2010 Budget Status Report

Revenue

	2010					**Identified Modifications	Projection with Modifications	2009		
	2010 Amended Budget	% to Year end	2010 Actual	Variance between Budget and Actual	% to Budget year end			2009	Diff	% to 2009 year end
January	$ 3,511,750	4.3%	$ 3,337,849	$ (173,901)	4.0%			$ 3,628,312	$ (290,463)	4.4%
February	$ 4,661,933	5.7%	$ 4,712,511	$ 50,578	5.7%			$ 4,495,358	$ 217,153	5.5%
March	$ 4,713,392	5.7%	$ 5,041,233	$ 327,841	6.1%			$ 4,109,390	$ 931,843	5.0%
April	$ 13,794,879	16.7%	$ 14,299,086	$ 504,207	17.3%	$ (534,209)	$ (30,002)	$ 15,945,702	$ (1,646,616)	19.4%
May	$ 7,919,672	9.6%	$ -					$ 6,552,209		8.0%
June	$ 4,792,263	5.8%	$ -					$ 5,119,041		6.2%
July	$ 4,635,546	5.6%	$ -					$ 4,218,724		5.1%
August	$ 4,907,740	6.0%	$ -					$ 4,297,276		5.2%
September	$ 5,138,692	6.2%	$ -					$ 5,102,745		6.2%
October	$ 13,222,028	16.0%	$ -					$ 13,263,198		16.2%
November	$ 7,588,438	9.2%	$ -					$ 7,408,507		9.0%
December	$ 7,596,686	9.2%	$ -					$ 7,944,546		9.7%
TOTAL	$ 82,483,018		$ 27,390,679	$ 708,725	33.2%	$ (534,209)	$ 174,516	$ 82,085,008	$ (788,083)	

1st Qtr Amend
$(265,290)

**look on next page for details

Expenses

	2010					**Identified Modifications	Projection with Modifications	2009		
	2010 Amended Budget	% to Year end	2010 Actual	Variance between Budget and Actual	% to Budget year end			2009	Diff	% to 2009 year end
January	$ 5,643,435	6.8%	$ 5,570,045	$ (73,390)	6.8%			$ 4,144,155	$ 1,425,890	5.0%
February	$ 5,850,305	7.1%	$ 5,625,374	$ (224,931)	6.8%			$ 6,377,001	$ (751,627)	7.6%
March	$ 6,545,368	7.9%	$ 6,534,797	$ (10,571)	7.9%			$ 8,281,152	$ (1,746,355)	9.9%
April	$ 6,868,110	8.3%	$ 5,783,747	$ (1,084,363)	7.0%	$ (853,851)	$ (230,512)	$ 6,859,778	$ (1,076,031)	8.2%
May	$ 6,846,090	8.3%						$ 6,761,403		8.1%
June	$ 6,433,675	7.8%						$ 6,527,347		7.8%
July	$ 6,021,260	7.3%						$ 6,115,002		7.3%
August	$ 8,910,819	10.8%						$ 8,763,541		10.5%
September	$ 6,681,124	8.1%						$ 7,051,260		8.4%
October	$ 6,598,641	8.0%						$ 6,117,355		7.3%
November	$ 6,433,675	7.8%						$ 5,870,491		7.0%
December	$ 9,650,513	11.7%						$ 10,839,235		12.9%
TOTAL	$ 82,483,018		$ 23,513,963	$ (1,393,255)	28.5%	$ (853,851)	$ (539,404)	$ 83,707,720	$ (2,148,123)	

1st Qtr Amend
$(265,290)

