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%	$ 5,034,793	$ 321,401	6.1%	$ 4,105,381	$ 929,412	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		$ 13,085,153	$ 198,079	15.8%	$ 82,510,009	$ 858,890	

**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%	$ 5,570,045	$ (73,390)	6.7%	$ 4,144,149	$ 1,425,896	5.0%
February	$ 5,850,305	7.1%	$ 5,625,374	$ (224,931)	6.8%	$ 6,377,016	$ (751,642)	7.6%
March	$ 6,454,368	7.8%	$ 6,534,797	$ 80,429	7.9%	$ 8,281,168	$ (1,746,371)	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		$ 17,730,216	$ (217,892)	21.4%	$ 83,620,934	$ (1,072,117)	

** 3 pay roll postings for months Jan & August

** 3 pay roll postings for months March & August

NET VARIANCE TOTAL	$ (19,813)	$ (213,227)

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:

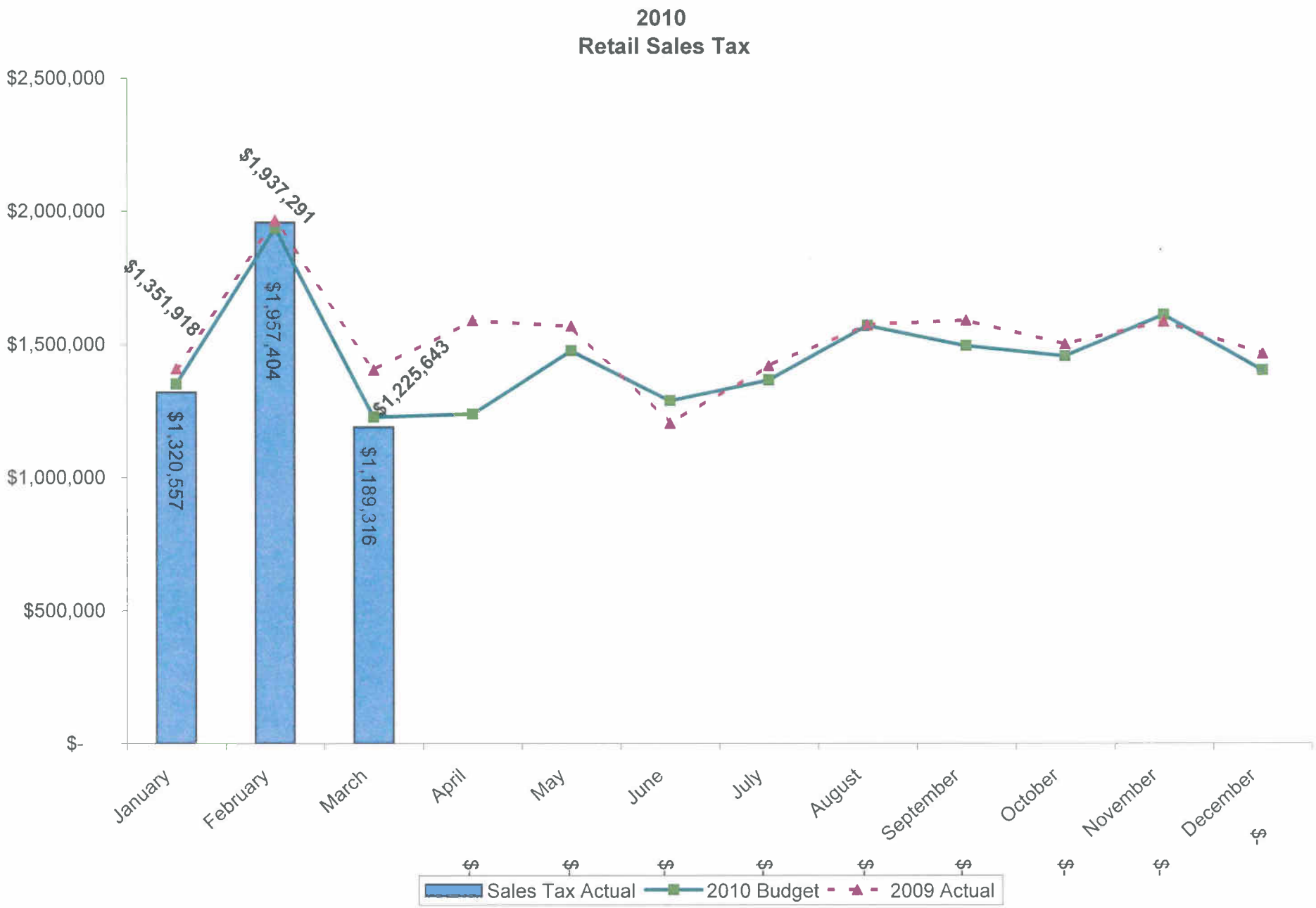
Clerk	Low spending in Special Legal Services due to Ind. Def being brough in house.
Coroner	Salaries runing high.
Sheriff	Running high in Salaries and Benefits.
GA&O	No unemployment compensation payout like last year ($70K)

