

2013 Kitsap County Budget Status - PRELIMINARY YEAR END
(as of March 19th 2014)

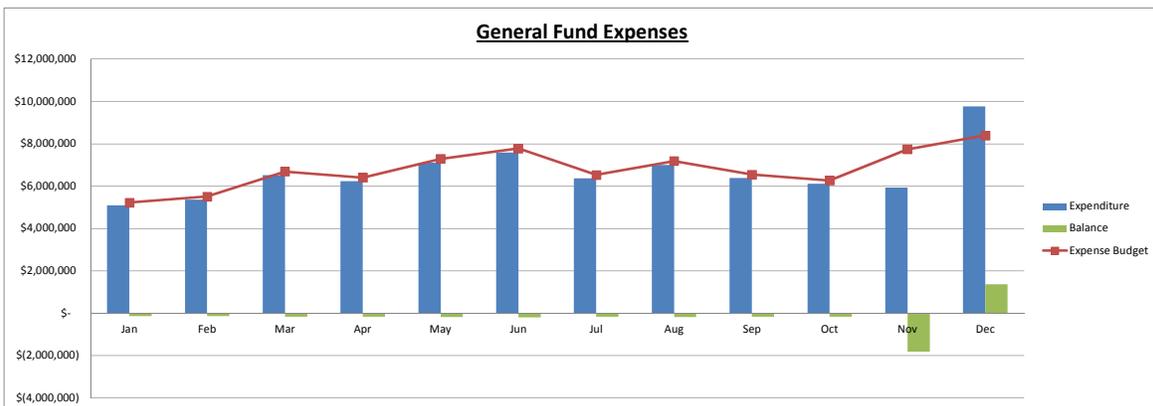
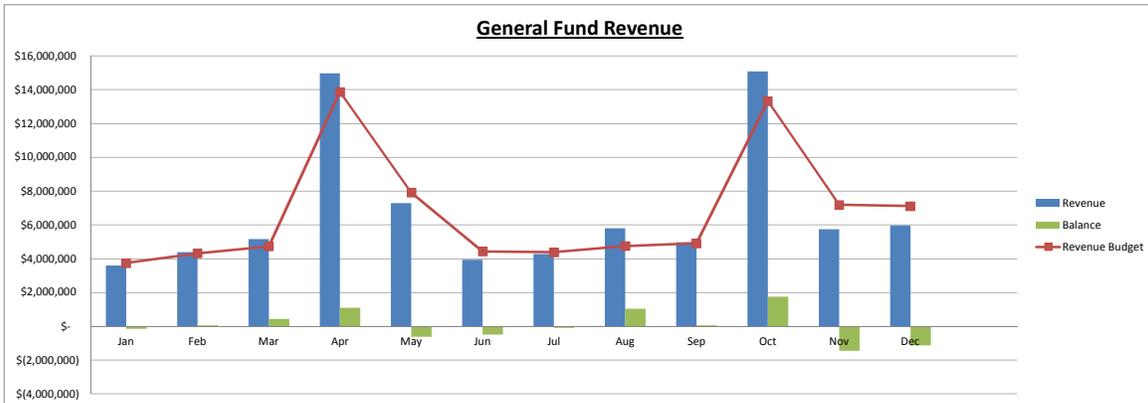
	2013 Amended Budget	2013 Year-To-Date Forecast	2013 Year-To-Date Actuals	Actuals to Budget Favorable/(Unfavorable)
Revenues	\$ 80,665,452	XXX	\$ 81,939,172	\$ 1,273,720
Expenditures	\$ 81,525,052	XXX	\$ 79,477,499	\$ 2,047,553
Balance	\$ (859,600)	XXX	\$ 2,461,673	\$ 3,321,273

Revenues High Points:

- ◆ **Taxes** - Property Tax came in \$437,362 over budget, Sales Tax came in \$425,299 over budget. The other significant account in this category is Penalties and Interest on Property Taxes also exceeded budget by \$526,977.
- ◆ **Licenses and Permits** - Gun Permits came in \$55,898 over budget, an 89% increase.
- ◆ **Intergovernmental** - With delays in getting the Veterans Court program up and running combined with a large loss of revenue in bed contracts with our Jail this category saw a loss of over \$800,000.