** 3 pay roll postings for months Jan & August

**look on next page for details

** 3 pay roll postings for months March & August

NET VARIANCE TOTAL	$ 2,101,980	$ 713,920	$ 1,360,040

2010 Budget Status Report

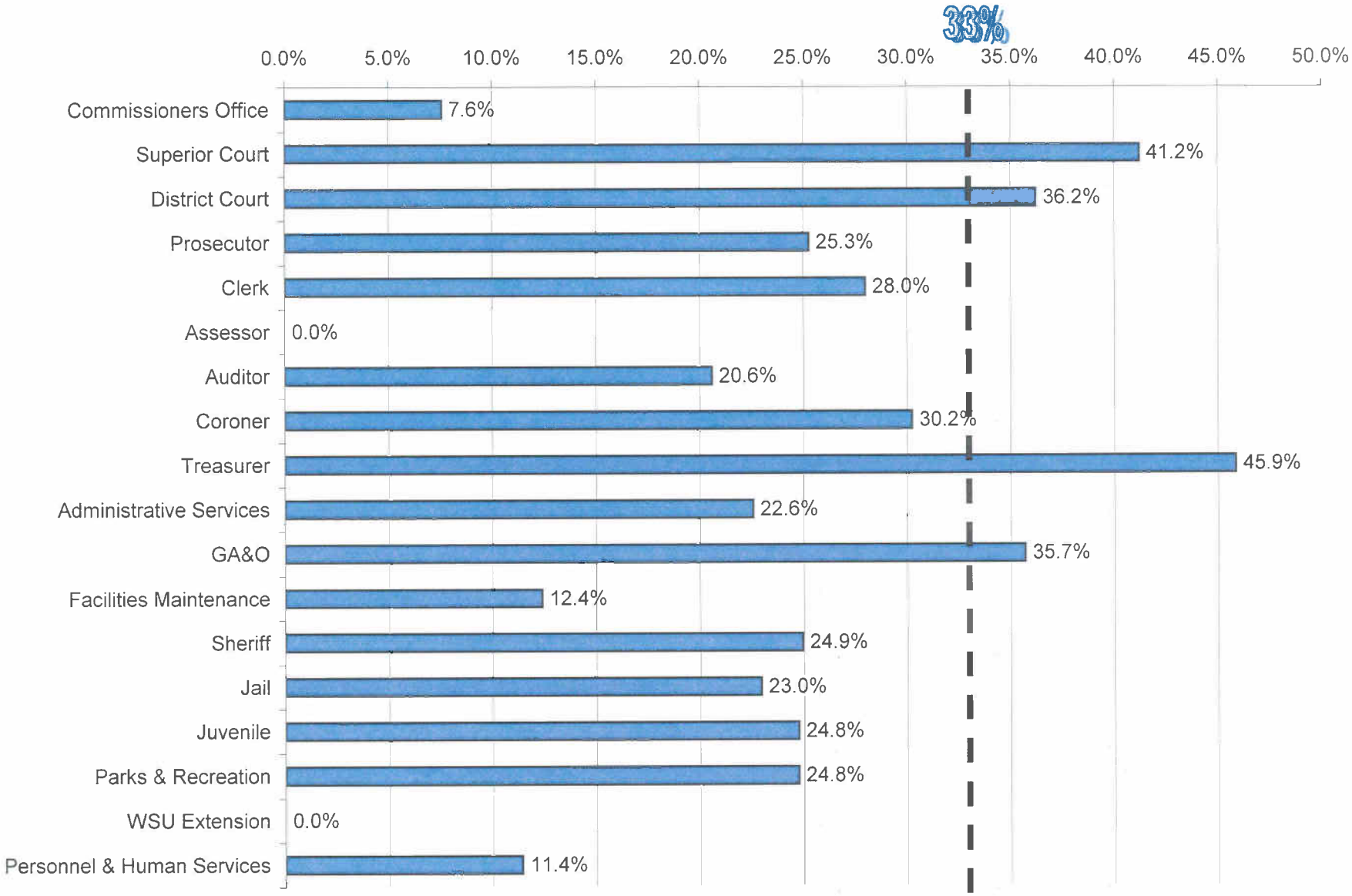
March Revenue:	
BOCC	Waiting on funds from State Energy Office
Prosecutor	Just billed for first quarter Civil, should receive revenue shortly from outside departments and agencies. Transfer in to legal from Civil expected next quarter.
Auditor	Animal License down at 8%, no revenue in for Election Fees yet, as expected.
Coroner	Revenue came in at last years actuals. Need to recalculate the revenue budget for this office.
Treasurer	Penalties, unclaimed properties, and Interest on real & Personal Property is higher then planned and continues on that trend. Still lower then budgeted on interest.
GA&O	Higher then anticipated revenue in Television Tax, Leasehold Excise Tax, and Timber Tax. Sales tax is right on budget.
Sheriff	Have not expended GRANT funds and therefore are not receiving reimbursed revenue dollars (largest player: IBIS GRANT)
Jail	No payments received from the Cities for bed rates due to contract negotiations. Contracts are now signed and new bed rates billed. Should be receiving revenue in for billings soon.
Parks	Ahead in Space and facility rental revenue
March Expenses:	
Clerk	Keeping Salaries and Benefits just below the GF average. Still holding low spending in Special Legal Services.
Coroner	Utilities are higher then expected. Salaries are at 26%
GA&O	1st quarter consumed 49% of total Unemployment dollars. Can not sustain this level through the year. Spending low in Supplies and Services.
Sheriff	Worried about fuel budget level. Budgeted at $2.50 current levels at $3.00. Holding the line but need to watch closely.
Juvenile	41% of Overtime used, 28% of Extra Help.
Parks	Spent over $12,000 in Overtime and Annual Leave Payouts where $0 was budgeted. High in Fuel consumption.