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 contenues 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.**


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
$1,320,557
$1,957,404
$1,189,316
January
February
March
April
May
June
July
August
September
October
November
December
Sales Tax Actual
2010 Budget
2009 Actual

2010 Property Tax

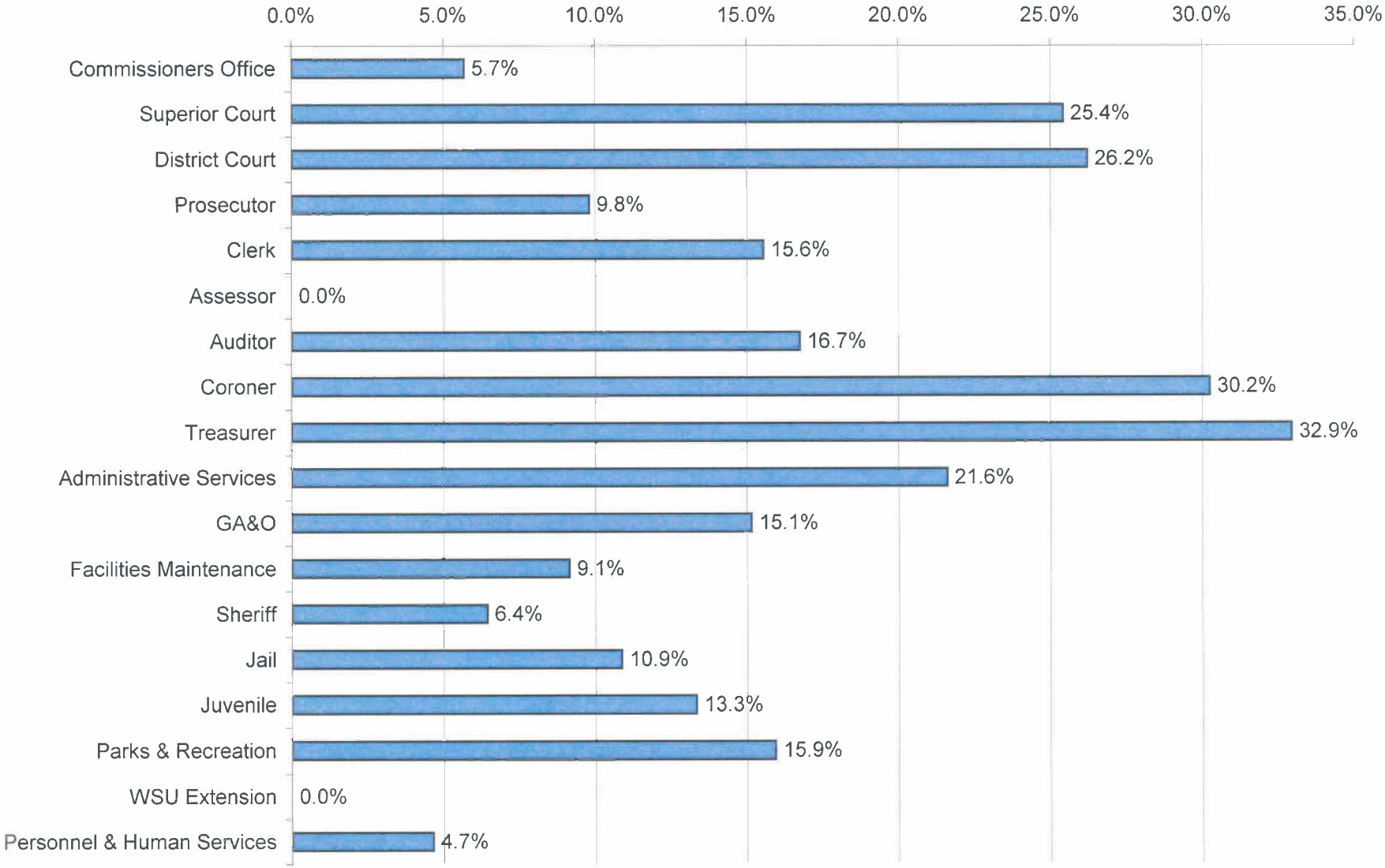
Property Tax Trends

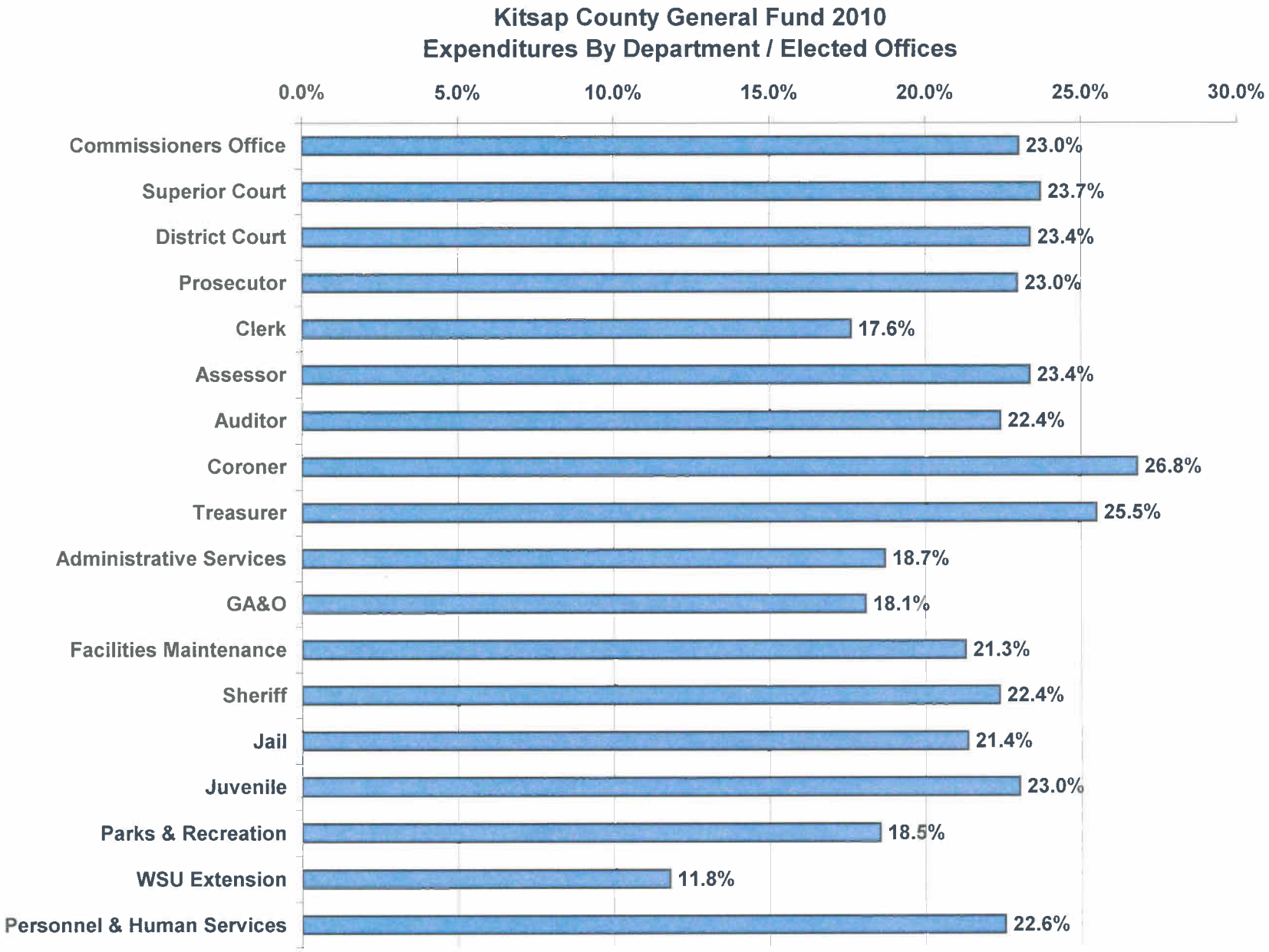
	2006 Actual	2007 Actual	2006 vs 2007		2008 Actual	2007 vs 2008		2009 Actual	2008 vs 2009		Budget: 2010 Budget	Budget: 2009 vs Budget	
Real and Personal Property Tax	$ 24,444,566	$ 25,532,225	$ 1,087,659	4.3%	$ 26,063,597	$ 531,372	2.0%	$ 26,690,653	$ 627,056	2.3%	$ 28,271,250	$ 1,580,597	5.6%
