT	\$ 1,937	\$ 401,294	\$ 294,144	\$ 506,000	\$ 279,340	\$ 345,000	92%	55.21%	-31.82%
TRANSFERS	\$ 34,000	\$ 109,735	\$ 177,843	\$ 55,200	\$ -	\$ -	92%	0.00%	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,498,032</b>	<b>\$ 1,447,113</b>	<b>\$ 1,972,757</b>	<b>\$ 1,997,155</b>	<b>\$ 1,352,625</b>	<b>\$ 1,617,678</b>	<b>92%</b>	<b>67.73%</b>	<b>-19.00%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 109,017</b>	<b>\$ 234,962</b>	<b>\$ 284,936</b>	<b>\$ 501,150</b>	<b>\$ 965,157</b>	<b>\$ 816,224</b>			

ERF FUND REVENUE	2020	2021	2022	2023	2023	2023	% Expected	Projected	
	Actual	Actual	Actual	Adopted	Actual YTD	Projected		Actual %	% Change
SERVICE FEES	\$ 138,720	\$ 100,000	\$ 69,286	\$ 287,600	\$ 215,700	\$ 287,600	92%	75.00%	0.00%
INVESTMENT INTEREST	\$ 2,665	\$ 624	\$ 8,701	\$ 2,700	\$ 29,527	\$ 36,000	92%	1093.61%	1233.33%
MISC	\$ -	\$ -	\$ 17,560	\$ -	\$ 30,017	\$ 30,017	92%	-	-
TRANSFERS	\$ 102,000	\$ -	\$ -	\$ -	\$ -	\$ -	92%	-	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 243,385</b>	<b>\$ 100,624</b>	<b>\$ 95,547</b>	<b>\$ 290,300</b>	<b>\$ 275,245</b>	<b>\$ 353,617</b>	<b>92%</b>	<b>94.81%</b>	<b>21.81%</b>
<b>ERF FUND EXPENDITURES</b>									
OPERATING SUPPLIES	\$ 15,141	\$ 21,422	\$ 31,342	\$ 44,700	\$ 23,546	\$ 27,200	92%	52.68%	-39.15%
SERVICES	\$ 35,821	\$ 46,964	\$ 84,108	\$ 80,000	\$ 43,004	\$ 55,000	92%	53.76%	-31.25%
CAPITAL (EQUIP & VEHICLES)	\$ 4,051	\$ -	\$ 45,377	\$ 312,375	\$ 13,541	\$ 13,541	92%	4.33%	-95.67%
<b>TOTAL EXPENDITURES</b>	<b>\$ 55,012</b>	<b>\$ 68,386</b>	<b>\$ 160,828</b>	<b>\$ 437,075</b>	<b>\$ 80,091</b>	<b>\$ 95,741</b>	<b>92%</b>	<b>18.32%</b>	<b>-78.10%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 188,373</b>	<b>\$ 32,238</b>	<b>\$ (65,280)</b>	<b>\$ (146,775)</b>	<b>\$ 195,154</b>	<b>\$ 257,876</b>			

FACILITIES FUND REVENUE	2020	2021	2022	2023	2023	2023	% Expected	Projected	
	Actual	Actual	Actual	Adopted	Actual YTD	Projected		Actual %	% Change
GRANTS	\$ -	\$ 67,500	\$ -	\$ -	\$ -	\$ -	92%	-	0.00%
SERVICE FEES	\$ 417,375	\$ 425,000	\$ 399,000	\$ 390,000	\$ 291,938	\$ 390,000	92%	74.86%	0.00%
RENTAL REVENUE	\$ 405,056	\$ 467,920	\$ 436,465	\$ 437,145	\$ 370,322	\$ 442,000	92%	84.71%	1.11%
INVESTMENT INTEREST	\$ 145	\$ 100	\$ 2,008	\$ 1,000	\$ 7,112	\$ 8,500	92%	711.15%	750.00%
MISC	\$ 9,836	\$ -	\$ 12,306	\$ -	\$ -	\$ -	92%	-	-
TRANSFERS	\$ -	\$ -	\$ -	\$ 425,000	\$ -	\$ 90,000	92%	0.00%	-78.82%
<b>TOTAL REVENUE</b>	<b>\$ 832,412</b>	<b>\$ 960,520</b>	<b>\$ 849,779</b>	<b>\$ 1,253,145</b>	<b>\$ 669,371</b>	<b>\$ 930,500</b>	<b>92%</b>	<b>53.42%</b>	<b>-25.75%</b>
<b>FACILITIES FUND EXPENDITURES</b>									
SALARIES/BENEFITS	\$ 42,680	\$ 41,840	\$ 32,280	\$ 47,500	\$ 35,665	\$ 40,000	92%	75.08%	-15.79%
OPERATING SUPPLIES	\$ 16,626	\$ 7,409	\$ 24,078	\$ 24,600	\$ 22,266	\$ 24,228	92%	90.51%	-1.51%
SERVICES	\$ 298,924	\$ 319,140	\$ 347,239	\$ 410,755	\$ 342,893	\$ 400,484	92%	83.48%	-2.50%
CAPITAL	\$ -	\$ -	\$ -	\$ 395,000	\$ 12,882	\$ 12,882	92%	3.26%	-96.74%
TRANSFERS	\$ 349,375	\$ 350,975	\$ 347,060	\$ 347,675	\$ 295,692	\$ 347,675	92%	85.05%	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 707,604</b>	<b>\$ 719,363</b>	<b>\$ 750,658</b>	<b>\$ 1,225,530</b>	<b>\$ 709,397</b>	<b>\$ 825,269</b>	<b>92%</b>	<b>57.88%</b>	<b>-32.66%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 124,808</b>	<b>\$ 241,157</b>	<b>\$ 99,122</b>	<b>\$ 27,615</b>	<b>\$ (40,026)</b>	<b>\$ 105,231</b>			