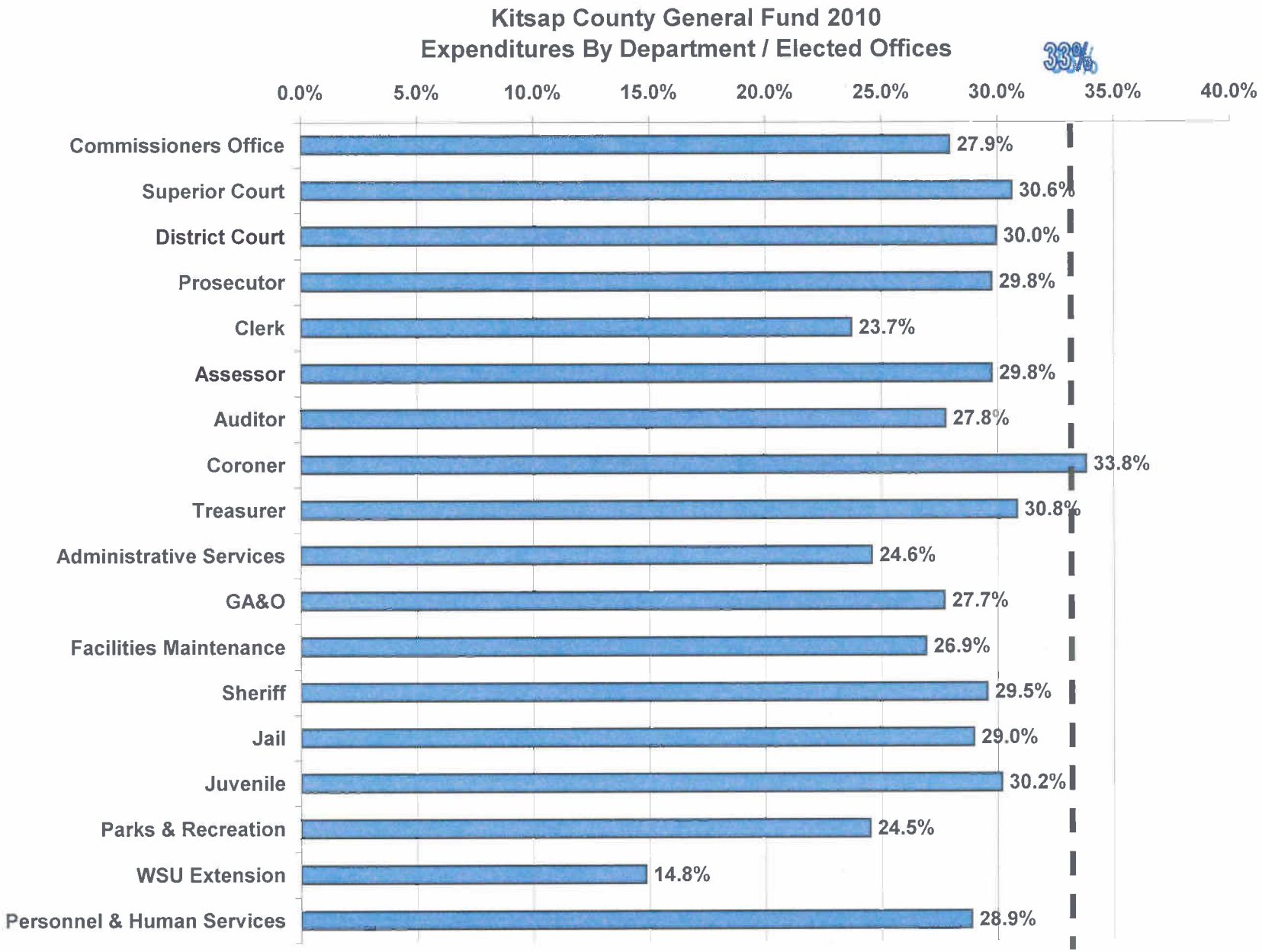
April Revenue:	
BOCC	**Waiting on funds from State Energy Office**
Superior Court	**Received more from DSHS then budgeted.**
District Court	**the following accounts are coming in higher then anticipated: Adult Probation, DUIs, Non-Traffic Criminal Infractions**
Clerk	**Sup Crt recording fees are up along with witness cost reimbursements**
Auditor	**Licensing is down, no registration fees or election (interfund) revenue yet.**
Treasurer	**Penalties, unclaimed properties, and Interest on real & Personal Property is higher then planned and continues on that trend. Still lower then budgeted on Interest.**
GA&O	**Property Tax came in higher then budget but lower than 2009. Sales tax came in for the month above budget. Cumulative Sales Tax is flat lined**
Sheriff	**Have not expended GRANT funds and therefore are not receiving reimbursed revenue dollars (largest: IBIS) Waiting on transfers from WESTNET**
Jail	**No payments received from city of Bremerton or Port Orchard for bed rates. Low bed rate usage for Poulsbo**
Juvenile	**Room and Board for prisoners is up compared to this time last year. Catch-up in transfers for Jail/Juvenile Sales Tax**
Parks	**Ball field usage fees up, Space and Facility rentals are up.**
April Expenses:	
Clerk**	**$460K below budget. Still holding low spending in Special Legal Services (anticipating an overall savings in this account)**
Coroner	**Utilities are higher then expected. Salaries are very high at 36% compared to 31% for all GF**
GA&O	**1st quarter consumed 49% of total Unemployment dollars. Can not sustain this level through the year. Supply spending is low at 3% spent.**
Facilities	**Large purchases spent but not yet posted in system**
Sheriff	**Computer purchases higher then anticipated in budget**
Juvenile	**55% of overtime spent. 36% of Extra Help spent.**
Interfunds	**I/S billing in May for 2nd Qtr**