Expenditures High Points:

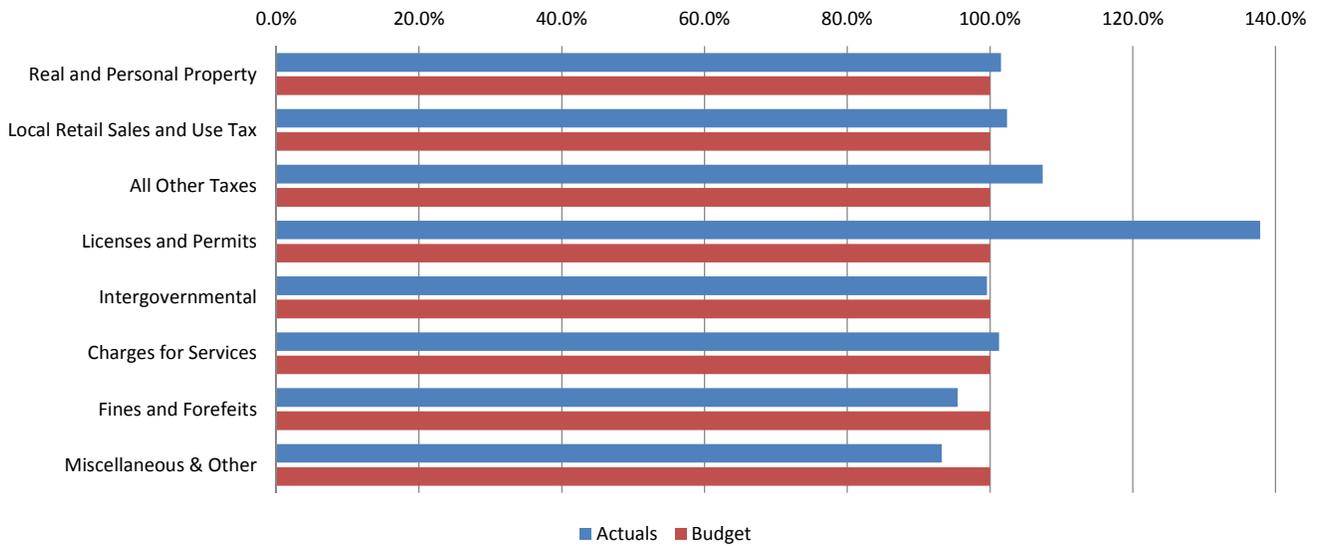
- ◆ **Salary and Benefits** - The County departments and offices came in \$81,171 under budget for the year and in doing so met the attrition account requirement for the General Fund.
- ◆ **Services** - Some of the major accounts that came in under budget in this category were: Fuel, Other Professional Services and Special Legal Services.
- ◆ **Interfunds** - Some of the major accounts that came in under budget in this category were: ER&R Fuel, Other I.F Services & Charges and Computer Maintenance.
- ◆ **Others** - Some of the major accounts that came in under budget in this category were: ER&R Fuel, Other I.F Services & Charges.



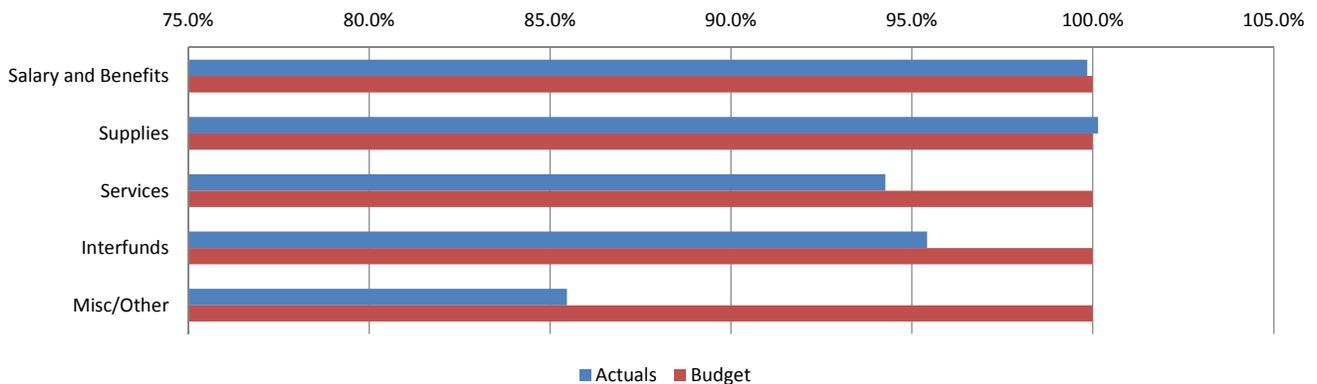
2013 Kitsap County Budget Status Categories