**GENERAL FUND EXPENDITURES DETAIL**

**City Council**

Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual YTD	2023 Projected	92% Expected	Actual %	Projected % Change
Salaries and Benefits	\$44,550	\$42,510	\$42,758	\$44,700	\$40,884	\$44,700	92%	91.46%	0.00%
Professional Services	\$5,093	\$255	\$2,537	\$10,000	\$6,260	\$7,500	92%	62.60%	-25.00%
Rental & Leases	\$330	\$0	\$2,136	\$2,500	\$4,182	\$4,182	92%	167.26%	67.28%
Membership Dues	\$50,882	\$68,112	\$68,210	\$70,475	\$84,821	\$84,821	92%	120.36%	20.36%
Facility Fee	\$32,100	\$33,150	\$31,080	\$30,000	\$22,500	\$30,000	92%	75.00%	0.00%
Other Operating Costs	\$3,773	\$3,221	\$17,423	\$19,775	\$11,821	\$13,450	92%	59.78%	-31.98%
<b>Total</b>	<b>\$136,727</b>	<b>\$147,247</b>	<b>\$164,144</b>	<b>\$177,450</b>	<b>\$170,467</b>	<b>\$184,653</b>	<b>92%</b>	<b>96.06%</b>	

**City Manager**

Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual YTD	2023 Projected	92% Expected	Actual %	Projected % Change
Salaries and Benefits	\$413,178	\$412,930	\$575,861	\$463,600	\$465,070	\$495,000	92%	100.32%	6.77%
Professional Services	\$21,056	\$11,894	\$135,041	\$48,500	\$34,059	\$40,000	92%	70.22%	-17.53%
Insurance	\$94,017	\$112,848	\$131,385	\$196,050	\$184,764	\$184,764	92%	94.24%	-5.76%
Professional Services - Legal	\$212,650	\$188,629	\$205,598	\$220,000	\$59,807	\$80,000	92%	27.19%	-63.64%
Facility Fee	\$38,150	\$39,390	\$36,930	\$35,650	\$26,738	\$35,650	92%	75.00%	0.00%
Other Operating Costs	\$8,294	\$15,346	\$24,303	\$49,825	\$7,563	\$14,060	92%	15.18%	-71.78%
<b>Total</b>	<b>\$787,345</b>	<b>\$781,036</b>	<b>\$1,109,118</b>	<b>\$1,013,625</b>	<b>\$778,000</b>	<b>\$849,474</b>	<b>92%</b>	<b>76.75%</b>	

**City Clerk**

Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual YTD	2023 Projected	92% Expected	Actual %	Projected % Change
Salaries and Benefits	\$114,312	\$155,208	\$224,750	\$270,900	\$185,920	\$195,000	92%	68.63%	-28.02%
Elections	\$26,207	\$52,603	\$65,339	\$65,350	\$43,930	\$43,930	92%	67.22%	-32.78%
Communications	\$3,266	\$14,711	\$4,000	\$20,600	\$3,500	\$5,000	92%	16.99%	-75.73%
Rental & Leases	\$9,489	\$15,584	\$15,794	\$19,900	\$16,712	\$18,000	92%	83.98%	-9.55%
Copier Services	\$12,060	\$7,790	\$8,575	\$10,560	\$7,920	\$10,560	92%	75.00%	0.00%
Facility Fee	\$12,710	\$13,120	\$12,300	\$11,130	\$8,348	\$11,130	92%	75.00%	0.00%
Other Operating Costs	\$25,719	\$25,236	\$19,148	\$17,120	\$7,259	\$12,631	92%	42.40%	-26.22%
<b>Total</b>	<b>\$203,764</b>	<b>\$284,252</b>	<b>\$349,906</b>	<b>\$415,560</b>	<b>\$273,588</b>	<b>\$296,251</b>	<b>92%</b>	<b>65.84%</b>	