2010
Retail Sales Tax
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
$1,351,918
$1,937,291
$1,225,643
$1,237,304
$1,320,557
$1,957,404
$1,189,316
$1,276,510
January
February
March
April
May
June
July
August
September
October
November
December
$-
$-
$-
$-
$-
$-
$-
$-
Sales Tax Actual
2010 Budget
2009 Actual

2010 Property Tax

Kitsap County General Fund 2010
Revenue by Department / Elected Office



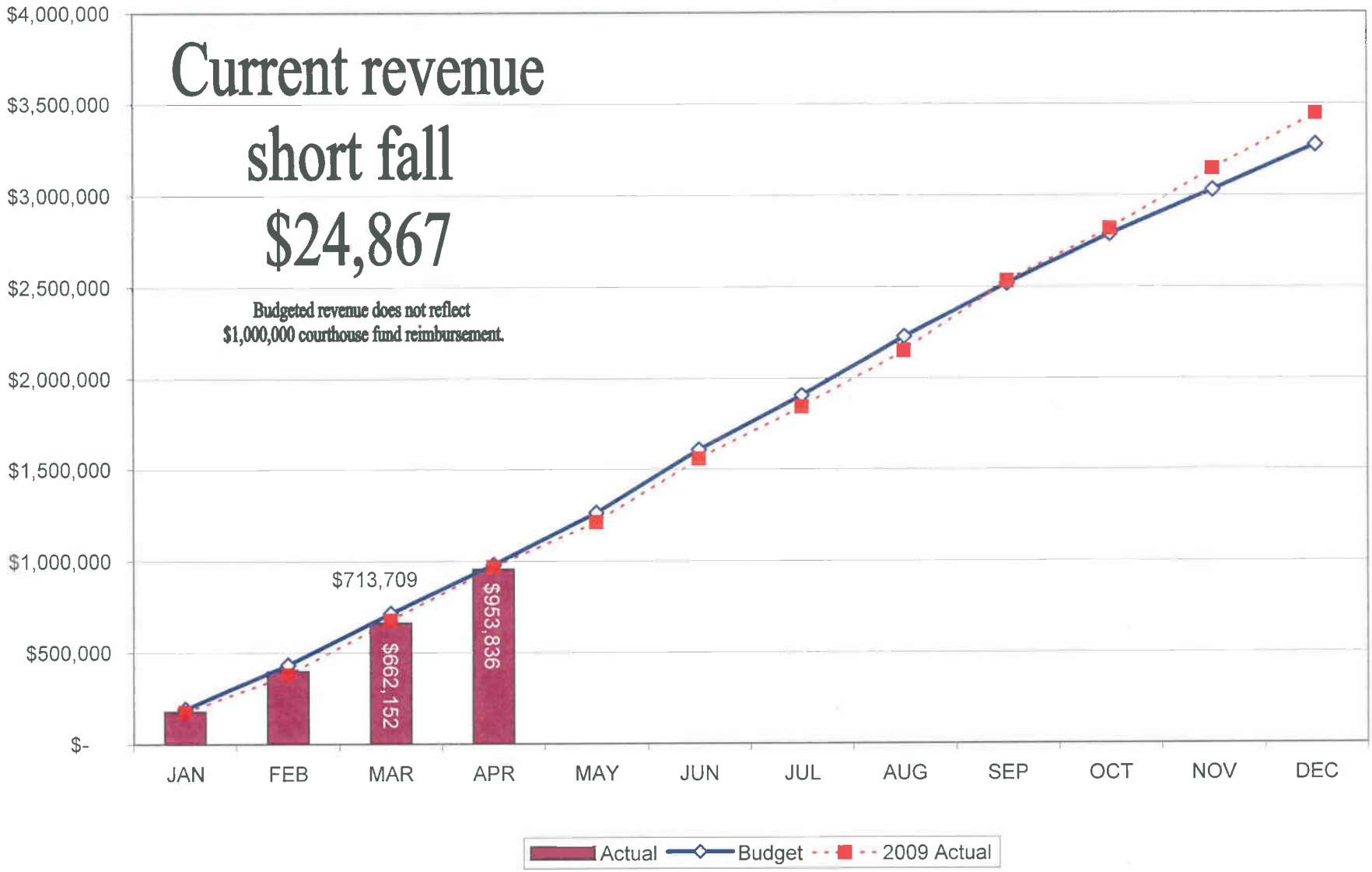

Kitsap County General Fund 2010
Expenditures By Department / Elected Offices
33%
0.0%
5.0%
10.0%
15.0%
20.0%
25.0%
30.0%
35.0%
40.0%
Commissioners Office
27.9%
Superior Court
30.6%
District Court
30.0%
Prosecutor
29.8%
Clerk
23.7%
Assessor
29.8%
Auditor
27.8%
Coroner
33.8%
Treasurer
30.8%
Administrative Services
24.6%
GA&O
27.7%
Facilities Maintenance
26.9%
Sheriff
29.5%
Jail
29.0%
Juvenile
30.2%
Parks & Recreation
24.5%
WSU Extension
14.8%
Personnel & Human Services
28.9%