Diverted County Road Tax	$ 1,412,891	$ 1,426,988	$ 14,097	1.0%	$ 1,403,838	$ (23,150)	-1.6%	$ 1,411,026	$ 7,188	0.5%	$ 1,739,339	$ 328,313	18.9%
Sale of Tax Title Property	$ 5,715	$ 5,049	$ (666)	-13.2%	$ 2,414	$ (2,635)	-109.2%	$ 5,663	$ 3,249	57.4%	$ 276	$ (5,387)	-1951.8%
Sub Total	$ 25,863,172	$ 26,964,262	$ 1,101,090	4.1%	$ 27,469,849	$ 505,587	1.8%	$ 28,107,342	$ 637,493	2.3%	$ 30,010,865	$ 1,903,523	6.3%
			$ -						$ -			$ -	
Leasehold Excise Tax	$ 55,931	$ 52,539	$ (3,392)	-6.5%	$ 57,811	$ 5,272	9.1%	$ 59,569	$ 1,758	3.0%	$ 68,778	$ 9,209	13.4%
County Treasurer Colletion	$ 402,958	$ 386,879	$ (16,079)	-4.2%	$ 230,344	$ (156,535)	-68.0%	$ 180,773	$ (49,571)	-27.4%	$ 160,000	$ (20,773)	-13.0%
Sub Total	$ 458,889	$ 439,418	$ (19,471)	-4.4%	$ 288,155	$ (151,263)	-52.5%	$ 240,342	$ (47,813)	-19.9%	$ 228,778	$ (11,564)	-5.1%
			$ -						$ -			$ -	
Penalties on Real & Personal Property Tax	$ 888,062	$ 813,857	$ (74,205)	-9.1%	$ 825,116	$ 11,259	1.4%	$ 1,011,230	$ 186,114	18.4%	$ 916,344	$ (94,886)	-10.4%
Interest on Real & Personal Property Tax	$ 1,362,255	$ 1,061,531	$ (300,724)	-28.3%	$ 1,024,549	$ (36,982)	-3.6%	$ 1,308,301	$ 283,752	21.7%	$ 1,163,000	$ (145,301)	-12.5%
Sub Total	$ 2,250,317	$ 1,875,388	$ (374,929)	-20.0%	$ 1,849,665	$ (25,723)	-1.4%	$ 2,319,531	$ 469,866	20.3%	$ 2,079,344	$ (240,187)	-11.6%