**City Activities**

Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual YTD	2023 Projected	92% Expected	Actual %	Projected % Change
Salaries and Benefits	\$112,019	\$108,456	\$147,730	\$218,000	\$143,775	\$151,000	92%	65.95%	-30.73%
General Office	\$38,139	\$14,850	\$20,282	\$36,895	\$43,437	\$50,064	92%	117.73%	35.69%
4th of July	\$0	\$0	\$0	\$35,430	\$13,486	\$16,694	92%	38.06%	-52.88%
Newcastle Days	\$0	\$0	\$31,454	\$43,505	\$32,562	\$34,312	92%	74.85%	-21.13%
Concerts and Other	\$9,202	\$5,810	\$16,279	\$35,660	\$15,804	\$24,284	92%	44.32%	-31.90%
Travel and Training	\$269	\$389	\$2,912	\$6,600	\$1,059	\$1,500	92%	16.05%	-77.27%
<b>Total</b>	<b>\$159,628</b>	<b>\$129,504</b>	<b>\$218,657</b>	<b>\$376,090</b>	<b>\$250,123</b>	<b>\$277,854</b>	<b>92%</b>	<b>66.51%</b>	

**Finance**

Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual YTD	2023 Projected	92% Expected	Actual %	Projected % Change
Salaries and Benefits	\$506,292	\$553,932	\$587,657	\$733,650	\$520,573	\$568,000	92%	70.96%	-22.58%
Professional Services	\$7,799	\$0	\$23,336	\$24,500	\$41,514	\$45,000	92%	169.44%	83.67%
State Auditor	\$23,468	\$26,737	\$16,184	\$49,100	\$0	\$49,100	92%	0.00%	0.00%
Miscellaneous (merchant fees offset by revenue)	\$10,701	\$35,704	\$17,739	\$36,000	\$40,835	\$46,000	92%	113.43%	27.78%
Facility Fee	\$36,840	\$38,040	\$35,670	\$34,400	\$25,800	\$34,400	92%	75.00%	0.00%
Other Operating Costs	\$16,020	\$14,974	\$19,195	\$38,220	\$12,933	\$16,445	92%	33.84%	-56.97%
<b>Total</b>	<b>\$601,121</b>	<b>\$669,387</b>	<b>\$699,781</b>	<b>\$915,870</b>	<b>\$641,654</b>	<b>\$758,945</b>	<b>92%</b>	<b>70.06%</b>	

**I.T.**

Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual YTD	2023 Projected	92% Expected	Actual %	Projected % Change
Computer Hardware/Software	\$121,205	\$4,979	\$18,480	\$24,000	\$6,204	\$1,000	92%	25.85%	-95.83%
Professional Services	\$37,720	\$14,517	\$9,590	\$8,000	\$10,050	\$13,000	92%	125.63%	62.50%
King County Services	\$7,353	\$5,610	\$11,160	\$11,160	\$7,635	\$8,000	92%	68.41%	-28.32%
Communications	\$7,116	\$7,451	\$10,907	\$10,990	\$9,441	\$10,500	92%	85.91%	-4.46%
Repairs & Maintenance	\$150,930	\$170,315	\$183,176	\$219,100	\$172,043	\$219,100	92%	78.52%	0.00%
Other Operating Costs	\$55,220	\$9,539	\$874	\$1,500	\$1,177	\$1,760	92%	78.47%	17.33%
<b>Total</b>	<b>\$379,543</b>	<b>\$212,411</b>	<b>\$234,187</b>	<b>\$274,750</b>	<b>\$206,551</b>	<b>\$253,360</b>	<b>92%</b>	<b>75.18%</b>	

**Building**

Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual YTD	2023 Projected	92% Expected	Actual %	Projected % Change
Salaries and Benefits	\$214,828	\$220,677	\$180,975	\$276,000	\$107,737	\$119,000	92%	39.04%	-56.88%
Professional Services	\$118,634	\$194,572	\$204,903	\$310,000	\$265,266	\$300,000	92%	85.57%	-3.23%
Miscellaneous (permitting software)	\$721	\$652	\$0	\$350	\$0	\$0	92%	0.00%	-100.00%
Equipment Rental Services	\$7,625	\$5,680	\$4,460	\$8,910	\$6,683	\$8,910	92%	75.00%	0.00%
Facility Fee	\$12,710	\$13,120	\$12,300	\$11,880	\$8,910	\$11,880	92%	75.00%	0.00%
Other Operating Costs	\$23,977	\$21,418	\$21,072	\$28,510	\$23,020	\$33,535	92%	80.74%	17.63%
<b>Total</b>	<b>\$378,496</b>	<b>\$456,119</b>	<b>\$423,710</b>	<b>\$635,650</b>	<b>\$411,615</b>	<b>\$473,325</b>	<b>92%</b>	<b>64.76%</b>	