2010
OVERTIME AND EXTRA HELP

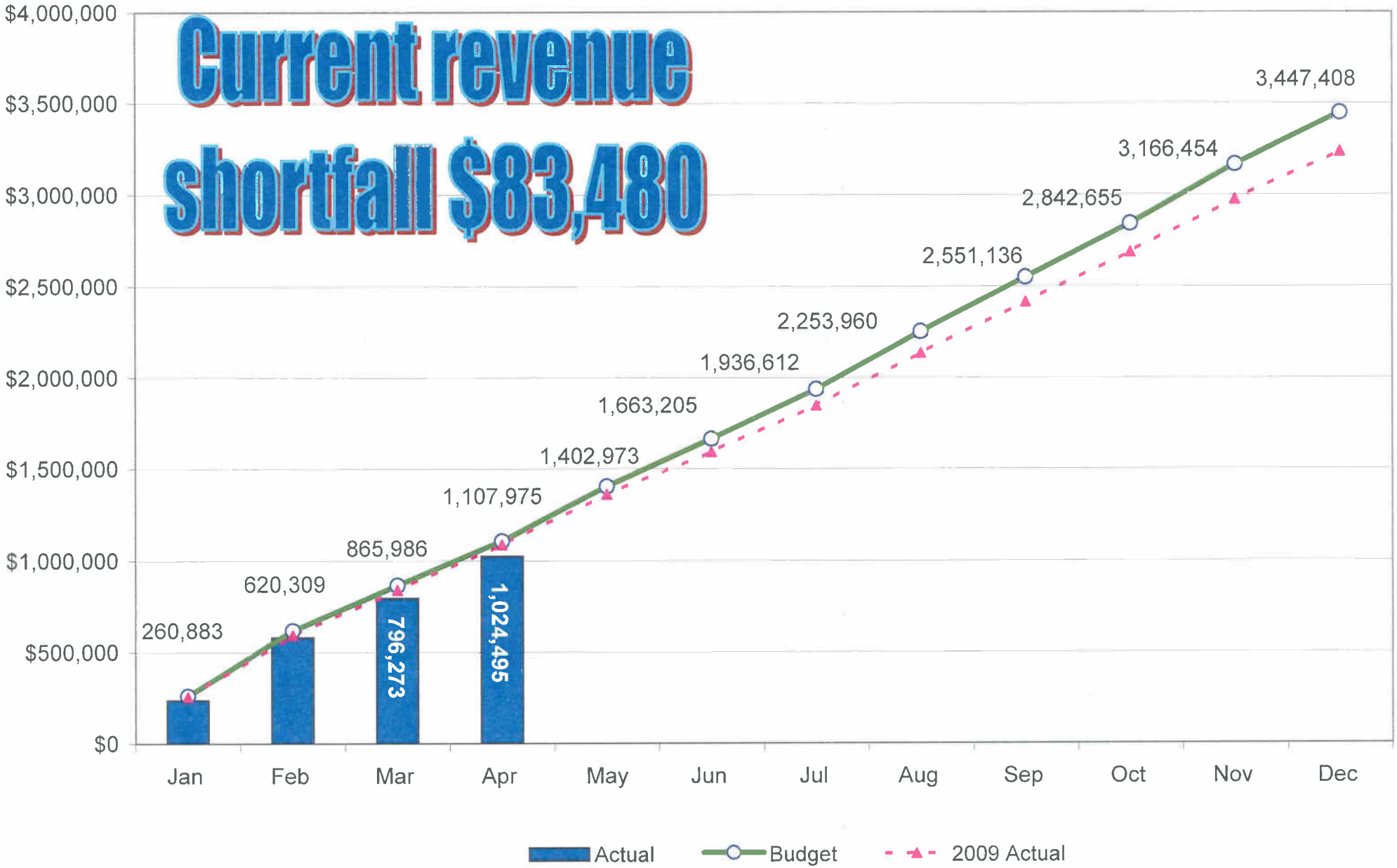
OVERTIME	Actual	Budget	% to Budget
Commissioners Office	$ 4	$ -	....
Superior Court	$ 193	$ 500	38.60%
District Court	$ 46	$ -	....
Prosecutor	$ 3,966	$ -	....
Clerk	$ 21	$ -	....
Assessor	$ -	$ -	....
Auditor	*$ 11*	*$ -*	....
Coroner	**$ 6,980**	**$ 15,000**	**46.53%**
Treasurer	$ -	$ -	....
Administrative Services	$ 4	$ -	....
GA&O	$ 324	$ 3,000	10.80%
Facilities Maintenance	*$ 1,441*	*$ 3,500*	....
Sheriff	$ 157,500	$ 746,781	21.09%
Jail	*$ 74,280*	*$ 350,000*	*21.22%*
Juvenile	***$ 32,855***	***$ 60,200***	***54.58%***
Parks & Recreation	$ 6,881	$ -	....
WSU Extension	$ -	$ -	....
Personnel & Human Services	$ 213	$ -	....
	$ 284,719	$ 1,178,981	24.15%

