2010 Budget Status Report

Revenue

	2010					2009		
	2010 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	4.2%	$ 3,337,849	$ (173,901)	4.0%	$ 3,628,260	$ (290,411)	4.4%
February	$ 4,661,933	5.6%	$ 4,712,511	$ 50,578	5.7%	$ 4,492,622	$ 219,889	5.4%
March	$ 4,713,392	5.7%	$ -			$ 4,105,381		5.0%
April	$ 13,794,879	16.7%	$ -			$ 15,941,939		19.3%
May	$ 8,030,791	9.7%	$ -			$ 6,549,017		7.9%
June	$ 4,805,598	5.8%	$ -			$ 5,126,061		6.2%
July	$ 4,648,498	5.6%	$ -			$ 4,206,022		5.1%
August	$ 4,923,850	6.0%	$ -			$ 4,316,735		5.2%
September	$ 5,157,326	6.2%	$ -			$ 5,102,745		6.2%
October	$ 13,264,405	16.0%	$ -			$ 13,263,201		16.1%
November	$ 7,609,112	9.2%	$ -			$ 7,408,505		9.0%
December	$ 7,626,776	9.2%	$ -			$ 8,369,521 **		10.1%
TOTAL	$ 82,748,308		$ 8,050,360			$ 82,510,009		

**December revenue is a projection as 2009 revenues are still being collected

Expenses

	2010					2009		
	2010 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%	$ 5,568,632	$ (74,803)	6.7%	$ 4,144,149	$ 1,424,483	5.0%
February	$ 5,850,305	7.1%	$ 5,624,028	$ (226,277)	6.8%	$ 6,377,016	$ (752,988)	7.6%
March	$ 6,454,368	7.8%				$ 8,281,168		9.9%
April	$ 6,868,110	8.3%				$ 6,859,827		8.2%
May	$ 6,868,110	8.3%				$ 6,761,353		8.1%
June	$ 6,454,368	7.8%				$ 6,532,800		7.8%
July	$ 6,040,626	7.3%				$ 6,122,126		7.3%
August	$ 9,110,589	11.0%				$ 8,763,546		10.5%
September	$ 6,702,613	8.1%				$ 7,051,269		8.4%
October	$ 6,619,865	8.0%				$ 6,117,378		7.3%
November	$ 6,454,368	7.8%				$ 5,844,395		7.0%
December	$ 9,681,552	11.7%				$ 10,765,907		12.9%
TOTAL	$ 82,748,308		$ 11,192,660		13.5%	$ 83,620,934		

** 3 pay roll postings for months Jan & August

** 3 pay roll postings for months March & August

2010 Budget Status Report

January Revenue:
Prosecutor - funds for special legal services did not post till Feb. Should balance out at end of month two.
Sheriff - Auditor has a negative posting for a hold on account waiting for grant reimbursement
Jail - reduction in Jail/Juvenile Sales Tax. Should balance out at year end.
Auditor-elections revenue recorded in January 2010, will be moved to 2009 accurals
GA&O-sales tax lower than projected