Planning									
Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual YTD	2023 Projected	% Expected	Actual %	Projected % Change
Salaries and Benefits	\$529,570	\$521,490	\$501,269	\$594,000	\$364,049	\$400,000	92%	61.29%	-32.66%
Professional Services	\$65,493	\$138,534	\$145,707	\$110,000	\$131,843	\$146,000	92%	119.86%	32.73%
Professional Development	\$239	\$1,100	\$4,870	\$12,840	\$1,458	\$2,000	92%	11.36%	-84.42%
Equipment Rental Services	\$7,625	\$5,680	\$4,460	\$8,910	\$6,683	\$8,910	92%	75.00%	0.00%
Facility Fee	\$58,240	\$60,140	\$56,380	\$54,430	\$40,823	\$54,430	92%	75.00%	0.00%
Low Income Housing (HTF)	\$27,000	\$27,000	\$29,000	\$31,000	\$0	\$0	92%	0.00%	-100.00%
Other Operating Costs	\$7,618	\$6,069	\$9,031	\$8,475	\$8,096	\$10,466	92%	95.53%	23.49%
<b>Total</b>	<b>\$695,785</b>	<b>\$760,012</b>	<b>\$750,717</b>	<b>\$819,655</b>	<b>\$552,951</b>	<b>\$621,806</b>	<b>92%</b>	<b>67.46%</b>	
Emergency Management									
Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual YTD	2023 Projected	% Expected	Actual %	Projected % Change
Professional Services	\$1,290	\$8,920	\$24,414	\$25,000	\$0	\$25,000	92%	0.00%	0.00%
Communications	\$1,751	\$1,751	\$1,982	\$3,350	\$1,982	\$3,350	92%	59.15%	0.00%
Miscellaneous	\$121	\$0	\$0	\$100	\$0	\$100	92%	0.00%	0.00%
<b>Totals:</b>	<b>\$3,162</b>	<b>\$10,721</b>	<b>\$26,396</b>	<b>\$28,450</b>	<b>\$1,982</b>	<b>\$28,450</b>	<b>92%</b>	<b>6.97%</b>	
PW - Engineering									
Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual YTD	2023 Projected	% Expected	Actual %	Projected % Change
Salaries and Benefits	\$180,050	\$136,085	\$158,657	\$190,650	\$164,270	\$180,650	92%	86.16%	-5.25%
Professional Services	\$42,692	\$51,771	\$97,798	\$88,385	\$49,034	\$50,500	92%	55.48%	-42.86%
Equipment Rental Services	\$11,425	\$8,520	\$6,690	\$13,360	\$10,020	\$13,360	92%	75.00%	0.00%
Facility Fee	\$25,400	\$26,250	\$24,610	\$23,750	\$17,813	\$23,750	92%	75.00%	0.00%
Other Operating Costs	\$6,264	\$9,911	\$8,488	\$11,555	\$6,581	\$8,258	92%	56.96%	-28.53%
<b>Total</b>	<b>\$265,831</b>	<b>\$232,537</b>	<b>\$296,243</b>	<b>\$327,700</b>	<b>\$247,717</b>	<b>\$276,518</b>	<b>92%</b>	<b>75.59%</b>	
PW - Parks Maintenance									
Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual YTD	2023 Projected	% Expected	Actual %	Projected % Change
Salaries and Benefits	\$175,534	\$190,245	\$233,079	\$334,000	\$265,409	\$290,000	92%	79.46%	-13.17%
Maintenance & Repair Supplies	\$12,142	\$47,255	\$19,654	\$15,000	\$17,774	\$20,000	92%	118.49%	33.33%
Professional Services	\$13,933	\$8,873	\$13,904	\$10,000	\$13,620	\$13,750	92%	136.20%	37.50%
Utilities	\$33,305	\$47,731	\$37,434	\$44,950	\$32,443	\$34,000	92%	72.18%	-24.36%
Repairs & Maintenance	\$113,210	\$128,778	\$141,481	\$193,950	\$111,750	\$120,000	92%	57.62%	-38.13%
Equipment Rental Services	\$25,015	\$19,870	\$20,041	\$76,200	\$57,150	\$76,200	92%	75.00%	0.00%
Facility Fee	\$12,710	\$13,120	\$12,300	\$11,880	\$8,910	\$11,880	92%	75.00%	0.00%
Other Operating Costs	\$17,503	\$10,592	\$51,753	\$18,425	\$56,710	\$59,811	92%	307.79%	224.62%
<b>Total</b>	<b>\$403,351</b>	<b>\$466,464</b>	<b>\$529,646</b>	<b>\$704,405</b>	<b>\$563,766</b>	<b>\$625,641</b>	<b>92%</b>	<b>80.03%</b>	