Object Account	2013 Adopted Budget	Budget Change 2013	2013 Adjusted Budget	YTD Actual 2013	YTD 2013 Forecast	Actuals to Budget Variance
Revenue						
Property Tax	\$ 28,531,799	\$ 241,000	\$ 28,772,799	\$ 29,210,161	xxx	\$ 437,362
Sales Tax	17,722,591	0	17,722,591	\$ 18,147,890	xxx	\$ 425,299
Other Tax	9,364,009	0	9,364,009	\$ 10,054,039	xxx	\$ 690,030
Licenses and Permits	148,650	0	148,650	\$ 204,927	xxx	\$ 56,277
Intergovernmental	8,778,883	(38,144)	8,740,739	\$ 8,702,923	xxx	\$ (37,816)
Charges for Services	9,012,201	0	9,012,201	\$ 9,125,894	xxx	\$ 113,693
Fines and Forfeits	2,506,893	0	2,506,893	\$ 2,393,353	xxx	\$ (113,540)
Misc/Other	4,324,317	73,253	4,397,570	\$ 4,099,986	xxx	\$ (297,584)
Total Revenue	80,389,343	276,109	80,665,452	\$ 81,939,172	0	\$ 1,273,720
Expenditures						
Salaries and Benefits	\$ 54,047,177	\$ (116,839)	\$ 53,930,338	\$ 53,849,167	xxx	\$ 81,171
Supplies	1,975,468	134,165	2,109,633	\$ 2,112,696	xxx	\$ (3,063)
Services	10,235,255	848,021	11,083,276	\$ 10,448,427	xxx	\$ 634,849
Interfund Charges	7,373,814	241,000	7,614,814	\$ 7,266,361	xxx	\$ 348,453
Misc/Other	6,757,629	29,362	6,786,991	\$ 5,800,849	xxx	\$ 986,142
Total Expenditures	80,389,343	1,135,709	81,525,052	\$ 79,477,499	0.00	\$ 2,047,553

Revenue By Category



Expenditure by Category



2013 Kitsap County Budget Status Department/Offices

Revenues

	2013 Budget	2013 Actuals	2013 Year-To-Date
01 - County Commissioners	\$ 55,000	\$ 70,659	\$15,659
05 - Superior Courts	\$ 369,932	\$ 260,130	(\$109,802)
06 - District Courts	\$ 3,954,890	\$ 3,970,989	\$16,099
08 - Prosecutor	\$ 2,536,640	\$ 2,652,027	\$115,387
09 - Clerk	\$ 1,795,550	\$ 1,907,245	\$111,695
11 - Public Defense	\$ 400	\$ 10,843	\$10,443
15 - Assessor	\$ 500	\$ 476	(\$24)
16 - Auditor	\$ 2,180,563	\$ 2,231,419	\$50,856
17 - Coroner	\$ 78,300	\$ 67,738	(\$10,562)
18 - Treasurer	\$ 3,386,615	\$ 3,866,760	\$480,145
23 - Administrative Services	\$ 5,735	\$ 1,287	(\$4,448)
25 - General Admin. & Operations	\$ 55,997,888	\$ 56,953,077	\$955,189
27 - Facilities Maintenance	\$ 284,907	\$ 286,101	\$1,194
40 - Sheriff	\$ 2,651,628	\$ 2,528,043	(\$123,585)
41 - Jail	\$ 3,454,200	\$ 3,447,720	(\$6,480)
42 - Juvenile	\$ 2,151,536	\$ 2,054,088	(\$97,448)
50 - Parks	\$ 1,631,168	\$ 1,496,310	(\$134,858)
55 - Cooperative Extension	\$ 80,000	\$ 83,077	\$3,077
60 - Personnel & Human Resources	\$ 50,000	\$ 51,184	\$1,184