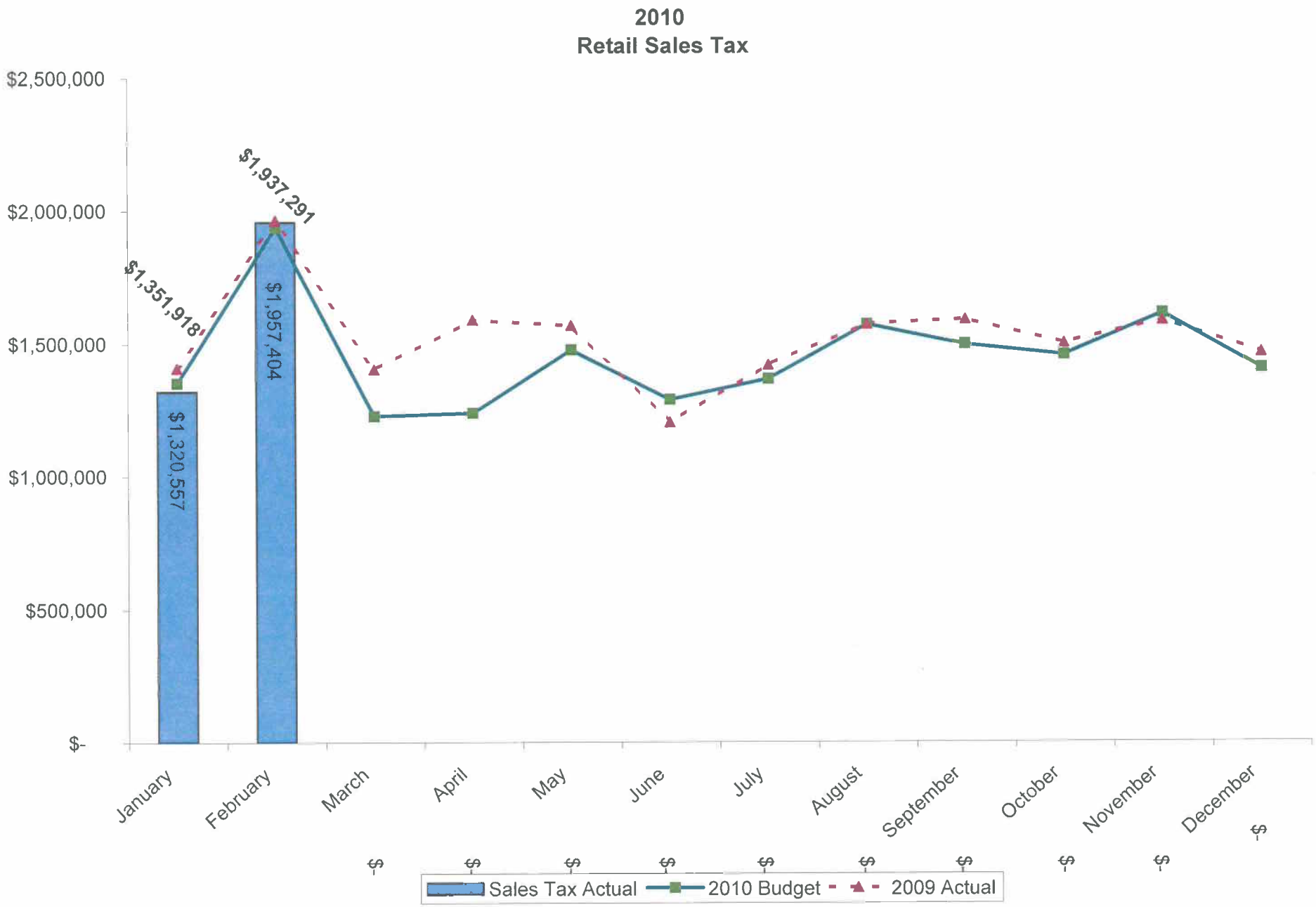
January Expenses:
Clerk - Planned savings due to brining Ind. Def. in house and no longer contracting for a large retainer.
GA&O-Transfer to DCD for salary reimbursement historically done annually in January, 2010 will be done quarterly

February Revenue:

Prosecutor	**Special Legal Services are still down from this point last year. Superior Court reimbursements not as high nor are Jury reimbursement cost.**
Coroner	**Autopsy reimbursment will happen in March instead of Feb this year.**
Treasurer	**Penalties, unclaimed properties, and Interest on real & Personal Property is higher then planned and contenues on that trend. Still lower then budgeted on Interest**
Sheriff	**Still holding a negitive posting for Auditor grant reimursement. Running low in Gun Permits too.**
Juvenile	**Historically grant transfers out causing negative revenue for Feb. due to timing issues this will happen in March instead.**
Parks	**Space and facility rental revenue low, will continue to monitor, may be timing issue**
Personnel	**Historically grant transfers out causing negative revenue for Feb. due to timing issues this will happen in March instead.**