*** As of 1st Qtr 2010

	2010 Actual	% to total 2010 Budget	Compared to 1st Qtr '09	2009 vs 2010
Real and Personal Property Tax	$ 1,654,760	5.9%	$ 1,517,223	$ 137,537
Diverted County Road Tax	$ 100,526	5.8%	$ 82,497	$ 18,029
Sale of Tax Title Property	$ -	0.0%	$ 5,085	$ (5,085)
Sub Total	$ 1,755,286	5.8%	$ 1,604,805	$ 150,481
Leasehold Excise Tax	$ 21,329	31.0%	$ 23,955	$ (2,626)
County Treasurer Colletion	$ 38,795	24.2%	$ 32,804	$ 5,991
Sub Total	$ 60,124	26.3%	$ 56,759	$ 3,365
Penalties on Real & Personal Property Tax	$ 409,704	44.7%	$ 300,170	$ 109,534
Interest on Real & Personal Property Tax	$ 500,140	43.0%	$ 294,554	$ 205,586
Sub Total	$ 909,844	43.8%	$ 594,724	$ 315,120

Kitsap County General Fund 2010
Revenue by Department / Elected Office



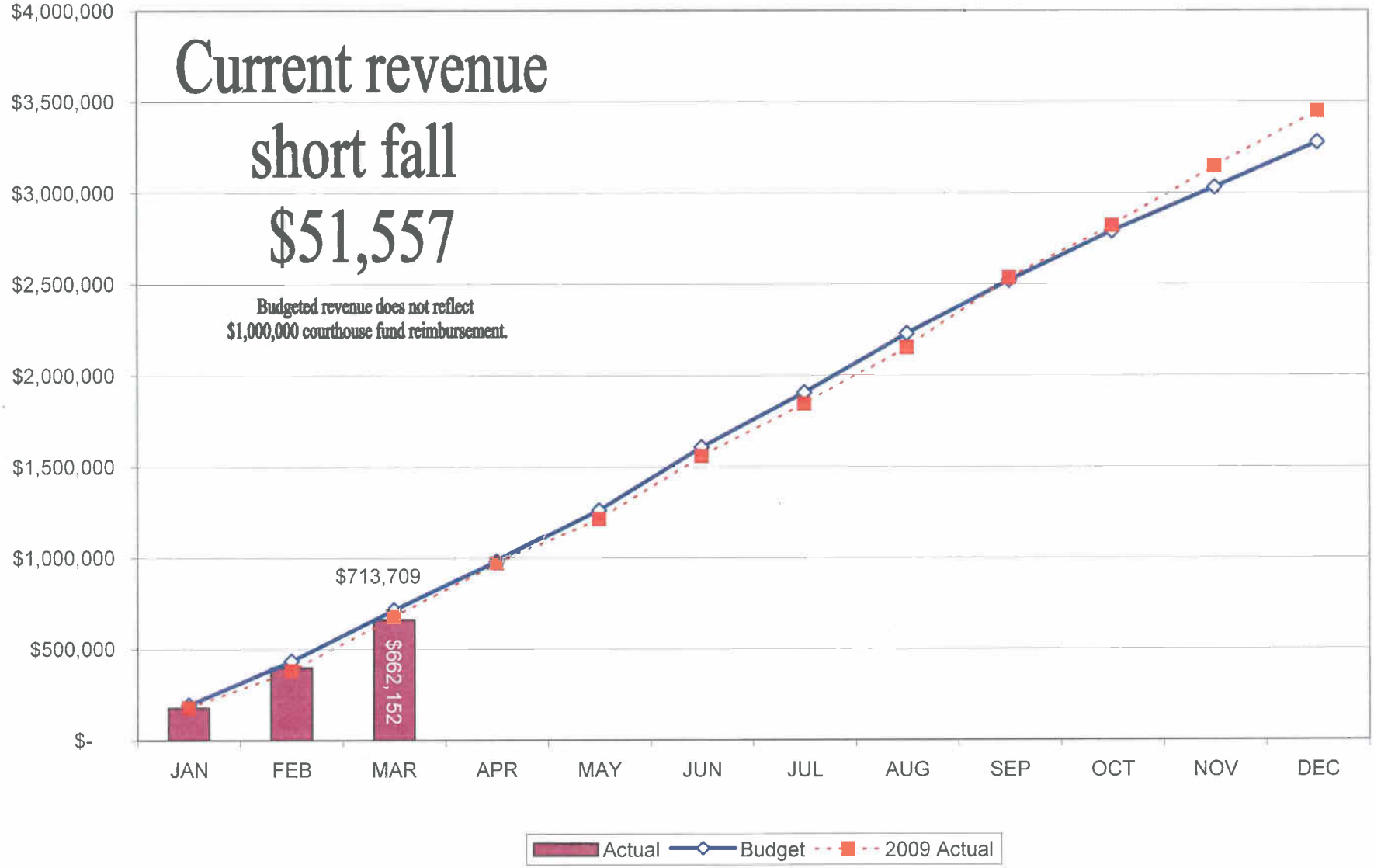
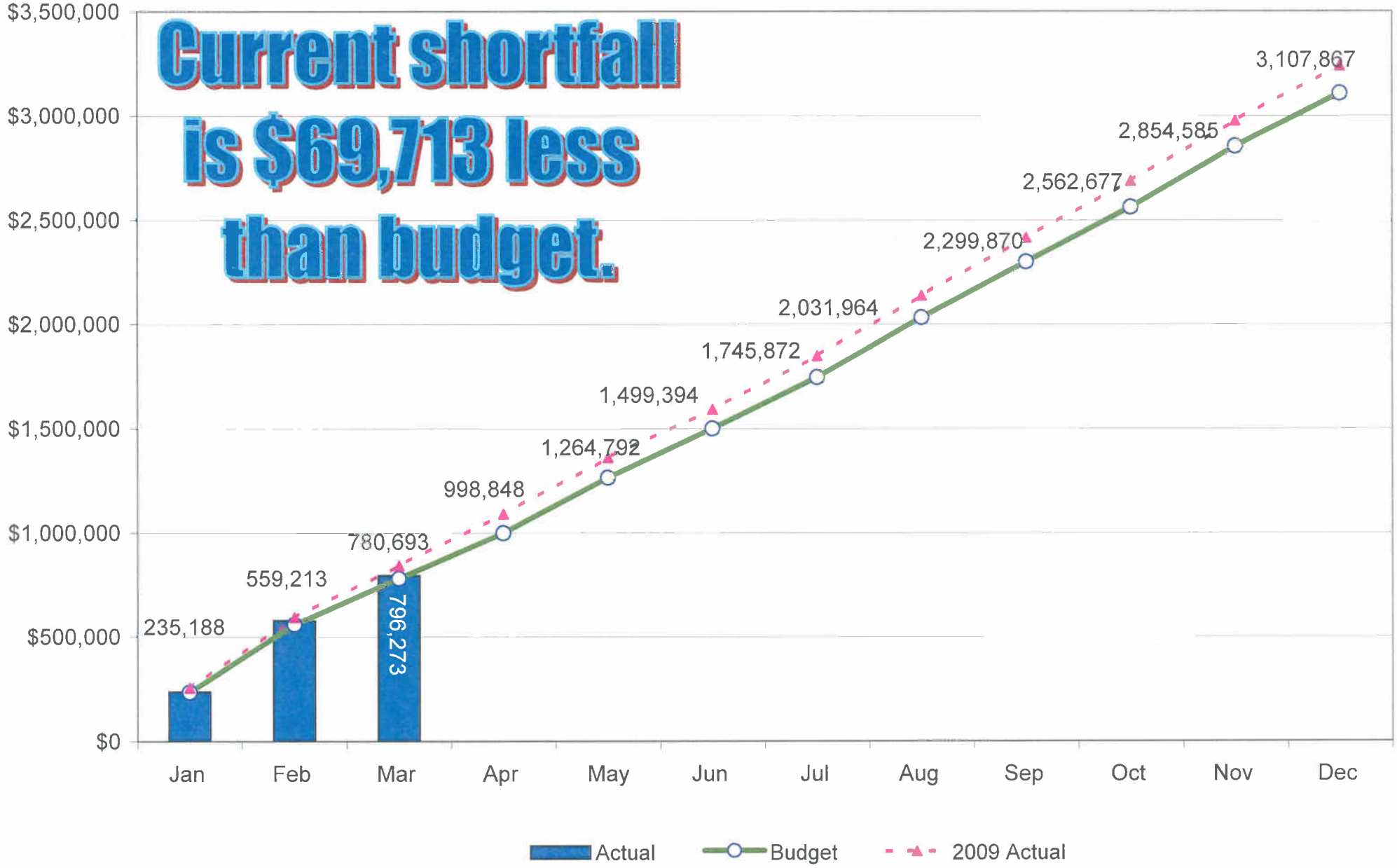