Expenditures

01 - County Commissioners	\$ 1,318,120	\$ 1,255,065	(\$63,055)
05 - Superior Courts	\$ 2,678,516	\$ 2,534,725	(\$143,791)
06 - District Courts	\$ 2,572,374	\$ 2,571,603	(\$771)
08 - Prosecutor	\$ 8,250,069	\$ 8,180,974	(\$69,095)
09 - Clerk	\$ 2,966,767	\$ 2,915,223	(\$51,544)
11 - Public Defense	\$ 3,248,411	\$ 3,264,381	\$15,970
15 - Assessor	\$ 2,162,363	\$ 2,058,331	(\$104,032)
16 - Auditor	\$ 1,708,265	\$ 1,684,538	(\$23,727)
17 - Coroner	\$ 987,740	\$ 955,141	(\$32,600)
18 - Treasurer	\$ 850,704	\$ 801,388	(\$49,316)
23 - Administrative Services	\$ 746,021	\$ 738,435	(\$7,586)
25 - General Admin. & Operations	\$ 8,984,857	\$ 8,976,182	(\$8,675)
27 - Facilities Maintenance	\$ 1,716,465	\$ 1,614,331	(\$102,134)
40 - Sheriff	\$ 18,229,435	\$ 17,428,350	(\$801,085)
41 - Jail	\$ 12,573,457	\$ 12,477,633	(\$95,824)
42 - Juvenile	\$ 7,201,798	\$ 6,841,280	(\$360,518)
50 - Parks	\$ 3,503,484	\$ 3,433,770	(\$69,714)
55 - Cooperative Extension	\$ 354,703	\$ 356,138	\$1,435
60 - Personnel & Human Resources	\$ 1,471,503	\$ 1,390,012	(\$81,491)

Benefit Bucket Fund - 2013

Month	January	February	March	April	May	June	July	August	September	October	November	December	Total to Date
Beginning Fund Balance*	\$ 1,452,658	\$ 2,376,382	\$ 2,468,972	\$ 2,485,373	\$ 3,302,483	\$ 3,440,870	\$ 3,698,940	\$ 4,065,002	\$ 4,028,806	\$ 4,164,500	\$ 4,349,814	\$ 4,711,869	
Transfers In													
Department (County) Charges**	\$ 1,021,926	\$ 1,017,827	\$ 1,067,938	\$ 1,726,541	\$ 1,067,938	\$ 1,067,938	\$ 1,067,938	\$ 1,068,818	\$ 1,063,542	\$ 1,063,542	\$ 1,115,086	\$ 1,183,994	\$ 13,533,027
Cobra Payments	\$ 485	\$ 51,528	\$ 15,242	\$ 13,982	\$ 15,842	\$ 15,233	\$ 16,533	\$ 15,537	\$ 14,171	\$ 15,248	\$ 12,447	\$ 1,269	\$ 187,516
Employee Charges	\$ 134,491	\$ 135,463	\$ 132,857	\$ 132,528	\$ 133,423	\$ 133,112	\$ 132,857	\$ 131,681	\$ 131,747	\$ 131,867	\$ 130,923	\$ 130,000	\$ 1,590,949
Other Misc Revenue	\$ -	\$ 3,961	\$ 3,839	\$ -	\$ 4,924	\$ 9,729	\$ 8,270	\$ 12,599	\$ 4,357	\$ -	\$ 15,756	\$ 8,020	\$ 71,455
W2 pass-through reporting	\$ 103,680	\$ (22,944)	\$ 18,470	\$ 1,326	\$ -	\$ -	\$ (550)	\$ (2,890)	\$ (3,440)	\$ -	\$ (55)	\$ (198,996)	\$ (105,399)