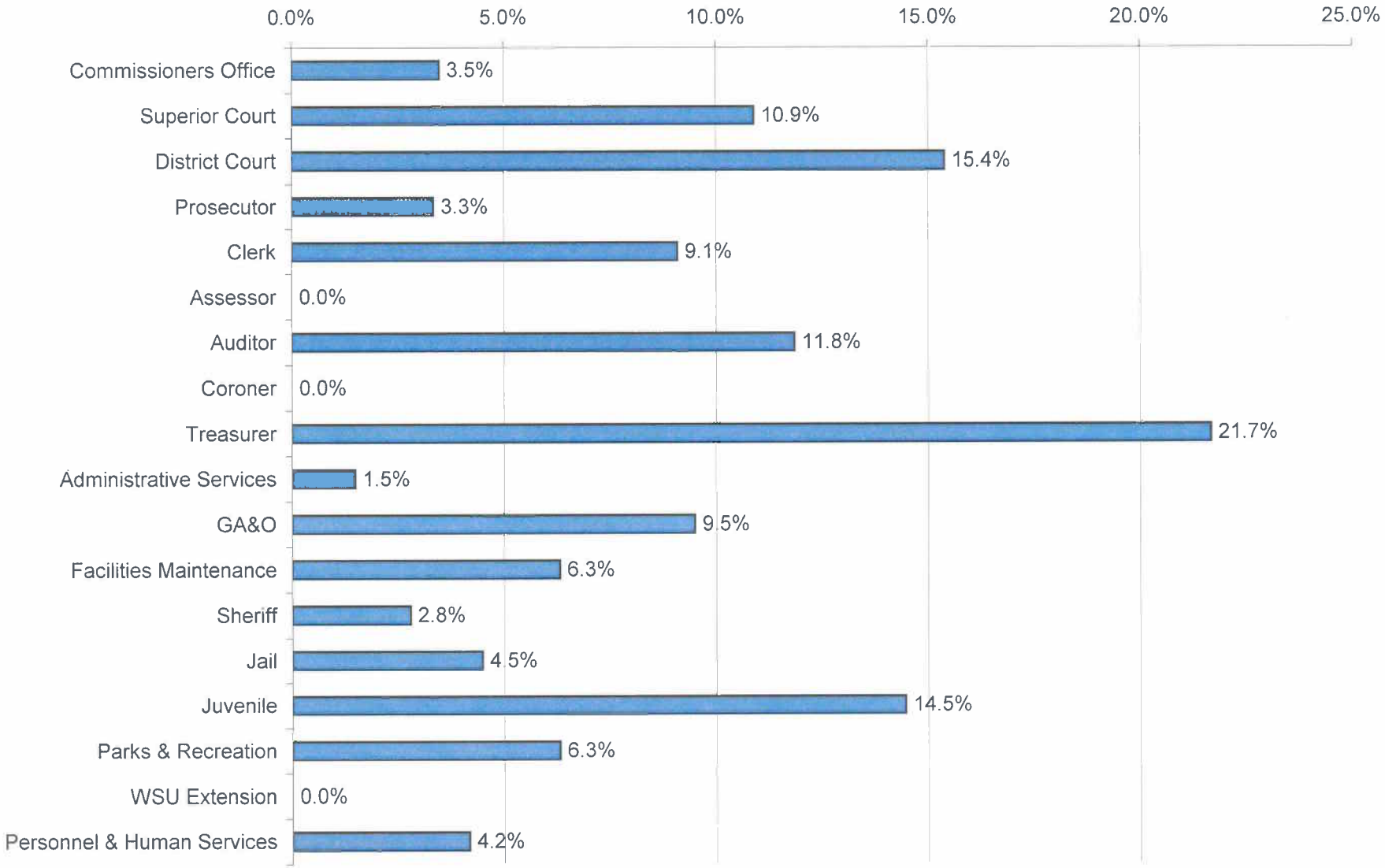
February Expenses:

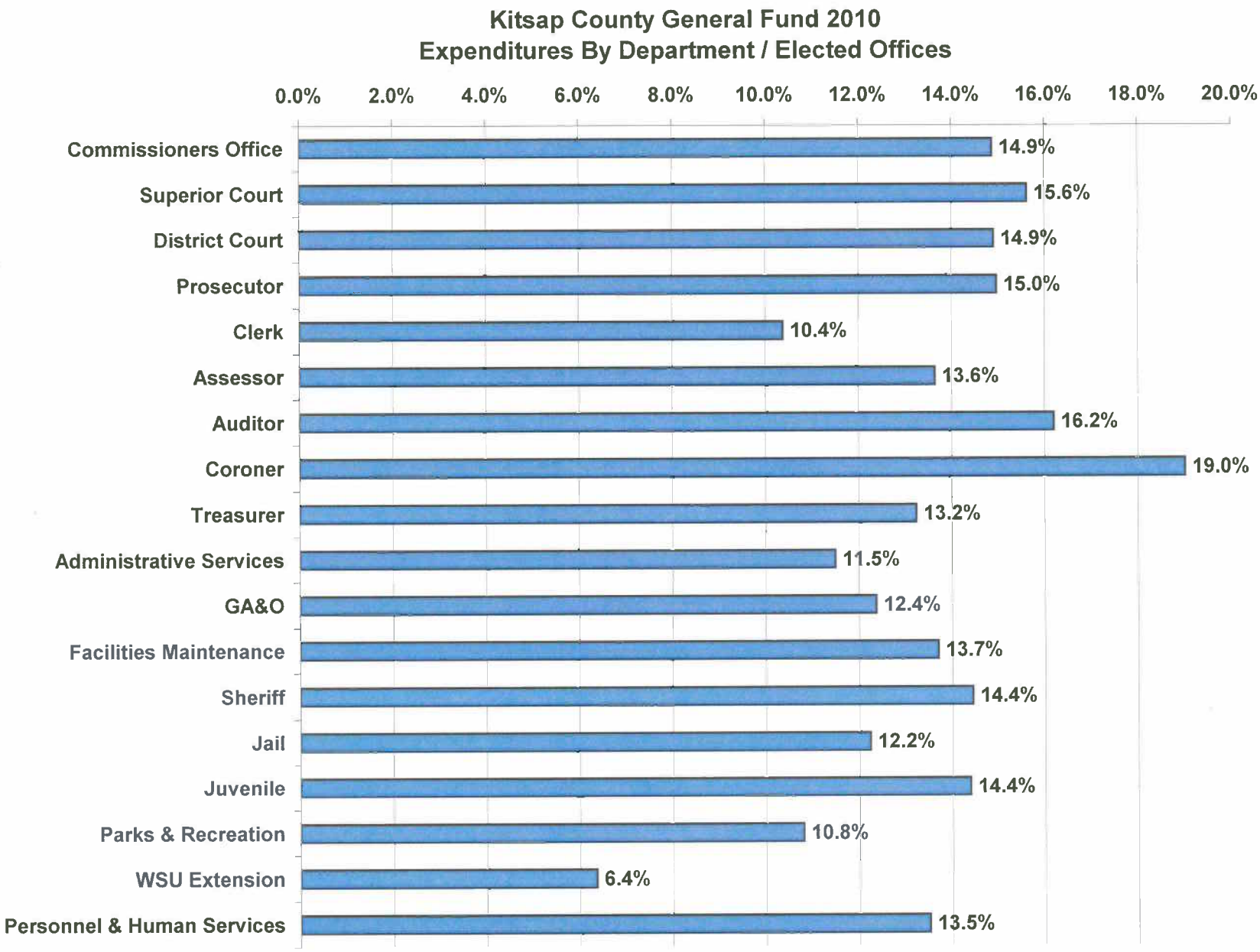
Clerk	**Low spending in Special Legal Services due to Ind. Def being brough in house.**
Coroner	**Salaries runing high.**
Sheriff	**Running high in Salaries and Benefits.**
GA&O	**No unemployment compensation payout like last year ($70K).**