Kitsap County General Fund 2010
Expenditures By Department / Elected Offices
0.0%
5.0%
10.0%
15.0%
20.0%
25.0%
30.0%
Commissioners Office
23.0%
Superior Court
23.7%
District Court
23.4%
Prosecutor
23.0%
Clerk
17.6%
Assessor
23.4%
Auditor
22.4%
Coroner
26.8%
Treasurer
25.5%
Administrative Services
18.7%
GA&O
18.1%
Facilities Maintenance
21.3%
Sheriff
22.4%
Jail
21.4%
Juvenile
23.0%
Parks & Recreation
18.5%
WSU Extension
11.8%
Personnel & Human Services
22.6%

2010
OVERTIME AND EXTRA HELP

OVERTIME	Actual	Budget	% to Budget
Commissioners Office	$ 4	$ -	....
Superior Court	$ 180	$ 500	36.00%
District Court	$ 18	$ -	....
Prosecutor	$ 2,736	$ -	....
Clerk	$ 15	$ -	....
Assessor	$ -	$ -	....
Auditor	*$ 11*	*$ -*	....
Coroner	$ 5,121	$ 15,000	34.14%
Treasurer	$ -	$ -	....
Administrative Services	$ 4	$ -	....
GA&O	$ 91	$ 3,000	3.03%
Facilities Maintenance	*$ 1,279*	*$ -*	....
Sheriff	$ 103,173	$ 746,781	13.82%
Jail	*$ 61,700*	*$ 350,000*	*17.63%*
Juvenile	***$ 24,978***	***$ 60,200***	***41.49%***
Parks & Recreation	$ 3,047	$ -	....
WSU Extension	$ -	$ -	....
Personnel & Human Services	$ 209	$ -	....
	$ 202,566	$ 1,175,481	17.23%

EXTRA HELP	Actual	Budget	% to Budget
Commissioners Office	$ -	$ -	....
Superior Court	***$ 17,620***	***$ 24,413***	***72.17%***
District Court	$ -	$ 26,446	*0.00%*
Prosecutor	$ -	$ -	....
Clerk	$ -	$ -	....
Assessor	$ -	$ 1,000	0.00%
Auditor	$ -	$ -	....
Coroner	$ 1,620	$ 6,993	23.17%
Treasurer	$ -	$ -	....
Administrative Services	$ 3,301	$ -	....
GA&O	$ 7,740	$ 27,347	28.30%
Facilities Maintenance	$ -	$ -	....
Sheriff	$ 4,223	$ 23,769	17.77%
Jail	$ 300	$ -	....
Juvenile	$ 21,325	$ 77,415	27.55%
Parks & Recreation	$ 2,842	$ 72,680	3.91%
WSU Extension	$ -	$ -	....
Personnel & Human Services	$ -	$ -	....
	$ 58,971	$ 260,063	22.68%

2010 Real Estate Excise Tax Revenue Cumulative (All Included)



2010 Jail/Juvenile Sales Taxes (Cumulative)