Reimbursement from Stop Loss Coverage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,716	\$ 34,716
Subtotal Revenue	\$ 1,260,582	\$ 1,185,835	\$ 1,238,346	\$ 1,874,377	\$ 1,222,127	\$ 1,226,012	\$ 1,225,048	\$ 1,225,745	\$ 1,210,377	\$ 1,210,657	\$ 1,274,156	\$ 1,159,003	\$ 15,312,264
Transfers Out													
Administration Fee													
Group Health	\$ 37,424	\$ 36,330	\$ 36,120	\$ 36,050	\$ 36,190	\$ 36,330	\$ 36,260	\$ 38,742	\$ 35,968	\$ 36,255	\$ 36,735	\$ 36,574	\$ 438,978
Premera	\$ 30,689	\$ 30,752	\$ 30,689	\$ 30,378	\$ 30,315	\$ 30,627	\$ 30,440	\$ 30,814	\$ 30,627	\$ 30,627	\$ 30,752	\$ 30,752	\$ 367,461
Claims (by posting date)													
Group Health	\$ 94,470	\$ 399,557	\$ 531,345	\$ 348,294	\$ 435,337	\$ 309,355	\$ 219,826	\$ 398,849	\$ 330,989	\$ 376,731	\$ 290,926	\$ 503,448	\$ 4,239,126
Premera	\$ 73,556	\$ 375,037	\$ 519,382	\$ 405,515	\$ 478,095	\$ 415,110	\$ 397,775	\$ 595,839	\$ 498,781	\$ 405,500	\$ 377,197	\$ 406,355	\$ 4,948,141
Premiums													
Dental and Life	\$ 84,567	\$ 85,370	\$ 85,002	\$ 76,260	\$ 84,655	\$ 84,713	\$ 84,813	\$ 84,730	\$ 84,237	\$ 83,860	\$ 84,830	\$ 84,716	\$ 1,007,752
Waive Medical Coverage Payments	\$ 9,403	\$ 10,995	\$ 10,590	\$ 11,646	\$ 11,145	\$ 11,441	\$ 10,830	\$ 10,155	\$ 10,880	\$ 10,980	\$ 10,930	\$ 13,818	\$ 132,812
Stop Loss Insurance	\$ -	\$ 141,530	\$ -	\$ 141,033	\$ -	\$ 71,028	\$ 70,926	\$ 90,499	\$ 51,129	\$ 70,601	\$ 70,430	\$ 71,351	\$ 778,526
Dependent Eligibility Verification Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,940	\$ -	\$ -	\$ -	\$ 23,940
DiMartino - Benefits Consultant	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750	\$ 1,544	\$ 6,750	\$ 6,750	\$ 5,932	\$ 6,750	\$ 5,772	\$ 7,020	\$ 6,885	\$ 74,403
Other Misc Expenses***	\$ -	\$ 6,925	\$ 2,066	\$ 1,343	\$ 6,459	\$ 2,588	\$ 1,366	\$ 6,382	\$ 1,383	\$ 5,017	\$ 3,282	\$ 5,494	\$ 42,304
Subtotal Expenditures	\$ 336,859	\$ 1,093,245	\$ 1,221,944	\$ 1,057,267	\$ 1,083,740	\$ 967,942	\$ 858,986	\$ 1,261,941	\$ 1,074,683	\$ 1,025,343	\$ 912,101	\$ 1,159,392	\$ 12,053,442
Ending Fund Balance	\$ 2,376,382	\$ 2,468,972	\$ 2,485,373	\$ 3,302,483	\$ 3,440,870	\$ 3,698,940	\$ 4,065,002	\$ 4,028,806	\$ 4,164,500	\$ 4,349,814	\$ 4,711,869	\$ 4,711,480	