2010
Retail Sales Tax
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
$1,351,918
$1,937,291
$1,320,557
$1,957,404
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



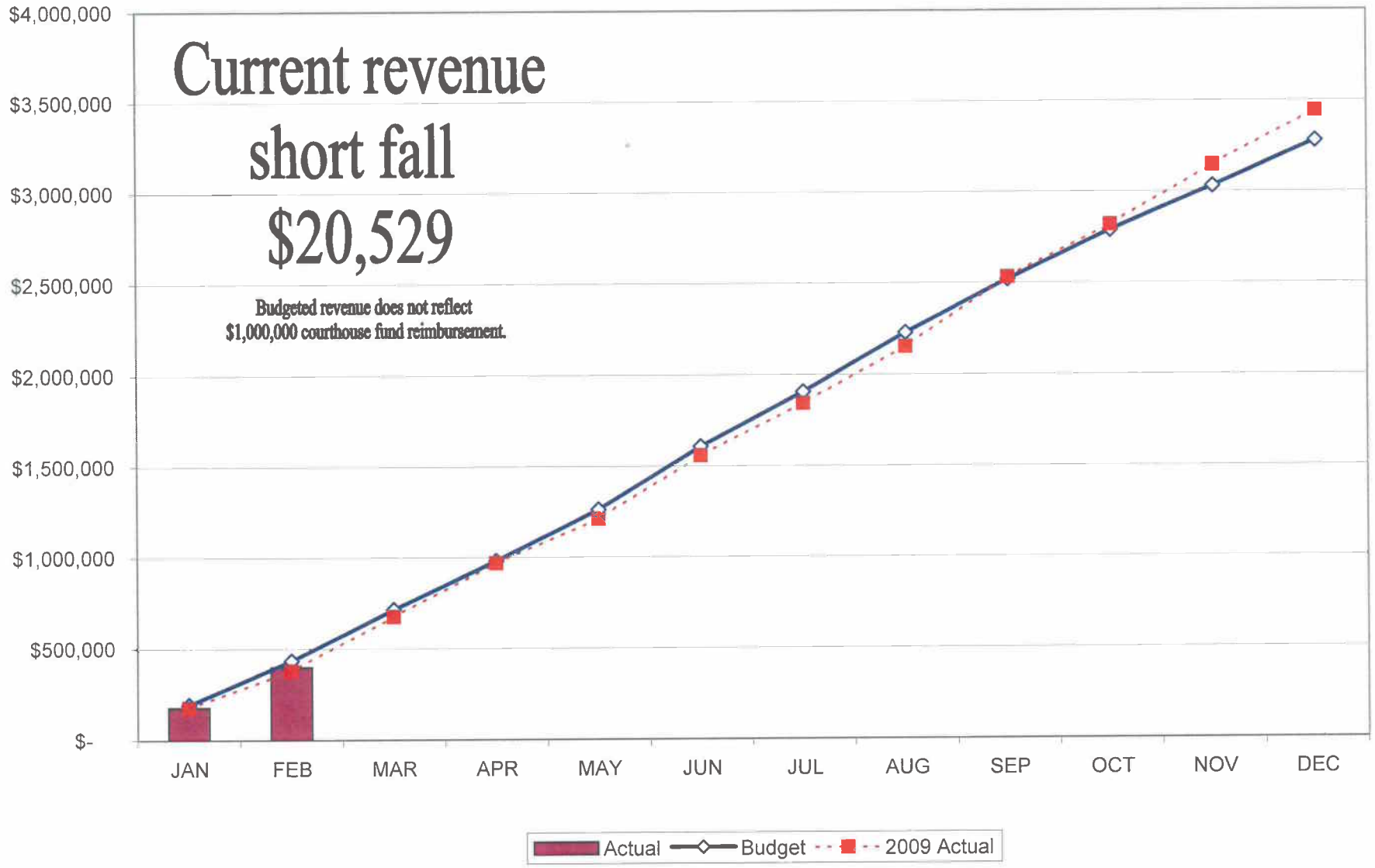

Kitsap County General Fund 2010
Expenditures By Department / Elected Offices
0.0%
2.0%
4.0%
6.0%
8.0%
10.0%
12.0%
14.0%
16.0%
18.0%
20.0%
Commissioners Office
14.9%
Superior Court
15.6%
District Court
14.9%
Prosecutor
15.0%
Clerk
10.4%
Assessor
13.6%
Auditor
16.2%
Coroner
19.0%
Treasurer
13.2%
Administrative Services
11.5%
GA&O
12.4%
Facilities Maintenance
13.7%
Sheriff
14.4%
Jail
12.2%
Juvenile
14.4%
Parks & Recreation
10.8%
WSU Extension
6.4%
Personnel & Human Services