EXTRA HELP	Actual	Budget	% to Budget
Commissioners Office	$ -	$ -	....
Superior Court	***$ 19,873***	***$ 24,413***	***81.40%***
District Court	$ -	$ 26,446	*0.00%*
Prosecutor	$ -	$ -	....
Clerk	$ -	$ -	....
Assessor	$ -	$ 1,000	0.00%
Auditor	$ -	$ -	....
Coroner	$ 2,286	$ 6,993	32.69%
Treasurer	$ -	$ -	....
Administrative Services	$ 3,301	$ -	....
GA&O	**$ 10,569**	**$ 27,347**	**38.65%**
Facilities Maintenance	$ -	$ -	....
Sheriff	$ 3,282	$ 23,769	13.81%
Jail	$ 300	$ -	....
Juvenile	$ 27,614	$ 77,415	35.67%
Parks & Recreation	$ 8,748	$ 72,680	12.04%
WSU Extension	$ -	$ -	....
Personnel & Human Services	$ -	$ -	....
	$ 75,973	$ 260,063	29.21%

2010 Real Estate Excise Tax Revenue Cumulative (All Included)



2010 Jail/Juvenile Sales Taxes (Cumulative)



DCD Budget Update
April - 2010

Revenue

CC	Division	Anticipated Revenue	Budget Adjustments	Revised Revenue	2009 Accruals	Doc 2009	Jan	Feb	Mar	Apr	Projected May	Projected Jun	Projected Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Accruals	Y-T-D Act/Enc + Projections	Remaining Balance
16810	Admin Svcs	$ 1,431,527		$ 1,431,527			$ 356,772	$ 100		$ 357,882			$ 357,882			$ 357,882				1,430,518	$1,009
16811	Building	$ -		$ -			$ -	$ -												-	$0
16812	Policy & Planning	$ 84,000	$ (84,000)	$ -	$ (39,934)		$ -	$ 110												110	-$110
16813	Permit Center	$ 2,850,000	$ 6,585	$ 2,856,585		$ 245,969	$ 125,605	$ 220,311	$ 298,990	$ 222,621	$ 248,053	$ 272,790	$ 267,901	$ 268,053	$ 198,477	$ 226,852	$ 160,572	$ 174,881		2,685,106	$171,479
16814	Fire Marshal & CC	$ 25,000		$ 25,000			$ -	$ -					4,167	4,167	4,167	4,167	4,167	4,167		25,000	$0
16816	Env Programs	$ 925,732	$ 845,000	$ 1,770,732	$ 163,278		$ -	$ -	$ (427)	$ 21,374	$ 194,421	$ 194,421	$ 194,421	$ 194,421	$ 194,421	$ 194,421	$ 194,421	$ 194,421	$194,417	1,770,732	$0
16818	DE - Permit Rev	$ 200,000	$ 41	$ 200,041		$ 17,476	$ 6,742	$ 37,861	$ 19,121	$ 14,236	$ 19,279	$ 29,595	$ 20,355	$ 7,591	$ 21,231	$ 12,728	$ 7,330	$ 15,666		211,734	-$11,693
16818	DE - PW Transfer	$ 1,089,201	$ (82,307)	$ 1,006,894	$ 181,498		$ -	$ -	$ 97,856	$ 82,315	$ 57,807	$ 97,949	$ 49,667	$ 96,803	$ 107,326	$ 57,293	$ 67,416	$ 210,915		925,348	$81,546
	TOTAL	$ 6,605,460	$ 685,319	$ 7,290,779	$ 304,842		$ 489,120	$ 258,382	$ 415,540	$ 698,428	519,560	594,755	894,392	571,034	525,622	853,343	433,905	600,050	194,417	7,048,548	$242,231
	PC Revenue ONLY - Variance to Target ($)						$ 96,541	$ (76,156)	$ (15,983)	$ 16,650	$ (33,191)	$ (7,672)	$ (8,437)	$ (8,286)	$ (8,290)	$ (6,138)	$ (7,016)	$ (4,966)	$ (5,409)		
	PC Revenue ONLY - Variance to Target (%) for Month						135%	-38%	-7%	6%	-13%	-3%	-3%	-3%	-3%	-3%	-3%	-3%	-3%		
	PC Revenue ONLY - Variance to Target ($) Cumulative										$ (12,139)	$ (19,811)	$ (28,248)	$ (36,533)	$ (44,823)	$ (50,962)	$ (57,978)	$ (62,944)	$ (68,353)		
	PC Revenue ONLY - Variance to Target (%) Cumulative																				