*Includes \$75,288 prior year carry-forward adjustments

**Includes additional funds above budget based on timing of switch from "payroll" to "journal entry" methodology for transfers.

This timing glitch will not occur again unless transfer methodology is switched back.

***Misc Expenses include employee assistance program, flexible spending account admin, cobra admin

Obligated Program Reserves (see calculation below)	\$ 3,579,908	\$ 3,579,908	\$ 3,579,908	\$ 3,579,908	\$ 3,579,908	\$ 3,579,908	\$ 3,579,908	\$ 3,579,908	\$ 3,579,908	\$ 3,579,908	\$ 3,579,908	\$ 3,579,908	\$ 3,579,908
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Net Unobligated Program Reserves	\$ (1,203,526)	\$ (1,110,936)	\$ (1,094,535)	\$ (277,425)	\$ (139,038)	\$ 119,032	\$ 485,094	\$ 448,898	\$ 584,592	\$ 769,906	\$ 1,131,961	\$ 1,131,572	
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Kitsap County

Self-Insured Medical Plan Reserve Estimate

As of 12/31/2013

Please Note:

1) Fully-Insured Run-out Claims are included in the illustration for complete claims comparison.

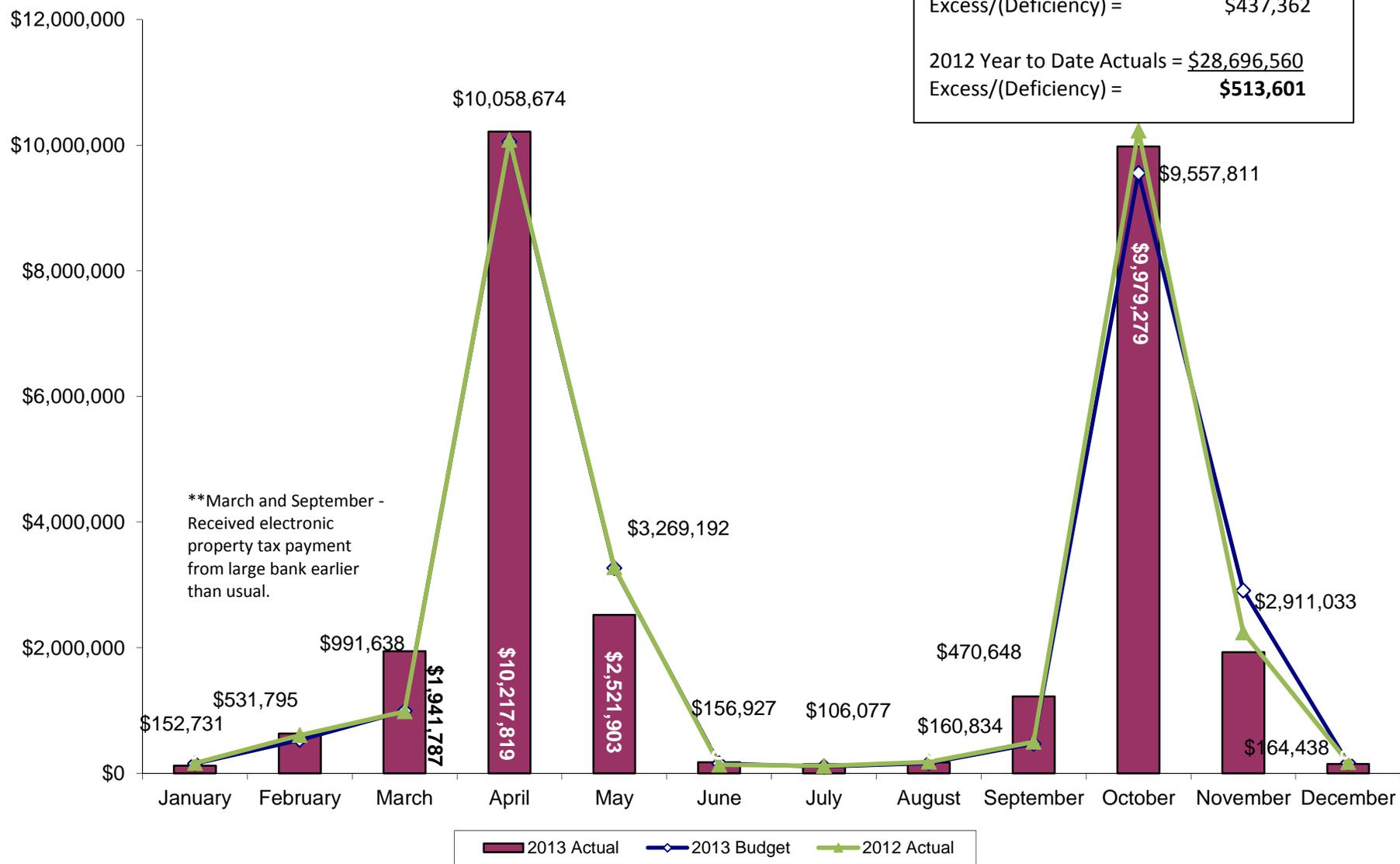
2) Claims credit of \$100,000 due to subrogation was excluded above under Premera Run-out Claims.

2013 Plan Experience (Jan-Dec 2013)		Total
Paid Claims	GHC	PBC
Self-Insured Paid Claims (By Invoice Date)	\$4,455,244	\$5,115,238
Fully-Insured Run-out Claims	\$260,049	\$253,920
Actual Stop Loss Reimbursement		(\$34,716)
Net Paid Claims		\$10,049,735
Expenses		
Administrative Costs		\$806,439
Stop Loss		\$778,526
Fixed Costs		\$1,584,965
Total Plan Expenses		\$11,634,700
Average Weekly Expenses		\$223,744
Required 8-weeks Reserve		\$1,789,954
Additional 8-weeks Contingent Reserve		\$1,789,954
Total Needed Program Reserve 16-weeks		\$3,579,908