13.5%

2010
OVERTIME AND EXTRA HELP

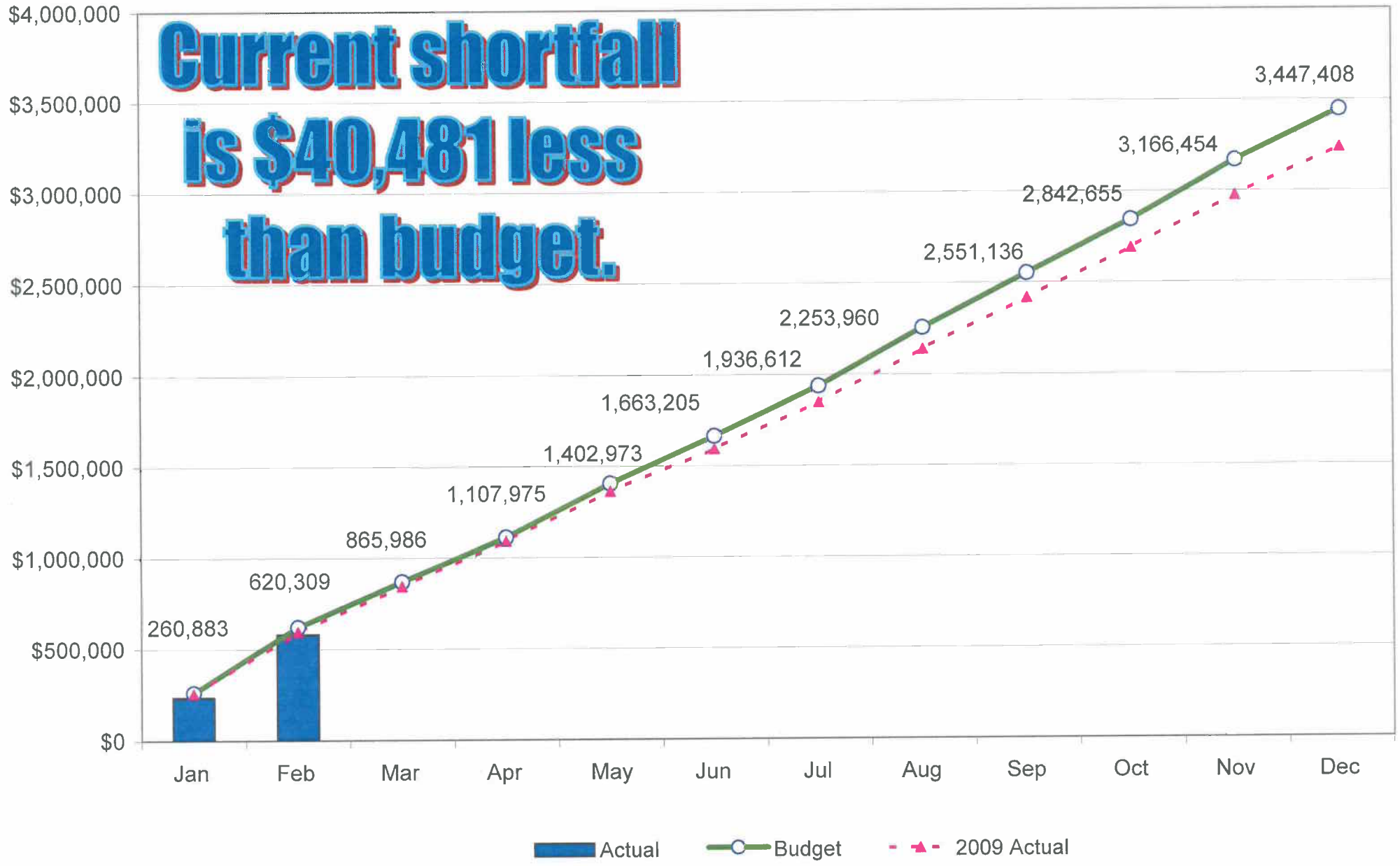
OVERTIME	Actual	Budget	% to Budget
Commissioners Office	$ 2	$ -	....
Superior Court	$ 151	$ 500	30.20%
District Court	$ 6	$ -	....
Prosecutor	$ 7	$ -	....
Clerk	$ 5	$ -	....
Assessor	$ -	$ -	....
Auditor	*$ 8*	*$ -*	....
Coroner	$ 3,970	$ 15,000	26.47%
Treasurer	$ -	$ -	....
Administrative Services	$ 4	$ -	....
GA&O	$ 91	$ 3,000	3.03%
Facilities Maintenance	*$ 799*	*$ -*	....
Sheriff	$ 68,759	$ 746,781	9.21%
Jail	*$ 43,621*	*$ 350,000*	*12.46%*
Juvenile	*$ 18,207*	*$ 60,200*	*30.24%*
Parks & Recreation	$ 344	$ -	....
WSU Extension	$ -	$ -	....
Personnel & Human Services	$ 202	$ -	....
	$ 136,176	$ 1,175,481	11.58%