Expenditures

CC	Division	Original Budget	Budget Adjustments	Revised Budget	13 Month Exp		Jan	Feb	Mar	Apr	Projected May	Projected Jun	Projected Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Encumbered	Y-T-D Act/Enc + Projections	Remaining Balance
16810	Admin Svcs	$ 1,975,922	$ 640	$ 1,976,562	$ 76,641		$ 62,439	$ 93,133	$ 200,363	$ 92,503	$ 182,965	$ 245,761	$ 163,026	$ 107,669	$ 236,949	$ 163,712	$ 82,841	$ 342,831		1,974,190	$2,372
16811	Building	$ 506,801	$ 731	$ 507,532	$ 16,875		$ 35,655	$ 37,876	$ 40,925	$ 39,486	$ 38,032	$ 42,337	$ 38,332	$ 55,541	$ 39,812	$ 37,832	$ 37,832	$ 58,499		502,258	$5,274
16812	Policy & Planning	$ 613,411	$ (83,011)	$ 530,400	$ 16,687		$ 39,798	$ 39,986	$ 40,816	$ 40,034	$ 41,380	$ 41,411	$ 41,411	$ 60,972	$ 41,686	$ 41,411	$ 43,411	$ 83,222		555,537	-$25,137
16813	Permit Center	$ 324,098	$ 412	$ 324,510	$ 13,221		$ 19,412	$ 20,305	$ 22,317	$ 18,364	$ 25,116	$ 25,158	$ 25,158	$ 36,111	$ 25,158	$ 25,158	$ 25,158	$ 36,111		303,524	$20,986
16814	Fire Marshal & CC	$ 678,962	$ -	$ 678,962	$ 20,319		$ 43,085	$ 44,891	$ 47,247	$ 43,150	$ 50,924	$ 51,844	$ 49,864	$ 73,089	$ 51,929	$ 50,214	$ 50,214	$ 100,419		656,770	$22,192
16816	Env Programs	$ 1,157,589	$ 845,000	$ 2,002,589	$ 128,701		$ 63,375	$ 95,762	$ 39,222	$ 61,584	$ 112,077	$ 222,407	$ 222,077	$ 256,706	$ 225,849	$ 225,740	$ 234,390	$ 225,347		1,984,534	$18,055
16818	Development Eng	$ 1,206,894	$ 41	$ 1,206,935	$ 26,310		$ 70,490	$ 71,909	$ 101,435	$ 70,843	$ 77,086	$ 127,544	$ 70,021	$ 104,394	$ 128,557	$ 70,021	$ 74,745	$ 169,975		1,137,082	$69,853
	TOTAL	$ 6,463,677	$ 763,813	$ 7,227,490	$ 298,754		$ 334,254	$ 403,924	$ 492,325	365,962	527,480	756,462	609,888	694,581	749,939	614,087	548,590	1,016,404	-	7,113,895	$113,595