2013 Property Tax Revenue

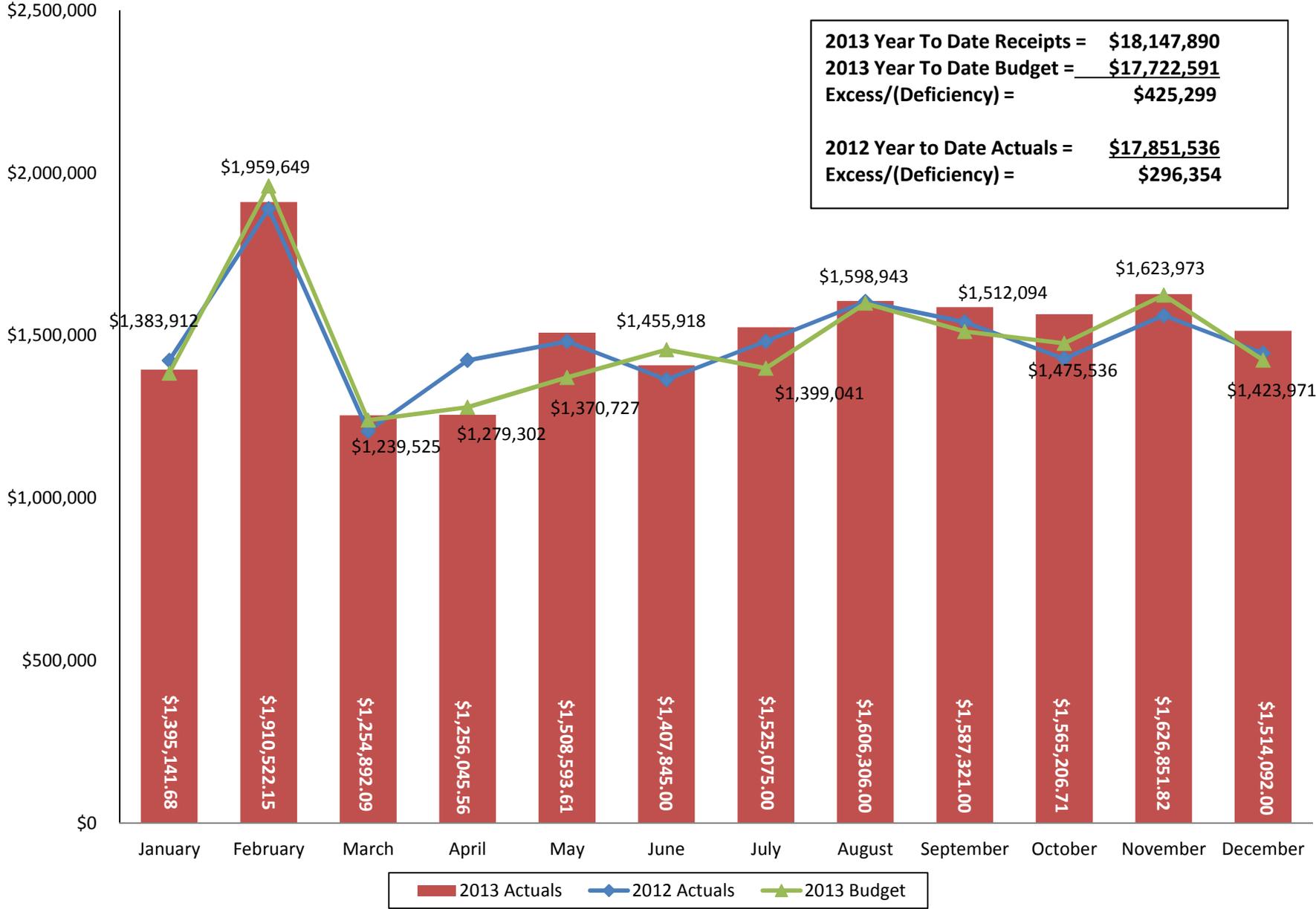
2013 Year To Date Receipts = \$29,210,161
 2013 Year To Date Budget = \$28,772,799
 Excess/(Deficiency) = \$437,362

2012 Year to Date Actuals = \$28,696,560
 Excess/(Deficiency) = **\$513,601**



2013 Retail Sales Tax

2013 Year To Date Receipts =	\$18,147,890
2013 Year To Date Budget =	<u>\$17,722,591</u>
Excess/(Deficiency) =	\$425,299
2012 Year to Date Actuals =	<u>\$17,851,536</u>
Excess/(Deficiency) =	\$296,354



2013 Real Estate Excise Tax Revenue