EXTRA HELP	Actual	Budget	% to Budget
Commissioners Office	$ -	$ -	....
Superior Court	*$ 13,693*	*$ 24,413*	*56.09%*
District Court	$ -	$ 26,446	*0.00%*
Prosecutor	$ -	$ -	....
Clerk	$ -	$ -	....
Assessor	$ -	$ 1,000	0.00%
Auditor	$ -	$ -	....
Coroner	$ 1,224	$ 6,993	17.50%
Treasurer	$ -	$ -	....
Administrative Services	$ 1,948	$ -	....
GA&O	$ 4,659	$ 27,347	17.04%
Facilities Maintenance	$ -	$ -	....
Sheriff	$ 3,830	$ 23,769	16.11%
Jail	$ 300	$ -	....
Juvenile	$ 15,944	$ 77,415	20.60%
Parks & Recreation	$ 1,442	$ 72,680	1.98%
WSU Extension	$ -	$ -	....
Personnel & Human Services	$ -	$ -	....
	$ 43,040	$ 260,063	16.55%

2010 Real Estate Excise Tax Revenue Cumulative (All Included)



2010 Jail/Juvenile Sales Taxes (Cumulative)



DCD Budget Update
February - 2010

Revenue

CC	Division	Anticipated Revenue	Budget Adjustments	Revised Revenue	2009 Accruals	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Accruals	Y-T-D Act/Enc + Projections	Remaining Balance
								Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
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		$ 2,850,000		$ 125,605	$ 220,311	$ 282,340	$ 255,812	$ 255,724	$ 281,227	$ 276,187	$ 276,343	$ 204,615	$ 233,868	$ 165,539	$ 180,290		2,757,862	$92,138
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		$ 925,732	$ 163,278	$ -	$ -	$ 77,144	$ 77,144	$ 77,144	$ 77,144	$ 77,144	$ 77,144	$ 77,144	$ 77,144	$ 77,144	$ 77,144	$154,289	925,732	$0
16818	DE - Permit Rev	$ 200,000		$ 200,000		$ 6,742	$ 37,861	$ 21,575	$ 21,982	$ 19,279	$ 29,595	$ 20,355	$ 7,591	$ 21,231	$ 12,728	$ 7,330	$ 15,666		221,935	-$21,935
16818	DE - PW Transfer	$ 1,089,201	$ (82,307)	$ 1,006,894	$ 181,498	$ -	$ -	$ 203,774	$ 52,791	$ 55,494	$ 103,714	$ 54,419	$ 101,555	$ 112,078	$ 62,045	$ 67,444	$ 154,379		967,693	$39,201
	TOTAL	$ 6,605,460	$ (166,307)	$ 6,439,153	$ 304,842	$ 489,120	$ 258,382	$ 584,834	$ 765,612	407,642	491,680	790,153	466,800	419,236	747,834	321,623	431,645	154,289	6,328,849	$110,304

	Jan	Feb
PC Revenue ONLY - Variance to Target ($)	$ (76,156)	$ (15,983)
PC Revenue ONLY - Variance to Target (%) for Month	-38%	-7%
PC Revenue ONLY - Variance to Target ($) Cumulative		$ (92,138)
PC Revenue ONLY - Variance to Target (%) Cumulative		-22%