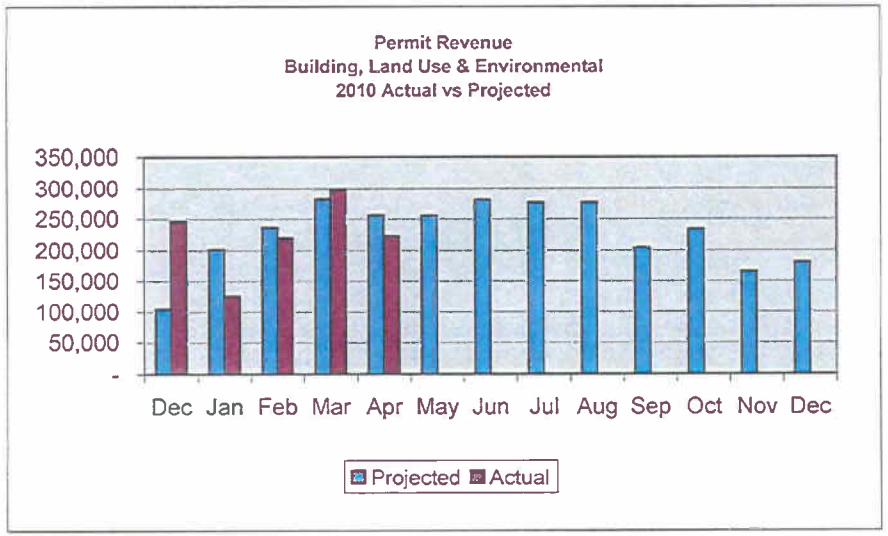
$ 63,289
Budget Balance

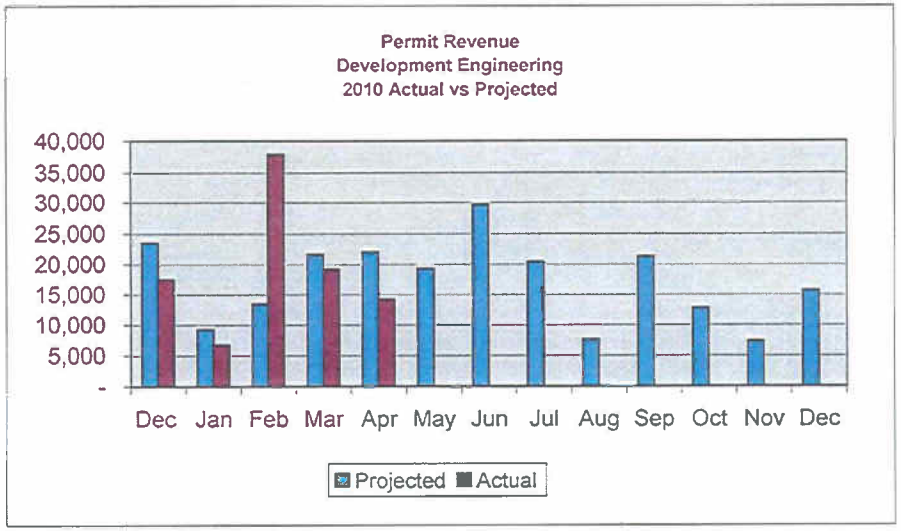
(65,348)
Year End Fund Balance

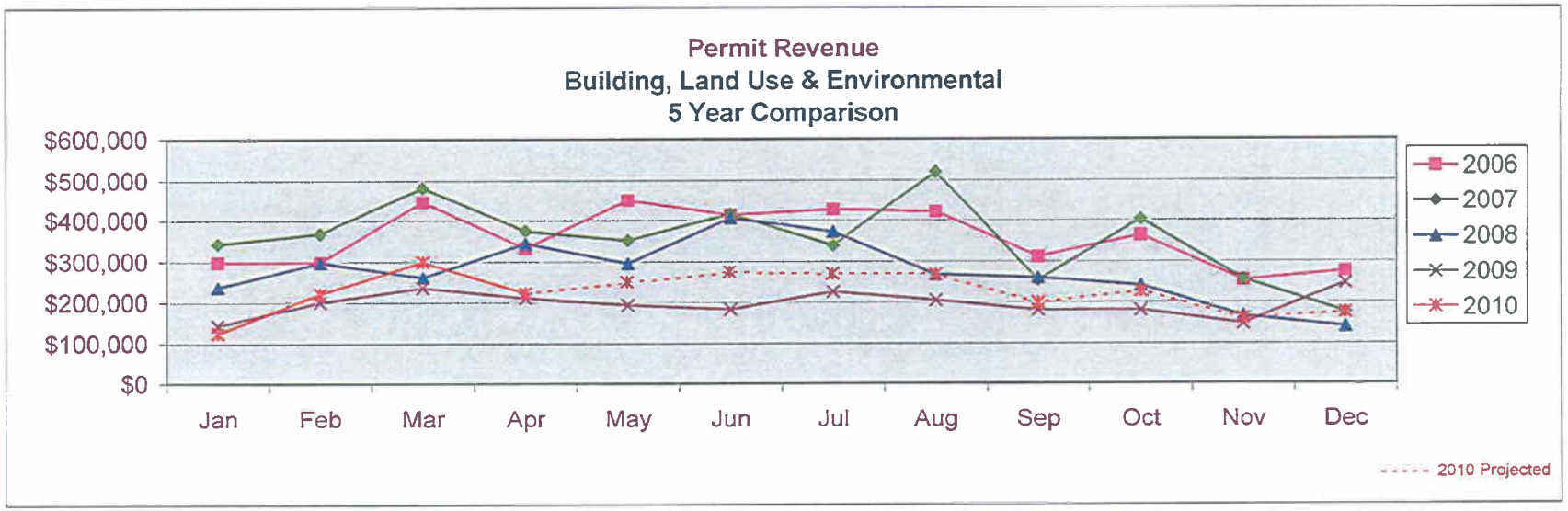
CASH Projections	12/31/09 Balance*	2009 Acc/Exp		Jan	Feb	Mar	Apr	Pro'ected May	Projected Jun	Projected Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec + Encumb	12/31/10 Cash Bal
Operating Income / (Loss)	$ 385,728	$ 6,088		$ 154,865	$ (145,542)	(76,785)	332,466	(7,920)	(161,707)	284,504	(123,547)	(224,317)	239,256	(114,685)	(416,354)	132,051
Cumulative Balance	$ 385,728	$ 391,816		$ 546,681	$ 401,140	324,355	656,821	648,901	487,194	771,698	648,151	423,834	663,090	548,405	132,051	

DCD Permit Revenue - April Update

Permit Revenue	Projected	Actual	Final	YTD
Building, Land Use & Environmental	$ 255,812	$ 222,621	$ (33,191)	$ (164,894)
Development Engineering	$ 21,982	$ 14,236	$ (7,746)	$ 11,734







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5/19/2010