Expenditures

CC	Division	Original Budget	Budget Adjustments	Revised Budget	13 Month Exp	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Encumbered	Y-T-D Act/Enc + Projections	Remaining Balance
								Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
16810	Admin Svcs	$ 1,975,922	$ -	$ 1,975,922	$ 76,641	$ 62,439	$ 93,133	$ 247,078	$ 140,879	$ 98,812	$ 247,482	$ 161,571	$ 106,214	$ 235,537	$ 161,571	$ 79,370	$ 336,149		1,970,234	$5,688
16811	Building	$ 506,801	$ -	$ 506,801	$ 16,875	$ 35,655	$ 37,876	$ 42,283	$ 39,867	$ 37,792	$ 42,137	$ 38,332	$ 55,641	$ 39,812	$ 37,832	$ 37,832	$ 57,621		502,679	$4,122
16812	Policy & Planning	$ 613,411	$ (84,000)	$ 529,411	$ 16,687	$ 39,798	$ 39,986	$ 41,132	$ 41,372	$ 41,430	$ 41,461	$ 41,461	$ 61,022	$ 41,461	$ 41,461	$ 43,461	$ 83,272		557,316	-$27,905
16813	Permit Center	$ 324,098	$ -	$ 324,098	$ 13,221	$ 19,412	$ 20,305	$ 25,641	$ 25,116	$ 25,116	$ 25,158	$ 25,158	$ 36,111	$ 25,158	$ 25,158	$ 25,158	$ 36,111		313,600	$10,498
16814	Fire Marshal & CC	$ 678,962	$ -	$ 678,962	$ 20,319	$ 43,085	$ 44,891	$ 51,704	$ 50,724	$ 49,824	$ 51,844	$ 54,031	$ 77,256	$ 56,096	$ 54,381	$ 54,381	$ 79,586		667,802	$11,160
16816	Env Programs	$ 1,157,589	$ -	$ 1,157,589	$ 128,701	$ 63,375	$ 64,492	$ 109,898	$ 94,960	$ 94,960	$ 95,290	$ 94,960	$ 126,172	$ 95,290	$ 94,960	$ 94,960	$ 130,367		1,159,688	-$2,099
16818	Development Eng	$ 1,206,894	$ -	$ 1,206,894	$ 26,310	$ 70,490	$ 71,969	$ 127,493	$ 74,773	$ 74,773	$ 133,310	$ 74,773	$ 109,146	$ 133,310	$ 74,773	$ 74,773	$ 170,044		1,189,628	$17,266
	TOTAL	$ 6,463,677	$ (84,000)	$ 6,379,677	$ 298,754	$ 334,254	$ 372,654	$ 645,229	467,691	422,708	636,681	490,286	571,562	626,662	490,135	409,935	893,150	-	6,360,947	$18,730

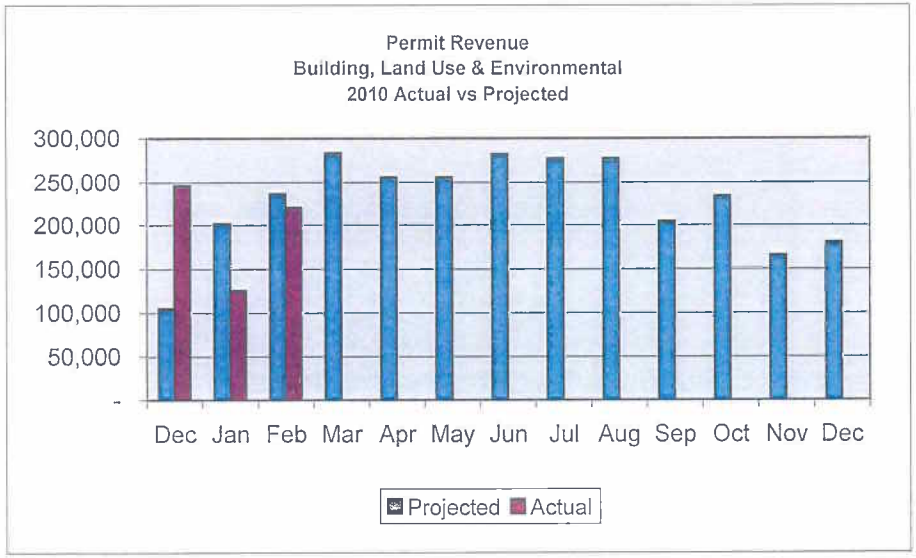
$ 59,476
Beginning Fund Balance

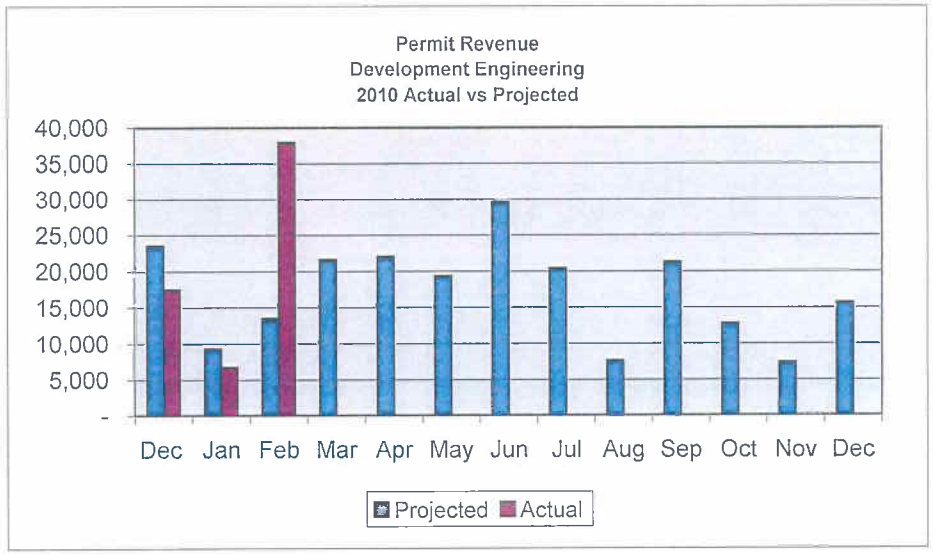
(32,098)
Year End Fund Balance

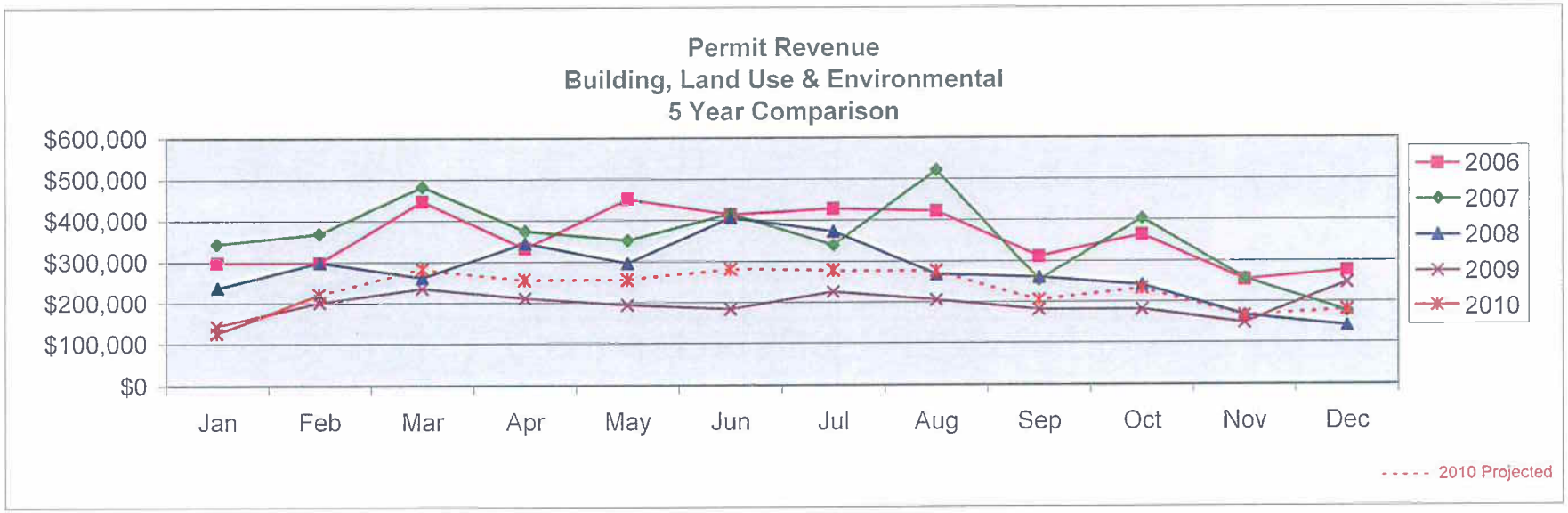
CASH Projections	12/31/09 Balance*	2009 Acc/Exp	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec + Encumb	12/31/10 Cash Bal
Operating Income / (Loss)	$ 385,728	$ 6,088	$ 154,865	$ (114,271)	(60,396)	297,920	(15,066)	(145,001)	299,868	(104,762)	(207,426)	257,699	(88,312)	(461,505)	205,429
Cumulative Balance	$ 385,728	$ 391,816	$ 546,681	$ 432,410	372,014	669,935	654,869	509,868	809,736	704,974	497,547	755,246	666 934	205,429	

DCD Permit Revenue - February Update

Permit Revenue	Projected	Actual	Final	YTD
Building, Land Use & Environmental	$ 236,294	$ 220,311	$ (15,983)	$ (92,138)
Development Engineering	$ 13,434	$ 37,861	$ 24,427	$ 21,935







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3/17/2010